

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)
COMPANY'S APPLICATION FOR) CASE NO. IPC-E-21-18
AUTHORITY TO INCREASE ITS RATES)
DUE TO REVISED DEPRECIATION)
RATES FOR ELECTRIC PLANT-IN-)
SERVICE.)
_____)

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

JOHN J. SPANOS

1 Q. Please state your name and address.

2 A. My name is John J. Spanos. My business address is
3 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

4 Q. Are you associated with any firm?

5 A. Yes. I am associated with the firm of Gannett
6 Fleming Valuation and Rate Consultants, LLC ("Gannett
7 Fleming").

8 Q. How long have you been associated with Gannett
9 Fleming?

10 A. I have been associated with the firm since June
11 1986.

12 Q. What is your position with the firm?

13 A. I am President.

14 Q. On whose behalf are you testifying in this case?

15 A. I am testifying on behalf of Idaho Power Company
16 ("Idaho Power" or "Company").

17 Q. Please state your qualifications.

18 A. I have 34 years of depreciation experience which
19 includes giving expert testimony in over 370 cases before
20 41 regulatory commissions, including this Commission.

21 These cases have included depreciation studies in the
22 electric, gas, water, wastewater and pipeline industries.

23 In addition to cases where I have submitted testimony, I

24 have also supervised over 700 other depreciation or

25 valuation assignments. Please refer to Exhibit No. 1 for

1 my qualifications statement, which includes further
2 information with respect to my work history, case
3 experience, and leadership in the Society of Depreciation
4 Professionals.

5 Q. What is the purpose of your testimony in this
6 proceeding?

7 A. I sponsor the Depreciation Study performed for
8 Idaho Power attached hereto as Exhibit No. 2 ("Depreciation
9 Study"). The Depreciation Study sets forth the calculated
10 annual depreciation accrual rates by account as of December
11 31, 2020, for all electric plant.

12 Q. Please define the concept of depreciation.

13 A. Depreciation refers to the loss in service value
14 not restored by current maintenance, incurred in connection
15 with the consumption or prospective retirement of utility
16 plant in the course of service from causes which are known
17 to be in current operation, against which the Company is
18 not protected by insurance. Among the causes to be given
19 consideration are wear and tear, decay, action of the
20 elements, obsolescence, changes in the art, changes in
21 demand and the requirements of public authorities.

22 Q. Please identify the Depreciation Study you
23 performed for Idaho Power.

24 A. The study and its results are provided as a
25 report entitled, "2020 Depreciation Study - Calculated

1 Annual Depreciation Accruals Related to Electric Plant as
2 of December 31, 2020." The study was prepared and the
3 analyses that underlie the report were conducted under my
4 direction and supervision.

5 Q. Is Exhibit no. 2 a true and accurate copy of your
6 Depreciation Study?

7 A. Yes.

8 Q. Does Exhibit no. 2 accurately portray the results
9 of your Depreciation Study as of December 31, 2020?

10 A. Yes.

11 Q. What was the purpose of your Depreciation Study?

12 A. The purpose of the Depreciation Study was to
13 estimate the annual depreciation accruals related to
14 electric plant in service for financial and ratemaking
15 purposes and determine appropriate average service lives
16 and net salvage percentages for each plant account.

17 Q. What changes do you recommend to the company's
18 current depreciation rates?

19 A. I propose changes to the depreciation rates
20 currently in use as follows:

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1	Function	Existing %	Proposed %
2	Miscellaneous Intangible Plant	19.35%	6.90%
3	Hydraulic Production Plant	1.98%	2.37%
4	Other Production Plant	2.91%	3.14%
5	Transmission Plant	1.86%	2.03%
6	Distribution Plant	2.23%	2.25%
7	General Plant	5.36%	5.21%

8 Q. Were there any significant differences in
9 depreciation expense by function in this study from the
10 previous study?

11 A. Yes. There were differences in each function but
12 only a few significant changes. The most significant
13 difference for Miscellaneous Intangible Plant relates to
14 many of the software applications that are fully
15 depreciated and about to be upgraded or replaced. The most
16 significant cause for changed depreciation expense for
17 Hydraulic Production is the necessary future net salvage
18 costs. For Other Production Plant, the addition of solar
19 assets and the net salvage component have driven the change
20 in depreciation expense.

21 Q. Please describe the contents of Exhibit no. 2.

22 A. My report is presented in nine parts. Part I,
23 Introduction, describes the scope and basis for the
24 Depreciation Study. Part II, Estimation of Survivor
25 Curves, includes descriptions of the methodology of
26 estimating survivor curves. Parts III and IV set forth the

1 analysis for determining life and net salvage estimation.
2 Part V, Calculation of Annual and Accrued Depreciation
3 includes the concepts of depreciation and amortization
4 using the remaining life. Part VI, Results of Study,
5 presents a description of the results and a summary of the
6 depreciation calculations. Parts VII, VIII and IX include
7 graphs and tables that relate to the service life and net
8 salvage analyses, and the detailed depreciation
9 calculations by account.

10 The Depreciation Study also includes several tables
11 and tabulations of data and calculations. The table on
12 pages VI-4 through VI-11 presents the estimated survivor
13 curve, the net salvage percent, the original cost as of
14 December 31, 2020, the book depreciation reserve and the
15 calculated annual depreciation accrual and rate for each
16 account or subaccount. The section beginning on page VII-2
17 presents the results of the retirement rate analyses
18 prepared as the historical bases for the service life
19 estimates. The section beginning on page VIII-2 presents
20 the results of the net salvage analysis. The section
21 beginning on page IX-2 presents the depreciation
22 calculations related to surviving original cost as of
23 December 31, 2020.

24 Q. Please explain how you performed your
25 Depreciation Study.

1 A. I used the straight-line remaining life method of
2 depreciation, with the average service life procedure. The
3 annual depreciation is based on a method of depreciation
4 accounting that seeks to distribute the unrecovered cost of
5 fixed capital assets over the estimated remaining useful
6 life of each unit, or group of assets, in a systematic and
7 rational manner.

8 For General Plant Accounts 391.1, 391.2, 391.21,
9 393.0, 394.0, 395.0, 397.1, 397.2, 397.3, 397.4, and 398, I
10 used the straight-line remaining life method of
11 amortization. The account numbers identified throughout my
12 testimony represent those in effect as of December 31,
13 2020. The annual amortization is based on amortization
14 accounting that distributes the unrecovered cost of fixed
15 capital assets over the remaining amortization period
16 selected for each account and vintage.

17 Q. How did you determine the recommended annual
18 depreciation accrual rates?

19 A. I did this in two phases. In the first phase, I
20 estimated the service life and net salvage characteristics
21 for each depreciable group, that is, each plant account or
22 subaccount identified as having similar characteristics.
23 In the second phase, I calculated the composite remaining
24 lives and annual depreciation accrual rates based on the

1 service life and net salvage estimates determined in the
2 first phase.

3 Q. Please describe the first phase of the
4 depreciation study, in which you estimated the service life
5 and net salvage characteristics for each depreciable group.

6 A. The service life and net salvage study consisted
7 of compiling historical data from records related to Idaho
8 Power's plant; analyzing these data to obtain historical
9 trends of survivor and net salvage characteristics;
10 obtaining supplementary information from the Company's
11 management and operating personnel concerning practices and
12 plans as they relate to plant operations; and interpreting
13 the above data as well as estimates used by other electric
14 utilities to form judgments of average service life and net
15 salvage characteristics.

16 Q. What historical data did you rely on to estimate
17 service life characteristics?

18 A. Generally speaking, I analyzed the Company's
19 accounting entries relating to plant additions, transfers,
20 and retirements recorded during the period 1946 through
21 2020 for generation assets and 1996 through 2020 for mass
22 property accounts. The Company records also included
23 surviving dollar value by year installed for each plant
24 account as of December 31, 2020.

1 Q. What method did you use to analyze this service
2 life data?

3 A. I used the retirement rate method for all
4 accounts. This is the most appropriate method when aged
5 retirement data are available, because this method
6 determines the average rates of retirement actually
7 experienced by the Company during the period of time
8 covered by the study.

9 Q. Would you explain how you used the retirement
10 rate method to analyze Idaho Power's service life data?

11 A. Yes. I applied the retirement rate method to
12 each different group of property in the study. For each
13 property group, I used the retirement rate method to form a
14 life table which, when plotted, shows an original survivor
15 curve for that property group. Each original survivor
16 curve represents the average survivor pattern experienced
17 by the several vintage groups during the experience band
18 studied. The survivor patterns do not necessarily describe
19 the life characteristics of the property group; therefore,
20 interpretation of the original survivor curves is required
21 in order to use them as valid considerations in estimating
22 service life. The Iowa-type survivor curves were used to
23 perform these interpretations.

1 Q. What is an "Iowa-type survivor curve" and how did
2 you use such curves to estimate the service life
3 characteristics for each property group?

4 A. Iowa-type curves are a widely used group of
5 generalized survivor curves that contain the range of
6 survivor characteristics usually experienced by utilities
7 and other industrial companies. The Iowa curves were
8 developed at the Iowa State College Engineering Experiment
9 Station through an extensive process of observing and
10 classifying the ages at which various types of property
11 used by utilities and other industrial companies have been
12 retired.

13 Iowa-type curves are used to smooth and extrapolate
14 original survivor curves determined by the retirement rate
15 method. We used Iowa curves and truncated Iowa curves in
16 this study to describe the forecasted rates of retirement
17 based on the observed rates of retirement and the outlook
18 for future retirements.

19 The estimated survivor curve designations for each
20 depreciable property group indicate the average service
21 life, the family within the Iowa system to which the
22 property group belongs, and the relative height of the
23 mode. For example, the Iowa 50-R1.5 indicates an average
24 service life of fifty years; a right-moded, or R, type
25 curve (the mode occurs after average life for right-moded

1 curves); and a moderate height, 1.5, for the mode (possible
2 modes for R type curves range from 1 to 5).

3 Q. Did you physically observe Idaho Power's plant
4 and equipment in the field as part of your depreciation
5 study?

6 A. Not for this study due to travel restrictions
7 resulting from the current worldwide pandemic, however, we
8 did conduct meetings with photographs of many facilities
9 with Company personnel. I have made field review of Idaho
10 Power's property during previous studies in April 2016,
11 November 2011, August 2007, August 2002 and October 2002 to
12 observe representative portions of plant. Field reviews
13 are conducted to become familiar with Company operations
14 and obtain an understanding of the function of the plant
15 and information with respect to the reasons for past
16 retirements and the expected future causes of retirements.
17 This knowledge as well as information from other
18 discussions with management was incorporated in the
19 interpretation and extrapolation of the statistical
20 analyses.

21 Q. What approach did you use to estimate the lives
22 of significant structures and production facilities?

23 A. I used the life span technique to estimate the
24 lives of significant facilities for which concurrent
25 retirement of the entire facility is anticipated. In this

1 technique, the survivor characteristics of such facilities
2 are described by the use of interim survivor curves and
3 estimated probable retirement dates. The interim survivor
4 curve describes the rate of retirement related to the
5 replacement of elements of the facility, such as, for a
6 building, the retirements of plumbing, heating, doors,
7 windows, roofs, etc., that occur during the life of the
8 facility. The probable retirement date provides the rate
9 of final retirement for each year of installation for the
10 facility by truncating the interim survivor curve for each
11 installation year at its attained age at the date of
12 probable retirement. The use of interim survivor curves
13 truncated at the date of probable retirement provides a
14 consistent method for estimating the lives of the several
15 years of installation for a particular facility inasmuch as
16 a single concurrent retirement for all years of
17 installation will occur when it is retired.

18 Q. Has Gannett Fleming used this approach in other
19 proceedings?

20 A. Yes, we have used the life span technique in
21 performing depreciation studies presented to many public
22 utility commissions across the United States and Canada,
23 including past studies for the Company in Idaho.

1 Q. Are the factors considered in your estimates of
2 service life and net salvage percents presented in exhibit
3 no. 2?

4 A. Yes. A discussion of the factors considered in
5 the estimation of service lives and net salvage percents
6 are presented in Parts III and IV of Exhibit No. 2.

7 Q. Would you please explain the concept of net
8 salvage?

9 A. Net salvage is a component of the service value
10 of capital assets that is recovered through depreciation
11 rates. The service value of an asset is its original cost
12 less its net salvage. Net salvage is the salvage value
13 received for the asset upon retirement less the cost to
14 retire the asset. When the cost to retire exceeds the
15 salvage value, the result is negative net salvage.

16 Inasmuch as depreciation expense is the loss in
17 service value of an asset during a defined period, e.g. one
18 year, it must include a ratable portion of both the
19 original cost and the net salvage. That is, the net
20 salvage related to an asset should be incorporated in the
21 cost of service during the same period as its original cost
22 so that customers receiving service from the asset pay
23 rates that include a portion of both elements of the
24 asset's service value, the original cost and the net
25 salvage value.

1 For example, the full recovery of the service value of
2 a \$1,000 line transformer will include not only the \$1,000
3 of original cost, but also, on average \$175 to remove the
4 line transformer at the end of its life and \$25 in salvage
5 value. In this example, the net salvage component is
6 negative \$150 ($\$25 - \175), and the net salvage percent is
7 negative 15 percent ($(\$25 - \$175)/\$1,000$).

8 Q. Please describe how you estimated net salvage
9 percentages.

10 A. The net salvage percentages estimated in the
11 Depreciation Study were based on informed judgment that
12 incorporated factors such as the statistical analyses of
13 historical net salvage data; information provided to me by
14 the Company's operating personnel, general knowledge and
15 experience of industry practices; and trends in the
16 industry in general. The statistical net salvage analyses
17 incorporated the Company's actual historical data for the
18 period 1954 through 2020 and considered the cost of removal
19 and gross salvage ratios of the associated retirements
20 during the 67-year period. Trends of these data are also
21 measured based on three-year moving averages and the most
22 recent five-year indications.

23 Q. Were the net salvage percentages for generating
24 facilities based on the same analyses?

1 decommissioning costs for hydro and other production
2 facilities is best calculated by dividing the
3 decommissioning cost by the surviving plant at final
4 retirement. These amounts at a location basis are added to
5 the interim net salvage percentage of the assets
6 anticipated to be retired on an interim basis to produce
7 the weighted net salvage percentage for each location. The
8 detailed calculations of the overall net salvage for each
9 location is set forth on page VIII-3 of the Depreciation
10 Study.

11 Q. Please describe the second phase of the process
12 that you used in the Depreciation Study in which you
13 calculated composite remaining lives and annual
14 depreciation accrual rates.

15 A. After I estimated the service life and net
16 salvage characteristics for each depreciable property
17 group, I calculated the annual depreciation accrual rates
18 for each group based on the straight-line remaining life
19 method, using remaining lives weighted consistent with the
20 average service life procedure. The calculation of annual
21 depreciation accrual rates was developed as of December 31,
22 2020.

23 Q. Please describe the straight line remaining life
24 method of depreciation.

1 A. The straight line remaining life method of
2 depreciation allocates the original cost of the property,
3 less accumulated depreciation, less future net salvage, in
4 equal amounts to each year of remaining service life.

5 Q. Please describe the average service life
6 procedure for calculating remaining life accrual rates.

7 A. The average service life procedure defines the
8 group or account for which the remaining life annual
9 accrual is determined. Under this procedure, the annual
10 accrual rate is determined for the entire group or account
11 based on its average remaining life and the rate is then
12 applied to the surviving balance of the group's cost. The
13 average remaining life of the group is calculated by first
14 dividing the future book accruals (original cost less
15 allocated book reserve less future net salvage) by the
16 average remaining life for each vintage. The average
17 remaining life for each vintage is derived from the area
18 under the survivor curve between the attained age of the
19 vintage and the maximum age. The sum of the future book
20 accruals is then divided by the sum of the annual accruals
21 to determine the average remaining life of the entire group
22 for use in calculating the annual depreciation accrual
23 rate.

24 Q. Please describe amortization accounting.

1 A. In amortization accounting, units of property are
 2 capitalized in the same manner as they are in depreciation
 3 accounting. Amortization accounting is used for accounts
 4 with a large number of units, but small asset values;
 5 therefore, depreciation accounting is difficult for these
 6 assets because periodic inventories are required to
 7 properly reflect plant-in-service. Consequently,
 8 retirements are recorded when a vintage is fully amortized
 9 rather than as the units are removed from service. That
 10 is, there is no dispersion of retirement. All units are
 11 retired when the age of the vintage reaches the
 12 amortization period. Each plant account or group of assets
 13 is assigned a fixed period which represents an anticipated
 14 life which the asset will render full benefit. For
 15 example, in amortization accounting, assets that have a 20-
 16 year amortization period will be fully recovered after 20
 17 years of service and taken off the Company books, but not
 18 necessarily removed from service. In contrast, assets that
 19 are taken out of service before 20 years remain on the
 20 books until the amortization period for that vintage has
 21 expired.

22 Q. Amortization accounting is utilized for which
 23 plant accounts?

24 A. Amortization accounting is only appropriate for
 25 certain General Plant accounts. These accounts are 391.1,

1 391.2, 391.21, 393.0, 394.0, 395.0, 397.1, 397.2, 397.3,
2 397.4 and 398.0 which represent less than three percent of
3 depreciable plant.

4 Q. Please use an example to illustrate the
5 development of the annual depreciation accrual rate for a
6 particular group of property in your Depreciation Study.

7 A. I will use Account 368.00, Line Transformers, as
8 an example because it is one of the largest depreciable
9 groups.

10 The retirement rate method was used to analyze the
11 survivor characteristics of this property group. Aged
12 plant accounting data were compiled from 1997 through 2020
13 and analyzed to best represent the overall service life of
14 this property. The life table for the 1997-2020 experience
15 band is presented on pages VII-118 and VII-119 of Exhibit
16 No. 2. The life table displays the retirement and
17 surviving ratios of the aged plant data exposed to
18 retirement by age interval. For example, page VII-118
19 shows \$4,796,937 retired during age interval 1.5-2.5 with
20 \$501,038,266 exposed to retirement at the beginning of the
21 interval. Consequently, the retirement ratio is 0.0096
22 ($\$4,796,937/\$501,038,266$) and the surviving ratio is 0.9904
23 ($1-.0096$). The percent surviving at age 1.5 of .9796
24 percent is multiplied by the survivor ratio of 99.04 to
25 derive the percent surviving at age 2.5 of 97.02 percent.

1 This process continues for the remaining age intervals for
2 which plant was exposed to retirement during the period
3 1997-2020. The resultant life table, or original survivor
4 curve, is plotted along with the estimated smooth survivor
5 curve, the 48-01 on page VII-117.

6 The net salvage percent is presented on pages VIII-79
7 through VIII-82 of Exhibit No. 2. The percentage is based
8 on the result of annual gross salvage minus the cost to
9 remove plant assets as compared to the original cost of
10 plant retired during the period 1954 through 2020. The 67-
11 year period experienced negative \$24,993,253 (\$6,037,538 -
12 \$31,030,790) in net salvage for \$148,684,668 plant retired.
13 The result is negative net salvage of 17 percent
14 ($\$24,993,253/\$148,684,668$); however, the most recent five-
15 year average is negative 37 percent. Therefore, based on
16 the statistics for this account as well as the industry
17 averages and expectations of the Company for the future,
18 the recommended net salvage for line transformers is
19 negative 15 percent.

20 My calculation of the annual depreciation related to
21 original cost of Account 368.00, Line Transformers at
22 December 31, 2020, is presented on pages IX-150 and IX-151
23 of Exhibit No. 2. The calculation is based on the 48-01
24 survivor curve, the 15 percent negative net salvage, the
25 attained age, and the allocated book reserve. The

1 tabulation sets forth the installation year, the original
2 cost, calculated accrued depreciation, allocated book
3 reserve, future accruals, remaining life and annual
4 accrual. These totals are brought forward to the table on
5 page VI-8.

6 Q. Did you recommend any additional adjustments in
7 order to establish rates consistent with the amortization
8 periods?

9 A. Yes. In order to properly implement general
10 plant amortization and in turn establish full recovery
11 consistent with the amortization period, a reserve
12 adjustment was required. The adjustment required a
13 segregation of each general plant account's book reserve.

14 Q. Can you explain the process required to segregate
15 the book reserve by account?

16 A. Yes. First, one must understand the objective of
17 the segregation which is performed in order to establish a
18 depreciation rate that is consistent with the amortization
19 period for assets in service today, as well as those
20 expected to be added into the future. In other words, a
21 20-year amortization period will produce a 5 percent rate
22 for today's plant in service as well as tomorrows. Second,
23 the actual book reserve must closely approximate to the
24 theoretical reserve in order to match retirements and plant
25 additions consistent with the theoretical recovery of the

1 assets. Therefore, with an understanding of these two
2 components, it is necessary to adjust the actual book
3 reserve to match the ratio of the ages of the surviving
4 plant in service.

5 I will use Account 391.20, Office Furniture and
6 Equipment - EDP Equipment, as an example of the process.
7 Account 391.20 has a five-year amortization period with
8 \$26,955,660 of plant in service as of December 31, 2020.
9 Based on the ages of the \$26,955,660, the book reserve
10 should be \$12,342,525 in order to produce the 20 percent
11 rate. Therefore, the current book reserve of \$8,424,077
12 should be segregated into the amortizable component of
13 \$12,342,525 and the unrecovered or over-recovered portion
14 of (\$3,918,448). Since the second component is negative,
15 it is an under-recovered amount which means additional
16 expense beyond the 20 percent rate. If the segregation
17 does not occur, then the rate will be greater than 20
18 percent and future investment will be depreciated at the
19 higher rate and not match the 5-year amortization period.

20 Q. What is the total reserve adjustment required for
21 all general plant accounts?

22 A. Exhibit No. 2, page VI-9 sets forth the \$4.97
23 million general plant reserve adjustment I am proposing in
24 order to establish rates for general plant accounts
25 consistent with the amortization period of the assets.

