

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> Resubmission No.

RECEIVED  
April 15, 2025  
IDAHO PUBLIC  
UTILITIES COMMISSION



**FERC FINANCIAL REPORT**  
**FERC FORM No. 1: Annual Report of**  
**Major Electric Utilities, Licensees**  
**and Others and Supplemental**  
**Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Idaho Power Company

Year/Period of Report  
End of: 2024/ Q4

# INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

## GENERAL INFORMATION

### I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

### III. What and Where to Submit

- Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:  
Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426
- For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

#### IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

#### V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service

cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

## DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....
11. "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- a. 'To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

## **GENERAL PENALTIES**

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1 (ED. 03-07)**

FERC FORM NO. 1 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER		
IDENTIFICATION		
01 Exact Legal Name of Respondent  Idaho Power Company		02 Year/ Period of Report  End of: 2024/ Q4
03 Previous Name and Date of Change (If name changed during year)  /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code)  1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070		
05 Name of Contact Person  Brian Buckham		06 Title of Contact Person  SVP & CFO
07 Address of Contact Person (Street, City, State, Zip Code)  1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070		
08 Telephone of Contact Person, Including Area Code  (208) 388-2390	09 This Report is An Original / A Resubmission  (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)  04/15/2025
Annual Corporate Officer Certification		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name  Brian Buckham	03 Signature  Brian Buckham	04 Date Signed (Mo, Da, Yr)  04/15/2025
02 Title  SVP & CFO		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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**LIST OF SCHEDULES (Electric Utility)**

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	<a href="#">1</a>	
	List of Schedules	<a href="#">2</a>	
1	General Information	<a href="#">101</a>	
2	Control Over Respondent	<a href="#">102</a>	
3	Corporations Controlled by Respondent	<a href="#">103</a>	
4	Officers	<a href="#">104</a>	
5	Directors	<a href="#">105</a>	
6	Information on Formula Rates	<a href="#">106</a>	
7	Important Changes During the Year	<a href="#">108</a>	
8	Comparative Balance Sheet	<a href="#">110</a>	
9	Statement of Income for the Year	<a href="#">114</a>	
10	Statement of Retained Earnings for the Year	<a href="#">118</a>	
12	Statement of Cash Flows	<a href="#">120</a>	
12	Notes to Financial Statements	<a href="#">122</a>	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	<a href="#">122a</a>	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	<a href="#">200</a>	
15	Nuclear Fuel Materials	<a href="#">202</a>	NA
16	Electric Plant in Service	<a href="#">204</a>	
17	Electric Plant Leased to Others	<a href="#">213</a>	NA
18	Electric Plant Held for Future Use	<a href="#">214</a>	
19	Construction Work in Progress-Electric	<a href="#">216</a>	
20	Accumulated Provision for Depreciation of Electric Utility Plant	<a href="#">219</a>	
21	Investment of Subsidiary Companies	<a href="#">224</a>	
22	Materials and Supplies	<a href="#">227</a>	
23	Allowances	<a href="#">228</a>	NA
24	Extraordinary Property Losses	<a href="#">230a</a>	NA
25	Unrecovered Plant and Regulatory Study Costs	<a href="#">230b</a>	NA

**LIST OF SCHEDULES (Electric Utility)**

<b>Line No.</b>	<b>Title of Schedule (a)</b>	<b>Reference Page No. (b)</b>	<b>Remarks (c)</b>
26	Transmission Service and Generation Interconnection Study Costs	<a href="#">231</a>	
27	Other Regulatory Assets	<a href="#">232</a>	
28	Miscellaneous Deferred Debits	<a href="#">233</a>	
29	Accumulated Deferred Income Taxes	<a href="#">234</a>	
30	Capital Stock	<a href="#">250</a>	
31	Other Paid-in Capital	<a href="#">253</a>	
32	Capital Stock Expense	<a href="#">254b</a>	
33	Long-Term Debt	<a href="#">256</a>	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	<a href="#">261</a>	
35	Taxes Accrued, Prepaid and Charged During the Year	<a href="#">262</a>	
36	Accumulated Deferred Investment Tax Credits	<a href="#">266</a>	
37	Other Deferred Credits	<a href="#">269</a>	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	<a href="#">272</a>	NA
39	Accumulated Deferred Income Taxes-Other Property	<a href="#">274</a>	
40	Accumulated Deferred Income Taxes-Other	<a href="#">276</a>	
41	Other Regulatory Liabilities	<a href="#">278</a>	
42	Electric Operating Revenues	<a href="#">300</a>	
43	Regional Transmission Service Revenues (Account 457.1)	<a href="#">302</a>	NA
44	Sales of Electricity by Rate Schedules	<a href="#">304</a>	
45	Sales for Resale	<a href="#">310</a>	
46	Electric Operation and Maintenance Expenses	<a href="#">320</a>	
47	Purchased Power	<a href="#">326</a>	
48	Transmission of Electricity for Others	<a href="#">328</a>	
49	Transmission of Electricity by ISO/RTOs	<a href="#">331</a>	NA
50	Transmission of Electricity by Others	<a href="#">332</a>	
51	Miscellaneous General Expenses-Electric	<a href="#">335</a>	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	<a href="#">336</a>	
53	Regulatory Commission Expenses	<a href="#">350</a>	



**LIST OF SCHEDULES (Electric Utility)**

<b>Line No.</b>	<b>Title of Schedule (a)</b>	<b>Reference Page No. (b)</b>	<b>Remarks (c)</b>
54	Research, Development and Demonstration Activities	<a href="#">352</a>	
55	Distribution of Salaries and Wages	<a href="#">354</a>	
56	Common Utility Plant and Expenses	<a href="#">356</a>	NA
57	Amounts included in ISO/RTO Settlement Statements	<a href="#">397</a>	NA
58	Purchase and Sale of Ancillary Services	<a href="#">398</a>	
59	Monthly Transmission System Peak Load	<a href="#">400</a>	
60	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	NA
61	Electric Energy Account	<a href="#">401a</a>	
62	Monthly Peaks and Output	<a href="#">401b</a>	
63	Steam Electric Generating Plant Statistics	<a href="#">402</a>	
64	Hydroelectric Generating Plant Statistics	<a href="#">406</a>	
65	Pumped Storage Generating Plant Statistics	<a href="#">408</a>	NA
66	Generating Plant Statistics Pages	<a href="#">410</a>	
66.1	Energy Storage Operations (Large Plants)	<a href="#">414</a>	
66.2	Energy Storage Operations (Small Plants)	<a href="#">419</a>	
67	Transmission Line Statistics Pages	<a href="#">422</a>	
68	Transmission Lines Added During Year	<a href="#">424</a>	
69	Substations	<a href="#">426</a>	
70	Transactions with Associated (Affiliated) Companies	<a href="#">429</a>	
71	Footnote Data	<a href="#">450</a>	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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GENERAL INFORMATION
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Brian Buckham, SVP, Chief Financial Officer &amp; Treasurer, Idaho Power Company 1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070</p> <p>Brian Buckham</p> <p>SVP, Chief Financial Officer &amp; Treasurer</p> <p>1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070</p>
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Idaho, June 30, 1989</p> <p>State of Incorporation: ID</p> <p>Date of Incorporation: 1989-06-30</p> <p>Incorporated Under Special Law:</p>
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not Applicable</p> <p>(a) Name of Receiver or Trustee Holding Property of the Respondent:</p> <p>(b) Date Receiver took Possession of Respondent Property:</p> <p>(c) Authority by which the Receivership or Trusteeship was created:</p> <p>(d) Date when possession by receiver or trustee ceased:</p>
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Class of Utility Service State Electric Idaho Electric Oregon</p>
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes</p> <p>(2) <input checked="" type="checkbox"/> No</p>

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<b>CONTROL OVER RESPONDENT</b>			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
IDACORP owns 100% of Idaho Power Company's Common Stock.  IDACORP is a public utility Holding Company Incorporated effective October 1, 1998.			

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CORPORATIONS CONTROLLED BY RESPONDENT				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Direct Control			
2	Idaho Energy Resources Company	Coal mining and mineral	100%	
3		development		

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**OFFICERS**

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President & CEO	Lisa Grow	1,000,000		
2	Senior Vice President, COO	Adam J. Richins	585,000		
3	Senior Vice President, CFO & Treasurer	Brian R. Buckham	568,000		
4	Senior Vice President, Public Affairs	Jeffery L. Malmen	435,000		
5	<sup>(a)</sup> Vice President	Ken W. Petersen	359,000		<sup>(e)</sup> 2024-07-31
6	Vice President, Regulatory Affairs	Tim Tatum	333,000		
7	Vice President, Power Supply	Ryan N. Adelman	320,000		
8	Vice President, Human Resources	Sarah E. Griffin	325,000		
9	<sup>(b)</sup> Vice President	Patrick Harrington	300,000		<sup>(d)</sup> 2024-08-31
10	Vice President, Customer Operations & CSO	Bo Hanchey	290,000		
11	Vice President, Corporate Services & Communications	Debra H. Leithauser	281,500		
12	Vice President, Information Technology & CIO	Jason C. Huszar	310,000		
13	Vice President, Planning, Engineering & Construction	Mitch Colburn	310,000		
14	Vice President, General Counsel	Julia A. Hilton	310,000		
15	<sup>(c)</sup> Vice President, Finance, Compliance, and Risk	Amy I. Shaw	250,000	2024-01-01	
16	<sup>(d)</sup> Corporate Secretary	Cheryl Thompson	240,000	2024-05-25	

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FOOTNOTE DATA			

(a) Concept: OfficerTitle
Title change to Vice President effective 01/01/2024, previous title was Vice President, CAO & Treasurer.
(b) Concept: OfficerTitle
Title change to Vice President effective 05/25/2024, previous title was Corporate Secretary.
(c) Concept: OfficerTitle
Title change to Vice President of Finance, Compliance, and Risk effective January 1, 2024, previous title was Director of Investor Relations, Compliance, and Risk.
(d) Concept: OfficerTitle
Title change to Corporate Secretary effective May 25, 2024, previous title was Lead Counsel and Deputy Corporate Secretary.
(e) Concept: DateOfficerIncumbencyEnded
Ken Petersen retired on 07/31/2024.
(f) Concept: DateOfficerIncumbencyEnded
Pat Harrington retired on 08/31/2024.

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**DIRECTORS**

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Nate Jorgensen	685 W. Sherington Drive, Eagle, Idaho 83616	false	false
2	Odette C. Bolano	1055 N. Curtis Rd., Boise, Idaho 83706	false	false
3	(a) Richard J. Dahl, Board Chair	PO Box 2052, McCall, Idaho 83638	true	false
4	Annette G. Elg	3475 E Rivernest Lane, Boise, ID 83706	false	false
5	Lisa A. Grow, President and CEO, Exec. Chair	Idaho Power Company, 1221 W. Idaho Street, PO Box 70, Boise, ID 83707	true	true
6	Ronald W. Jibson	417 Aerie Circle, North Salt Lake, Utah 84054	false	false
7	Judith A. Johansen, Comp. & HR Chair	10446 E. Palo Brea Dr, Scottsdale, Arizona 85262	true	false
8	(b) Dennis L. Johnson, Board Chair, Corp. Gov. Chair	926 West Oakhampton Drive, Eagle, Idaho 83616	true	false
9	Richard J. Navarro, Audit Chair	1256 E Candleridge Ct., Boise, Idaho 83712	true	false
10	Dr. Mark Peters	884 Neil Avenue, Columbus, Ohio 43215	false	false
11	(c) Jeff C. Kinneeveauk	7319 E Montebello Ave, Scottsdale, AZ 85250	false	false
12	Susan Morris	215 N. Bene Posto Place, Boise, Idaho 83712	false	false

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NameAndTitleOfDirector
Richard Dahl retired from the Board on May 16, 2024.
(b) Concept: NameAndTitleOfDirector
Dennis Johnson was appointed Board Chair on May 16, 2024.
(c) Concept: NameAndTitleOfDirector
Jeff Kinneeveauk retired from the Board on May 16, 2024.



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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INFORMATION ON FORMULA RATES		
Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
Does the respondent have formula rates?		<input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No
1	FERC Electric Tariff	

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding					
Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
1	20240828-5195	08/28/2024	ER09-1641-000	Informational Filing of 2024-2025 Formula Rate Annual Update of Idaho Power Company under ER24-2934, et al.	FERC Electric Tariff

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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INFORMATION ON FORMULA RATES - Formula Rate Variances				
Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
<p align="center"><b>IMPORTANT CHANGES DURING THE QUARTER/YEAR</b></p>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> <li>Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</li> <li>Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</li> <li>Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</li> <li>Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</li> <li>Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</li> <li>Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</li> <li>Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</li> <li>State the estimated annual effect and nature of any important wage scale changes during the year.</li> <li>State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</li> <li>Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</li> <li>(Reserved.)</li> <li>If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</li> <li>Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</li> <li>In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</li> </ol>			
1.) None			
2.) On April 29, 2024, Franklin Battery Storage, LLC merged with and into Idaho Power Company in connection with Idaho Power Company's purchase of a battery storage facility pursuant to an Amended and Restated Shared Facilities Agreement between Jackpot Holdings, LLC, Franklin Solar, and Idaho Power Company, and an Amended and Restated Co-Tenancy and Shared Facilities Agreement between Franklin Solar, Idaho Power Company, and Deriva Energy Services, LLC. These agreements were filed as Certificates of Concurrence with FERC on April 30, 2024, and FERC accepted these agreements for filing on June 25, 2024, with an effective date of May 1, 2024.			
3.) None			
4.) None			

5.) None

6.) On August 12, 2024, Idaho Power issued \$300 million in aggregate principal amount of 5.20% first mortgage bonds, secured medium-term notes, Series M, maturing on August 15, 2034. Idaho Power's issuance of long-term indebtedness is subject to the approval of the IPUC, OPUC, and WPSC. In February and March 2024, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders. Authority from the IPUC is effective through December 31, 2026, subject to extensions upon request to the IPUC. The OPUC's and WPSC's orders do not impose a time limitation for issuances, but the OPUC order does impose a number of other conditions, including a requirement that the interest rates for the debt securities or first mortgage bonds fall within either (a) designated spreads over comparable U.S. Treasury rates or (b) a maximum interest rate limit of 8 percent. At December 31, 2024, \$900 million remained available for debt issuance under the regulatory orders.

7.) The Articles of Incorporation of Idaho Power Company were amended on April 29, 2024 pursuant to a merger with an immaterial subsidiary, which served to facilitate the acquisition of a battery facility by operation of law.

8.) Effective 12/21/2024, a 3% general wage adjustment was implemented.

9.) None

10.) None

13.)

Officer Changes in 2024:

Effective July 31, 2024, Ken Petersen retired from the company as Vice President.

Effective August 31, 2024, Pat Harrington retired from the company as Vice President.

On January 1, 2024, Amy Shaw became VP of Finance, Compliance and Risk, and became the company's chief accounting officer, although that role is not part of her title.

Brian Buckham became Treasurer effective January 1, 2024, in addition to his roles as SVP and CFO.

Cheryl Thompson became Corporate Secretary effective May 25, 2024.

Director Changes in 2024:

Richard Dahl retired from the Board on May 16, 2024.

Jeff Kinneveauk was not nominated for re-election and ended his service on the board effective May 16, 2024.

14.) Not applicable

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	7,975,277,159	7,303,705,294
3	Construction Work in Progress (107)	200	1,245,682,478	986,645,675
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		9,220,959,637	8,290,350,969
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,881,559,900	2,733,469,808
6	Net Utility Plant (Enter Total of line 4 less 5)		6,339,399,737	5,556,881,161
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		6,339,399,737	5,556,881,161
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		5,104,706	4,548,632
19	(Less) Accum. Prov. for Depr. and Amort. (122)		246,891	238,219
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224	24,376,687	22,725,506
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		0	0
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)			

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		73,598,796	70,238,519
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)		0	16,853
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		102,833,298	97,291,291
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		29,492,757	40,910,822
36	Special Deposits (132-134)		9,451,107	21,004,570
37	Working Fund (135)		39,000	21,000
38	Temporary Cash Investments (136)		158,998,549	230,599,652
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		119,894,558	115,976,785
41	Other Accounts Receivable (143)		19,347,044	18,844,473
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		5,698,918	5,585,326
43	Notes Receivable from Associated Companies (145)		14,844,151	13,778,220
44	Accounts Receivable from Assoc. Companies (146)		0	0
45	Fuel Stock (151)	227	43,656,474	19,952,164
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	180,642,850	135,988,478
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	20,421,571	4,526,104



COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		29,327,675	22,710,298
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		704,318	1,349,717
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		97,710,905	90,520,557
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		0	88,195
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	16,853
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		718,832,041	710,668,856
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		23,673,395	22,397,365
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	1,499,536,713	1,652,987,800
73	Prelim. Survey and Investigation Charges (Electric) (183)		3,854,932	607,337
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		4,321,900	3,542,993
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	107,130,020	81,691,788
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	0	0

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
81	Unamortized Loss on Reaquired Debt (189)		31,289,400	33,990,354
82	Accumulated Deferred Income Taxes (190)	234	310,877,872	302,297,606
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		1,980,684,232	2,097,515,243
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		9,141,749,308	8,462,356,551

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	97,877,030	97,877,030
3	Preferred Stock Issued (204)	250	0	0
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)		912,257,435	712,257,435
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b	2,096,925	2,096,925
11	Retained Earnings (215, 215.1, 216)	118	2,074,237,215	1,971,056,368
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	21,913,594	20,262,413
13	(Less) Reacquired Capital Stock (217)	250	0	0
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(13,592,234)	(17,184,492)
16	Total Proprietary Capital (lines 2 through 15)		3,090,596,115	2,782,171,829
17	LONG-TERM DEBT			
18	Bonds (221)	256	3,061,300,000	2,811,100,000
19	(Less) Reacquired Bonds (222)	256	0	0
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	19,885,000	19,885,000
22	Unamortized Premium on Long-Term Debt (225)		25,644,608	26,751,569
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,494,002	9,749,604
24	Total Long-Term Debt (lines 18 through 23)		3,097,335,606	2,847,986,965
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		3,569,555	3,256,902
29	Accumulated Provision for Pensions and Benefits (228.3)		166,891,354	234,667,825
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		250,941,227	228,670,163
32	Long-Term Portion of Derivative Instrument Liabilities		11,808,134	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		51,125,600	48,997,190
35	Total Other Noncurrent Liabilities (lines 26 through 34)		484,335,870	515,592,080
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		332,320,831	336,075,392
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		3,403,416	16,455,713
41	Customer Deposits (235)		1,289,475	1,201,980
42	Taxes Accrued (236)	262	(5,057,730)	(16,317,844)
43	Interest Accrued (237)		46,852,687	40,008,704
44	Dividends Declared (238)		1,202,764	1,201,879
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,341,468	1,362,048
48	Miscellaneous Current and Accrued Liabilities (242)		254,576,153	175,376,104
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)		16,259,271	5,932,393
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		11,808,134	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		640,380,201	561,296,369
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		58,546,387	37,489,823
57	Accumulated Deferred Investment Tax Credits (255)	266	230,322,101	165,478,542
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	44,578,395	43,306,173
60	Other Regulatory Liabilities (254)	278	336,880,879	313,035,279
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		1,012,593,617	1,000,741,276
64	Accum. Deferred Income Taxes-Other (283)		146,180,137	195,258,215
65	Total Deferred Credits (lines 56 through 64)		1,829,101,516	1,755,309,308
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		9,141,749,308	8,462,356,551

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STATEMENT OF INCOME								
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	1,818,832,846	1,763,488,760			1,818,832,846	1,763,488,760
3	Operating Expenses							
4	Operation Expenses (401)	320	1,158,395,810	1,134,994,194			1,158,395,810	1,134,994,194
5	Maintenance Expenses (402)	320	95,470,150	74,644,805			95,470,150	74,644,805
6	Depreciation Expense (403)	336	214,756,943	188,144,343			214,756,943	188,144,343
7	Depreciation Expense for Asset Retirement Costs (403.1)	336						
8	Amort. & Depl. of Utility Plant (404-405)	336	7,601,772	6,193,955			7,601,772	6,193,955
9	Amort. of Utility Plant Acq. Adj. (406)	336	15,018	15,018			15,018	15,018
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)							
11	Amort. of Conversion Expenses (407.2)							
12	Regulatory Debits (407.3)		5,583,229	9,434,513			5,583,229	9,434,513
13	(Less) Regulatory Credits (407.4)		0	2,536,133			0	2,536,133
14	Taxes Other Than Income Taxes (408.1)	262	16,155,738	25,081,924			16,155,738	25,081,924
15	Income Taxes - Federal (409.1)	262	5,421,813	(4,035,971)			5,421,813	(4,035,971)
16	Income Taxes - Other (409.1)	262	8,877,729	319,336			8,877,729	319,336

STATEMENT OF INCOME								
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
17	Provision for Deferred Income Taxes (410.1)	234, 272	20,500,102	41,738,545			20,500,102	41,738,545
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	94,796,668	64,257,171			94,796,668	64,257,171
19	Investment Tax Credit Adj. - Net (411.4)	266	94,674,793	50,193,136			94,674,793	50,193,136
20	(Less) Gains from Disp. of Utility Plant (411.6)		617				617	
21	Losses from Disp. of Utility Plant (411.7)		906				906	
22	(Less) Gains from Disposition of Allowances (411.8)		759,456	769,099			759,456	769,099
23	Losses from Disposition of Allowances (411.9)							
24	Accretion Expense (411.10)		8,600	12,995			8,600	12,995
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,531,905,862	1,459,174,390			1,531,905,862	1,459,174,390
27	Net Util Oper Inc (Enter Tot line 2 less 25)		286,926,984	304,314,370			286,926,984	304,314,370
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)		4,376,138	4,655,894				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		5,418,390	5,870,784				

STATEMENT OF INCOME								
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
33	Revenues From Nonutility Operations (417)		11,878	13,734				
34	(Less) Expenses of Nonutility Operations (417.1)		90,810	108,302				
35	Nonoperating Rental Income (418)		19,407	7,868				
36	Equity in Earnings of Subsidiary Companies (418.1)	119	1,651,181	8,033,987				
37	Interest and Dividend Income (419)		39,309,093	27,448,696				
38	Allowance for Other Funds Used During Construction (419.1)		53,238,345	43,221,277				
39	Miscellaneous Nonoperating Income (421)		8,853,147	6,383,537				
40	Gain on Disposition of Property (421.1)		801,694	0				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		102,751,683	83,785,907				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)							
44	Miscellaneous Amortization (425)							
45	Donations (426.1)		537,890	3,195,421				
46	Life Insurance (426.2)		(10,186,458)	(8,383,775)				
47	Penalties (426.3)		(7,000)	53,795				
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,528,299	1,337,627				
49	Other Deductions (426.5)		(992,614)	15,534,857				



STATEMENT OF INCOME								
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		(9,119,883)	11,737,925				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262	23,306	33,719				
53	Income Taxes-Federal (409.2)	262	9,713,174	2,783,669				
54	Income Taxes-Other (409.2)	262	2,960,983	843,344				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	157,800	0				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	346,717	225,761				
57	Investment Tax Credit Adj.-Net (411.5)							
58	(Less) Investment Tax Credits (420)		29,831,234					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(17,322,688)	3,434,971				
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		129,194,254	68,613,011				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		139,196,308	116,216,296				
63	Amort. of Debt Disc. and Expense (428)		1,847,044	1,607,883				
64	Amortization of Loss on Reacquired Debt (428.1)		2,700,954	2,751,376				
65	(Less) Amort. of Premium on Debt-Credit (429)		1,106,961	1,106,961				

STATEMENT OF INCOME								
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)							
67	Interest on Debt to Assoc. Companies (430)		0	0				
68	Other Interest Expense (431)		20,663,920	16,660,726				
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		27,784,737	20,012,407				
70	Net Interest Charges (Total of lines 62 thru 69)		135,516,528	116,116,913				
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		280,604,710	256,810,468				
72	Extraordinary Items							
73	Extraordinary Income (434)							
74	(Less) Extraordinary Deductions (435)							
75	Net Extraordinary Items (Total of line 73 less line 74)							
76	Income Taxes- Federal and Other (409.3)	262						
77	Extraordinary Items After Taxes (line 75 less line 76)							
78	Net Income (Total of line 71 and 77)		280,604,710	256,810,468				

STATEMENT OF INCOME				
Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1				
2				
3				
4				
5				
6				
7				
8				
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22				
23				
24				
25				
27				
28				
29				
30				
31				

## STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
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61				

STATEMENT OF INCOME				
Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
62				
63				
64				
65				
66				
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77				
78				

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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STATEMENT OF RETAINED EARNINGS				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,957,783,262	1,811,045,130
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1				
4.2				
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
4.9				
4.10				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1				
10.2				
10.3				
10.4				
10.5				
10.6				
10.7				
10.8				
10.9				
10.10				

**STATEMENT OF RETAINED EARNINGS**

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		278,953,528	248,776,483
17	Appropriations of Retained Earnings (Acct. 436)			
17.1				
17.2				
17.3				
17.4				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1				
23.2				
23.3				
23.4				
23.5				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Acct 438		(175,772,681)	(102,038,351)
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(175,772,681)	(102,038,351)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		0	0
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		2,060,964,109	1,957,783,262
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1				

**STATEMENT OF RETAINED EARNINGS**

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
39.2				
39.3				
39.4				
39.5				
39.6				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		13,273,106	13,273,106
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		13,273,106	13,273,106
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		2,074,237,215	1,971,056,368
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		20,262,413	12,228,426
50	Equity in Earnings for Year (Credit) (Account 418.1)		1,651,181	8,033,987
51	(Less) Dividends Received (Debit)			0
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1				
53	Balance-End of Year (Total lines 49 thru 52)		21,913,594	20,262,413



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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**STATEMENT OF CASH FLOWS**

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	280,604,710	256,810,468
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	214,756,944	188,144,343
5	Amortization of (Specify) (footnote details)		
5.1	Plant	7,616,790	6,208,974
5.2	Unamortized debt expense	4,543,315	4,450,380
5.3	Unamortized discount	(665,359)	(762,154)
5.4	Water Rights	1,042,009	1,042,009
5.5	Other	185,925	223,007
8	Deferred Income Taxes (Net)	(31,828,514)	15,074,907
9	Investment Tax Credit Adjustment (Net)	22,476,074	17,397,943
10	Net (Increase) Decrease in Receivables	32,275,578	(18,321,478)
11	Net (Increase) Decrease in Inventory	(84,260,605)	(53,243,307)
12	Net (Increase) Decrease in Allowances Inventory	0	0
13	Net Increase (Decrease) in Payables and Accrued Expenses	(a) 13,988,721	(d) (133,635,801)
14	Net (Increase) Decrease in Other Regulatory Assets	94,687,797	(27,414,539)
15	Net Increase (Decrease) in Other Regulatory Liabilities	20,338,052	22,666,376
16	(Less) Allowance for Other Funds Used During Construction	53,238,345	43,221,277
17	(Less) Undistributed Earnings from Subsidiary Companies	2,717,113	7,309,449
18	Other (provide details in footnote):		
18.1	Pension and postretirement benefit plan expense	45,763,968	27,137,639
18.2	Contributions to pension and postretirement benefit plans	(25,426,888)	(55,319,355)
18.3	Changes in unbilled revenues		446,644
18.4	Changes in company owned life insurance	(10,186,458)	(8,093,666)
18.5	Changes in Other	(151,987)	(987,530)
18.6	Changes in accrued interest		15,462,270

**STATEMENT OF CASH FLOWS**

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
18.7	Changes in prepayments	(8,926,946)	
18.8	Changes in other liabilities	40,374,020	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	561,251,688	206,756,404
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,062,376,776)	(654,133,792)
27	Gross Additions to Nuclear Fuel	0	0
28	Gross Additions to Common Utility Plant	0	0
29	Gross Additions to Nonutility Plant	0	0
30	(Less) Allowance for Other Funds Used During Construction	(53,238,345)	(43,221,277)
31	Other (provide details in footnote):		
31.1	Payments received from joint funding partners	83,707,672	26,501,460
31.2	Sale of renewable energy certificates and emission allowances	5,331,502	6,198,155
31.3	Sale of utility property	6,115,998	0
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(913,983,259)	(578,212,900)
36	Acquisition of Other Noncurrent Assets (d)	0	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0	0
39	Investments in and Advances to Assoc. and Subsidiary Companies	0	0
40	Contributions and Advances from Assoc. and Subsidiary Companies	0	0
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	0	0
44	Purchase of Investment Securities (a)	(12,960,843)	(12,858,324)
45	Proceeds from Sales of Investment Securities (a)	10,641,006	8,921,330
46	Loans Made or Purchased	0	0
47	Collections on Loans	0	0
49	Net (Increase) Decrease in Receivables	0	0
50	Net (Increase) Decrease in Inventory	0	0

**STATEMENT OF CASH FLOWS**

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
51	Net (Increase) Decrease in Allowances Held for Speculation	0	0
52	Net Increase (Decrease) in Payables and Accrued Expenses	0	0
53	Other (provide details in footnote):		
53.1	Life insurance proceeds received	801,757	0
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(915,501,339)	(582,149,894)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	300,000,000	872,000,000
62	Preferred Stock	0	0
63	Common Stock	0	0
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Capital infusion from IDACORP	200,000,000	
70	Cash Provided by Outside Sources (Total 61 thru 69)	500,000,000	872,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)	(49,800,000)	(225,000,000)
74	Preferred Stock	0	
75	Common Stock	0	
76	Other (provide details in footnote):		
76.1	Other	(3,179,721)	(6,966,333)
78	Net Decrease in Short-Term Debt (c)	0	
80	Dividends on Preferred Stock	0	
81	Dividends on Common Stock	(175,771,796)	(101,790,072)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	271,248,483	538,243,595
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(83,001,168)	162,850,105

STATEMENT OF CASH FLOWS			
Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
88	Cash and Cash Equivalents at Beginning of Period	271,531,474	108,681,369
90	Cash and Cash Equivalents at End of Period	188,530,306	271,531,474

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities	
Cash (received) paid during the period for:	
Income taxes	30,972,044
Interest (net of amount capitalized)	108,717,907
(b) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities	
Non-cash investing activities:	
Additions to PP&E in accounts payable	168,106,954
(c) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities	
Other Financing Cash Flows	
Discount on debt issuance	(186,000)
Debt issuance cost	(2,993,721)
	(3,179,721)
(d) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities	
Cash (received) paid during the period for:	
Income taxes	56,971,384
Interest (net of amount capitalized)	97,402,344
(e) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities	
Non-cash investing activities:	
Additions to PP&E in accounts payable	185,400,472
(f) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities	
Other Financing Cash Flows	
Security deposits	10,000,000
Discount on debt issuance	(7,006,000)
Debt issuance cost	(9,960,333)
	(6,966,333)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

IDAHO POWER COMPANY  
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Idaho Power is the principal operating subsidiary of IDACORP, Inc. (IDACORP), a holding company formed in 1998. Idaho Power is an electric utility engaged in the generation, transmission, distribution, sales, and purchase of electric energy and capacity with a service area covering approximately 24,000 square miles in southern Idaho and eastern Oregon. Idaho Power is regulated primarily by the state utility regulatory commissions of Idaho and Oregon and the Federal Energy Regulatory Commission (FERC). Idaho Power is the parent of Idaho Energy Resources Co. (IERCo), a joint-owner of BCC, which mines and supplies coal to the Jim Bridger plant owned in part by Idaho Power.

Basis of Reporting

Idaho Power's financial statements include the assets, liabilities, revenues, and expenses of the company and have been prepared in accordance with the accounting requirements of the FERC as set forth in the applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). As required by the FERC, Idaho Power accounts for its investments in its majority-owned subsidiary on the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiary as required by U.S GAAP. The accompanying financial statements include Idaho Power's proportionate share of the utility plant and related operations resulting from its interest in jointly-owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt, (2) assets and liabilities for cost of removal of assets, (3) regulatory assets and liabilities (4) deferred income taxes, (5) income tax expense, (6) non-utility revenues, (7) accrued taxes, and (8) debt issue costs.

Management Estimates

Management makes estimates and assumptions when preparing financial statements in conformity with GAAP. These estimates and assumptions include, among others, those related to rate regulation, retirement benefits, contingencies, asset impairment, income taxes, unbilled revenues, and the allowance for uncollectible accounts. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates involve judgments with respect to, among other things, future economic factors that are difficult to predict and are beyond management's control. Accordingly, actual results could differ from those estimates.

Regulation of Utility Operations

As a regulated utility, many of Idaho Power's fundamental business decisions are subject to the approval of governmental agencies, including the prices that Idaho Power is authorized to charge for its electric service. These approvals are a critical factor in determining Idaho Power's results of operations and financial condition.

Idaho Power meets the requirements under GAAP to prepare its financial statements applying the specialized rules to account for the effects of cost-based rate regulation. Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Accounting for the economics of rate regulation impacts multiple financial statement line items and disclosures, such as property, plant, and equipment; regulatory assets and liabilities; operating revenues; Other Operations and Maintenance (O&M) expense; depreciation expense; and income tax expense. The application of accounting principles related to regulated operations sometimes results in Idaho Power recording expenses and revenues in a different period than when an unregulated entity would record such expenses and revenues. In these instances, the amounts are deferred or accrued as regulatory assets or regulatory liabilities on the balance sheet. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense. The effects of applying these regulatory accounting principles to Idaho Power's operations are discussed in more detail in Note 3 - "Regulatory Matters."

System of Accounts

The accounting records of Idaho Power conform to the Uniform System of Accounts prescribed by the FERC and adopted by the public utility commissions of Idaho, Oregon, and Wyoming.

Cash and Cash Equivalents

Cash and cash equivalents include cash on-hand and highly liquid temporary investments that mature within 90 days of the date of acquisition.

Receivables and Allowance for Uncollectible Accounts

Customer receivables are recorded at the invoiced amounts and do not bear interest. A late payment fee of one percent and 2.3 percent in Idaho Power's Idaho and Oregon jurisdictions, respectively, may be assessed per month on account balances after 30 days. An allowance is recorded for potential uncollectible accounts. The measurement of expected credit losses on Idaho Power accounts receivable is based on historical experience, current economic conditions, and forecasted information that may affect collections on the outstanding balance. Generally, this includes adjustments based upon a combination of historical write-off experience, aging of accounts receivable, an analysis of specific customer accounts, and an evaluation of whether there are current or forecasted economic conditions that might cause variation in collection from the historical experience. Adjustments are charged to income. Customer accounts receivable balances that remain outstanding after reasonable collection efforts are written off.

The following table provides a rollforward of the allowance for uncollectible accounts related to customer receivables (in thousands of dollars):

	Year Ended	
	December 31,	
	2024	2023
Balance at beginning of period	\$ 4,869	\$ 5,034
Additions to the allowance	4,523	3,617
Write-offs, net of recoveries	(4,321)	(3,782)
Balance at end of period	\$ 5,071	\$ 4,869
Allowance for uncollectible accounts as a percentage of customer receivables	4.2 %	4.3 %

Other receivables are also reviewed for impairment periodically, based upon transaction-specific facts. When it is probable that Idaho Power will be unable to collect all amounts due according to the contractual terms of the agreement, an allowance is established for the estimated uncollectible portion of the receivable and charged to income.

There were no impaired receivables without related allowances at December 31, 2024 and 2023. Once a receivable is determined to be impaired, any further interest income recognized is fully reserved.

Derivative Financial Instruments

Financial instruments such as commodity futures, forwards, options, and swaps are used to manage exposure to commodity price risk in the electricity and natural gas markets. All

derivative instruments are recognized as either assets or liabilities at fair value on the balance sheet unless they are designated as normal purchases and normal sales. With the exception of forward contracts for the purchase of natural gas for use at Idaho Power's natural gas generation facilities and a nominal number of power transactions, Idaho Power's physical forward contracts are designated as normal purchases and normal sales. Because of Idaho Power's regulatory accounting mechanisms, Idaho Power records the unrealized changes in fair value of derivative instruments related to power supply as regulatory assets or liabilities.

## **Revenues**

Operating revenues are generally recorded when service is rendered or energy is delivered to customers. Idaho Power accrues estimated unbilled revenues for electric services delivered to customers but not yet billed at year-end. Idaho Power does not report any collections of franchise fees and similar taxes related to energy consumption on the income statement. In addition, regulatory mechanisms in place in Idaho and Oregon affect the reported amount of revenue. The effects of applying these regulatory mechanisms are discussed in more detail in Note 4 - "Revenues."

## **Property, Plant, and Equipment and Depreciation**

The cost of utility plant in service represents the original cost of contracted services, direct labor and material, AFUDC, and indirect charges for engineering, supervision, and similar overhead items. Repair and maintenance costs associated with planned major maintenance are expensed as the costs are incurred, as are maintenance and repairs of property and replacements and renewals of items determined to be less than units of property. For utility property replaced or renewed, the original cost plus removal cost less salvage is charged to accumulated provision for depreciation, while the cost of related replacements and renewals is added to property, plant, and equipment.

All utility plant in service is depreciated using the straight-line method at rates approved by regulatory authorities. Annual depreciation provisions as a percent of average depreciable utility plant in service approximated 3.1 percent in 2024 and 2.9 percent in 2023.

During the period of construction, costs expected to be included in the final value of the constructed asset, and depreciated once the asset is complete and placed in service, are classified as construction work in progress on the balance sheets. If the project becomes probable of being abandoned, these costs are expensed in the period such determination is made. Idaho Power may seek recovery of these costs in customer rates, although there can be no guarantee such recovery would be granted.

Long-lived assets are periodically reviewed for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If the sum of the undiscounted expected future cash flows from an asset is less than the carrying value of the asset, impairment is recognized in the financial statements. There were no material impairments of long-lived assets in 2024 and 2023.

## **Allowance for Funds Used During Construction**

AFUDC represents the cost of financing construction projects with borrowed funds and equity funds. With one exception, for the HCC relicensing project, cash is not realized currently from such allowance; it is realized under the ratemaking process over the service life of the related property through increased revenues resulting from a higher rate base and higher depreciation expense. Idaho Power's weighted-average monthly AFUDC rate was 7.2 percent for 2024 and 7.4 percent for 2023.

## **Income Taxes**

Idaho Power accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method (commonly referred to as normalized accounting), deferred tax assets and liabilities are determined based on the differences between the financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. In general, deferred income tax expense or benefit for a reporting period is recognized as the change in deferred tax assets and liabilities from the beginning to the end of the period. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date unless Idaho Power's primary regulator, the Idaho Public Utilities Commission (IPUC), orders direct deferral of the effect of the change in tax rates over a longer period of time.

Consistent with orders and directives of the IPUC, unless contrary to applicable income tax guidance, Idaho Power does not record deferred income tax expense or benefit for certain income tax temporary differences and instead recognizes the tax impact currently (commonly referred to as flow-through accounting) for rate making and financial reporting. Therefore, Idaho Power's effective income tax rate is impacted as these differences arise and reverse. Idaho Power recognizes such adjustments as regulatory assets or liabilities if it is probable that such amounts will be recovered from or returned to customers in future rates.

Idaho Power uses judgment, estimation, and historical data in developing the provision for income taxes and the reporting of tax-related assets and liabilities, including development of current year tax depreciation, capitalized repair costs, capitalized overheads, and other items. Income taxes can be impacted by changes in tax laws and regulations, interpretations by taxing authorities, changes to accounting guidance, and actions by federal or state public utility regulators. Actual income taxes could vary from estimated amounts and may result in favorable or unfavorable impacts to net income, cash flows, and tax-related assets and liabilities.

In compliance with the federal income tax requirements for the use of accelerated tax depreciation, Idaho Power records deferred income taxes related to its plant assets for the difference between income tax depreciation and book depreciation used for financial statement purposes. Deferred income taxes are recorded for other temporary differences unless accounted for using flow-through.



Investment tax credits earned on regulated assets are deferred and amortized to income over the estimated service lives of the related properties.

Income taxes are discussed in more detail in Note 2 - "Income Taxes."

#### Other Accounting Policies

Debt discount, expense, and premium are deferred and amortized over the terms of the respective debt issuances. Losses on reacquired debt and associated costs are amortized over the life of the associated replacement debt, as allowed under regulatory accounting.

#### New and Recently Adopted Accounting Pronouncements

There have been no recently adopted accounting pronouncements that have had a material impact on Idaho Power's financial statements.

#### Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2024, up to February 20, 2025, the date that Idaho Power Company's U.S. GAAP financial statements were issued and has updated such evaluation for disclosure purposes through [April 15, 2025]. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

## 2. INCOME TAXES

A reconciliation between the statutory federal income tax rate and the effective tax rate is as follows (in thousands):

	2024	2023
Federal income tax expense at statutory rate	\$ 62,567	\$59,676
Change in taxes resulting from:		
Equity earnings of subsidiary companies	(347)	(1,687)
AFUDC	(17,015)	(13,279)
Capitalized interest	5,493	3,097
Investment tax credits	(8,271)	(5,451)
ADITCs	(29,831)	--
Removal costs	(5,109)	(6,312)
Capitalized overhead costs	(2,100)	(2,100)
Capitalized repair costs	(19,320)	(24,360)
State income taxes, net of federal benefit	20,500	16,081
Depreciation	18,705	18,041
Excess deferred income tax reversal	(10,047)	(10,684)
Income tax return adjustments	1,865	(7,282)
Other, net	242	1,619
Total income tax expense	\$ 17,332	\$ 27,359
Effective tax rate	5.8%	9.6%

The items comprising income tax expense are as follows (in thousands):

	2024	2023
<b>Income taxes current:</b>		
Federal	\$ 14,300	\$ (3,717)
State	12,674	3,627
Total	26,974	(90)
<b>Income taxes deferred:</b>		
Federal	(61,751)	(21,693)
State	(12,735)	(1,051)
Total	(74,486)	(22,744)
<b>Investment tax credits:</b>		
Deferred	102,946	55,644
Restored	(38,102)	(5,451)
Total	64,844	50,193
Total income tax expense	\$ 17,332	\$ 27,359

The components of the net deferred tax liability are as follows (in thousands):

	2024	2023
<b>Deferred tax assets:</b>		
Regulatory liabilities	\$ 127,634	\$ 108,641
Deferred compensation	24,782	24,288
Deferred revenue	64,592	58,860
Tax credits	53,859	49,734
Retirement benefits	26,495	44,803
Other	13,515	15,972
Total	310,877	302,298
<b>Deferred tax liabilities:</b>		
Property, plant and equipment	243,454	266,992
Regulatory assets	811,054	774,672
Power cost adjustment	2,747	29,743
Retirement benefits	75,716	94,232
Other	25,803	30,361
Total	1,158,774	1,196,000
Net deferred tax liabilities	\$ 847,897	\$ 893,702

IDACORP's tax allocation agreement provides that each member of its consolidated group compute its income taxes on a separate company basis. Amounts payable or refundable are settled through IDACORP and are reported as taxes accrued or income taxes receivable, respectively, on the balance sheets of Idaho Power. See Note 1 - "Summary of Significant Accounting Policies" for further discussion of accounting policies related to income taxes.

#### Uncertain Tax Positions

Idaho Power believes that it has no material income tax uncertainties for 2024 and prior tax years. Idaho Power recognizes interest accrued related to unrecognized tax benefits as interest expense and penalties as other expense.

Idaho Power is subject to examination by its major tax jurisdictions - United States federal and the State of Idaho. The open tax years for examination are 2023 and 2024 for federal and 2022 through 2024 for Idaho. In May 2009, IDACORP formally entered the U.S. Internal Revenue Service Compliance Assurance Process (CAP) program for its 2009 tax year and has remained in the CAP program for all subsequent years.

#### Excess Deferred Income Taxes

Following the enactment of income tax reform in 2017, Idaho Power was required to remeasure its deferred tax assets and liabilities at the new federal corporate income tax rate which resulted in lower net deferred tax liabilities and the establishment of a net regulatory liability for its depreciation-related excess deferred income taxes (EDIT). Idaho Power's deferred taxes for depreciation-related temporary differences on its public utility property are subject to the normalization method of accounting. As provided in the 2017 income tax reform statute, the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT. In 2021, Idaho Power began using the alternative method for the EDIT reversal pursuant to the interpretation of an Internal Revenue Service revenue procedure and series of related private letter rulings. The alternative method results in the ratable return of the EDIT to customers over the remaining regulatory lives of Idaho Power's plant assets. For fiscal years 2018-2020, the ARAM method was used to reverse the EDIT.

### 3. REGULATORY MATTERS

Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Included below is a summary of Idaho Power's regulatory assets and liabilities, as well as a discussion of notable regulatory matters.

#### Regulatory Assets and Liabilities

The application of accounting principles related to regulated operations sometimes results in Idaho Power recording some expenses and revenues in a different period than when an unregulated enterprise would record those expenses and revenues. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense.

The following table presents a summary of Idaho Power's regulatory assets and liabilities (in thousands of dollars):

		As of December 31, 2024			
	Remaining			Total as of December 31,	
Description	Amortization Period	Earning a Return <sup>(1)</sup>	Not Earning a Return	2024	2023
<b>Regulatory Assets:</b>					
Income taxes <sup>(2)</sup>		\$ --	\$ 811,054	\$ 811,054	\$ 774,672
Unfunded postretirement benefits <sup>(3)</sup>		--	18,824	18,824	87,318
Pension expense deferrals <sup>(4)</sup>		249,409	2,788	252,197	255,244
Power supply costs <sup>(5)</sup>	2025-2026	10,672	--	10,672	115,463
Fixed cost adjustment <sup>(5)</sup>	2025-2026	1,274	16,487	17,761	51,285
North Valmy plant settlements <sup>(5)</sup>	2025-2028	80,767	--	80,767	82,917
Jim Bridger plant settlement <sup>(5)</sup>	2025-2030	124,089	23,362	147,451	123,632
Wildfire Mitigation Plan deferral <sup>(5)</sup>		--	63,966	63,966	51,329
Asset retirement obligations <sup>(6)</sup>		--	37,842	37,842	35,270
Long-term service agreement	2025-2043	11,996	7,800	19,796	20,955
Other	2025-2056	3,317	35,890	39,207	54,903
<b>Total</b>		<b>\$ 481,524</b>	<b>\$ 1,018,013</b>	<b>\$ 1,499,537</b>	<b>\$ 1,652,988</b>
<b>Regulatory Liabilities:</b>					
Income taxes <sup>(7)</sup>		\$ --	\$ 127,634	\$ 127,634	\$ 108,641
Depreciation-related excess deferred income taxes <sup>(8)</sup>		137,903	--	137,903	147,950
Energy efficiency program costs		9,277	--	9,277	1,507
Power supply costs <sup>(5)</sup>	2025-2026	3,949	--	3,949	1,240
Tax reform accrual for future amortization <sup>(10)</sup>		--	42,266	42,266	40,891
Other		9,802	6,050	15,852	12,806

Total		\$ 160,931	\$ 175,950	\$ 336,881	\$ 313,035

- (1) Earning a return includes either interest or a return on the investment as a component of rate base at the allowed rate of return. The interest rate on deferral accounts is published annually by the IPUC and (Public Utility Commission of Oregon ) OPUC. The applicable rates for 2024 were 5.0% and 5.5%, respectively.
- (2) Represents flow-through income tax accounting differences which have a corresponding deferred tax liability disclosed in Note 2 - "Income Taxes."
- (3) Represents the unfunded obligation of Idaho Power's pension and postretirement benefit plans, which are discussed in Note 10 - "Benefit Plans."
- (4) Idaho Power records a regulatory asset for the difference between net periodic pension cost and pension cost considered for rate-making purposes relating to Idaho Power's defined benefit pension plan. In its Idaho jurisdiction, Idaho Power's inclusion of pension costs for the establishment of retail rates is based upon contributions made to the pension plan. This regulatory asset account represents the difference between cumulative cash contributions and amounts collected in rates. Deferred costs are amortized into expense as the amounts are provided for in Idaho retail revenues.
- (5) This item is discussed in more detail in this Note 3 - "Regulatory Matters."
- (6) Asset retirement obligations and removal costs are discussed in Note 12 - "Asset Retirement Obligations (ARO)."
- (7) Represents the tax gross-up related to the depreciation-related excess deferred income taxes and investment tax credits included in this table and has a corresponding deferred tax asset disclosed in Note 2 - "Income Taxes."
- (8) In 2017, income tax reform reduced deferred income tax assets and liabilities. For depreciation-related temporary differences under the normalized tax accounting method, the resulting excess deferred taxes will flow back to customers ratably over the remaining regulatory lives of Idaho Power's plant assets under the alternative method provided in the statute.
- (9)  
Represents amount accrued under the May 2018 Idaho tax reform settlement stipulation (described below) for the future amortization of existing or future unspecified regulatory deferrals that would otherwise be a future liability recoverable from Idaho customers.

Idaho Power's regulatory assets and liabilities are typically amortized over the period in which they are reflected in customer rates. In the event that recovery of Idaho Power's costs through rates becomes unlikely or uncertain, regulatory accounting would no longer apply to some or all of Idaho Power's operations and the items above may represent stranded investments. If not allowed full recovery of these items, Idaho Power would be required to write off the applicable portion, which could have a materially adverse financial impact.