1 Q. Have you established depreciation rates for any
2 new assets?

3 A. Yes. First, there are developed rates for new
4 software applications in Account 303, Miscellaneous
5 Intangible Plant. There will be three new software
6 categories that will have amortization periods of 5, 10 and
7 15 years. These assets will be recovered separately from
8 the remaining net value of the existing assets in each
9 current category. Second, there are new assets anticipated
10 after December 31, 2020, for four new asset classes that a
11 depreciation rate has been provided. These accounts are:
12 Account 357, Underground Conduit; Account 358, Underground
13 Conductors and Devices; Account 363, Battery Storage
14 Equipment; and Account 397.5, Communication Equipment -
15 Satellite. The developed rates are based on a proposed
16 life and net salvage parameter. For Account 357, the rate
17 is based on 55-S3 survivor curve and 5 percent negative net
18 salvage; Account 358, is based on 50-S2.5 survivor curve
19 and 10 percent negative net salvage; Account 363, is based
20 on 15-L3 survivor curve and 0 percent net salvage and
21 Account 397.5 is based on a 20-S2 survivor curve and 0
22 percent net salvage. These rates are set forth in page
23 VI-11 of the Depreciation Study.

1 Q. In your opinion, are the depreciation rates set
2 forth in Exhibit no. 2 the appropriate rates for the
3 commission to adopt in this proceeding for Idaho Power?

4 A. Yes. These rates appropriately reflect the rates
5 at which the value of the Company's assets are being
6 consumed over their useful lives. These rates are an
7 appropriate basis for setting electric rates in this matter
8 and for the Company to use for booking depreciation and
9 amortization expense going forward.

10 Q. Does this conclude your direct testimony?

11 A. Yes.

12

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-21-18**

IDAHO POWER COMPANY

**SPANOS
TESTIMONY**

EXHIBIT NO. 1

JOHN SPANOS DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of

Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican

Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland- American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of

Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. -	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company -	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/JG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
153.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UE 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case no. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-WS-AIR	Aqua Ohio	Depreciation

**BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION**

CASE NO. IPC-E-21-18

IDAHO POWER COMPANY

**SPANOS
TESTIMONY**

EXHIBIT NO. 2



2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

Exhibit No. 2
Case No. IPC-E-21-18
J. Spanos, IPC
Page 1

IDAHO POWER COMPANY
BOISE, IDAHO

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

May 27, 2021

Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

Attention Ms. Donna Wheeler
Finance Team Leader

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Idaho Power Company as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos". The signature is written in a cursive, flowing style.

JOHN J. SPANOS
President

JJS:mle

068303.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

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www.gfvrc.com

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IDAHO POWER COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Idaho Power Company's ("IPC" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

IPC's accounting policy has not changed since the last depreciation study was prepared. However, there has been changes in life and net salvage estimates for various accounts. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2015. Most average service lives are slightly longer than those currently utilized and net salvage percentages are more negative.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2020 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$135 million when applied to depreciable plant balances as of December 31, 2020. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2020</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Miscellaneous Intangible Plant	\$ 40,995,899.42	6.90	\$ 2,827,922
Hydraulic Production Plant	956,595,305.39	2.37	22,671,470
Other Production Plant	550,502,600.19	3.14	17,259,681
Transmission Plant	1,249,207,618.03	2.03	25,361,966
Distribution Plant	1,961,322,351.92	2.25	44,178,237
General Plant	415,803,156.83	5.21	21,664,907
Reserve Adjustment for Amortization	<u>-</u>	-	<u>993,360</u>
Total Depreciable Plant	<u>\$5,174,426,931.78</u>	2.61	<u>\$134,957,543</u>

PART I. INTRODUCTION

IDAHO POWER COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Idaho Power Company (“Company”), as applied to electric plant in service as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, the net salvage analyses of historical plant retirement data recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

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

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained

ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting. For hydraulic and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and net salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e. cost of removal and gross salvage, was stated in dollars and as a percent of retirement.

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

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

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

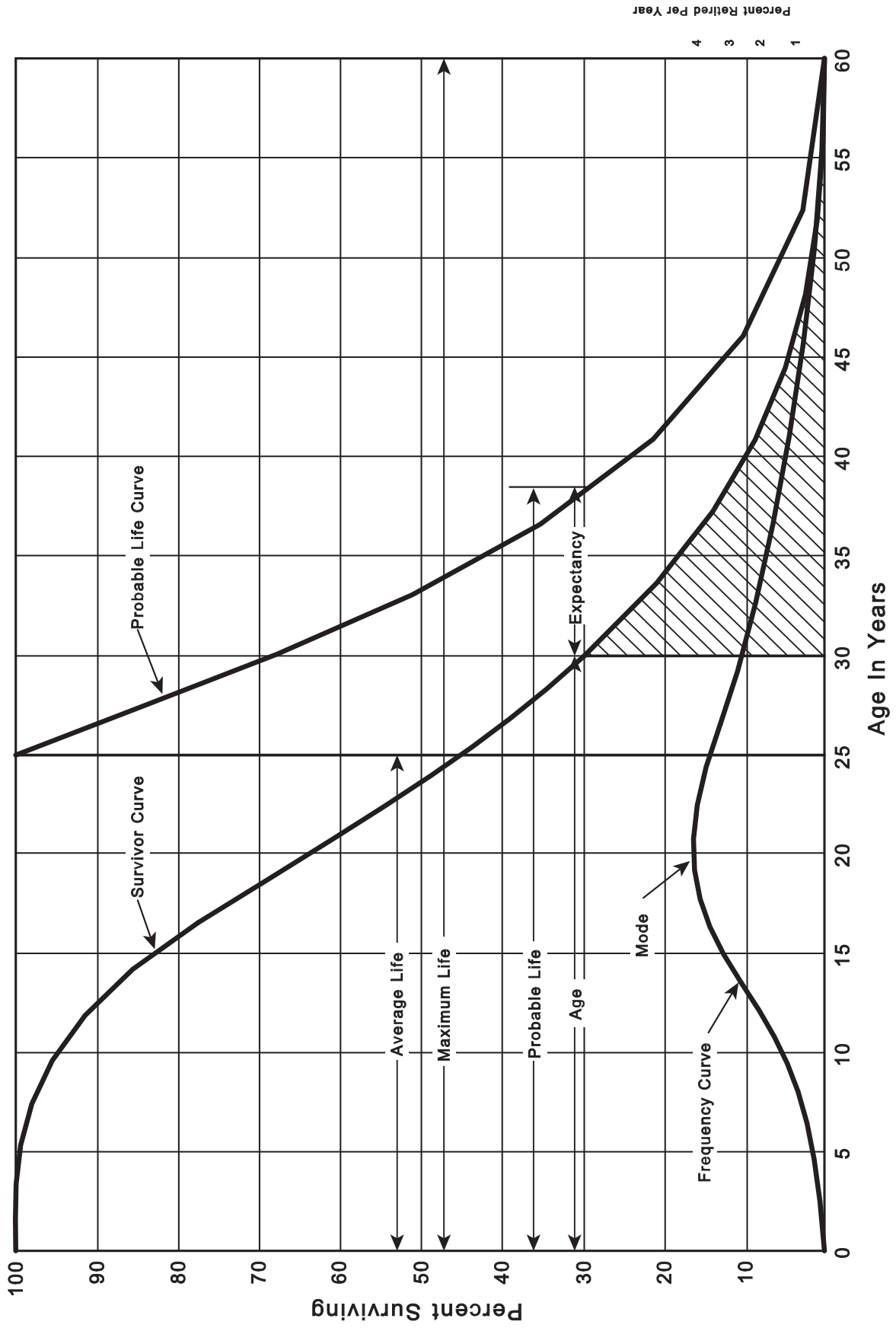


Figure 1. A Typical Survivor Curve and Derived Curves

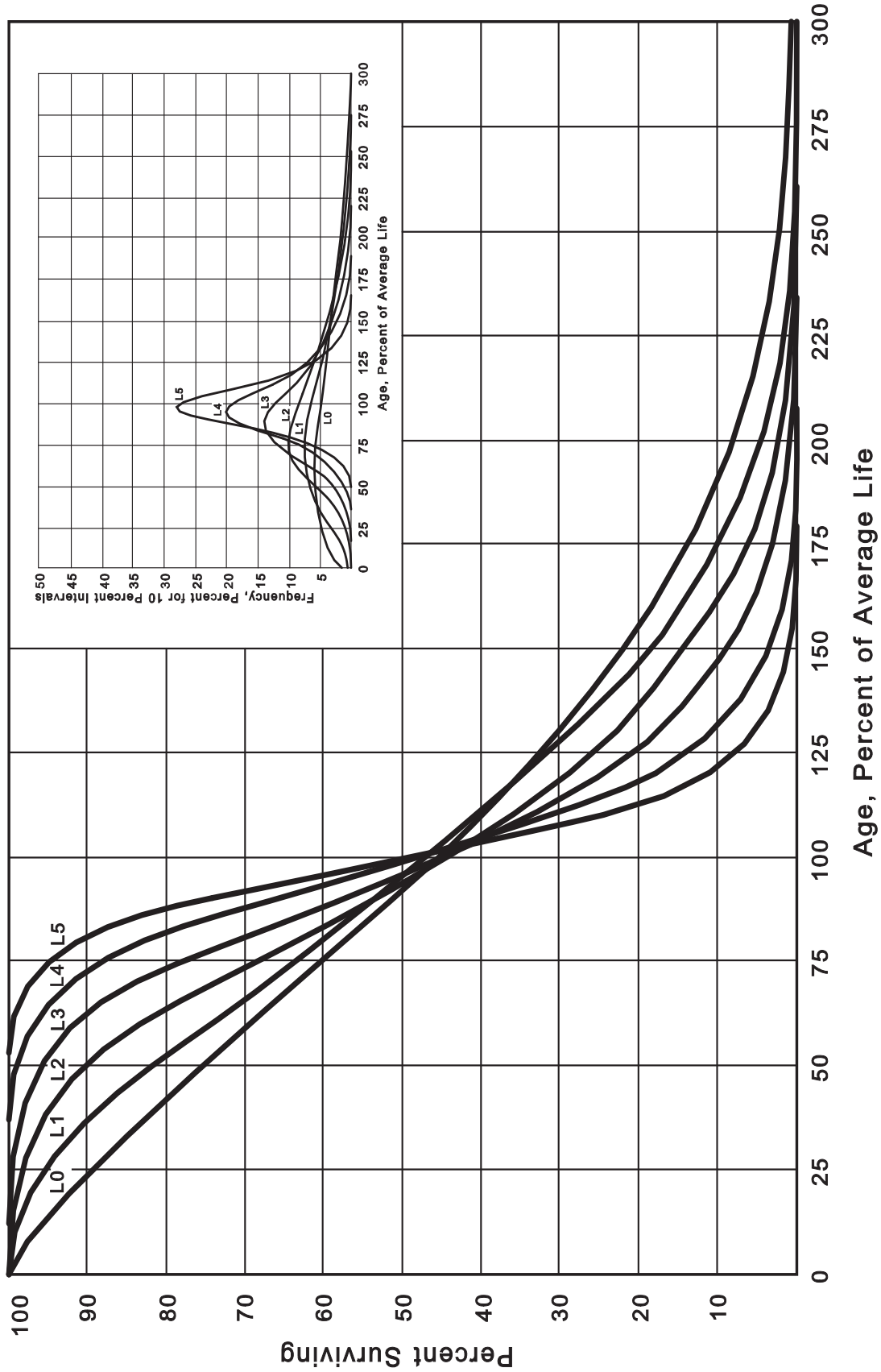


Figure 2. Left Modal or "L" lowa Type Survivor Curves

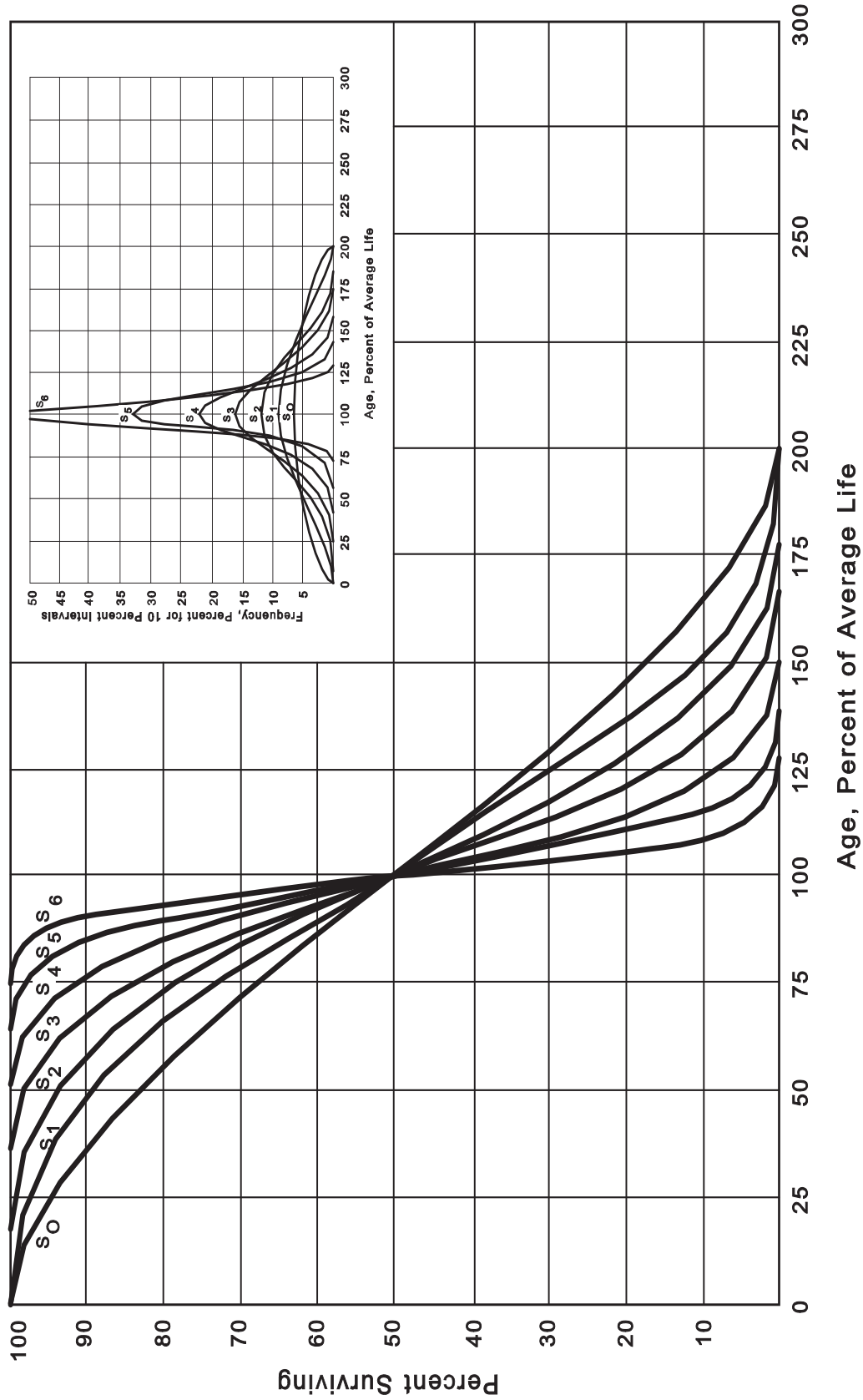


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

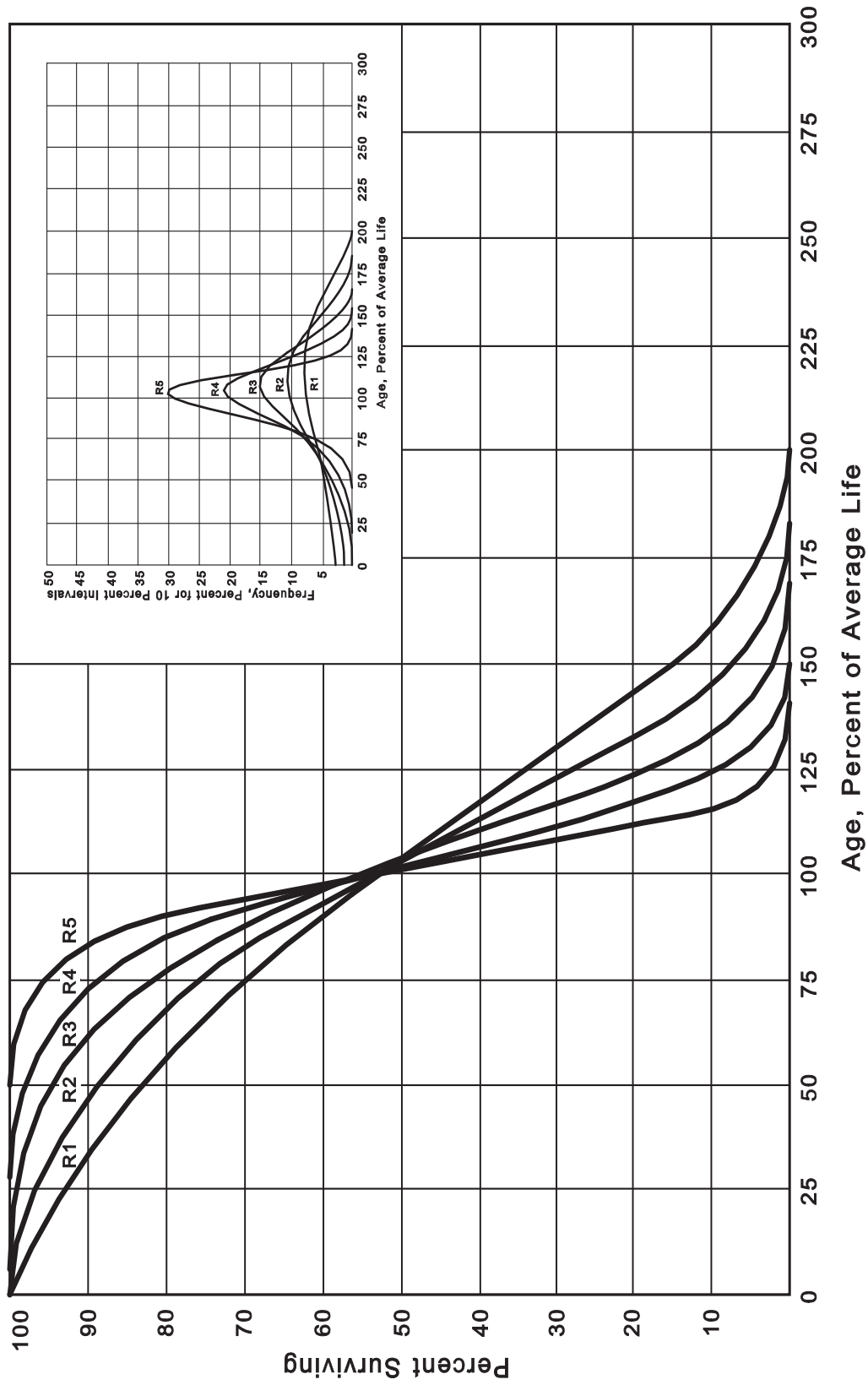


Figure 4. Right Modal or "R" IOWA Type Survivor Curves

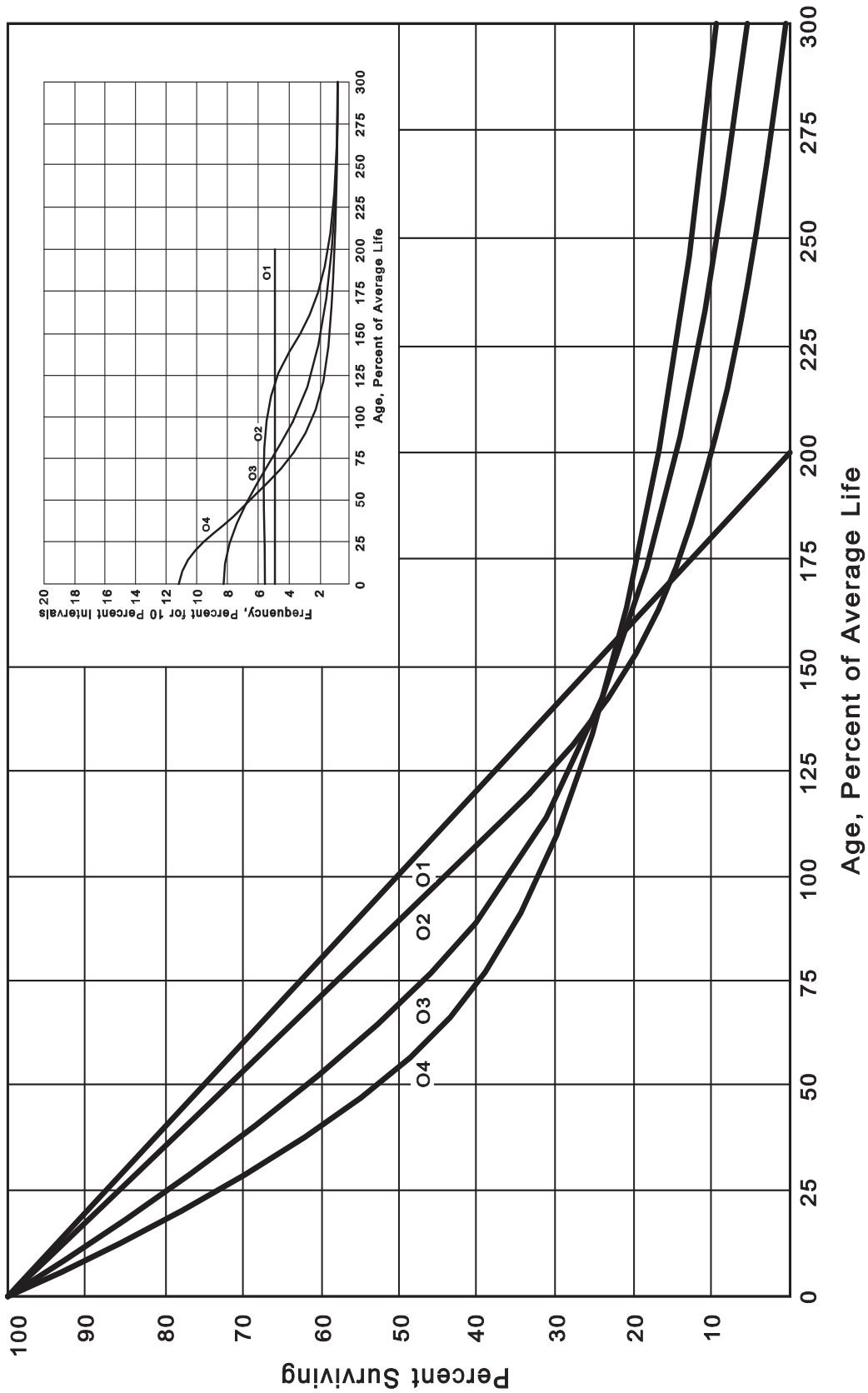


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2020. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 206 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Placement Band 2006-2020

Experience Band 2011-2020

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval (12)		
(2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	2020 (12)	(13)	(14)	
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2006	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½
2016						750 ^a	742	724	685	663	4,332	4,332	3½-4½
2017							850 ^a	841	821	799	4,955	4,955	2½-3½
2018								960 ^a	949	926	5,719	5,719	1½-2½
2019									1,080 ^a	1,069	6,579	6,579	½-1½
2020										1,220 ^a	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780	

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

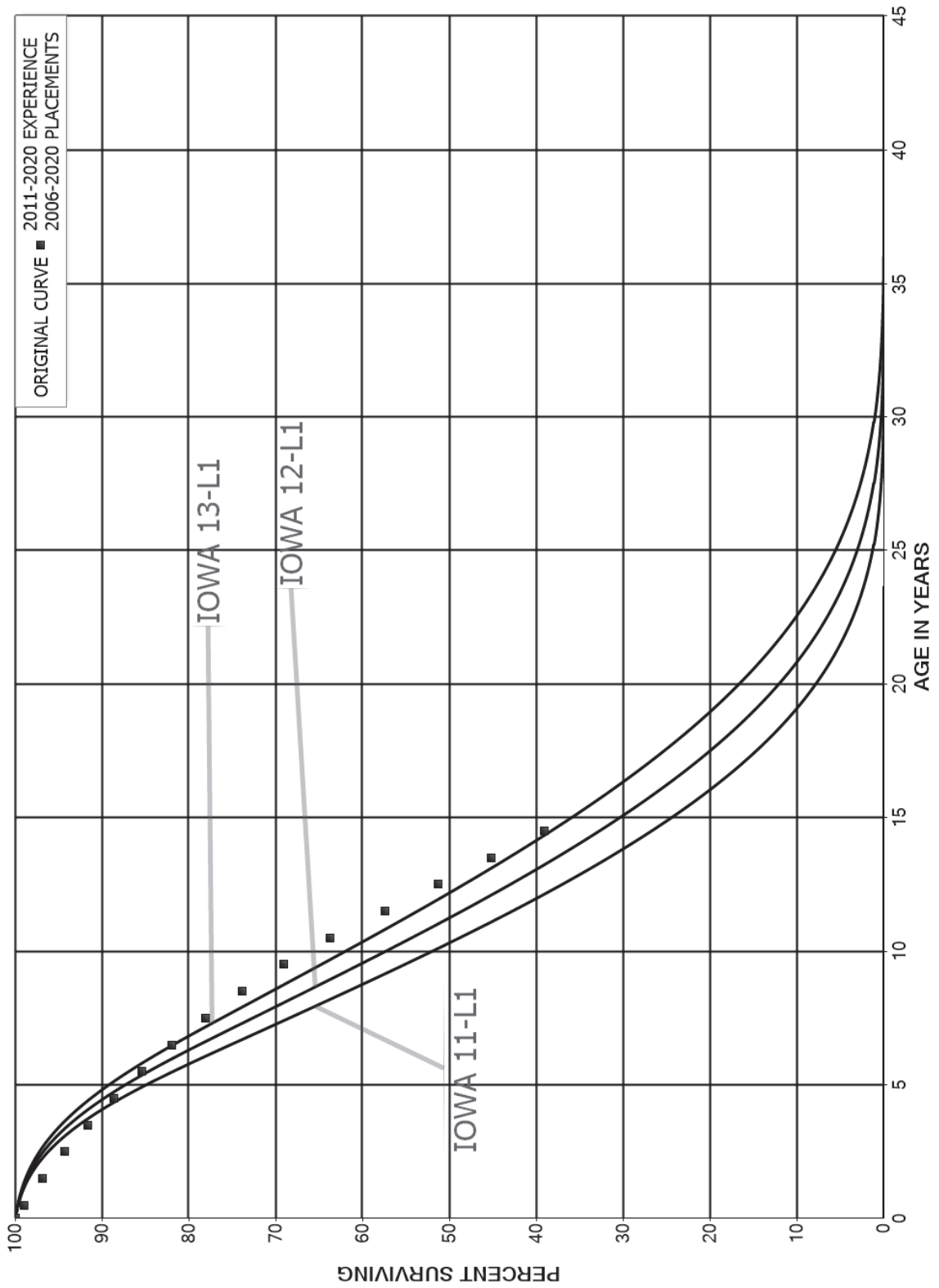


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

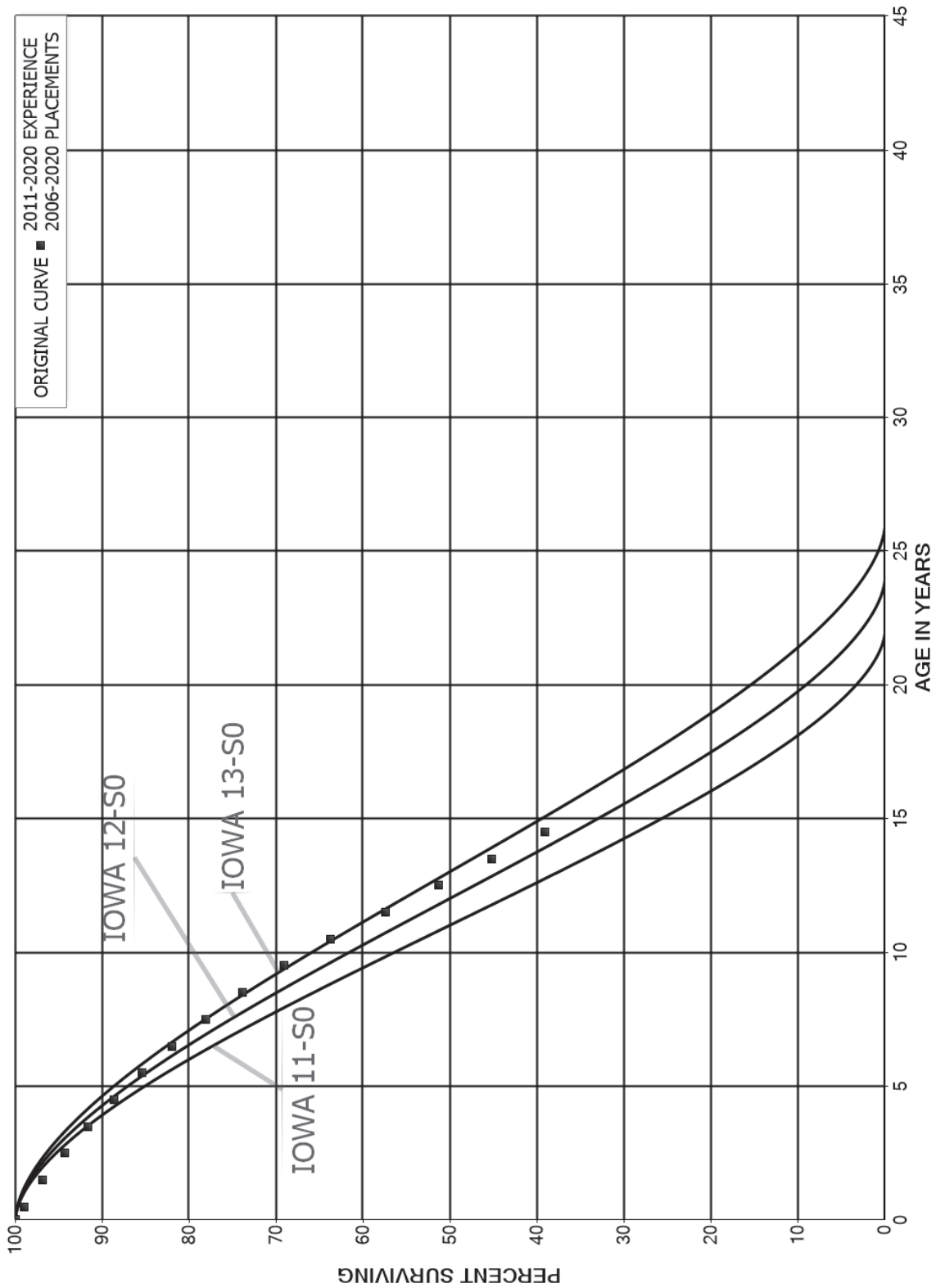


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

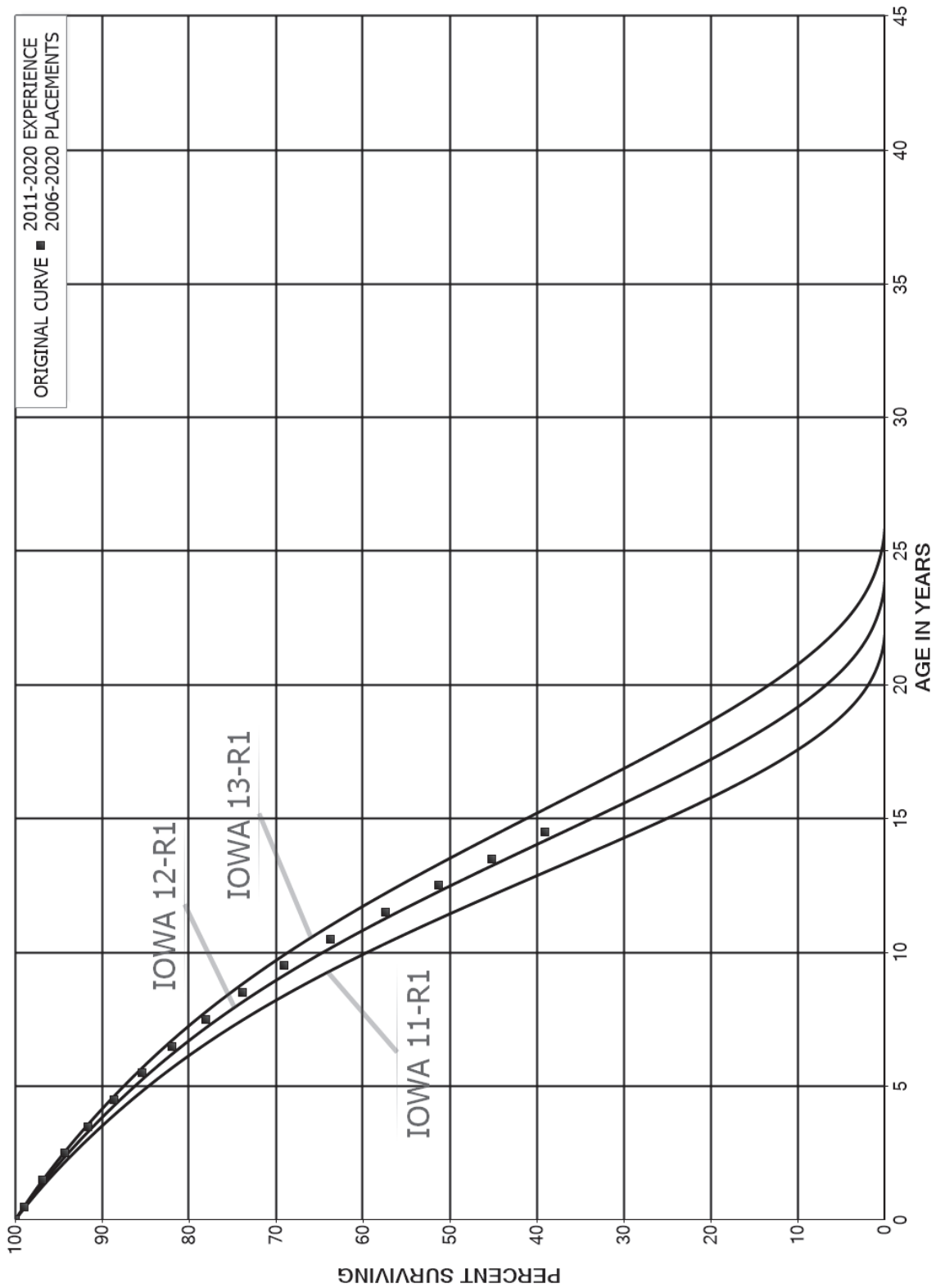
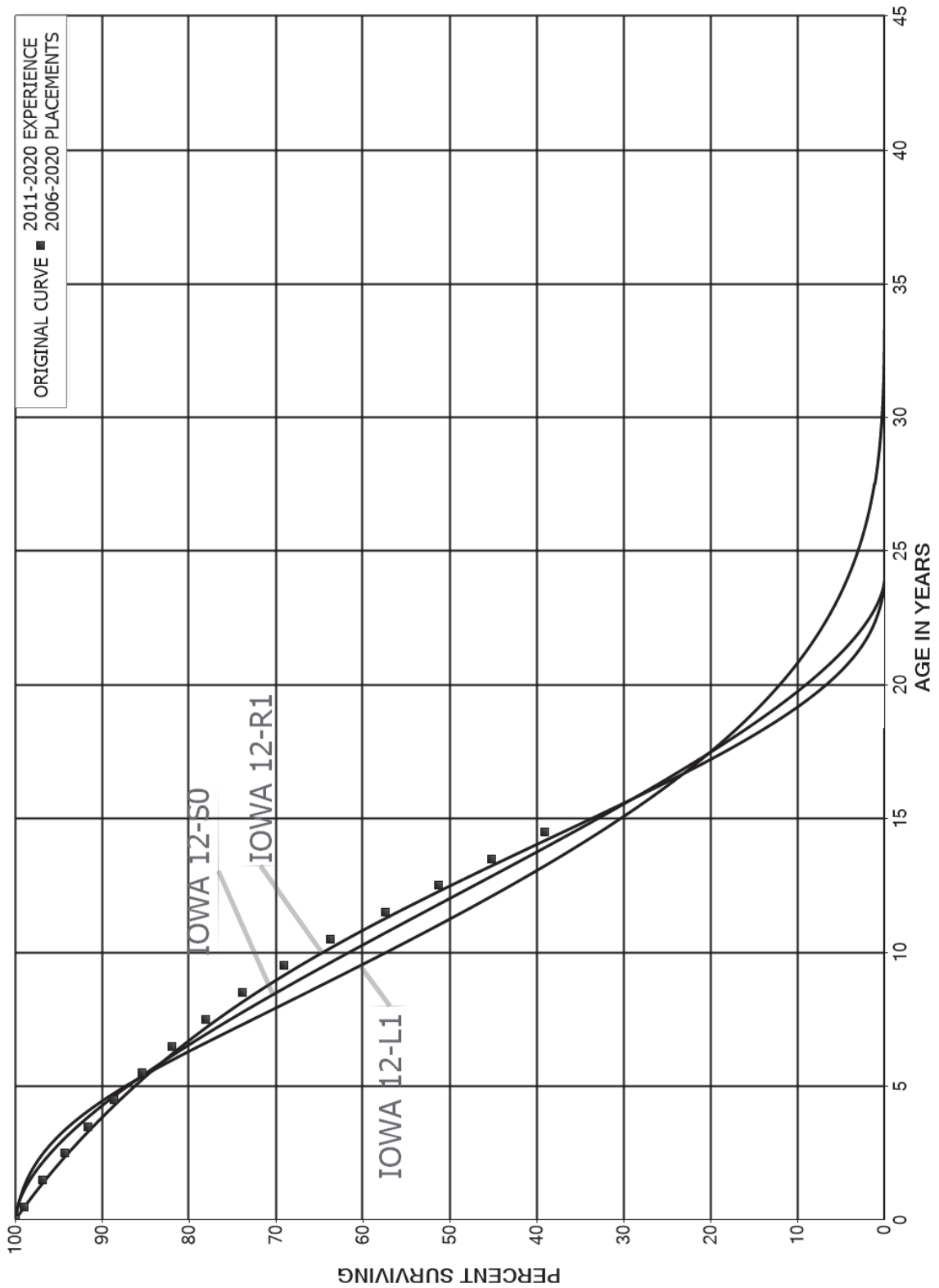


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted for past studies. Due to travel restrictions, a physical site visit was not possible, however, photographs were provided and discussions related to various locations were conducted in 2021. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

April 2021 (Virtually)

- Langley Gulch Plant
- Bliss Hydro Plant
- Brownlee Hydro Plant
- Shoshone Falls Hydro Plant
- Lower Salmon Hydro Plant

April 11-12, 2016

- Shoshone Falls Hydro Plant
- Clear Lake Hydro Plant
- Thousand Springs Hydro Plant
- Upper Malad Hydro Plant
- Lower Malad Hydro Plant
- Bennett Mountain Generating Plant

November 29-30, 2011

- Langley Gulch Plant
- Lower Salmon Plant
- Upper Malad Plant
- Lower Malad Plant
- Upper Salmon B Plant
- Upper Salmon A Plant
- CJ Strike Plant
- Evander Andrews (Danskin) Plant

August 27-28, 2007

Bennett Mountain Plant
Bliss Plant
Shoshone Falls Plant
Twin Falls Plant
Milner Dam
Milner Plant
American Falls Plant

August 7, 2002

Evander Andrew (Danskin) Plant

October 14-16, 2002

Lower Salmon Plant
Upper Salmon B Plant
Upper Salmon A Plant
Upper Malad Plant
Lower Malad Plant
Hagerman Maintenance Shop
Swan Falls Plant
Hells Canyon Plant
Hells Canyon Hatchery
Brownlee Plant
Oxbow Plant
Oxbow Hatchery Plant
CHQ Building

SERVICE LIFE ANALYSIS

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

For 35 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 78 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed

below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

- 316.10 Miscellaneous Power Plant Equipment - Automobiles
- 316.40 Miscellaneous Power Plant Equipment - Small Trucks
- 316.50 Miscellaneous Power Plant Equipment - Miscellaneous
- 316.70 Miscellaneous Power Plant Equipment - Large Trucks
- 316.80 Miscellaneous Power Plant Equipment - Power Operated Equipment
- 316.90 Miscellaneous Power Plant Equipment - Trailers

HYDRAULIC PRODUCTION PLANT

- 331.00 Structures and Improvements
- 332.10 Reservoirs, Dams and Waterways - Relocation
- 332.20 Reservoirs, Dams and Waterways
- 333.00 Water Wheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

- 343.00 Prime Movers
- 343.00 Prime Movers – Combined Cycle
- 346.00 Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

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

DISTRIBUTION PLANT

- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 370.10 Meters - AMI
- 371.20 Installations on Customers' Premises
- 373.20 Street Lighting and Signal Systems

GENERAL PLANT

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

Account 353.00, Station Equipment is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1996 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-74 and the life table for the experience band, 1996-2020, is plotted on the chart that follows.

Typical service lives for transmission station equipment of other electric companies range from 45 to 55 years. The Iowa 52-S0 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 78, reflects the outlook of management and is near the upper end of the typical range of lives for others in this account as anticipated. The 52-year average life reflects the Company's current practice of replacement for station equipment based on condition of assets before reaching failure which is a slight increase in average life from 50 years.

Another large account is Account 368.00, Line Transformers. The estimate of survivor characteristics is based on the 1997-2020 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics as the 48-O1 survivor curve through age 62. The selection of the O1-type curve reflects the

continued experience of retirement of various ages of line transformers with many different causes of retirement. The 48-year average life is within the range of lives used by others in the industry. Most other electric companies estimate lives between 40 and 50 years. The current estimate is a 42-R0.5 survivor curve.

Account 333.00, Water Wheels, Turbines and Generators, is used to illustrate the manner in which the study was conducted for generation accounts which have an interim survivor curve and life span component. Aged plant accounting data for the hydraulic production plant have been compiled for the years 1946 through 2020. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The interim survivor curve estimate is based on the statistical indications for the period 1946-2020 and 1981-2020. The Iowa 100-S1.5 is a reasonable fit of the stub original survivor curve. The 100-year interim service life is above the upper end of the typical service life range of 70 to 90 years for hydraulic turbines and generators. The 100-year life reflects the Company's plans to replace components of the turbines and generators prior to the final retirement of the hydraulic production plant.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves

estimated for hydraulic and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1946 through 2020 for hydraulic and 1999 through 2020 for other production.

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

The 45 to 119-year life span for the hydraulic production facilities is within the typical range for comparable facilities. The life span of each facility is determined by condition and license dates. Life spans of 40 and 45 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

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

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Hydraulic Production Plant			
Milner Dam	1992	2067	75
American Falls	1978	2055	77
Brownlee	1960, 1980	2073	113, 93
Bliss	1950	2034	84
Cascade	1983	2061	78
Clear Lake	1937	2027	90
Hells Canyon	1967	2073	106
Lower Malad	1948	2035	87
Lower Salmon	1949	2034	85
Milner	1992	2068	76
Oxbow	1961	2073	112
Shoshone	1921	2040	119
Strike	1952	2034	82
Swan Falls	1928, 1994	2042	114, 48
Twin Falls (Old)	1938	2040	102
Twin Falls (New)	1995	2040	45
Thousand Springs	1919	2031	112
Upper Malad	1948	2035	87
Upper Salmon A	1937	2034	97
Upper Salmon B	1947	2034	87
Other Production Plant			
Evander Andrews Danskin #2	2001	2041	40
Salmon Diesel	1967	2012	45
Bennett Mountain	2005	2046	41
Evander Andrews Danskin #1	2008	2048	40
Langley Gulch	2012	2054	42

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2020. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1954 through 2020 contributed significantly toward the net salvage estimates for 36 plant accounts, representing 94 percent of the depreciable plant, as follows:

Hydraulic Production Plant

- 331.00 Structures and Improvements
- 332.10 Reservoirs, Dams and Waterways – Relocation
- 332.20 Reservoirs, Dams and Waterways
- 333.00 Water Wheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

Other Production Plant

- 341.00 Structures and Improvements
- 343.00 Prime Movers
- 345.00 Accessory Electric Equipment
- 346.00 Miscellaneous Power Plant Equipment

Transmission Plant

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

Distribution Plant

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

General Plant

- 390.11 Structures and Improvements - CHQ Building
- 390.12 Structures and Improvements- Excl. CHQ Building
- 392.10 Transportation Equipment - Automobile
- 392.40 Transportation Equipment - Small Trucks
- 392.50 Transportation Equipment - Miscellaneous
- 392.60 Transportation Equipment - Large Trucks (HYD)
- 392.70 Transportation Equipment - Large Trucks (Non-HYD)
- 392.90 Transportation Equipment - Trailers
- 396.00 Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in

which the study was conducted for the groups in the preceding list. Net salvage data for the period 1954 through 2020 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1954-1956 through 2018-2020 periods were computed to smooth the annual amounts.