### Power Cost Adjustment Mechanisms and Deferred Power Supply Costs

In both its Idaho and Oregon jurisdictions, Idaho Power's power cost adjustment mechanisms address the volatility of power supply costs and provide for annual adjustments to the rates charged to its retail customers. The power cost adjustment mechanisms compare Idaho Power's actual net power supply costs (primarily fuel and purchased power less wholesale energy sales) against net power supply costs being recovered in Idaho Power's retail rates. Under the power cost adjustment mechanisms, certain differences between actual net power supply costs incurred by Idaho Power and costs being recovered in retail rates are recorded as a deferred charge or accrued as a credit on the balance sheets for future recovery or refund. The power supply costs deferred or accrued primarily result from changes in the levels of Idaho Power's own hydroelectric generation, changes in contracted power purchase prices and volumes, changes in wholesale market prices and transaction volumes, and changes in fuel prices.

**Idaho Jurisdiction Power Cost Adjustment Mechanism (PCA):** In the Idaho jurisdiction, the annual PCA consists of (a) a forecast component, based on a forecast of net power supply costs in the coming year as compared with net power supply costs included in base rates; and (b) a balancing component that trues up the difference between the previous year's actual net power supply costs and the costs collected in the previous year's forecast component. The latter component ensures that, over time, the actual collection or refund of net power supply costs matches the amounts authorized. The PCA mechanism includes:

- a cost or benefit sharing ratio that allocates the deviations in net power supply expenses between customers (95 percent) and Idaho Power (5 percent), with the exceptions of expenses associated with PURPA power purchases and demand response incentive payments, which are allocated 100 percent to customers; and
- a sales-based adjustment intended to ensure that power supply expense recovery resulting solely from sales volume changes does not distort the results of the mechanism.

The Idaho-jurisdiction PCA year runs from April 1 through March 31. Amounts deferred or accrued during the PCA year are primarily recovered or refunded during the subsequent June 1 through May 31 period. In May 2023, the IPUC approved recovery of an incremental \$200.2million of Idaho-jurisdiction PCA revenues, but directed Idaho Power to spread recovery of the \$190.2million deferral balance component of the PCA over a two-year period from June 1, 2023, to May 31, 2025. The order deferred collection of \$95.1million of deferred PCA costs to the annual PCA collection period from June 1, 2024, to May 31, 2025. In May 2024, the IPUC issued an order approving a \$35.7million net decrease in PCA revenues as compared to the prior collection period, effective for the PCA collection period from June 1, 2024, to May 31, 2025. The net decrease in PCA revenues reflected forecasted improved hydropower generation during the April 2024 to March 2025 PCA deferral period.

The table below summarizes the three most recent Idaho-jurisdiction PCA rate adjustments, which also include non-PCA-related rate adjustments as ordered by the IPUC:

Effective Date	\$ Change (millions)	Notes
June 1, 2024	\$ (35.7)	The \$35.7 million net decrease in PCA rates reflects forecasted improved hydropower generation during the April 2024 to March 2025 PCA deferral period.
June 1, 2023	\$ 105.1	The \$105.1 million increase in PCA rates reflects higher market energy and natural gas prices, combined with lower than-expected low-cost hydropower generation and limited coal supply. The increased rate also reflects an expectation of continued elevated market energy prices and natural gas prices in the forecast period.

**Oregon Jurisdiction Power Cost Adjustment Mechanism:** Idaho Power's power cost recovery mechanism in Oregon has two components:an annual power cost update (APCU) and a power cost adjustment mechanism (PCAM). The APCU allows Idaho Power to reestablish its Oregon base net power supply costs annually, separate from a general rate case, and to forecast net power supply costs for the upcoming water year. The PCAM is a true-up filed annually in February. The PCAM filing calculates the deviation between actual net power supply expenses incurred for the preceding calendar year and the net power supply expenses recovered through the APCU for the same period. Actual 2024 Oregon-jurisdiction power supply costs were less than the amount recovered through the APCU, resulting in a \$2.9million difference between revenue and cost. In 2023, Oregon jurisdiction power supply costs

were less than the amount recovered through the APCU, but because Idaho Power's earnings in 2023 were below the threshold of plus or minus 100 basis points of its authorized return on year-end equity, the difference was not refunded to customers. Idaho Power's annual June 1 APCU rate changes were a decrease of \$6.9million and an increase of \$7.7million in 2024 and 2023, respectively.

#### **Notable Idaho Base Rate Adjustments**

Idaho base rates were most recently established through the 2024 Idaho Limited-Issue Rate Case, with rate changes effective January 1, 2025. Previously, base rates were established in a general rate case in 2023, which was resolved by the 2023 Settlement Stipulation.

**2024 Idaho Limited-Issue Rate Case:** Idaho Power filed the 2024 Idaho Limited-Issue Rate Case in May 2024, focused on revenue requirements for 2024 incremental plant additions and incremental ongoing labor costs. On December 31, 2024, the IPUC issued its order (Order) in the 2024 Idaho Limited-Issue Rate Case, providing that Idaho Power implement revised tariff schedules designed to increase annual Idaho-jurisdictional retail revenue by \$50.6million, or 3.7 percent, effective January 1, 2025. The Order was subsequently modified by an errata issued on January 21, 2025, which reduced the revenue increase called for under the Order to \$50.1million. The Order did not adjust the overall rate of return approved in the 2023 Settlement Stipulation or make changes to Idaho regulatory mechanisms such as the PCA, FCA, and energy efficiency rider. The Order also did not preclude Idaho Power from filing another rate case in Idaho at any time in the future.

**2023 Idaho General Rate Case:** In June 2023, Idaho Power filed a general rate case with the IPUC. In December 2023, the IPUC issued an order approving the 2023 Settlement Stipulation settling the general rate case. The order and the 2023 Settlement Stipulation provided for the following significant terms, among other items:

- Implementation of revised tariff schedules designed to increase annual Idaho-jurisdictional retail revenue by \$54.7million, or 4.25 percent, effective January 1, 2024. The \$54.7million of additional annual revenue was net of an Idaho-jurisdiction PCA rate decrease of \$168.3million and a reduction to annual energy efficiency rider collection of \$3.5million, each of which was transferred into base rates;
- A 9.6 percent return on equity and a 7.247 percent authorized rate of return based on a non-specified cost of debt and capital structure, applied to an Idaho-jurisdictional rate base of approximately \$3.8billion;
- Modifications to the PCA including establishment of a new level of base net power supply expense of \$484.9million, which included the transfer of \$168.3million from then-current PCA rates to base rates;
- Modifications to the FCA mechanism to support Idaho Power's rate designs and to reflect updated fixed costs;
- Continued deferral of incremental vegetation management and insurance costs, as measured from 2022 actual costs, through the earlier of Idaho Power's next Idaho general rate case or 2025;
- An annual \$18 million increase in collection of Idaho Power's regulatory asset associated with its defined benefit pension plan contributions;
- Modifications to Idaho Power's Accumulated Deferred Investment Tax Credits (ADITC) and revenue sharing mechanism beginning in 2024 to (1) include an additional amount of investment tax credits equal to the incremental investment tax credits generated from Idaho Power's investment in 2023 battery storage projects; (2) remove the existing \$25million annual cap on the amount of accelerated amortization of ADITCs; (3) establish a minimum specified Idaho-jurisdiction return on year-end equity (Idaho ROE) of 9.12 percent for additional amortization of ADITCs; (4) establish a 9.6 percent Idaho ROE as the threshold for revenue sharing of Idaho-jurisdiction earnings between Idaho Power and Idaho customers; and (5) implement all revenue sharing through the PCA rather than a portion offsetting customer-funded pension obligations;
- Agreement that Idaho Power's capital expenditures through year-end 2022 were prudently incurred;
- Deferral and amortization of annual differences between certain periodic maintenance costs at Idaho Power's natural gas-fired power plants; and
- A residential price modernization plan and updated rate designs.

Under the modified ADITC and Revenue Sharing mechanism, if Idaho Power's annual Idaho ROE in any year exceeds 9.6 percent, the amount of earnings exceeding 9.6 percent will be allocated 80.0 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 20.0 percent to Idaho Power.

In 2024, Idaho Power recorded amortization of \$29.8 million of ADITC. Accordingly, at December 31, 2024, \$77million of ADITC remained available for future use under the terms of the 2023 Settlement Stipulation and the 2018 Settlement Stipulation described below.

**May 2018 Idaho Tax Reform Settlement Stipulation:** In May 2018, the IPUC issued an order approving a settlement stipulation (2018 Settlement Stipulation) related to income tax reform. Beginning June 1, 2018, the 2018 Settlement Stipulation provided an annual (a) \$18.7million reduction to Idaho customer base rates and (b) \$7.4million amortization of existing regulatory deferrals for specified items or future amortization of other existing or future unspecified regulatory deferrals that would otherwise be a future regulatory asset recoverable from Idaho customers. The 2018 Settlement Stipulation also provided for the indefinite extension, with modifications, of a previous 2014 settlement stipulation beyond its termination date of December 31, 2019, with modified terms related to the ADITC and revenue sharing mechanism that became effective January 1, 2020. Idaho Power's base rates and ADITC and revenue sharing mechanism were modified by the 2023 Settlement Stipulation, as described above.

**North Valmy Base Rate Adjustment Settlement Stipulations:** Idaho Power has settlement stipulations in place in Idaho and Oregon related to the planned end of its participation in coal-fired operations of both units of its jointly-owned North Valmy plant. Idaho Power ceased coal-fired operations at unit 1 in 2019, as planned, and these settlement stipulations provide for Idaho Power to cease participation in coal-fired operations at unit 2 in 2025. The IPUC-approved settlement stipulation provides for (1) accelerated depreciation for the North Valmy plant to allow the coal-related plant assets to be fully depreciated and recovered by December 31, 2028, (2) Idaho Power to use prudent and commercially reasonable efforts to end its participation in coal-fired operations at the North Valmy plant as described above, (3) a balancing account to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the North Valmy plant, and (4) increased customer rates related to the associated incremental annual levelized revenue requirement. If actual costs incurred differ from forecasted amounts included in the settlement stipulation, collection or refund of any differences would be subject to regulatory approval.

**Jim Bridger Power Plant Rate Base Adjustment and Recovery and Non-Fuel O&M Expenses:** In June 2022, the IPUC issued an order approving, with modifications, Idaho Power's amended application requesting authorization to (1) accelerate depreciation for the Jim Bridger plant to allow the coal-related plant assets to be fully depreciated and recovered by

December 31, 2030, (2) establish a balancing account to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the Jim Bridger plant, and (3) increase customer rates related to the associated incremental annual levelized revenue requirement (Bridger Order).

The Bridger Order allows for regulatory accounting entries and establishes balancing accounts (recorded as regulatory assets or liabilities on Idaho Power's balance sheets) to track differences between amounts recovered in rates and actual incremental costs and benefits associated with Idaho Power's plan at the time of the Bridger Order to cease its participation in coal-fired operations at the Jim Bridger plant by the end of 2028. The incremental costs and benefits include the revenue requirement associated with the incremental Jim Bridger plant coal-related investments made from 2012 through the end of 2020, forecasted coal-related investments, and near-term decommissioning costs, offset by other O&M cost savings. The Bridger Order deemed all coal-related investments at the Jim Bridger plant from 2012 through 2020 to be prudent for recovery.

In the Bridger Order, the IPUC reduced Idaho Power's requested rate increase from 2.1 percent in its amended filing to 1.5 percent, a reduction from a requested \$27.1million to \$18.8million annually. The Bridger Order provides that any uncollected amount resulting from the reduction in the rate increase will be recorded in the balancing account for future recovery with no carrying charge. The uncollected amounts tracked in this balancing account were included for recovery in the 2023 Settlement Stipulation. Idaho Power anticipates making future filings with the IPUC that may result in periodic adjustments to rates to true up variances between revenue collections and actual revenue requirement amounts. The Bridger Order allows Idaho Power to earn a return on and recover through 2030 the net book value of coal-related assets at the Jim Bridger plant as of December 31, 2020, as well as forecasted coal-related investments.

In September 2024, the IPUC issued an order authorizing Idaho Power to include all non-fuel O&M expenses associated with operations of the Jim Bridger plant in the balancing account previously established to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the Jim Bridger plant, which resulted in a \$11.3million deferral of costs in 2024 to a regulatory asset account for future recovery.

Other Notable Idaho Regulatory Matters

**Fixed Cost Adjustment:** The FCA mechanism, applicable to Idaho residential and small commercial customers, is designed to remove a portion of Idaho Power's financial disincentive to invest in energy efficiency programs by separating (or decoupling) the recovery of fixed costs from the variable kWh charge and linking it instead to a set amount per customer. Under Idaho Power's current rate design, recovery of a portion of fixed costs is included in the variable kWh charge, which may result in over-collection or under-collection of fixed costs. To return over-collection to customers or to collect under-collection from customers, the FCA mechanism allows Idaho Power to accrue, or defer, the difference between the authorized fixed-cost recovery amount per customer and the actual fixed costs per customer recovered by Idaho Power during the year. The IPUC has discretion to cap the annual increase in the FCA recovery at 3 percent of base revenue, with any excess deferred for collection in a subsequent year. In May 2024, the IPUC issued an order approving a \$11.7million increase in recovery from the FCA from \$25.1million to \$36.8million for the 2023 FCA deferral, with new rates effective for the period from June 1, 2024, to May 31, 2025. Beginning with the 2024 FCA deferral, the 2023 Settlement Stipulation updates the authorized fixed-cost recovery amount per customer and modifies parts of the FCA mechanism to support Idaho Power's proposed rate designs, as noted above.

The following table summarizes FCA amounts approved for collection in the prior three FCA years:

FCA Year	Period Rates in Effect	Annual Amount (in millions)
2023	June 1, 2024 to May 31, 2025	\$36.8
2022	June 1, 2023 to May 31, 2024	\$25.1

**Wildfire Mitigation Cost Recovery:** In June 2021 and March 2023, the IPUC issued orders authorizing Idaho Power to defer for future amortization incremental O&M and depreciation expense for certain capital investments necessary to implement Idaho Power's WMP. As a result of the 2023 Settlement Stipulation, in 2024, Idaho Power recovered and amortized \$3.8million of its WMP deferral balance through 2022 of \$26.7million. As of December 31, 2024, Idaho Power's deferral balance of Idaho-jurisdiction costs related to the WMP was \$63.2million, of which \$22.9million is approved to be amortized and collected in Idaho rates. In January 2024, the OPUC authorized Idaho Power to defer the Oregon jurisdictional share of costs associated with the WMP for the 12-month period beginning December 29, 2022, and ending on December 28, 2023, resulting in an Oregon-jurisdiction deferral balance of approximately \$750thousand.

On February 13, 2025, Idaho Power filed an application with the IPUC for review of the Company's current WMP and request for an order authorizing the Company to defer through calendar year 2025, or until the Company's next general rate case goes into effect, newly identified costs associated with expanded wildfire mitigation efforts.

Notable Oregon Regulatory Matters

**Oregon Base Rate Changes:** Oregon base rates were most recently established in a general rate case that Idaho Power filed with the OPUC in December 2023. In September 2024, the OPUC issued an order approving the 2024 Oregon Settlement Stipulations, which are settlement stipulations among Idaho Power and intervening parties settling the general rate case. The OPUC order and the 2024 Oregon Settlement Stipulations contain the following significant terms, among other items:

- Implementation of revised tariff schedules designed to increase annual Oregon-jurisdiction revenue by \$6.7million, or 12.14 percent; and
- A 9.5 percent Oregon-jurisdiction return on year-end equity and a 7.302 percent Oregon-jurisdiction authorized rate of return based on a 5.104 percent cost of debt and capital structure of 50 percent debt and 50 percent equity, applied to an Oregon-jurisdictional rate base of approximately \$188.9million. The \$188.9million of rate base excludes rate base associated with Idaho Power's jointly-owned North Valmy coal facilities, the costs of which are recovered under the separate rate mechanism noted below.

Rate changes from the 2024 Oregon Settlement Stipulations became effective on October 15, 2024. The 2024 Oregon Settlement Stipulations do not preclude Idaho Power from filing another general rate case or other limited issue proceeding in Oregon at any time in the future.

Federal Regulatory Matters - Open Access Transmission Tariff Rates

Idaho Power uses a formula rate for transmission service provided under its OATT, which allows transmission rates to be updated annually based primarily on actual financial and operational data Idaho Power files with the FERC and allows Idaho Power to recover costs associated with its transmission system. Idaho Power's OATT rates submitted to the FERC in Idaho Power's four most recent annual OATT Final Informational Filings were as follows:

Period Rates in Effect	OATT Rate (per kW-year)
October 1, 2024 to September 30, 2025	\$ 31.55
October 1, 2023 to September 30, 2024	\$ 30.74
October 1, 2022 to September 30, 2023	\$ 31.42

Idaho Power's current OATT rate is based on a net annual transmission revenue requirement of \$137.9 million, which represents the OATT formulaic determination of Idaho Power's net cost of providing OATT-based transmission service.

4. REVENUES

Revenues from Contracts with Customers

Revenues from contracts with customers are primarily related to Idaho Power's regulated tariff-based sales of energy or related services. Generally, tariff-based sales do not involve a written contract, but are considered revenues from contracts with customers. Idaho Power assesses revenues on a contract-by-contract basis to determine the nature, amount, timing, and uncertainty, if any, of revenues being recognized.

**Retail Revenues:** Idaho Power's retail revenues primarily relate to the sale of electricity to customers based on regulated tariff-based prices. Idaho Power recognizes retail revenues in amounts for which it has the right to invoice the customer in the period when energy is delivered or services are provided to customers. The total energy price generally has a fixed component related to having service available and a usage-based component related to the demand, delivery, and consumption of energy. The revenues recognized reflect the consideration Idaho Power expects to be entitled to in exchange for energy and services. Retail customers are classified as residential, commercial, industrial, or irrigation. Approximately 95 percent of Idaho Power's retail revenue originates from customers located in Idaho, with the remainder originating from customers located in Oregon. Idaho Power's retail customer rates are based on Idaho Power's cost of service and are determined through general rate case proceedings, settlement stipulations, and other filings with the IPUC and OPUC. Changes in rates and changes in customer demand are typically the primary causes of fluctuations in retail revenue from period to period. The primary influences on changes in customer demand for electricity are weather, economic conditions (including growth in the number of Idaho Power customers), and energy efficiency. Idaho Power's utility revenues are not earned evenly during the year.

Retail revenues are billed monthly based on meter readings taken throughout the month. Payments for amounts billed are generally due from the customer within 15 days of billing. Idaho Power accrues estimated unbilled revenues for energy or related services delivered to customers but not yet billed at period-end based on actual meter readings at period-end and estimated rates.

**Residential Customers:** Idaho Power's energy sales to residential customers typically peak during the summer cooling season and winter heating season. Extreme temperatures increase sales to residential customers who use electricity for cooling and heating, compared with normal temperatures. Idaho Power's rate structure provides for higher rates during the summer when overall system loads are at their highest, and includes tiers such that rates increase as a customer's consumption level increases. These seasonal and tiered rate structures contribute to the seasonal fluctuations in revenues and earnings. Economic and demographic conditions can also affect residential customer demand; strong job growth and population growth in Idaho Power's service area have led to higher customer growth in recent years. Residential demand is also impacted by energy efficiency initiatives. Idaho Power's FCA mechanism mitigates some of the fluctuations caused by weather and energy efficiency initiatives.

**Commercial Customers:** Most businesses are included in Idaho Power's commercial customer class, as are small industrial companies, and public street and highway lighting accounts. Idaho Power's commercial customers are less influenced by weather conditions than residential customers, although weather does still affect commercial customer energy use. Economic conditions, including manufacturing activity levels, and energy efficiency initiatives also affect energy use of commercial customers.

**Industrial Customers:** Industrial customers consist of large industrial companies, including special contract customers. Energy use of industrial customers is primarily driven by economic conditions, with weather having little impact on this customer class.

**Irrigation Customers:** Irrigation customers use electricity to operate irrigation pumps, primarily during the agricultural growing season. The amount and timing of precipitation as well as temperature levels affect the timing and amounts of sales to irrigation customers, with increased precipitation during the agricultural growing season generally resulting in decreased sales.

**Wholesale Energy Sales:** As a public utility under the FPA, Idaho Power has the authority to charge market-based rates for wholesale energy sales under its FERC tariff. Idaho Power's wholesale electricity sales are primarily to utilities and power marketers and are predominantly short-term and consist of a single performance obligation satisfied as energy is transferred to the counterparty. Idaho Power's wholesale energy sales depend largely on the availability of generation resources in excess of the amount necessary to serve customer loads as well as adequate market power prices and demand at the time when those resources are available. A reduction in any of those factors may lead to lower wholesale energy sales.

**Transmission Wheeling-Related Revenues:** As a public utility under the FPA, Idaho Power has the authority to provide cost-based wholesale and retail access transmission services under its OATT. Services under the OATT are offered on a nondiscriminatory basis such that all potential customers have an equal opportunity to access the transmission system. Idaho Power's transmission revenue is primarily related to third parties reserving capacity on Idaho Power's transmission system to transmit electricity through Idaho Power's service area. Reservations are predominantly short-term contracts or on-demand when available, but may be part of a long-term capacity contract. Transmission wheeling-related revenues consist of a single performance obligation satisfied as capacity on Idaho Power's transmission system is provided to the third party. Transmission wheeling-related revenues are affected by changes in Idaho Power's OATT rate and customer demand. Demand for transmission services can be affected by regional market factors, such as loads and generation of utilities in Idaho Power's region.

**Energy Efficiency Program Revenues:** Idaho Power collects most of its energy efficiency program costs through an energy efficiency rider on customer bills. The rider collections are deferred until expenditures are incurred. Energy efficiency program expenditures funded through the rider are reported as an operating expense with an equal amount recognized in revenues, resulting in no net impact on earnings. The cumulative variance between expenditures and amounts collected through the rider is recorded as a regulatory asset or liability. A liability balance indicates that Idaho Power has collected more than it has spent, and an asset balance indicates that Idaho Power has spent more than it has collected. At December 31, 2024, Idaho Power's energy efficiency rider balances were a \$7.6 million regulatory liability in the Idaho jurisdiction and a \$1.7 million regulatory liability in the Oregon jurisdiction.

**Alternative Revenue Programs and Other Revenues**

While revenues from contracts with customers make up most of Idaho Power's revenues, the IPUC has authorized the use of an additional regulatory mechanism, the FCA mechanism, which may increase or decrease tariff-based customer rates. The FCA mechanism is described in Note 3 - "Regulatory Matters." The FCA mechanism revenues include only the initial recognition of FCA revenues when they meet the regulator-specified conditions for recognition. Revenue from contracts with customers excludes the portion of the tariff price representing FCA revenues that Idaho Power initially recorded in prior periods when revenues met regulator-specified conditions. When Idaho Power includes those amounts in the price of utility service and billed to customers, Idaho Power records such amounts as recovery of the associated regulatory asset or liability and not as revenues.

Derivative revenues include gains from settled electricity swaps and sales of electricity under forward sales contracts that are bundled with RECs. Related to these forward sales, Idaho Power simultaneously enters into forward purchases of electricity for the same quantity at the same location, which are recorded in purchased power on the statements of income. For more information on settled electricity swaps, see Note 14 - "Derivative Financial Instruments."

**5. LONG-TERM DEBT**

The following table summarizes Idaho Power's long-term debt at December 31 (in thousands of dollars):

	2024	2023
First mortgage bonds:		
1.90% Series due 2030	\$ 80,000	\$ 80,000
6.00% Series due 2032	100,000	100,000
4.99% Series due 2032	23,000	23,000
5.50% Series due 2033	70,000	70,000
5.50% Series due 2034	50,000	50,000
5.875% Series due 2034	55,000	55,000
5.20% Series due 2034	300,000	--
5.30% Series due 2035	60,000	60,000
6.30% Series due 2037	140,000	140,000
6.25% Series due 2037	100,000	100,000
4.85% Series due 2040	100,000	100,000
4.30% Series due 2042	75,000	75,000
5.06% Series due 2042	25,000	25,000
5.06% Series due 2043	60,000	60,000
4.00% Series due 2043	75,000	75,000
3.65% Series due 2045	250,000	250,000
4.05% Series due 2046	120,000	120,000
4.20% Series due 2048	450,000	450,000
5.20% Series due 2053	62,000	62,000
5.50% Series due 2053	400,000	400,000
5.80% Series due 2054	350,000	350,000
Total first mortgage bonds	2,945,000	2,645,000
Pollution control revenue bonds:		



1.45% Series due 2024	--	49,800
1.70% Series due 2026 <sup>(1)</sup>	116,300	116,300
Total pollution control revenue bonds	116,300	166,100
American Falls Variable Rate bond guarantee due 2025	19,885	19,885
Unamortized premium/discount	16,150	17,002
Total Idaho Power outstanding debt <sup>(2)</sup>	3,097,335	2,847,987

(1) Sweetwater County Pollution Control Revenue Bonds are secured by the first mortgage bonds, bringing the total first mortgage bonds outstanding at December 31, 2024, to \$3.061 billion.

(2) At December 31, 2024 and 2023, the overall effective cost rate of Idaho Power's outstanding debt was 5.03 percent and 4.98 percent, respectively.

At December 31, 2024, the maturities for the aggregate amount of Idaho Power long-term debt outstanding were as follows (in thousands of dollars):

2025	2026	2027	2028	2029	Thereafter
\$ 19,885	\$ 116,300	\$ --	\$ --	\$ --	\$ 2,945,000

#### Long-Term Debt Issuances, Maturities, and Redemptions

On February 3, 2025, Idaho Power repaid \$19.9million in aggregate principal amount of maturing variable rate American Falls Bonds.

On December 2, 2024, Idaho Power repaid \$49.8million in aggregate principal amount of maturing 1.45% Humboldt County Pollution Control Revenue Bonds.

On August 12, 2024, under the shelf registration statement with the SEC, Idaho Power issued \$300million in aggregate principal amount of 5.20% first mortgage bonds, secured medium-term notes, Series M, maturing on August 15, 2034.

On September 11, 2023, under the shelf registration statement with the SEC, Idaho Power issued \$350million in aggregate principal amount of 5.80% first mortgage bonds, secured medium-term notes, Series M, maturing on April 1, 2054.

On April 1, 2023, Idaho Power repaid \$75million in aggregate principal amount of maturing 2.50% first mortgage bonds due 2023, Series I.

On March 14, 2023, under the shelf registration statement with the SEC, Idaho Power issued \$400million in aggregate principal amount of 5.50% first mortgage bonds, secured medium-term notes, Series M, maturing on March 15, 2053.

On March 8, 2023, pursuant to the Bond Purchase Agreement defined below, Idaho Power issued \$60million in aggregate principal amount of 5.06% first mortgage bonds, secured medium-term notes, Series N, maturing on March 8, 2043; and \$62million in aggregate principal amount of 5.20% first mortgage bonds, secured medium-term notes, Series N, maturing on March 8, 2053.

On December 22, 2022, Idaho Power entered into a Bond Purchase Agreement with certain institutional purchasers relating to the sale by Idaho Power of \$170million of first mortgage bonds, secured medium-term notes, Series N (Series N Notes), as described in more detail below.

On March 13, 2025, under the shelf registration statement with the SEC, Idaho Power issued \$400 million in aggregate principal amount of 5.70% first mortgage bonds, secured medium-term notes, Series O, maturing in March 2055.

#### Idaho Power First Mortgage Bonds

Idaho Power's issuance of long-term indebtedness is subject to the approval of the IPUC, OPUC, and WPSC. In February and March 2024, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders. Authority from the IPUC is effective through December 31, 2026, subject to extensions upon request to the IPUC. The OPUC's and WPSC's orders do not impose a time limitation for issuances, but the OPUC order does impose a number of other conditions, including a requirement that the interest rates for the debt securities or first mortgage bonds fall within either (a) designated spreads over comparable U.S. Treasury rates or (b) a maximum interest rate limit of 8.0 percent. At December 31, 2024, \$900million remained available for debt issuance under the regulatory orders.

In May 2022, Idaho Power filed a shelf registration statement with the SEC, which became effective upon filing, for the offer and sale of an unspecified principal amount of its first mortgage bonds. The issuance of first mortgage bonds requires that Idaho Power meet interest coverage and security provisions set forth in Idaho Power's Indenture of Mortgage and

Deed of Trust, dated as of October 1, 1937, as amended and supplemented from time to time (Indenture). Future issuances of first mortgage bonds are subject to satisfaction of covenants and security provisions set forth in the Indenture, market conditions, regulatory authorizations, and covenants contained in other financing agreements.

In June 2022, Idaho Power entered into a selling agency agreement with six banks named in the agreement in connection with the potential issuance and sale from time to time of up to \$1.2 billion aggregate principal amount of first mortgage bonds, secured medium term notes, Series M (Series M Notes), under Idaho Power's Indenture. Also in June 2022, Idaho Power entered into the Fiftieth Supplemental Indenture, dated effective as of June 30, 2022, to the Indenture (Fiftieth Supplemental Indenture). The Fiftieth Supplemental Indenture provides for, among other items, the issuance of up to \$1.2 billion in aggregate principal amount of Series M Notes pursuant to the Indenture. In October 2022, Idaho Power entered into the Fifty-first Supplemental Indenture to increase the limit of the amount of first mortgage bonds at any one time outstanding to \$3.5 billion as provided in the Indenture. The amount issuable is also restricted by property, earnings, and other provisions of the Indenture and supplemental indentures to the Indenture. The Indenture requires that Idaho Power's net earnings be at least twice the annual interest requirements on all outstanding debt of equal or prior rank, including the bonds that Idaho Power may propose to issue. Under certain circumstances, the net earnings test does not apply, including the issuance of refunding bonds to retire outstanding bonds that mature in less than two years or that are of an equal or higher interest rate, or prior lien bonds.

In December 2022, Idaho Power entered into the Bond Purchase Agreement with certain institutional purchasers, relating to the sale by Idaho Power of \$170 million in aggregate principal amount of Series N Notes. Also in December 2022, Idaho Power entered into the Fifty-second Supplemental Indenture, dated effective as of December 30, 2022, to the Indenture (Fifty-second Supplemental Indenture). The Fifty-second Supplemental Indenture provided for, among other items, the issuance of Series N Notes pursuant to the Indenture. The Series N Notes consist of:

- \$23 million in aggregate principal amount of Idaho Power's 4.99% first mortgage bonds due 2032, Series N Notes, Tranche 1 (Tranche 1 Bonds);
- \$25 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2042, Series N Notes, Tranche 2 (Tranche 2 Bonds);
- \$60 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2043, Series N Notes, Tranche 3 (Tranche 3 Bonds); and
- \$62 million in aggregate principal amount of Idaho Power's 5.20% first mortgage bonds due 2053, Series N Notes, Tranche 4 (Tranche 4 Bonds).

The Tranche 1 Bonds and Tranche 2 Bonds were issued on December 22, 2022, and the Tranche 3 Bonds and Tranche 4 Bonds were issued on March 8, 2023, each under the Indenture.

The mortgage of the Indenture secures all bonds issued under the Indenture equally and ratably, without preference, priority, or distinction. First mortgage bonds issued in the future will also be secured by the mortgage of the Indenture. The lien constitutes a first mortgage on all the properties of Idaho Power, subject only to certain limited exceptions including liens for taxes and assessments that are not delinquent and minor excepted encumbrances. Certain of the properties of Idaho Power are subject to easements, leases, contracts, covenants, workmen's compensation awards, and similar encumbrances and minor defects common to properties. The mortgage of the Indenture does not create a lien on revenues or profits, or notes or accounts receivable, contracts or choses in action, except as permitted by law during a completed default, securities, or cash, except when pledged, or merchandise or equipment manufactured or acquired for resale. The mortgage of the Indenture creates a lien on the interest of Idaho Power in property subsequently acquired, other than excepted property, subject to limitations in the case of consolidation, merger, or sale of all or substantially all of the assets of Idaho Power. The Indenture requires Idaho Power to spend or appropriate 15 percent of its annual gross operating revenues for maintenance, retirement, or amortization of its properties. Idaho Power may, however, anticipate or make up these expenditures or appropriations within the 5 years that immediately follow or precede a particular year.

As of December 31, 2024, the maximum amount of additional first mortgage bonds Idaho Power could issue was approximately \$439 million. Separately, the Indenture also limits the amount of additional first mortgage bonds that Idaho Power may issue to the sum of (a) the principal amount of retired first mortgage bonds and (b) 60 percent of total unfunded property additions, as defined in the Indenture. As of December 31, 2024, Idaho Power could issue approximately \$2.1 billion of additional first mortgage bonds based on retired first mortgage bonds and total unfunded property additions.

## 6. COMMON STOCK

### Idaho Power Common Stock

During 2024, IDACORP contributed \$200 million of additional capital to Idaho Power. No additional shares of Idaho Power common stock were issued.

### Restrictions on Dividends

Idaho Power's ability to pay dividends on its common stock held by IDACORP is limited to the extent payment of such dividends would violate the covenants in its credit facility or Idaho Power's Statement of Policy and Code of Conduct. A covenant under Idaho Power's credit facility requires Idaho Power to maintain a leverage ratio of consolidated indebtedness to consolidated total capitalization, as defined therein, of no more than 65 percent at the end of each fiscal quarter. At December 31, 2024, the leverage ratio for Idaho Power was 50 percent. Based on these restrictions, Idaho Power's dividends were limited to \$1.4 billion at December 31, 2024. There are additional facility covenants, subject to exceptions, that prohibit or restrict the sale or disposition of property without consent and any agreements restricting dividend payments to Idaho Power from any material subsidiary. At December 31, 2024, Idaho Power was in compliance with those covenants.

Idaho Power's Statement of Policy and Code of Conduct relating to transactions between and among Idaho Power, IDACORP, and other affiliates, which was approved by the IPUC in April 2008, provides that Idaho Power will not pay any dividends to IDACORP that will reduce Idaho Power's common equity capital below 35 percent of its total adjusted capital without IPUC approval. At December 31, 2024, Idaho Power's common equity capital was 50 percent of its total adjusted capital. Further, Idaho Power must obtain approval from the OPUC before it can directly or indirectly loan funds or issue notes or give credit on its books to IDACORP.

Idaho Power's articles of incorporation contain restrictions on the payment of dividends on its common stock if preferred stock dividends are in arrears. As of the date of this report,

Idaho Power has no preferred stock outstanding.

In addition to contractual restrictions on the amount and payment of dividends, the FPA prohibits the payment of dividends from "capital accounts." The term "capital account" is undefined in the FPA or its regulations, but Idaho Power does not believe the restriction would limit Idaho Power's ability to pay dividends out of current year earnings or retained earnings.

In accordance with Section 10(d) of the Federal Power Act, Idaho Power has \$13.3 million of amortization reserves established for certain of its licensed hydroelectric facilities.

7. SHARE-BASED COMPENSATION

Through its parent company IDACORP, Idaho Power has one share-based compensation plan -- the 2000 Long-Term Incentive and Compensation (LTICP). The LTICP (for officers, key employees, and directors) permits the grant of stock options, restricted stock and restricted stock units, performance shares and performance-based units, and several other types of share-based awards. At December 31, 2024, the maximum number of shares available under the LTICP was 110,302.

Restricted Stock Unit and Performance-Based Unit Awards

Restricted stock unit awards have three-year vesting periods, entitle the recipients to dividend equivalents, and units do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition and subject to forfeiture under certain circumstances. The fair value of these awards is based on the closing market price of common stock on the grant date and is charged to compensation expense over the vesting period, reduced for any forfeitures during the vesting period.

Performance-based unit awards have three-year vesting periods and do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition, subject to forfeiture under certain circumstances, and subject to the attainment of specific performance conditions over the three-year vesting period. The performance conditions are two equally-weighted metrics, cumulative earnings per share (CEPS) and total shareholder return (TSR) relative to a peer group. Depending on the level of attainment of the performance conditions and the year issued, the final number of shares awarded can range from zero to 200 percent of the target award. Dividend equivalents are accrued during the vesting period and paid out based on the final number of shares awarded.

The grant-date fair value of the CEPS portion is based on the closing market value at the date of grant, reduced by the loss in time-value of the estimated future dividend payments. The fair value of this portion of the awards is charged to compensation expense over the requisite service period based on the estimated achievement of performance targets, reduced for any forfeitures during the vesting period. The grant-date fair value of the TSR portion is estimated using the market value at the date of grant and a statistical model that incorporates the probability of meeting performance targets based on historical returns relative to the peer group. The fair value of this portion of the awards is charged to compensation expense over the requisite service period, provided the requisite service period is rendered, regardless of the level of TSR metric attained.

A summary of restricted stock units and performance-based units award activity is presented below. Idaho Power unit amounts represent units of IDACORP:

	Number of Units	Weighted-Average Grant Date Fair Value
Nonvested units at January 1, 2024	209,224	\$ 97.34
Units granted	124,375	85.80
Units forfeited	(7,454)	92.57
Units vested	(92,568)	88.80
Nonvested units at December 31, 2024	233,577	\$ 94.73

The total fair value of shares vested was \$8.5 million in 2024 and \$7.5 million in 2023. At December 31, 2024, Idaho Power had \$9.7 million of total unrecognized compensation cost related to nonvested share-based compensation. These costs are expected to be recognized over a weighted-average period of 1.7 years. Original issue shares of IDACORP are used for these awards.

In 2024, a total of 15,616 shares of IDACORP common stock were awarded to directors of IDACORP and Idaho Power at an average grant date fair value of \$88.11 per share. Directors elected to defer receipt of 5,426 of these shares, which are being held as deferred stock units with dividend equivalents reinvested in additional stock units.

Compensation Expense: The following table shows Idaho Power's compensation cost recognized in income and the tax benefits resulting from the LTICP (in thousands of dollars):

	2024	2023
Compensation cost	\$ 11,608	\$ 9,508
Income tax benefit	2,988	2,447

No equity compensation costs have been capitalized. These costs are primarily reported within "Other operations and maintenance" expense on the statements of income.

8. COMMITMENTS

Purchase Obligations

At December31, 2024, Idaho Power had the following long-term commitments relating to purchases of energy, capacity, transmission rights, and fuel (in thousands of dollars):

	2025	2026	2027	2028	2029	Thereafter
Cogeneration, power production, and battery storage	\$ 340,395	\$ 372,123	\$ 407,819	\$ 455,245	\$ 447,778	\$ 5,040,605
Fuel	112,045	58,181	26,559	26,665	26,745	247,770

As of December31, 2024, Idaho Power had power purchase obligations with respect to 1,524 MW nameplate capacity of online PURPA and non-PURPA projects, with an additional 1,048 MW nameplate capacity of projects that are scheduled to be online through 2027. The agreements for these projects have original contract terms ranging from one to 35 years. Idaho Power's purchased power expense associated with long-term agreements (including PURPA) was approximately \$294million in 2024 and \$258million in 2023.

In February 2025, Idaho Power entered into a 100 MW solar facility PPA and agreement to purchase the storage capacity from a 100 MW battery storage facility; both with a scheduled online date of April 2027 and 20-year terms. Also, in February 2025, Idaho Power entered into agreements providing ownership of 250 MW and rights to 250 MW of transmission capacity on the SWIP-N in Nevada, with an expected online date in late 2027 or in 2028. The agreements collectively increased Idaho Power's contractual obligations by \$1.1 billion over their respective terms.

Idaho Power also has the following long-term commitments (in thousands of dollars):

	2025	2026	2027	2028	2029	Thereafter
Joint-operating agreement payments <sup>(1)</sup>	\$ 5,266	\$ 5,266	\$ 5,266	\$ 5,266	\$ 5,266	\$ 26,331
Easements and other payments <sup>(1)</sup>	2,163	2,209	2,255	2,302	2,351	12,515
Maintenance, service, and materials agreements <sup>(1)(2)</sup>	324,817	492,185	352,817	7,376	7,103	37,575
FERC and other industry-related fees <sup>(1)</sup>	17,512	17,183	16,416	16,272	16,218	82,560

(1) Approximately \$53 million, \$1 million, \$14 million, and \$164 million of the commitments included in joint-operating agreement payments, easements and other payments, maintenance, service, and materials agreements, and FERC and other industry-related fees, respectively, have contracts that do not specify terms related to expiration. As these contracts are presumed to continue indefinitely, ten years of information, estimated based on current contract terms, has been included in the table for presentation purposes.

(2) As of December31, 2024, Idaho Power had a remaining \$904million commitment related to contracts to acquire and own capacity and generation resources with in-service dates in 2026 and 2027.

Idaho Power's expense for operating leases was not material for the years ended 2024 and 2023.

Acquisition of Additional Interest in B2H Transmission Project

In March 2023, Idaho Power executed a purchase, sale, and security agreement with the BPA to transfer BPA's 24 percent interest in the B2H transmission line project to Idaho Power, bringing Idaho Power's interest in the project to approximately 45 percent. Pursuant to the agreement, Idaho Power has a commitment to provide long-term transmission service to BPA. The agreement also required BPA to make a \$10million security payment to Idaho Power. On Idaho Power's balance sheet, the agreement increased construction work in progress by \$31.4million for the acquired permitting interest, cash and cash equivalents by \$10.0million for the additional security payment, and other non-current liabilities by \$41.4million for Idaho Power's obligation to pay for the permitting interest and to return the security deposit to BPA. Payments to BPA for the permitting interest are expected to be made over a 15-year period beginning 10 years after energization of the transmission line project, while the security deposit is due to be returned to BPA upon energization.

Guarantees

Idaho Power guarantees its portion of reclamation activities and obligations at BCC, of which IERCo owns a one-third portion. This guarantee, which is renewed annually with the Wyoming Department of Environmental Quality (WDEQ), was \$47.5 million at December31, 2024, representing IERCo's one-third share of BCC's total reclamation obligation of \$142.5 million. BCC has a reclamation trust fund set aside specifically for the purpose of paying these reclamation costs. At December31, 2024, the value of BCC's reclamation trust fund exceeded WDEQ's guarantee requirement for the total reclamation obligation. BCC periodically assesses the adequacy of the reclamation trust fund and its estimate of future reclamation costs. To ensure that the reclamation trust fund maintains adequate reserves, BCC has the ability to, and does, add a per-ton surcharge to coal sales, all of which are made to the Jim Bridger plant. Because of the existence of the fund and the ability to apply a per-ton surcharge, the estimated fair value of this guarantee is minimal. Idaho Power enters into financial agreements and power purchase and sale agreements that include indemnification provisions relating to various forms of claims or liabilities that may arise from the transactions contemplated by these agreements. Generally, a maximum obligation is not explicitly stated in the indemnification provisions and, therefore, the overall maximum amount of the obligation under such indemnification provisions cannot be reasonably estimated. Idaho Power periodically evaluates the likelihood of incurring costs under such indemnities based on their historical experience and the evaluation of the specific indemnities. As of December31, 2024, management believes the likelihood is remote that Idaho Power would be required to perform under such indemnification provisions or otherwise incur any significant losses with respect to such indemnification obligations. Idaho Power has not recorded any liability on its balance sheets with respect to these indemnification obligations.

## 9. CONTINGENCIES

Idaho Power has in the past and expects in the future to become involved in various claims, controversies, disputes, and other contingent matters, some of which involve litigation and regulatory or other contested proceedings. The ultimate resolution and outcome of litigation and regulatory proceedings is inherently difficult to determine, particularly where (a) the remedies or penalties sought are indeterminate, (b) the proceedings are in the early stages or the substantive issues have not been well developed, or (c) the matters involve complex or novel legal theories or a large number of parties. In accordance with applicable accounting guidance, Idaho Power, as applicable, establishes an accrual for legal proceedings when those matters proceed to a stage where they present loss contingencies that are both probable and reasonably estimable. If the loss contingency at issue is not both probable and reasonably estimable, Idaho Power does not establish an accrual and the matter will continue to be monitored for any developments that would make the loss contingency both probable and reasonably estimable. As of the date of this report, Idaho Power's accruals for loss contingencies are not material to their financial statements as a whole; however, future accruals could be material in a given period. Idaho Power's determination is based on currently available information, and estimates presented in financial statements and other financial disclosures involve significant judgment and may be subject to significant uncertainty. For matters that affect Idaho Power's operations, Idaho Power intends to seek, to the extent permissible and appropriate, recovery through the ratemaking process of costs incurred, although there is no assurance that such recovery would be granted.

Idaho Power is party to legal claims and legal, tax, and regulatory actions and proceedings in the ordinary course of business and, as noted above, records an accrual for associated loss contingencies when they are probable and reasonably estimable. In connection with its utility operations, Idaho Power is subject to claims by individuals, entities, and governmental agencies for damages for alleged personal injury, property damage, and economic losses, relating to the company's provision of electric service and the operation of its power supply, transmission, and distribution facilities. Some of those claims relate to electrical contacts, service quality, property damage, and wildfires. In recent years, utilities in the western United States have been subject to significant liability for personal injury, loss of life, property damage, trespass, and economic losses, and in some cases, punitive damages and criminal charges, associated with wildfires that originated from utility property, most commonly transmission and distribution lines. Idaho Power has also regularly received claims by governmental agencies and private landowners for damages for fires allegedly originating from Idaho Power's transmission and distribution system. As of the date of this report, Idaho Power believes that resolution of existing claims will not have a material adverse effect on its financial statements.

Idaho Power is also actively monitoring various pending environmental regulations and executive orders related to environmental matters that may have a significant impact on its future operations. Given uncertainties regarding the outcome, timing, and compliance plans for these environmental matters, Idaho Power is unable to estimate the financial impact of these regulations.

## 10. BENEFIT PLANS

Idaho Power sponsors defined benefit and other postretirement benefit plans that cover the majority of its employees. Idaho Power also sponsors a defined contribution 401(k) employee savings plan and provides certain post-employment benefits.

### Pension Plans

Idaho Power has a noncontributory defined benefit pension plan (pension plan) and two nonqualified defined benefit plans for certain senior management employees, the SMSP. Idaho Power also has a nonqualified defined benefit pension plan for directors that was frozen in 2002. Remaining vested benefits from that plan are included with the SMSP in the disclosures below. The benefits under these plans are based on years of service and the employee's final average earnings.

The following table summarizes the changes in benefit obligations and plan assets of these plans (in thousands of dollars):

	Pension Plan		SMSP	
	2024	2023	2024	2023
<b>Change in projected benefit obligation:</b>				
Benefit obligation at January 1	\$ 1,028,016	\$ 953,769	\$ 105,809	\$ 99,976
Service cost	33,992	29,843	1,051	612
Interest cost	52,181	51,277	5,332	5,322
Actuarial (gain) loss	(65,972)	41,539	(3,321)	6,518
Plan amendment	--	--	15	11
Benefits paid	(50,051)	(48,412)	(6,568)	(6,630)
Projected benefit obligation at December 31	998,166	1,028,016	102,318	105,809
<b>Change in plan assets:</b>				
Fair value at January 1	917,513	839,728	--	--
Actual return on plan assets	63,680	78,197	--	--
Employer contributions	20,000	48,000	--	--
Benefits paid	(50,051)	(48,412)	--	--
Fair value at December 31	951,142	917,513	--	--
Funded status at end of year	\$(47,024)	\$ (110,503)	\$ (102,318)	\$ (105,809)
<b>Amounts recognized in AOCI consist of:</b>				
Net loss	\$ 43,516	\$ 108,334	\$ 16,442	\$ 21,074
Prior service cost	24	31	1,995	2,200
Subtotal	43,540	108,365	18,437	23,274

Less amount recorded as regulatory asset <sup>(1)</sup>	(43,540)	(108,365)	--	--
Net amount recognized in AOCI	\$ --	\$ --	\$ 18,437	\$ 23,274
<b>Accumulated benefit obligation</b>	<b>\$ 863,705</b>	<b>\$ 892,325</b>	<b>\$ 96,487</b>	<b>\$ 99,786</b>

(1) Changes in the funded status of the pension plan that would be recorded in AOCI for an unregulated entity are recorded as a regulatory asset for Idaho Power as Idaho Power believes it is probable that an amount equal to the regulatory asset will be collected through the setting of future rates.

The actuarial gains reflected in the benefit obligations for the pension and SMSP plans in 2024 are due primarily to increases in the assumed discount rates of both plans from December 31, 2023, to December 31, 2024. The actuarial losses reflected in the benefit obligations for the pension and SMSP plans in 2023 are due primarily to decreases in the assumed discount rates of both plans from December 31, 2022, to December 31, 2023. For more information on discount rates, see "Plan Assumptions" below in this Note 10.

As a non-qualified plan, the SMSP has no plan assets. However, Idaho Power has a rabbi trust designated to provide funding for SMSP obligations. The rabbi trust holds investments in marketable securities and corporate-owned life insurance. The recorded value of these investments was approximately \$159.1 million and \$146.2 million at December 31, 2024 and 2023, respectively, and is reflected in Investments and in Company-owned life insurance on the balance sheets.

The following table shows the components of net periodic pension cost for these plans (in thousands of dollars). For purposes of calculating the expected return on plan assets, the market-related value of assets is equal to the fair value of the assets.

	Pension Plan			SMSP		
	2024	2023		2024	2023	
Service cost	\$ 33,992	\$ 29,843		\$ 1,051	\$ 612	
Interest cost	52,181	51,277		5,332	5,322	
Expected return on assets	(66,533)	(61,728)		--	--	
Amortization of net loss	1,700	--		1,312	570	
Amortization of prior service cost	6	6		220	219	
Net periodic pension cost	21,346	19,398		7,915	6,723	
Regulatory deferral of net periodic pension cost <sup>(1)</sup>	(20,425)	(18,553)		--	--	
Previously deferred pension cost recognized <sup>(1)</sup>	35,182	17,154		--	--	
Net periodic pension cost recognized for financial reporting <sup>(1)(2)</sup>	\$ 36,103	\$ 17,999		\$ 7,915	\$ 6,723	

(1) Net periodic pension costs for the pension plan are recognized for financial reporting based upon the authorization of each regulatory jurisdiction in which Idaho Power operates. Under an IPUC order, the Idaho portion of net periodic pension cost is recorded as a regulatory asset and is recognized in the income statement as those costs are recovered through rates.

The following table shows the components of other comprehensive income (loss) for the plans (in thousands of dollars):

	Pension Plan			SMSP		
	2024	2023		2024	2023	
Actuarial gain (loss) during the year	\$ 63,119	\$ (25,071)		\$ 3,320	\$ (6,517)	
Plan amendment service cost	--	--		(15)	(11)	
Reclassification adjustments for:						
Amortization of net loss	1,700	--		1,312	570	
Amortization of prior service cost	6	6		220	219	
Adjustment for deferred tax effects	(16,686)	6,452		(1,245)	1,477	
Adjustment due to the effects of regulation	(48,139)	18,613		--	--	
Other comprehensive income (loss) recognized related to pension benefit plans	\$ --	\$ --		\$ 3,592	\$ (4,262)	

The following table summarizes the expected future benefit payments of these plans (in thousands of dollars):

	2025	2026	2027	2028	2029	2030-2034
Pension Plan	\$ 50,774	\$ 52,436	\$ 54,119	\$ 55,778	\$ 57,568	\$ 317,695
SMSP	6,827	6,836	6,846	6,997	7,237	37,188

Idaho Power's funding policy for the pension plan is to contribute at least the minimum required under the Employee Retirement Income Security Act of 1974 (ERISA) but not more than the maximum amount deductible for income tax purposes. In 2024 and 2023, Idaho Power elected to contribute more than the minimum required amounts in order to bring the

pension plan to a more funded position, to reduce future required contributions, and to reduce Pension Benefit Guaranty Corporation premiums. As of the date of this report, Idaho Power has no estimated minimum required contributions to the pension plan for 2025. Depending on market conditions and cash flow considerations in 2025, Idaho Power could contribute up to \$20 million to the pension plan during 2025 in order to help balance the regulatory collection of these expenditures with the amount and timing of contributions and to mitigate the cost of being in an underfunded position.

#### Postretirement Benefits

Idaho Power maintains a defined benefit postretirement benefit plan (consisting of health care and death benefits) that covers all employees who were enrolled in the active-employee group plan at the time of retirement as well as their spouses and qualifying dependents. Retirees hired on or after January 1, 1999, have access to the standard medical option at full cost, with no contribution by Idaho Power. Benefits for employees who retire after December 31, 2002, are limited to a fixed amount, which has limited the growth of Idaho Power's future obligations under this plan.

The following table summarizes the changes in benefit obligation and plan assets (in thousands of dollars):

	2024	2023
<b>Change in accumulated benefit obligation:</b>		
Benefit obligation at January 1	\$ 56,064	\$ 59,099
Service cost	698	658
Interest cost	2,824	2,980
Actuarial gain	(778)	(2,004)
Benefits paid <sup>(1)</sup>	(4,204)	(4,669)
Benefit obligation at December 31	54,604	56,064
<b>Change in plan assets:</b>		
Fair value of plan assets at January 1	31,804	28,565
Actual return on plan assets	4,669	7,219
Employer contributions <sup>(1)</sup>	(1,141)	690
Benefits paid <sup>(1)</sup>	(4,204)	(4,670)
Fair value of plan assets at December 31	31,128	31,804
Funded status at end of year	\$ (23,476)	\$ (24,260)

(1) Contributions and benefits paid are each net of \$2.3 million and \$2.6 million of plan participant contributions for 2024 and 2023, respectively.

Amounts recognized in AOCI consist of the following (in thousands of dollars):

	2024	2023
Net gain	\$ (29,353)	\$ (27,231)
Prior service cost	4,636	6,184
Subtotal	(24,717)	(21,047)
Less amount recognized in regulatory assets	24,717	21,047
Net amount recognized in AOCI	\$ --	\$ --

The net periodic postretirement benefit cost was as follows (in thousands of dollars):

	2024	2023
Service cost	\$ 698	\$ 658
Interest cost	2,824	2,980
Expected return on plan assets	(1,831)	(1,650)
Amortization of net loss	(1,494)	(1,237)
Amortization of prior service cost	1,548	1,665
Net periodic postretirement benefit cost	\$ 1,745	\$ 2,416

The following table shows the components of other comprehensive income for the plan (in thousands of dollars):

	2024	2023
Actuarial gain during the year	\$ 3,616	\$ 7,572
Prior service cost arising during the year	--	--

Reclassification adjustments for:		
Amortization of net loss	(1,494)	(1,237)
Amortization of prior service cost	1,548	1,665
Adjustment for deferred tax effects	(945)	(2,059)
Adjustment due to the effects of regulation	(2,725)	(5,941)
Other comprehensive income related to postretirement benefit plans	\$ --	\$ --

The following table summarizes the expected future benefit payments of the postretirement benefit plan (in thousands of dollars):

	2025	2026	2027	2028	2029	2030-2034
Expected benefit payments	\$ 4,931	\$ 4,753	\$ 4,563	\$ 4,436	\$ 4,355	\$ 20,500

#### Plan Assumptions

The following table sets forth the weighted-average assumptions used at the end of each year to determine benefit obligations for all Idaho Power-sponsored pension and postretirement benefits plans:

	Pension Plan		SMSP		Postretirement Benefits	
	2024	2023	2024	2023	2024	2023
Discount rate	5.70 %	5.10 %	5.70 %	5.20 %	5.70 %	5.15 %
Rate of compensation increase <sup>(1)</sup>	4.43 %	4.43 %	4.75 %	4.75 %	--	--
Medical trend rate	--	--	--	--	6.3 %	7.1 %
Dental trend rate	--	--	--	--	3.5 %	3.5 %
Measurement date	12/31/2024	12/31/2023	12/31/2024	12/31/2023	12/31/2024	12/31/2023

(1) The 2024 rate of compensation increase assumption for the pension plan includes an inflation component of 2.40% plus a 2.03% composite merit increase component that is based on employees' years of service. Merit salary increases are assumed to be 10.6% for employees in their first year of service and scale down to 3.4% for employees in their fortieth year of service and beyond.

The following table sets forth the weighted-average assumptions used to determine net periodic benefit cost for all Idaho Power-sponsored pension and postretirement benefit plans:

	Pension Plan		SMSP		Postretirement Benefits	
	2024	2023	2024	2023	2024	2023
Discount rate	5.10 %	5.45 %	5.20 %	5.50 %	5.15 %	5.45 %
Expected long-term rate of return on assets	7.40 %	7.40 %	--	--	6.00 %	6.00 %
Rate of compensation increase	4.43 %	4.49 %	4.75 %	4.75 %	--	-- %
Medical trend rate	--	--	--	--	7.1 %	6.7 %
Dental trend rate	--	--	--	--	3.5 %	3.5 %

The assumed health care cost trend rate used to measure the expected cost of health benefits covered by the postretirement plan was 7.1 percent in 2024 and is assumed to decrease to 6.3 percent in 2025, 5.5 percent in 2026, decrease to 5.4 percent in 2027, and to gradually decrease to 3.8 percent by 2074. The assumed dental cost trend rate used to measure the expected cost of dental benefits covered by the plan was 3.5 percent, or equal to the medical trend rate if lower, for all years.

#### Plan Assets

**Pension Asset Allocation Policy:** The target allocation and actual allocations at December 31, 2024, for the pension asset portfolio by asset class is set forth below:

Asset Class	Target Allocation	Actual Allocation December 31, 2024
Debt securities	25 %	24 %
Equity securities	56 %	59 %



Real estate	8 %	8 %
Other plan assets	11 %	9 %
Total	100 %	100 %

Assets are rebalanced as necessary to keep the portfolio close to target allocations. The plan's principal investment objective is to maximize total return (defined as the sum of realized interest and dividend income and realized and unrealized gain or loss in market price) consistent with prudent parameters of risk and the liability profile of the portfolio. Emphasis is placed on preservation and growth of capital along with adequacy of cash flow sufficient to fund current and future payments to plan participants.

The three major goals in Idaho Power's asset allocation process are to:

- determine if the investments have the potential to earn the rate of return assumed in the actuarial liability calculations;
- match the cash flow needs of the plan. Idaho Power sets debt security allocations sufficient to cover approximately five years of benefit payments. Idaho Power then utilizes growth instruments (equities, real estate, venture capital) to fund the longer-term liabilities of the plan; and
- maintain a prudent risk profile consistent with ERISA fiduciary standards.

Allowable plan investments include stocks and stock funds, investment-grade bonds and bond funds, real estate funds, private infrastructure funds, private direct lending funds, private equity funds, and cash and cash equivalents. With the exception of real estate holdings, private infrastructure holdings, private direct lending loans, and private equity, investments must be readily marketable so that an entire holding can be disposed of quickly with only a minor effect upon market price.

Rate-of-return projections for plan assets are based on historical risk/return relationships among asset classes. The primary measure is the historical risk premium each asset class has delivered versus the yield on the Moody's AA Corporate Bond Index. This historical risk premium is then added to the current yield on the Moody's AA Corporate Bond Index. Additional analysis is performed to measure the expected range of returns, as well as worst-case and best-case scenarios. Based on the current interest rate environment, current rate-of-return expectations are lower than the nominal returns generated over the past 30 years when interest rates were generally higher.

Idaho Power's asset modeling process also utilizes historical market returns to measure the portfolio's exposure to a "worst-case" market scenario, to determine how much performance could vary from the expected "average" performance over various time periods. This "worst-case" modeling, in addition to cash flow matching and diversification by asset class and investment style, provides the basis for managing the risk associated with investing portfolio assets.

**Fair Value of Plan Assets:** Idaho Power classifies its pension plan and postretirement benefit plan investments using the three-level fair value hierarchy described in Note 15 - "Fair Value Measurements." The following table presents the fair value of the plans' investments by asset category (in thousands of dollars).

	Level 1	Level 2	Level 3	Total
<b>Assets at December 31, 2024</b>				
Cash and cash equivalents	\$ 24,946	\$ --	\$ --	\$ 24,946
Intermediate bonds	40,177	184,528	--	224,705
Equity Securities: Large-Cap	49,848	--	--	49,848
Equity Securities: Mid-Cap	103,117	--	--	103,117
Equity Securities: Small-Cap	82,932	--	--	82,932
Equity Securities: Micro-Cap	38,871	--	--	38,871
Equity Securities: Global and International	58,767	--	--	58,767
Equity Securities: Emerging Markets	6,093	--	--	6,093
<b>Plan assets measured at NAV (not subject to hierarchy disclosure)</b>				
Commingled Fund: Equity Securities: Large-Cap				54,346
Commingled Fund: Equity Securities: Global and International				124,559
Commingled Fund: Equity Securities: Emerging Markets				41,590
Direct Lending Fund: Fixed Income				5,479
Real estate				72,913
Private market investments				62,976
<b>Total</b>	<b>\$ 404,751</b>	<b>\$ 184,528</b>	<b>\$ --</b>	<b>\$ 951,142</b>
Postretirement plan assets <sup>(1)</sup>	\$ 3,054	\$ 28,074	\$ --	\$ 31,128

	Level 1	Level 2	Level 3	Total
<b>Assets at December 31, 2023</b>				
Cash and cash equivalents	\$ 28,830	\$ --	\$ --	\$ 28,830

Intermediate bonds	35,747	182,280	--	218,027
Equity Securities: Large-Cap	93,879	--	--	93,879
Equity Securities: Mid-Cap	105,700	--	--	105,700
Equity Securities: Small-Cap	75,596	--	--	75,596
Equity Securities: Micro-Cap	37,759	--	--	37,759
Equity Securities: Global and International	58,401	--	--	58,401
Equity Securities: Emerging Markets	7,850	--	--	7,850
<b>Plan assets measured at NAV (not subject to hierarchy disclosure)</b>				
Commingled Fund: Equity Securities: Global and International				131,921
Commingled Fund: Equity Securities: Emerging Markets				40,398
Direct Lending Fund: Fixed Income				2,970
Real estate				74,426
Private market investments				41,756
<b>Total</b>	<b>\$ 443,762</b>	<b>\$ 182,280</b>	<b>\$ --</b>	<b>\$ 917,513</b>
<b>Postretirement plan assets<sup>(1)</sup></b>	<b>\$ 1,726</b>	<b>\$ 30,078</b>	<b>\$ --</b>	<b>\$ 31,804</b>

(1) The postretirement benefits assets are primarily life insurance contracts.

For the years ended December 31, 2024 and 2023, there were no material transfers into or out of Levels 1, 2, or 3.

***Fair Value Measurement of Level 2 Plan assets and Plan assets measured at NAV:***

**Level 2 Bonds:** These investments represent United States government, agency bonds, and corporate bonds. The United States government and agency bonds, as well as the corporate bonds, are not traded on an exchange and are valued utilizing market prices for similar assets or liabilities in active markets.

**Level 2 Postretirement Asset:** This asset represents an investment in a life insurance contract and is recorded at fair value, which is the cash surrender value, less any unpaid expenses. The cash surrender value of this insurance contract is contractually equal to the insurance contract's proportionate share of the market value of an associated investment account held by the insurer. The investments held by the insurer's investment account are all instruments traded on exchanges with readily determinable market prices.

**Commingled Funds:** These funds, made up of global, international and emerging markets equity securities are measured at NAV, are not publicly traded, and therefore no publicly quoted market price is readily available. The values of the commingled funds are presented at estimated fair value, which is determined based on the unit value of the fund. The values of these investments are calculated by the custodian for the fund company on a monthly or more frequent basis, and are based on market prices of the assets held by each of the commingled funds divided by the number of fund shares outstanding for the respective fund. The investments in commingled funds have redemption limitations that permit monthly redemption following notice requirements of 5 to 7 days.

**Direct Lending Funds:** Direct lending strategies are closed-end funds that provide senior secured loans primarily to private, non-investment-grade companies. Direct lending fund investments are valued by the fund companies, or an independent external advisor based on the estimated fair value of the underlying loans divided by the fund shares outstanding. These direct lending funds also furnish annual audited financial statements that are used to further validate the information provided. These closed-end funds are formed with a stated life of 6 to 10 years, which can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

**Real Estate:** Real estate holdings represent investments in open-end and closed-end commingled real estate funds. As the property interests held in these real estate funds are not frequently traded, establishing the market value of the property interests held by the fund, and the resulting unit value of fund shareholders, is based on unobservable inputs including property appraisals by the fund companies, property appraisals by independent appraisal firms, analysis of the replacement cost of the property, discounted cash flows generated by property rents and changes in property values, and comparisons with sale prices of similar properties in similar markets. These real estate funds also furnish annual audited financial statements that are also used to further validate the information provided. Redemptions on the open-end funds are generally available on a quarterly basis, with 10 to 35 days written notice, depending on the individual fund. If the fund has sufficient liquidity, the redemption will be processed at the fund NAV or the fund's estimate of fair value at the end of the quarter. If the fund does not have sufficient liquidity to honor the full redemption, the remainder will be set for redemption the following quarter on a pro-rata basis with other redemption requests. This same process will repeat until the redemption request has been completed. To protect other fund holders, real estate funds have no duty to liquidate or encumber funds to meet redemption requests. The closed-end funds are formed for a stated life of 7 to 10 years. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

**Private Market Investments:** Private market investments represent three categories: venture capital funds, private infrastructure funds, and fund of hedge funds. These funds are valued by the fund companies based on the estimated fair values of the underlying fund holdings divided by the fund shares outstanding or multiplied by the ownership percentages of the holder. Venture capital fund investments are valued by the fund companies based on estimated fair value of the underlying fund holdings divided by the fund shares outstanding. Some venture capital investments have progressed to the point that they have readily available exchange-based market valuations. Early stage venture investments are valued based on unobservable inputs including cost, operating results, discounted cash flows, the price of recent funding events, or pending offers from other viable entities. These private market investments furnish annual audited financial statements that are also used to further validate the information provided. These funds are formed for a stated life of 10 to 15 years. The general partner can extend the fund life for 2 or 3 one-year periods. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer. The private infrastructure fund investment is valued by the fund manager through a process involving an independent third-party external valuator on a quarterly basis, with each investment undergoing a full independent valuation at least once per year. Redemption on the infrastructure fund are available on a quarterly basis beginning in April of 2027 with 90 days written notice. If the fund has sufficient liquidity, the

redemption will be processed at the fund NAV at the end of the quarter. If the fund does not have sufficient liquidity to honor the full redemption, the remainder will be set for redemption the following quarter on a pro-rata basis with other redemption requests. This same process will repeat until the redemption request has been completed. The value of the fund of hedge funds investment is the residual value of an immaterial non-liquid position in a single fund of hedge funds.

Employee Savings Plan

Idaho Power has a defined contribution plan designed to comply with Section 401(k) of the Internal Revenue Code and that covers substantially all employees. Idaho Power matches specified percentages of employee contributions to the plan. Matching annual contributions were approximately \$10.4 million and \$9.8 million in 2024 and 2023, respectively.

Post-employment Benefits

Idaho Power provides certain benefits to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, in addition to the health care benefits required under the Consolidated Omnibus Budget Reconciliation Act. These benefits include salary continuation, health care and life insurance for those employees found to be disabled under Idaho Power's disability plans, and health care for surviving spouses and dependents. Idaho Power accrues a liability for such benefits. The post-employment benefits included on Idaho Power's balance sheets at both December31, 2024 and 2023, were approximately \$3 million.

11. PROPERTY, PLANT AND EQUIPMENT AND JOINTLY-OWNED PROJECTS

The following table presents the major classifications of Idaho Power's utility plant in service, annual depreciation provisions as a percent of average depreciable balance, and accumulated provision for depreciation for the years ended December 31, 2024 and 2023 (in thousands of dollars):

	2024		2023	
	Balance	Avg Rate	Balance	Avg Rate
Production	\$ 2,858,678	3.90 %	\$ 2,794,534	3.50 %
Transmission	1,534,474	1.89 %	1,392,338	1.90 %
Distribution	2,858,435	2.31 %	2,454,458	2.18 %
General and Other	723,690	5.18 %	662,375	5.21 %
Total in service	7,975,277	3.06 %	7,303,705	2.89 %
Accumulated provision for depreciation	(2,881,560)		(2,733,470)	
In service - net	\$ 5,093,717		\$ 4,570,235	

At December31, 2024, Idaho Power's construction work in progress balance of \$1.2 billion included relicensing costs of \$496.9 million for the HCC, Idaho Power's largest hydropower complex. In 2024 and 2023, Idaho Power had IPUC authorization to include in its Idaho jurisdiction rates \$6.5 million annually (\$8.8 million when grossed-up for the effect of income taxes) of AFUDC relating to the HCC relicensing project. Collecting these amounts will reduce the amount collected in the future once the HCC relicensing costs are approved for recovery in base rates. At December31, 2024, Idaho Power's provision for rate refund for collection of AFUDC relating to the HCC was \$250.9 million.

Idaho Power's ownership interest in two jointly-owned generating facilities is included in the table above. Under the joint operating agreements for these facilities, each participating utility is responsible for financing its share of construction, operating, and leasing costs. Idaho Power's proportionate share of operating expenses for each facility is included in the statements of income. These jointly-owned facilities, including balance sheet amounts and the extent of Idaho Power's participation, were as follows at December31, 2024 (in thousands of dollars):

Name of Plant	Location	Utility Plant in Service	Construction Work in Progress	Accumulated Provision for Depreciation	Ownership %	MW <sup>(1)(2)</sup>
Jim Bridger units 1-4	Rock Springs, WY	\$ 790,883	\$ 1,387	\$ 548,307	33	775
North Valmy unit 2 <sup>(2)</sup>	Winnemucca, NV	267,135	8,938	244,020	50	145

(1) Idaho Power's share of nameplate capacity.

(2) Pursuant to an agreement with NV Energy, Idaho Power ceased participation in coal-fired operations of North Valmy in December 2019 at unit 1. Idaho Power's 2023 IRP identified a preferred resource portfolio and action plan that includes the conversion of the two generating units at the North Valmy plant from coal to natural gas in 2026.

IERCo, Idaho Power's wholly-owned subsidiary, is a joint-owner of BCC. Idaho Power's coal purchases from BCC were \$51.6 million in 2024 and \$67.9 million in 2023.

## 12. ASSET RETIREMENT OBLIGATIONS (ARO)

The guidance relating to accounting for AROs requires that legal obligations associated with the retirement of property, plant, and equipment be recognized as a liability at fair value when incurred and when a reasonable estimate of the fair value of the liability can be made. Under the guidance, when a liability is initially recorded, the entity increases the carrying amount of the related long-lived asset to reflect the future retirement cost. Over time, the liability is accreted to its estimated settlement value and paid, and the capitalized cost is depreciated over the useful life of the related asset. If, at the end of the asset's life, the recorded liability differs from the actual obligations paid, a gain or loss would be recognized. As a rate-regulated entity, Idaho Power defers accretion, depreciation, and gains or losses as regulatory assets, as approved by the IPUC, until such ARO costs are included in customer rates for collection. The regulatory assets recorded under this order do not earn a return on investment.

Idaho Power's recorded AROs relate to the reclamation and removal costs at its jointly-owned coal-fired generation facilities.

Idaho Power also has additional AROs associated with its transmission system and generation facilities; however, due to the indeterminate removal date, the fair value of the associated liabilities currently cannot be estimated and no amounts are recognized in the financial statements.

Idaho Power also collects removal costs in rates for certain assets that do not have associated AROs. Idaho Power is required to classify these removal costs as regulatory liabilities, see Note 3 - "Regulatory Matters" for the removal costs recorded as regulatory liabilities on Idaho Power's balance sheets as of December 31, 2024 and 2023.

The following table presents the changes in the carrying amount of AROs (in thousands of dollars):

	2024	2023
Balance at beginning of year	\$ 48,997	\$ 37,557
Accretion expense	1,895	1,176
Revisions in estimated cash flows	842	11,348
Liability settled	(608)	(1,084)
Balance at end of year	\$ 51,126	\$ 48,997

## 13. INVESTMENTS

The table below summarizes Idaho Power's investments as of December 31 (in thousands of dollars):

	2024	2023
Idaho Power investments:		
IERCO	\$ 24,377	\$ 22,726
Exchange traded short-term bond funds and cash equivalents	38,873	36,617
Held-to-Maturity securities	32,151	31,639
Executive deferred compensation plan investments	899	703
Total Idaho Power investments	92,921	91,685

### Investments in Equity Securities

Investments in equity securities are reported at fair value. Any unrealized gains or losses on equity securities are included in income. Unrealized gains and losses on equity securities were immaterial at December 31, 2024 and 2023. There were no gross realized gains or losses from the sale of equity securities in 2024 and 2023.

### Held-to-Maturity Securities

Idaho Power has a rabbi trust designated to provide funding for obligations related to the SMSP. During 2024 and 2023, the rabbi trust purchased \$1.8million and \$1.6million, respectively of held-to-maturity investments in corporate fixed-income and asset-backed debt securities. Substantially all of these debt securities mature between 2027 and 2037. Held-to-maturity investments are carried at amortized cost, reflecting Idaho Power's ability and intent to hold the securities to maturity. Held-to-maturity investments are adjusted for the amortization or accretion of premiums or discounts, which are amortized or accreted over the life of the related held-to-maturity security. Such amortization and accretion are included in the statements of income. Due to increases in market interest rates in 2024 and 2023, all held-to-maturity securities were in a gross unrealized holding loss position totaling \$2.7 million and \$3.3 million at December 31, 2024 and 2023, respectively. Based on ongoing credit evaluations of these holdings, Idaho Power does not expect material payment defaults or delinquencies and has not recorded an allowance for credit losses for these securities as of December 31, 2024 and 2023.

## 14. DERIVATIVE FINANCIAL INSTRUMENTS

## Commodity Price Risk

Idaho Power is exposed to market risk relating to electricity, natural gas, and other fuel commodity prices, all of which are heavily influenced by supply and demand. Market risk may be influenced by market participants' nonperformance of their contractual obligations and commitments, which affects the supply of or demand for the commodity. Idaho Power uses derivative instruments, such as physical and financial forward contracts, for both electricity and fuel to manage the risks relating to these commodity price exposures. The primary objectives of Idaho Power's energy purchase and sale activity are to meet the demand of retail electric customers, maintain appropriate physical reserves to ensure reliability, and make economic use of temporary surpluses that may develop.

All of Idaho Power's derivative instruments have been entered into for the purpose of securing energy resources for future periods or economically hedging forecasted purchases and sales, though none of these instruments have been designated as cash flow hedges. Idaho Power offsets fair value amounts recognized on its balance sheet and applies collateral related to derivative instruments executed with the same counterparty under the same master netting agreement. Idaho Power does not offset a counterparty's current derivative contracts with the counterparty's long-term derivative contracts, although Idaho Power's master netting arrangements would allow current and long-term positions to be offset in the event of default. Also, in the event of default, Idaho Power's master netting arrangements would allow for the offsetting of all transactions executed under the master netting arrangement. These types of transactions may include non-derivative instruments, derivatives qualifying for scope exceptions, receivables and payables arising from settled positions, and other forms of non-cash collateral (such as letters of credit). These types of transactions are excluded from the offsetting presented in the derivative fair value and offsetting table that follows.

The table below presents the gains and losses on derivatives not designated as hedging instruments for the years ended December 31, 2024 and 2023 (in thousands of dollars):

	Location of Realized Gain/(Loss) on Derivatives Recognized in Income	Gain/(Loss) on Derivatives Recognized in Income <sup>(1)</sup>		
		2024	2023	
Financial swaps	Operating revenues	\$ 5,189	\$ 4,216	
Financial swaps	Purchased power	(7,101)	(8,542)	
Financial swaps	Fuel expense	(63,380)	(16,209)	
Forward contracts	Operating revenues	1,885	2,280	
Forward contracts	Purchased power	(3,742)	(4,035)	
Forward contracts	Fuel expense	(2,510)	(866)	

(1) Excludes unrealized gains or losses on derivatives, which are recorded on the balance sheet as regulatory assets or regulatory liabilities.

Settlement gains and losses on electricity swap contracts are recorded on the income statement in operating revenues or purchased power depending on the forecasted position being economically hedged by the derivative contract. Settlement gains and losses on contracts for natural gas are reflected in fuel expense. Settlement gains and losses on diesel derivatives are recorded in other O&M expense. See Note 15 - "Fair Value Measurements" for additional information concerning the determination of fair value for Idaho Power's assets and liabilities from price risk management activities.

## Credit Risk

At December 31, 2024, Idaho Power did not have material credit risk exposure from financial instruments, including derivatives. Idaho Power monitors credit risk exposure through reviews of counterparty credit quality, corporate-wide counterparty credit exposure, and corporate-wide counterparty concentration levels. Idaho Power manages these risks by establishing credit and concentration limits on transactions with counterparties and requiring contractual guarantees, cash deposits, bonds, or letters of credit from counterparties or their affiliates, as deemed necessary. Idaho Power's physical power contracts are commonly under WSPP, Inc. agreements, physical gas contracts are usually under North American Energy Standards Board contracts, and financial transactions are usually under International Swaps and Derivatives Association, Inc. contracts. These contracts typically contain adequate assurance clauses requiring collateralization if a counterparty has debt that is downgraded below investment grade by at least one rating agency.

## Credit-Contingent Features

Certain of Idaho Power's derivative instruments contain provisions that require Idaho Power's unsecured debt to maintain an investment grade credit rating from Moody's and Standard & Poor's Ratings Services. If Idaho Power's unsecured debt were to fall below investment grade, it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing full overnight collateralization on derivative instruments in net liability positions. The aggregate fair value of all derivative instruments with credit-risk-related contingent features that were in a liability position at December 31, 2024, was \$34.3 million. Idaho Power posted \$25.1 million cash collateral related to this amount. If the credit-risk-related contingent features underlying these agreements were triggered on December 31, 2024, Idaho Power would have been required to pay or post collateral to its counterparties up to an additional \$36.4 million to cover open liability positions as well as completed transactions that have not yet been paid.

## Derivative Instrument Summary

The table below presents the fair values and locations of derivative instruments not designated as hedging instruments recorded on the balance sheets and reconciles the gross amounts of derivatives recognized as assets and as liabilities to the net amounts presented in the balance sheets at December 31, 2024 and 2023 (in thousands of dollars):

		Asset Derivatives				Liability Derivatives			
	Balance Sheet Location	Gross Fair Value	Amounts Offset	Net Assets		Gross Fair Value	Amounts Offset	Net Liabilities	
December 31, 2024									
Current:									
Financial swaps	Other current liabilities	3,072	(3,072)		--	18,092	(14,931)	(1)	3,161
Forward contracts	Other current liabilities	--	--		--	1,291	--		1,291
Long-term:									
Financial swaps	Other assets	1,939	(1,939)	(2)	--	409	(409)		--
Financial swaps	Other liabilities	177	(177)		--	1,019	(177)		842
Forward contracts	Other liabilities	--	--		--	10,965	--		10,965
Total		\$ 5,188	\$ (5,188)		\$ --	\$ 31,776	\$ (15,517)		\$ 16,259
December 31, 2023									
Current:									
Financial swaps	Other current assets	\$ 241	\$ (169)		\$ 72	\$ 169	\$ (169)		\$ --
Financial swaps	Other current liabilities	1,476	(1,476)		--	41,977	(38,045)	(3)	3,932
Forward contracts	Other current liabilities	--	--		--	2,000	--		2,000
Long-term:									
Financial swaps	Other assets	106	(89)		17	89	(89)		--
Financial swaps	Other liabilities	376	(376)		--	2,123	(2,123)	(4)	--
Total		\$ 2,199	\$ (2,110)		\$ 89	\$ 46,358	\$ (40,426)		\$ 5,932

(1) Current liability derivative amounts offset include \$11.9 million of collateral receivable at December 31, 2024.

(2) Long-term asset derivative amounts offset include \$1.5 million of collateral payable at December 31, 2024.

(3) Current liability derivative amounts offset include \$36.6 million of collateral receivable at December 31, 2023.

(4) Long-term liability derivative amounts offset include \$1.7 million of collateral receivable at December 31, 2023.

The table below presents the volumes of derivative commodity forward contracts and swaps outstanding at December 31, 2024 and 2023 (in thousands of units):

Commodity	Units	December 31,	
		2024	2023
Electricity purchases	MWh	161	440
Electricity sales	MWh	16	57
Natural gas purchases	MMBtu	88,330	24,593

## 15. FAIR VALUE MEASUREMENTS

Idaho Power has categorized their financial instruments into a three-level fair value hierarchy, based on the priority of the inputs to the valuation technique. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the balance sheets are categorized based on the inputs to the valuation techniques as follows:

Level 1: Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that Idaho Power has the ability to access.

Level 2: Financial assets and liabilities whose values are based on the following:

a) quoted prices for similar assets or liabilities in active markets;

b) quoted prices for identical or similar assets or liabilities in non-active markets;

c) pricing models whose inputs are observable for substantially the full term of the asset or liability; and

d) pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability.

Idaho Power Level 2 inputs for derivative instruments are based on quoted market prices adjusted for location using corroborated, observable market data or using quoted price which may be in non-active markets.

Level 3: Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

Idaho Power's assessment of a particular input's significance to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy. There were no transfers between levels or material changes in valuation techniques or inputs during the years ended December 31, 2024 and 2023.

The following table presents information about Idaho Power's assets and liabilities measured at fair value on a recurring basis as of December 31, 2024 and 2023 (in thousands of dollars):

	December 31, 2024				December 31, 2023			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
<b>Assets:</b>								
Money market funds and commercial paper	158,999	--	--	158,999	230,600	--	--	230,600
Derivatives	--	--	--	--	89	--	--	89
Equity securities	39,772	--	--	39,772	37,320	--	--	37,320
<b>Liabilities:</b>								
Derivatives	\$ 4,003	\$ 12,256	\$ --	\$ 16,259	\$ 3,932	\$ 2,000	\$ --	\$ 5,932

Idaho Power's derivatives are contracts entered into as part of its management of loads and resources. Electricity swap derivatives are valued on the Intercontinental Exchange (ICE) with quoted prices in an active market. Electricity forward contract derivatives are valued using a blend of two electricity exchanges, adjusted for location basis, as specified in the forward contract. Natural gas and diesel derivatives are valued using New York Mercantile Exchange (NYMEX) and ICE pricing, adjusted for location basis, which are also quoted under NYMEX and ICE pricing. Equity securities at Idaho Power consist of employee-directed investments related to an executive deferred compensation plan and actively traded money market and exchange traded funds related to the SMSP. The investments are measured using quoted prices in active markets and are held in a rabbi trust.

The table below presents the carrying value and estimated fair value of financial instruments that are not reported at fair value, as of December 31, 2024 and 2023, using available market information and appropriate valuation methodologies (in thousands of dollars).

	December 31, 2024		December 31, 2023	
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
<b>Assets:</b>				
Held-to-maturity securities <sup>(1)</sup>	\$ 32,151	\$ 29,428	\$ 31,639	\$ 28,341
<b>Liabilities:</b>				
Long-term debt (including current portion) (1)	3,073,662	2,807,803	2,825,590	2,684,278

(1) Held-to-maturity securities and long-term debt are categorized as Level 2 of the fair value hierarchy, as defined earlier in this Note 15 - "Fair Value Measurements."

Held-to-maturity securities are held in a rabbi trust and are generally valued using quoted prices, which may be in non-active markets. Long-term debt is not traded on an exchange and is valued using quoted rates for similar debt in active markets. Carrying values for cash and cash equivalents, deposits, customer and other receivables, notes payable, accounts payable, interest accrued, and taxes accrued approximate fair value.

## 16. CHANGES IN ACCUMULATED OTHER COMPREHENSIVE INCOME

Comprehensive income includes net income and amounts related to the SMSP. The table below presents changes in components of AOCI, net of tax, during the years ended December 31, 2024 and 2023 (in thousands of dollars). Items in parentheses indicate reductions to AOCI.

	Year Ended December 31,			
	2024	2023		
Defined benefit pension items				
Balance at beginning of period	\$ (17,184)	\$ (12,922)		
Other comprehensive income before reclassifications, net of tax of \$851 and \$(1,680)	2,454	(4,848)		
Amounts reclassified out of AOCI to net income, net of tax of \$394 and \$203	1,138	586		
Net current-period other comprehensive income	3,592	(4,262)		
Balance at end of period	\$ (13,592)	\$ (17,184)		

The table below presents the effects on net income of amounts reclassified out of components of AOCI and the income statement location of those amounts reclassified during the years ended December 31, 2024 and 2023 (in thousands of dollars). Items in parentheses indicate increases to net income.

	Amount Reclassified from AOCI			
	Year Ended December 31,			
	2024	2023		
Amortization of defined benefit pension items				
Prior service cost	\$ 220	\$ 219		
Net loss	1,312	570		
Total before tax	1,532	789		
Tax benefit	(394)	(203)		
Net of tax	1,138	586		
Total reclassification for the period	\$ 1,138	\$ 586		

17. RELATED PARTY TRANSACTIONS

**IDACORP:** Idaho Power performs corporate functions such as financial, legal, and management services for IDACORP and its subsidiaries. Idaho Power charges IDACORP for the costs of these services based on service agreements and other specifically identified costs. For these services, Idaho Power billed IDACORP \$1.1 million in 2024 and \$1.1 million in 2023.

At December 31, 2024 and 2023, Idaho Power had a \$3.2 million and \$16.2 million payable to IDACORP, respectively, which was included in its accounts payable to affiliates balance on its balance sheets. At December 31, 2023, the payable was primarily related to income tax payments.

**Ida-West:** Ida-West Energy Company (Ida-West) is a wholly-owned subsidiary of IDACORP and is an operator of small PURPA-qualifying hydropower generation projects. Idaho Power purchases all of the power generated by four of Ida-West's 50 percent owned PURPA-qualifying hydropower projects located in Idaho. Idaho Power purchased \$9.6 million in 2024 and \$9.1 million in 2023 of power from Ida-West.



Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4			
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES										
Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				(12,922,387)			(12,922,387)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				586,110			586,110		
3	Preceding Quarter/Year to Date Changes in Fair Value				(4,848,215)			(4,848,215)		
4	Total (lines 2 and 3)				(4,262,105)			(4,262,105)	256,810,468	252,548,363
5	Balance of Account 219 at End of Preceding Quarter/Year				(17,184,492)			(17,184,492)		
6	Balance of Account 219 at Beginning of Current Year				(17,184,492)			(17,184,492)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				1,137,540			1,137,540		
8	Current Quarter/Year to Date Changes in Fair Value				2,454,718			2,454,718		
9	Total (lines 7 and 8)				3,592,258			3,592,258	280,604,710	284,196,968
10	Balance of Account 219 at End of Current Quarter/Year				(13,592,234)			(13,592,234)		

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4			
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>								
Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	7,961,315,543	7,961,315,543					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	7,961,315,543	7,961,315,543					
9	Leased to Others							
10	Held for Future Use	13,210,722	13,210,722					
11	Construction Work in Progress	1,245,682,478	1,245,682,478					
12	Acquisition Adjustments	750,894	750,894					
13	Total Utility Plant (8 thru 12)	9,220,959,637	9,220,959,637					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,881,559,900	2,881,559,900					
15	Net Utility Plant (13 less 14)	6,339,399,737	6,339,399,737					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,830,763,125	2,830,763,125					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	50,659,111	50,659,111					
22	Total in Service (18 thru 21)	2,881,422,236	2,881,422,236					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	137,664	137,664					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,881,559,900	2,881,559,900					

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	5,703	0	0			5,703
3	(302) Franchise and Consents	54,064,549	7,912,582				61,977,131
4	(303) Miscellaneous Intangible Plant	61,504,910	26,771,184	1,434,678			86,841,416
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	115,575,162	34,683,766	1,434,678			148,824,250
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	1,722,421	0	106,610			1,615,811
9	(311) Structures and Improvements	122,135,412	1,826,951	183,666			123,778,697
10	(312) Boiler Plant Equipment	636,004,940	21,122,382	1,025,988			656,101,334
11	(313) Engines and Engine-Driven Generators	0					0
12	(314) Turbogenerator Units	143,045,841	1,062,167	42,509			144,065,499
13	(315) Accessory Electric Equipment	54,669,298	981,095	14,980			55,635,413
14	(316) Misc. Power Plant Equipment	19,930,768	1,860,229	117,042			21,673,955
15	(317) Asset Retirement Costs for Steam Production	39,919,736	(176,614)				39,743,122
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,017,428,416	26,676,210	1,490,795			1,042,613,831
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	31,695,741	2,960				31,698,701
28	(331) Structures and Improvements	268,903,108	34,933,011	213,963			303,622,156
29	(332) Reservoirs, Dams, and Waterways	312,287,739	1,601,837	628,075			313,261,501
30	(333) Water Wheels, Turbines, and Generators	398,767,042	430,485	2,378,221			396,819,306
31	(334) Accessory Electric Equipment	76,190,449	6,957,635	32,339			83,115,745
32	(335) Misc. Power Plant Equipment	33,078,417	1,426,977	51,408			34,453,986
33	(336) Roads, Railroads, and Bridges	19,342,201	532,183				19,874,384
34	(337) Asset Retirement Costs for Hydraulic Production	0					0

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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	1,140,264,697	45,885,088	3,304,006			1,182,845,779
36	D. Other Production Plant						
37	(340) Land and Land Rights	2,699,794	0	0			2,699,794
38	(341) Structures and Improvements	154,940,383	3,555,075	476,024			158,019,434
39	(342) Fuel Holders, Products, and Accessories	10,438,247	540,031				10,978,278
40	(343) Prime Movers	294,719,248	14,850,020	23,846,584			285,722,684
41	(344) Generators	72,448,964	118,828				72,567,792
42	(345) Accessory Electric Equipment	93,819,601	1,278,602	31,461			95,066,742
43	(346) Misc. Power Plant Equipment	7,774,242	404,543	15,013			8,163,772
44	(347) Asset Retirement Costs for Other Production	0					0
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	636,840,479	20,747,099	24,369,082			633,218,496
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,794,533,592	93,308,397	29,163,883			2,858,678,106
47	3. Transmission Plant						
48	(350) Land and Land Rights	43,164,042	768,935				43,932,977
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	106,293,360	23,056,056	97,276			129,252,140
50	(353) Station Equipment	493,035,296	33,763,456	3,016,151			523,782,601
51	(354) Towers and Fixtures	232,601,841	28,257,424	377,846			260,481,419
52	(355) Poles and Fixtures	245,301,825	21,817,892	899,645			266,220,072
53	(356) Overhead Conductors and Devices	271,536,309	39,983,060	1,119,454			310,399,915
54	(357) Underground Conduit	0					0
55	(358) Underground Conductors and Devices	0					0
56	(359) Roads and Trails	405,091	0				405,091
57	(359.1) Asset Retirement Costs for Transmission Plant	0					0
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,392,337,764	147,646,823	5,510,372			1,534,474,215
59	4. Distribution Plant						
60	(360) Land and Land Rights	9,075,557	1,646,571				10,722,128
61	(361) Structures and Improvements	66,084,348	3,623,239	137,056			69,570,531
62	(362) Station Equipment	338,795,159	33,146,610	2,242,345			369,699,424
63	(363) Energy Storage Equipment – Distribution	140,772,713	252,239,608				393,012,321
64	(364) Poles, Towers, and Fixtures	344,304,526	29,335,451	4,398,900			369,241,077
65	(365) Overhead Conductors and Devices	165,014,148	13,139,559	3,100,854			175,052,853
66	(366) Underground Conduit	57,714,926	2,731,517	152,165			60,294,278
67	(367) Underground Conductors and Devices	351,104,224	17,895,837	2,717,501			366,282,560

**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
68	(368) Line Transformers	777,303,575	61,949,178	8,604,224			830,648,529
69	(369) Services	72,438,103	2,640,572	422,233			74,656,442
70	(370) Meters	118,921,722	9,933,779	2,141,221			126,714,280
71	(371) Installations on Customer Premises	5,844,013	(6,368)	245,937			5,591,708
72	(372) Leased Property on Customer Premises	0					0
73	(373) Street Lighting and Signal Systems	7,085,273	377,339	513,878			6,948,734
74	(374) Asset Retirement Costs for Distribution Plant	0					0
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,454,458,287	428,652,892	24,676,314			2,858,434,865
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights	0					0
78	(381) Structures and Improvements	0					0
79	(382) Computer Hardware	0					0
80	(383) Computer Software	0					0
81	(384) Communication Equipment	0					0
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	0					0
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper	0					0
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	0					0
85	6. General Plant						
86	(389) Land and Land Rights	21,077,174	0				21,077,174
87	(390) Structures and Improvements	178,408,554	7,907,047	602,400			185,713,201
88	(391) Office Furniture and Equipment	42,146,173	7,278,157	6,033,194			43,391,136
89	(392) Transportation Equipment	131,015,979	18,417,062	9,347,908			140,085,133
90	(393) Stores Equipment	7,753,504	1,658,160	4,640			9,407,024
91	(394) Tools, Shop and Garage Equipment	15,757,638	1,045,310	305,618			16,497,330
92	(395) Laboratory Equipment	16,451,896	523,988	403,527			16,572,357
93	(396) Power Operated Equipment	31,332,414	1,791,197	416,743			32,706,868
94	(397) Communication Equipment	81,680,578	5,979,056	3,113,667			84,545,967
95	(398) Miscellaneous Equipment	10,914,929	748,010	755,022			10,907,917
96	SUBTOTAL (Enter Total of lines 86 thru 95)	536,538,839	45,347,987	20,982,719			560,904,107
97	(399) Other Tangible Property	0					0
98	(399.1) Asset Retirement Costs for General Plant	0					0
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	536,538,839	45,347,987	20,982,719			560,904,107
100	TOTAL (Accounts 101 and 106)	7,293,443,644	749,639,865	81,767,966			7,961,315,543

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
101	(102) Electric Plant Purchased (See Instr. 8)	0					0
102	(Less) (102) Electric Plant Sold (See Instr. 8)	0					0
103	(103) Experimental Plant Unclassified	0					0
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	7,293,443,644	749,639,865	81,767,966			7,961,315,543

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
<b>ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)</b>					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Northside Substation	02/01/2023	06/30/2027	1,315,214	
3					
4	Production:				
5	Distribution:				
6	Palette Junction Substation	03/15/2021	12/31/2028	778,595	
7	McDermott Substation	10/26/2022	06/30/2030	1,330,604	
8					
9	Bennett Mtn Plant Expansion	12/20/2024	10/31/2029	2,053,241	
10	Line #853 500Kv	12/16/2011	12/31/2027	579,685	
11	Transmission Lines	(a)	(d)	193,364	
12	Greenleaf Substation	08/02/2024	12/31/2027	417,939	
13	Distribution Substations	(b)	(e)	1,378,006	
14	Lake Hazel Substation	10/22/2024	06/30/2030	735,297	
15	Production	(c)	(h)	104,155	
16					
17	Transmission Stations	(g)	(i)	419,424	
18	Transmission:				
19	Crossroads Substation	01/31/2024	06/30/2027	530,994	
20	Midpoint Transmission Station	12/15/2022	09/30/2027	870,843	
21	Line #854 500Kv	03/31/2009	12/31/2028	308,066	
22	Distribution Lines	(e)	(j)	25,581	
23	Gem Substation	05/15/2024	06/30/2026	525,507	
24	Farmway Station	12/22/2022	06/30/2030	947,032	
21	Other Property:				
22	Transmission Stations	(k)	(m)	199,069	
23	Distribution Stations	(l)	(n)	54,561	
24	Distribution Underground Vault, Blaine County	08/30/2016	12/31/2026	443,545	
47	TOTAL				13,210,722

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(b) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(c) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(d) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(e) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(f) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(g) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(h) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(i) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(j) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(k) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(l) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(m) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(n) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates



Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
<b>CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)</b>				
<b>Line No.</b>	<b>Description of Project (a)</b>	<b>Construction work in progress - Electric (Account 107) (b)</b>		
1	AMITY DATA CENTER (AMDC) FACIL	1,010,669		
2	BRIGHTON DEVELOPMENT INC. W F	1,048,588		
3	SKPR - PLANT MODERNIZATION DES	1,135,460		
4	NEW0901 138KV WDRI-KCHM OVERHE	1,138,272		
5	IPC ONLY: RPL 138 & 230KV PCBS	1,171,324		
6	HSDL INSTALL 44.8MVA TRANSFORM	1,214,819		
7	AFPR UNIT 1 MODERNIZATION	1,248,828		
8	SWML240001 - NEW 138KV SAWMILL	1,296,487		
9	OBPR220015 - POWER PLANT/DAM P	1,374,973		
10	OXBOW PLANT CONTROLS MODERNIZA	1,388,336		
11	STAT200001 - REPLACE 061A/062A	1,404,813		
12	LINE 902 DESIGN & PERMIT	1,445,404		
13	HELLS CANYON NOAA BIOLOGICAL A	1,488,762		
14	HCC MERCURY NUMERIC MODEL DEVE	1,504,117		
15	LTP - ROTOR REPLACEMENT (STAND	1,516,001		
16	PURCHASE CORPORATE AIRPLANE	1,521,544		
17	HPVY- INTERCONNECT FACILITIES-	1,560,059		
18	RAPID RIVER HATCHERY RENOVATIO	1,574,353		
19	COMMON ASSET: PH 3, MPSN INSTA	1,652,005		
20	BKFT170004 REPLACE T162 TRANSF	1,677,414		
21	FALL CHINOOK PROGRAM - ENTRAPM	1,706,576		
22	JOINT ASSET: PH 3, INSTALL MPS	1,789,368		
23	BOMT150002 - (2) 230KV LINE TE	1,807,744		
24	STRD230001 - ADD 2ND XFMR/MC A	1,814,140		
25	BROWNLEE SPILLWAY REHABILITATI	1,856,362		
26	CADA INSTALL NEW 44.8MVA CADAT	1,880,270		
27	AFTS220001 - REPLACE PROTECTIV	1,912,128		
28	CTG - GENERATOR REWIND	1,978,372		
29	HPVY NETWORK UPGRADES - ENERGY	2,090,461		
30	BSPO TURBINE & GENERATOR REFUR	2,140,143		
31	CIS TRANSFORMATION	2,185,580		
32	IPC ONLY: KPRT 138 & 230KV AIR	2,274,800		
33	T412200001 - REBUILD BOBN-EMET	2,306,970		
34	CDWL200001 - NEW CONTROL BUILD	2,315,177		
35	PRAGMACAD UPGRADE	2,320,803		
36	VALMY 10465333 V2 VALMY GAS CO	2,341,760		
37	WESR150001 REPL 69 BKRS, T062,	2,343,180		
38	HMWY BESS - 50MW EXPANSION 202	2,373,005		
39	T221180001 ONTO STATION WORK	2,404,117		
40	OXBOW UNIT 3 TURBINE AND GENER	2,514,621		

CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)		
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
41	OXBOW UNIT 4 TURBINE AND GENER	2,528,975
42	AFPR UNIT 3 TURBINE REFURB	2,550,619
43	VLVU INSTALL NEW 44.8MVA VLVU	2,557,952
44	OXBOW SPILLWAY REHABILITATION	2,644,613
45	SKPR220011 - POWER PLANT/DAM P	2,731,828
46	ARTN190001- ADD 46/13KV XFRMR,	2,799,172
47	DRKE180001 - CONVERT TO 138KV	3,117,847
48	T441210001 - 10-YEAR MAINT OXB	3,131,074
49	STEAM TURBINE MAJOR INSPECTION	3,195,825
50	GATEWAY WEST 500KV LINE CONSTR	3,240,248
51	T711 LINE WORK ASSOCIATED WITH	3,376,867
52	AFPR UNIT 2 REFURB	4,122,816
53	REPLACE THE STEAM TURBINE GENE	4,369,382
54	REPORTING MODEL FOR SNAKE RIVE	4,486,390
55	VALMY UNDISTRIBUTED WORK ORDER	4,556,494
56	BLISS SPILLWAY TAILRACE REMEDI	4,598,464
57	COMMON ASSET: PH 2, T501 MOVE	4,722,207
58	B2H TLINE PRE-CONSTRUCTION COS	4,774,399
59	BSPO TURBINE & GENERATOR REFUR	4,950,280
60	FALL CHINOOK PROGRAM - REDD SU	5,148,111
61	T906210001 - T906 10YR INSPECT	5,538,096
62	HC SEDIMENT PROGRAMS	6,108,565
63	T221180001 CARO STATION WORK	6,529,996
64	GRID MOD SINGLE VENDOR PLATFOR	6,537,119
65	DESIGN AND CONSTRUCT THE NEW P	6,694,797
66	DISTRIBUTION WORK FOR 2ND WDRI	6,898,408
67	B2H TLINE CONSTRUCTION COSTS	6,905,647
68	REL-HCC OREGON REAUTHORIZATION	7,433,509
69	OBPR UNIT 2 TURBINE AND GENERA	8,049,674
70	BULL TROUT PROGRAM - ADMINISTR	8,817,770
71	OXBOW UNIT 1 TURBINE AND GENER	8,863,853
72	LEGAL DEPT. LABOR FOR RELICENS	9,361,643
73	BORA240001 - SUBSTATION PERIME	9,530,090
74	T533230001- 138KV WDRI-KCHM UG	9,846,023
75	AFPR UNIT 1 REFURB	10,239,590
76	DISTRIBUTION WORK FOR 2ND WDRI	10,489,334
77	HCC WATERSHED ENHANCEMENT PROG	12,652,283
78	T731 RECONSTRUCT THE BOMT-HBRD	14,109,923
79	T423190001-REBUILD FROM HGTN T	14,262,420
80	BOARDMAN - HEMINGWAY 500 KV LI	14,538,792
81	WQ HCC401 CERTIFICATION OPS AN	16,181,798
82	B2H: RIGHTS OF WAY	29,595,720

**CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)**

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
83	IPC FUNDING - BPA PERMITTING/P	41,128,859
84	B2H PERMITTING 11/1/2011 & FOR	43,740,272
85	B2H: LIMITED CONSTRUCTION FUND	48,816,821
86	HELLS CANYON RELICENSING OUTSI	53,067,010
87	ROLLUP RELIC COST OXBOW	60,535,041
88	GATEWAY WEST 500KV LINE	63,993,684
89	BOBS BESS DEVELOPMENT - 2026 R	66,591,868
90	HPVY BESS DEVELOPMENT - 2025 R	91,748,903
91	ROLLUP RELIC COST HELLS CANYON	129,722,239
92	ROLLUP RELIC COST BROWNLEE	190,741,861
93	Other Minor Projects Under \$1,000,000	83,079,502
43	Total	1,245,682,478

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	2,688,859,595	2,688,859,595	0	0
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	214,756,943	214,756,943		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	7,606,232	7,606,232		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Fuel Stock	40,426	40,426		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	222,403,601	222,403,601	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(80,226,678)	(80,226,678)		
13	Cost of Removal	(24,326,317)	(24,326,317)		
14	Salvage (Credit)	12,680,326	12,680,326		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(91,872,669)	(91,872,669)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	<sup>(a)</sup> Depreciation Adjustments	11,372,598	11,372,598		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,830,763,125	2,830,763,125	0	0
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	786,742,121	786,742,121		
21	Nuclear Production				
22	Hydraulic Production-Conventional	543,918,128	543,918,128		
23	Hydraulic Production-Pumped Storage				
24	Other Production	145,910,715	145,910,715		
25	Transmission	451,765,692	451,765,692		
26	Distribution	750,263,701	750,263,701		
27	Regional Transmission and Market Operation				
28	General	152,162,768	152,162,768		
29	TOTAL (Enter Total of lines 20 thru 28)	2,830,763,125	2,830,763,125	0	0

FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToAccumulatedDepreciationDescription

Valmy depreciation adjustments (ID Order No. 33771 and OR Order No. 17-235)

Bridger depreciation adjustments (ID Order No. 35423)

Wildfire Mitigation depreciation adjustments (ID Order No. 35077)

CIAC and Asset Retirement Obligation activity

FERC FORM NO. 1 (REV. 12-05)

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4		
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)								
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Common Stock	02/01/1974		500			500	
2	Capital Contributions			2,462,593			2,462,593	
3	Equity in Earnings			20,262,413	1,651,181	0	21,913,594	
42	Total Cost of Account 123.1 \$		Total	22,725,506	1,651,181	0	24,376,687	0

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
MATERIALS AND SUPPLIES					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	19,952,164	43,656,474		
2	Fuel Stock Expenses Undistributed (Account 152)	0	0		
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	14,101,636	15,140,393		
8	Transmission Plant (Estimated)	48,400,412	73,154,194		
9	Distribution Plant (Estimated)	71,718,154	90,397,818		
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	1,768,276	1,950,445		
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	135,988,478	180,642,850		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)	0	0		
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	4,526,104	20,421,571		
17					
18					
19					
20	TOTAL Materials and Supplies	160,466,746	244,720,895		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: PlantMaterialsAndOperatingSuppliesOther			
This amount represents miscellaneous inventory that is not yet assigned to a particular function.			
<a href="#">(b)</a> Concept: PlantMaterialsAndOperatingSuppliesOther			
This amount represents miscellaneous inventory that is not yet assigned to a particular function.			



Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	PWX LTF PTP TSR 100104285	6,026	186623	16,151	186623
3	PWX LTF PTP TSR 100104286	6,026	186623	16,491	186623
4	PWX LTF PTP TSR 100104289	6,191	186623	16,595	186623
5	PWX LTF PTP TSR 100104297	6,191	186623	16,011	186623
6	PAC LTF PTP TSR 100715919		186623	(50)	186623
7	PAC LTF PTP TSR 100715926		186623	(50)	186623
8	FPLP LTF PTP TSR 100875435		186623	8,727	186623
9	MEAI LTF PTP TSR 101041691	(28)	186623	8,863	186623
10	BPA CF REASSESSMENT TSR 91629850 AND 91629500	788	186623	(1,727)	186623
11	P66T LTF PTP TSR 101876216	6,581	186623	(6,581)	186623
12	PSEM LTF PTP TSR 102226415	1,967	186623	(1,967)	186623
13	PWX LTF PTP TSR 102253282	1,823	186623	(1,823)	186623
14	PWX LTF PTP TSR 102253283	2,183	186623	(2,183)	186623
15	PWX LTF PTP TSR 102556723	2,059	186623	(2,059)	186623
16	PWX LTF PTP TSR 102556724	969	186623	(969)	186623
17	PWX LTF PTP TSR 102556725	969	186623	(969)	186623
18	PWX LTF PTP TSR 102556726	969	186623	(969)	186623
19	PWX LTF PTP TSR 102556727	731	186623	(731)	186623
20	PWX LTF PTP TSR 102556728	4,456	186623	(35,000)	186623
21	PWX LTF PTP TSR 102556729	4,363	186623	(35,000)	186623
22	PWX LTF PTP TSR 102556730	3,626	186623	(35,000)	186623
23	ENKP LTF PTP TSR 103200440	2,109	186623	(2,109)	186623
24	FPLP LTF PTP TSR 103371613	5,446	186623	(5,446)	186623
25	ENKP LTF PTP TSR 103385076	1,321	186623	(1,321)	186623
26	IPCM LTF PTP 103393610 STUDY	907	186623	(907)	186623
27	IREM LTF PTP TSR 103679094	1,800	186623	(1,800)	186623
28	ENKP LTF PTP TSR 103945029	1,881	186623	(10,000)	186623
29	ENKP LTF PTP TSR 103945038	1,881	186623	(10,000)	186623
30	P66T LTF PTP TSR 104106986	473	186623	(473)	186623
20	Total	71,708		(74,296)	
21	Generation Studies				
22	MOSBY BUTTE SOLAR #623	1,281	186623	(10,000)	186623
23	GEM VALE 1 #624	180	186623	(20,000)	186623
24	GEM VALE 2 #625	180	186623	(20,000)	186623
25	HMWY ENERGY STORAGE 2 #629	160	186623	(16,175)	186623
26	WILSON #632	270	186623	(10,000)	186623
27	TAURUS WIND #635	5,989	186623	(20,000)	186623
28	SOLES REST #636	5,413	186623	(10,000)	186623

Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
29	HPVY ENERGY STORAGE #638	0	186623		186623
30	BOBN ENERGY STORAGE 1 #639		186623	(14,216)	186623
31	BEAR LAKE GI PROJECT #655		186623	98,630	186623
32	KUNA STORAGE GI PROJECT #657	9,141	186623	37,857	186623
33	BLUEBUNCH SOLAR 1 GI PROJECT #658	0	186623	80,644	186623
34	OLNEY GI PROJECT #662	7,799	186623	45,808	186623
35	BLACKS CREEK EC GI PROJECT #665	23,666	186623	45,916	186623
36	MARTHA FIELDS EC I GI PROJECT #667	419	186623	82,554	186623
37	JTA SOLAR 138KV GI PROJECT #684		186623	99,653	186623
38	RUGG SPRINGS SOLAR GI PROJECT #690		186623	99,840	186623
39	RUGG SPRINGS WIND GI PROJECT #691		186623	101,116	186623
40	KCE ID 1 GI PROJECT #696	2,247	186623	74,983	186623
41	KCE ID 2 GI PROJECT #697		186623	50,363	186623
42	BLUE SPRINGS SOLAR GI PROJECT #704	2,221	186623	97,779	186623
43	MOONSTONE ENERGY GI PROJECT #718		186623	49,774	186623
44	MOONSTONE ENERGY 2 GI PROJECT #719		186623	49,774	186623
45	POWERS BUTTE ENERGY CENTER II GI PROJECT #720		186623	50,000	186623
46	POWERS BUTTE ENERGY CENTER III GI PROJECT #721		186623	50,000	186623
47	POWERS BUTTE ENERGY CENTER V GI PROJECT #723		186623	50,000	186623
48	BLUEBUNCH SOLAR 2 GI PROJECT #711		186623	50,000	186623
49	COYOTE SPRING GI PROJECT #713		186623	56,042	186623
50	SR BINGHAM GI PROJECT #715		186623	50,000	186623
51	JASPER 2 GI PROJECT #716		186623	53,861	186623
52	HEMINGWAY RENEWABLE POWER 2 GI PROJECT #726		186623	17,916	186623
53	POWERS BUTTE ENERGY CENTER IV GI PROJECT #722		186623	50,000	186623
54	POWERS BUTTE ENERGY CENTER VI GI PROJECT #724		186623	50,000	186623
55	DESERT RIDGE WIND 138KV GI PROJECT #706		186623	45,890	186623
56	HORNSTONE GI PROJECT #708		186623	47,778	186623
57	BLACK MESA GI PROJECT #557 ESS STUDY		186623	9,347	186623
58	STELLAR SOLAR RESTUDY GI PROJECT #648		186623	1,814	186623
59	SUNNYSLOPE SOLAR GI PROJECT #732		186623	18,897	186623
60	FAREWELL BEND SOLAR GI PROJECT #733		186623	19,675	186623
61	FARELY HILLS SOLAR GI PROJECT #734		186623	19,675	186623
62	STURNELLA SOLAR GI PROJECT #735		186623	19,745	186623
63	SOLSTICE SOLAR GI PROJECT #738	723	186623	7,729	186623
64	AMERICAN FALLS ESC 2 GI PROJECT #705		186623	53,542	186623
65	HMWY ESS 3 GI PROJECT #709		186623	(4,893)	186623
66	GEOBELLA GI PROJECT #710	0	186623	52,742	186623
67	FRANKLIN SOLAR GI PROJECT #549 ESS STUDY		186623	9,291	186623

Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
68	BOARDMAN HYBRID GI PROJECT #730	15,423	186623		186623
69	KUNA II BESS GI PROJECT #731	14,760	186623		186623
70	SR MIDVALE GI PROJECT #741		186623	19,845	186623
71	APPALOOSA WIND & SOLAR LOS/OIS STUDIES #590	3,940	186623	(20,000)	186623
72	MARIGOLD BESS GI PROJECT #736		186623	19,645	186623
73	MILVA SOLAR GI PROJECT #744		186623	19,765	186623
74	BINTJE BESS GI PROJECT #745		186623	19,844	186623
75	WESTERN RUSSET HYBRID GI PROJECT #725		186623	58,892	186623
76	BENNETT 1 SOLAR GI PROJECT #551 ESS STUDY	966	186623	(10,000)	186623
77	SR ABERDEEN GI PROJECT #737		186623	10,000	186623
78	JEROME SOLAR GI PROJECT #742		186623	20,000	186623
79	TABOR ROAD SOLAR GI PROJECT #743		186623	20,000	186623
80	PINGREE SOLAR RESTUDY GI PROJECT #654	25,382	186623	(40,000)	186623
81	GATHER ADDITIONAL STUDIES #633	1,859	186623	(20,000)	186623
82	FRANKLIN SOLAR LLC GI PROJECT #549 SURPLUS INTERCONNECTION S	1,801	186623	(1,801)	186623
83	CRIMSON ORCHARD SOLAR GI PROJECT #604	374	186623	(10,000)	186623
84	CLUSTER AREA 1 - EAST OF PATH 17 TRANSITIONAL CLUSTER STUDY	136,999	186623	(104,261)	186623
85	CLUSTER AREA 6 - B2H	47,285	186623	(34,200)	186623
86	CLUSTER AREA 3 - BOISE EAST TO MIDPOINT WEST TRANSITIONAL CL	47,931	186623	(35,496)	186623
87	CLUSTER AREA 4 - GREATER TREASUREVALLEY AREA TRANSITIONAL CL	185,909	186623	(145,247)	186623
88	CLUSTER AREA 5 - EAST OF PATH 14 TRANSITIONAL CLUSTER	54,459	186623	(43,116)	186623
89	BLACK CANYON IRRIGATION GI PROJECT #746	4,094	186623	(20,000)	186623
90	HUNT BESS 1 #748	1,389	186623		186623
91	HUNT BESS 2 #749	1,180	186623		186623
92	HUNT BESS 3 #750	1,117	186623		186623
93	CANYON CREEK BESS 1 #751	2,672	186623		186623
94	PILLAR POWER PRODUCTION 2, LLC GI PROJECT #747	2,840	186623	(33,000)	186623
95	FRY FOODS GI PROJECT #752	7,395	186623	(2,000)	186623
96	SAGE & SKY SOLAR SURPLUS INTERCONNECTION GI #588		186623	0	186623
97	PLEASANT VALLEY SOLAR (2) GI #588	1,461	186623	(10,000)	186623
39	Total	618,925		1,332,221	
40	Grand Total	690,633		1,257,925	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA
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<a href="#">(a)</a> Concept: StudyCostsReimbursements
Amounts in column (d) represent both payments received (credit amounts) and refunds back to counterparties (debit amounts). Refunds are initiated when studies are complete and the initial deposit exceeds final expenses.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS	CREDITS	Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Fixed Cost Adjustment (FCA) (182302)	36,037,108		401	39,097,321	(3,060,213)
2	IPUC Order Pending (Amort period 06/23 thru 05/24)	0				0
3	2026 RFP Deferral - IE (182317)	0	385,311			385,311
4	OPUC Advice UM2272	0				0
5	WMP Deferral - OR (182311)	0	749,225			749,225
6	OPUC Order #24-010	0				0
7	AOCI Impact of Unfunded Pension Liability	(21,046,721)		2283	3,669,859	(24,716,580)
8	IPUC Order #30256 (182320)	0				0
9	FCA Calendar Mo Adjustment (182308)	4,146,132	188,373			4,334,505
10	Prior Year FCA (182309)	11,101,752	36,781,811	400	31,396,750	16,486,813
11	IPUC Order #36194 (Amort period 06/24 thru 05/25)	0				0
12	ID Intervenor Funding Amort (182388)	268,376		400	38,339	230,037
13	IPUC Order #36042 (Amort period 01/24 thru 12/30)	0				0
14	AOCI Impact of Unfunded Pension Liability	108,365,125		2283	64,824,865	43,540,260
15	IPUC Order #30256 (182320)	0				0
16	Deferred Pension Expense Net of Contributions	1,499,741	20,388,941	1823	19,101,139	2,787,543
17	IPUC Order #30333 (182321)	0				0
18	FAS 109 Unfunded (182322)	575,440,092	49,910,405			625,350,497
19	Accum Deferred Income Noncurrent	0				0
20	Idaho Pension Cash - IPUC Order #32248 (182327)	253,743,645	11,746,781	Various	16,081,239	249,409,187
21	Amort period 06/11 thru indefinite	0				0
22	Mark- to Market Short Term (182330)	42,501,579		244	26,191,536	16,310,043
23	Oregon Pension Expense Capitalized (182339)	7,096,835	377,710	4073	243,991	7,230,554
24	OPUC Order #10-064	0				0
25	Asset Retirement Obligations (182341)	35,270,319	2,571,378			37,841,697
26	IPUC Order #29414; OPUC Order #04-585	0				0
27	RA-Hells Canyon-Baker Co (182360)	313,506				313,506
28	IPUC Order #33948	0				0
29	Oregon Corporate Activity Tax (182355)	495,130	285,056	Various	403,517	376,669
30	OPUC Order #20-397	0				0
31	Oregon Community Solar (182378)	272,654	165,862	Various	222,614	215,902
32	OPUC Order #16-410	0				0
33	Intervenor Funding-Idaho (182387)	0	51,058			51,058
34	Multiple IPUC Orders	0				0
35	RA-CONTRA-DEF INC TAX (182389)	199,232,275		282	13,529,083	185,703,192

## OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
36	Langley Revenue Accrual (182398)	392,710	5,027	4073	243,550	154,187
37	OPUC Order #12-226	0				0
38	RA-OR LANGLEY REV INT RES (182399)	(48,544)	48,544			0
39	Siemens Long Term Deferred Rate Base (182410)	8,181,005		4073	431,488	7,749,517
40	IPUC Order #33420 (Amort period 01/16 thru 12/43)	0				0
41	Siemens Long Term Deferred Rate Based (182411)	12,207,705		4073	643,866	11,563,839
42	IPUC Order #33420 (Amort period 01/16 thru 12/43)	0				0
43	Siemens Long Term Deferred Rate Base (182412)	343,307	25,685	4073	44,046	324,946
44	OPUC Order #15-387 (Amort period 01/16 thru 12/36)	0				0
45	Siemens Long Term Deferred Rate Based (182413)	471,789		4073	39,315	432,474
46	OPUC Order #15-387 (Amort period 01/16 thru 12/36)	0				0
47	Siemens Long Term Interest Reserve (182414)	(248,804)		4190	25,685	(274,489)
48	Valmy Deferrals - ID (182430, 182432, 182435)	83,009,056	1,071,591	Various	2,862,520	81,218,127
49	IPUC Order #33771	0				0
50	Valmy Decomm Oregon (182436)	(91,744)		400	359,831	(451,575)
51	OPUC Order #17-235 (Amort period 06/17 thru 12/25)	0				0
52	PCA Deferral Idaho (multiple 182 accounts)	115,548,632	10,806,486	Various	115,683,098	10,672,020
53	IPUC Order Pending (Amort period 06/23 thru 05/25)	0				0
54	Mark-to-Market Long Term (182333)	1,747,558	10,060,577			11,808,135
55	Wildfire Mitigation-ID (182310)	24,651,249	15,698,682			40,349,931
56	IPUC Order #35077	0				0
57	Cloud Computing (182315)	1,250,083	439,261	4073	366,835	1,322,509
58	IPUC Order #34707	0				0
59	Bridger Decommissioning (multiple 182 accounts)	123,631,900	25,698,059	Various	1,878,982	147,450,977
60	IPUC Order #35423	0				0
61	Wildfire Mitigation Amort (182311)	26,678,227		4073	3,811,175	22,867,052
62	IPUC Order #36042 (Amort period 01/24-12/30)					0
63	WRAP Deferral (182345)	270,156	365,065			635,221
64	IPUC Order #35920					0
65	Minor Items (6)	255,967	177,925	Various	259,256	174,636
44	TOTAL	1,652,987,800	187,998,813		341,449,900	1,499,536,713

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Credits Account Charged (d)	CREDITS Credits Amount (e)	Balance at End of Year (f)
1	Prepaid Credit Facility (186025)	1,469,852	312,250	Various	374,367	1,407,735
2	Amortization periods - multiple					
3	Prepaid Services (LT) (186052)	5,249,548	2,309,570	Various	2,848,064	4,711,054
4	Amortization periods - multiple					
5	Workers Compensation (186121)	1,164,759		401	40,311	1,124,448
6	Prepaid ROW (LT) (186160)	399,150		401	44,022	355,128
7	Amortization periods - multiple					
8	CARB Inventory (186650)	1,022,251	530,500	242	999,076	553,675
9	Coal Royalties/Fly Ash (186709)	491,010	32,977	151	218,903	305,084
10	Stable Value Life Inv (186719)	72,087,369	9,941,759			82,029,128
11	Security Plan Net Insurance Asset 186720	5,460,575	71,875	4262		5,532,450
12	Retiree Medical-COLI (186726)	4,489,800	177,990	4262	167,143	4,500,647
13	American Falls Water Rts (186727)	1,128,843		401	1,042,008	86,835
14	Amortization period 01/06-02/25					
15	American Falls Bond Refi (186770)	56,000		401	47,999	8,001
16	Amortization period 12/09-02/25					
17	Regulatory Reserves (186800)	(11,572,865)	11,400,000	Various	1,387,014	(1,559,879)
18	Prepaid Service Contract (186255)	128,984	59,026	Various	111,084	76,926
19	Amortization periods - multiple					
20	Construction Studies (186623)	25,599	33,257,094	131	33,136,115	146,578
21	Regulatory Offsets (186100)	62,082	10,481,893	Various	2,708,838	7,835,137
22	Minor Items (3)	28,831	960,215	Various	971,973	17,073
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	81,691,788				107,130,020

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Construction Advances	5,144,319	5,902,092
3	Postretirement Benefits	419,294	559,581
4	USBR-American Falls O&M Costs Settlement	193,316	157,337
5	Non-VEBA Pension and Benefits	(883,710)	(1,028,744)
6	Covid Deferral	(95,019)	(17,500)
7	Executive Deferred Compensation	113,697	180,985
8	Stock Based Compensation	2,929,524	3,009,565
9	Pension Expense-Oregon	4,649,465	4,852,000
10	Bridger Revenue Deferral	1,005,079	817,132
11	Asset Retirement Obligation (ARO)	1,575,094	1,572,308
12	Incentive Deferral-Profit Sharing-Not in Rates	4,163,668	4,665,165
13	OR Reconnect Fees Adv	3,787	4,496
14	Tax Reform Regulatory Stipulation	10,525,372	10,879,145
15	PCA Coal Usage Reserve	2,934,360	208,662
16	WRAP Deferral		(163,506)
17	OR Rate Mitigation		(13,401)
18	Rate Case Disallowance	886,883	734,348
19	Unrealized Loss on Investments	1,031	1,031
20	Prov for Rate Refund-HC Relicensing (AFUDC)	58,859,700	64,592,272
21	VEBA-Post Retirement Benefits	12,151,690	12,521,626
22	Deferred Idaho ITC	39,290,035	42,548,543
7	Other	137,107,166	137,225,164
8	TOTAL Electric (Enter Total of lines 2 thru 7)	280,974,751	289,208,301
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17.1	Other Non Electric (See footnote)	21,322,855	21,669,571
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	302,297,606	310,877,872

Notes



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FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxes			
Line No.: 7	Beginning Balance	Ending Balance	
Pension-FAS 158	27,893,183	11,207,263	
Regulatory Liability-FAS 109	108,640,557	127,634,245	
Minimum Pension Liability	5,990,852	4,745,704	
Postretirement Plan-FAS 158	-5,417,426	-6,362,048	
Total Other	137,107,166	137,225,164	
(b) Concept: DescriptionOfAccumulatedDeferredIncomeTax			
Line No.: 17	Beginning Balance	Ending Balance	
CIAC as Taxable inc Closed to nonutility Plant	78,534	78,534	
Senior Management Security Plan	21,244,321	21,591,037	
Total Non Electric	21,322,855	21,669,571	

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CAPITAL STOCKS (Account 201 and 204)						
Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)
1	Common Stock (Account 201)					
2	Account 201					
3	Common Stock all of which is held by IdaCorp, Inc. and not traded	50,000,000	2.5		39,150,812	97,877,030
4	Account 204 - None					
12	Total	50,000,000			39,150,812	97,877,030
13	Preferred Stock (Account 204)					
14						
15						
16						
17	Total					0

CAPITAL STOCKS (Account 201 and 204)				
Line No.	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1				
2				
3				
4				
12				
13				
14				
15				
16				
17				

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-04-15	Year/Period of Report End of: 2024/ Q4
Other Paid-in Capital				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	Beginning Balance Amount	0		
3	Increases (Decreases) from Sales of Donations Received from Stockholders			
4	Ending Balance Amount			
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	Beginning Balance Amount	0		
7	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock			
8	Ending Balance Amount			
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)			
10	Beginning Balance Amount	0		
11	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock			
12	Ending Balance Amount			
13	Miscellaneous Paid-In Capital (Account 211)			
14	Beginning Balance Amount	0		
15	Increases (Decreases) Due to Miscellaneous Paid-In Capital			
16	Ending Balance Amount			
17	Other Paid in Capital			
18	Beginning Balance Amount	0		
19	Increases (Decreases) in Other Paid-In Capital			
20	Ending Balance Amount			
40	Total	0		

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CAPITAL STOCK EXPENSE (Account 214)		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	2,096,925
22	TOTAL	2,096,925

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LONG-TERM DEBT (Account 221, 222, 223 and 224)							
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2	4.00% Series due 2043	221101	75,000,000		741,728	0	194,250
3	3.65% Series Due 2045	221107	250,000,000		2,559,510	0	1,715,000
4	4.20% Series Due 2048	221110	(a)450,000,000		4,629,516	(31,654,900)	814,000
5	4.99% PRP Due 2032	221111	23,000,000		169,158	0	0
6	5.06% PRP Due 2042	221112	25,000,000		183,842	0	0
7	5.06% PRP Due 2043	221113	60,000,000		441,200	0	0
8	5.20% PRP Due 2053	221114	62,000,000		455,883	0	0
9	5.875% Series due 2034	221116	55,000,000		585,759	0	748,000
10	6.00% Series due 2032	221133	100,000,000		1,191,216	0	544,000
11	5.30% Series Due 2035	221134	60,000,000		3,849,739	0	408,600
12	5.50% Series due 2033	221135	70,000,000		728,701	0	36,400
13	5.20% Series due 2034	221137	300,000,000		2,681,471	0	186,000
14	6.30% Series due 2037	221141	140,000,000		1,500,031	0	278,600
15	6.25% Series due 2037	221142	100,000,000		1,227,490	0	268,000
16	5.50% Series due 2034	221145	50,000,000		524,419	0	383,500
17	4.85% Series Due 2040	221146	100,000,000		1,284,871	0	170,000
18	4.30% Series Due 2042	221147	75,000,000		802,240	0	49,500
19	4.05% Series Due 2046	221148	120,000,000		1,321,383	0	309,600
20	1.90% Series Due 2030	221149	80,000,000		980,949	0	328,000
21	5.50% Series Due 2053	221222	400,000,000		4,381,222	0	3,772,000
22	Humboldt 1.45 % Variable due 2024	221325	49,800,000		396,278	0	0
23	5.80% Series Due 2054	221333	350,000,000		3,769,611	0	3,234,000
24	Sweetwater 1.7% Variable due 2026	221335	116,300,000		908,982	0	0
25	Subtotal		3,111,100,000		35,315,199	(31,654,900)	13,439,450
26	Reacquired Bonds (Account 222)						
27							
28							
29							
30	Subtotal						
31	Advances from Associated Companies (Account 223)						
32							
33							
34							
35	Subtotal						
36	Other Long Term Debt (Account 224)						
37	OTHR LTD - AM FALLS BOND OBLIG	224200	19,885,000		309,011	0	0
38	Subtotal		19,885,000		309,011	0	0

LONG-TERM DEBT (Account 221, 222, 223 and 224)							
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
33	TOTAL		3,130,985,000				

LONG-TERM DEBT (Account 221, 222, 223 and 224)						
Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2	04/08/2013	04/01/2043	04/08/2013	04/01/2043	75,000,000	3,000,000
3	03/06/2015	03/01/2045	03/06/2015	03/01/2045	250,000,000	9,125,000
4	03/16/2018	03/01/2048	03/16/2018	03/01/2048	450,000,000	18,900,000
5	12/22/2022	12/22/2032	12/22/2022	12/22/2032	23,000,000	1,147,700
6	12/22/2022	12/22/2042	12/22/2022	12/22/2042	25,000,000	1,265,000
7	03/08/2023	03/08/2043	03/08/2023	03/08/2043	60,000,000	3,036,000
8	03/08/2023	03/15/2053	03/08/2023	03/15/2053	62,000,000	3,224,000
9	08/16/2004	08/15/2034	08/16/2004	08/15/2034	55,000,000	3,231,250
10	11/15/2002	11/15/2032	11/15/2002	11/15/2032	100,000,000	6,000,000
11	08/26/2005	08/15/2035	08/26/2005	08/15/2035	60,000,000	3,180,000
12	05/13/2003	04/01/2033	05/13/2003	04/01/2033	70,000,000	3,850,000
13	08/12/2024	08/15/2034	08/12/2024	08/15/2034	300,000,000	6,023,333
14	06/22/2007	06/15/2037	06/22/2007	06/15/2037	140,000,000	8,820,000
15	10/18/2007	10/15/2037	10/18/2007	10/15/2037	100,000,000	6,250,000
16	03/26/2004	03/15/2034	03/26/2004	03/15/2034	50,000,000	2,750,000
17	08/30/2010	08/15/2040	08/30/2010	08/15/2040	100,000,000	4,850,000
18	04/13/2012	04/01/2042	04/13/2012	04/01/2042	75,000,000	3,225,000
19	03/10/2016	03/01/2046	03/10/2016	03/01/2046	120,000,000	4,860,000
20	06/22/2020	07/15/2030	06/22/2020	07/15/2030	80,000,000	1,520,000
21	03/14/2023	03/15/2053	03/14/2023	03/15/2053	400,000,000	22,000,000
22	08/21/2019	12/01/2024	08/21/2019	12/01/2024	0	661,925
23	09/11/2023	04/01/2054	09/11/2023	04/01/2054	350,000,000	20,300,000
24	08/21/2019	07/15/2026	08/21/2019	07/15/2026	116,300,000	1,977,100
25					3,061,300,000	139,196,308
26						
27						
28						
29						
30					0	
31						
32						
33						
34						
35						
36						
37	04/26/2000	02/01/2025	04/26/2000	02/01/2025	19,885,000	0
38					19,885,000	0
33					3,081,185,000	139,196,308



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: BondsPrincipalAmountIssued
Additional \$230 million of 4.20% bonds due 3/1/2048 issued on 4/3/2020 with a premium of \$31,654,900, bringing total 4.20% series outstanding to \$450 million.

FERC FORM No. 1 (ED. 12-96)

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	280,604,710
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	CONSTRUCTION ADVANCES	3,608,442
6	AVOIDED COST	26,158,811
7	CIAC - TAXABLE - ACCT 107	59,622,702
8	VALMY SETTLEMENT ADJUSTMENT	6,436,592
9	Deductions Recorded on Books Not Deducted for Return	
10	GAIN/LOSS ON REAQUIRED DEBT	274,506
11	VACATION ACCRUAL	2,000,000
12	PENSION EXPENSE	3,435,597
13	NON-DEDUCTIBLE MEALS	804,000
14	PCA EXPENSE DEFERRAL	104,876,611
15	STOCK BASED COMPENSATION	2,285,005
16	FIXED COST ADJUSTMENT	33,523,887
17	PENSION EXPENSE - OREGON	786,852
18	BOARDMAN DECOMMISSION	2,276,910
19	ASSET RETIREMENT OBLIGATION	8,600
20	INCENTIVE DEFERRAL-PROFIT SHARING-NOT IN RATES	1,553,209
21	VALMY DEPRECIATION ADJUSTMENT	4,129,844
22	TAX REFORM REGULATORY STIPULATION	1,374,410
23	NON-DEDUCTIBLE POLITICAL EXPENSES	1,207,357
24	SMSP - NET	1,346,995
25	VEBA INCOME TAXES	700,311
26	STOCK BASED COMP - STOCK	23,268
27	PROV FOR RATE REFUND - HC RELICENSING (AFUDC)	22,271,063
28	VEBA - POST RETIREMENT BENEFITS	1,506,819
29	DEPR TIMING DIFF - OPERATING - FEDERAL	140,778,875
30	AMERICAN FALLS REFINANCE - OLD COSTS	47,999
31	GAIN/LOSS ON REAQUIRED DEBT	2,426,447
32	IPCO-162(m) \$1m THRESHOLD	6,507,865
33	VALMY1 BOOK BASIS ADJUSTMENT	3,081,950
34	ITC BASIS REDUCTION - NOT IN PLANT	38,644,853
35	TOTAL FEDERAL & STATE INCOME TAXES DEDUCTED ON BOOKS	17,331,775
14	Income Recorded on Books Not Included in Return	
15	ENGINEERING FEES - TAXABLE - ACCT 107	373,611
16	SMSP - INSURANCE COSTS	10,013,633
17	REVERSE EQUITY EARNINGS OF SUBSIDIARIES	1,651,182
18	ALLOWANCE FOR OFUDC	53,238,344

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
Line No.	Particulars (Details) (a)	Amount (b)
19	ALLOWANCE FOR BFUDC	27,784,738
19	Deductions on Return Not Charged Against Book Income	
20	CAPITALIZED OVERHEADS	10,000,000
21	OREGON OPERATING PROPERTY TAX ADJ	492,360
22	WILDFIRE MITIGATION 35077 DEFERRAL	11,887,507
23	AMORTIZATION OF ACCOUNT 181	297,574
24	INCENTIVE DEFERRAL-CR&I & RELIABILITY-INCLUDED IN RATES	1,301,662
25	EIM PCA OFFSET ESTIMATE	7,773,055
26	BRIDGER DEPRECIATION ADJUST - 283	11,524,879
27	PCA COAL USAGE RESERVE	10,762,211
28	WRAP DEFERRAL - 283	365,065
29	OR RATE MITIGATION 23-055-283	16,497
30	RATE CASE DISALLOWANCES	296,299
31	REMOVAL COSTS	24,326,317
32	RELICENSING - LABOR COSTS DEDUCTED - ACCT 107	1,937,000
33	REPAIRS DEDUCTION	92,000,000
34	PREPAID INSURANCE & OTHER EXPENSES	3,000,000
35	STOCK BASED COMP - DIVIDENDS	914,644
36	OR CAT	200,367
37	SATE INCOME TAX DEDUCTED ON FEDERAL RETURN	14,670,089
27	Federal Tax Net Income	484,809,231
28	Show Computation of Tax:	
29	TENTATIVE FEDERAL TAX @ 21%	101,809,938

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4	
TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR						
Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR  Taxes Accrued (Account 236) (e)	BALANCE AT BEGINNING OF YEAR  Prepaid Taxes (Include in Account 165) (f)
1	Federal	Income Tax			(8,626,222)	0
2	State	Income Tax	Idaho		(13,811,002)	0
3	State	Income Tax	Oregon		(714,946)	0
4	Other	Income Tax	Other		258,521	0
5	Subtotal Income Tax				(22,893,649)	0
6	Federal	Other Taxes			(157,258)	0
7	Other	Other Taxes	Other		(15,600)	0
8	Subtotal Other Taxes				(172,858)	0
9	State	Other State Tax	Oregon		0	0
10	State	Other State Tax	Oregon		0	0
11	State	Other State Tax	Oregon		0	861
12	State	Other State Tax	Nevada		0	0
13	State	Other State Tax	Idaho		0	0
14	State	Other State Tax	Idaho		92,507	0
15	State	Other State Tax	Idaho		16,012	
16	Subtotal Other State Tax				108,519	861
17	State	Other License And Fees Tax	Idaho		0	0
18	State	Other License And Fees Tax	Wyoming		0	0
19	Subtotal Other License And Fees Tax				0	0
20	Federal	Unemployment Tax			(2,267)	0
21	State	Unemployment Tax	Idaho		(2,132)	0
22	State	Unemployment Tax	Oregon		(51)	0
23	Subtotal Unemployment Tax				(4,450)	0
24	State	Property Tax	Idaho		5,491,160	0
25	State	Property Tax	Oregon		0	2,522,867
26	State	Property Tax	Montana		197,832	0
27	State	Property Tax	Nevada		0	159,289
28	State	Property Tax	Wyoming		712,164	0
29	State	Property Tax	Washington		4,417	0
30	Subtotal Property Tax				6,405,573	2,682,156
31	State	Franchise Tax	Oregon		239,021	0
32	Subtotal Franchise Tax				239,021	0
33	Other	Payroll Tax	Other		0	0
34	Subtotal Payroll Tax				0	0
40	TOTAL				(16,317,844)	2,683,017

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR						
Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR Taxes Accrued (Account 236) (j)	BALANCE AT END OF YEAR Prepaid Taxes (Included in Account 165) (k)	DISTRIBUTION OF TAXES CHARGED Electric (Account 408.1, 409.1) (l)
1	15,082,680	21,232,671	0	(14,776,213)	0	4,219,425
2	11,031,912	(4,558,984)	0	1,779,894	0	8,269,506
3	1,648,786	465,125	0	468,715	0	1,621,998
4	238,772	8,613	0	488,680	0	188,613
5	28,002,150	17,147,425	0	(12,038,924)	0	14,299,542
6	21,673,544	21,655,671	0	(139,385)	0	21,673,544
7	0	(18,033)	(3,431)	(998)	0	0
8	21,673,544	21,637,638	(3,431)	(140,383)	0	21,673,544
9	331,973	331,973	0	0	0	331,973
10	64,902	64,902	0	0	0	64,902
11	1,749	1,776	0	0	888	0
12	3,778	3,778	7,555	7,555	0	3,778
13	3,248,611	3,248,611	0	0	0	3,248,611
14	1,724,862	1,728,121	0	89,248	0	1,724,862
15	21,557	26,374	0	11,195	0	0
16	5,397,432	5,405,535	7,555	107,998	888	5,374,126
17	150	150	0	0	0	150
18	3,735	3,735	0	0	0	3,735
19	3,885	3,885	0	0	0	3,885
20	95,933	95,918	0	(2,252)	0	95,933
21	375,644	375,704	0	(2,192)	0	375,644
22	74,499	74,476	0	(28)	0	74,499
23	546,076	546,098	0	(4,472)	0	546,076
24	13,455,336	12,980,904	0	5,965,592	0	13,454,401
25	5,543,646	6,036,007	0	0	3,015,228	4,853,708
26	361,886	385,902	0	173,816	0	361,886
27	277,682	244,342	0	0	125,949	277,682
28	1,286,960	1,355,644	0	643,480	0	1,286,960
29	3,792	4,105	0	4,104	0	3,792
30	20,929,302	21,006,904	0	6,786,992	3,141,177	20,238,429
31	967,856	975,818	0	231,059	0	967,856
32	967,856	975,818	0	231,059	0	967,856
33	(22,219,620)	0	22,219,620	0	0	(22,219,620)
34	(22,219,620)	0	22,219,620	0	0	(22,219,620)
40	55,300,625	66,723,303	22,223,744	(5,057,730)	3,142,065	40,883,838

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR			
Line No.	DISTRIBUTION OF TAXES CHARGED Extraordinary Items (Account 409.3) (m)	DISTRIBUTION OF TAXES CHARGED Adjustment to Ret. Earnings (Account 439) (n)	DISTRIBUTION OF TAXES CHARGED Other (o)
1	0	0	10,863,254
2	0	0	2,762,407
3	0	0	26,788
4	0	0	50,159
5	0	0	13,702,608
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	0
11	0	0	1,749
12	0	0	0
13	0	0	0
14	0	0	0
15	0	0	21,557
16	0	0	23,306
17	0	0	0
18	0	0	0
19	0	0	0
20	0	0	0
21	0	0	0
22	0	0	0
23	0	0	0
24	0	0	936
25	0	0	689,939
26	0	0	0
27	0	0	0
28	0	0	0
29	0	0	0
30	0	0	690,875
31	0	0	0
32	0	0	0
33	0	0	0
34	0	0	0
40		0	14,416,789

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)						
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year	Deferred for Year	Allocations to Current Year's Income	Allocations to Current Year's Income
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)
1	Electric Utility					
2	0.03					
3	0.04	98,793			420.101	98,793
4	0.07					
5	0.10	7,659,311			420.101	7,659,311
6	Other - Federal	68,265,026	411.401	84,116,385		5,434,094
7	Other - State	89,455,411	411.402	18,829,219	411.402/420.102	24,909,847
8	TOTAL Electric (Enter Total of lines 2 thru 7)	165,478,541		102,945,604		38,102,045
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)					
10	0.11	954,005			420.101	954,005
11	0.30	67,311,021	411.401	84,116,385	411.401	4,480,088
47	OTHER TOTAL	68,265,026		84,116,385		5,434,093
48	GRAND TOTAL	165,478,542				

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Line No.	Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
1				
2				
3			1	
4				
5		0	1	
6		146,947,318		
7		83,374,783	3.59	
8	0	230,322,101		
9				
10		0	1	
11		146,947,318	15.02	
47	0	146,947,318		
48		230,322,101		



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FOOTNOTE DATA			
(a) Concept: AccumulatedDeferredInvestmentTaxCreditsAllocationToIncomeAmount			
Includes 3,790,721 to account 411.402 and 21,119,126 to account 420.102.			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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OTHER DEFERRED CREDITS (Account 253)						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	PTP Transmission Deposits 253201	5,644,474	131	4,231,199	5,037,483	6,450,758
2	Cogen Deposits 253360	147,000				147,000
3	Sho-Ban Scholarships 253480	67,500	242	15,000		52,500
4	Amortization period 01/05-12/27	0				0
5	Operations Accruals 253550	32,131,780	131	33,955	158,185	32,256,010
6	Postretirement Benefits 253960	2,173,976	401		367,850	2,541,826
7	Directors Deferred Compensation (253970-253999)	3,141,443	131	305,624	294,482	3,130,301
47	TOTAL	43,306,173		4,585,778	5,858,000	44,578,395

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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)						
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR Amounts Credited to Account 411.1 (d)	CHANGES DURING YEAR Amounts Debited to Account 410.2 (e)	CHANGES DURING YEAR Amounts Credited to Account 411.2 (f)
1	Account 282					
2	Electric	221,989,674	6,462,863	41,038,541	0	0
3	Gas	0				
4	Other (Specify)	0				
5	Total (Total of lines 2 thru 4)	221,989,674	6,462,863	41,038,541	0	0
6	Non-Operating Property					
7	Other - Regulatory Asset for Income Taxes	774,672,367				
8	Like Kind Exchange - Reclass Non-Rate Base	4,079,235				
9	TOTAL Account 282 (Total of Lines 5 thru 8)	1,000,741,276	6,462,863	41,038,541	0	0
10	Classification of TOTAL					
11	Federal Income Tax	791,660,610	6,382,167	40,802,013		
12	State Income Tax	209,080,666	80,696	236,528		
13	Local Income Tax					

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2		0	282/254	10,268,394	197,682,390
3					0
4					0
5		0		10,268,394	197,682,390
6					0
7			182	36,381,323	811,053,690
8	282	221,698			3,857,537
9		221,698		46,649,717	1,012,593,617
10					
11			182/254	44,590,050	801,830,814
12			182	1,837,969	210,762,803
13					

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty											
Line No.	Account (a)	2024 Beginning Balance b	Changes during Year DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Adjustments Debits Acct. credited g	Amount h	Adjustments Credits Acct. debited i	Amount j	2024 Ending Balance k
Line 2:	Depreciation Timing Diff-Operating	395,762,683	5,942,157	28,517,769	-	-	-	-	-	-	373,187,071
	Like Kind Exchange - Reclass Non-Rate Base	(4,079,235)	-	-	-	-	-	-	282111221,698	-	(3,857,537)
	Excess Deferred Tax on Depreciation (Reg Liab)	(147,949,887)	-	-	-	-	-	-	25496710,046,696	-	(137,903,191)
4013	CIAC-Taxable-Acct 107	(33,817,284)	55,042	12,520,767	-	-	-	-	-	-	(46,283,009)
4021	Engineering Fees-Taxable-Acct 107	(955,101)	78,458	5	-	-	-	-	-	-	(876,643)
8072	Intangible-Labor Costs Deducted-Acct 107	13,028,498	387,206	-	-	-	-	-	-	-	13,415,704
TOTAL Line 2		221,989,674	6,462,863	41,038,541	0	0	0	0	0	10,268,394	197,682,390

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)						
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR Amounts Credited to Account 411.1 (d)	CHANGES DURING YEAR Amounts Debited to Account 410.2 (e)	CHANGES DURING YEAR Amounts Credited to Account 411.2 (f)
1	Account 283					
2	Electric					
3	Other Electric	173,042,663	9,510,057	41,115,394		
4	Other	22,475,759				
9	TOTAL Electric (Total of lines 3 thru 8)	195,518,422	9,510,057	41,115,394		
10	Gas					
11						
12						
13						
14						
15						
16						
17	TOTAL Gas (Total of lines 11 thru 16)					
18	TOTAL Other	(260,207)			157,802	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	195,258,215	9,510,057	41,115,394	157,802	0
20	Classification of TOTAL					
21	Federal Income Tax	149,771,309	7,285,963	31,531,386	121,017	
22	State Income Tax	45,486,906	2,224,094	9,584,008	36,785	
23	Local Income Tax					

NOTES

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2					
3					141,437,326
4			190	(17,630,543)	14,845,216
9				(17,630,543)	146,282,542
10					
11					
12					
13					
14					
15					
16					
17					
18					(102,405)
19		0		(17,630,543)	146,180,137
20					
21			190	(13,520,859)	112,126,044
22			190	(4,109,684)	34,054,093
23					

NOTES

## FOOTNOTE DATA

## (a) Concept: AccumulatedDeferredIncomeTaxesOther

Line No.	Account (a)	2024	Changes during Year				Adjustments Debits		Adjustments Credits		2024
		Beginning Balance b	DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j	Ending Balance k
Line 3:											
4024	Renewable Energy Certificates (REC) Sales	1,339,466	1,311,632	-	-	-	-	-	-	-	2,651,098
4501	Royalty Income	183,789	-	57,402	-	-	-	-	-	-	126,387
5008	Gain/Loss on Reacquired Debt	221,237	-	143,209	-	-	-	-	-	-	78,028
5023	Pension Expense	71,754,773	-	884,323	-	-	-	-	-	-	70,870,450
5035	PCA Expense	29,742,217	-	26,995,239	-	-	-	-	-	-	2,746,978
5045	Wildfire Mitigation 35077 Deferral	13,212,207	3,059,845	-	-	-	-	-	-	-	16,272,052
5057	Intervenor Funding Orders	89,870	-	1,207	-	-	-	-	-	-	88,663
5058	Fixed Cost Adjustment	13,200,757	-	8,629,049	-	-	-	-	-	-	4,571,708
5066	Boardman Decommission	(201,535)	-	689,926	-	-	-	-	-	-	(891,461)
5074	Valmy Settlement Adjustment	1,656,778	-	1,656,778	-	-	-	-	-	-	-
5077	Valmy Depreciation Adjustment	15,682,753	-	1,063,022	-	-	-	-	-	-	14,619,731
5079	Community Solar Deferral	56,443	13,737	-	-	-	-	-	-	-	70,180
5081	EIM PCA Offset Estimate	-	2,016,764	-	-	-	-	-	-	-	2,016,764
5082	Bridger Depreciation Adjust - 283	25,240,075	2,966,504	912,039	-	-	-	-	-	-	27,294,540
7013	Langley Revenue Accrual	164,751	-	76,163	-	-	-	-	-	-	88,588
8020	Conservation Expenses	(298,556)	-	-	-	-	-	-	-	-	(298,556)
8082	Siemens LTP Contract	144,917	17,213	-	-	-	-	-	-	-	162,130
8082	Prepaid Credit Facility	115,119	109,266	-	-	-	-	-	-	-	224,385
8083	Siemens OR DRB Interest Reserve	(57,006)	-	7,037	-	-	-	-	-	-	(64,043)
8704	Boardman Removal Costs	650,694	29,303	-	-	-	-	-	-	-	679,997
8706	OR Annual Reg Exp	24,537	17,100	-	-	-	-	-	-	-	41,637
N/A	Oregon CAT Deferral	119,377	(31,307)	-	-	-	-	-	-	-	88,070
TOTAL Line 3		173,042,663	9,510,057	41,115,394	-	-	-	-	-	-	141,437,326

## (b) Concept: AccumulatedDeferredIncomeTaxesOther

Line No.	Account (a)	2024	Changes during Year				Adjustments Debits		Adjustments Credits		2024
		Beginning Balance b	DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j	Ending Balance k
Line 8:	Pension-FAS 158	27,893,184	-	-	-	-	-	-	190	(16,685,921)	11,207,263
	Postretirement Plan-FAS 158	(5,417,425)	-	-	-	-	-	-	190	(944,622)	(6,362,047)
	TOTAL Line 8	22,475,759	-	-	-	-	-	-	190	(17,630,543)	4,845,216