Cost of removal has been high since the early to mid-1980s with a slight reduction in comparison to retirements in the last six years. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway relocations. Cost of removal for the most recent five years averaged 60 percent.

Gross salvage has varied widely throughout the period but had begun to diminish to much lower levels since the early 2000s. The most recent five-year average of 1 percent gross salvage reflects recent trends and the reduced market for poles and towers. High levels of gross salvage in 2001 related to highway relocation projects.

The net salvage percent based on the overall period 1954 through 2020 is 52 percent negative net salvage and based on the most recent five-year period is 59 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 30 to negative 75 percent. The net salvage estimate for poles is negative 50 percent, is within the range of other estimates and reflects the expectation toward slightly less negative net salvage in the near future.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim

net salvage. Final (terminal) net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on industry decommissioning analyses performed by various engineering organizations. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 36 percent was used for each hydro plant account, and negative 7 percent estimate was used for all other production plant accounts.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage amounts, are shown on Table 2 of the Net Salvage Statistics.

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

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2020, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2020, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

	Account	Amortization Period, Years
391,	Office Furniture and Equipment	
	Furniture	20
	Computers	5
	Servers	8
393,	Stores Equipment	25
394,	Tools, Shop and Garage Equipment	20
395,	Laboratory Equipment	20
397,	Communication Equipment	
	Telephone	15
	Microwave	15
	Radio	15
	Fiber Optic	15
398,	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2020, is presented on pages VI-4 through VI-11 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation applicable to depreciable assets are presented in account sequence starting titled “Detailed Depreciation Calculations”. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
ELECTRIC PLANT										
MISCELLANEOUS INTANGIBLE PLANT										
303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE									
	5-YEAR		5-SQ	0	3,565,113.00	2,430,276	1,134,837	253,252	7.10	**
	10-YEAR		10-SQ	0	33,872,948.77	14,119,286	19,753,663	2,454,527	7.25	**
	TOTAL ACCOUNT 303			0	37,438,061.77	16,549,562	20,888,500	2,707,779	7.23	7.7
303.80	MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM		30-SQ	0	3,557,637.65	133,749	3,424,089	120,143	3.38	28.5
	TOTAL MISCELLANEOUS INTANGIBLE PLANT				40,995,699.42	16,683,311	24,312,589	2,827,922	6.90	
HYDRAULIC PRODUCTION PLANT										
STRUCTURES AND IMPROVEMENTS										
331.00	HAGERMAN MAINTENANCE SHOP	12-2040	110-R2.5	(10)	2,742,909.98	1,535,726	1,481,475	74,867	2.73	19.8
	MILNER DAM	06-2067	110-R2.5	(10)	814,224.25	423,807	37,977,833	10,756	1.32	43.9
	NIAGARA SPRINGS HATCHERY	06-2073	110-R2.5	(40)	30,578,243.26	4,831,708	4,831,708	749,932	2.45	50.6
	HELLS CANYON MAINTENANCE SHOP	06-2073	110-R2.5	(42)	2,544,284.15	1,401,926	2,352,957	47,494	1.80	49.5
	RAPID RIVER HATCHERY	06-2073	110-R2.5	(40)	8,977,563.32	1,863,793	10,564,706	209,247	2.36	50.5
	AMERICAN FALLS	02-2055	110-R2.5	(11)	12,082,664.37	6,633,863	4,777,694	147,550	1.22	32.4
	BROWNLEE	06-2073	110-R2.5	(29)	39,892,283.53	23,565,330	27,695,716	570,652	1.43	48.9
	BLISS	07-2034	110-R2.5	(4)	4,089,088.27	978,935	3,273,727	242,225	5.92	13.5
	CASCADE	07-2034	110-R2.5	(9)	7,328,252.09	4,680,948	3,306,847	87,706	1.20	37.7
	CLEAR LAKE	06-2027	110-R2.5	(1)	193,278.70	239,692	44,471	0	-	-
	HELLS CANYON	06-2073	110-R2.5	(42)	3,810,090.35	1,552,544	3,867,784	78,358	2.06	49.2
	LOWER MALAD	03-2035	110-R2.5	(3)	855,050.33	693,304	187,398	14.1	13.53	14.1
	LOWER SALMON	07-2034	110-R2.5	(3)	3,536,805.66	1,879,875	1,763,035	130,703	3.70	13.5
	MILNER	11-2068	110-R2.5	(10)	9,850,508.03	4,842,052	5,993,507	132,645	1.35	45.2
	OXBOW HATCHERY	06-2073	110-R2.5	(28)	2,416,711.71	1,184,063	1,909,308	38,438	1.59	49.7
	OXBOW COMMON	06-2073	110-R2.5	(29)	16,933,927.32	6,654,761	15,189,985	311,689	1.84	48.7
	PAHSIMEROI ACCUMULATING PONDS	06-2073	110-R2.5	(29)	111,952.27	116,219	28,199	637	0.57	44.3
	PAHSIMEROI TRAPPING	06-2073	110-R2.5	(40)	18,678,345.96	5,653,629	20,776,055	411,452	2.18	50.5
	SHOSHONE FALLS	12-2040	110-R2.5	(1)	1,242,393.22	744,298	995,053	20,273	1.63	49.1
	STRIKE	07-2034	110-R2.5	(1)	7,273,171.47	730,946	6,614,957	333,744	4.59	19.8
	SWAN FALLS	07-2034	110-R2.5	(6)	9,991,309.76	6,428,216	4,062,659	301,169	3.01	13.5
	TWIN FALLS	06-2042	110-R2.5	(2)	27,504,526.64	17,265,193	10,789,424	506,493	1.84	21.3
	THOUSAND SPRINGS	12-2040	110-R2.5	(4)	1,512,168.52	484,820	1,067,835	55,250	3.65	19.7
	UPPER MALAD	12-2040	110-R2.5	(4)	10,430,554.76	6,855,295	3,992,482	202,766	1.94	19.7
	UPPER SALMON A	06-2031	110-R2.5	(2)	380,271.94	417,595	(29,718)	0	-	-
	UPPER SALMON B	03-2035	110-R2.5	(2)	386,765.48	370,966	23,535	1,660	0.43	14.2
	UPPER SALMON COMMON	07-2034	110-R2.5	(3)	1,336,408.13	872,541	503,959	37,360	2.80	13.5
	UPPER SALMON COMMON	07-2034	110-R2.5	(3)	1,414,886.93	304,022	1,153,312	85,688	6.05	13.5
	UPPER SALMON COMMON	07-2034	110-R2.5	(3)	390,834.94	324,657	77,903	5,797	1.48	13.4
	TOTAL ACCOUNT 331				227,469,485.34	105,530,754	171,035,286	4,807,904	2.11	35.6
RESERVOIRS, DAMS AND WATERWAYS - RELOCATION										
332.10	BROWNLEE	06-2073	120-R4	(29)	8,639,663.66	6,639,102	4,506,064	96,469	1.12	46.7
	HELLS CANYON	06-2073	120-R4	(42)	940,788.93	698,552	637,368	13,645	1.45	46.7
	OXBOW COMMON	06-2073	120-R4	(29)	56,369.00	42,684	23,955	641	1.14	46.7
	OXBOW COMMON	06-2073	120-R4	(29)	1,927,191.63	1,604,049	882,968	18,722	0.97	47.2
	BROWNLEE COMMON	06-2073	120-R4	(30)	7,895,824.78	6,592,275	3,672,297	78,619	1.00	46.7
	TOTAL ACCOUNT 332.1				19,460,506.20	15,576,662	9,728,652	208,096	1.07	46.8

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
332.20	RESERVOIRS, DAMS AND WATERWAYS									
	MILNER DAM	06-2067	120-R4	(10)	809,584.42	328,419	562,124	12,222	1.51	46.0
	AMERICAN FALLS	02-2055	120-R4	(11)	4,293,075.10	3,223,309	1,542,309	45,958	1.07	33.6
	BROWNLEE	06-2073	120-R4	(29)	56,542,898.13	41,883,791	31,056,548	640,459	1.13	48.5
	BLISS	07-2034	120-R4	(4)	9,089,406.80	7,771,604	1,661,379	124,821	1.37	13.5
	CASCADE	01-2061	120-R4	(9)	3,145,630.46	1,984,493	1,444,244	36,712	1.17	39.3
	CLEAR LAKE	06-2027	120-R4	(42)	2,293,298.17	1,443,505	872,726	8,726	5.86	6.5
	HELLS CANYON	06-2073	120-R4	(3)	54,374,020.60	37,302,322	39,908,787	819,959	1.51	48.7
	LOWER MALAD	03-2035	120-R4	(3)	5,554,058.72	3,509,755	2,210,925	155,386	2.80	14.2
	LOWER SALMON	07-2034	120-R4	(3)	7,973,770.21	6,200,349	2,012,634	149,120	1.87	13.5
	MILNER	11-2068	120-R4	(10)	16,970,001.86	8,045,449	10,621,553	225,075	1.33	47.2
	OXBOW	06-2073	120-R4	(29)	31,448,684.36	21,024,480	19,544,284	410,425	1.31	47.6
	OXBOW COMMON	06-2073	120-R4	(29)	9,871.65	6,635	6,099	119	1.21	51.3
	SHOSHONE FALLS	12-2040	120-R4	(1)	14,909,005.57	2,902,023	12,156,073	608,370	1.80	20.0
	STRIKE	07-2034	120-R4	(5)	12,185,094.15	9,843,427	2,950,922	218,919	1.08	13.5
	SWANFALLS	08-2042	120-R4	(2)	16,022,516.39	10,199,494	6,143,473	284,447	1.78	21.6
	TWIN FALLS	12-2040	120-R4	(4)	1,323,425.51	301,972	1,074,391	53,963	4.08	19.9
	TWIN FALLS (NEW)	12-2040	120-R4	(2)	7,701,651.41	4,861,897	3,147,820	157,700	2.05	20.0
	THOUSAND SPRINGS	06-2031	120-R4	(2)	4,556,500.80	3,245,947	1,401,684	133,512	2.93	10.5
	UPPER MALAD	03-2035	120-R4	(2)	1,908,837.93	1,300,224	646,791	45,512	2.38	14.2
	UPPER SALMON A	07-2034	120-R4	(3)	2,635,979.87	1,012,361	1,702,678	125,570	4.76	13.6
	UPPER SALMON B	07-2034	120-R4	(3)	3,615,906.84	3,066,421	657,963	48,493	1.34	13.6
	UPPER SALMON COMMON	07-2034	120-R4	(3)	2,689,913.26	716,709	2,053,902	151,793	5.64	13.5
	HELLS CANYON COMMON	06-2073	120-R4	(43)	3,723,168.70	3,210,205	2,113,926	42,261	1.14	50.0
	TOTAL ACCOUNT 332.2				263,776,270.91	173,384,506	145,513,235	4,625,078	1.75	31.5
332.30	RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE									
		06-2073	SQUARE	0	5,472,398.44	2,355,762	3,116,636	59,364	1.08	52.5
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	MILNER DAM	06-2067	100-S1.5	(10)	1,274,307.36	455,066	946,672	21,850	1.71	43.3
	AMERICAN FALLS	02-2055	100-S1.5	(11)	27,193,601.04	17,003,902	13,180,995	422,333	1.55	31.2
	BROWNLEE	06-2073	100-S1.5	(29)	110,591,859.42	30,319,012	112,344,487	2,299,903	2.08	48.8
	BLISS	07-2034	100-S1.5	(4)	15,889,857.89	4,179,167	12,346,285	917,007	5.77	13.5
	CASCADE	01-2061	100-S1.5	(9)	9,349,089.56	4,397,796	5,792,712	158,354	1.69	36.6
	CLEAR LAKE	06-2027	100-S1.5	(1)	742,451.41	806,133	(56,257)	0	-	-
	HELLS CANYON	06-2073	100-S1.5	(42)	14,261,359.20	6,916,235	13,334,895	299,410	2.10	44.5
	LOWER MALAD	03-2035	100-S1.5	(3)	4,745,707.96	1,324,243	3,755,936	265,242	5.59	14.2
	LOWER SALMON	07-2034	100-S1.5	(3)	23,517,883.66	4,236,537	19,968,883	1,481,916	6.30	13.5
	MILNER	11-2068	100-S1.5	(10)	24,399,034.33	9,946,093	16,793,845	385,414	1.59	43.6
	OXBOW	06-2073	100-S1.5	(29)	13,470,988.77	7,756,507	6,621,081	220,902	1.84	43.6
	OXBOW COMMON	12-2040	100-S1.5	(1)	15,960,811.94	1,127,073	14,589,347	732,508	4.71	19.9
	STRIKE	07-2034	100-S1.5	(5)	9,172,110.18	5,680,012	3,950,704	285,142	3.22	13.4
	SWANFALLS	08-2042	100-S1.5	(2)	26,815,932.43	14,523,859	12,828,392	606,110	2.26	21.2
	TWIN FALLS	12-2040	100-S1.5	(4)	1,842,831.58	779,081	1,137,464	57,854	3.14	19.7
	TWIN FALLS (NEW)	12-2040	100-S1.5	(2)	16,733,644.88	9,086,824	8,316,167	423,942	2.53	10.6
	THOUSAND SPRINGS	06-2031	100-S1.5	(2)	4,114,588.60	1,139,574	3,057,304	291,844	7.09	19.5
	UPPER MALAD	03-2035	100-S1.5	(2)	5,517,955.77	1,239,096	4,389,219	309,012	5.60	14.2
	UPPER SALMON A	07-2034	100-S1.5	(3)	2,421,216.32	1,321,382	1,172,471	87,479	3.61	13.4
	UPPER SALMON B	07-2034	100-S1.5	(3)	3,704,936.46	1,977,708	1,838,377	136,712	3.69	13.4
	TOTAL ACCOUNT 333				331,230,178.86	124,023,302	259,326,879	9,412,936	2.84	27.6
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	MILNER DAM	06-2067	60-S0	(10)	581,471.90	206,487	433,132	12,105	2.08	35.8
	AMERICAN FALLS	02-2055	60-S0	(11)	3,825,401.12	2,149,275	2,100,250	76,967	2.01	27.3
	BROWNLEE	06-2073	60-S0	(29)	14,167,925.99	4,812,886	13,463,739	350,814	2.48	38.4
	BLISS	07-2034	60-S0	(4)	4,447,055.46	1,179,297	3,445,641	284,802	5.95	13.0
	CASCADE	01-2061	60-S0	(9)	2,879,959.95	888,823	2,250,333	72,977	2.53	30.8
	CLEAR LAKE	06-2027	60-S0	(1)	168,634.52	163,754	6,567	1,023	0.61	6.4
	HELLS CANYON	06-2073	60-S0	(42)	6,597,081.13	1,990,487	7,377,368	192,929	2.92	38.2

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRAUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TOTAL ACCOUNT 334									
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	HAGERMAN MAINTENANCE SHOP								
	12-2040	90-R1.5	(10)	2,516,550.33	1,017,365	1,750,840	90,199	3.58	19.4
	06-2067	90-R1.5	(10)	48,226.36	19,229	33,820	818	1.70	41.3
	06-2073	90-R1.5	(15)	122,028.67	2,709	137,624	2,904	2.38	47.4
	06-2073	90-R1.5	(42)	2,317,064.38	538,486	2,751,745	58,184	2.51	47.3
	06-2073	90-R1.5	(15)	49,684.42	13,033	44,104	959	1.93	46.0
	02-2055	90-R1.5	(11)	2,196,330.49	1,064,801	1,363,126	44,318	2.02	31.2
	06-2073	90-R1.5	(20)	6,811,198.15	2,704,801	6,081,645	131,539	1.93	46.2
	07-2034	90-R1.5	(4)	876,816.30	382,109	519,780	39,385	4.49	13.2
	01-2061	90-R1.5	(9)	1,246,128.23	591,989	766,321	21,373	1.72	35.9
	06-2027	90-R1.5	(1)	80,877.63	41,968	40,118	6,220	7.69	6.4
	06-2073	90-R1.5	(42)	1,781,507.69	353,932	2,175,909	47,467	2.86	45.8
	03-2035	90-R1.5	(3)	584,359.20	210,885	391,005	28,048	4.80	13.9
	07-2034	90-R1.5	(3)	574,097.74	250,436	340,885	25,899	4.51	13.2
	11-2068	90-R1.5	(10)	706,630.91	251,475	525,819	12,393	1.75	42.4
	06-2073	90-R1.5	(28)	15,320.96	3,283	16,328	352	2.30	46.4
	06-2073	90-R1.5	(29)	1,872,570.98	137,248	2,278,369	49,263	2.63	46.2
	06-2073	90-R1.5	(15)	33,131.88	9,533	28,569	596	1.80	47.9
	06-2073	90-R1.5	(15)	28,346.60	(10,056)	42,655	918	3.24	46.5
	12-2040	90-R1.5	(1)	1,093,567.01	(78,595)	1,183,098	60,710	5.55	19.5
	07-2034	90-R1.5	(5)	1,472,135.49	594,041	951,701	71,677	4.87	13.3
	08-2042	90-R1.5	(2)	1,712,428.69	685,600	1,061,077	50,941	2.97	20.8
	12-2040	90-R1.5	(4)	342,607.32	108,107	248,205	12,861	3.75	19.3
	12-2040	90-R1.5	(4)	500,714.57	203,613	317,130	16,453	3.29	19.3
	06-2031	90-R1.5	(2)	389,037.18	269,178	127,640	12,321	3.17	10.4
	03-2035	90-R1.5	(2)	219,557.13	68,117	155,831	11,280	5.14	13.8
	07-2034	90-R1.5	(3)	275,089.82	132,311	151,036	11,392	4.14	13.3
	07-2034	90-R1.5	(3)	260,033.03	157,593	110,241	8,364	3.22	13.2
	07-2034	90-R1.5	(3)	4,978.97	1,220	3,908	292	5.86	13.4
TOTAL ACCOUNT 335									
335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT								
335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE								
335.30	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER								
TOTAL ACCOUNT 336									
336.00	ROADS, RAILROADS AND BRIDGES								
	06-2067	90-R4	(10)	12,737.21	5,174	8,837	201	1.58	44.0
	06-2073	90-R4	0	46,667.72	46,661	(13)	0	-	50.6
	06-2073	90-R4	0	17,896.46	7,935	9,961	197	1.10	50.6
	02-2055	90-R4	(11)	839,275.87	576,450	355,146	11,085	1.32	32.0
	06-2073	90-R4	(29)	1,459,262.60	226,240	1,686,209	35,483	2.43	46.7
	07-2034	90-R4	(4)	486,476.64	119,246	386,690	28,751	5.91	13.4
	01-2061	90-R4	(9)	122,668.04	65,704	68,004	1,825	1.49	37.3
	06-2027	90-R4	(1)	11,097.30	11,114	94	14	0.13	6.7
	06-2073	90-R4	(42)	968,681.42	630,916	744,612	18,641	1.92	39.9