## (c) Concept: AccumulatedDeferredIncomeTaxesOther

Line No.	Account (a)	2024	Changes during Year				Adjustments Debits		Adjustments Credits		2024
		Beginning Balance b	DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j	Ending Balance k
Line 18:	EDC-Unrealized Gain/Loss From Rabbit Trust	(6,716)	-	-	17,334	-	-	-	-	-	10,618
	SMSP-Unrealized Gain/Loss From Rabbi Trust	(253,706)	-	-	140,459	-	-	-	-	-	(113,247)
	Oregon Non-Op Prop Tax Adj	215	-	-	9	-	-	-	-	-	224
TOTAL Line 18		(260,207)	-	-	157,802	-	-	-	-	-	(102,405)



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Market to Market Short Term (254001)	71,343	175	71,343		0
2	IPUC Order #28661	0				0
3	Oregon Solar Rider (254005)	424,749	401	6,658	143,572	561,663
4	OPUC Order #10-198	0				0
5	BPA Credits - Idaho (254401, 254403)	4,982,380	142	23,337,517	22,359,179	4,004,042
6	OPUC Advice #15-13	0				0
7	BPA Credits - Oregon (254402, 254404)	161,100	142	839,861	841,810	163,049
8	OPUC Advice #15-11	0				0
9	Idaho Tax Settlement (254451)	40,313,054			1,952,467	42,265,521
10	IPUC Order #34071	0				0
11	Oregon Tax Settlement (254452)	578,057	401	578,057		0
12	OPUC Order #18-199	0				0
13	Bridger Depreciation (254800, 254801)	3,174,561	400	276,998		2,897,563
14	OPUC Order #12-296	0				0
15	RL-WAQC CRYOVR (254901)	1,159,888	401	804,509		355,379
16	Revenue Sharing (254101)	0				0
17	Unfunded Accum Def Income Tax (254966)	57,358,169			22,476,074	79,834,243
18	RL-DEF INC TAX-ARAM (254967)	147,949,888	282	10,046,697		137,903,191
19	RL-DEF INC TAX-ARAM GROSS-UP (254968)	51,282,387	190	3,482,386		47,800,001
20	Boardman Decommissioning	2,798,097	Various	8,600	2,285,510	5,075,007
21	OPUC Order #12-235, IPUC Order #32457	0				0
22	Market-to-Market Short Term (254203)	16,853			1,512,892	1,529,745
23	Oregon DSM Rider (254202)	807,030	Various	1,434,722	2,334,010	1,706,318
24	OPUC Advice #05-03	0				0
25	Oregon Green Tags (254415)	611,237	Various	330,919	525,277	805,595
26	OPUC Order #11-086	0				0
27	Oregon PCAM (182384)	628,658	Various	4,118	2,518,798	3,143,338
28	OPUC Order Pending	0				0
29	Idaho DSM Rider (254201)	700,362	Various	25,912,504	32,782,650	7,570,508
30	IPUC Order #28661	0				0
31	Natural Gas Plant Maint (182344)	0			1,260,278	1,260,278
32	IPUC Order #36042					0
33	Minor Items (2)	17,466	Various	64,786	52,758	5,438
41	TOTAL	313,035,279		67,199,675	91,045,275	336,880,879

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
Electric Operating Revenues							
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	700,402,010	686,508,368	5,963,609	5,902,715	539,849	525,110
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	589,288,117	550,342,565	6,302,525	6,049,846	96,648	95,522
5	Large (or Ind.) (See Instr. 4)	267,210,241	245,662,658	3,680,289	3,537,648	138	131
6	(444) Public Street and Highway Lighting	4,349,086	4,183,813	24,611	24,783	4,931	4,677
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,561,249,454	1,486,697,404	15,971,034	15,514,992	641,566	625,440
11	(447) Sales for Resale	142,669,958	167,834,037	2,817,443	2,095,145		
12	TOTAL Sales of Electricity	1,703,919,412	1,654,531,441	18,788,477	17,610,137	641,566	625,440
13	(Less) (449.1) Provision for Rate Refunds	8,225,395	8,780,127				
14	TOTAL Revenues Before Prov. for Refunds	1,695,694,017	1,645,751,314	18,788,477	17,610,137	641,566	625,440
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	6,838,793	5,220,513				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	19,472,366	19,164,739				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	29,476,334	32,698,057				
22	(456.1) Revenues from Transmission of Electricity of Others	67,351,336	60,654,137				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	123,138,829	117,737,446				
27	TOTAL Electric Operating Revenues	1,818,832,846	1,763,488,760				
Line12, column (b) includes \$ 1,191,815 of unbilled revenues.							
Line12, column (d) includes 1,308 MWH relating to unbilled revenues							

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: MiscellaneousServiceRevenues
This amount consists of:  Service Establishment/Connection Charges: \$6,286,059  (Includes late and after hour charges)  Misc: \$552,734
(b) Concept: OtherElectricRevenue
This amount consists of:  DSM Activity: \$27,580,701  Services: \$1,161,215  Misc. Under \$250,000: -\$904
(c) Concept: MiscellaneousServiceRevenues
This amount consists of:  Service Establishment/Connection Charges: \$4,774,906  (Includes late and after hour charges)  Misc.: \$445,607
(d) Concept: OtherElectricRevenue
This amount consists of:  DSM Activity: \$31,947,854  Alternate Distribution Services: \$745,427  Misc. Under \$250,000: \$4,776

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
1	01 RESIDENTIAL	5,792,865	712,055,075	521,210	11,114.263	0.1229	
2	03 Residential Master Meter	4,927	579,992	19	259,315.7895	0.1177	
3	04 Residential EW	0	0	0			
4	05 Residential TOD	17,685	2,100,054	982	18,009.165	0.1187	
5	06 Residential On-Site Generation	148,281	18,648,513	17,638	8,406.9055	0.1258	
6	15 Dusk to Dawn Light	773	641,541	0		0.8299	
7	Other	0	(35,635,017)	0			
41	TOTAL Billed Residential Sales	5,964,531	698,390,158	539,849	11,048.5173	0.1171	
42	TOTAL Unbilled Rev. (See Instr. 6)	(922)	2,011,852			(2.1821)	
43	TOTAL	5,963,609	700,402,010	539,849	11,046.8094	0.1174	

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
1	07 General Service	157,987	23,055,497	32,552	4,853.3731	0.1459	
2	08 General Service On-Site Generation	338	51,196	76	4,447.3684	0.1515	
3	09P General Service	661,527	53,916,551	301	2,197,764.1196	0.0815	
4	09S General Service	3,466,108	316,937,242	39,903	86,863.3436	0.0914	
5	09T General Service	6,930	625,891	5	1,386,000	0.0903	
6	15 Dusk to Dawn Light	1,295	804,136	0		0.621	
7	24S Irrigation & Pump	1,994,899	197,176,049	22,478	88,748.9545	0.0988	
8	24T Irrigation & Pump	0	0	0			
9	40 General Service	13,755	1,409,330	1,333			
41	TOTAL Billed Small or Commercial	6,302,839	593,975,892	96,648	65,214.3759	0.0942	
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(314)	(4,687,775)			14.9292	
43	TOTAL Small or Commercial	6,302,525	589,288,117	96,648	65,211.127	0.0935	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	19P Uniform Rate	2,332,471	174,946,812	129	18,081,170.5426	0.075
2	19S Uniform Rate	6,447	520,518	1	6,447,000	0.0807
3	19T Uniform Rate	139,191	10,547,358	4	34,797,750	0.0758
4	Special Contracts	1,199,680	82,259,808	4	299,920,000	0.0686
5	Other	0	(4,917,944)	0		
41	TOTAL Billed Large (or Ind.) Sales	3,677,789	263,356,552	138	26,650,644.9275	0.0716
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	2,500	3,853,689			1.5415
43	TOTAL Large (or Ind.)	3,680,289	267,210,241	138	26,668,760.8696	0.0726

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
1	40 General Service	734	76,055	493	1,488.8438	0.1036	
2	41 Municipal Lighting (A,B,C)	20,749	4,005,576	3,588	5,782.8874	0.193	
3	42 Signal Lighting	3,084	253,213	850	3,628.2353	0.0821	
4	Other	0	194	0			
41	TOTAL Billed Public Street and Highway Lighting	24,567	4,335,038	4,931	4,982.1537	0.1765	
42	TOTAL Unbilled Rev. (See Instr. 6)	44	14,048			0.3193	
43	TOTAL	24,611	4,349,086	4,931	4,991.0769	0.1767	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
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SALES OF ELECTRICITY BY RATE SCHEDULES						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		8,225,395			

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	15,969,726	1,560,057,640	641,566	24,891.7898	0.0977
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	1,308	1,191,814			0.9112
43	TOTAL - All Accounts	15,971,034	1,561,249,454	641,566	24,893.8285	0.0978

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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SALES FOR RESALE (Account 447)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	3PR Trading Inc	SF	WSPP			
2	ADM Investor Services, Inc.	<a href="#">(a)</a> OS	WSPP			
3	Altop Energy Trading LLC	<a href="#">(b)</a> OS	OATT			
4	Altop Energy Trading LLC	SF	WSPP			
5	AmpRenew Offtake 1 LLC	<a href="#">(a)</a> OS	OATT			
6	Avangrid Renewables, LLC	<a href="#">(a)</a> OS	OATT			
7	AVANGRID RENEWABLES, LLC	SF	WSPP			
8	Avista Corp.	SF	WSPP			
9	Basin Electric Power Cooperative	<a href="#">(a)</a> OS	OATT			
10	Black Hills Power Inc.	<a href="#">(f)</a> OS	OATT			
11	Black Hills Power Inc.	SF	WSPP			
12	Bonneville Power	<a href="#">(a)</a> OS	OATT			
13	Bonneville Power Administration	SF	WSPP			
14	BP Energy Company	<a href="#">(b)</a> OS	OATT			
15	BP Energy Company	SF	WSPP			
16	Brookfield Renewable Trading & Marketing	<a href="#">(f)</a> OS	OATT			
17	Brookfield Renewable Trading and Marketing LP	SF	WSPP			
18	California Independent System Operator	SF	CAISO			
19	Calpine Energy Services, LP	SF	WSPP			
20	Calpine Energy Solutions, LLC	<a href="#">(f)</a> OS	OATT			
21	Chelan Co PUD	SF	WSPP			
22	Citigroup Energy Inc.	SF	ISDA			
23	Clatskanie PUD	SF	WSPP			
24	ConocoPhillips Company	<a href="#">(b)</a> OS	OATT			
25	ConocoPhillips Company	SF	WSPP			
26	Constellation Energy Generation, LLC	SF	WSPP			
27	CP Energy Marking Inc	<a href="#">(f)</a> OS	OATT			
28	Dynasty Power Inc.	<a href="#">(m)</a> OS	OATT			
29	Dynasty Power Inc.	SF	WSPP			
30	EDF Trading North America	<a href="#">(a)</a> OS	OATT			
31	EDF Trading North America, LLC	SF	WSPP			
32	Energy Keepers, Inc	SF	WSPP			

SALES FOR RESALE (Account 447)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW) Average Monthly NCP Demand (e)	ACTUAL DEMAND (MW) Average Monthly CP Demand (f)
33	Energy Keepers, Inc.	<a href="#">(a)</a> OS	OATT			
34	Eugene Water & Electric Board	SF	WSPP			
35	Exelon Generation Company, LLC	<a href="#">(a)</a> OS	OATT			
36	Guzman Energy Group LLC	<a href="#">(a)</a> OS	OATT			
37	Guzman Energy LLC	SF	WSPP			
38	Macquarie Energy LLC	<a href="#">(a)</a> OS	OATT			
39	Macquarie Energy LLC	SF	WSPP			
40	MAG Energy Solutions	<a href="#">(a)</a> OS	OATT			
41	MAG Energy Solutions Inc.	SF	WSPP			
42	Mercuria Energy America, LLC	<a href="#">(a)</a> OS	OATT			
43	Merrill Lynch Commodities, Inc.	<a href="#">(a)</a> OS	ISDA			
44	Merrill Lynch Commodities, Inc.	SF	WSPP			
45	MFT Energy US Power LLC	<a href="#">(a)</a> OS	OATT			
46	Morgan Stanley Capital Group Inc.	<a href="#">(a)</a> OS	OATT			
47	Morgan Stanley Capital Group Inc.	SF	WSPP			
48	Nevada Power	<a href="#">(a)</a> OS	OATT			
49	Nevada Power Company, dba NV Energy	SF	WSPP			
50	NorthWestern Energy	<a href="#">(a)</a> OS	OATT			
51	NorthWestern Energy	SF	ISDA			
52	PacifiCorp	<a href="#">(a)</a> OS	T-7			
53	PacifiCorp	SF	WSPP			
54	PacifiCorp Inc.	<a href="#">(a)</a> OS	OATT			
55	Phillips 66 Energy Trading LLC	<a href="#">(a)</a> OS	OATT			
56	Phillips 66 Energy Trading LLC	SF	WSPP			
57	Portland General Electric Company	<a href="#">(a)</a> OS	OATT			
58	Portland General Electric Company	SF	WSPP			
59	Powerex Corp.	<a href="#">(a)</a> OS	OATT			
60	Powerex Corp.	SF	WSPP			
61	Public Service Company of Colorado	<a href="#">(a)</a> OS	T-7			
62	Puget Sound Energy	<a href="#">(a)</a> OS	OATT			
63	Puget Sound Energy, Inc.	SF	WSPP			
64	Rainbow Energy Marketing Corporation	<a href="#">(a)</a> OS	OATT			
65	Rainbow Energy Marketing Corporation	SF	WSPP			
66	Riley Solar I	<a href="#">(a)</a> OS	OATT			

SALES FOR RESALE (Account 447)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW) Average Monthly NCP Demand (e)	ACTUAL DEMAND (MW) Average Monthly CP Demand (f)
67	Salt River Project	SF	WSPP			
68	Seattle City Light	<sup>(a)</sup> OS	OATT			
69	Seattle City Light	SF	WSPP			
70	Shell Energy North America (US), L.P.	<sup>(a)</sup> OS	OATT			
71	Shell Energy North America (US), L.P.	SF	WSPP			
72	Sierra Pacific Power Co., dba NV Energy	<sup>(a)</sup> OS	T-7			
73	Snohomish County PUD	SF	WSPP			
74	Starvation Solar I, LLC	<sup>(a)</sup> OS	OATT			
75	Suntex Solar, LLC	<sup>(a)</sup> OS	OATT			
76	Tacoma Power	SF	WSPP			
77	TEC Energy Inc.	<sup>(a)</sup> OS	OATT			
78	Tenaska Power Services Co.	<sup>(a)</sup> OS	OATT			
79	Tenaska Power Services Co.	SF	WSPP			
80	The Energy Authority, Inc.	<sup>(a)</sup> OS	OATT			
81	The Energy Authority, Inc.	SF	WSPP			
82	TransAlta Energy Marketing (U.S.) Inc.	<sup>(a)</sup> OS	OATT			
83	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP			
84	Transmission Penalty Distribution	<sup>(a)</sup> OS	-			
85	Utah Associated Municipal Power Systems	<sup>(a)</sup> OS	OATT			
86	Utah Associated Municipal Power Systems	SF	WSPP			
87	Vitol Inc.	<sup>(a)</sup> OS	OATT			
88	Vitol Inc.	SF	WSPP			
89	West Hines Solar, LLC	<sup>(a)</sup> OS	OATT			
90	West Point RNG, LLC	<sup>(a)</sup> OS	OATT			
91	Western Area Power Administration (WACM)	<sup>(a)</sup> OS	T-7			
15	Subtotal - RQ					
16	Subtotal-Non-RQ					
17	Total					

SALES FOR RESALE (Account 447)					
Line No.	Megawatt Hours Sold (g)	REVENUE Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i)	REVENUE Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
1	365,300	0	14,449,486	0	14,449,486
2	0	0	0	5,188,501	5,188,501
3	0	0	0	5,230	5,230
4	159	0	8,131	0	8,131
5	0	0	0	11,409	11,409
6	0	0	0	35,108	35,108
7	48,136	0	3,650,459	0	3,650,459
8	40,175	0	2,745,293	0	2,745,293
9	0	0	0	1	1
10	0	0	0	0	0
11	302	0	739	0	739
12	0	0	0	3,793,184	3,793,184
13	155,374	0	6,631,321	0	6,631,321
14	0	0	0	7,741	7,741
15	408	0	305,198	0	305,198
16	0	0	0	41	41
17	20,802	0	582,543	0	582,543
18	275,792	0	32,898,442	0	32,898,442
19	765	0	41,756	0	41,756
20	0	0	0	808	808
21	10,400	0	436,960	0	436,960
22	30	0	2,184	0	2,184
23	282	0	7,797	0	7,797
24	0	0	0	0	0
25	37,255	0	2,678,607	0	2,678,607
26	401,002	0	15,255,194	0	15,255,194
27	0	0	0	0	0
28	0	0	0	431,979	431,979
29	61,188	0	1,601,111	0	1,601,111
30	0	0	0	647	647
31	(11)	0	1,231	0	1,231
32	2,319	0	48,523	0	48,523
33	0	0	0	351,833	351,833
34	1,685	0	40,283	0	40,283
35	0	0	0	1,239	1,239
36	0	0	0	346,197	346,197
37	169	0	2,939	0	2,939
38	0	0	0	257,010	257,010
39	8,165	0	790,849	0	790,849
40	0	0	0	36,530	36,530
41	4	0	172	0	172
42	0	0	0	91,681	91,681

SALES FOR RESALE (Account 447)					
Line No.	Megawatt Hours Sold (g)	REVENUE Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i)	REVENUE Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
43	0	0	0	86,864	86,864
44	57	0	3,366	0	3,366
45	0	0	0	69	69
46	0	0	0	274,418	274,418
47	20,062	0	96,838	0	96,838
48	0	0	0	2,420	2,420
49	6,950	0	336,550	0	336,550
50	0	0	0	6,882	6,882
51	2,197	0	81,361	0	81,361
52	15	0	0	671	671
53	133,819	0	3,151,490	0	3,151,490
54	0	0	0	2,999,818	2,999,818
55	0	0	0	1,259,794	1,259,794
56	64,990	0	1,461,894	0	1,461,894
57	0	0	0	9,445	9,445
58	20,762	0	554,971	0	554,971
59	0	0	0	836,758	836,758
60	92,369	0	2,299,416	0	2,299,416
61	19	0	0	507	507
62	0	0	0	6,425	6,425
63	5,669	0	213,697	0	213,697
64	0	0	0	450,599	450,599
65	267,065	0	7,289,450	0	7,289,450
66	0	0	0	47	47
67	66	0	1,656	0	1,656
68	0	0	0	267,675	267,675
69	6,900	0	225,012	0	225,012
70	0	0	0	28,640	28,640
71	120,367	0	3,523,734	0	3,523,734
72	3	0	0	148	148
73	664	0	12,045	0	12,045
74	0	0	0	109	109
75	0	0	0	75	75
76	230	0	2,815	0	2,815
77	0	0	0	3,820	3,820
78	0	0	0	13,559	13,559
79	3,960	0	160,800	0	160,800
80	0	0	0	191,681	191,681
81	5,404	0	761,582	0	761,582
82	0	0	0	90,708	90,708
83	19,787	0	1,884,085	0	1,884,085
84	0	0	0	10,170	10,170

SALES FOR RESALE (Account 447)					
Line No.	Megawatt Hours Sold (g)	REVENUE Demand Charges (\$) (h)	REVENUE Energy Charges (\$) (i)	REVENUE Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
85	0	0	0	1,076	1,076
86	13,776	0	118,687	0	118,687
87	0	0	0	25	25
88	602,600	0	21,202,252	0	21,202,252
89	0	0	0	95	95
90	0	0	0	6,642	6,642
91	11	0	0	760	760
15					0
16	2,817,443	0	125,560,919	17,109,039	142,669,958
17	2,817,443	0	125,560,919	17,109,039	142,669,958



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: StatisticalClassificationCode
Ancillary services
(b) Concept: StatisticalClassificationCode
Financial Transmission Losses
(c) Concept: StatisticalClassificationCode
Financial Transmission Losses
(d) Concept: StatisticalClassificationCode
Financial Transmission Losses
(e) Concept: StatisticalClassificationCode
Financial Transmission Losses
(f) Concept: StatisticalClassificationCode
Financial Transmission Losses
(g) Concept: StatisticalClassificationCode
Financial Transmission Losses
(h) Concept: StatisticalClassificationCode
Financial Transmission Losses
(i) Concept: StatisticalClassificationCode
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(j) Concept: StatisticalClassificationCode
Financial Transmission Losses
(k) Concept: StatisticalClassificationCode
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(l) Concept: StatisticalClassificationCode
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(m) Concept: StatisticalClassificationCode
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(p) Concept: StatisticalClassificationCode
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(q) Concept: StatisticalClassificationCode
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(r) Concept: StatisticalClassificationCode
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(s) Concept: StatisticalClassificationCode
Financial Transmission Losses
(t) Concept: StatisticalClassificationCode
Financial Transmission Losses
(u) Concept: StatisticalClassificationCode
ISDA Master Agreement With Merrill Lynch Commodities, Inc. dated 09/24/13
(v) Concept: StatisticalClassificationCode
Financial Transmission Losses
(w) Concept: StatisticalClassificationCode
Financial Transmission Losses
(x) Concept: StatisticalClassificationCode
Financial Transmission Losses
(y) Concept: StatisticalClassificationCode
Financial Transmission Losses
(z) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(aa) Concept: StatisticalClassificationCode
Financial Transmission Losses

(ab) Concept: StatisticalClassificationCode
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Spinning or Operating Reserves
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Spinning or Operating Reserves
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(aq) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ar) Concept: StatisticalClassificationCode
Transmission penalty distribution credits
(as) Concept: StatisticalClassificationCode
Financial Transmission Losses
(at) Concept: StatisticalClassificationCode
Financial Transmission Losses
(au) Concept: StatisticalClassificationCode
Financial Transmission Losses
(av) Concept: StatisticalClassificationCode
Financial Transmission Losses
(aw) Concept: StatisticalClassificationCode
Spinning or Operating Reserves

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	954,516	628,608
5	(501) Fuel	97,426,834	95,499,326
6	(502) Steam Expenses	8,856,796	10,150,211
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	1,752,549	1,589,402
10	(506) Miscellaneous Steam Power Expenses	8,027,360	8,128,600
11	(507) Rents	223,832	233,996
12	(509) Allowances	0	0
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	117,241,887	116,230,143
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	52,861	(264,424)
16	(511) Maintenance of Structures	355,731	1,142,007
17	(512) Maintenance of Boiler Plant	8,521,483	7,697,177
18	(513) Maintenance of Electric Plant	3,152,576	3,019,375
19	(514) Maintenance of Miscellaneous Steam Plant	7,462,549	8,846,353
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	19,545,200	20,440,488
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	136,787,087	136,670,631
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	0	0
25	(518) Fuel	0	0
26	(519) Coolants and Water	0	0
27	(520) Steam Expenses	0	0
28	(521) Steam from Other Sources	0	0
29	(Less) (522) Steam Transferred-Cr.	0	0
30	(523) Electric Expenses	0	0
31	(524) Miscellaneous Nuclear Power Expenses	0	0
32	(525) Rents	0	0
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	0	0
36	(529) Maintenance of Structures	0	0
37	(530) Maintenance of Reactor Plant Equipment	0	0
38	(531) Maintenance of Electric Plant	0	0
39	(532) Maintenance of Miscellaneous Nuclear Plant	0	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	0	0
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	6,209,394	5,340,529
45	(536) Water for Power	2,910,129	3,307,266
46	(537) Hydraulic Expenses	21,238,903	19,018,910
47	(538) Electric Expenses	2,316,268	2,172,360
48	(539) Miscellaneous Hydraulic Power Generation Expenses	6,579,401	5,528,687
49	(540) Rents	319,089	311,854
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	39,573,184	35,679,606
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	179,739	198,386
54	(542) Maintenance of Structures	1,151,714	926,513
55	(543) Maintenance of Reservoirs, Dams, and Waterways	1,721,351	2,272,689
56	(544) Maintenance of Electric Plant	3,786,618	2,421,400
57	(545) Maintenance of Miscellaneous Hydraulic Plant	5,139,109	3,510,965
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	11,978,531	9,329,953
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	51,551,715	45,009,559
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	596,233	655,573
63	(547) Fuel	161,776,803	179,905,516
64	(548) Generation Expenses	6,247,380	5,285,971
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	729,077	757,159
66	(550) Rents	0	0
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	169,349,493	186,604,219
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	0	0
70	(552) Maintenance of Structures	101,732	144,293
71	(553) Maintenance of Generating and Electric Plant	109,760	(25,505)
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	3,223,775	5,193,505
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	3,435,267	5,312,293
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	172,784,760	191,916,512
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	411,969,444	490,480,562
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	84	0

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
78	(557) Other Expenses	82,803,893	9,162,073
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	494,773,421	499,642,635
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	855,896,983	873,239,337
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,806,087	3,073,109
85	(561.1) Load Dispatch-Reliability	16,367	57,744
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,976,230	3,125,411
87	(561.3) Load Dispatch-Transmission Service and Scheduling	426,509	619,816
88	(561.4) Scheduling, System Control and Dispatch Services	14,967	13,722
89	(561.5) Reliability, Planning and Standards Development	0	0
90	(561.6) Transmission Service Studies	907	18,816
91	(561.7) Generation Interconnection Studies	255,963	263,743
92	(561.8) Reliability, Planning and Standards Development Services	1,406,907	1,315,392
93	(562) Station Expenses	2,589,638	2,751,453
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,249,690	1,204,912
95	(564) Underground Lines Expenses	0	
96	(565) Transmission of Electricity by Others	13,112,150	11,050,622
97	(566) Miscellaneous Transmission Expenses	0	0
98	(567) Rents	4,528,250	5,051,708
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	29,383,665	28,546,448
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	470,610	316,322
102	(569) Maintenance of Structures	11,359	11,197
103	(569.1) Maintenance of Computer Hardware	27,362	41,446
104	(569.2) Maintenance of Computer Software	1,642,560	1,788,095
105	(569.3) Maintenance of Communication Equipment	22,453	14,991
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	0
107	(570) Maintenance of Station Equipment	3,192,925	3,214,321
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	4,186,984	1,223,568
109	(572) Maintenance of Underground Lines	0	0
110	(573) Maintenance of Miscellaneous Transmission Plant	760	2,834
111	TOTAL Maintenance (Total of Lines 101 thru 110)	9,555,013	6,612,774
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	38,938,678	35,159,222
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	552,732	703,023
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	552,732	703,023
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	552,732	703,023
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	4,981,783	4,454,785
135	(581) Load Dispatching	5,988,645	5,797,830
136	(582) Station Expenses	1,953,587	1,798,005
137	(583) Overhead Line Expenses	6,679,549	5,617,399
138	(584) Underground Line Expenses	6,009,462	5,370,499
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	190	4,822
140	(586) Meter Expenses	6,857,272	6,557,689
141	(587) Customer Installations Expenses	1,261,551	1,271,643
142	(588) Miscellaneous Expenses	4,391,126	4,413,695
143	(589) Rents	403,629	639,456
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	38,526,794	35,925,823
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	9,118	7,280
147	(591) Maintenance of Structures	0	0
148	(592) Maintenance of Station Equipment	5,336,750	5,071,241
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	35,534,246	17,770,697
150	(594) Maintenance of Underground Lines	987,659	707,482
151	(595) Maintenance of Line Transformers	59,807	64,482
152	(596) Maintenance of Street Lighting and Signal Systems	202,841	182,003
153	(597) Maintenance of Meters	1,017,258	984,112
154	(598) Maintenance of Miscellaneous Distribution Plant	220,009	150,957
155	TOTAL Maintenance (Total of Lines 146 thru 154)	43,367,688	24,938,254
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	81,894,482	60,864,077
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
159	(901) Supervision	917,633	898,226
160	(902) Meter Reading Expenses	2,086,175	2,122,543
161	(903) Customer Records and Collection Expenses	17,311,614	16,141,973
162	(904) Uncollectible Accounts	4,630,705	3,830,484
163	(905) Miscellaneous Customer Accounts Expenses	11	(358)
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	24,946,138	22,992,868
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	1,166,372	1,040,924
168	(908) Customer Assistance Expenses	37,555,632	39,828,397
169	(909) Informational and Instructional Expenses	342,954	282,865
170	(910) Miscellaneous Customer Service and Informational Expenses	733,643	789,281
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	39,798,601	41,941,467
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	0	0
175	(912) Demonstrating and Selling Expenses	0	0
176	(913) Advertising Expenses	0	0
177	(916) Miscellaneous Sales Expenses	0	0
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	0	0
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	110,254,504	103,542,129
182	(921) Office Supplies and Expenses	19,328,502	16,350,808
183	(Less) (922) Administrative Expenses Transferred-Credit	47,555,951	42,660,535
184	(923) Outside Services Employed	10,696,562	10,180,054
185	(924) Property Insurance	5,047,711	3,330,773
186	(925) Injuries and Damages	10,612,690	4,152,400
187	(926) Employee Pensions and Benefits	84,097,252	61,208,683
188	(927) Franchise Requirements	0	0
189	(928) Regulatory Commission Expenses	6,953,560	6,154,682
190	(929) (Less) Duplicate Charges-Cr.	0	0
191	(930.1) General Advertising Expenses	133,442	36,746
192	(930.2) Miscellaneous General Expenses	4,681,625	4,432,222
193	(931) Rents	0	0
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	204,249,897	166,727,962
195	Maintenance		
196	(935) Maintenance of General Plant	7,588,454	8,011,043
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	211,838,351	174,739,005
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	1,253,865,965	1,209,638,999

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
1	AJMS - Little Wood River Ranch II	LU					3,827
2	Arkoosh Hydro - Little Wood River Ranch 1	LU	-				2,928
3	American Falls Solar, LLC	LU					43,870
4	American Falls Solar II, LLC	LU					43,334
5	Baker City Hydro	LU					772
6	Bannock County Landfill	LU					12,927
7	Barber Dam Hydro	LU					6,738
8	Bennett Creek Wind Farm	LU					43,234
9	Benson Creek Windfarm	LU					20,120
10	Birch Creek	LU	-				332
11	Black Canyon Bliss Hydro	LU	-				117
12	Blind Canyon	LU	-				4,435
13	Burley Butte Wind Park	LU					61,090
14	Camp Reed Wind Park	LU					69,366
15	Carroll Family Enterprises/Malad River	LU	-				1,393
16	Cassia Wind Farm LLC	LU					18,899
17	CCP OR Tenant 1, LLC						
18	Grove Solar Center, LLC	LU					11,995
19	Hyline Solar Center, LLC	LU					19,063
20	Open Range Solar Center, LLC	LU					21,318
21	Railroad Solar Center, LLC	LU					9,843
22	Thunderegg Solar Center, LLC	LU					20,432
23	Vale Air Solar Center, LLC	LU					20,800
24	City of Hailey	LU	-				100
25	City of Pocatello	LU	-				1,129
26	Clear Springs Trout	LU	-				1,177
27	Cold Springs Windfarm	LU	-				55,080
28	Coleman Hydro	LU	-				1,097
29	College of Southern Idaho - Pristine Springs #1	LU	-				742
30	College of Southern Idaho - Pristine Springs #3	LU	-				1,580
31	Crystal Springs	LU	-				9,435
32	Curry Cattle Company	LU	-				469
33	Cycle Horseshoe Bend Wind	LU	-				23,827
34	Desert Meadow Windfarm	LU	-				62,295
35	Durbin Creek Windfarm	LU					17,090
36	Eightmile Hydro Project	LU	-				1,208



**PURCHASED POWER (Account 555)**

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
37	Enerparc Solar Development LLC						
38	Baker Solar Center	LU					30,926
39	Brush Solar	LU					5,489
40	Morgan Solar	LU					6,514
41	Ontario Solar Center	LU					6,763
42	Vale I Solar	LU					5,508
43	Faulkner Ranch Hydro	LU	-				2,713
44	Fossil Gulch Wind	LU	-				24,678
45	Hidden Hollow Landfill Gas	LU	-				18,124
46	Golden Valley Wind Park	LU	-				34,803
47	Grand View PV Solar Two	LU	-				177,607
48	Hammett Hill Windfarm	LU	-				61,641
49	Hazelton Wilson Joint Venture						
50	Hazelton B	LU	-				23,907
51	Wilson Lake Hydro	LU	-				28,362
52	High Mesa Wind Project	LU	-				91,517
53	H.K. Hydro Mud Creek S & S	LU	-				1,388
54	Horseshoe Bend Hydro	LU	-				42,054
55	Hot Springs Wind Farm	LU					37,975
56	Hydroland						
57	Elk Creek Hydro	LU					3,231
58	Rock Creek II	LU	-				5,095
59	ID Solar 1	LU					85,288
60	Idaho Winds LLC - Sawtooth Wind Project	LU	-				60,250
61	J R Simplot Co.	LU	-				70,258
62	J.M. Miller/Sahko Hydro	LU					931
63	Jett Creek Windfarm	LU					18,440
64	Kootenai Energy - Fighting Creek	LU	-				19,895
65	Koosh Inc. Geo Bon #2	LU	-				3,531
66	Koyle Small Hydro	LU	-				3,775
67	Lateral #10	LU	-				4,794
68	Lemhi Hydro	LU	-				889
69	Lemoyne Power Plant	LU	-				623
70	Lime Wind Energy	LU					5,332
71	Little Mac Power Co.- Cedar Draw	LU	-				4,954
72	Little Wood River Irrigation District	LU	-				5,425
73	Low Line Midway Hydro	LU					7,764
74	Lower Low Line - Lowline #2	LU					8,677
75	Mainline Windfarm	LU	-				61,144

PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
76	Marco Ranches	LU	-				2,487
77	Marysville Hydro Partners- Fall River		-				47,432
78	McCollum Enterprises -Canyon Springs	LU	-				537
79	MC6 Hydro	LU	-				7,313
80	Milner Dam Wind	LU					56,205
81	Moore's Hollow	<sup>(a)</sup> LU					0
82	Mt. Home Solar 1, LLC	LU					46,909
83	Mud Creek White Hydro, Inc	LU	-				401
84	Murphy Flat Power, LLC	LU					41,458
85	North Gooding Main Hydro	LU	-				4,562
86	North Side Energy Company Inc						
87	Bypass	LU	-				27,153
88	Hazelton A	LU	-				25,207
89	Head of U Canal Project	LU	-				4,546
90	Orchard Ranch Solar, LLC	LU					42,251
91	Oregon Trail Wind Park	LU					40,575
92	Owyhee Irrigation District						
93	Mitchell Butte	LU	-				5,378
94	Owyhee Dam Cspg	LU	-				28,304
95	Tunnel #1	LU	-				22,832
96	Payne's Ferry Wind Park	LU	-				67,786
97	Pico Energy, LLC	LU	-				8,896
98	Pigeon Cove	LU	-				7,584
99	Pilgrim Stage Station Wind Park	LU	-				34,265
100	Prarie City Solar	<sup>(a)</sup> LU	-				0
101	Prospector Windfarm	LU					18,419
102	Reynolds Irrigation	LU	-				1,120
103	Richard Kaster						
104	Box Canyon	LU	-				1,667
105	Briggs Creek	LU	-				3,741
106	Riverside Hydro - Mora Drop	LU					4,278
107	Riverside Investments						
108	Arena Drop	LU					1,547
109	Fargo Drop Hydroelectric	LU					3,849
110	Rockland Wind Farm	LU					250,607
111	Ryegrass Windfarm	LU					57,503
112	Salmon Falls Wind	LU					64,381
113	Shingle Creek	LU	-				965

PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
114	Shorock Hydro Inc.						
115	Rock Creek #1	LU					10,699
116	Shoshone Hydro	LU	-				1,297
117	Shoshone #2	LU	-				2,439
118	Simcoe Solar, LLC	LU					47,079
119	Snake River Pottery	LU	-				399
120	Snedigar Ranch Hydro	LU	-				1,229
121	South Forks Joint Venture-Lowline Canal		-				25,836
122	Southern Idaho Regional Solid Waste - SISW LFGE	LU	-				24,690
123	Spring Water Farms/Fisheries Dev.	LU	-				526
124	Tamarack Energy Partnership	LU	-				16,001
125	Tasco - Nampa	<a href="#">(a)</a> OS	-				1
126	Thousand Springs Wind Park	LU					34,125
127	Tiber Montana LLC - Tiber Dam	LU					5,208
128	Tuana Gulch Wind Park	LU					29,310
129	Tuana Springs Expansion	<a href="#">(a)</a> LU					70,893
130	Two Ponds Windfarm	LU	-				63,326
131	Von Alan Industries - Trout Co	LU	-				453
132	White Water Ranch	LU	-				698
133	Willow Spring Windfarm	LU					21,412
134	Wood Hydro						
135	Black Canyon #3	LU					296
136	Dietrich Drop	LU					8,332
137	Jim Knight	LU					1,397
138	Magic Reservoir Hydro	LU	-				19,936
139	Mile 28	LU					5,300
140	Sagebrush Hydro Project	LU					1,969
141	Yahoo Creek Wind Park	LU					68,426
142	Scheduling Deviation	<a href="#">(a)</a>					11,232
143	3PR Trading Inc	SF	WSPP				37,916
144	ADM Investor Services, Inc.	<a href="#">(b)</a> OS	WSPP				0
145	Altop Energy Trading LLC	SF	WSPP				12,271
146	AVANGRID RENEWABLES, LLC	<a href="#">(a)</a> OS	WSPP				8
147	AVANGRID RENEWABLES, LLC	SF	WSPP				56,400
148	Avista Corp.	<a href="#">(b)</a> OS	WSPP				29
149	Avista Corp.	<a href="#">(b)</a> OS	WSPP				0

PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
150	Avista Corp.	SF	WSPP				1,580
151	Black Mesa Energy, LLC	LU	-				84,437
152	Bonneville Power Administration	<a href="#">u</a> OS	WSPP				0
153	Bonneville Power Administration	SF	WSPP				12,120
154	Bonneville Power Administration	<a href="#">u</a> OS	WSPP				168
155	BP Energy Company	SF	WSPP				593,875
156	Brookfield Renewable Trading and Marketing LP	SF	WSPP				1,600
157	California Independent System Operator		CAISO				368,821
158	Calpine Energy Services, LP	SF	WSPP				46,340
159	Chelan Co PUD	<a href="#">u</a> OS	WSPP				7
160	Chelan Co PUD	SF	WSPP				22,600
161	Citigroup Energy Inc.	<a href="#">m</a> OS	ISDA				0
162	Citigroup Energy Inc.	SF	ISDA				166,600
163	Clatskanie PUD	SF	WSPP				602
164	ConocoPhillips Company	SF	WSPP				55,412
165	Constellation Energy Generation, LLC	SF	WSPP				50,434
166	Dynasty Power Inc.	SF	WSPP				65,606
167	EDF Trading North America, LLC	SF	WSPP				5,600
168	Energy Keepers, Inc	<a href="#">a</a> OS					800
169	Energy Keepers, Inc	SF	WSPP				12,224
170	Franklin Solar LLC	LU					155,220
171	Grant CO Public Utility District #2 -- Electric System	<a href="#">a</a> OS	WSPP				10
172	Gridforce Energy Management, LLC	<a href="#">a</a> OS	WSPP				10
173	Jackpot Holdings, LLC	LU	-				256,778
174	Macquarie Energy LLC	SF	WSPP				18,800
175	MAG Energy Solutions Inc.	SF	WSPP				800
176	Mercuria Energy America, LLC	SF	WSPP				95,900
177	Merrill Lynch Commodities, Inc.	<a href="#">a</a> OS	ISDA				0
178	Merrill Lynch Commodities, Inc.	SF	ISDA				47,600
179	Morgan Stanley Capital Group Inc.	SF	ISDA				800
180	Neal Hot Springs Unit #1	LU	-				168,896
181	Nevada Power Company, dba NV Energy	<a href="#">u</a> OS	WSPP				0
182	Nevada Power Company, dba NV Energy	SF	WSPP				163
183	NorthWestern Energy	<a href="#">u</a> OS	WSPP				0
184	NorthWestern Energy	SF	WSPP				845

PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
185	NorthWestern Energy	OS	WSPP				24
186	Oregon Solar Customers	OS	-				687
187	PacifiCorp	OS	WSPP				156
188	PacifiCorp	SF	WSPP				2,450
189	PacifiCorp Inc.	OS	WSPP				0
190	Phillips 66 Energy Trading LLC	SF	WSPP				72,032
191	Pleasant Valley Solar LLC	LU					4,168
192	Portland General Electric Company	OS	WSPP				55
193	Portland General Electric Company	SF	WSPP				74,620
194	Powerex Corp.	SF	WSPP				118,318
195	Public Service Company of Colorado	SF	WSPP				23,775
196	Puget Sound Energy, Inc.	OS	WSPP				54
197	Puget Sound Energy, Inc.	SF	WSPP				9,425
198	Raft River Energy I LLC	LU	-				92,031
199	Rainbow Energy Marketing Corporation	SF	WSPP				1,083
200	Salt River Project	SF	WSPP				45,225
201	Seattle City Light	OS	WSPP				17
202	Seattle City Light	SF	WSPP				444
203	Shell Energy North America (US), L.P.	SF	WSPP				341,095
204	Sierra Pacific Power Co., dba NV Energy	OS	WSPP				0
205	Sierra Pacific Power Co., dba NV Energy	SF	WSPP				2,111
206	Snohomish County PUD	SF	WSPP				10,800
207	Tacoma Power	OS	WSPP				10
208	Tacoma Power	SF	WSPP				1,105
209	Telocaset Wind Power Partners LLC	LU	APP-A				302,109
210	Tenaska Power Services Co.	SF	WSPP				19,290
211	The Energy Authority, Inc.	SF	WSPP				18,486
212	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP				90,732
213	Utah Associated Municipal Power Systems	SF	WSPP				74
214	Vitol Inc.	SF	WSPP				332
215	PacifiCorp Inc.	EX	-				
216	Clatskanie PUD	EX	153				
217	Hells Canyon	OS					0
218	Acctg Valuation of Clatskanie PUD	EX					0
219	Demand Response Avoided Energy	OS	-				0

PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
220	CEYW Excess Generation	<sup>(a)</sup> OS	-				0
221	On-Site Generation - Exports	<sup>(a)</sup> OS	-				0
222	Oregon Community Solar	<sup>(a)</sup> OS	-				3,385
15	TOTAL						6,560,359

## PURCHASED POWER (Account 555)

Line No.	POWER EXCHANGES		POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1						320,695		320,695
2						152,955		152,955
3						2,914,629		2,914,629
4						2,788,136		2,788,136
5						60,556		60,556
6						1,023,573		1,023,573
7						343,828		343,828
8						3,215,765		3,215,765
9						1,429,285		1,429,285
10						20,196		20,196
11						4,916		4,916
12						286,892		286,892
13						4,234,848		4,234,848
14						5,659,699		5,659,699
15						89,816		89,816
16						1,339,319		1,339,319
17								0
18						955,941		955,941
19						1,531,947		1,531,947
20						1,705,935		1,705,935
21						788,675		788,675
22						1,645,888		1,645,888
23						1,664,001		1,664,001
24						4,242		4,242
25						37,096		37,096
26						54,615		54,615
27						5,061,698		5,061,698
28						32,215		32,215
29						46,015		46,015
30						101,328		101,328
31						459,511		459,511
32						32,014		32,014
33						1,633,086		1,633,086
34						5,711,233		5,711,233
35						1,206,254		1,206,254
36						80,706		80,706
37								0
38						1,190,282		1,190,282
39						335,031		335,031
40						384,085		384,085

## PURCHASED POWER (Account 555)

Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)				
41					348,827		348,827				
42					326,067		326,067				
43					126,596		126,596				
44					1,722,971		1,722,971				
45					1,348,220		1,348,220				
46					2,410,119		2,410,119				
47					12,174,210		12,174,210				
48					5,669,773		5,669,773				
49							0				
50					1,847,440		1,847,440				
51					2,183,647		2,183,647				
52					5,627,674		5,627,674				
53					90,051		90,051				
54					3,199,523		3,199,523				
55					2,879,337		2,879,337				
56							0				
57					136,781		136,781				
58					215,040		215,040				
59					5,156,572		5,156,572				
60					5,890,100		5,890,100				
61					3,448,427		3,448,427				
62					40,718		40,718				
63					1,311,197		1,311,197				
64					1,835,563		1,835,563				
65					192,143		192,143				
66					260,692		260,692				
67					272,738		272,738				
68					36,728		36,728				
69					40,390		40,390				
70					474,197		474,197				
71					295,089		295,089				
72					268,738		268,738				
73					478,230		478,230				
74					691,680		691,680				
75					5,616,954		5,616,954				
76					149,186		149,186				
77					3,415,118		3,415,118				
78					30,225		30,225				
79					255,847		255,847				
80					3,879,019		3,879,019				



## PURCHASED POWER (Account 555)

Line No.	POWER EXCHANGES	POWER EXCHANGES	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)
81					0	(454,914)
82					2,652,132	
83					20,317	
84					2,714,530	
85					374,625	
86						
87					2,173,264	
88					2,452,572	
89					484,885	
90					2,637,202	
91					2,815,787	
92						
93					179,267	
94					804,764	
95					838,974	
96					5,540,905	
97					481,877	
98					488,931	
99					2,411,882	
100					0	(305,782)
101					1,300,304	
102					61,617	
103						
104					116,123	
105					241,832	
106					329,601	
107						
108					165,916	
109					289,533	
110					19,707,404	
111					5,279,822	
112					4,445,893	
113					52,090	
114						
115					666,808	
116					82,616	
117					185,664	
118					3,190,641	
119					20,949	
120					72,045	

PURCHASED POWER (Account 555)							
Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
121					2,187,612		2,187,612
122					1,602,962		1,602,962
123					20,912		20,912
124					914,438		914,438
125					0		0
126					2,376,352		2,376,352
127					262,639		262,639
128					2,061,350		2,061,350
129					5,957,333	(20,025)	5,937,308
130					5,782,019		5,782,019
131					21,637		21,637
132					45,570		45,570
133					1,525,028		1,525,028
134							0
135					22,326		22,326
136					668,881		668,881
137					105,957		105,957
138					1,176,705		1,176,705
139					391,708		391,708
140					147,633		147,633
141					5,540,811		5,540,811
142							0
143		0	0	0	2,733,757	0	2,733,757
144		0	0	0		1,453,572	1,453,572
145		0	0	0	726,756	0	726,756
146		0	0	0	0	254	254
147		0	0	0	4,838,750	0	4,838,750
148		0	0	0	0	2,940	2,940
149		0	0	0	0	370,177	370,177
150		0	0	0	339,091	0	339,091
151		0	0	0	2,773,970	0	2,773,970
152		0	0	0	0	79,257	79,257
153		0	0	0	1,144,930	0	1,144,930
154		0	0	0	0	19,139	19,139
155		0	0	0	23,642,433	0	23,642,433
156		0	0	0	71,824	0	71,824
157		0	0	0	5,757,415	0	5,757,415
158		0	0	0	2,187,532	0	2,187,532
159		0	0	0	0	223	223
160		0	0	0	1,053,612	0	1,053,612

PURCHASED POWER (Account 555)							
Line No.	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
		MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
161		0	0	0		810,237	810,237
162		0	0	0	4,211,746	0	4,211,746
163		0	0	0	29,990	0	29,990
164		0	0	0	1,819,247	0	1,819,247
165		0	0	0	1,307,721	0	1,307,721
166		0	0	0	2,534,238	0	2,534,238
167		0	0	0	259,840	0	259,840
168		0	0	0	41,256		41,256
169		0	0	0	457,005	0	457,005
170		0	0	0	4,428,449		4,428,449
171		0	0	0	0	352	352
172		0	0	0	0	378	378
173		0	0	0	5,665,387	0	5,665,387
174		0	0	0	3,265,284	0	3,265,284
175		0	0	0	34,400	0	34,400
176		0	0	0	4,332,180	0	4,332,180
177		0	0	0		4,836,617	4,836,617
178		0	0	0	1,210,496	0	1,210,496
179		0	0	0	58,456	0	58,456
180		0	0	0	21,002,914	0	21,002,914
181		0	0	0	0	14,513	14,513
182		0	0	0	3,972	0	3,972
183		0	0	0	0	5,237	5,237
184		0	0	0	17,575	0	17,575
185		0	0	0	0	2,783	2,783
186		0	0	0	0	58,447	58,447
187		0	0	0	0	8,349	8,349
188		0	0	0	103,684	0	103,684
189		0	0	0	0	117,242	117,242
190		0	0	0	2,490,907	0	2,490,907
191		0	0	0	110,349		110,349
192		0	0	0	0	5,849	5,849
193		0	0	0	3,397,218	0	3,397,218
194		0	0	0	12,669,756	0	12,669,756
195		0	0	0	1,055,890	0	1,055,890
196		0	0	0	0	6,305	6,305
197		0	0	0	640,769	0	640,769
198		0	0	0	6,646,489	0	6,646,489
199		0	0	0	13,639	0	13,639
200		0	0	0	1,390,877	0	1,390,877

**PURCHASED POWER (Account 555)**

Line No.	POWER EXCHANGES		POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
201		0	0		0	0	2,556	2,556
202		0	0		0	31,171	0	31,171
203		0	0		0	16,380,357	0	16,380,357
204		0	0		0	0	6,153	6,153
205		0	0		0	12,915	0	12,915
206		0	0		0	722,744	0	722,744
207		0	0		0	0	1,313	1,313
208		0	0		0	323,071	0	323,071
209		0	0		0	22,690,316	0	22,690,316
210		0	0		0	659,138	0	659,138
211		0	0		0	3,449,004	0	3,449,004
212		0	0		0	5,402,815	0	5,402,815
213		0	0		0	1,285	0	1,285
214		0	0		0	17,618	0	17,618
215		0	133,166					0
216		72,751	91,775					0
217					0	0	(136,572)	(136,572)
218					0	0	(821,379)	(821,379)
219					0	0	8,950,583	8,950,583
220					0	0	30,964	30,964
221					0	0	5,514,196	5,514,196
222					0	0	264,864	264,864
15	0	72,751	224,941		0	391,145,616	20,823,828	411,969,444

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: StatisticalClassificationCode
Mechanical Availability Guarantee Damages
(b) Concept: StatisticalClassificationCode
Mechanical Availability Guarantee Damages
(c) Concept: StatisticalClassificationCode
Non Firm Purchases
(d) Concept: StatisticalClassificationCode
Mechanical Availability Guarantee Damages
(e) Concept: StatisticalClassificationCode
Difference between booked and scheduled energy
(f) Concept: StatisticalClassificationCode
ADM Investor Services, Inc Futures Account Document, dated May 6, 2015
(g) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(h) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(i) Concept: StatisticalClassificationCode
Financial Transmission Losses
(j) Concept: StatisticalClassificationCode
Financial Transmission Losses
(k) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(l) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(m) Concept: StatisticalClassificationCode
ISDA Master Agreement With Citigroup Energy Inc. dated March 7, 2011
(n) Concept: StatisticalClassificationCode
Non Firm Purchases
(o) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(p) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(q) Concept: StatisticalClassificationCode
ISDA Master Agreement With Merrill Lynch Commodities, Inc. dated 09/24/13
(r) Concept: StatisticalClassificationCode
Financial Transmission Losses
(s) Concept: StatisticalClassificationCode
Financial Transmission Losses
(t) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(u) Concept: StatisticalClassificationCode
Schedule 88 Oregon Solar
(v) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(w) Concept: StatisticalClassificationCode
Financial Transmission Losses
(x) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(y) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(z) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(aa) Concept: StatisticalClassificationCode
Financial Transmission Losses

(ab) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(ac) Concept: StatisticalClassificationCode
Recovery of Liquidated Damages for Lost Energy Production
(ad) Concept: StatisticalClassificationCode
Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam
(ae) Concept: StatisticalClassificationCode
Incentive program for customers to reduce demand during peak hours
(af) Concept: StatisticalClassificationCode
Excess Generation Purchased from Clean Energy Your Way projects
(ag) Concept: StatisticalClassificationCode
Excess generation from distributed energy resources
(ah) Concept: StatisticalClassificationCode
Excess generation from Oregon community solar project
FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")**

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
1	<a href="#">(a)</a> Bonneville Power Administration - OTEC	Bonneville Power Administration	Oregon Trails Electric Co-op	FNO	<a href="#">(a)</a> 9		
2	<a href="#">(b)</a> Bonneville Power Administration - USBR	Bonneville Power Administration	United States Bureau of Reclamation	FNO	9		
3	<a href="#">(c)</a> Bonneville Power Administration - PF	Bonneville Power Administration	Priority Firm Customers	FNO	9		
4	<a href="#">(d)</a> Milner Irrigation District	United States Bureau of Reclamation	Milner Irrigation District	OLF	<a href="#">(b)</a> Legacy	Minidoka, Idaho	Various in Idaho
5	Seattle City Light	Seattle City Light	Bonneville Power Administration	OS	<a href="#">(b)</a> 5/6		
6	<a href="#">(a)</a> PacifiCorp	PacifiCorp West	PacifiCorp West	FNO	9		
7	<a href="#">(b)</a> United States Bureau of Indian Affairs	Bonneville Power Administration	United States Bureau of Indian Affairs	OS	Legacy	LaGrande, Oregon	Various in Idaho
8	AmpRenew Offtake I LLC			OS	5/6		
9	West Point RNG LLC			OS	5/6		
10	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	LFP	<a href="#">(b)</a> 7/8	BORA	LAGRANDE
11	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	KPRT	HURR
12	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	BORA	HURR
13	Seattle City Light	Idaho Power Company	Bonneville Power Administration	LFP	7/8	LYPK	LAGRANDE
14	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	M500	KPRT
15	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	SMLK	KPRT
16	Powerex Corporation	Avista	PacifiCorp East	LFP	7/8	LOLO	BORA
17	Powerex Corporation	PacifiCorp East	PacifiCorp East	LFP	7/8	JEFF	BORA
18	AmpRenew Offtake I LLC	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
19	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	LFP	7/8	JBSN	M345
20	Vitol Inc.	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
21	West Point RNG LLC	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
22	Altop Energy Trading, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
23	Altop Energy Trading, LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
24	Altop Energy Trading, LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
25	Altop Energy Trading, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
26	Altop Energy Trading, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
27	Altop Energy Trading, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
28	Altop Energy Trading, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
29	Altop Energy Trading, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
30	Altop Energy Trading, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
31	Altop Energy Trading, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
32	Altop Energy Trading, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
33	Altop Energy Trading, LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
34	Altop Energy Trading, LLC	Sierra Pacific Power	Idaho Power Company	NF	7/8	M345	IPCO
35	Altop Energy Trading, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
36	Avangrid Renewables, LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
37	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
38	Avangrid Renewables, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
39	Avangrid Renewables, LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
40	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
41	Avangrid Renewables, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
42	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
43	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
44	Avangrid Renewables, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
45	Avangrid Renewables, LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
46	Avangrid Renewables, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
47	Avangrid Renewables, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
48	Avangrid Renewables, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN
49	Avangrid Renewables, LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
50	Avangrid Renewables, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
51	Avangrid Renewables, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
52	Basin Electric Power Cooperative	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	JBSN
53	Basin Electric Power Cooperative	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
54	Benson Creek Windfarm, LLC			NF	<a href="#">b</a> 11		
55	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	ANTE
56	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
57	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
58	Bonneville Power Administration	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
59	Bonneville Power Administration	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	BPASID
60	Bonneville Power Administration	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
61	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
62	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	BPASID
63	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
64	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	KPRT
65	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
66	Bonneville Power Administration	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
67	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
68	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	KPRT
69	Bonneville Power Administration	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
70	Bonneville Power Administration	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
71	BP Energy Company	PacifiCorp East	PacifiCorp East	SFP	7/8	GSHN	BRDY
72	Brookfield Renewable Trading & Marketing	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
73	Calpine Energy Services, LP			NF	7/8		
74	CP Energy Marketing, Inc.			NF	7/8		
75	Durbin Creek Windfarm, LLC			NF	11		
76	Dynasty Power Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
77	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
78	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
79	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
80	Dynasty Power Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
81	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
82	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
83	Dynasty Power Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
84	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
85	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
86	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
87	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
88	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	GSHN	H500
89	Dynasty Power Inc.	PacifiCorp West	Bonneville Power Administration	NF	7/8	H500	LAGRANDE
90	Dynasty Power Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
91	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
92	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
93	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
94	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	JBSN	H500
95	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
96	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
97	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
98	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
99	Dynasty Power Inc.	Bonneville Power Administration	Idaho Power Company	NF	7/8	LAGRANDE	IPCOEAST
100	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
101	Dynasty Power Inc.	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
102	Dynasty Power Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
103	Dynasty Power Inc.	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	MLCK
104	Dynasty Power Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
105	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
106	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
107	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	JBSN
108	Dynasty Power Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
109	Dynasty Power Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
110	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
111	Dynasty Power Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
112	EDF Trading North America, LLC	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
113	EDF Trading North America, LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
114	Energy Keepers, Inc.	Idaho Power Company	PacifiCorp East	SFP	7/8	BGSY	JEFF
115	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
116	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
117	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
118	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
119	Energy Keepers, Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
120	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
121	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
122	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
123	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
124	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	JBSN	H500
125	Energy Keepers, Inc.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
126	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
127	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
128	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	JEFF	BRDY
129	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	GSHN
130	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	JEFF	GSHN
131	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JEFF	H500
132	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
133	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
134	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
135	Energy Keepers, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
136	Energy Keepers, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
137	Energy Keepers, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
138	Energy Keepers, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
139	Energy Keepers, Inc.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
140	Energy Keepers, Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
141	Energy Keepers, Inc.	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	HURR

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
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142	Energy Keepers, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
143	Energy Keepers, Inc.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
144	Exelon Generation Company, LLC	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
145	Exelon Generation Company, LLC	Bonneville Power Administration	Avista	SFP	7/8	LAGRANDE	LOLO
146	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BORA
147	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
148	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	Avista	NF	7/8	AVAT.NWMT	LOLO
149	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
150	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BORA	AVAT.NWMT
151	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
152	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
153	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
154	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	HURR
155	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	JBSN
156	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
157	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
158	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
159	Guzman Energy Group LLC	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
160	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
161	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
162	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	JBSN
163	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
164	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
165	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
166	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
167	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
168	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	GSHN	HURR
169	Guzman Energy Group LLC	PacifiCorp West	Avista	NF	7/8	HURR	LOLO
170	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	AVAT.NWMT
171	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
172	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
173	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
174	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
175	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
176	Guzman Energy Group LLC	PacifiCorp East	Avista	SFP	7/8	JBSN	LOLO
177	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	M500
178	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
179	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	HURR
180	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN

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181	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
182	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	JBSN
183	Guzman Energy Group LLC	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
184	Guzman Energy Group LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
185	Guzman Energy Group LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
186	Guzman Energy Group LLC	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
187	Guzman Energy Group LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
188	Guzman Energy Group LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
189	Guzman Energy Group LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
190	Guzman Energy Group LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	M500	M345
191	Guzman Energy Group LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
192	Idaho Wind Partners I, LLC (Milner Dam Wind)			NF	11		
193	Idaho Wind Partners 1, LLC (Camp Reed Wind Park)			NF	11		
194	Idaho Wind Partners 1, LLC (Oregon Trail Wind Park)			NF	11		
195	Idaho Wind Partners 1, LLC (Payne's Ferry Wind Park)			NF	11		
196	Idaho Wind Partners 1, LLC (Thousand Springs Wind Park)			NF	11		
197	Idaho Wind Partners 1, LLC (Tuana Gulch Wind Park)			NF	11		
198	Idaho Wind Partners 1, LLC (Yahoo Creek Wind Park)			NF	11		
199	Jett Creek Windfarm, LLC			NF	11		
200	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Avista	NF	7/8	AVAT.NWMT	LOLO
201	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
202	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
203	Macquarie Energy, LLC	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
204	Macquarie Energy, LLC	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
205	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
206	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
207	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
208	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
209	Macquarie Energy, LLC	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
210	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
211	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
212	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
213	Macquarie Energy, LLC	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
214	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
215	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JEFF	BORA
216	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE

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217	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	JEFF	LAGRANDE
218	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
219	Macquarie Energy, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
220	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
221	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
222	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
223	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
224	Macquarie Energy, LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
225	Macquarie Energy, LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
226	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK
227	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
228	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
229	Mag Energy Solutions	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
230	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
231	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
232	Mag Energy Solutions	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
233	Mag Energy Solutions	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
234	Mag Energy Solutions	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	JBSN
235	Mag Energy Solutions	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
236	Mag Energy Solutions	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
237	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
238	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
239	Mercuria Energy America, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
240	Mercuria Energy America, LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
241	Mercuria Energy America, LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
242	MFT Energy US Power LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
243	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
244	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
245	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
246	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
247	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
248	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
249	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
250	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
251	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY

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252	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
253	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
254	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
255	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
256	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
257	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
258	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
259	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	JEFF	LOLO
260	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
261	Morgan Stanley Capital Group, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
262	Morgan Stanley Capital Group, Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
263	Morgan Stanley Capital Group, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
264	Morgan Stanley Capital Group, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
265	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
266	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
267	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
268	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
269	Morgan Stanley Capital Group, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
270	Muprhy Flat Power, LLC			NF	11		
271	Nevada Power Company, dba NV Energy	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
272	Nevada Power Company, dba NV Energy	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
273	Nevada Power Company, dba NV Energy	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
274	NorthWestern Energy	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
275	NorthWestern Energy	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
276	PacifiCorp Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
277	PacifiCorp Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BRDY
278	PacifiCorp Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	BRDY
279	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
280	PacifiCorp Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
281	PacifiCorp Inc.	PacifiCorp East	Idaho Power Company	NF	7/8	JEFF	BGSY

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282	PacifiCorp Inc.	PacifiCorp East	Idaho Power Company	SFP	7/8	JEFF	BGSY
283	PacifiCorp Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
284	PacifiCorp Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
285	PacifiCorp Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
286	PacifiCorp Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
287	PacifiCorp Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
288	Phillips 66 Energy Trading, LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
289	Phillips 66 Energy Trading, LLC	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
290	Phillips 66 Energy Trading, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	AVAT.NWMT
291	Phillips 66 Energy Trading, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
292	Phillips 66 Energy Trading, LLC	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
293	Phillips 66 Energy Trading, LLC	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO
294	Phillips 66 Energy Trading, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
295	Phillips 66 Energy Trading, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
296	Phillips 66 Energy Trading, LLC	Idaho Power Company	NorthWestern/PacifiCorp East	SFP	7/8	IPCOGEN	AVAT.NWMT
297	Phillips 66 Energy Trading, LLC	Idaho Power Company	PacifiCorp East	SFP	7/8	IPCOGEN	BRDY
298	Phillips 66 Energy Trading, LLC	Idaho Power Company	Avista	SFP	7/8	IPCOGEN	LOLO
299	Phillips 66 Energy Trading, LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	IPCOGEN	M345
300	Phillips 66 Energy Trading, LLC	Idaho Power Company	Sierra Pacific Power	SFP	7/8	IPCOGEN	M345
301	Phillips 66 Energy Trading, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	AVAT.NWMT
302	Phillips 66 Energy Trading, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	JBSN	AVAT.NWMT
303	Phillips 66 Energy Trading, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	JBSN	BPAT.NWMT
304	Phillips 66 Energy Trading, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
305	Phillips 66 Energy Trading, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
306	Phillips 66 Energy Trading, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
307	Phillips 66 Energy Trading, LLC	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
308	Phillips 66 Energy Trading, LLC	PacifiCorp East	Avista	SFP	7/8	JBSN	LOLO
309	Phillips 66 Energy Trading, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
310	Phillips 66 Energy Trading, LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
311	Phillips 66 Energy Trading, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
312	Phillips 66 Energy Trading, LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
313	Phillips 66 Energy Trading, LLC	Avista	PacifiCorp East	SFP	7/8	LOLO	BRDY
314	Phillips 66 Energy Trading, LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
315	Phillips 66 Energy Trading, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
316	Phillips 66 Energy Trading, LLC	Sierra Pacific Power	Idaho Power Company	SFP	7/8	M345	IPCOEAST
317	Phillips 66 Energy Trading, LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
318	Phillips 66 Energy Trading, LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
319	Phillips 66 Energy Trading, LLC	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
320	Phillips 66 Energy Trading, LLC	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
321	Idaho Wind Partners I, LLC (Pilgrim Stage Station Wind)			NF	11		



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322	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
323	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
324	Portland General Electric	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
325	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
326	Portland General Electric	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
327	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
328	Portland General Electric	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
329	Portland General Electric	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
330	Portland General Electric	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
331	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	ANTE	BPAT.NWMT
332	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	ANTE	HURR
333	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	ANTE	MLCK
334	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	ANTE
335	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BORA
336	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	GSHN
337	Powerex Corp.	Idaho Power Company	PacifiCorp West	NF	7/8	BGSY	HURR
338	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
339	Powerex Corp.	Idaho Power Company	PacifiCorp East	SFP	7/8	BGSY	JEFF
340	Powerex Corp.	Idaho Power Company	Bonneville Power Administration	NF	7/8	BGSY	LAGRANDE
341	Powerex Corp.	Idaho Power Company	Avista	NF	7/8	BGSY	LOLO
342	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	ANTE
343	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	ANTE
344	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
345	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
346	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	GSHN
347	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
348	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
349	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
350	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
351	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
352	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
353	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
354	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	MLCK
355	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
356	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
357	Powerex Corp.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
358	Powerex Corp.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
359	Powerex Corp.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
360	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	ANTE
361	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
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362	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	GSHN
363	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
364	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
365	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
366	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
367	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
368	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
369	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	MLCK
370	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	GSHN	BORA
371	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	BPAT.NWMT
372	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	GSHN	BPAT.NWMT
373	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	GSHN	H500
374	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	GSHN	HURR
375	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	GSHN	HURR
376	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
377	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	GSHN	LAGRANDE
378	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
379	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	GSHN	LOLO
380	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
381	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	GSHN	M500
382	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	MLCK
383	Powerex Corp.	PacifiCorp West	Bonneville Power Administration	NF	7/8	H500	LAGRANDE
384	Powerex Corp.	PacifiCorp West	Avista	NF	7/8	H500	LOLO
385	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	H500	M345
386	Powerex Corp.	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	H500	MLCK
387	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	ANTE
388	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
389	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	GSHN
390	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	JBSN
391	Powerex Corp.	PacifiCorp West	Avista	NF	7/8	HURR	LOLO
392	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
393	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	SFP	7/8	HURR	M345
394	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	IPCOGEN	BRDY
395	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	IPCOGEN	GSHN
396	Powerex Corp.	Idaho Power Company	Avista	NF	7/8	IPCOGEN	LOLO
397	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	ANTE
398	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	ANTE
399	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
400	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BORA
401	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
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402	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	GSHN
403	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
404	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
405	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
406	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	JBSN	LAGRANDE
407	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
408	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	JBSN	LOLO
409	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	M500
410	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	MLCK
411	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
412	Powerex Corp.	PacifiCorp East	Idaho Power Company	NF	7/8	JEFF	BGSY
413	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JEFF	HURR
414	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
415	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	JEFF	LOLO
416	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
417	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
418	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	SFP	7/8	LAGRANDE	BORA
419	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	GSHN
420	Powerex Corp.	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	H500
421	Powerex Corp.	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	HURR
422	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
423	Powerex Corp.	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
424	Powerex Corp.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
425	Powerex Corp.	Bonneville Power Administration	Sierra Pacific Power	SFP	7/8	LAGRANDE	M345
426	Powerex Corp.	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	MLCK
427	Powerex Corp.	Avista	PacifiCorp East	NF	7/8	LOLO	ANTE
428	Powerex Corp.	Avista	PacifiCorp East	SFP	7/8	LOLO	BRDY
429	Powerex Corp.	Avista	PacifiCorp East	NF	7/8	LOLO	GSHN
430	Powerex Corp.	Avista	PacifiCorp West	NF	7/8	LOLO	HURR
431	Powerex Corp.	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
432	Powerex Corp.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
433	Powerex Corp.	Avista	Sierra Pacific Power	SFP	7/8	LOLO	M345
434	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	ANTE
435	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
436	Powerex Corp.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
437	Powerex Corp.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
438	Powerex Corp.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
439	Powerex Corp.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
440	Powerex Corp.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
441	Powerex Corp.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO

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442	Powerex Corp.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK
443	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	M500	BORA
444	Powerex Corp.	NorthWestern/PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	MLCK	AVAT.NWMT
445	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	MLCK	BORA
446	Powerex Corp.	NorthWestern/PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	MLCK	BPAT.NWMT
447	Powerex Corp.	NorthWestern/PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	MLCK	BPAT.NWMT
448	Powerex Corp.	NorthWestern/PacifiCorp East	Avista	NF	7/8	MLCK	LOLO
449	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
450	Powerex Corp.	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BORA
451	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
452	Powerex Corp.	Idaho Power Company	PacifiCorp East	SFP	7/8	WALLAWALLA	BORA
453	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
454	Powerex Corp.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
455	Powerex Corp.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
456	Prospector Windfarm, LLC			NF	11		
457	Puget Sound Energy	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
458	Puget Sound Energy	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
459	Puget Sound Energy	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
460	Puget Sound Energy	PacifiCorp West	PacifiCorp East	NF	7/8	H500	BORA
461	Puget Sound Energy	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
462	Puget Sound Energy	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
463	Puget Sound Energy	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
464	Puget Sound Energy	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
465	Puget Sound Energy	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
466	Puget Sound Energy	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
467	Puget Sound Energy	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
468	Puget Sound Energy	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
469	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
470	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	SFP	7/8	BGSY	JEFF
471	Rainbow Energy Marketing Corporation	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	BGSY	MLCK
472	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	ANTE
473	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
474	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BORA	BPAT.NWMT
475	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	GSHN
476	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
477	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE

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478	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
479	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
480	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BORA	M345
481	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	MLCK
482	Rainbow Energy Marketing Corporation	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
483	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
484	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	BPASID
485	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	GSHN
486	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
487	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	MLCK
488	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	GSHN	BORA
489	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
490	Rainbow Energy Marketing Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
491	Rainbow Energy Marketing Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
492	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	SFP	7/8	IPCOGEN	BORA
493	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	IPCOGEN	BRDY
494	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	SFP	7/8	IPCOGEN	BRDY
495	Rainbow Energy Marketing Corporation	Idaho Power Company	Avista	SFP	7/8	IPCOGEN	LOLO
496	Rainbow Energy Marketing Corporation	Idaho Power Company	Sierra Pacific Power	NF	7/8	IPCOGEN	M345
497	Rainbow Energy Marketing Corporation	Idaho Power Company	Sierra Pacific Power	SFP	7/8	IPCOGEN	M345
498	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
499	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
500	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
501	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
502	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
503	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	SFP	7/8	JEFF	BORA
504	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345

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505	Rainbow Energy Marketing Corporation	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
506	Rainbow Energy Marketing Corporation	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
507	Rainbow Energy Marketing Corporation	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
508	Rainbow Energy Marketing Corporation	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
509	Rainbow Energy Marketing Corporation	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
510	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	ANTE
511	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
512	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
513	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	JBSN
514	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
515	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
516	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
517	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
518	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	OBBLPR	BORA
519	Rainbow Energy Marketing Corporation	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
520	Riler Solar I	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
521	Rockland Wind Farm, LLC			NF	11		
522	Seattle City Light	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
523	Seattle City Light	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BRDY
524	Seattle City Light	Idaho Power Company	PacifiCorp West	NF	7/8	LYPK	HURR
525	Seattle City Light	Idaho Power Company	Sierra Pacific Power	NF	7/8	LYPK	M345
526	Seattle City Light	Idaho Power Company	Sierra Pacific Power	SFP	7/8	LYPK	M345
527	Seattle City Light	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
528	Seattle City Light			NF	11		
529	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
530	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
531	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
532	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
533	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
534	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345

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535	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
536	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
537	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
538	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BRDY
539	Shell Energy North America (US), L.P.	PacifiCorp West	Bonneville Power Administration	NF	7/8	HURR	LAGRANDE
540	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
541	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
542	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
543	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
544	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
545	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
546	Shell Energy North America (US), L.P.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
547	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BORA
548	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
549	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
550	Shell Energy North America (US), L.P.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
551	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
552	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
553	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
554	Starvation Solar I, LLC	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
555	Suntex Solar 1, LLC	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
556	TEC Energy Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
557	TEC Energy Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
558	TEC Energy Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
559	TEC Energy Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
560	Tenaska Power Services	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
561	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
562	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
563	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
564	Tenaska Power Services	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
565	Tenaska Power Services	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
566	Tenaska Power Services	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
567	Tenaska Power Services	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	POP
568	Tenaska Power Services	Idaho Power Company	PacifiCorp East	NF	7/8	MDSK	GSHN
569	Tenaska Power Services	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	GSHN
570	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	NF	7/8	MDSK	M345
571	Tenaska Power Services	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
572	The Energy Authority, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
573	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
574	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
575	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
576	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
577	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	M500
578	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	M500
579	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	MLCK
580	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
581	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
582	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
583	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
584	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
585	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
586	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
587	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
588	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
589	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
590	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	MLCK
591	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
592	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
593	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	H500	M345
594	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
595	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
596	The Energy Authority, Inc.	Idaho Power Company	Bonneville Power Administration	NF	7/8	IPCOGEN	LAGRANDE
597	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
598	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN
599	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
600	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
601	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
602	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	MLCK
603	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
604	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
605	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
606	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
607	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
608	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	H500
609	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
610	The Energy Authority, Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
611	The Energy Authority, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
612	The Energy Authority, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
613	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
614	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
615	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
616	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	HURR
617	The Energy Authority, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
618	The Energy Authority, Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
619	The Energy Authority, Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
620	The Energy Authority, Inc.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
621	The Energy Authority, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK
622	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
623	Thunderegg Solar Center, LLC			NF	11		
624	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
625	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
626	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
627	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
628	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
629	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
630	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	M500
631	TransAlta Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
632	TransAlta Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
633	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
634	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
635	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
636	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
637	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	JBSN
638	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
639	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
640	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
641	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
642	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
643	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
644	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
645	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
646	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
647	TransAlta Energy Marketing (US) Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
648	TransAlta Energy Marketing (US) Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
649	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
650	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
651	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
652	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
653	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
654	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
655	Utah Associated Municipal Power Systems	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
656	West Hines Solar, LLC	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
657	West Point RNG, LLC	Idaho Power Company	PacifiCorp East	NF	7/8	MDSK	BORA
658	West Point RNG, LLC	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	BORA
659	Willow Springs Windfarm, LLC			NF	11		
35	TOTAL						

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1		355,396	355,396	1,883,720	136,820		2,020,540
2		183,710	183,710	1,417,054	159,916		1,576,970
3		1,474,178	1,474,178	7,398,813	477,868		7,876,681
4		11,056	11,056		17,911		17,911
5		290,583	290,583		102,262		102,262
6		2,191	2,191	12,652	930		13,582
7		16,468	16,468		64,562		64,562
8		0	0		3,202		3,202
9		0	0		1,938		1,938
10		498,840	498,840		4,486,721		4,486,721
11		268,816	268,816		3,836,920		3,836,920
12		1,180,415	1,180,415		7,457,239		7,457,239
13		219,550	219,550		3,125,233		3,125,233
14		59,120	59,120		3,094,290		3,094,290
15		451,154	451,154		3,094,290		3,094,290
16		76,213	76,213		6,188,580		6,188,580
17		53	53		545,642		545,642
18		8,532	8,532		61,886		61,886
19		0	0		1,118,946		1,118,946
20		0	0		25,617		25,617
21		5,757	5,757		36,269		36,269
22		75	75		1,081		1,081
23		1,409	1,409		20,303		20,303
24		160	160		2,306		2,306
25		75	75		1,081		1,081
26		355	355		5,115		5,115
27		87	87		1,254		1,254
28		150	150		2,161		2,161
29		100	100		1,441		1,441
30		284	284		4,092		4,092
31		175	175		2,522		2,522
32		26	26		375		375
33		728	728		10,490		10,490
34		550	550		7,925		7,925
35		1,268	1,268		18,271		18,271
36		212	212		2,009		2,009
37		2,112	2,112		20,019		20,019
38		50	50		474		474
39		1,057	1,057		10,019		10,019

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
40		961	961		9,109		9,109
41		228	228		2,161		2,161
42		51	51		483		483
43		25	25		237		237
44		2,603	2,603		24,672		24,672
45		90	90		853		853
46		265	265		2,512		2,512
47		26	26		246		246
48		227	227		2,152		2,152
49		25	25		237		237
50		31,881	31,881		302,184		302,184
51		100	100		948		948
52		94	94		698		698
53		168	168		1,248		1,248
54		0	0		1,537		1,537
55		825	825		4,677		4,677
56		3	3		17		17
57		122	122		692		692
58		468	468		2,653		2,653
59		122	122		692		692
60		1	1		6		6
61		12	12		68		68
62		2	2		11		11
63		3	3		17		17
64		2,187	2,187		12,398		12,398
65		125	125		709		709
66		67,163	67,163		380,758		380,758
67		6	6		34		34
68		1	1		6		6
69		5,767	5,767		32,694		32,694
70		91	91		516		516
71		575	575		2,463		2,463
72		30	30		193		193
73		0	0		879		879
74		0	0		(303,032)		(303,032)
75		0	0		1,537		1,537
76		50	50		1,202		1,202
77		25	25		601		601
78		2,926	2,926		70,321		70,321

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")								
Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
79		6,975	6,975		167,631		167,631	
80		370	370		8,892		8,892	
81		1,269	1,269		30,498		30,498	
82		72	72		1,730		1,730	
83		665	665		15,982		15,982	
84		1,083	1,083		26,028		26,028	
85		600	600		14,420		14,420	
86		1,511	1,511		36,314		36,314	
87		266	266		6,393		6,393	
88		11,385	11,385		273,618		273,618	
89		22	22		529		529	
90		9	9		216		216	
91		50	50		1,202		1,202	
92		63	63		1,514		1,514	
93		8,576	8,576		206,109		206,109	
94		2,169	2,169		52,128		52,128	
95		3,661	3,661		87,985		87,985	
96		39,472	39,472		948,637		948,637	
97		103	103		2,475		2,475	
98		977	977		23,480		23,480	
99		50	50		1,202		1,202	
100		20	20		481		481	
101		100	100		2,403		2,403	
102		9,131	9,131		219,447		219,447	
103		75	75		1,802		1,802	
104		600	600		14,420		14,420	
105		60	60		1,442		1,442	
106		226	226		5,431		5,431	
107		183	183		4,398		4,398	
108		26,559	26,559		638,297		638,297	
109		50	50		1,202		1,202	
110		839	839		20,164		20,164	
111		5,710	5,710		137,229		137,229	
112		240	240		4,554		4,554	
113		70	70		1,328		1,328	
114		6,992	6,992		53,006		53,006	
115		217	217		1,645		1,645	
116		93,627	93,627		709,784		709,784	
117		237	237		1,797		1,797	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
118		5,105	5,105		38,701		38,701
119		1,268	1,268		9,613		9,613
120		3,867	3,867		29,316		29,316
121		31,938	31,938		242,121		242,121
122		400	400		3,032		3,032
123		75	75		569		569
124		1,080	1,080		8,187		8,187
125		358	358		2,714		2,714
126		200	200		1,516		1,516
127		320	320		2,426		2,426
128		2,000	2,000		15,162		15,162
129		1,595	1,595		12,092		12,092
130		12,931	12,931		98,030		98,030
131		2,472	2,472		18,740		18,740
132		2,192	2,192		16,618		16,618
133		974	974		7,384		7,384
134		2,016	2,016		15,283		15,283
135		104	104		788		788
136		72	72		546		546
137		375	375		2,843		2,843
138		434	434		3,290		3,290
139		232	232		1,759		1,759
140		1,575	1,575		11,940		11,940
141		585	585		4,435		4,435
142		400	400		3,032		3,032
143		4,519	4,519		34,258		34,258
144		334	334		3,622		3,622
145		747	747		8,100		8,100
146		9,161	9,161		98,648		98,648
147		55	55		592		592
148		78	78		840		840
149		2,660	2,660		28,643		28,643
150		10	10		108		108
151		75	75		808		808
152		265	265		2,854		2,854
153		5,193	5,193		55,919		55,919
154		36,732	36,732		395,538		395,538
155		94	94		1,012		1,012
156		144	144		1,551		1,551

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
157		3,476	3,476		37,430		37,430
158		19,754	19,754		212,715		212,715
159		6,785	6,785		73,062		73,062
160		569	569		6,127		6,127
161		125	125		1,346		1,346
162		35	35		377		377
163		45	45		485		485
164		196	196		2,111		2,111
165		50	50		538		538
166		402	402		4,329		4,329
167		750	750		8,076		8,076
168		302	302		3,252		3,252
169		75	75		808		808
170		48	48		517		517
171		358	358		3,855		3,855
172		25	25		269		269
173		5,646	5,646		60,797		60,797
174		1,844	1,844		19,857		19,857
175		33,556	33,556		361,338		361,338
176		37,281	37,281		401,450		401,450
177		72	72		775		775
178		75	75		808		808
179		31	31		334		334
180		25	25		269		269
181		939	939		10,111		10,111
182		813	813		8,755		8,755
183		101	101		1,088		1,088
184		588	588		6,332		6,332
185		200	200		2,154		2,154
186		175	175		1,884		1,884
187		417	417		4,490		4,490
188		440	440		4,738		4,738
189		418	418		4,501		4,501
190		75	75		808		808
191		140	140		1,508		1,508
192		0	0		2,562		2,562
193		0	0		3,087		3,087
194		0	0		3,087		3,087
195		0	0		3,087		3,087

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
TRANSFER OF ENERGY				REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
Line No.	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
196		0	0		3,087		3,087
197		0	0		3,087		3,087
198		0	0		3,087		3,087
199		0	0		1,537		1,537
200		643	643		10,390		10,390
201		229	229		3,700		3,700
202		915	915		14,785		14,785
203		439	439		7,094		7,094
204		2	2		32		32
205		248	248		4,007		4,007
206		48	48		776		776
207		4,159	4,159		67,203		67,203
208		150	150		2,424		2,424
209		2,274	2,274		36,744		36,744
210		250	250		4,040		4,040
211		320	320		5,171		5,171
212		86	86		1,390		1,390
213		4	4		65		65
214		136	136		2,198		2,198
215		706	706		11,408		11,408
216		213	213		3,442		3,442
217		183	183		2,957		2,957
218		150	150		2,424		2,424
219		1,200	1,200		19,390		19,390
220		615	615		9,937		9,937
221		3,659	3,659		59,124		59,124
222		19,914	19,914		321,781		321,781
223		35,251	35,251		569,604		569,604
224		4,033	4,033		65,167		65,167
225		24,804	24,804		400,796		400,796
226		4	4		65		65
227		208	208		4,692		4,692
228		312	312		7,038		7,038
229		234	234		5,278		5,278
230		88	88		1,985		1,985
231		40	40		902		902
232		136	136		3,068		3,068
233		862	862		19,444		19,444
234		748	748		16,873		16,873

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")								
Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
235		1,913	1,913		43,151		43,151	
236		160	160		3,609		3,609	
237		6,928	6,928		146,313		146,313	
238		74,768	74,768		1,579,036		1,579,036	
239		50	50		1,056		1,056	
240		47	47		993		993	
241		80	80		1,690		1,690	
242		82	82		2,072		2,072	
243		70	70		560		560	
244		5,033	5,033		40,298		40,298	
245		6,348	6,348		50,827		50,827	
246		3,445	3,445		27,583		27,583	
247		1,945	1,945		15,573		15,573	
248		9,884	9,884		79,138		79,138	
249		9,573	9,573		76,648		76,648	
250		132	132		1,057		1,057	
251		138	138		1,105		1,105	
252		315	315		2,522		2,522	
253		20,443	20,443		163,681		163,681	
254		15,131	15,131		121,149		121,149	
255		3,237	3,237		25,918		25,918	
256		45,718	45,718		366,050		366,050	
257		170	170		1,361		1,361	
258		5,036	5,036		40,322		40,322	
259		753	753		6,029		6,029	
260		12,423	12,423		99,467		99,467	
261		356	356		2,850		2,850	
262		6,827	6,827		54,662		54,662	
263		504	504		4,035		4,035	
264		52,077	52,077		416,965		416,965	
265		902	902		7,222		7,222	
266		319	319		2,554		2,554	
267		4,152	4,152		33,244		33,244	
268		228	228		1,826		1,826	
269		2,772	2,772		22,195		22,195	
270		0	0		99		99	
271		300	300		1,834		1,834	
272		1,500	1,500		9,168		9,168	
273		305	305		1,864		1,864	



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
274		7,075	7,075		32,701		32,701
275		32	32		148		148
276		449	449		5,511		5,511
277		5,034	5,034		61,786		61,786
278		11,696	11,696		143,554		143,554
279		16,978	16,978		208,383		208,383
280		591	591		7,254		7,254
281		3,310	3,310		40,626		40,626
282		10,944	10,944		134,324		134,324
283		755	755		9,267		9,267
284		1,025	1,025		12,581		12,581
285		1,463	1,463		17,956		17,956
286		4,352	4,352		53,415		53,415
287		54,073	54,073		663,677		663,677
288		950	950		6,130		6,130
289		800	800		5,162		5,162
290		400	400		2,581		2,581
291		158	158		1,020		1,020
292		2,860	2,860		18,455		18,455
293		193,211	193,211		1,246,766		1,246,766
294		9,575	9,575		61,786		61,786
295		2,844	2,844		18,352		18,352
296		12,400	12,400		80,016		80,016
297		4,897	4,897		31,600		31,600
298		2,000	2,000		12,906		12,906
299		200	200		1,291		1,291
300		1,400	1,400		9,034		9,034
301		17,632	17,632		113,777		113,777
302		43,955	43,955		283,636		283,636
303		7,091	7,091		45,757		45,757
304		19,689	19,689		127,051		127,051
305		4,684	4,684		30,225		30,225
306		670	670		4,323		4,323
307		36,122	36,122		233,091		233,091
308		138,216	138,216		891,890		891,890
309		727	727		4,691		4,691
310		407	407		2,626		2,626
311		5,576	5,576		35,981		35,981
312		1,200	1,200		7,743		7,743

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
313		171	171		1,103		1,103
314		25	25		161		161
315		3,148	3,148		20,314		20,314
316		400	400		2,581		2,581
317		216,854	216,854		1,399,331		1,399,331
318		72,524	72,524		467,988		467,988
319		6,778	6,778		43,738		43,738
320		2,375	2,375		15,326		15,326
321		0	0		2,692		2,692
322		1,283	1,283		9,283		9,283
323		2,278	2,278		16,483		16,483
324		146	146		1,056		1,056
325		25	25		181		181
326		1	1		7		7
327		891	891		6,447		6,447
328		54	54		391		391
329		1,528	1,528		11,056		11,056
330		2,922	2,922		21,143		21,143
331		113	113		164		164
332		23	23		33		33
333		111	111		161		161
334		115	115		167		167
335		50	50		73		73
336		8	8		12		12
337		10	10		15		15
338		6,297	6,297		9,158		9,158
339		21,317	21,317		31,004		31,004
340		144	144		209		209
341		38	38		55		55
342		10,621	10,621		15,447		15,447
343		884	884		1,286		1,286
344		157	157		228		228
345		536	536		780		780
346		159	159		231		231
347		1,998	1,998		2,906		2,906
348		264	264		384		384
349		9,527	9,527		13,856		13,856
350		26,491	26,491		38,529		38,529

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
351		23,954	23,954		34,839		34,839
352		3,693	3,693		5,371		5,371
353		450	450		654		654
354		3,625	3,625		5,272		5,272
355		168	168		244		244
356		388	388		564		564
357		32	32		47		47
358		56	56		81		81
359		630	630		916		916
360		225	225		327		327
361		20	20		29		29
362		85	85		124		124
363		329	329		479		479
364		1,727	1,727		2,512		2,512
365		7	7		10		10
366		8,402	8,402		12,220		12,220
367		2,184	2,184		3,176		3,176
368		1	1		1		1
369		137	137		199		199
370		910	910		1,324		1,324
371		250	250		364		364
372		2,942	2,942		4,279		4,279
373		452	452		657		657
374		1,887	1,887		2,744		2,744
375		3,964	3,964		5,765		5,765
376		29,605	29,605		43,058		43,058
377		2,471	2,471		3,594		3,594
378		9,659	9,659		14,048		14,048
379		1,515	1,515		2,203		2,203
380		11	11		16		16
381		65	65		95		95
382		1,191	1,191		1,732		1,732
383		86	86		125		125
384		231	231		336		336
385		216	216		314		314
386		24	24		35		35
387		20	20		29		29
388		51	51		74		74

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
389		83	83		121		121
390		41	41		60		60
391		5	5		7		7
392		488	488		710		710
393		32	32		47		47
394		14	14		20		20
395		53	53		77		77
396		30	30		44		44
397		2,214	2,214		3,220		3,220
398		2,647	2,647		3,850		3,850
399		1,577	1,577		2,294		2,294
400		8,421	8,421		12,248		12,248
401		3,845	3,845		5,592		5,592
402		18,022	18,022		26,212		26,212
403		207	207		301		301
404		2,583	2,583		3,757		3,757
405		35,499	35,499		51,631		51,631
406		57,954	57,954		84,290		84,290
407		6,209	6,209		9,031		9,031
408		1,149	1,149		1,671		1,671
409		2,866	2,866		4,168		4,168
410		1,804	1,804		2,624		2,624
411		350	350		509		509
412		5	5		7		7
413		21	21		31		31
414		861	861		1,252		1,252
415		141	141		205		205
416		33	33		48		48
417		5,744	5,744		8,354		8,354
418		9	9		13		13
419		30	30		44		44
420		54	54		79		79
421		316	316		460		460
422		75	75		109		109
423		29	29		42		42
424		541	541		787		787
425		745	745		1,084		1,084
426		822	822		1,196		1,196

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
427		40	40		58		58
428		115	115		167		167
429		144	144		209		209
430		138	138		201		201
431		11	11		16		16
432		1,102	1,102		1,603		1,603
433		643	643		935		935
434		72	72		105		105
435		29	29		42		42
436		8	8		12		12
437		319	319		464		464
438		2,012	2,012		2,926		2,926
439		427	427		621		621
440		1,256	1,256		1,827		1,827
441		5,748	5,748		8,360		8,360
442		230	230		335		335
443		596	596		867		867
444		182	182		265		265
445		10	10		15		15
446		420	420		611		611
447		6,095	6,095		8,865		8,865
448		50	50		73		73
449		1,127	1,127		1,639		1,639
450		2,694	2,694		3,918		3,918
451		888	888		1,292		1,292
452		4,908	4,908		7,138		7,138
453		1	1		1		1
454		777	777		1,130		1,130
455		48	48		70		70
456		0	0		1,537		1,537
457		3,019	3,019		22,323		22,323
458		1,132	1,132		8,370		8,370
459		988	988		7,305		7,305
460		597	597		4,414		4,414
461		22,251	22,251		164,527		164,527
462		2,237	2,237		16,541		16,541
463		235	235		1,738		1,738
464		1	1		7		7
465		1	1		7		7

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")								
Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
466		3,531	3,531		26,109		26,109	
467		265	265		1,959		1,959	
468		786	786		5,812		5,812	
469		6,598	6,598		77,856		77,856	
470		848	848		10,006		10,006	
471		399	399		4,708		4,708	
472		364	364		4,295		4,295	
473		56	56		661		661	
474		251	251		2,962		2,962	
475		580	580		6,844		6,844	
476		1,840	1,840		21,712		21,712	
477		17,347	17,347		204,695		204,695	
478		1,654	1,654		19,517		19,517	
479		766	766		9,039		9,039	
480		21	21		248		248	
481		272	272		3,210		3,210	
482		657	657		7,753		7,753	
483		277	277		3,269		3,269	
484		6	6		71		71	
485		1,164	1,164		13,735		13,735	
486		440	440		5,192		5,192	
487		240	240		2,832		2,832	
488		974	974		11,493		11,493	
489		100	100		1,180		1,180	
490		100	100		1,180		1,180	
491		421	421		4,968		4,968	
492		3,600	3,600		42,480		42,480	
493		200	200		2,360		2,360	
494		600	600		7,080		7,080	
495		5,400	5,400		63,720		63,720	
496		200	200		2,360		2,360	
497		1,200	1,200		14,160		14,160	
498		40	40		472		472	
499		611	611		7,210		7,210	
500		847	847		9,995		9,995	
501		81	81		956		956	
502		1,700	1,700		20,060		20,060	
503		480	480		5,664		5,664	
504		306	306		3,611		3,611	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
505		100	100		1,180		1,180
506		160	160		1,888		1,888
507		2,021	2,021		23,848		23,848
508		2,000	2,000		23,600		23,600
509		2,369	2,369		27,954		27,954
510		200	200		2,360		2,360
511		1,077	1,077		12,709		12,709
512		1,274	1,274		15,033		15,033
513		300	300		3,540		3,540
514		6,560	6,560		77,408		77,408
515		1,222	1,222		14,420		14,420
516		215	215		2,537		2,537
517		18,971	18,971		223,858		223,858
518		260	260		3,068		3,068
519		881	881		10,396		10,396
520		5	5		225		225
521		0	0		18,199		18,199
522		7,434	7,434		263		263
523		54	54		2		2
524		1,392	1,392		49		49
525		35,917	35,917		1,270		1,270
526		34,603	34,603		1,224		1,224
527		2,443	2,443		86		86
528		0	0		2,562		2,562
529		350	350		2,609		2,609
530		5,193	5,193		38,708		38,708
531		983	983		7,327		7,327
532		450	450		3,354		3,354
533		72	72		537		537
534		2,677	2,677		19,954		19,954
535		735	735		5,479		5,479
536		1,082	1,082		8,065		8,065
537		47	47		350		350
538		171	171		1,275		1,275
539		901	901		6,716		6,716
540		1,862	1,862		13,879		13,879
541		40	40		298		298
542		1,809	1,809		13,484		13,484
543		175	175		1,304		1,304

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
Line No.	TRANSFER OF ENERGY			REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
544		74	74		552		552
545		655	655		4,882		4,882
546		8,248	8,248		61,480		61,480
547		102	102		760		760
548		20	20		149		149
549		402	402		2,996		2,996
550		1,329	1,329		9,906		9,906
551		29	29		216		216
552		179	179		1,334		1,334
553		290	290		2,162		2,162
554		32	32		225		225
555		32	32		225		225
556		1	1		11		11
557		30	30		326		326
558		2,128	2,128		23,093		23,093
559		45	45		488		488
560		50	50		263		263
561		5,126	5,126		26,943		26,943
562		4,859	4,859		25,539		25,539
563		166	166		873		873
564		110	110		578		578
565		1	1		5		5
566		25	25		131		131
567		2	2		11		11
568		62	62		326		326
569		51	51		268		268
570		1	1		5		5
571		3,281	3,281		17,245		17,245
572		90	90		662		662
573		192	192		1,412		1,412
574		1,037	1,037		7,629		7,629
575		3,646	3,646		26,821		26,821
576		150	150		1,103		1,103
577		103	103		758		758
578		3,038	3,038		22,349		22,349
579		165	165		1,214		1,214
580		287	287		2,111		2,111
581		786	786		5,782		5,782
582		3,304	3,304		24,305		24,305



TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
TRANSFER OF ENERGY				REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
Line No.	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
583		160	160		1,177		1,177
584		1,605	1,605		11,807		11,807
585		385	385		2,832		2,832
586		3,347	3,347		24,622		24,622
587		40	40		294		294
588		2,524	2,524		18,568		18,568
589		9,514	9,514		69,989		69,989
590		241	241		1,773		1,773
591		300	300		2,207		2,207
592		103	103		758		758
593		850	850		6,253		6,253
594		240	240		1,766		1,766
595		40	40		294		294
596		50	50		368		368
597		325	325		2,391		2,391
598		44	44		324		324
599		102	102		750		750
600		205	205		1,508		1,508
601		649	649		4,774		4,774
602		189	189		1,390		1,390
603		159	159		1,170		1,170
604		50	50		368		368
605		3,687	3,687		27,123		27,123
606		225	225		1,655		1,655
607		525	525		3,862		3,862
608		312	312		2,295		2,295
609		1,385	1,385		10,189		10,189
610		21,395	21,395		157,390		157,390
611		14	14		103		103
612		756	756		5,561		5,561
613		498	498		3,663		3,663
614		6,760	6,760		49,729		49,729
615		3,310	3,310		24,350		24,350
616		14,774	14,774		108,683		108,683
617		8,080	8,080		59,440		59,440
618		19,856	19,856		146,068		146,068
619		563	563		4,142		4,142
620		1,700	1,700		12,506		12,506
621		294	294		2,163		2,163























TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
TRANSFER OF ENERGY				REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
Line No.	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
622		52	52		383		383
623		0	0		2,660		2,660
624		60	60		732		732
625		290	290		3,536		3,536
626		6,073	6,073		74,057		74,057
627		6,057	6,057		73,862		73,862
628		5,451	5,451		66,472		66,472
629		234	234		2,854		2,854
630		72	72		878		878
631		313	313		3,817		3,817
632		883	883		10,768		10,768
633		40	40		488		488
634		2,917	2,917		35,571		35,571
635		1,641	1,641		20,011		20,011
636		73	73		890		890
637		511	511		6,231		6,231
638		18	18		220		220
639		167	167		2,036		2,036
640		5,803	5,803		70,765		70,765
641		321	321		3,914		3,914
642		20	20		244		244
643		1,734	1,734		21,145		21,145
644		232	232		2,829		2,829
645		214	214		2,610		2,610
646		4,113	4,113		50,156		50,156
647		290	290		3,536		3,536
648		85	85		1,037		1,037
649		309	309		3,768		3,768
650		32,762	32,762		399,517		399,517
651		519	519		6,329		6,329
652		780	780		9,512		9,512
653		100	100		1,219		1,219
654		25	25		305		305
655		944	944		10,603		10,603
656		29	29		225		225
657		76	76		0		0
658		96	96		0		0
659		0	0		1,536		1,536
35	0	7,841,585	7,841,585	10,712,239	56,639,096	0	67,351,335