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
345.00	ACCESSORY ELECTRIC EQUIPMENT SALMON DIESEL EVANDER ANDREWS/DANSKIN #2 BENNETT MOUNTAIN EVANDER ANDREWS/DANSKIN #1 LANGLEY GULCH TOTAL ACCOUNT 345	06-2012 06-2041 06-2046 06-2048 06-2054	40-L3 40-L3 40-L3 40-L3 40-L3	(2) *(4) *(5) *(5) *(5)	268,218.80 2,528,321.69 11,531,850.03 11,488,786.98 66,185,411.03	661,167 733,461 4,647,337 4,066,068 16,941,270	(387,584) 1,895,994 7,461,106 349,770 52,553,412	0 114,247 354,388 4,066,068 1,857,777	- 4.52 3.04 3.07 2.81	- 16.6 21.1 22.9 28.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT SALMON DIESEL EVANDER ANDREWS/DANSKIN #2 BENNETT MOUNTAIN EVANDER ANDREWS/DANSKIN #1 LANGLEY GULCH TOTAL ACCOUNT 346	06-2012 06-2041 06-2046 06-2048 06-2054	40-S0.5 40-S0.5 40-S0.5 40-S0.5 40-S0.5	(2) *(4) *(5) *(5) *(5)	92,002,588.53 1,004.50 1,743,607.80 983,880.52 959,870.44 2,956,649.32	27,049,303 2,280 727,267 351,102 385,547 741,739	69,520,086 (1,266) 1,086,085 661,973 622,317 2,373,243	2,676,182 0 62,058 32,671 28,397 88,178	2.91 - 3.56 3.32 2.96 2.97	26.0 - 17.5 20.9 21.9 26.9
346.10	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR TOTAL OTHER PRODUCTION PLANT		25-S2.5	0	12,592.16 550,502,600.19	1,175 135,243,437	11,417 442,229,924	557 17,259,681	4.42 3.14	20.5
350.20	LAND RIGHTS AND EASEMENTS		85-R3	0	35,049,697.19	9,229,736	25,819,961	384,325	1.10	67.2
352.00	STRUCTURES AND IMPROVEMENTS		70-R3	(40)	84,703,473.00	30,518,406	88,086,456	1,612,924	1.90	54.6
353.00	STATION EQUIPMENT		52-S0	(15)	444,081,742.83	112,520,398	398,173,606	9,682,737	2.18	41.1
354.00	TOWERS AND FIXTURES		80-R4	(20)	222,850,575.31	74,680,264	192,760,426	2,872,356	1.29	67.1
355.00	POLES AND FIXTURES		61-S0.5	(75)	214,344,752.19	71,342,780	303,760,536	6,140,149	2.86	49.5
355.10	POLES AND FIXTURES - TREATMENT		20-S3	(30)	3,026,476.12	828,220	2,198,256	129,472	4.28	17.0
356.00	OVERHEAD CONDUCTORS AND DEVICES		70-R1.5	(40)	244,760,635.21	84,087,074	258,567,815	4,537,305	1.85	57.0
359.00	ROADS AND TRAILS		70-R2.5	0	390,286.18	289,810	100,456	2,698	0.69	37.2
	TOTAL TRANSMISSION PLANT				1,249,207,618.03	383,486,688	1,269,447,512	25,361,966	2.03	
361.00	STRUCTURES AND IMPROVEMENTS		70-R2.5	(50)	50,879,274.29	14,563,323	61,755,588	1,080,482	2.14	56.6
362.00	STATION EQUIPMENT		60-S0	(15)	287,263,363.53	65,431,921	264,920,947	5,452,477	1.90	48.6
364.00	POLES, TOWERS AND FIXTURES		62-R1	(50)	281,087,799.35	146,717,692	274,914,007	5,582,552	1.99	49.2
364.10	POLES, TOWERS AND FIXTURES - TREATMENT		20-S3	0	12,054,865.16	2,511,647	9,543,218	558,205	4.63	17.1
365.00	OVERHEAD CONDUCTORS AND DEVICES		50-R0.5	(30)	147,320,762.31	57,419,773	134,097,218	3,505,297	2.38	38.3
366.00	UNDERGROUND CONDUIT		58-R2	(30)	53,566,218.08	17,782,403	51,853,681	1,272,042	2.37	40.8
367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(20)	302,975,748.87	96,714,649	266,856,250	6,864,454	2.27	38.9
368.00	LINE TRANSFORMERS		48-O1	(15)	647,632,804.29	189,443,677	555,334,048	13,336,672	2.06	41.6
369.00	SERVICES		55-R1	(40)	64,812,033.21	44,402,404	46,334,442	1,074,876	1.66	43.1
370.00	METERS		27-O1	(5)	19,194,366.35	7,215,930	12,938,155	661,374	3.45	19.6
370.10	METERS - AMI		18-R1	0	85,682,083.18	28,025,715	57,656,368	4,452,453	5.20	12.9
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES		23-R1	(10)	4,004,512.43	1,771,108	2,633,856	166,509	4.16	15.8
373.20	STREET LIGHTING AND SIGNAL SYSTEMS		37-R1	(35)	4,848,520.87	2,898,724	3,646,779	180,844	3.32	22.7
	TOTAL DISTRIBUTION PLANT				1,961,322,351.92	674,898,966	1,742,484,557	44,178,237	2.25	
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING		75-S0.5	(10)	34,677,738.39	12,620,430	25,525,082	809,577	2.33	31.5
390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING BOISE CENTER WEST BOISE OPERATIONS CENTER BOISE MECHANICAL AND ENVIRONMENTAL CENTER OTHER STRUCTURES TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING	06-2056 06-2067 06-2054 06-2054	65-S0.5 65-S0.5 65-S0.5 65-S0.5	(10) *(10) *(10) *(10)	15,293,377.70 10,640,748.29 1,792,660.99 64,911,717.00	2,624,574 3,269,518 2,876,416 14,592,144	14,198,141 8,435,305 8,965,511 56,810,745	355,611 281,953 297,953 1,091,180	2.33 2.65 2.76 1.68	39.9 29.9 30.2 52.1
	TOTAL STRUCTURES AND IMPROVEMENTS				101,638,503.98	23,362,652	88,439,702	2,026,697	1.99	
	TOTAL STRUCTURES AND IMPROVEMENTS				136,316,242.37	35,983,082	113,964,784	2,836,274	2.08	



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ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRAI RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	0	13,182,730.36	6,722,350	6,460,380	659,493	5.00	9.8
391.20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT		5-SQ	0	26,955,660.39	12,342,525	14,613,135	5,390,126	20.00	2.7
391.21 OFFICE FURNITURE AND EQUIPMENT - SERVERS		8-SQ	0	3,286,732.27	1,267,235	2,019,497	410,735	12.50	4.9
392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES		13-L2.5	15	921,769.45	305,145	478,359	76,388	6.81	7.6
392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT		16-S2	40	4,563,105.82	1,962,965	774,898	74,488	1.63	10.4
392.40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS		13-L2.5	15	29,240,236.05	9,886,895	14,967,306	1,834,061	6.27	8.2
392.50 TRANSPORTATION EQUIPMENT - MISCELLANEOUS		13-L2.5	15	2,021,033.75	322,644	1,395,235	160,850	7.96	8.7
392.60 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)		20-S1	15	58,022,497.35	9,638,533	39,690,590	2,701,063	4.66	14.7
392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)		20-S1	15	10,987,808.15	3,301,191	6,046,946	507,810	4.62	11.9
392.80 TRANSPORTATION EQUIPMENT - TRAILERS		32-S1.5	15	7,527,860.20	1,571,825	4,928,856	215,397	2.86	22.4
393.00 STORES EQUIPMENT		25-SQ	0	4,213,380.66	1,064,475	3,158,916	168,363	4.00	18.8
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	0	11,995,683.06	3,921,505	7,677,188	579,945	5.00	13.2
395.00 LABORATORY EQUIPMENT		20-SQ	0	14,524,086.25	6,605,680	8,218,416	741,204	5.00	11.1
396.00 POWER OPERATED EQUIPMENT		20-SQ	25	23,706,549.22	4,848,761	12,931,151	760,341	3.21	17.0
397.10 COMMUNICATION EQUIPMENT - TELEPHONES		15-SQ	0	2,251,882.23	1,327,875	924,007	150,139	6.67	6.2
397.20 COMMUNICATION EQUIPMENT - MICROWAVE		15-SQ	0	24,583,743.70	14,173,715	10,410,029	1,638,954	6.67	6.4
397.30 COMMUNICATION EQUIPMENT - RADIO		15-SQ	0	13,202,034.15	2,293,625	10,908,409	880,528	6.67	12.4
397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC		15-SQ	0	20,263,822.98	8,293,150	11,970,673	1,350,917	6.67	8.9
398.00 MISCELLANEOUS EQUIPMENT		15-SQ	0	8,123,288.42	3,821,100	4,302,168	541,461	6.67	7.9
TOTAL GENERAL PLANT				415,803,156.83	129,644,276	275,728,943	21,664,907	5.21	
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE					200,471		(40,094)	***	
391.20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT					(3,918,448)		783,690	***	
391.21 OFFICE FURNITURE AND EQUIPMENT - SERVERS					(277,228)		55,446	***	
393.00 STORES EQUIPMENT					15,763		(3,153)	***	
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT					(154,236)		30,847	***	
395.00 LABORATORY EQUIPMENT					(146,730)		29,346	***	
397.10 COMMUNICATION EQUIPMENT - TELEPHONES					(107,304)		21,461	***	
397.20 COMMUNICATION EQUIPMENT - MICROWAVE					(86,840)		17,368	***	
397.30 COMMUNICATION EQUIPMENT - RADIO					(440,405)		88,081	***	
397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC					281,142		(56,228)	***	
398.00 MISCELLANEOUS EQUIPMENT					(332,982)		66,596	***	
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(4,966,797)		993,360		
TOTAL DEPRECIABLE PLANT				5,174,426,951.78	1,794,900,438	4,431,074,709	134,957,543	2.61	
GENERATING STATION - EARLY RETIREMENTS									
JIM BRIDGER PLANT									
310.20 LAND AND WATER RIGHTS				218,328.11	177,883				
311.00 STRUCTURES AND IMPROVEMENTS				73,050,081.12	59,491,063				
312.10 BOILER PLANT EQUIPMENT - SCRUBBERS				172,334,286.77	67,406,393				
312.20 BOILER PLANT EQUIPMENT - OTHER				328,716,087.31	161,290,361				
312.30 BOILER PLANT EQUIPMENT - RAILCARS				2,484,314.64	2,012,866				
314.00 TURBOGENERATOR UNITS				101,505,414.43	50,942,767				
315.00 ACCESSORY ELECTRIC EQUIPMENT				31,827,028.71	24,378,000				
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT				6,721,552.96	2,070,591				
316.10 MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES				255,514.94	71,474				
316.40 MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS				200,237.63	187,610				
316.50 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS				1,103,766.62	256,872				
316.70 MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS				401,020.06	40,390				
316.80 MISCELLANEOUS POWER PLANT EQUIPMENT - POWER TRUCKS				4,389,594.08	(1,959,062)				
316.90 MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS				13,977.04	3,184				

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
352.00									
353.00				444,343.71	300,765				
391.10				13,937,362.77	1,975,908				
393.00				288,465.21	233,190				
394.00				169,905.02	97,703				
395.00				677,269.29	532,117				
397.20				35,020.84	22,171				
398.00				217,523.37	175,566				
				24,130.94	21,685				
				739,015,185.57	369,729,497				
TOTAL JIM BRIDGER PLANT									
VALMY PLANT									
310.20				430,343.92	266,061				
311.00				20,664,245.78	13,672,159				
				26,614,311.82	22,660,229				
				47,278,557.60	36,332,388				
				22,464,124.00	16,322,162				
312.10				16,874,548.10	11,200,665				
312.20				97,911,081.69	70,401,917				
				114,785,629.79	81,602,582				
312.30				19,714.66	11,250				
314.00				1,529,405.87	867,239				
				35,496,851.89	23,223,425				
				37,026,257.76	24,090,664				
315.00				1,389,821.04	939,605				
				20,135,975.88	14,387,316				
				21,525,796.92	15,326,921				
316.00				2,144,097.89	1,172,179				
				1,994,383.58	1,631,901				
				4,138,481.47	2,804,080				
316.10				163,952.24	34,930				
316.40				39,801.91	35,777				
316.50				18,011.23	16,011				
316.60				45,389.61	4,547				
316.80				310,670.37	157,030				
352.00				380,257.64	320,894				
353.00				3,084,194.39	1,995,370				
				1,203,599.32	977,337				
				4,287,793.71	2,972,707				
				252,894,752.83	180,300,004				
				991,909,938.40	550,029,501				
TOTAL GENERATING STATION - EARLY RETIREMENTS									

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00 ORGANIZATION COSTS				5,703.01					
302.00 FRANCHISES AND CONSENTS				35,139,516.58	15,636,507				
310.10 LAND				1,073,749.17					
317.00 STEAM ARO				15,446,594.38					
330.00 LAND				31,942,133.57					
340.00 LAND				2,600,006.46					
340.10 LAND AND LAND RIGHTS - SOLAR				9,787.49					
350.00 LAND				3,849,189.14					
350.22 RIGHTS OF WAY STUDIES				253,564.62	40,254	213,301	8,443		
360.00 LAND				6,566,201.71	165,969	707,608	29,090		
360.22 RIGHTS OF WAY STUDIES				873,576.40					
385.00 LAND				18,662,346.21	(446,722)				
390.20 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS									
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				116,702,358.74	15,396,007	920,909	37,533		
TOTAL ELECTRIC PLANT				6,283,039,228.92	2,360,325,946	4,431,995,618	134,995,076		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE
 ** NEW ADDITIONS AS OF JANUARY 1, 2021 WILL UTILIZE ANNUAL ACCRUAL RATE CONSISTENT WITH THE AMORTIZATION PERIOD.
 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE
 RATE
 20.00
 NON-ERP SYSTEM SOFTWARE 10.00
 ERP SYSTEM SOFTWARE 6.67
 *** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

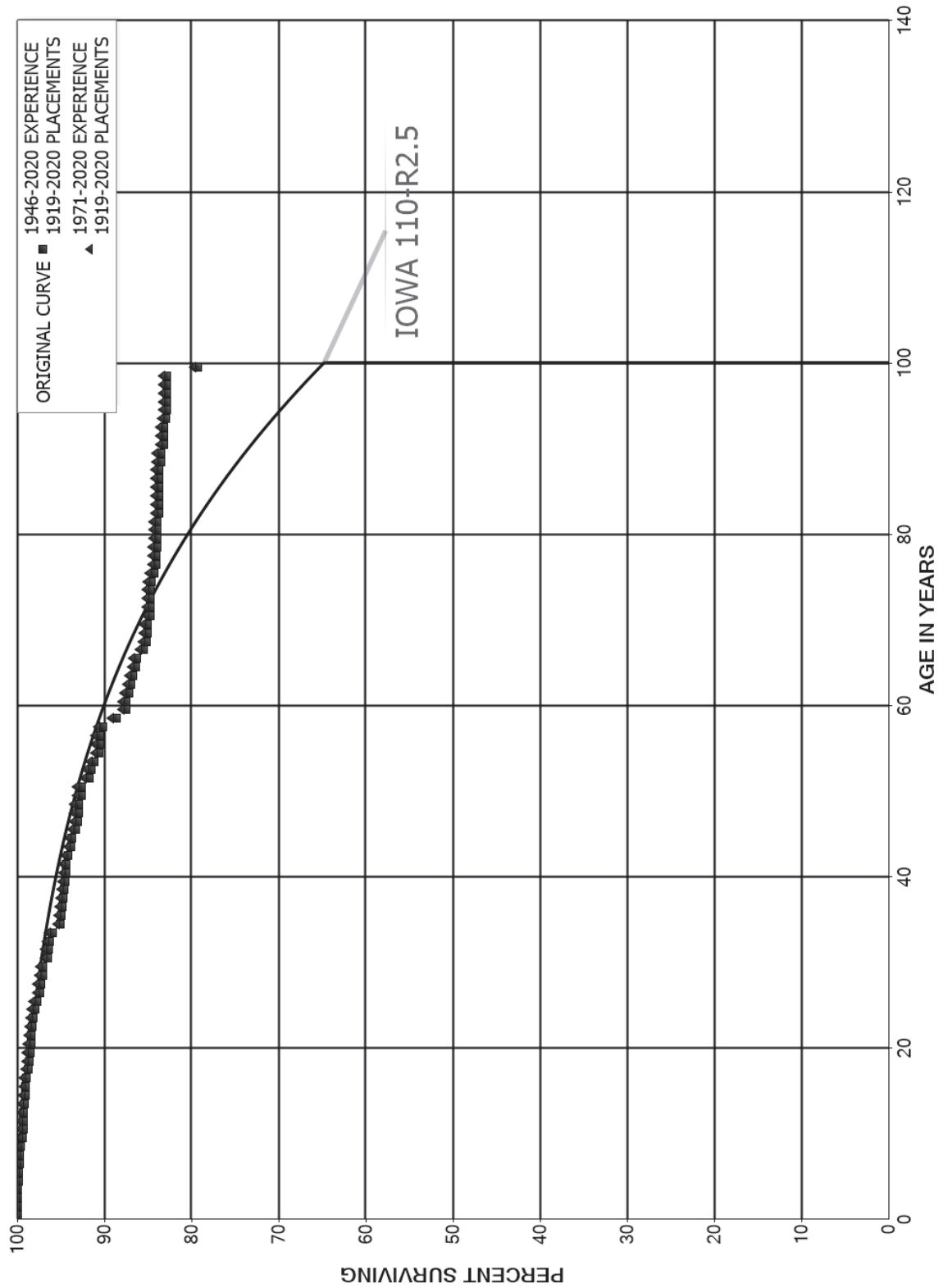
NOTE: ANNUAL ACCRUAL RATE FOR NEW ASSETS AS OF JANUARY 1, 2021 ARE AS FOLLOWS:

NEW ASSET	RATE
ACCOUNT 357.00 UNDERGROUND CONDUIT	1.91
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES	2.20
ACCOUNT 363.00 BATTERY STORAGE EQUIPMENT	6.67
ACCOUNT 397.50 COMMUNICATION EQUIPMENT - SATELLITE	5.00



PART VII. SERVICE LIFE STATISTICS

IDAHO POWER COMPANY
 ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	233,205,377		0.0000	1.0000	100.00
0.5	215,494,376	14,355	0.0001	0.9999	100.00
1.5	204,812,684	8,959	0.0000	1.0000	99.99
2.5	200,459,851	36,657	0.0002	0.9998	99.99
3.5	182,197,325	214,607	0.0012	0.9988	99.97
4.5	178,965,641	51,289	0.0003	0.9997	99.85
5.5	177,736,468	131,322	0.0007	0.9993	99.82
6.5	174,780,958	75,485	0.0004	0.9996	99.75
7.5	159,650,196	157,993	0.0010	0.9990	99.71
8.5	158,638,555	394,596	0.0025	0.9975	99.61
9.5	157,744,147	59,114	0.0004	0.9996	99.36
10.5	155,511,648	74,867	0.0005	0.9995	99.32
11.5	152,979,376	62,753	0.0004	0.9996	99.28
12.5	146,879,462	105,766	0.0007	0.9993	99.24
13.5	135,011,818	67,811	0.0005	0.9995	99.16
14.5	131,228,557	134,928	0.0010	0.9990	99.11
15.5	130,179,685	48,101	0.0004	0.9996	99.01
16.5	128,877,734	320,290	0.0025	0.9975	98.98
17.5	127,847,633	160,106	0.0013	0.9987	98.73
18.5	127,589,460	90,540	0.0007	0.9993	98.61
19.5	126,991,558	112,230	0.0009	0.9991	98.54
20.5	126,713,987	117,711	0.0009	0.9991	98.45
21.5	126,286,283	150,332	0.0012	0.9988	98.36
22.5	125,744,377	141,776	0.0011	0.9989	98.24
23.5	123,806,370	204,931	0.0017	0.9983	98.13
24.5	123,183,620	254,357	0.0021	0.9979	97.97
25.5	111,555,958	434,051	0.0039	0.9961	97.76
26.5	75,987,588	39,994	0.0005	0.9995	97.38
27.5	75,317,348	170,007	0.0023	0.9977	97.33
28.5	64,233,344	64,150	0.0010	0.9990	97.11
29.5	63,154,361	348,133	0.0055	0.9945	97.02
30.5	62,037,850	41,190	0.0007	0.9993	96.48
31.5	60,030,818	109,462	0.0018	0.9982	96.42
32.5	59,787,027	148,778	0.0025	0.9975	96.24
33.5	59,417,855	598,010	0.0101	0.9899	96.00
34.5	57,612,367	67,661	0.0012	0.9988	95.04
35.5	56,700,549	26,169	0.0005	0.9995	94.92
36.5	56,024,422	92,362	0.0016	0.9984	94.88
37.5	48,054,594	53,216	0.0011	0.9989	94.72
38.5	47,827,661	57,023	0.0012	0.9988	94.62

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,548,597	68,675	0.0014	0.9986	94.51
40.5	31,550,010	3,364	0.0001	0.9999	94.37
41.5	31,469,728	62,884	0.0020	0.9980	94.36
42.5	20,243,169	76,800	0.0038	0.9962	94.17
43.5	20,152,052	29,564	0.0015	0.9985	93.81
44.5	20,086,651	84,860	0.0042	0.9958	93.68
45.5	19,815,930	54,775	0.0028	0.9972	93.28
46.5	19,736,428	15,893	0.0008	0.9992	93.02
47.5	19,677,296	2,388	0.0001	0.9999	92.95
48.5	19,530,991	59,983	0.0031	0.9969	92.94
49.5	19,385,801	4,726	0.0002	0.9998	92.65
50.5	19,362,146	185,476	0.0096	0.9904	92.63
51.5	18,910,091	50,147	0.0027	0.9973	91.74
52.5	18,833,055	72,232	0.0038	0.9962	91.50
53.5	17,508,595	108,337	0.0062	0.9938	91.15
54.5	16,817,465	6,473	0.0004	0.9996	90.58
55.5	16,665,099	3,156	0.0002	0.9998	90.55
56.5	16,433,340	63,547	0.0039	0.9961	90.53
57.5	16,363,325	281,240	0.0172	0.9828	90.18
58.5	16,059,797	210,802	0.0131	0.9869	88.63
59.5	9,834,163	1,532	0.0002	0.9998	87.47
60.5	4,545,999	13,360	0.0029	0.9971	87.45
61.5	4,499,646	13,468	0.0030	0.9970	87.20
62.5	4,476,588	10,540	0.0024	0.9976	86.94
63.5	4,455,897	17,046	0.0038	0.9962	86.73
64.5	4,413,118	6,719	0.0015	0.9985	86.40
65.5	4,382,218	38,029	0.0087	0.9913	86.27
66.5	4,336,722	18,235	0.0042	0.9958	85.52
67.5	4,311,119	5,448	0.0013	0.9987	85.16
68.5	2,442,888		0.0000	1.0000	85.05
69.5	2,434,047	8,646	0.0036	0.9964	85.05
70.5	2,140,801	350	0.0002	0.9998	84.75
71.5	1,851,247	100	0.0001	0.9999	84.74
72.5	1,205,756		0.0000	1.0000	84.73
73.5	1,147,560	2,046	0.0018	0.9982	84.73
74.5	1,142,839	3,404	0.0030	0.9970	84.58
75.5	1,135,630	3,342	0.0029	0.9971	84.33
76.5	1,131,748	137	0.0001	0.9999	84.08
77.5	1,131,576	1,254	0.0011	0.9989	84.07
78.5	1,126,011	601	0.0005	0.9995	83.98

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,120,777	67	0.0001	0.9999	83.93	
80.5	1,114,455		0.0000	1.0000	83.93	
81.5	1,111,752	2,623	0.0024	0.9976	83.93	
82.5	956,447		0.0000	1.0000	83.73	
83.5	505,823		0.0000	1.0000	83.73	
84.5	503,831		0.0000	1.0000	83.73	
85.5	503,574		0.0000	1.0000	83.73	
86.5	503,574		0.0000	1.0000	83.73	
87.5	503,574	1,101	0.0022	0.9978	83.73	
88.5	502,473		0.0000	1.0000	83.55	
89.5	502,170	2,408	0.0048	0.9952	83.55	
90.5	499,415		0.0000	1.0000	83.15	
91.5	498,446		0.0000	1.0000	83.15	
92.5	399,996	1,168	0.0029	0.9971	83.15	
93.5	386,734	235	0.0006	0.9994	82.90	
94.5	384,669		0.0000	1.0000	82.85	
95.5	384,646		0.0000	1.0000	82.85	
96.5	362,256		0.0000	1.0000	82.85	
97.5	362,256		0.0000	1.0000	82.85	
98.5	355,843	15,473	0.0435	0.9565	82.85	
99.5	54,870		0.0000	1.0000	79.25	
100.5	54,870		0.0000	1.0000	79.25	
101.5					79.25	

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1971-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	212,874,908		0.0000	1.0000	100.00
0.5	195,212,686	14,296	0.0001	0.9999	100.00
1.5	184,915,730	7,422	0.0000	1.0000	99.99
2.5	180,603,835	36,504	0.0002	0.9998	99.99
3.5	163,722,176	48,902	0.0003	0.9997	99.97
4.5	161,589,888	47,604	0.0003	0.9997	99.94
5.5	160,524,976	46,373	0.0003	0.9997	99.91
6.5	157,985,330	75,360	0.0005	0.9995	99.88
7.5	142,675,402	152,750	0.0011	0.9989	99.83
8.5	141,152,795	113,687	0.0008	0.9992	99.73
9.5	147,326,997	38,738	0.0003	0.9997	99.65
10.5	150,650,530	69,954	0.0005	0.9995	99.62
11.5	148,286,405	60,986	0.0004	0.9996	99.57
12.5	142,240,290	96,687	0.0007	0.9993	99.53
13.5	130,415,293	67,036	0.0005	0.9995	99.46
14.5	126,671,024	115,212	0.0009	0.9991	99.41
15.5	125,668,333	45,632	0.0004	0.9996	99.32
16.5	124,391,111	217,245	0.0017	0.9983	99.29
17.5	123,369,606	148,851	0.0012	0.9988	99.11
18.5	125,125,565	89,580	0.0007	0.9993	98.99
19.5	124,603,421	112,100	0.0009	0.9991	98.92
20.5	124,633,048	108,166	0.0009	0.9991	98.83
21.5	124,524,770	150,131	0.0012	0.9988	98.75
22.5	124,679,516	140,228	0.0011	0.9989	98.63
23.5	122,807,216	204,846	0.0017	0.9983	98.52
24.5	121,791,570	247,696	0.0020	0.9980	98.35
25.5	110,174,375	434,051	0.0039	0.9961	98.15
26.5	74,536,314	39,679	0.0005	0.9995	97.77
27.5	73,868,924	169,479	0.0023	0.9977	97.72
28.5	62,790,066	63,571	0.0010	0.9990	97.49
29.5	61,722,890	344,726	0.0056	0.9944	97.39
30.5	60,616,109	40,527	0.0007	0.9993	96.85
31.5	58,614,577	103,969	0.0018	0.9982	96.78
32.5	58,575,153	148,224	0.0025	0.9975	96.61
33.5	58,704,136	597,740	0.0102	0.9898	96.37
34.5	56,900,910	67,253	0.0012	0.9988	95.39
35.5	55,989,757	25,608	0.0005	0.9995	95.27
36.5	55,314,192	92,207	0.0017	0.9983	95.23
37.5	47,344,518	51,507	0.0011	0.9989	95.07
38.5	47,119,295	56,206	0.0012	0.9988	94.97

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1971-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,841,432	65,364	0.0014	0.9986	94.85
40.5	30,846,997	2,967	0.0001	0.9999	94.72
41.5	30,771,250	62,698	0.0020	0.9980	94.71
42.5	19,652,142	76,694	0.0039	0.9961	94.52
43.5	19,650,845	28,228	0.0014	0.9986	94.15
44.5	19,588,845	57,516	0.0029	0.9971	94.02
45.5	19,345,491	37,836	0.0020	0.9980	93.74
46.5	19,319,355	15,611	0.0008	0.9992	93.56
47.5	19,260,505	2,388	0.0001	0.9999	93.48
48.5	19,120,612	59,426	0.0031	0.9969	93.47
49.5	19,315,479	4,726	0.0002	0.9998	93.18
50.5	19,291,824	185,476	0.0096	0.9904	93.16
51.5	18,910,091	50,147	0.0027	0.9973	92.26
52.5	18,833,055	72,232	0.0038	0.9962	92.02
53.5	17,508,595	108,337	0.0062	0.9938	91.66
54.5	16,817,465	6,473	0.0004	0.9996	91.10
55.5	16,665,099	3,156	0.0002	0.9998	91.06
56.5	16,433,340	63,547	0.0039	0.9961	91.04
57.5	16,363,325	281,240	0.0172	0.9828	90.69
58.5	16,059,797	210,802	0.0131	0.9869	89.13
59.5	9,834,163	1,532	0.0002	0.9998	87.96
60.5	4,545,999	13,360	0.0029	0.9971	87.95
61.5	4,499,646	13,468	0.0030	0.9970	87.69
62.5	4,476,588	10,540	0.0024	0.9976	87.43
63.5	4,455,897	17,046	0.0038	0.9962	87.22
64.5	4,413,118	6,719	0.0015	0.9985	86.89
65.5	4,382,218	38,029	0.0087	0.9913	86.76
66.5	4,336,722	18,235	0.0042	0.9958	86.00
67.5	4,311,119	5,448	0.0013	0.9987	85.64
68.5	2,442,888		0.0000	1.0000	85.53
69.5	2,434,047	8,646	0.0036	0.9964	85.53
70.5	2,140,801	350	0.0002	0.9998	85.23
71.5	1,851,247	100	0.0001	0.9999	85.22
72.5	1,205,756		0.0000	1.0000	85.21
73.5	1,147,560	2,046	0.0018	0.9982	85.21
74.5	1,142,839	3,404	0.0030	0.9970	85.06
75.5	1,135,630	3,342	0.0029	0.9971	84.81
76.5	1,131,748	137	0.0001	0.9999	84.56
77.5	1,131,576	1,254	0.0011	0.9989	84.55
78.5	1,126,011	601	0.0005	0.9995	84.45

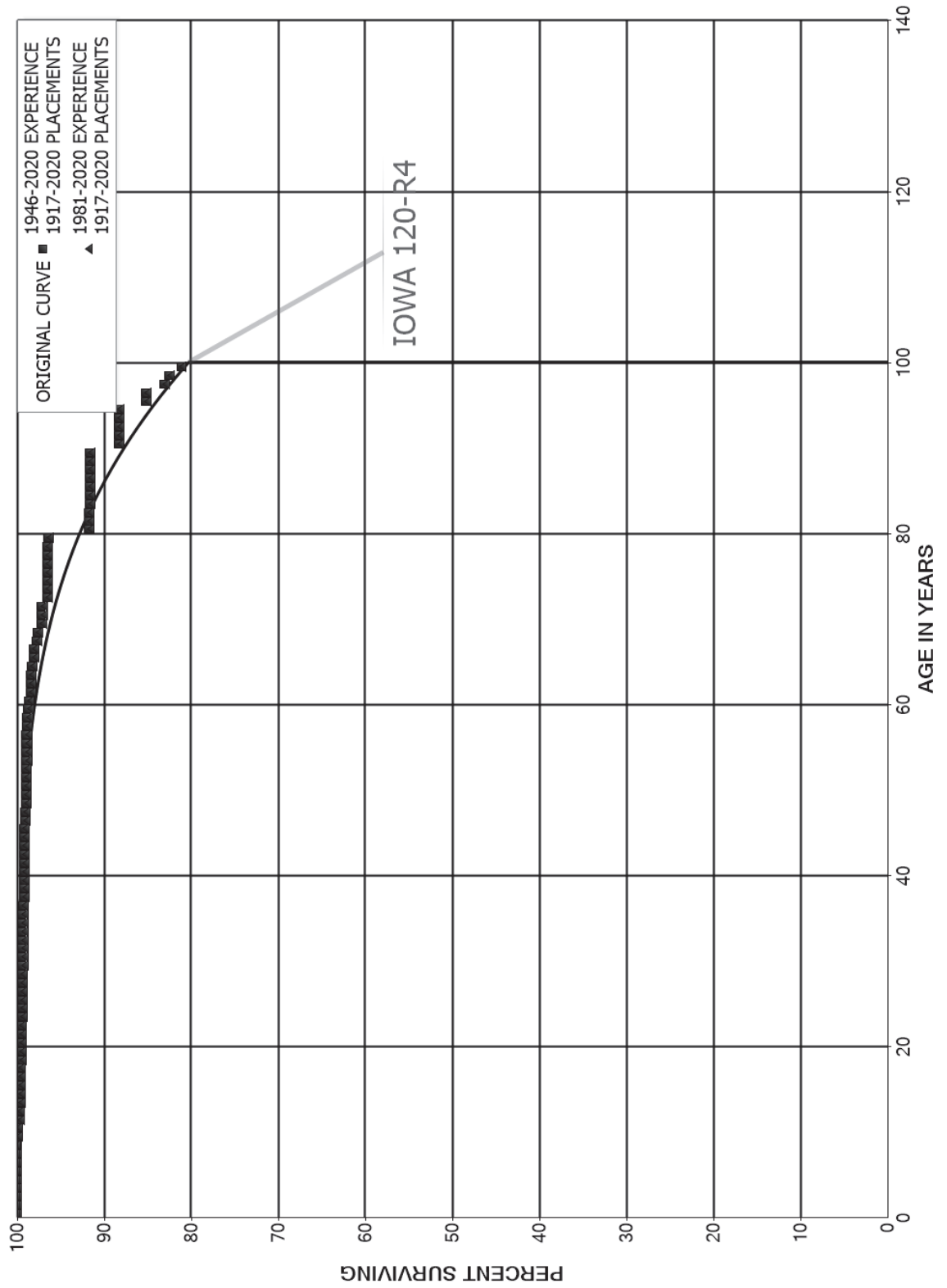
IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1971-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,120,777	67	0.0001	0.9999	84.41	
80.5	1,114,455		0.0000	1.0000	84.40	
81.5	1,111,752	2,623	0.0024	0.9976	84.40	
82.5	956,447		0.0000	1.0000	84.20	
83.5	505,823		0.0000	1.0000	84.20	
84.5	503,831		0.0000	1.0000	84.20	
85.5	503,574		0.0000	1.0000	84.20	
86.5	503,574		0.0000	1.0000	84.20	
87.5	503,574	1,101	0.0022	0.9978	84.20	
88.5	502,473		0.0000	1.0000	84.02	
89.5	502,170	2,408	0.0048	0.9952	84.02	
90.5	499,415		0.0000	1.0000	83.62	
91.5	498,446		0.0000	1.0000	83.62	
92.5	399,996	1,168	0.0029	0.9971	83.62	
93.5	386,734	235	0.0006	0.9994	83.37	
94.5	384,669		0.0000	1.0000	83.32	
95.5	384,646		0.0000	1.0000	83.32	
96.5	362,256		0.0000	1.0000	83.32	
97.5	362,256		0.0000	1.0000	83.32	
98.5	355,843	15,473	0.0435	0.9565	83.32	
99.5	54,870		0.0000	1.0000	79.70	
100.5	54,870		0.0000	1.0000	79.70	
101.5					79.70	

IDAHO POWER COMPANY
 ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	283,093,866		0.0000	1.0000	100.00
0.5	278,458,612	128	0.0000	1.0000	100.00
1.5	269,510,170		0.0000	1.0000	100.00
2.5	267,902,109	167,473	0.0006	0.9994	100.00
3.5	265,417,036	22,881	0.0001	0.9999	99.94
4.5	263,821,640		0.0000	1.0000	99.93
5.5	256,424,613	29,031	0.0001	0.9999	99.93
6.5	248,868,129	5,637	0.0000	1.0000	99.92
7.5	246,994,594	40,898	0.0002	0.9998	99.92
8.5	247,441,477	241,987	0.0010	0.9990	99.90
9.5	244,928,049		0.0000	1.0000	99.80
10.5	244,342,880	167,026	0.0007	0.9993	99.80
11.5	243,192,035	490	0.0000	1.0000	99.73
12.5	239,790,652	20,972	0.0001	0.9999	99.73
13.5	238,327,883	5,235	0.0000	1.0000	99.72
14.5	237,838,345	66,869	0.0003	0.9997	99.72
15.5	237,296,658	50,236	0.0002	0.9998	99.69
16.5	236,582,354	1,165	0.0000	1.0000	99.67
17.5	236,628,858	45,559	0.0002	0.9998	99.67
18.5	236,789,663	71,235	0.0003	0.9997	99.65
19.5	236,710,313	1,574	0.0000	1.0000	99.62
20.5	236,586,305	1,570	0.0000	1.0000	99.62
21.5	236,584,735	37,730	0.0002	0.9998	99.62
22.5	236,547,005	146,211	0.0006	0.9994	99.61
23.5	236,246,870	2,020	0.0000	1.0000	99.54
24.5	236,819,739	41,687	0.0002	0.9998	99.54
25.5	229,025,081	1,496	0.0000	1.0000	99.53
26.5	225,538,877		0.0000	1.0000	99.53
27.5	225,538,877	2,132	0.0000	1.0000	99.53
28.5	207,804,646	42,633	0.0002	0.9998	99.52
29.5	206,012,304	30,538	0.0001	0.9999	99.50
30.5	205,538,675	19,452	0.0001	0.9999	99.49
31.5	205,003,905	1,932	0.0000	1.0000	99.48
32.5	204,920,230	39,834	0.0002	0.9998	99.48
33.5	204,736,733	2,330	0.0000	1.0000	99.46
34.5	195,608,223	1,006	0.0000	1.0000	99.46
35.5	195,563,551	28,215	0.0001	0.9999	99.46
36.5	195,527,736	207,204	0.0011	0.9989	99.44
37.5	189,597,906	124	0.0000	1.0000	99.34
38.5	189,536,825	47,167	0.0002	0.9998	99.34

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	189,401,048	28,992	0.0002	0.9998	99.31
40.5	175,620,418	12,816	0.0001	0.9999	99.30
41.5	174,106,680	30,859	0.0002	0.9998	99.29
42.5	169,857,917		0.0000	1.0000	99.27
43.5	169,721,469	579	0.0000	1.0000	99.27
44.5	169,720,890	4,505	0.0000	1.0000	99.27
45.5	169,716,385	68,639	0.0004	0.9996	99.27
46.5	169,647,746		0.0000	1.0000	99.23
47.5	169,647,746	210,582	0.0012	0.9988	99.23
48.5	169,427,221	9,980	0.0001	0.9999	99.11
49.5	169,416,631	20,540	0.0001	0.9999	99.10
50.5	169,396,092	33,394	0.0002	0.9998	99.09
51.5	169,353,486		0.0000	1.0000	99.07
52.5	169,352,748	47,671	0.0003	0.9997	99.07
53.5	116,660,003	2,727	0.0000	1.0000	99.04
54.5	116,647,755		0.0000	1.0000	99.04
55.5	116,600,393	30,349	0.0003	0.9997	99.04
56.5	116,188,012	80,217	0.0007	0.9993	99.01
57.5	116,065,922	62,151	0.0005	0.9995	98.95
58.5	115,998,874	99,261	0.0009	0.9991	98.89
59.5	86,216,989	39,973	0.0005	0.9995	98.81
60.5	29,583,988	66,673	0.0023	0.9977	98.76
61.5	29,509,880	3,640	0.0001	0.9999	98.54
62.5	29,505,955	1,469	0.0000	1.0000	98.53
63.5	29,503,997	43,713	0.0015	0.9985	98.52
64.5	29,457,183	50,393	0.0017	0.9983	98.38
65.5	29,406,292	8,537	0.0003	0.9997	98.21
66.5	29,384,045	105,673	0.0036	0.9964	98.18
67.5	29,269,104	20,229	0.0007	0.9993	97.83
68.5	19,650,102	99,641	0.0051	0.9949	97.76
69.5	19,549,868	5,089	0.0003	0.9997	97.26
70.5	12,423,835		0.0000	1.0000	97.24
71.5	7,232,489	45,363	0.0063	0.9937	97.24
72.5	4,690,588		0.0000	1.0000	96.63
73.5	2,517,615	79	0.0000	1.0000	96.63
74.5	2,517,314		0.0000	1.0000	96.62
75.5	2,517,314	165	0.0001	0.9999	96.62
76.5	2,503,249		0.0000	1.0000	96.62
77.5	2,159,498		0.0000	1.0000	96.62
78.5	2,156,016	2,057	0.0010	0.9990	96.62

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,153,960	103,517	0.0481	0.9519	96.53
80.5	2,050,361	156	0.0001	0.9999	91.89
81.5	2,045,965		0.0000	1.0000	91.88
82.5	1,894,818	4,061	0.0021	0.9979	91.88
83.5	1,294,020		0.0000	1.0000	91.68
84.5	1,294,020		0.0000	1.0000	91.68
85.5	1,288,871		0.0000	1.0000	91.68
86.5	1,288,871		0.0000	1.0000	91.68
87.5	1,288,871		0.0000	1.0000	91.68
88.5	1,288,871		0.0000	1.0000	91.68
89.5	1,286,122	45,766	0.0356	0.9644	91.68
90.5	1,240,219		0.0000	1.0000	88.42
91.5	1,228,206		0.0000	1.0000	88.42
92.5	961,092		0.0000	1.0000	88.42
93.5	961,092		0.0000	1.0000	88.42
94.5	961,092	34,462	0.0359	0.9641	88.42
95.5	926,631		0.0000	1.0000	85.25
96.5	926,631	22,845	0.0247	0.9753	85.25
97.5	903,786	5,733	0.0063	0.9937	83.15
98.5	898,004	15,443	0.0172	0.9828	82.62
99.5	339,145	14,395	0.0424	0.9576	81.20
100.5	324,750	932	0.0029	0.9971	77.75
101.5	60,262		0.0000	1.0000	77.53
102.5	60,262		0.0000	1.0000	77.53
103.5					77.53

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,106,062		0.0000	1.0000	100.00
0.5	105,193,751		0.0000	1.0000	100.00
1.5	97,750,477		0.0000	1.0000	100.00
2.5	100,041,570		0.0000	1.0000	100.00
3.5	97,856,935	22,881	0.0002	0.9998	100.00
4.5	96,261,539		0.0000	1.0000	99.98
5.5	88,862,856	29,031	0.0003	0.9997	99.98
6.5	81,302,037	5,637	0.0001	0.9999	99.94
7.5	79,143,246	40,898	0.0005	0.9995	99.94
8.5	78,877,602	241,987	0.0031	0.9969	99.89
9.5	76,364,629		0.0000	1.0000	99.58
10.5	75,774,310	167,026	0.0022	0.9978	99.58
11.5	74,632,677		0.0000	1.0000	99.36
12.5	71,233,533	19,972	0.0003	0.9997	99.36
13.5	122,553,280	5,235	0.0000	1.0000	99.33
14.5	122,069,117	66,869	0.0005	0.9995	99.33
15.5	121,591,741	50,236	0.0004	0.9996	99.27
16.5	121,249,213		0.0000	1.0000	99.23
17.5	121,072,200	45,559	0.0004	0.9996	99.23
18.5	120,952,958	65,867	0.0005	0.9995	99.19
19.5	150,737,849		0.0000	1.0000	99.14
20.5	207,232,984	1,570	0.0000	1.0000	99.14
21.5	207,259,797	37,730	0.0002	0.9998	99.14
22.5	207,222,352	145,829	0.0007	0.9993	99.12
23.5	206,923,039	1,976	0.0000	1.0000	99.05
24.5	206,802,566	41,687	0.0002	0.9998	99.05
25.5	199,010,634	1,496	0.0000	1.0000	99.03
26.5	195,262,943		0.0000	1.0000	99.03
27.5	195,305,895	1,986	0.0000	1.0000	99.03
28.5	187,431,609	42,633	0.0002	0.9998	99.03
29.5	185,683,834		0.0000	1.0000	99.01
30.5	192,409,828	19,452	0.0001	0.9999	99.01
31.5	197,203,591	1,932	0.0000	1.0000	99.00
32.5	199,689,401	39,834	0.0002	0.9998	99.00
33.5	201,717,126	2,231	0.0000	1.0000	98.98
34.5	192,589,016	1,006	0.0000	1.0000	98.98
35.5	192,585,693	28,215	0.0001	0.9999	98.97
36.5	192,563,778	207,000	0.0011	0.9989	98.96
37.5	186,977,903	122	0.0000	1.0000	98.85
38.5	186,920,306	47,167	0.0003	0.9997	98.85

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	186,784,529	28,992	0.0002	0.9998	98.83
40.5	173,005,554	12,816	0.0001	0.9999	98.81
41.5	171,496,152	30,859	0.0002	0.9998	98.81
42.5	167,532,396		0.0000	1.0000	98.79
43.5	168,141,811	579	0.0000	1.0000	98.79
44.5	168,141,388	4,505	0.0000	1.0000	98.79
45.5	168,142,033	68,639	0.0004	0.9996	98.79
46.5	168,073,394		0.0000	1.0000	98.74
47.5	168,073,394	210,582	0.0013	0.9987	98.74
48.5	167,852,869	9,980	0.0001	0.9999	98.62
49.5	167,846,496	20,540	0.0001	0.9999	98.62
50.5	167,826,800	33,394	0.0002	0.9998	98.60
51.5	167,796,208		0.0000	1.0000	98.58
52.5	168,062,582	47,671	0.0003	0.9997	98.58
53.5	115,654,782	2,727	0.0000	1.0000	98.56
54.5	115,642,533		0.0000	1.0000	98.55
55.5	115,595,171	30,349	0.0003	0.9997	98.55
56.5	115,182,790	64,911	0.0006	0.9994	98.53
57.5	115,076,007	62,151	0.0005	0.9995	98.47
58.5	115,009,008	99,261	0.0009	0.9991	98.42
59.5	85,877,667	39,973	0.0005	0.9995	98.33
60.5	29,244,665	66,673	0.0023	0.9977	98.29
61.5	29,449,441	3,640	0.0001	0.9999	98.06
62.5	29,445,515	1,469	0.0000	1.0000	98.05
63.5	29,503,997	43,713	0.0015	0.9985	98.05
64.5	29,457,183	50,393	0.0017	0.9983	97.90
65.5	29,406,292	8,537	0.0003	0.9997	97.73
66.5	29,384,045	105,673	0.0036	0.9964	97.71
67.5	29,269,104	20,229	0.0007	0.9993	97.35
68.5	19,650,102	99,641	0.0051	0.9949	97.29
69.5	19,549,868	5,089	0.0003	0.9997	96.79
70.5	12,423,835		0.0000	1.0000	96.77
71.5	7,232,489	45,363	0.0063	0.9937	96.77
72.5	4,690,588		0.0000	1.0000	96.16
73.5	2,517,615	79	0.0000	1.0000	96.16
74.5	2,517,314		0.0000	1.0000	96.16
75.5	2,517,314	165	0.0001	0.9999	96.16
76.5	2,503,249		0.0000	1.0000	96.15
77.5	2,159,498		0.0000	1.0000	96.15
78.5	2,156,016	2,057	0.0010	0.9990	96.15