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: PaymentByCompanyOrPublicAuthority
The network service agreement between Idaho Power and the Bonneville Power Administration for the Oregon Trail Electric Cooperative expires September 30, 2028.
(b) Concept: PaymentByCompanyOrPublicAuthority
The network service agreement between Idaho Power and the Bonneville Power Administration for the USBR expired December 31, 2030.
(c) Concept: PaymentByCompanyOrPublicAuthority
The network service agreement between Idaho Power and the Bonneville Power Administration for the Priority Firm Customers expires September 30, 2028.
(d) Concept: PaymentByCompanyOrPublicAuthority
The contract between Idaho Power and the Milner Irrigation District expires December 31, 2025, with automatic annual renewals until either party cancels.
(e) Concept: PaymentByCompanyOrPublicAuthority
The contract between Idaho Power and PacifiCorp - Imnaha expires on March 31, 2026.
(f) Concept: PaymentByCompanyOrPublicAuthority
The agreement between Idaho Power and the United States Department of the Interior, Bureau of Indian Affairs is subject to termination upon 90 days written notice by the Bureau.
(g) Concept: RateScheduleTariffNumber
9, Open Access Transmission Tariff, Schedule 9 Network Integration Transmission Service
(h) Concept: RateScheduleTariffNumber
Legacy, contract prior to the Open Access Transmission Tariff
(i) Concept: RateScheduleTariffNumber
5/6, Open Access Transmission Tariff, Schedule 5/6 Operating Reserves
(j) Concept: RateScheduleTariffNumber
7/8, Open Access Transmission Tariff, Schedule 7/8 Firm/Non-Firm Point-to-Point Transmission Service
(k) Concept: RateScheduleTariffNumber
11, Open Access Transmission Tariff, Schedule 11 Unreserved Use Penalty
(l) Concept: BillingDemand
The billing demand for network service is the customer's demand at the time of Idaho Power Company transmission system peak and varies by month.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY	TRANSFER OF ENERGY
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)
1	Avista Corp. - WWP Div.	 LFP	268,685	268,685
2	Avista Corp. - WWP Div.	NF	777	777
3	Avista Corp. - WWP Div.	SFP	24,883	24,883
4	Avista Corp. - WWP Div.	 OS		
5	Bonneville Power Administration	 LFP	53,500	53,500
6	Bonneville Power Administration	NF	5,034	5,034
7	Bonneville Power Administration	 OS		
8	Bonneville Power Administration	 OS		
9	Bonneville Power Administration	 OS	1,281	1,281
10	Bonneville Power Administration	 OS	4,097	4,097
11	Bonneville Power Administration	 OS	2,050	2,050
12	Bonneville Power Administration	 OS	1,005	1,005
13	Constellation Energy Generation, LLC	 OS		
14	Dynasty Power Inc.	 OS		
15	NorthWestern Energy	NF	1,253	1,253
16	NorthWestern Energy	SFP	5,130	5,130
17	NorthWestern Energy	 OS		
18	NorthWestern Energy	 OS		
19	NV Energy	NF	100	100
20	NV Energy	SFP	28,212	28,212
21	NV Energy	 OS		
22	PacifiCorp Inc.	 LFP	36,187	36,187
23	PacifiCorp Inc.	NF	16,590	16,590
24	PacifiCorp Inc.	SFP	1,185	1,185
25	PacifiCorp Inc.	 OS		
26	PacifiCorp Inc.	 OS		
27	PacifiCorp Inc.	 OS		
28	PacifiCorp Inc.	 OS		
29	PacifiCorp Inc.	 OS		
30	Phillips 66 Trading LLC	 OS		
31	Puget Sound Energy	 SFP		

## TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY	TRANSFER OF ENERGY
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)
32	Seattle City Light	<sup>(u)</sup> SFP		
33	Sierra Pacific Power Company	NF	7,919	7,919
34	Sierra Pacific Power Company	<sup>(u)</sup> OS		
35	Snohomish County PUD	<sup>(u)</sup> SFP		
36	Tacoma Power	<sup>(u)</sup> SFP		
	TOTAL		457,888	457,888

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)				
Line No.	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS Demand Charges (\$) (e)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS Energy Charges (\$) (f)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS Other Charges (\$) (g)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS Total Cost of Transmission (\$) (h)
1		6,596,000		6,596,000
2		19,286		19,286
3		15,850		15,850
4		(1,800)		(1,800)
5		1,090,175		1,090,175
6		29,000		29,000
7			195,168	195,168
8			886	886
9				
10				
11				
12				
13		(347,876)		(347,876)
14		(31,500)		(31,500)
15		8,371		8,371
16		37,250		37,250
17			933	933
18			1	1
19		594		594
20		137,200		137,200
21			3,966	3,966
22		5,058,408		5,058,408
23		175,439		175,439
24		6,040		6,040
25			157,979	157,979
26		(1,292,962)		(1,292,962)
27			(4,055)	(4,055)
28			1,186,176	1,186,176
29			(988)	(988)
30		(2,700)		(2,700)
31		6,850		6,850
32		5,900		5,900
33		45,342		45,342
34			1,150	1,150
35		10,717		10,717
36		5,350		5,350
	0	11,570,934	1,541,216	13,112,150

## FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode

There are 2 Contracts with Expiration Dates of 04/30/2026 and 04/30/2027

(b) Concept: StatisticalClassificationCode

Resale Transmission

(c) Concept: StatisticalClassificationCode

There are 3 contracts with Expiration Dates of 12/31/2025 and 12/31/2026

(d) Concept: StatisticalClassificationCode

Ancillary services

(e) Concept: StatisticalClassificationCode

Spinning/Supplemental Reserves

(f) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider for Seattle City Light

(g) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider for Snohomish

(h) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider for Tacoma Power

(i) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider for Puget Sound Energy

(j) Concept: StatisticalClassificationCode

Resale Transmission

(k) Concept: StatisticalClassificationCode

Resale Transmission

(l) Concept: StatisticalClassificationCode

Ancillary services

(m) Concept: StatisticalClassificationCode

Schedule 3a NON-VER

(n) Concept: StatisticalClassificationCode

Ancillary services

(o) Concept: StatisticalClassificationCode

There are 2 Contracts with Expiration Dates of 12/31/2027 and 05/31/2029

(p) Concept: StatisticalClassificationCode

Ancillary services

(q) Concept: StatisticalClassificationCode

Resale Transmission

(r) Concept: StatisticalClassificationCode

2023 Unreserved Use Refund

(s) Concept: StatisticalClassificationCode

2023 Rate True Up - LFP\_Surcharge Rate True-up

(t) Concept: StatisticalClassificationCode

2022 Revised Rate True Up - LFP\_Refund Rate

(u) Concept: StatisticalClassificationCode

Resale Transmission

(v) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider

(w) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider

(x) Concept: StatisticalClassificationCode

Ancillary services

(y) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider

(z) Concept: StatisticalClassificationCode

Capacity reassignment, BPAT is provider

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
<b>Line No.</b>	<b>Description (a)</b>	<b>Amount (b)</b>		
1	Industry Association Dues	635,563		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	2,074,275		
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000			
6	DIRECTOR FEES & EXPENSES			
7	BOLANO, ODETTE	119,434		
8	DAHL, RICHARD J	86,831		
9	ELG, ANNETTE G	130,805		
10	JIBSON, RONALD W	116,638		
11	JOHANSEN, JUDITH A	144,776		
12	JOHNSON, DENNIS L	207,612		
13	JORGENSEN, NATE	120,305		
14	KINNEEVEAUK, JEFF	46,200		
15	MORRIS, SUSAN	120,741		
16	NAVARRO, RICHARD J	128,700		
17	PETERS, MARK T	117,079		
18	NASDAQ CORPORATE SOLUTIONS LLC	37,440		
19	TRAVEL, LODGING, MEETINGS	124,554		
20	Corp Memberships & Subscriptions			
21	CHARTWELL	123,682		
22	E SOURCE	22,501		
23	BANNOCK DEVELOPMENT CORP	5,000		
24	BOISE VALLEY ECONOMIC PARTNERS	17,500		
25	BUSINESS PLUS INC	5,000		
26	CHAMBER OF COMMERCE	17,645		
27	NORTHWEST GAS ASSOCIATION	10,000		
28	ASSOCIATED TAXPAYERS OF IDAHO	22,000		
29	CEATI INTERNATIONAL INC	58,212		
30	NORTH AMERICAN ENERGY STANDARD BOARD	8,000		
31	OREGON STATE UNIVERSITY	15,000		
32	PACIFIC NW UTILITIES	100,928		
33	IDAHO BUSINESS FOR EDUCATION	5,000		
34	PROCUREMENT IQ	9,885		
35	Misc. memberships or Subscriptions under \$5,000	50,319		
46	TOTAL	4,681,625		



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: PublicationAndDistributionExpensesForSecuritiesToStockholders		
Pub & Distr info to Stckholders	Purpose	Amount
STOCK BASED COMPENSATION	Stock Comp Expense	1,362,167
Fees & Training Related to Stockholder Services	Misc Expense	12,941
Travel Expense - Stock Related	Misc Expense	14,112
MISC OTHER EXPENSE	Misc Expense	39,633
Payroll Related	Misc Expense	160,829
BROADRIDGE FINANCIAL SOLUTIONS	Misc Expense	113,203
BUSINESS WIRE INC	Misc Expense	10,890
D F KING & COMPANY INC	Misc Expense	24,238
DEUTSCHE BANK TRUST CO	Broker Fees	60,000
MARKIT NORTH AMERICA INC	Financial Software	43,847
MOODY'S ANALYTICS INC	Financial Software	44,994
NEW YORK STOCK EXCHANGE	Misc Expense	108,602
Q4 INC	Misc Expense	60,999
RIVEL RESEARCH GROUP INC	Misc Expense	17,820
		2,074,275

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)						
A. Summary of Depreciation and Amortization Charges		A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			7,601,772		7,601,772
2	Steam Production Plant	59,891,511				59,891,511
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	27,052,571				27,052,571
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	20,421,148				20,421,148
7	Transmission Plant	27,533,309				27,533,309
8	Distribution Plant	61,020,756				61,020,756
9	Regional Transmission and Market Operation					
10	General Plant	18,837,648				18,837,648
11	Common Plant-Electric					
12	TOTAL	214,756,943		7,601,772		222,358,715

B. Basis for Amortization Charges							
<a href="#">a</a>							
Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	31020	<a href="#">a</a> 0.649			<a href="#">a</a> 4.36%		
13	31100	123.779			3.73%		
14	31210	199.538			5.447%		
15	31220	454.06			6.873%		
16	31230	2.504			1.614%		
17	31400	144.066			6.633%		
18	31500	55.635			4.563%		
19	31600	15.422			9.665%		
20	31610	0.587			13.725%		
21	31640	0.204			0.437%		
22	31650	0.384			1.9%		
23	31660	0.045			13.745%		
24	31670	0.424			2.061%		
25	31680	4.593			7.674%		
26	31690	0.014			3.314%		
27	31700	39.743					
28	STEAM TOTAL	1,041.647					
29	33100	303.622					
30	33210	19.461					

31	33220	288.329					
32	33230	5.472					
33	33300	396.819					
34	33400	83.116					
35	33500	33.734					
36	33510	0.17					
37	33520	0.042					
38	33530	0.508					
39	33600	19.874					
40	HYDRO TOTAL	1,151.147					
41	34100	158.017					
42	34110	0.003					
43	34200	10.978					
44	34300	285.723					
45	34400	72.488					
46	34410	0.079					
47	34500	95.067					
48	34600	8.151					
49	34610	0.013					
50	OTHER PRODUCTION TOTAL	630.519					
51	35020	38.173					
52	35022	1.49					
53	35200	129.252					
54	35300	523.783					
55	35400	260.481					
56	35500	260.943					
57	35510	5.277					
58	35600	310.4					
59	35900	0.405					
60	TRANSMISSION TOTAL	1,530.204					
61	36022	0.874					
62	36100	69.57					
63	36200	369.699					
64	36302	32.653					
65	36303	308.66					
66	36305	33.122					
67	36306	8.341					
68	36307	10.028					
69	36400	346.339					
70	36410	22.902					
71	36500	175.053					
72	36600	60.294					
73	36700	366.282					
74	36800	830.649					

75	36900	74.656					
76	37000	20.993					
77	37010	105.722					
78	37120	5.592					
79	37320	6.949					
80	37400	0					
81	DISTRIBUTION TOTAL	2,848.378					
82	39011	37.456					
83	39012	148.258					
84	39110	13.101					
85	39120	27.779					
86	39121	2.512					
87	39210	0.735					
88	39230	4.444					
89	39240	39.497					
90	39250	2.537					
91	39260	70.248					
92	39270	11.779					
93	39290	10.844					
94	39300	9.407					
95	39400	16.497					
96	39500	16.572					
97	39600	32.707					
98	39710	3.146					
99	39720	22.923					
100	39730	30.351					
101	39740	22.215					
102	39750	5.911					
103	39800	10.908					
104	GENERAL TOTAL	539.827					
105	TOTAL DEPR PLANT	7,741.722					

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: BasisAmortizationCharges				
	Balance to be Amortized 1/1/2024	2024 Amortization	Balance to be Amortized 12/31/2024	Remaining months of Amort 12/31/24
(1) Mid Snake Relicensing	5,616,401	511,096	5,105,305	-
(2) Swan Falls Relicensing	3,544,948	189,908	3,355,040	212
(3) Software	33,372,912	5,977,952	54,166,143	-
(4) Shoshone-Bannock ROW	1,156,905	287,899	869,006	36
(5) FERC Compliance Costs	24,296,094	519,113	31,689,564	-
(6) Radio Frequency - Spectrum	3,094,633	120,255	2,974,378	297
Total	71,081,893	7,606,223	98,159,436	
(1) Middle Snake Relicensing Costs (Amortized over a 30 year license period; licenses expire July 31, 2034 and February 28, 2035).				
(2) Swan Falls Relicensing Costs (Amortized over a 30 year license period, license expires August 31, 2042).				
(3) Computer Software packages (Amortized over a 5, 10, 15 year period, as applicable).				
(4) Shoshone-Bannock Right of Way (Termination date December 31, 2027).				
(5) FERC License Compliance Costs (Amortized over the term of the applicable FERC License)				
(6) Radio Frequency Spectrum (Amortized using a 3.38% annual rate, effective January 2022)				
(b) Concept: DepreciablePlantBase				
Plant balances in column (b) are year-end plant sub-account balances.				
(c) Concept: UtilityPlantAppliedDepreciationRate				
Schedule page 336: Line: 12 to 26 Column: e  The Applied Depreciation Rates presented in column (e) for Steam Production plant sub-accounts are calculated using annual depreciation expense compared to average plant balance derived from the beginning and end of year plant balances.				

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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REGULATORY COMMISSION EXPENSES							
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR	EXPENSES INCURRED DURING YEAR
						CURRENTLY CHARGED TO	CURRENTLY CHARGED TO
						Department (f)	Account No. (g)
1	FEDERAL ENERGY REGULATORY COMMISSION:						
2	STATUTORY FEES ASSESSED BY FERC	5,568,290		5,568,290		ELECTRIC	928
3	GENERAL REGULATORY MATTERS		256,196	256,196		ELECTRIC	928
4	OREGON HYDRO FEES	445,502		445,502		ELECTRIC	928
5	REGULATORY COMMISSION EXPENSES - IDAHO						
6	STATUTORY FEES ASSESSED BY COMMISSION	38,340		38,340	16,382	ELECTRIC	928
7	GENERAL REGULATORY MATTERS		443	443			
8	REGULATORY COMMISSION EXPENSES - OREGON						
9	STATUTORY FEES ASSESSED BY COMMISSION	319,363		319,363	161,756	ELECTRIC	928
10	GENERAL REGULATORY MATTERS		325,426	325,426			
46	TOTAL	6,371,495	582,065	6,953,560	178,138		

**REGULATORY COMMISSION EXPENSES**

Line No.	EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO	EXPENSES INCURRED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR
	Amount (h)	Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
1					
2	5,568,290				
3	256,196				
4	445,502				
5					
6		48,880	928203	38,340	26,922
7					
8					
9		79,083	928303	240,839	
10					
46	6,269,988	127,963		279,179	26,922

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)
1		Idaho Power did not incur any research and development expenditures in 2024.		



RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

AMOUNTS CHARGED IN CURRENT YEAR			
AMOUNTS CHARGED IN CURRENT YEAR			
Line No.	Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	Unamortized Accumulation (g)
1			

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
DISTRIBUTION OF SALARIES AND WAGES					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	26,786,440			
4	Transmission	6,571,254			
5	Regional Market				
6	Distribution	22,361,563			
7	Customer Accounts	11,073,058			
8	Customer Service and Informational	8,328,209			
9	Sales				
10	Administrative and General	94,870,220			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	169,990,744			
12	Maintenance				
13	Production	6,469,277			
14	Transmission	4,596,678			
15	Regional Market				
16	Distribution	9,933,191			
17	Administrative and General	1,214,459			
18	TOTAL Maintenance (Total of lines 13 thru 17)	22,213,605			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	33,255,717			
21	Transmission (Enter Total of lines 4 and 14)	11,167,932			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	32,294,754			
24	Customer Accounts (Transcribe from line 7)	11,073,058			
25	Customer Service and Informational (Transcribe from line 8)	8,328,209			
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)	96,084,679			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	192,204,349		192,204,349	
29	Gas				
30	Operation				
31	Production - Manufactured Gas				
32	Production-Nat. Gas (Including Expl. And Dev.)				
33	Other Gas Supply				
34	Storage, LNG Terminaling and Processing				
35	Transmission				
36	Distribution				
37	Customer Accounts				
38	Customer Service and Informational				
39	Sales				

DISTRIBUTION OF SALARIES AND WAGES				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	192,204,349	0	192,204,349
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)			
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78	Construction Work in Progress	99,361,318		99,361,318
79	Other Clearing Accounts	5,761,352		5,761,352

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
80	Stores Expense	7,161,681		7,161,681
81	Other Accounts	3,428,744		3,428,744
82	Other Work in Progress	5,288,659		5,288,659
83	Preliminary Survey and Investigation	225,805		225,805
84	Indirect Loading		75,324,463	75,324,463
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	121,227,559	75,324,463	196,552,022
96	TOTAL SALARIES AND WAGES	313,431,908	75,324,463	388,756,371

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: SalariesAndWagesOtherAccounts			
Amount reported is total amount of indirect loading. The loading is allocated to departments based on labor charges.			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES				
Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year	Amount Purchased for the Year	Amount Purchased for the Year
		Usage - Related Billing Determinant Number of Units (b)	Usage - Related Billing Determinant Unit of Measure (c)	Usage - Related Billing Determinant Dollar (d)
1	Scheduling, System Control and Dispatch			252,922
2	Reactive Supply and Voltage			106,273
3	Regulation and Frequency Response			
4	Energy Imbalance			
5	Operating Reserve - Spinning			536
6	Operating Reserve - Supplement			350
7	Other			
8	Total (Lines 1 thru 7)	0		360,081

PURCHASES AND SALES OF ANCILLARY SERVICES			
Line No.	Amount Sold for the Year Usage - Related Billing Determinant Number of Units (e)	Amount Sold for the Year Usage - Related Billing Determinant Unit of Measure (f)	Amount Sold for the Year Usage - Related Billing Determinant Dollars (g)
1			
2			
3		KW	336,621
4			
5		KW	441,468
6		KW	441,468
7			
8	0		1,219,557

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AncillaryServicesPurchasedNumberOfUnits
Idaho Power does not systematically record the number of units related to ancillary services purchased.

FERC FORM NO. 1 (New 2-04)



Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4			
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: IDAHO POWER COMPANY - SYSTEM LOAD									
1	January	4,187	16	9	1,858	296	1,177	0	856	0
2	February	3,373	13	8	1,200	222	1,177	0	774	0
3	March	3,535	5	9	1,621	180	1,177	0	557	0
4	Total for Quarter 1				4,679	698	3,531	0	2,187	0
5	April	3,229	25	9	611	238	1,106	0	1,274	0
6	May	3,357	1	12	1,093	243	1,106	0	915	0
7	June	4,902	22	20	2,857	390	1,106	0	549	0
8	Total for Quarter 2				4,561	871	3,318	0	2,738	0
9	July	5,259	22	18	3,179	399	1,106	0	575	0
10	August	5,145	2	17	3,014	382	1,192	0	557	0
11	September	4,502	6	18	2,581	336	1,192	0	393	0
12	Total for Quarter 3				8,774	1,117	3,490	0	1,525	0
13	October	3,371	25	9	1,401	203	1,192	0	575	0
14	November	3,594	19	9	1,700	236	1,192	0	466	0
15	December	3,748	10	8	1,768	253	1,192	0	535	0
16	Total for Quarter 4				4,869	692	3,576	0	1,576	0
17	Total				22,883	3,378	13,915	0	8,026	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-04-15	Year/Period of Report End of: 2024/ Q4
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ELECTRIC ENERGY ACCOUNT					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	15,971,034
3	Steam	2,473,955	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear	0	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,817,443
5	Hydro-Conventional	7,202,486	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage	0	26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	3,843,475	27	Total Energy Losses	947,981
8	Less Energy for Pumping	0	27.1	Total Energy Stored	192,516
9	Net Generation (Enter Total of lines 3 through 8)	13,519,916	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	19,928,974
10	Purchases (other than for Energy Storage)	6,560,359			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	72,751			
13	Delivered	224,941			
14	Net Exchanges (Line 12 minus line 13)	(152,190)			
15	Transmission For Other (Wheeling)				
16	Received	7,841,585			
17	Delivered	7,840,696			
18	Net Transmission for Other (Line 16 minus line 17)	889			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	19,928,974			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2025-04-15	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: NetTransmissionEnergyForOthersElectricPowerWheeling

Page 329 Column I differs from page 401 by 889 MWH, reported for Wheeling variation and BPA Energy imbalance schedules on page 401. The numbers that are shown on pages 328-330 are for account 456 wheeling only, the numbers on page 401 have to be adjusted for account 447 transmission.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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MONTHLY PEAKS AND OUTPUT						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: IDAHO POWER COMPANY - SYSTEM LOAD					
29	January	1,803,756	354,146	2,719	16	9
30	February	1,636,405	424,758	2,133	27	8
31	March	1,532,743	312,281	2,194	7	8
32	April	1,675,286	528,158	1,977	30	9
33	May	1,752,048	407,635	2,516	28	18
34	June	1,845,727	161,051	3,465	25	19
35	July	2,054,751	48,620	3,793	22	19
36	August	1,810,867	27,695	3,572	2	17
37	September	1,416,084	49,324	2,974	6	18
38	October	1,360,091	141,580	2,044	8	18
39	November	1,415,569	161,174	2,169	19	8
40	December	1,625,647	201,021	2,360	10	10
41	Total	19,928,974	2,817,443			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.  
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.  
3. Indicate by a footnote any plant leased or operated as a joint facility.  
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.  
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.  
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.  
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.  
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.  
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.  
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.  
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.  
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: Bennett Mountain	Plant Name: Boardman	Plant Name: Danskin	Plant Name: Jim Bridger	Plant Name: Langley Gulch	Plant Name: Valmy
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	GAS TURBINE	STEAM	GAS TURBINE	STEAM	GAS TURBINE	STEAM
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	CONVENTIONAL	Conventional	CONVENTIONAL	SEMI-OUTDOOR BOILER	CONVENTIONAL	Outdoor
3	Year Originally Constructed	2005	1980	2001	1974	2012	1981
4	Year Last Unit was Installed	2005	1980	2008	1979	2012	1985
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	172.8	0	270.9	775.29	318.45	144.9
6	Net Peak Demand on Plant - MW (60 minutes)	203.6	0	294.78	710	323.79	136
7	Plant Hours Connected to Load	5,433	0	6,128	8,756	6,782	3,903
8	Net Continuous Plant Capability (Megawatts)	204		304		325	
9	When Not Limited by Condenser Water	0	0	0	0	0	0
10	When Limited by Condenser Water	0	0	0	0	0	0
11	Average Number of Employees	4	0	6	0	23	0
12	Net Generation, Exclusive of Plant Use - kWh	919,054,000	0	1,096,705,000	2,214,506,000	1,827,659,000	259,449,000
13	Cost of Plant: Land and Land Rights	0	0	402,745	509,671	2,287,261	1,106,140
14	Structures and Improvements	1,880,849	0	6,381,718	75,048,310	149,741,932	48,730,387
15	Equipment Costs	65,690,195	0	152,516,859	664,012,135	253,129,368	213,464,066
16	Asset Retirement Costs	0	3,767,793	0	36,809,071	0	(833,742)
17	Total cost (total 13 thru 20)	67,571,044	3,767,793	159,301,322	776,379,187	405,158,561	262,466,851
18	Cost per KW of Installed Capacity (line 17/5) Including	391.0361		588.0447	1,001.4049	1,272.2831	1,811.3654
19	Production Expenses: Oper, Supv, & Engr	9,978	35,721	7,515	283,105	578,740	635,690
20	Fuel	46,619,878	0	52,505,133	59,282,968	62,639,866	18,961,976
21	Coolants and Water (Nuclear Plants Only)	0	0	0	0	0	0
22	Steam Expenses		0		4,095,143		4,761,652
23	Steam From Other Sources	0	0	0	0	0	0
24	Steam Transferred (Cr)	0	0	0	0	0	0

25	Electric Expenses	663,117	0	1,349,071	0	4,234,445	1,752,549		
26	Misc Steam (or Nuclear) Power Expenses	92,877	1,059	161,054	6,754,326	417,223	1,271,974		
27	Rents		0		223,832		0		
28	Allowances		0		0		0		
29	Maintenance Supervision and Engineering	0	0	0	52,861	0	0		
30	Maintenance of Structures	14,469	0	36,618	0	50,645	355,731		
31	Maintenance of Boiler (or reactor) Plant	12,231	0	5,286	6,614,610	40,192	1,906,873		
32	Maintenance of Electric Plant	437,299	0	936,705	3,237,241	1,847,968	(84,664)		
33	Maintenance of Misc Steam (or Nuclear) Plant		0	0	7,305,745		156,804		
34	Total Production Expenses	47,849,849	36,780	55,001,382	87,849,831	69,809,079	29,718,585		
35	Expenses per Net kWh	0.0521		0.0502	0.0397	0.0382	0.1145		
35	Plant Name	Bennett Mountain	Danskin	Jim Bridger	Jim Bridger	Jim Bridger	Langley Gulch	Valmy	Valmy
36	Fuel Kind	Gas	Gas	Coal	Gas	Oil	Gas	Coal	Oil
37	Fuel Unit	MCF	MCF	Tons	MCF	Barrels	MCF	Tons	Barrels
38	Quantity (Units) of Fuel Burned	9,009,705	10,885,932	830,122	9,034,035	2,894	12,153,122	156,694	3,119
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,048	1,049	9,193	1,046	140,000	1,053	10,165	138,778
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	5.174	4.823	52.808	2.204	1.682	5.154	61.955	0
41	Average Cost of Fuel per Unit Burned	5.174	4.823	70.697	2.204	139.724	5.154	119.003	87.233
42	Average Cost of Fuel Burned per Million BTU	4.935	4.596	3.917	2.108	23.762	4.897	5.854	14.965
43	Average Cost of Fuel Burned per kWh Net Gen	0.051	0.048	0.03543	0.07309	0	0.034	0.07309	0
44	Average BTU per kWh Net Generation	10,278	10,416	10,853	12,348	0	6,999	12,348	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: YearPlantOriginallyConstructed
This footnote applies to lines 3 and 4. The Boardman plant consists of one unit constructed jointly by Portland General Electric Company, Idaho Power Company, and Pacific Northwest Generating Company, with Idaho Power owning 10%. The unit was placed in commercial operation August 3, 1980 and ceased operations in October 2020.
(b) Concept: YearPlantOriginallyConstructed
This footnote applies to lines 3 and 4. The Jim Bridger Power Plant consists of four equal units constructed jointly by Idaho Power Company and Pacific Power and Light Company, with Idaho Power owning 1/3 and PacifiCorp owning 2/3. Unit #1 was placed in commercial operation November 30, 1974, Unit #2 December 1, 1975, Unit #3 September 1, 1976, and Unit #4 November 29, 1979.
(c) Concept: YearPlantOriginallyConstructed
This footnote applies to lines 3 and 4. The Valmy plant consists of two units constructed jointly by Sierra Pacific Power Company and Idaho Power Company, with Sierra owning 1/2 and Idaho Power owning 1/2. Unit #1 was placed in commercial operation December 11, 1981, and Unit #2 May 21, 1985. Idaho Power ended its participation in Unit #1 in December 2019.
(d) Concept: InstalledCapacityOfPlant
This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Boardman.
(e) Concept: InstalledCapacityOfPlant
This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Jim Bridger.
(f) Concept: InstalledCapacityOfPlant
This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Valmy.
(g) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater
This footnote applies to line 9, 10, and 11. PacifiCorp, as operator of the plant, will report this information.
(h) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater
This footnote applies to line 9, 10, and 11. Portland General Electric Company, as operator of the plant, will report this information.
(i) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater
This footnote applies to line 9, 10, and 11. Sierra Pacific Power, as operator of the plant, will report this information.

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
Hydroelectric Generating Plant Statistics					
<div>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</div> <div>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</div> <div>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</div> <div>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</div> <div>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</div> <div>6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.</div>					
Hydroelectric Generating Plant Statistics					
Line No.	Item (a)	FERC Licensed Project No. 2736 Plant Name: American Falls	FERC Licensed Project No. 1975 Plant Name: Bliss	FERC Licensed Project No. 1971 Plant Name: Brownlee	
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of-River	Storage	
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Outdoor	Outdoor	
3	Year Originally Constructed	1978	1949	1958	
4	Year Last Unit was Installed	1978	1950	1980	
5	Total installed cap (Gen name plate Rating in MW)	92.34	75.038	675	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	70	75	637	
7	Plant Hours Connect to Load	4,813	8,733	8,746	
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	36	79	697	
10	(b) Under the Most Adverse Oper Conditions	0	1	220	
11	Average Number of Employees	3	5	7	
12	Net Generation, Exclusive of Plant Use - kWh	242,056,000	332,621,000	2,209,392,000	
13	Cost of Plant				
14	Land and Land Rights	875,318	768,993	18,547,952	
15	Structures and Improvements	12,722,063	1,944,695	51,450,871	
16	Reservoirs, Dams, and Waterways	5,226,795	12,221,971	71,733,060	
17	Equipment Costs	41,227,749	20,619,577	138,933,836	
18	Roads, Railroads, and Bridges	1,190,053	486,477	2,820,134	
19	Asset Retirement Costs				
20	Total cost (total 13 thru 20)	61,241,978	36,041,713	283,485,853	
21	Cost per KW of Installed Capacity (line 20 / 5)	663.2226	480.3128	419.979	
22	Production Expenses				
23	Operation Supervision and Engineering	250,799	454,534	847,986	
24	Water for Power	184,200	4,349	494,862	
25	Hydraulic Expenses	281,995	415,078	698,604	
26	Electric Expenses	119,386	107,656	336,038	
27	Misc Hydraulic Power Generation Expenses	314,281	438,779	834,722	
28	Rents	14,893	23,877	39,938	
29	Maintenance Supervision and Engineering	11,675	9,901	50,036	
30	Maintenance of Structures	50,068	62,134	120,999	
31	Maintenance of Reservoirs, Dams, and Waterways	39,760	72,976	976,983	
32	Maintenance of Electric Plant	378,974	205,523	821,761	



Hydroelectric Generating Plant Statistics

Line No.	Item (a)	FERC Licensed Project No. 2736	FERC Licensed Project No. 1975	FERC Licensed Project No. 1971
		Plant Name: American Falls	Plant Name: Bliss	Plant Name: Brownlee
33	Maintenance of Misc Hydraulic Plant	282,960	296,923	1,351,568
34	Total Production Expenses (total 23 thru 33)	1,928,991	2,091,730	6,573,497
35	Expenses per net kWh	0.008	0.0063	0.003

Hydroelectric Generating Plant Statistics				
Line No.	FERC Licensed Project No. 2055 Plant Name: C J Strike	FERC Licensed Project No. 2848 Plant Name: Cascade	FERC Licensed Project No. 1971 Plant Name: Common Facilities	FERC Licensed Project No. 1971 Plant Name: Hells Canyon
1	Run-of-River	Run-of-River		Storage
2	Outdoor	Outdoor		Outdoor
3	1952	1983		1967
4	1952	1984		1967
5	82.8	12.42		411.08
6	92	14		443
7	8,773	8,658		8,780
8				
9	93	14		448
10	84	1		137
11	4	2		5
12	422,307,000	37,406,000		1,925,509,000
13				
14	5,741,857	82,142	114,367	2,222,392
15	11,610,076	7,333,768	98,756,402	10,970,770
16	13,228,798	3,145,630	13,556,785	56,020,129
17	15,180,869	13,508,220	4,075,940	58,977,319
18	1,602,868	122,668	142,581	1,357,864
19				
20	47,364,468	24,192,428	116,646,075	129,548,474
21	572.0346	1,947.8605		315.1418
22				
23	441,734	207,686	0	506,468
24	246,575	148,708	0	367,474
25	320,205	209,884	15,728,229	518,647
26	107,545	106,154	0	221,964
27	424,248	292,849	0	770,767
28	19,937	12,001	0	29,657
29	10,854	5,941	0	19,727
30	104,820	10,410	0	82,336
31	90,309	3,556	0	13,971
32	197,102	142,200	0	507,808
33	306,693	232,259	138,086	685,596
34	2,270,022	1,371,648	15,866,315	3,724,415
35	0.0054	0.0367		0.0019

Hydroelectric Generating Plant Statistics				
Line No.	FERC Licensed Project No. 2061 Plant Name: Lower Salmon	FERC Licensed Project No. 2726 Plant Name: Malad	FERC Licensed Project No. 2899 Plant Name: Milner	FERC Licensed Project No. 1971 Plant Name: Oxbow
1	Run-of-River	Run-of-River	Run-of-River	Storage
2	Outdoor	Outdoor	Conventional	Outdoor
3	1949	1948	1992	1961
4	1949	1948	1992	1961
5	60	21.77	59.45	190
6	71	24	59	212
7	8,773	8,419	3,374	8,779
8				
9	78	24	60	215
10	60	21	1	202
11	5	1	2	6
12	231,997,000	161,276,000	98,711,000	965,306,000
13				
14	424,428	205,376	139,356	1,212,841
15	3,619,345	15,867,156	10,711,507	22,736,129
16	8,126,072	7,598,336	17,779,586	35,880,444
17	54,841,656	19,668,516	30,229,990	22,628,089
18	88,693	1,601,314	501,877	3,674,733
19				
20	67,100,194	44,940,698	59,362,316	86,132,236
21	1,118.3366	2,064.3407	998.5251	453.3276
22				
23	635,010	(10,257)	209,116	881,850
24	362,094	(685,141)	153,586	507,661
25	480,828	108,961	198,073	717,888
26	223,797	11,498	96,700	290,373
27	560,199	(122,420)	301,946	897,520
28	29,277	5,098	12,418	40,970
29	9,104	5,561	6,587	12,542
30	126,479	23,099	45,332	94,091
31	51,396	118,131	43,991	67,612
32	204,815	100,519	165,369	204,939
33	203,539	116,308	169,426	453,366
34	2,886,538	(328,643)	1,402,544	4,168,812
35	0.0124	(0.002)	0.0142	0.0043

Hydroelectric Generating Plant Statistics				
Line No.	FERC Licensed Project No. 2778 Plant Name: Shoshone Falls	FERC Licensed Project No. 503 Plant Name: Swan Falls	FERC Licensed Project No. 18 Plant Name: Twin Falls	FERC Licensed Project No. 2777 Plant Name: Upper Salmon
1	Run-of-River	Run-of-River	Run-of-River	Run-of-River
2	Conventional	Conventional	Conventional	Outdoor
3	1907	1910	1935	1937
4	1921	1994	1995	1947
5	14.73	27.17	52.9	34.5
6	15	23	51	36
7	8,403	8,778	7,426	8,748
8				
9	16	31	53	37
10	11	14	50	32
11	2	3	3	4
12	71,269,000	121,927,000	100,984,000	210,249,000
13				
14	313,328	309,958	255,499	207,636
15	10,713,344	28,432,265	12,272,660	3,789,486
16	14,825,870	15,850,156	9,031,705	20,016,498
17	19,360,644	32,946,089	25,039,778	9,803,497
18	468,609	2,342,572	2,647,997	29,359
19				
20	45,681,795	79,881,040	49,247,639	33,846,476
21	3,101.276	2,940.0456	930.9573	981.0573
22				
23	164,124	425,216	716,486	358,292
24	120,541	312,209	341,398	263,223
25	164,167	459,946	441,269	376,013
26	89,747	214,384	129,225	211,531
27	214,418	538,551	504,267	435,243
28	9,746	25,243	27,603	21,283
29	7,288	12,500	5,022	7,551
30	86,079	208,266	35,892	67,930
31	73,139	59,113	33,688	49,894
32	125,972	285,200	150,945	199,187
33	184,109	252,294	102,833	169,226
34	1,239,330	2,792,922	2,488,628	2,159,373
35	0.0174	0.0229	0.0246	0.0103

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: PlantKind
American Falls generating capacity is dependent upon water releases controlled by the USBR.
(b) Concept: PlantKind
Cascade generating capacity is dependent upon water releases controlled by the USBR.
(c) Concept: PlantKind
Upstream storage in Brownlee Reservoir.
(d) Concept: PlantKind
Lower Malad maximum demand 15,000 Kw, Upper Malad maximum demand 9,000 Kw non-coincident.
(e) Concept: PlantKind
Upstream storage in Brownlee Reservoir.

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
GENERATING PLANT STATISTICS (Small Plants)							
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	
1	Hydro:						
2	Clear Lakes	1937	2.5	2.3	16,734	4,613,633	
3	Thousands Springs	1912	6.8	6.8	54,779	13,518,763	
4	Internal Combustion:						
5	<sup>(a)</sup> Salmon Diesel	1967	5	5.5	45	1,082,882	

GENERATING PLANT STATISTICS (Small Plants)						
Line No.	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses Fuel Production Expenses (i)	Production Expenses Maintenance Production Expenses (j)	Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)
1						
2	1,845,453	152,223		122,050		
3	1,988,053	407,080		234,236		
4						
5	216,576				Diesel	

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Generation Type (m)
1	
2	
3	
4	
5	



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: PlantName			
Salmon units are classified as standby.			

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025		Year/Period of Report End of: 2024/ Q4	
ENERGY STORAGE OPERATIONS (Large Plants)							
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)
1	Black Mesa BESS	Distribution	Elmore County, ID	37,560			33,821
2							
3	Franklin BESS	Distribution	Twin Falls County, ID	39,035			34,921
4							
5	Hemingway BESS	Distribution	Owyhee County, ID	115,921			103,782
6							
7							
35	TOTAL			192,516	0	0	172,524

ENERGY STORAGE OPERATIONS (Large Plants)							
Line No.	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)
1			3,739				
2							
3			4,114				
4							
5			12,139				
6							
7							
35	0	0	19,992	0	0	0	0

ENERGY STORAGE OPERATIONS (Large Plants)					
Line No.	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
1		101363			64,715,607
2					
3		101363			121,254,016
4					
5		101363			184,488,816
6					
7					
35	0		0	0	370,458,439

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
ENERGY STORAGE OPERATIONS (Small Plants)					
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	
1					
2	Filer BESS	Distribution	Twin Falls County, Idaho	3,443,689	
3					
4	Elmore BESS	Distribution	Elmore County, Idaho	6,371,047	
5					
6	Weiser BESS	Distribution	Washington County, Idaho	7,004,337	
7	Melba BESS	Distribution	Canyon County, Idaho	5,734,810	
36	TOTAL			22,553,883	

ENERGY STORAGE OPERATIONS (Small Plants)				
Line No.	BALANCE AT BEGINNING OF YEAR Operations (Excluding Fuel used in Storage Operations) (e)	BALANCE AT BEGINNING OF YEAR Maintenance (f)	BALANCE AT BEGINNING OF YEAR Cost of fuel used in storage operations (g)	BALANCE AT BEGINNING OF YEAR Account No. 555.1, Power Purchased for Storage Operations (h)
1				
2				
3				
4				
5				
6				
7				
36	0	0	0	0

ENERGY STORAGE OPERATIONS (Small Plants)

BALANCE AT BEGINNING OF YEAR  
Other Expenses  
(i)

Line No.	
1	
2	
3	
4	
5	
6	
7	
36	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION LINE STATISTICS								
Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Borah	<a href="#">Midpoint</a>	345	500	S Tower	62.32	0	1
2	Summer lake	<a href="#">Hemingway</a>	500	500	S Tower	0.08	0	1
3	Hemingway	<a href="#">Midpoint</a>	500	500	S Tower	0.15	0	1
4	Summer Lake	<a href="#">Hemingway</a>	500	500	S Tower	53.07	0	1
5	Hemingway	<a href="#">Midpoint</a>	500	500	S Tower	47.76	0	1
6	Jim Bridger	<a href="#">Goshen</a>	345	345	S Tower	66.15	0	1
7	State Line	Midpoint	345	345	S Tower	76.05	0	2
8	Rogerson	Midpoint	345	345	S Tower	1.08	0	1
9	Kinport	<a href="#">Borah</a>	345	345	S Tower	19.81	0	1
10	Jim Bridger	<a href="#">Populus</a>	345	345	S Tower	60.93	0	1
11	Populus	<a href="#">Kinport</a>	345	345	S Tower	7.42	0	1
12	Jim Bridger	<a href="#">Populus</a>	345	345	S Tower	61.1	0	1
13	Populus	<a href="#">Borah</a>	345	345	S Tower	9.05	0	1
14	Goshen	<a href="#">Kinport</a>	345	345	S Tower	7.49	0	1
15	Midpoint	<a href="#">Borah #1</a>	345	345	H Wood	51.07	0	1
16	Midpoint	<a href="#">Borah #2</a>	345	345	H Wood	49.98	0	2
17	Adelaide Tap	<a href="#">Adelaide</a>	345	345	H Wood	1.72	0	2
18	Quartz	LaGrande	230	230	H Wood	45.97	0	1
19	Midpoint	Hunt	230	230	S Tower	0.7	0	2
20	Brady	Antelope	230	230	H Wood	56.38	0	1
21	Brady	Treasureton	230	230	H Wood	0.08	0	1
22	Brady #1 & #2	Kinport	230	230	S Tower	17.94	0	2
23	Brownlee	Ontario	230	230	S Tower	72.67	0	1
24	Mora	Bowmont	138	230	S P Wood	9.99	0	1
25	Mora	Bowmont	138	230	H Wood	8.71	0	1
26	Caldwell	Locust	230	230	SP Steel	18.5	0	1
27	Boise Bench	Caldwell	230	230	S Tower	10.28	0	1
28	Boise Bench	Caldwell	230	230	H Wood	33.49	0	1
29	Boise Bench	Cloverdale	230	230	S Tower	16.08	0	2
30	Brownlee	Oxbow	230	230	SP Steel	10.96	0	2



TRANSMISSION LINE STATISTICS								
Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
31	Caldwell	Ontario	230	230	H Wood	30.06	0	1
32	Caldwell	Ontario	230	230	S Tower	3.14	0	1
33	Bennett Mtn PP	Rattlesnake TS	230	230	SP Steel	4.39	0	1
34	Borah	Hunt	230	230	H Steel	68.12	0	1
35	Danskin	Hubbard	230	230	H Steel	36.25	0	1
36	Danskin	Hubbard	230	230	SP Steel	3.57	0	1
37	Danskin	Hubbard	230	230	SP Steel	1.3	0	2
38	Danskin	Bennett Mtn	230	230	SP Steel	5.39	0	1
39	Hemingway	Bowmont	230	230	SP Steel	12.94	0	1
40	Langley Gulch	Galloway Rd	138	230	SP Steel	14.19	0	1
41	Galloway Rd	Willis Tap	138	230	SP Steel	2.09	0	1
42	Walla Walla	<a href="#">W</a> Hurricane	230	230	H Wood	31.66	0	1
43	Cloverdale	Hubbard	230	230	SP Steel	6.86	0	2
44	Bowmont	Hubbard	0	230		0	0	0
45	Boise Bench	Midpoint #1	230	230	S Tower	0.72	0	1
46	Boise Bench	Midpoint #1	230	230	H Wood	109.65	0	1
47	Brownlee	Quartz Jct	230	230	S Tower	1.51	0	1
48	Brownlee	Quartz Jct	230	230	H Wood	41.3	0	1
49	Brownlee	Boise Bench #1 & #2	230	230	S Tower	99.78	0	2
50	Oxbow	Brownlee	230	230	S Tower	10.32	0	2
51	Boise Bench	Midpoint #2	230	230	S Tower	3.49	0	1
52	Boise Bench	Midpoint #2	230	230	H Wood	102.13	0	1
53	Oxbow	Palette Jct	230	230	S Tower	19.98	0	2
54	Palette Jct	Imnaha	230	230	H Wood	24.43	0	2
55	Hells Canyon	Palette Jct	230	230	S Tower	9.05	0	2
56	Brownlee	Boise Bench	230	230	S Tower	102.09	0	2
57	Boise Bench	Midpoint #3	230	230	H Wood	106.29	0	1
58	Palette Jct	Enterprise	230	230	H Wood	29.6	0	1
59	Borah	Brady #2	230	230	S Tower	0.42	0	1
60	Borah	Brady #2	230	230	H Wood	3.52	0	1
61	Borah	Brady #1	230	230	H Wood	3.84	0	1
62	Goshen	<a href="#">G</a> State Line	161	161	H Wood	40.89	0	1
63	Don	Goshen	161	161	S Tower	2.37	0	2
64	Don	Goshen	161	161	H Wood	16.49	0	2
65	Don	Goshen	138	161	H Wood	29.66	0	2
66	Antelope	<a href="#">A</a> Goshen	161	161	H Wood	5.68	0	1

TRANSMISSION LINE STATISTICS								
Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
67	Goshen	<sup>(a)</sup> State Line	161	161	H Wood	10.9	0	1
68	Goshen	<sup>(a)</sup> State Line	161	161	H Wood	7.84	0	1
69	American Falls PP	Adelaide	138	138	H Wood	14.09	0	2
70	American Falls PP	Adelaide	138	138	S P Wood	0.12	0	2
71	Minidoka Loop	Adelaide	138	138	S Tower	1.13	0	2
72	Nampa	Caldwell	138	138	S P Wood	9.42	0	2
73	Skyway Tap		138	138	S P Steel	0.89	0	2
74	Upper Salmon	Mountain Home Jct	138	138	H Wood	54.36	0	1
75	Upper Salmon	Cliff	138	138	H Wood	30.81	0	1
76	Eastgate	Russet	138	138	S P Wood	2.06	0	1
77	Brady	Fremont	138	138	S Tower	1.01	0	2
78	Brady	Fremont	138	138	H Wood	24.36	0	2
79	Brady	Fremont	138	138	S P Wood	24.33	0	2
80	King	Lower Malad	138	138	H Wood	84.71	0	2
81	Orchard Tap		138	138	S P Steel	3.81	0	1
82	Emmett Jct	Payette	138	138	H Wood	66.57	0	2
83	Mountain Home AFB Tap		138	138	H Wood	6.2	0	1
84	Ontario	Quartz	138	138	H Wood	73.23	0	1
85	King	American Falls PP	138	138	S Tower	0.91	0	2
86	King	American Falls PP	138	138	H Wood	142.15	0	1
87	King	American Falls PP	138	138	S P Wood	3.71	0	1
88	King	American Falls PP	138	138	S P Steel	0.5	0	1
89	Duffin	Clawson	138	138	H Wood	6.19	0	1
90	American Falls	Brady Tie	138	138	H Wood	0.33	0	1
91	Upper Salmon A-B	King	138	138	H Wood	5.66	0	1
92	Upper Salmon B	Wells	138	138	H Wood	125.47	0	1
93	King	Wood River	138	138	H Wood	73.62	0	1
94	Toponis	Pocket	138	138	S P Wood	9.8	0	1
95	Boise Bench	Grove	138	138	S P Wood	10.5	0	2
96	Quartz	John Day	138	138	H Wood	67.37	0	1
97	Sinker Creek Tap		138	138	H Wood	2.83	0	1
98	Mora	Cloverdale	138	138	H Wood	2.51	0	1
99	Mora	Cloverdale	138	138	S P Wood	22.25	0	1
100	Mora	Cloverdale	138	138	S P Steel	0.96	0	2
101	Stoddard Jct	Stoddard Sub	138	138	S P Steel	3.8	0	1
102	Fossil Gulch Tap		138	138	H Wood	1.81	0	1

TRANSMISSION LINE STATISTICS								
Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
103	Wood River	Midpoint	138	138	H Wood	53.08	0	2
104	Wood River	Midpoint	138	138	S P Wood	16.69	0	2
105	Oxbow	McCall	138	138	H Wood	37.04	0	1
106	Oxbow	McCall	138	138	S P Wood	2.32	0	1
107	Lowell Jct	Nampa	138	138	S P Wood	7.53	0	2
108	Hunt	Milner	138	138	S P Wood	19.41	0	1
109	Strike	Bruneau Bridge	138	138	H Wood	13.49	0	1
110	American Falls	Kramer Sub	138	138	S P Wood	18.46	0	2
111	Pingree	Haven	138	138	S P Wood	11.72	0	1
112	Midpoint	Twin Falls	138	138	S P Wood	25.19	0	2
113	Shoshone Tap		138	138	H Wood	7.08	0	2
114	Twin Falls	Russett	138	138	S P Wood	1.71	0	1
115	Blackfoot	Aiken	46	138	S P Wood	6.22	0	2
116	Peterson	Tendoy	69	138	H Wood	57.04	0	1
117	Eastgate Tap	Eastgate	138	138	S P Wood	6.39	0	1
118	Kimberly Tap	Kimberly	138	138	S P Steel	1.84	0	2
119	Boise Bench	Mora	138	138	H Wood	13.11	0	2
120	Bowmont-Caldwell	Simplot Sub	138	138	S P Wood	0.51	0	1
121	Gary Lane	Eagle	138	138	S P Wood	6.64	0	1
122	Locust Grove	Blackcat Sub	138	138	S P Steel	9.25	2.98	1
123	Boise Bench	Butler	138	138	S P Wood	0.14	4.02	1
124	Eagle	Star	138	138	S P Wood	6.77	0	1
125	Star	Lansing	138	138	S P Steel	5.5	0	1
126	Beacon Light Tap	Beacon Light	138	138	S P Steel	4.32	0	1
127	Karcher Sub	Zilog Tap	138	138	S P Steel	3.12	0	1
128	Zilog	Can Ada	138	138	S P Steel	1.97	0	1
129	Blackcat	Can Ada	138	138	H Wood	3.42	0	1
130	Cloverdale	Wye	138	138	S P Steel	0.42	4.02	1
131	Victory Jct	Victory	138	138	S P Steel	1.87	0	1
132	Butler	Wye	138	138	S P Steel	2.94	0	1
133	Horseflat	Starkey	138	138	H Wood	33.97	0	1
134	Starkey	Mccall	138	138	S P Steel	2.23	0	2
135	Starkey	Mccall	138	138	H Wood	3.8	0	1
136	Starkey	Mccall	138	138	S P Steel	1.5	0	1
137	Starkey	Mccall	138	138	S P Wood	17.61	0	1
138	Chestnut	Happy Valley	138	138	S P Steel	2.75	0	1
139	Garnet	Ward	0	138		0	0	0

TRANSMISSION LINE STATISTICS								
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	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
140	McCall	Lake Fork	138	138	S P Wood	8.89	0	1
141	McCall	Lake Fork	138	138	S Steel	2.9	0	1
142	Boulder Tap		138	138	S P Steel	1.98	0	1
143	Caldwell	Willis	138	138	S P Steel	1.3	0	1
144	Caldwell	Willis	138	138	S P Steel	3.63	0	1
145	Caldwell	Willis	138	138	S P Wood	0.87	0	1
146	Willis	Lansing	138	138	Verious	3.23	0	2
147	Valivue Tap		138	138	S P Steel	0.79	0	2
148	Bowmont	Happy Valley	138	138	S P Steel	8.65	0	1
149	Antelope	<a href="#">u</a> Scoville	138	138	H Wood	0.12	0	1
150	American Falls	<a href="#">u</a> Wheelon	138	138	H Wood	1.05	0	1
151	Kinport	Don #1	138	138	S Tower	1.27	0	2
152	Donn	HOKU	138	138	S P Steel	2.69	0	1
153	HOKU	Alamed	138	138	S P Steel	0.22	0	2
154	HOKU	Alamed	138	138	S P Steel	0.23	0	2
155	HOKU	Alamed	138	138	S P Steel	2.85	0	1
156	Eldridge tap		138	138	S P Steel	0.85	0	1
157	Mora	Columbia	138	138	S P Steel	0	3.92	2
158	Rockland Jct	Rockland Wind Farm	138	138	S P Steel	5.18	0	1
159	King	Justice	138	138	S P Wood	0.07	0	1
160	NorthView Tap		138	138	S P Wood	6.17	0	1
161	Twin Falls PP Tap		138	138	H Wood	0.99	0	1
162	American Falls PP	Amercian Falls Trans ST	138	138	S P Steel	0.37	0	1
163	Lower Salmon	King Tie	138	138	H Wood	0.05	0	1
164	C J Strike	Strike Jct	138	138	S Tower	4.3	0	2
165	Strike Jct	Mountain Home Jct	138	138	H Wood	23.42	0	1
166	Strike Jct	Bowmont	0	138	H Wood	0.05	0	1
167	Strike Jct	Bowmont	138	138	S Tower	0.36	0	1
168	Strike Jct	Bowmont	138	138	H Wood	67.89	0	1
169	Lucky Peak	Lucky Peak Jct	138	138	H Wood	4.48	0	2
170	Bliss	King	138	138	H Wood	10.51	0	1
171	Milner Deadend	Milner PP	138	138	S P Wood	1.3	0	1
172	Swan Falls Tap		138	138	H Wood	0.95	0	1
173	Hines	BPA (Harney)	115	115	H Wood	3.35	0	1
174	69 Kv Lines		69	69	H Wood	200.79	0	1
175	69 Kv Lines		69	69	S P Wood	821.13	0	1
176	46 Kv Lines		46	46	S P Wood	369.32	0	1

TRANSMISSION LINE STATISTICS								
Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
177	NA							
36	TOTAL					4,725.61	14.94	223

TRANSMISSION LINE STATISTICS								
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
1	1272 ACSR	256,381	16,114,162	16,370,543	0	0	0	0
2	1272 ACSR	0	0	0	0	0	0	0
3	1272 ACSR	0	0	0	0	0	0	0
4	3x1272 ACSR	0	18,859,844	18,859,844	0	0	0	0
5	3x1272 ACSR	0	17,142,784	17,142,784	0	0	0	0
6	1272 ACSR	566,396	5,508,277	6,074,673	0	0	0	0
7	795 ACSR	572,296	12,997,355	13,569,651	0	0	0	0
8	795 ACSR	0	0	0	0	0	0	0
9	1272 ACSR	344,220	4,400,939	4,745,159	0	0	0	0
10	1272 ACSR	0	9,607,821	9,607,821	0	0	0	0
11	1272 ACSR	0	0	0	0	0	0	0
12	1272 ACSR	0	9,260,486	9,260,486	0	0	0	0
13	1272 ACSR	0	0	0	0	0	0	0
14	2x1272 ACSR	0	585,982	585,982	0	0	0	0
15	715.5 ACSR	283,143	20,126,530	20,409,673	0	0	0	0
16	715.5 ACSR	64,851	15,150,790	15,215,641	0	0	0	0
17	715.5 ACSR	51,448	227,554	279,002	0	0	0	0
18	795 ACSR	62,218	7,431,773	7,493,991	0	0	0	0
19	715.5 ACSR	9,145	1,014,113	1,023,258	0	0	0	0
20	1272 ACSR	163,320	4,701,087	4,864,407	0	0	0	0
21	795 ACSR	0	6,186	6,186	0	0	0	0
22	715.5 ACSR	18,829	1,300,107	1,318,936	0	0	0	0
23	2X954 ACSR	1,676,838	20,731,279	22,408,117	0	0	0	0
24	715.5 ACSR	413,793	2,584,470	2,998,263	0	0	0	0
25	715.5 ACSR	0	0	0	0	0	0	0
26	1590 ACSR	2,378,436	8,775,086	11,153,522	0	0	0	0
27	1272 ACSR	1,893,843	12,505,085	14,398,928	0	0	0	0
28	715.5 ACSR	0	0	0	0	0	0	0
29	1272 ACSR	3,062,812	7,900,250	10,963,062	0	0	0	0
30	954 ACSR	34,174	16,026,470	16,060,644	0	0	0	0
31	2X954 ACSR	236,152	9,515,288	9,751,440	0	0	0	0
32	1272 ACSR	0	0	0	0	0	0	0
33	1272 ACSR	81,701	1,666,354	1,748,055	0	0	0	0
34	1590 ACSR	624,917	22,472,355	23,097,272	0	0	0	0
35	1590 ACSR	20	15,974,665	15,974,685	0	0	0	0
36	1590 ACSR	0	0	0	0	0	0	0
37	1590 ACSR	0	0	0	0	0	0	0
38	1590 ACSR	0	3,528,033	3,528,033	0	0	0	0
39	1590 ACSR	1,854,996	9,277,980	11,132,976	0	0	0	0

TRANSMISSION LINE STATISTICS								
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
40	1590 ACSR	948,166	9,066,739	10,014,905	0	0	0	0
41	1272 ACSR	0	0	0	0	0	0	0
42	1272 ACSR	0	6,910,550	6,910,550	0	0	0	0
43	1272 ACSR	287,582	8,909,499	9,197,081	0	0	0	0
44		946,219	0	946,219	0	0	0	0
45	715.5 ACSR	385,287	44,931,308	45,316,595	0	0	0	0
46	715.5 ACSR	0	0	0	0	0	0	0
47	795 ACSR	53,068	5,184,961	5,238,029	0	0	0	0
48	795 ACSR	0	0	0	0	0	0	0
49	VARIOUS	289,923	10,050,428	10,340,351	0	0	0	0
50	1272 ACSR	14,810	1,570,855	1,585,665	0	0	0	0
51	715.5 ACSR	227,814	19,416,160	19,643,974	0	0	0	0
52	VARIOUS	0	0	0	0	0	0	0
53	1272 ACSR	87,468	4,058,883	4,146,351	0	0	0	0
54	1272 ACSR	171,081	4,429,791	4,600,872	0	0	0	0
55	1272 ACSR	44,687	1,567,365	1,612,052	0	0	0	0
56	954 ACSR	184,805	6,764,307	6,949,112	0	0	0	0
57	715.5 ACSR	247,846	8,779,383	9,027,229	0	0	0	0
58	1272 ACSR	84,014	2,446,346	2,530,360	0	0	0	0
59	1272 ACSR	3,068	878,912	881,980	0	0	0	0
60	715.5 ACSR	0	0	0	0	0	0	0
61	1272 ACSR	7,248	520,453	527,701	0	0	0	0
62	250 COPPER	375,576	3,645,576	4,021,152	0	0	0	0
63	715.5 ACSR	88,204	3,525,855	3,614,059	0	0	0	0
64	397.5 ACSR	0	0	0	0	0	0	0
65	397.5 ACSR	0	0	0	0	0	0	0
66	397.5 ACSR	0	847,304	847,304	0	0	0	0
67	250 COPPER	116,872	1,251,620	1,368,492	0	0	0	0
68	250 COPPER	76,969	642,294	719,263	0	0	0	0
69	250 COPPER	26,507	460,991	487,498	0	0	0	0
70	250 COPPER	0	0	0	0	0	0	0
71	715.5 ACSR	21,327	315,867	337,194	0	0	0	0
72	795 AAC	1,798,312	8,615,547	10,413,859	0	0	0	0
73	1272 ACSR	0	0	0	0	0	0	0
74	795 ACSR	78,078	5,526,575	5,604,653	0	0	0	0
75	795 ACSR	43,568	3,642,095	3,685,663	0	0	0	0
76	795 AAC	270,823	566,094	836,917	0	0	0	0
77	VARIOUS	564,932	6,848,059	7,412,991	0	0	0	0

TRANSMISSION LINE STATISTICS								
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
78	VARIOUS	0	0	0	0	0	0	0
79	VARIOUS	0	0	0	0	0	0	0
80	VARIOUS	276,966	13,331,229	13,608,195	0	0	0	0
81	795 ACSR	0	0	0	0	0	0	0
82	VARIOUS	61,872	17,568,478	17,630,350	0	0	0	0
83	397.5 ACSR	5,086	252,469	257,555	0	0	0	0
84	VARIOUS	127,899	24,365,236	24,493,135	0	0	0	0
85	715.5 ACSR	216,920	18,915,439	19,132,359	0	0	0	0
86	715.5 ACSR	0	0	0	0	0	0	0
87	715.5 ACSR	0	0	0	0	0	0	0
88	715.5 ACSR	0	0	0	0	0	0	0
89	410	4,191	657,511	661,702	0	0	0	0
90	954 ACSR	0	154,612	154,612	0	0	0	0
91	250 COPPER	2,741	1,092,876	1,095,617	0	0	0	0
92	VARIOUS	28,491	5,800,626	5,829,117	0	0	0	0
93	VARIOUS	186,198	26,338,437	26,524,635	0	0	0	0
94	397.5 ACSR	0	0	0				0
95	VARIOUS	225,602	2,212,409	2,438,011	0	0	0	0
96	397.5 ACSR	96,582	3,810,762	3,907,344	0	0	0	0
97	VARIOUS	11,083	307,693	318,776	0	0	0	0
98	715.5 ACSR	3,123,380	10,265,564	13,388,944	0	0	0	0
99	VARIOUS	0	0	0	0	0	0	0
100	795AAC	0	0	0	0	0	0	0
101	1272 ACSR	0	0	0	0	0	0	0
102	250 COPPER	450	273,345	273,795	0	0	0	0
103	397.5 ACSR	514,480	8,489,126	9,003,606	0	0	0	0
104	397.5 ACSR	0	0	0	0	0	0	0
105	397.5 ACSR	141,534	2,848,943	2,990,477	0	0	0	0
106	397.5 ACSR	0	0	0	0	0	0	0
107	715.5 ACSR	211,131	1,683,885	1,895,016	0	0	0	0
108	715.5 ACSR	3,324	2,283,833	2,287,157	0	0	0	0
109	397.5 ACSR	14,927	1,058,848	1,073,775	0	0	0	0
110	715.5 ACSR	13,734	1,333,743	1,347,477	0	0	0	0
111	397.5 ACSR	18,223	1,362,295	1,380,518	0	0	0	0
112	VARIOUS	107,132	7,886,995	7,994,127	0	0	0	0
113	397.5 ACSR	0	0	0	0	0	0	0
114	715.5 ACSR	16,790	217,557	234,347	0	0	0	0
115	715.5 ACSR	13,616	580,168	593,784	0	0	0	0



TRANSMISSION LINE STATISTICS								
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
116	397.5 ACSR	395,696	3,674,244	4,069,940	0	0	0	0
117	715.5 ACSR	343,955	2,195,624	2,539,579	0	0	0	0
118	795 ACSR	0	0	0	0	0	0	0
119	715.5 ACSR	14,697	756,210	770,907	0	0	0	0
120	795 AAC	0	52,366	52,366	0	0	0	0
121	795 AAC	308,141	2,254,517	2,562,658	0	0	0	0
122	1272 ACSR	935,810	3,804,711	4,740,521	0	0	0	0
123	1272 ACSR	34,687	845,318	880,005	0	0	0	0
124	715.5 ACSR	630,977	8,838,080	9,469,057	0	0	0	0
125	795 AAC	0	0	0	0	0	0	0
126	795 AAC	0	0	0	0	0	0	0
127	795 AAC	541,877	3,294,122	3,835,999	0	0	0	0
128	795 AAC	0	0	0	0	0	0	0
129	397.5 ACSR	0	0	0	0	0	0	0
130	1272 ACSR	140,412	2,602,599	2,743,011	0	0	0	0
131	1272 ACSR	0	0	0	0	0	0	0
132	795 ACSR	134,471	1,405,436	1,539,907	0	0	0	0
133	715.5 ACSR	2,473,833	19,182,574	21,656,407	0	0	0	0
134	715.5 ACSR	0	0	0	0	0	0	0
135	715.5 ACSR	0	0	0	0	0	0	0
136	715.5 ACSR	0	0	0	0	0	0	0
137	715.5 ACSR	0	0	0	0	0	0	0
138	1272 ACSR	78,580	2,221,530	2,300,110	0	0	0	0
139		40,580	0	40,580	0	0	0	0
140	715.5 ACSR	331,539	4,883,142	5,214,681	0	0	0	0
141	715.5 ACSR	0	0	0	0	0	0	0
142	715.5 ACSR	0	0	0	0	0	0	0
143	1272 ACSR	846,523	5,865,688	6,712,211	0	0	0	0
144	795 ACSR	0	0	0	0	0	0	0
145	795 ACSR	0	0	0	0	0	0	0
146	795 ACSR	0	0	0	0	0	0	0
147	795 ACSR	0	351,497	351,497	0	0	0	0
148	1272 ACSR	691,728	6,045,287	6,737,015	0	0	0	0
149	397.5 ACSR	0	162,014	162,014	0	0	0	0
150	250 COPPER	0	105,684	105,684	0	0	0	0
151	715.5 ACSR	1,174	267,313	268,487	0	0	0	0
152	1272 ACSR	327,334	2,186,630	2,513,964	0	0	0	0
153	1272 ACSR	0	0	0	0	0	0	0
154	795 ACSR	0	0	0	0	0	0	0

TRANSMISSION LINE STATISTICS								
Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
155	795 ACSR	0	0	0	0	0	0	0
156	795 ACSR	0	0	0	0	0	0	0
157	795 ACSR	0	533,011	533,011	0	0	0	0
158	795 ACSR	0	(16,973)	(16,973)	0	0	0	0
159	1590 ACSR	0	60,659	60,659	0	0	0	0
160	715.5 ACSR	105,933	4,125,054	4,230,987	0	0	0	0
161	250 COPPER	58	112,396	112,454	0	0	0	0
162	715.5 ACSR	0	176,784	176,784	0	0	0	0
163	397.5 ACSR	0	74,560	74,560	0	0	0	0
164	715.5 ACSR	1,074	705,716	706,790	0	0	0	0
165	397.5 ACSR	6,332	2,612,677	2,619,009	0	0	0	0
166	715.5 ACSR	86,651	5,636,631	5,723,282	0	0	0	0
167	715.5 ACSR	0	0	0	0	0	0	0
168	715.5 ACSR	0	0	0	0	0	0	0
169	715.5 ACSR	7	295,569	295,576	0	0	0	0
170	715.5 ACSR	5,620	1,744,668	1,750,288	0	0	0	0
171	715.5 ACSR	14,968	186,543	201,511	0	0	0	0
172	397.5 ACSR	17,207	262,545	279,752	0	0	0	0
173	397.5 ACSR	1,978	116,178	118,156	0	0	0	0
174	VARIOUS	2,886,063	119,835,513	122,721,576	0	0	0	0
175	VARIOUS	0	0	0	0	0	0	0
176	VARIOUS	1,121,420	30,191,379	31,312,799	0	0	0	0
177					7,489,850	4,658,354	4,528,250	16,676,454
36		40,035,860	837,506,497	877,542,357	7,489,850	4,658,354	4,528,250	16,676,454

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: TransmissionLineEndPoint
Borah Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 85.4 mile line.
(b) Concept: TransmissionLineEndPoint
Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(c) Concept: TransmissionLineEndPoint
Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(d) Concept: TransmissionLineEndPoint
Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(e) Concept: TransmissionLineEndPoint
Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(f) Concept: TransmissionLineEndPoint
Jim Bridger Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 226.6 mile line.
(g) Concept: TransmissionLineEndPoint
Kinport Borah (Row 8) - This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 27.1 mile line.
(h) Concept: TransmissionLineEndPoint
Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(i) Concept: TransmissionLineEndPoint
Populus Kinport This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 41.2 mile line.
(j) Concept: TransmissionLineEndPoint
Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(k) Concept: TransmissionLineEndPoint
Populus Borah - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 47.3 mile line.
(l) Concept: TransmissionLineEndPoint
Goshen - Kinport - This line is jointly owned with PacifiCorp and Idaho Power owns 18.3% of this 40.9 mile line.
(m) Concept: TransmissionLineEndPoint
Midpoint Borah #1 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 79.5 mile line.
(n) Concept: TransmissionLineEndPoint
Midpoint Borah #2 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 77.9 mile line.
(o) Concept: TransmissionLineEndPoint
Adelaide Tap Adelaide - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 0.9 mile line.
(p) Concept: TransmissionLineEndPoint
Walla Walla - Hurricane - This line is jointly owned with PacifiCorp and Idaho Power owns 40.8% of this 77.6 mile line.
(q) Concept: TransmissionLineEndPoint
Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(r) Concept: TransmissionLineEndPoint
Antelope Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 21.9% of this 25.8 mile line.
(s) Concept: TransmissionLineEndPoint
Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(t) Concept: TransmissionLineEndPoint
Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(u) Concept: TransmissionLineEndPoint
Antelope - Scoville - This line is jointly owned with PacifiCorp and Idaho Power owns 11.5% of this 1 mile line.
(v) Concept: TransmissionLineEndPoint
American Falls Wheelon - This line is jointly owned with PacifiCorp and Idaho Power owns 7.2% of this 29.1 mile line.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION LINES ADDED DURING YEAR						
Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE Type (d)	SUPPORTING STRUCTURE Average Number per Miles (e)	CIRCUITS PER STRUCTURE Present (f)
	From (a)	To (b)				
1	CARO	ONTO	3.12	S P Steel	10	2
2	BOBN	CHIP	2.5	S P Steel	12	2
3	CP:E	HBRD	1.7	S P Steel	10	1
44	TOTAL		7.32		32	5

TRANSMISSION LINES ADDED DURING YEAR						
Line No.	CIRCUITS PER STRUCTURE	CONDUCTORS	CONDUCTORS	CONDUCTORS	LINE COST	
	Ultimate	Size	Specification	Configuration and Spacing	Voltage KV (Operating)	Land and Land Rights
	(g)	(h)	(i)	(j)	(k)	(l)
1	2	795 ACSR	Tern	TAS-DC	138	
2	2	795 ACSR	Tern	TAS_SP_DC	230	
3	1	1590 ACSR	Lapwing	TV-DC, ADE-DC	230	
44	5					0

TRANSMISSION LINES ADDED DURING YEAR					
Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction
	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(m)	(n)	(o)	(p)	(q)
1		571,612	5,567	577,179	
2	1,671,544	1,705,323	31,096	3,407,963	
3	0	0		0	
44	1,671,544	2,276,935	36,663	3,985,142	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: CostOfTransmissionLinesAdded
Estimated amounts are reported.
(b) Concept: CostOfTransmissionLinesAdded
Estimated amounts are reported.
Construction totals include customer contributions
(c) Concept: CostOfTransmissionLinesAdded
Estimated amounts are reported.
Construction totals include customer contributions



Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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SUBSTATIONS							
Character of Substation		Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa)	
Line No.	Name and Location of Substation (a)	Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
1	<a href="#">Adelaide</a>	Transmission	Unattended	<a href="#">345</a>	<a href="#">138</a>	<a href="#">13.8</a>	<a href="#">500</a>
2	Aiken	Distribution	Unattended	46	13		27
3	Alameda	Distribution	Unattended	138	13		30
4	Alameda	Distribution	Unattended	138	13.09		30
5	American Falls PP	Transmission	Attended	138	13.8		120
6	American Falls	Transmission	Unattended	138	46	12.47	47
7	<a href="#">Antelope</a>	Transmission	Unattended	230	161	13.8	224
8	<a href="#">Antelope</a>	Transmission	Unattended	161	138	12.47	103
9	<a href="#">Antelope</a>	Transmission	Unattended	161	138	13.8	92
10	Artesian	Distribution	Unattended	46	13		14
11	Bannock Creek	Distribution	Unattended	46	13		14
12	Beacon Light	Distribution	Unattended	138	13.09		45
13	Bennett Mountain Power Plant	Transmission	Attended	230	18		225
14	Bennett Mountain Power Plant	Distribution	Attended	18	4.16		5
15	Bethel Court	Distribution	Unattended	138	13		28
16	<a href="#">Big Grassy</a>	Transmission	Unattended	161			
17	Black Cat	Distribution	Unattended	138	13.09		90
18	Black Mesa	Distribution	Unattended	138	13		11
19	Blackfoot	Distribution	Unattended	46	13		56
20	Blackfoot	Transmission	Unattended	161	46	12.47	93
21	Blackfoot	Distribution	Unattended	161	138	12.98	135
22	Bliss	Transmission	Attended	138	13.8		86
23	Blue Gulch	Distribution	Unattended	138	35		48
24	Boise Bench	Transmission	Unattended	230	138	13.2	448
25	Boise Bench	Distribution	Unattended	138	35		30
26	Boise Bench	Transmission	Unattended	138	69	12.98	125
27	Boise Bench	Transmission	Unattended	230	138	13.8	448
28	Boise Bench	Distribution	Unattended	138	36.2		45
29	Boise	Distribution	Unattended	138	13		117
30	<a href="#">Borah</a>	Transmission	Unattended	345	230	13.8	750
31	Border	Distribution	Unattended	138	12.47		11
32	Border	Distribution	Unattended	35	12.47		5
33	Boulder	Distribution	Unattended	138	35		30
34	Bowmont	Distribution	Unattended	138	35		30





SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
35	Bowmont	Transmission	Unattended	138	69	12.98	46
36	Bowmont	Transmission	Unattended	138	69	12.47	47
37	Bowmont	Transmission	Unattended	230	138	13.8	600
38	Brady	Transmission	Unattended	230	138	13.8	312
39	Brady	Transmission	Unattended	138	46	12.47	
40	Brady	Distribution	Unattended	46	13		
41	Brady	Distribution	Unattended	46	7.2		
42	Brownlee	Transmission	Attended	230	13.8		920
43	Bruneau Bridge	Distribution	Unattended	138	35		30
44	Bruneau Bridge	Distribution	Unattended	138	36.2		45
45	Buckhorn	Distribution	Unattended	69	35		37
46	Buhl	Distribution	Unattended	46	13.2		
47	Burley Rural	Distribution	Unattended	69	13		20
48	Burley Rural	Distribution	Unattended	69	13.09		30
49	Butler	Distribution	Unattended	138	13.09		90
50	Caldwell	Distribution	Unattended	138	13		28
51	Caldwell	Transmission	Unattended	230	138		225
52	Caldwell	Distribution	Unattended	138	13.09		45
53	Caldwell	Transmission	Unattended	138	69	12.47	140
54	Caldwell	Transmission	Unattended	230	138	12.47	200
55	Camas	Distribution	Unattended	35	12.47		5
56	Camas	Distribution	Unattended	35	14.4		10
57	Can-Ada	Distribution	Unattended	138	13.09		45
58	Canyon Creek	Distribution	Unattended	138	36.2		45
59	Canyon Creek	Transmission	Unattended	138	69	12.98	20
60	Cartwright	Distribution	Unattended	138	13		11
61	Cascade Power Plant	Transmission	Attended	69	4.6		16
62	Cascade	Distribution	Unattended	69	13.09		21
63	Cascade	Distribution	Unattended	25	12.5		5
64	Chestnut	Distribution	Unattended	138	13		45
65	Chestnut	Distribution	Unattended	138	13.09		45
66	Cinder	Distribution	Unattended	46	13		11
67	Clear Lake	Transmission	Attended	46	2.4		5
68	Cliff	Transmission	Unattended	138	46	12.5	21
69	Cliff	Transmission	Unattended	138	46	12.95	10
70	Cloverdale	Distribution	Unattended	138	13		90
71	Cloverdale	Distribution	Unattended	138	13.09		45
72	Cloverdale	Transmission	Unattended	230	138	13.8	300
73	Columbia	Distribution	Unattended	138	13.09		45

SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
74	Council	Distribution	Unattended	69	13		14
75	Crane Creek	Distribution	Unattended	69	13		11
76	Crater	Distribution	Unattended	46	13		11
77	Dale	Distribution	Unattended	46	4.6		
78	Dale	Distribution	Unattended	46	13		
79	Dale	Distribution	Unattended	69	13		
80	Dale	Distribution	Unattended	138	36.2		90
81	Dale	Transmission	Unattended	138	46	12.47	47
82	Danskin	Transmission	Attended	230	18		233
83	Danskin	Transmission	Attended	230	138	13.8	300
84	Danskin	Distribution	Attended	18	4.16		6
85	Danskin	Transmission	Attended	138	12		160
86	Danskin	Distribution	Attended	35	13.8		5
87	Deen	Distribution	Unattended	46	13		11
88	Dietrich	Distribution	Unattended	46	13.09		14
89	Don	Distribution	Unattended	138	7.6		
90	Don	Distribution	Unattended	138	13.2		180
91	Don	Distribution	Unattended	138	13		44
92	DRAM	Distribution	Unattended	138	13.09		168
93	DRAM	Transmission	Unattended	230	138	13.8	212
94	DRAM	Distribution	Unattended	138	12.47		28
95	DRAM	Distribution	Unattended	138	13		28
96	Duffin	Distribution	Unattended	138	35		60
97	Eagle	Distribution	Unattended	138	13.09		67
98	Eastgate	Distribution	Unattended	138	13.09		75
99	Eckert	Distribution	Unattended	138	36.2		30
100	Eden	Distribution	Unattended	138	36.2		45
101	Eden	Transmission	Unattended	138	46	12.98	20
102	Eldredge	Distribution	Unattended	138	13.09		45
103	Elkhorn	Distribution	Unattended	138	12.47		11
104	Elkhorn	Distribution	Unattended	138	13		11
105	Elmore	Distribution	Unattended	138	35		28
106	Elmore	Transmission	Unattended	138	69	12.5	25
107	Elmore	Transmission	Unattended	138	69	12.98	20
108	Emmett	Distribution	Unattended	138	13.09		45
109	Emmett	Transmission	Unattended	138	69	12.47	47
110	Emmett-Boise Cascade #1	Distribution	Unattended	69	13.09		14
111	Falls	Distribution	Unattended	46	13		28

SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
112	Filer	Distribution	Unattended	46	13		14
113	Flat Top	Distribution	Unattended	46	13		11
114	Flat Top	Distribution	Unattended	46	13.09		14
115	Flying H	Distribution	Unattended	69	2.4		20
116	Fort Hall	Distribution	Unattended	46	13		14
117	Fossil Gulch	Distribution	Unattended	138	35		28
118	Fremont	Transmission	Unattended	138	46	12.5	67
119	Fruitland	Distribution	Unattended	69	13		20
120	Gary	Distribution	Unattended	138	13.09		37
121	Gary	Distribution	Unattended	138	13		28
122	Gem	Distribution	Unattended	69	13.09		28
123	Glenns Ferry	Distribution	Unattended	138	13		11
124	Gooding Rural	Distribution	Unattended	46	13		20
125	Golden Valley	Distribution	Unattended	69	13		14
126	 Goshen	Transmission	Unattended	345	161	13.8	1608
127	Gowen Substation	Distribution	Unattended	138	35		45
128	Gowen Substation	Distribution	Unattended	138	36.2		45
129	Grindstone	Distribution	Unattended	35	2.4		14
130	Grove	Distribution	Unattended	138	13.09		90
131	Grove	Distribution	Unattended	138	13		45
132	Hagerman	Distribution	Unattended	46	13		14
133	Hagerman	Distribution	Unattended	69	13		6
134	Hailey	Distribution	Unattended	138	13		37
135	Happy Valley	Distribution	Unattended	138	13.09		30
136	Haven	Distribution	Unattended	138	35		20
137	Haven	Transmission	Unattended	138	46		47
138	Hawk	Distribution	Unattended	138	35		30
139	 Hemingway	Transmission	Unattended	500	230	34.5	1000
140	Hewlett Packard	Distribution	Unattended	138	13		37
141	Hidden Springs	Distribution	Unattended	138	13		20
142	Highland	Distribution	Unattended	138	13		30
143	Hill	Distribution	Unattended	138	13		73
144	Hillsdale	Distribution	Unattended	138	13.09		45
145	Homedale	Distribution	Unattended	69	13		34
146	Horse Flat	Transmission	Unattended	230	138	13.8	100
147	Horseshoe Bend	Distribution	Unattended	35	13.09		7
148	Horseshoe Bend	Distribution	Unattended	69	36.2		22
149	Horseshoe Bend	Distribution	Unattended	69	25		7

SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
150	Huston	Distribution	Unattended	69	13		14
151	Hulen	Distribution	Unattended	46	13		14
152	Hunt	Transmission	Unattended	230	138	13.8	336
153	Hydra	Distribution	Unattended	138	36.2		90
154	Island	Distribution	Unattended	69	13		20
155	Jefferson	Transmission	Unattended	161			
156	Jerome	Distribution	Unattended	138	13		37
157	Jerome	Distribution	Unattended	138	13.09		37
158	Julion Clawson	Distribution	Unattended	138	35		28
159	Joplin	Distribution	Unattended	138	13		28
160	Joplin	Distribution	Unattended	138	36.2		45
161	Justice	Transmission	Unattended	230	138	13.8	300
162	Karcher	Distribution	Unattended	138	13		20
163	Kenyon	Distribution	Unattended	69	13.09		28
164	Ketchum	Distribution	Unattended	138	13		75
165	Kimberly	Distribution	Unattended	138	13.09		45
166	Kinport	Transmission	Unattended	161	46	13.2	
167	Kinport	Transmission	Unattended	230	138	12.47	300
168	Kinport	Transmission	Unattended	230	138	13.8	300
169	Kinport	Transmission	Unattended	345	230	13.8	1000
170	Kramer	Distribution	Unattended	138	35		20
171	Kramer	Distribution	Unattended	138	36.2		30
172	Kuna	Distribution	Unattended	138	13.09		45
173	Lake	Distribution	Unattended	69	13		14
174	Lake Fork	Distribution	Unattended	138	36.2		30
175	Lake Fork	Transmission	Unattended	138	69	12.5	20
176	Lamb	Distribution	Unattended	138	13		45
177	Langley Gulch	Transmission	Attended	230	138	13.8	636
178	Langley Gulch	Transmission	Attended	230			410
179	Langley Gulch	Transmission	Attended	230	150		
180	Langley Gulch	Distribution	Attended	18	4.16		20
181	Lansing	Distribution	Unattended	138	13.09		45
182	Lincoln	Distribution	Unattended	138	13.09		14
183	Linden	Distribution	Unattended	138	13		30
184	Linden	Distribution	Unattended	138	13.09		45
185	Locust	Distribution	Unattended	138	36.2		134
186	Locust	Transmission	Unattended	230	138	13.8	600
187	Lower Malad	Transmission	Attended	138	7.2		16

SUBSTATIONS							
Line No.	Character of Substation		Character of Substation	VOLTAGE (In MVa)		Capacity of Substation (In Service) (In MVa) (f)	
	Name and Location of Substation (a)	Transmission or Distribution (b)		Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
188	Lower Salmon	Transmission	Attended	138	13.8		70
189	Map Rock	Distribution	Unattended	69	13.09		14
190	McCall	Distribution	Unattended	138	13.09		22
191	McCall	Distribution	Unattended	138	36.2		30
192	Melba	Distribution	Unattended	69	13		11
193	Meridian	Distribution	Unattended	138	13		60
194	Micron	Distribution	Unattended	138	13.09		40
195	Micron	Distribution	Unattended	138	13		40
196	Midpoint	Transmission	Unattended	230	138	13.8	300
197	Midpoint	Transmission	Unattended	345	230	13.8	1400
198	 Midpoint	Transmission	Unattended	500	345	34.5	1500
199	Midrose	Distribution	Unattended	138	13.09		90
200	Milner	Transmission	Unattended	138	69	12.47	125
201	Milner	Distribution	Unattended	69	46	6.9	8
202	Milner	Distribution	Unattended	138	35		50
203	Milner PP	Transmission	Attended	138	13.8		60
204	Moonstone	Distribution	Unattended	138	35		20
205	Mora	Distribution	Unattended	138	36.2		90
206	Moreland	Distribution	Unattended	46	36.2		28
207	Mountain Home	Distribution	Unattended	69	13		28
208	Mountain Home Air Force Base	Distribution	Unattended	69	13		
209	Mountain Home Air Force Base	Distribution	Unattended	138	13		34
210	Nampa	Transmission	Unattended	230	138	13.8	300
211	Nampa	Distribution	Unattended	138	13		112
212	New Meadows	Distribution	Unattended	138	36.2		22
213	New Plymouth	Distribution	Unattended	69	13.09		14
214	Northside	Distribution	Unattended	138	13		138
215	Northview	Distribution	Unattended	138	13.09		45
216	Notch Butte	Distribution	Unattended	138	13.09		14
217	Orchard	Distribution	Unattended	138	36.2		45
218	Parma	Distribution	Unattended	69	13		14
219	Parma	Distribution	Unattended	69	35		22
220	Parma	Distribution	Unattended	69	36.2		14
221	Paul	Distribution	Unattended	138	35		30
222	Paul	Distribution	Unattended	138	36.2		45
223	Payette	Distribution	Unattended	138	13.09		45
224	Pingree	Transmission	Unattended	138	46	12.5	67
225	Pingree	Distribution	Unattended	138	35		34

SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
226	Pleasant Valley	Distribution	Unattended	138	35		30
227	Pleasant Valley	Distribution	Unattended	138	36.2		45
228	Pocatello	Distribution	Unattended	46	13		60
229	Pocket	Distribution	Unattended	138	36.2		45
230	Poleline	Distribution	Unattended	138	13.09		30
231	 Populus	Transmission	Unattended	345			
232	Portneuf	Distribution	Unattended	138	35		30
233	Portneuf	Distribution	Unattended	46	35		
234	Rockford	Distribution	Unattended	46	13		25
235	Russett	Distribution	Unattended	138	13		30
236	Sailor Creek	Distribution	Unattended	138	2.4		21
237	Sailor Creek	Distribution	Unattended	138	35		28
238	Salmon	Distribution	Unattended	69	13.09		22
239	Salmon	Distribution	Unattended	69	36.2		22
240	Shoshone	Distribution	Unattended	46	13.09		14
241	Shoshone	Transmission	Unattended	138	46	12.47	47
242	Shoshone Falls	Transmission	Attended	46	4.16		4
243	Shoshone Falls	Transmission	Attended	46	6.6		14
244	Silver	Distribution	Unattended	138	35		20
245	Simplot	Distribution	Unattended	138	13		53
246	Sinker Creek	Distribution	Unattended	138	35		20
247	Siphon	Distribution	Unattended	138	36.2		75
248	Skyway	Distribution	Unattended	138	13.09		45
249	South Park	Distribution	Unattended	46	13		14
250	Spring Valley	Distribution	Unattended	138	12.47		11
251	Star	Distribution	Unattended	138	13.09		30
252	Star	Distribution	Unattended	138	13		28
253	Starkey	Transmission	Unattended	138	69	12.47	30
254	State	Distribution	Unattended	69	13		58
255	Sterling	Distribution	Unattended	46	13		11
256	Stoddard	Distribution	Unattended	138	13.09		45
257	Strike Power Plant	Transmission	Attended	138	13.8		104
258	Sugar	Distribution	Unattended	138	35		28
259	Swan Falls	Transmission	Attended	138	6.9		34
260	Taber	Distribution	Unattended	46	13		6
261	Tamarack	Distribution	Unattended	138	2.4		11
262	Ten Mile	Distribution	Unattended	138	13.09		90
263	Terry	Distribution	Unattended	138	13.09		20

SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
264	Terry	Distribution	Unattended	138	13		50
265	Thousand Springs	Transmission	Attended	46	7.2		8
266	<a href="#">[m]</a> Three Mile Knoll	Transmission	Unattended	345			
267	Toponis	Distribution	Unattended	138	33		30
268	Twin Falls	Distribution	Unattended	138	13.09		82
269	Twin Falls	Transmission	Unattended	138	46	12.98	50
270	Twin Falls PP	Transmission	Attended	138	7.2		13
271	Twin Falls PP	Transmission	Attended	138	13.2		72
272	Tyhee	Distribution	Unattended	46	13		14
273	Upper Malad	Transmission	Attended	45	7.2		8
274	Upper Salmon	Transmission	Attended	138	7.2		42
275	Ustick	Distribution	Unattended	138	13		77
276	Vallivue	Distribution	Unattended	138	13.09		30
277	Victory	Distribution	Unattended	138	13		45
278	Victory	Distribution	Unattended	138	13.09		30
279	Ware	Distribution	Unattended	69	13		20
280	Weiser	Distribution	Unattended	69	13		28
281	Weiser	Transmission	Unattended	138	69	12.47	42
282	Wilder	Distribution	Unattended	69	13		14
283	Willis	Distribution	Unattended	138	13.09		75
284	Willow Creek	Distribution	Unattended	138	13		11
285	Wilson Butte	Distribution	Unattended	46	13.09		14
286	Wye	Distribution	Unattended	138	13		60
287	Wye	Distribution	Unattended	138	13.09		37
288	Zilog	Distribution	Unattended	138	13.09		45
289	The above are all State of Idaho						
290	Montana:						
291	<a href="#">[m]</a> Mill Creek	Transmission	Unattended	230			
292	Peterson	Transmission	Unattended	230	69	13.2	86
293	Nevada:						
294	<a href="#">[m]</a> Valmy	Transmission	Attended	345	18		315
295	Wells	Transmission	Unattended	138	69	13	25
296	Oregon:						
297	Adrian	Distribution	Unattended	69	13		11
298	<a href="#">[m]</a> Burns	Transmission	Unattended	500			
299	Cairo	Distribution	Unattended	69	13		20
300	Hells Canyon	Transmission	Attended	230	13.8		560

SUBSTATIONS							
Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
301	Hells Canyon	Distribution	Attended	69	0.5		1
302	Hines	Transmission	Unattended	138	115	12.47	80
303	Holly	Distribution	Unattended	69	13.09		14
304	Huntington	Distribution	Unattended	138	13		11
305	<sup>(g)</sup> Hurricane	Transmission	Unattended	230			
306	Jacobson Gulch	Distribution	Unattended	69	2.4		11
307	Malheur Butte	Distribution	Unattended	69	34.5		11
308	Nyssa	Distribution	Unattended	69	13		28
309	Ontario	Distribution	Unattended	138	13		67
310	Ontario	Transmission	Unattended	138	69	12.47	47
311	Ontario	Transmission	Unattended	230	138	13.8	400
312	Ontario	Transmission	Unattended	138	69	12.98	93
313	Ontario	Transmission	Unattended	138	69	13.09	
314	Ontario	Transmission	Unattended	138	69	12.5	
315	Ore-Ida	Distribution	Unattended	69	13		28
316	Oxbow	Transmission	Attended	138	69	13	13
317	Oxbow	Transmission	Attended	230	13.8		274
318	Oxbow	Transmission	Attended	230	138	13.8	100
319	Quartz	Transmission	Unattended	138	69	12.5	25
320	Quartz	Transmission	Unattended	230	138	12.98	167
321	Quartz	Transmission	Unattended	138	69	12.98	20
322	<sup>(h)</sup> Summer Lake	Transmission	Unattended	500			
323	Vale	Distribution	Unattended	69	13		14
324	Washington:						
325	<sup>(i)</sup> Walla Walla	Transmission	Unattended	230			
326	Wyoming:						
327	<sup>(j)</sup> Jim Bridger	Transmission	Attended	345	22	34.5	2244
328	Transformers-under 10,000						
329	KVA 52	Distribution	Unattended				176
330	Distribution Substations			23,404	4,092.64	19.88	7,661
331	Distribution Substations Attended			158	26.78	0	37
332	Distribution Substations Unattended			23,246	4,065.86	19.88	7,624
333	Transmission Substations			19,893	7,483.26	916.38	22,666
334	Transmission Substations Attended			4,944	905.26	88.9	7,062
335	Transmission Substations Unattended			14,949	6,578	827.48	15,604
336	Total						30,327



SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	2				
2	2				
3	1				
4	1				
5	1				
6	1				
7	1				
8	1				
9	1				
10	1				
11	1				
12	1				
13	1				
14	1				
15	1				
16					
17	2				
18	1				
19	2				
20	3	1			
21	1				
22	3				
23	2				
24	2				
25	1				
26	3				
27	2				
28	1				
29	3				
30	3	1			
31	1				
32	3				
33	1				
34	1				
35	1				
36	1				
37	2				
38	3				
39		1			
40		5			
41		2			

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
42	6	1			
43	1				
44	1				
45	1				
46		1			
47	1				
48	1				
49	2				
50	1				
51	1				
52	1				
53	3				
54	1				
55	3	1			
56	3	1			
57	1				
58	1				
59	1				
60	1				
61	1				
62	2				
63	1				
64	1				
65	1				
66	1				
67	1				
68	2	1			
69	1				
70	2				
71	1				
72	1				
73	1				
74	1				
75	1				
76	1				
77		1			
78		7			
79		1			
80	2				
81	1				
82	1				

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
83	1				
84	1				
85	2				
86	1				
87	1				
88	1				
89		1			
90	6	1			
91	1				
92	6				
93	2				
94	1				
95	1				
96	2				
97	2				
98	2				
99	1				
100	1				
101	1				
102	1				
103	1				
104	1				
105	1				
106	1				
107	1				
108	1				
109	1				
110	1				
111	2				
112	1				
113	1				
114	1				
115	2				
116	1	1			
117	1				
118	3	1			
119	1				
120	1				
121	1				
122	2				
123	1				

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
124	2				
125	1	1			
126	5				
127	1				
128	1				
129	2				
130	2				
131	1				
132	1				
133	1				
134	1				
135	1				
136	1				
137	1				
138	1				
139	3	1			
140	1				
141	1				
142	1				
143	2				
144	1	1			
145	2				
146	1				
147	1				
148	1				
149	1				
150	1				
151	1				
152	3				
153	2				
154	1				
155					
156	1				
157	1				
158	1				
159	1				
160	1				
161	1				
162	1				
163	2				
164	2				

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
165	1				
166		7			
167	1				
168	1				
169	3	1			
170	1				
171	1				
172	1				
173	1				
174	1				
175	1				
176	1				
177	2				
178	2				
179		1			
180	1				
181	1				
182	1				
183	1				
184	1				
185	3				
186	2				
187	1				
188	4				
189	1				
190	1				
191	1				
192	1				
193	2				
194	2				
195	2				
196	1	1			
197	2	1			
198	3	1			
199	2				
200	3	1			
201	3	1			
202	2				
203	1				
204	1				
205	2				

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
206	2				
207	1				
208		1			
209	1				
210	1				
211	3				
212	1				
213	1				
214	1				
215	1				
216	1				
217	1				
218	1				
219	1				
220	1				
221	1				
222	1				
223	1				
224	3				
225	2				
226	1				
227	1				
228	2				
229	1				
230	1				
231					
232	1				
233		1			
234	2				
235	1				
236	2				
237	1				
238	1				
239	1				
240	1				
241	1				
242	1				
243	1				
244	1				
245	2				
246	1				

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
247	2				
248	1				
249	1				
250	1				
251	1				
252	1				
253	1				
254	2				
255	2				
256	1				
257	3				
258	2				
259	1				
260	1				
261	1				
262	2				
263	1				
264	2				
265	1				
266					
267	1				
268	2				
269	2				
270	1				
271	1				
272	1				
273	1				
274	4				
275	2				
276	1				
277	1				
278	1				
279	1	1			
280	2				
281	1				
282	1				
283	2				
284	1				
285	1				
286	2				
287	1				

SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
288	1				
289					
290					
291					
292	2				
293					
294	1				
295	3	1			
296					
297	1				
298					
299	1				
300	3				
301	1				
302	1	1			
303	1				
304	1				
305					
306	1				
307	3	1			
308	2				
309	2				
310	1				
311	2				
312	2				
313		1			
314		1			
315	1				
316	3	1			
317	2				
318	1				
319	1				
320	3	1			
321	1				
322					
323	1				
324					
325					
326					
327	4				



SUBSTATIONS					
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
328					
329					
330	284	29		0	0
331	5	0		0	0
332	279	29		0	0
333	157	26		0	0
334	55	3		0	0
335	102	23		0	0
336					

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: SubstationNameAndLocation
PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Adelaide station. Ownership interest varies by terminal. 100% of the capacity is reported.
(b) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Antelope station. Ownership interest varies by terminal. 100% of the capacity is reported.
(c) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Antelope station. Ownership interest varies by terminal. 100% of the capacity is reported.
(d) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Antelope station. Ownership interest varies by terminal. 100% of the capacity is reported.
(e) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Big Grassy station. Ownership interest varies by terminal.
(f) Concept: SubstationNameAndLocation
PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Borah station. Ownership interest varies by terminal. 100% of the capacity is reported.
(g) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Goshen station. Ownership interest varies by terminal. 100% of the capacity is reported.
(h) Concept: SubstationNameAndLocation
PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Hemingway station. Ownership interest varies by terminal. 100% of the capacity is reported.
(i) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Jefferson station. Ownership interest varies by terminal.
(j) Concept: SubstationNameAndLocation
PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Kinport station. Ownership interest varies by terminal. 100% of the capacity is reported.
(k) Concept: SubstationNameAndLocation
PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Midpoint station. Ownership interest varies by terminal. 100% of the capacity is reported.
(l) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Populus station. Ownership interest varies by terminal.
(m) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Three Mile Knoll station. Ownership interest varies by terminal.
(n) Concept: SubstationNameAndLocation
Idaho Power has 32% ownership in certain transmission related equipment located at Northwestern Energy's Mill Creek Station.
(o) Concept: SubstationNameAndLocation
Jointly owned with Sierra Pacific Power Company, d/b/a NV Energy. Idaho Power has a 50% share of ownership. 100% of the capacity reported.
(p) Concept: SubstationNameAndLocation
Idaho Power has a 22% ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Burns station.
(q) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Hurricane station. Ownership interest varies by terminal.
(r) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Summer Lake station. Ownership interest varies by terminal.
(s) Concept: SubstationNameAndLocation
Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Walla Walla station. Ownership interest varies by terminal.
(t) Concept: SubstationNameAndLocation
Jointly owned with PacifiCorp. Idaho Power has a 33.3% share of ownership. 100% of the capacity is reported.
(u) Concept: PrimaryVoltageLevel
For all of column c: Primary voltages reported in KV unless otherwise noted.
(v) Concept: SecondaryVoltageLevel
For all of column d: Secondary voltages reported in KV unless otherwise noted.

(w) Concept: TertiaryVoltageLevel
For all of column e: Tertiary voltages reported in KV unless otherwise noted.
(x) Concept: SubstationInServiceCapacity
For all of column f: Top rating capacity reported unless otherwise noted.
FERC FORM NO. 1 (ED. 12-96)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2025	Year/Period of Report End of: 2024/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Managerial Expenses 417420, 417430, 417446	IDACORP, INC.	417420, 417430, 417446	562,749
22	Managerial Expenses 922000	IDACORP, INC.	922000	31,983
42				