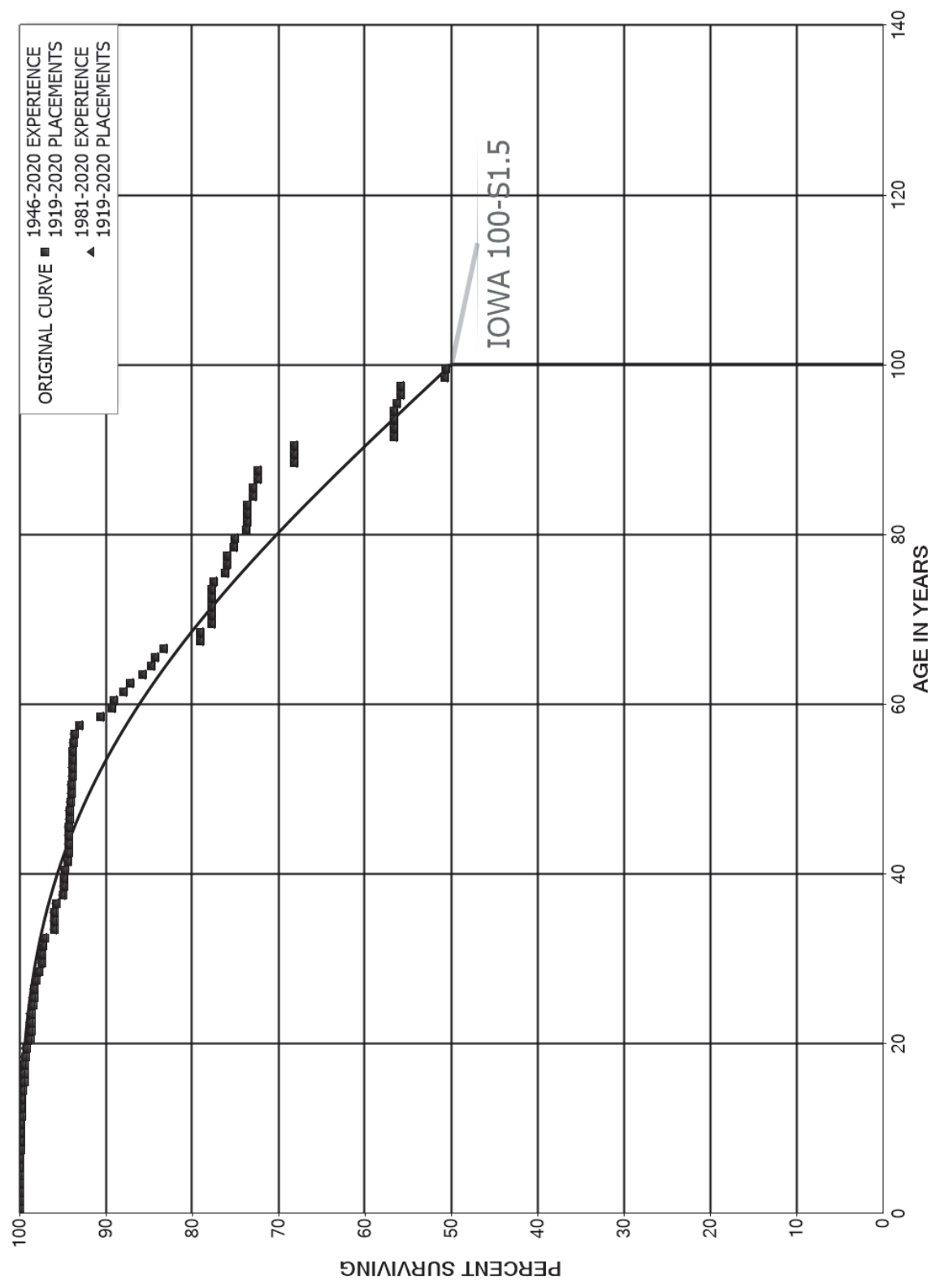
IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,153,960	103,517	0.0481	0.9519	96.06
80.5	2,050,361	156	0.0001	0.9999	91.44
81.5	2,045,965		0.0000	1.0000	91.44
82.5	1,894,818	4,061	0.0021	0.9979	91.44
83.5	1,294,020		0.0000	1.0000	91.24
84.5	1,294,020		0.0000	1.0000	91.24
85.5	1,288,871		0.0000	1.0000	91.24
86.5	1,288,871		0.0000	1.0000	91.24
87.5	1,288,871		0.0000	1.0000	91.24
88.5	1,288,871		0.0000	1.0000	91.24
89.5	1,286,122	45,766	0.0356	0.9644	91.24
90.5	1,240,219		0.0000	1.0000	87.99
91.5	1,228,206		0.0000	1.0000	87.99
92.5	961,092		0.0000	1.0000	87.99
93.5	961,092		0.0000	1.0000	87.99
94.5	961,092	34,462	0.0359	0.9641	87.99
95.5	926,631		0.0000	1.0000	84.84
96.5	926,631	22,845	0.0247	0.9753	84.84
97.5	903,786	5,733	0.0063	0.9937	82.75
98.5	898,004	15,443	0.0172	0.9828	82.22
99.5	339,145	14,395	0.0424	0.9576	80.81
100.5	324,750	932	0.0029	0.9971	77.38
101.5	60,262		0.0000	1.0000	77.16
102.5	60,262		0.0000	1.0000	77.16
103.5					77.16

IDAHO POWER COMPANY
 ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	340,635,755		0.0000	1.0000	100.00
0.5	301,019,906		0.0000	1.0000	100.00
1.5	299,300,201	241,381	0.0008	0.9992	100.00
2.5	267,432,308		0.0000	1.0000	99.92
3.5	248,522,080	4,821	0.0000	1.0000	99.92
4.5	215,170,673	16,000	0.0001	0.9999	99.92
5.5	211,529,532	1,481	0.0000	1.0000	99.91
6.5	205,931,901	147,046	0.0007	0.9993	99.91
7.5	204,910,120	46,811	0.0002	0.9998	99.84
8.5	202,590,293	527	0.0000	1.0000	99.82
9.5	198,368,489	45,427	0.0002	0.9998	99.81
10.5	196,735,082	73,060	0.0004	0.9996	99.79
11.5	191,927,867	57,640	0.0003	0.9997	99.75
12.5	191,295,944	24,497	0.0001	0.9999	99.73
13.5	190,621,998	261,043	0.0014	0.9986	99.71
14.5	188,867,713	269,504	0.0014	0.9986	99.58
15.5	188,269,063	108,015	0.0006	0.9994	99.43
16.5	187,385,890	28,651	0.0002	0.9998	99.38
17.5	184,142,741	227,732	0.0012	0.9988	99.36
18.5	184,080,641	92,821	0.0005	0.9995	99.24
19.5	183,463,140	764,329	0.0042	0.9958	99.19
20.5	181,190,313	291,126	0.0016	0.9984	98.78
21.5	180,619,115	10,000	0.0001	0.9999	98.62
22.5	180,279,154	18,210	0.0001	0.9999	98.61
23.5	180,116,372	303,902	0.0017	0.9983	98.60
24.5	179,443,682	293,148	0.0016	0.9984	98.43
25.5	163,336,159	34,846	0.0002	0.9998	98.27
26.5	138,023,464	305,115	0.0022	0.9978	98.25
27.5	137,374,094	419,503	0.0031	0.9969	98.04
28.5	113,057,449	358,379	0.0032	0.9968	97.74
29.5	112,201,446	3,100	0.0000	1.0000	97.43
30.5	111,641,442	213,778	0.0019	0.9981	97.42
31.5	111,038,948	185,288	0.0017	0.9983	97.24
32.5	108,028,928	1,196,660	0.0111	0.9889	97.08
33.5	105,334,649	11,387	0.0001	0.9999	96.00
34.5	104,483,624	75,932	0.0007	0.9993	95.99
35.5	104,149,892	234,901	0.0023	0.9977	95.92
36.5	103,851,645	846,277	0.0081	0.9919	95.70
37.5	93,507,562	98,824	0.0011	0.9989	94.92
38.5	93,399,511	37,370	0.0004	0.9996	94.82

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	93,334,964	23,340	0.0003	0.9997	94.79
40.5	65,555,841	285,778	0.0044	0.9956	94.76
41.5	65,266,425	13,730	0.0002	0.9998	94.35
42.5	40,089,768		0.0000	1.0000	94.33
43.5	40,089,768	9,804	0.0002	0.9998	94.33
44.5	40,079,963	15,786	0.0004	0.9996	94.31
45.5	39,860,732	19,915	0.0005	0.9995	94.27
46.5	39,840,818	26,639	0.0007	0.9993	94.22
47.5	39,573,929	16,582	0.0004	0.9996	94.16
48.5	39,556,799	66,934	0.0017	0.9983	94.12
49.5	39,441,462	137	0.0000	1.0000	93.96
50.5	39,433,150	45,634	0.0012	0.9988	93.96
51.5	39,341,745	3,165	0.0001	0.9999	93.85
52.5	39,286,735	20,110	0.0005	0.9995	93.84
53.5	30,783,359	26	0.0000	1.0000	93.79
54.5	30,772,100	26,074	0.0008	0.9992	93.79
55.5	30,737,774	15,330	0.0005	0.9995	93.72
56.5	30,704,911	205,917	0.0067	0.9933	93.67
57.5	30,454,100	797,182	0.0262	0.9738	93.04
58.5	29,656,918	439,009	0.0148	0.9852	90.60
59.5	20,871,363	47,037	0.0023	0.9977	89.26
60.5	12,360,690	149,126	0.0121	0.9879	89.06
61.5	12,209,370	106,997	0.0088	0.9912	87.99
62.5	12,102,112	206,131	0.0170	0.9830	87.22
63.5	11,895,981	145,720	0.0122	0.9878	85.73
64.5	11,745,918	52,865	0.0045	0.9955	84.68
65.5	11,683,129	139,609	0.0119	0.9881	84.30
66.5	11,536,898	589,398	0.0511	0.9489	83.29
67.5	10,946,258	9	0.0000	1.0000	79.04
68.5	8,014,441	131,341	0.0164	0.9836	79.04
69.5	7,883,100	5,000	0.0006	0.9994	77.74
70.5	5,049,981	305	0.0001	0.9999	77.69
71.5	2,106,150		0.0000	1.0000	77.69
72.5	1,482,115		0.0000	1.0000	77.69
73.5	899,207	2,258	0.0025	0.9975	77.69
74.5	896,803	15,500	0.0173	0.9827	77.49
75.5	879,294	2,160	0.0025	0.9975	76.15
76.5	865,849		0.0000	1.0000	75.97
77.5	865,457	9,385	0.0108	0.9892	75.97
78.5	856,025	551	0.0006	0.9994	75.14

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	855,474	16,093	0.0188	0.9812	75.09
80.5	838,944	1,250	0.0015	0.9985	73.68
81.5	837,586		0.0000	1.0000	73.57
82.5	667,418		0.0000	1.0000	73.57
83.5	290,517	2,602	0.0090	0.9910	73.57
84.5	287,915		0.0000	1.0000	72.91
85.5	287,915	2,128	0.0074	0.9926	72.91
86.5	285,787		0.0000	1.0000	72.37
87.5	285,787	16,735	0.0586	0.9414	72.37
88.5	269,051	8	0.0000	1.0000	68.14
89.5	269,044		0.0000	1.0000	68.13
90.5	268,950	45,606	0.1696	0.8304	68.13
91.5	222,650		0.0000	1.0000	56.58
92.5	222,650	61	0.0003	0.9997	56.58
93.5	222,589		0.0000	1.0000	56.57
94.5	222,589	1,172	0.0053	0.9947	56.57
95.5	221,417	1,857	0.0084	0.9916	56.27
96.5	219,560		0.0000	1.0000	55.80
97.5	219,560	20,048	0.0913	0.9087	55.80
98.5	199,502	419	0.0021	0.9979	50.70
99.5	33,693	12,460	0.3698	0.6302	50.59
100.5	21,233	12,621	0.5944	0.4056	31.88
101.5					12.93

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,128,681		0.0000	1.0000	100.00
0.5	233,229,110		0.0000	1.0000	100.00
1.5	231,502,087	240,476	0.0010	0.9990	100.00
2.5	225,759,020		0.0000	1.0000	99.90
3.5	206,850,981	4,821	0.0000	1.0000	99.90
4.5	173,498,782	16,000	0.0001	0.9999	99.89
5.5	170,058,819	1,481	0.0000	1.0000	99.88
6.5	164,460,506	147,046	0.0009	0.9991	99.88
7.5	163,672,498	46,811	0.0003	0.9997	99.79
8.5	161,211,855	400	0.0000	1.0000	99.77
9.5	157,035,977	45,107	0.0003	0.9997	99.77
10.5	155,412,007	72,630	0.0005	0.9995	99.74
11.5	150,653,189	57,515	0.0004	0.9996	99.69
12.5	150,073,235	24,000	0.0002	0.9998	99.65
13.5	158,578,945	1,043	0.0000	1.0000	99.64
14.5	157,093,855	4,906	0.0000	1.0000	99.64
15.5	156,766,585	108,015	0.0007	0.9993	99.63
16.5	155,939,478	28,651	0.0002	0.9998	99.56
17.5	152,556,756	227,732	0.0015	0.9985	99.55
18.5	152,219,797	92,821	0.0006	0.9994	99.40
19.5	160,582,479	729,129	0.0045	0.9955	99.34
20.5	167,856,773	291,126	0.0017	0.9983	98.89
21.5	167,315,692	10,000	0.0001	0.9999	98.71
22.5	166,983,979	18,210	0.0001	0.9999	98.71
23.5	166,821,587	303,902	0.0018	0.9982	98.70
24.5	165,765,324	287,944	0.0017	0.9983	98.52
25.5	149,675,423	34,846	0.0002	0.9998	98.35
26.5	124,330,459	305,115	0.0025	0.9975	98.32
27.5	123,682,814	418,157	0.0034	0.9966	98.08
28.5	102,988,107	358,379	0.0035	0.9965	97.75
29.5	102,132,104	1,900	0.0000	1.0000	97.41
30.5	104,825,918	206,596	0.0020	0.9980	97.41
31.5	107,653,835	167,251	0.0016	0.9984	97.22
32.5	105,457,173	1,178,245	0.0112	0.9888	97.07
33.5	103,666,520	7,387	0.0001	0.9999	95.98
34.5	102,819,640	71,932	0.0007	0.9993	95.97
35.5	102,558,972	234,067	0.0023	0.9977	95.91
36.5	102,275,165	846,277	0.0083	0.9917	95.69
37.5	91,931,812	98,824	0.0011	0.9989	94.90
38.5	91,823,807	37,370	0.0004	0.9996	94.79

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	91,760,053	23,340	0.0003	0.9997	94.76
40.5	63,983,245	285,778	0.0045	0.9955	94.73
41.5	63,694,510	5,730	0.0001	0.9999	94.31
42.5	38,718,146		0.0000	1.0000	94.30
43.5	39,207,758	9,804	0.0003	0.9997	94.30
44.5	39,200,556	15,764	0.0004	0.9996	94.28
45.5	38,982,704	19,915	0.0005	0.9995	94.24
46.5	38,962,790	26,639	0.0007	0.9993	94.19
47.5	38,695,901	16,582	0.0004	0.9996	94.13
48.5	38,678,929	66,934	0.0017	0.9983	94.09
49.5	38,565,631	137	0.0000	1.0000	93.92
50.5	38,558,789	45,634	0.0012	0.9988	93.92
51.5	38,470,082	3,165	0.0001	0.9999	93.81
52.5	38,599,914	20,110	0.0005	0.9995	93.80
53.5	30,371,398	26	0.0000	1.0000	93.75
54.5	30,362,397	26,074	0.0009	0.9991	93.75
55.5	30,328,071	15,330	0.0005	0.9995	93.67
56.5	30,295,209	205,917	0.0068	0.9932	93.63
57.5	30,048,383	797,182	0.0265	0.9735	92.99
58.5	29,251,211	439,009	0.0150	0.9850	90.52
59.5	20,831,666	47,037	0.0023	0.9977	89.16
60.5	12,320,993	149,126	0.0121	0.9879	88.96
61.5	12,209,370	106,997	0.0088	0.9912	87.89
62.5	12,102,112	206,131	0.0170	0.9830	87.12
63.5	11,895,981	145,720	0.0122	0.9878	85.63
64.5	11,745,918	52,865	0.0045	0.9955	84.58
65.5	11,683,129	139,609	0.0119	0.9881	84.20
66.5	11,536,898	589,398	0.0511	0.9489	83.20
67.5	10,946,258	9	0.0000	1.0000	78.95
68.5	8,014,441	131,341	0.0164	0.9836	78.95
69.5	7,883,100	5,000	0.0006	0.9994	77.65
70.5	5,049,981	305	0.0001	0.9999	77.60
71.5	2,106,150		0.0000	1.0000	77.60
72.5	1,482,115		0.0000	1.0000	77.60
73.5	899,207	2,258	0.0025	0.9975	77.60
74.5	896,803	15,500	0.0173	0.9827	77.40
75.5	879,294	2,160	0.0025	0.9975	76.07
76.5	865,849		0.0000	1.0000	75.88
77.5	865,457	9,385	0.0108	0.9892	75.88
78.5	856,025	551	0.0006	0.9994	75.06

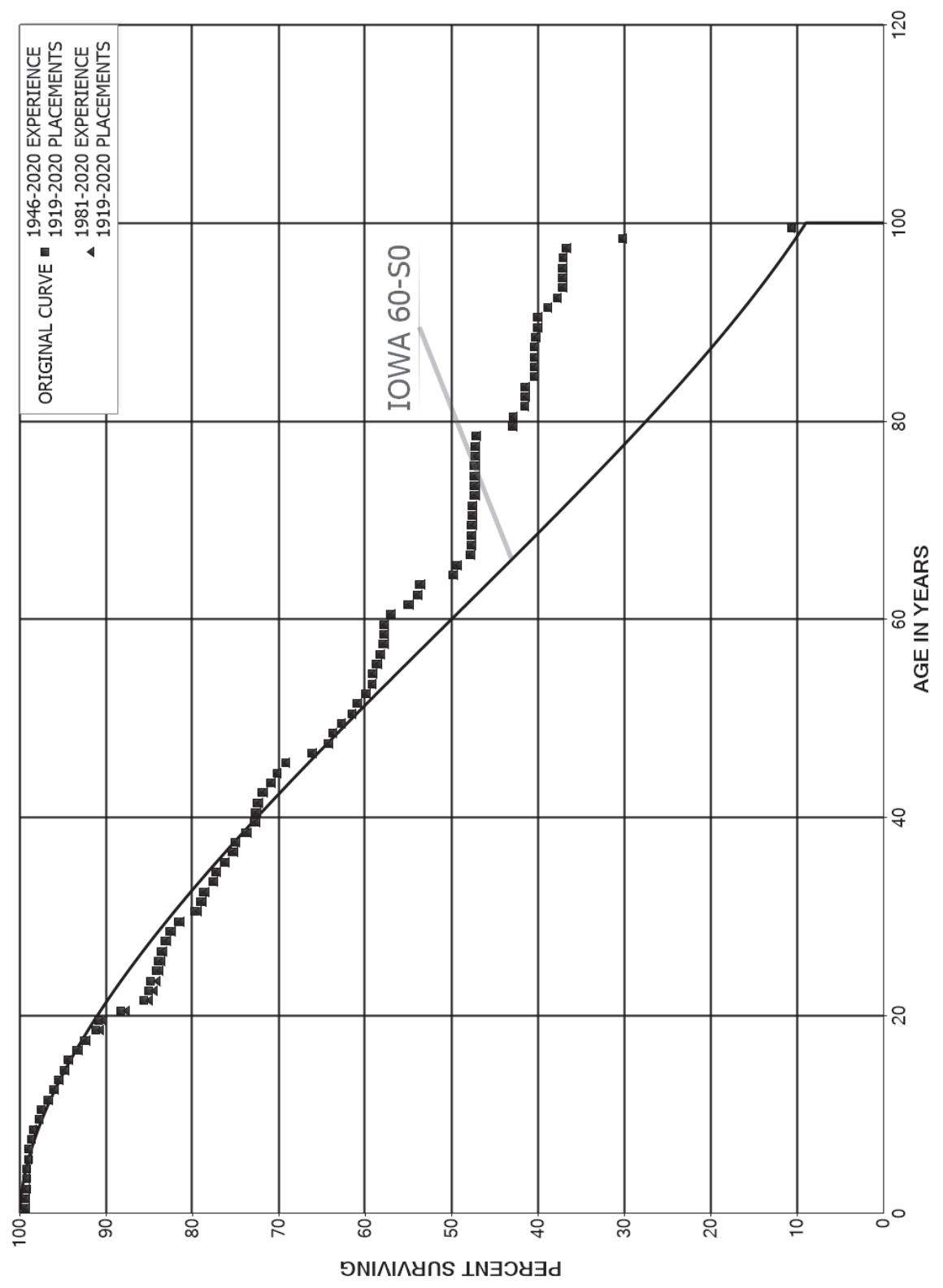
IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	855,474	16,093	0.0188	0.9812	75.01
80.5	838,944	1,250	0.0015	0.9985	73.60
81.5	837,586		0.0000	1.0000	73.49
82.5	667,418		0.0000	1.0000	73.49
83.5	290,517	2,602	0.0090	0.9910	73.49
84.5	287,915		0.0000	1.0000	72.83
85.5	287,915	2,128	0.0074	0.9926	72.83
86.5	285,787		0.0000	1.0000	72.29
87.5	285,787	16,735	0.0586	0.9414	72.29
88.5	269,051	8	0.0000	1.0000	68.06
89.5	269,044		0.0000	1.0000	68.06
90.5	268,950	45,606	0.1696	0.8304	68.06
91.5	222,650		0.0000	1.0000	56.52
92.5	222,650	61	0.0003	0.9997	56.52
93.5	222,589		0.0000	1.0000	56.50
94.5	222,589	1,172	0.0053	0.9947	56.50
95.5	221,417	1,857	0.0084	0.9916	56.20
96.5	219,560		0.0000	1.0000	55.73
97.5	219,560	20,048	0.0913	0.9087	55.73
98.5	199,502	419	0.0021	0.9979	50.64
99.5	33,693	12,460	0.3698	0.6302	50.54
100.5	21,233	12,621	0.5944	0.4056	31.85
101.5					12.92

IDAHO POWER COMPANY
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,519,708	578,020	0.0077	0.9923	100.00
0.5	73,003,568		0.0000	1.0000	99.23
1.5	70,873,255	16,513	0.0002	0.9998	99.23
2.5	69,112,900		0.0000	1.0000	99.21
3.5	67,564,667	19,752	0.0003	0.9997	99.21
4.5	64,235,802	146,313	0.0023	0.9977	99.18
5.5	61,845,470	41,423	0.0007	0.9993	98.96
6.5	55,717,982	154,981	0.0028	0.9972	98.89
7.5	51,147,133	88,954	0.0017	0.9983	98.62
8.5	50,596,040	353,541	0.0070	0.9930	98.44
9.5	48,433,730	119,885	0.0025	0.9975	97.76
10.5	45,627,242	364,465	0.0080	0.9920	97.51
11.5	43,273,976	313,927	0.0073	0.9927	96.73
12.5	39,942,980	197,531	0.0049	0.9951	96.03
13.5	38,805,366	288,255	0.0074	0.9926	95.56
14.5	38,191,460	192,679	0.0050	0.9950	94.85
15.5	37,695,622	406,998	0.0108	0.9892	94.37
16.5	36,661,082	311,774	0.0085	0.9915	93.35
17.5	36,140,681	559,401	0.0155	0.9845	92.56
18.5	34,842,684	116,325	0.0033	0.9967	91.12
19.5	34,173,835	965,581	0.0283	0.9717	90.82
20.5	31,222,425	941,383	0.0302	0.9698	88.25
21.5	29,231,119	178,049	0.0061	0.9939	85.59
22.5	24,753,888	83,058	0.0034	0.9966	85.07
23.5	21,587,679	166,273	0.0077	0.9923	84.79
24.5	20,804,061	57,717	0.0028	0.9972	84.13
25.5	18,076,512	53,364	0.0030	0.9970	83.90
26.5	15,233,878	89,662	0.0059	0.9941	83.65
27.5	14,992,741	98,858	0.0066	0.9934	83.16
28.5	12,630,854	154,439	0.0122	0.9878	82.61
29.5	11,811,714	273,383	0.0231	0.9769	81.60
30.5	11,523,399	90,732	0.0079	0.9921	79.71
31.5	11,392,677	44,104	0.0039	0.9961	79.09
32.5	11,271,371	164,336	0.0146	0.9854	78.78
33.5	10,877,924	44,771	0.0041	0.9959	77.63
34.5	10,669,067	144,641	0.0136	0.9864	77.31
35.5	10,357,295	122,953	0.0119	0.9881	76.26
36.5	10,200,676	35,078	0.0034	0.9966	75.36
37.5	8,688,964	150,047	0.0173	0.9827	75.10
38.5	8,439,740	115,337	0.0137	0.9863	73.80

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,314,220	6,244	0.0008	0.9992	72.79
40.5	6,039,459	21,066	0.0035	0.9965	72.74
41.5	5,945,555	44,473	0.0075	0.9925	72.48
42.5	3,718,131	51,703	0.0139	0.9861	71.94
43.5	3,644,667	37,122	0.0102	0.9898	70.94
44.5	3,562,740	51,805	0.0145	0.9855	70.22
45.5	3,464,151	150,883	0.0436	0.9564	69.20
46.5	3,313,268	95,079	0.0287	0.9713	66.18
47.5	3,167,328	24,995	0.0079	0.9921	64.29
48.5	3,139,830	51,611	0.0164	0.9836	63.78
49.5	3,048,696	59,318	0.0195	0.9805	62.73
50.5	2,979,167	28,992	0.0097	0.9903	61.51
51.5	2,937,150	47,671	0.0162	0.9838	60.91
52.5	2,864,985	33,367	0.0116	0.9884	59.92
53.5	1,969,293	1,406	0.0007	0.9993	59.22
54.5	1,966,078	16,625	0.0085	0.9915	59.18
55.5	1,939,572	12,498	0.0064	0.9936	58.68
56.5	1,920,684	13,530	0.0070	0.9930	58.30
57.5	1,897,791	1,191	0.0006	0.9994	57.89
58.5	1,896,239	616	0.0003	0.9997	57.86
59.5	1,306,259	17,756	0.0136	0.9864	57.84
60.5	583,927	20,703	0.0355	0.9645	57.05
61.5	562,798	10,732	0.0191	0.9809	55.03
62.5	552,066	2,717	0.0049	0.9951	53.98
63.5	549,349	39,579	0.0720	0.9280	53.71
64.5	509,603	4,694	0.0092	0.9908	49.84
65.5	503,196	15,435	0.0307	0.9693	49.38
66.5	481,388	1,337	0.0028	0.9972	47.87
67.5	480,051	339	0.0007	0.9993	47.74
68.5	311,280	98	0.0003	0.9997	47.70
69.5	289,021	202	0.0007	0.9993	47.69
70.5	288,789	83	0.0003	0.9997	47.65
71.5	195,404	1,176	0.0060	0.9940	47.64
72.5	151,280	15	0.0001	0.9999	47.35
73.5	118,169		0.0000	1.0000	47.35
74.5	108,764		0.0000	1.0000	47.35
75.5	108,462	61	0.0006	0.9994	47.35
76.5	107,460		0.0000	1.0000	47.32
77.5	107,460	224	0.0021	0.9979	47.32
78.5	106,919	9,756	0.0912	0.9088	47.22

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	84,225	57	0.0007	0.9993	42.92	
80.5	84,098	2,622	0.0312	0.9688	42.89	
81.5	81,476	44	0.0005	0.9995	41.55	
82.5	71,177		0.0000	1.0000	41.53	
83.5	48,504	1,276	0.0263	0.9737	41.53	
84.5	47,142		0.0000	1.0000	40.43	
85.5	47,142	3	0.0001	0.9999	40.43	
86.5	47,139		0.0000	1.0000	40.43	
87.5	47,139	154	0.0033	0.9967	40.43	
88.5	46,985	266	0.0057	0.9943	40.30	
89.5	46,720		0.0000	1.0000	40.07	
90.5	46,720	1,408	0.0301	0.9699	40.07	
91.5	45,312	1,300	0.0287	0.9713	38.87	
92.5	44,012	696	0.0158	0.9842	37.75	
93.5	43,316	16	0.0004	0.9996	37.15	
94.5	43,300		0.0000	1.0000	37.14	
95.5	43,300	29	0.0007	0.9993	37.14	
96.5	43,272	480	0.0111	0.9889	37.12	
97.5	42,792	7,609	0.1778	0.8222	36.70	
98.5	35,182	22,802	0.6481	0.3519	30.18	
99.5	4,603	1,233	0.2678	0.7322	10.62	
100.5	3,370	2,993	0.8881	0.1119	7.77	
101.5					0.87	

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,489,279	578,020	0.0088	0.9912	100.00
0.5	65,557,578		0.0000	1.0000	99.12
1.5	63,515,770	16,183	0.0003	0.9997	99.12
2.5	64,067,548		0.0000	1.0000	99.09
3.5	62,557,556	12,320	0.0002	0.9998	99.09
4.5	59,281,895	146,306	0.0025	0.9975	99.07
5.5	56,982,225	40,463	0.0007	0.9993	98.83
6.5	50,858,051	154,981	0.0030	0.9970	98.76
7.5	46,345,384	77,623	0.0017	0.9983	98.46
8.5	45,786,557	341,164	0.0075	0.9925	98.29
9.5	43,710,897	116,259	0.0027	0.9973	97.56
10.5	40,929,068	363,121	0.0089	0.9911	97.30
11.5	38,607,037	302,519	0.0078	0.9922	96.44
12.5	35,347,069	194,693	0.0055	0.9945	95.68
13.5	35,409,823	230,572	0.0065	0.9935	95.15
14.5	34,858,861	186,766	0.0054	0.9946	94.53
15.5	34,436,425	399,914	0.0116	0.9884	94.03
16.5	33,526,134	300,357	0.0090	0.9910	92.94
17.5	33,045,792	557,673	0.0169	0.9831	92.10
18.5	31,756,367	115,099	0.0036	0.9964	90.55
19.5	31,988,186	959,136	0.0300	0.9700	90.22
20.5	29,871,469	929,999	0.0311	0.9689	87.52
21.5	27,951,071	166,162	0.0059	0.9941	84.79
22.5	23,499,708	81,867	0.0035	0.9965	84.29
23.5	20,333,905	82,670	0.0041	0.9959	83.99
24.5	19,540,001	57,717	0.0030	0.9970	83.65
25.5	16,815,397	51,696	0.0031	0.9969	83.40
26.5	13,984,676	75,914	0.0054	0.9946	83.15
27.5	13,762,552	84,505	0.0061	0.9939	82.70
28.5	11,650,307	145,115	0.0125	0.9875	82.19
29.5	10,891,843	264,810	0.0243	0.9757	81.17
30.5	10,674,922	74,146	0.0069	0.9931	79.19
31.5	10,799,427	43,395	0.0040	0.9960	78.64
32.5	10,913,684	148,691	0.0136	0.9864	78.33
33.5	10,653,137	44,379	0.0042	0.9958	77.26
34.5	10,459,424	140,123	0.0134	0.9866	76.94
35.5	10,152,581	122,953	0.0121	0.9879	75.91
36.5	9,996,937	34,783	0.0035	0.9965	74.99
37.5	8,485,520	149,403	0.0176	0.9824	74.73
38.5	8,237,259	113,996	0.0138	0.9862	73.41

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,127,566	6,244	0.0008	0.9992	72.39	
40.5	5,853,524	20,856	0.0036	0.9964	72.34	
41.5	5,759,831	44,473	0.0077	0.9923	72.08	
42.5	3,556,261	45,457	0.0128	0.9872	71.52	
43.5	3,533,925	30,952	0.0088	0.9912	70.61	
44.5	3,459,530	50,928	0.0147	0.9853	69.99	
45.5	3,361,818	150,883	0.0449	0.9551	68.96	
46.5	3,210,938	93,015	0.0290	0.9710	65.87	
47.5	3,067,062	21,504	0.0070	0.9930	63.96	
48.5	3,043,209	50,587	0.0166	0.9834	63.51	
49.5	2,953,098	57,368	0.0194	0.9806	62.45	
50.5	2,885,785	28,992	0.0100	0.9900	61.24	
51.5	2,843,768	47,671	0.0168	0.9832	60.63	
52.5	2,775,103	33,367	0.0120	0.9880	59.61	
53.5	1,880,632	1,406	0.0007	0.9993	58.89	
54.5	1,877,432	16,625	0.0089	0.9911	58.85	
55.5	1,850,927	12,498	0.0068	0.9932	58.33	
56.5	1,832,039	12,371	0.0068	0.9932	57.93	
57.5	1,810,333	1,191	0.0007	0.9993	57.54	
58.5	1,810,886	616	0.0003	0.9997	57.50	
59.5	1,289,363	17,756	0.0138	0.9862	57.49	
60.5	567,119	20,703	0.0365	0.9635	56.69	
61.5	562,798	10,732	0.0191	0.9809	54.62	
62.5	552,066	2,717	0.0049	0.9951	53.58	
63.5	549,349	39,579	0.0720	0.9280	53.32	
64.5	509,603	4,694	0.0092	0.9908	49.48	
65.5	503,196	15,435	0.0307	0.9693	49.02	
66.5	481,388	1,337	0.0028	0.9972	47.52	
67.5	480,051	339	0.0007	0.9993	47.39	
68.5	311,280	98	0.0003	0.9997	47.35	
69.5	289,021	202	0.0007	0.9993	47.34	
70.5	288,789	83	0.0003	0.9997	47.30	
71.5	195,404	1,176	0.0060	0.9940	47.29	
72.5	151,280	15	0.0001	0.9999	47.01	
73.5	118,169		0.0000	1.0000	47.00	
74.5	108,764		0.0000	1.0000	47.00	
75.5	108,462	61	0.0006	0.9994	47.00	
76.5	107,460		0.0000	1.0000	46.97	
77.5	107,460	224	0.0021	0.9979	46.97	
78.5	106,919	9,756	0.0912	0.9088	46.88	

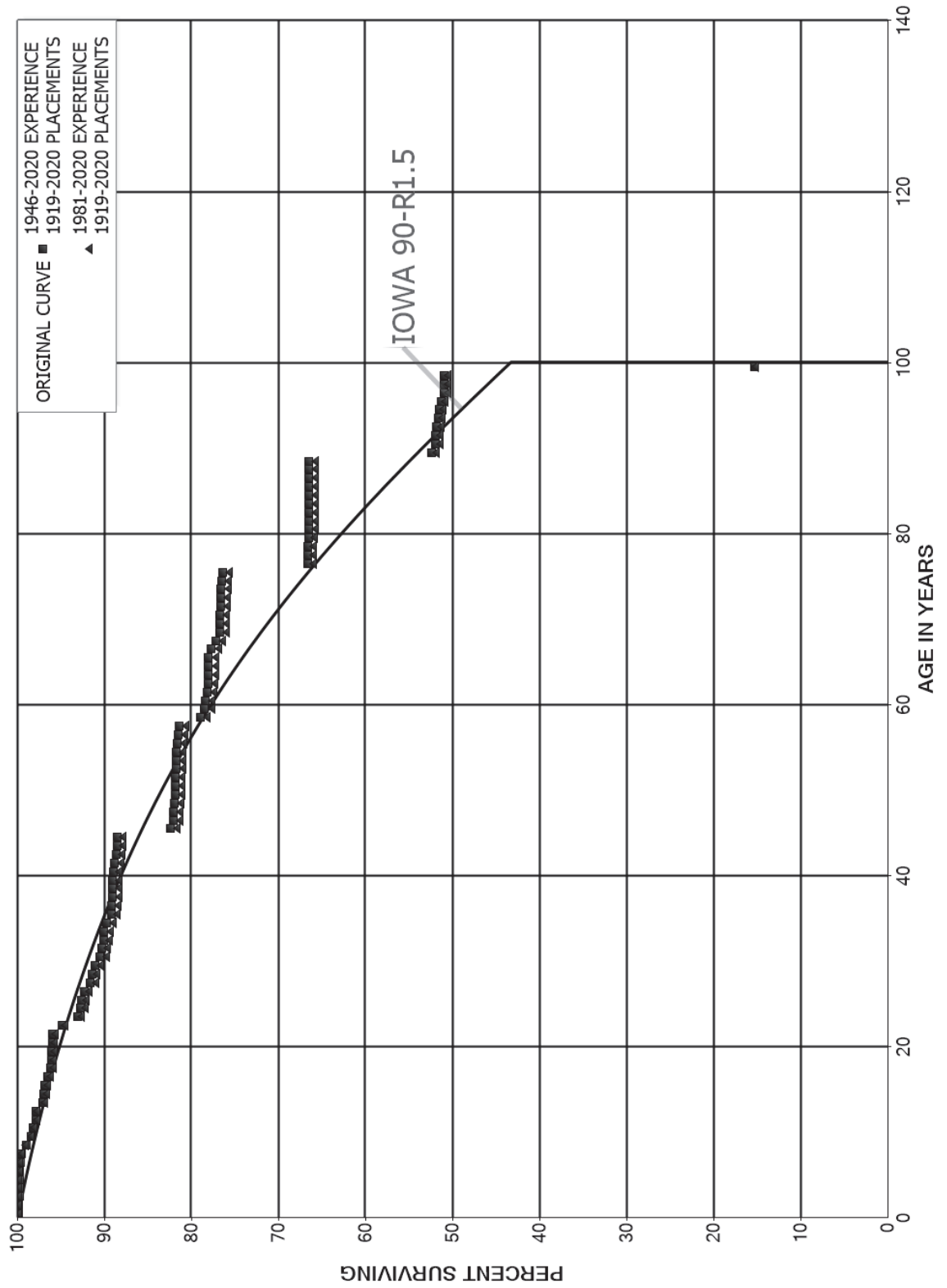
IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	84,225	57	0.0007	0.9993	42.60	
80.5	84,098	2,622	0.0312	0.9688	42.57	
81.5	81,476	44	0.0005	0.9995	41.24	
82.5	71,177		0.0000	1.0000	41.22	
83.5	48,504	1,276	0.0263	0.9737	41.22	
84.5	47,142		0.0000	1.0000	40.14	
85.5	47,142	3	0.0001	0.9999	40.14	
86.5	47,139		0.0000	1.0000	40.14	
87.5	47,139	154	0.0033	0.9967	40.14	
88.5	46,985	266	0.0057	0.9943	40.00	
89.5	46,720		0.0000	1.0000	39.78	
90.5	46,720	1,408	0.0301	0.9699	39.78	
91.5	45,312	1,300	0.0287	0.9713	38.58	
92.5	44,012	696	0.0158	0.9842	37.47	
93.5	43,316	16	0.0004	0.9996	36.88	
94.5	43,300		0.0000	1.0000	36.87	
95.5	43,300	29	0.0007	0.9993	36.87	
96.5	43,272	480	0.0111	0.9889	36.84	
97.5	42,792	7,609	0.1778	0.8222	36.43	
98.5	35,182	22,802	0.6481	0.3519	29.96	
99.5	4,603	1,233	0.2678	0.7322	10.54	
100.5	3,370	2,993	0.8881	0.1119	7.72	
101.5					0.86	

IDAHO POWER COMPANY
 ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,973,504	62,065	0.0020	0.9980	100.00
0.5	29,856,176	1,057	0.0000	1.0000	99.80
1.5	28,678,921	5,841	0.0002	0.9998	99.80
2.5	27,754,014	6,696	0.0002	0.9998	99.78
3.5	26,223,917	1,982	0.0001	0.9999	99.75
4.5	25,232,720	14,978	0.0006	0.9994	99.74
5.5	23,633,964	14,739	0.0006	0.9994	99.68
6.5	22,006,062	32,472	0.0015	0.9985	99.62
7.5	21,206,642	103,974	0.0049	0.9951	99.48
8.5	20,081,895	114,483	0.0057	0.9943	98.99
9.5	18,900,035	51,936	0.0027	0.9973	98.42
10.5	17,982,755	54,088	0.0030	0.9970	98.15
11.5	17,089,362	4,918	0.0003	0.9997	97.86
12.5	15,876,915	126,232	0.0080	0.9920	97.83
13.5	14,962,409	17,033	0.0011	0.9989	97.05
14.5	14,670,704	17,503	0.0012	0.9988	96.94
15.5	13,681,119	51,306	0.0038	0.9962	96.83
16.5	13,363,434	41,019	0.0031	0.9969	96.46
17.5	13,205,573	8,169	0.0006	0.9994	96.17
18.5	12,871,902	7,027	0.0005	0.9995	96.11
19.5	12,669,060	9,853	0.0008	0.9992	96.05
20.5	12,430,318	7,325	0.0006	0.9994	95.98
21.5	12,346,485	134,547	0.0109	0.9891	95.92
22.5	12,161,416	234,079	0.0192	0.9808	94.88
23.5	11,195,214	38,311	0.0034	0.9966	93.05
24.5	11,019,304	20,047	0.0018	0.9982	92.73
25.5	10,307,299	35,607	0.0035	0.9965	92.56
26.5	9,237,720	67,663	0.0073	0.9927	92.25
27.5	8,983,907	15,332	0.0017	0.9983	91.57
28.5	8,333,790	28,714	0.0034	0.9966	91.41
29.5	8,073,485	56,897	0.0070	0.9930	91.10
30.5	7,929,963	15,154	0.0019	0.9981	90.46
31.5	7,784,931	15,293	0.0020	0.9980	90.28
32.5	7,712,307	6,027	0.0008	0.9992	90.11
33.5	7,681,578	29,420	0.0038	0.9962	90.04
34.5	7,543,709	41,751	0.0055	0.9945	89.69
35.5	7,457,549	4,792	0.0006	0.9994	89.19
36.5	7,427,896	7,362	0.0010	0.9990	89.14
37.5	6,366,123	662	0.0001	0.9999	89.05
38.5	6,279,558	1,309	0.0002	0.9998	89.04

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,221,499	1,451	0.0002	0.9998	89.02
40.5	3,857,000	6,942	0.0018	0.9982	89.00
41.5	3,829,672	7,445	0.0019	0.9981	88.84
42.5	2,475,701	3,167	0.0013	0.9987	88.67
43.5	2,468,890	240	0.0001	0.9999	88.55
44.5	2,458,358	169,594	0.0690	0.9310	88.55
45.5	2,287,264	9,280	0.0041	0.9959	82.44
46.5	2,260,369	736	0.0003	0.9997	82.10
47.5	2,253,187	3,784	0.0017	0.9983	82.08
48.5	2,244,761	2,574	0.0011	0.9989	81.94
49.5	2,241,411	681	0.0003	0.9997	81.84
50.5	2,240,169	505	0.0002	0.9998	81.82
51.5	2,233,340	786	0.0004	0.9996	81.80
52.5	2,231,537	242	0.0001	0.9999	81.77
53.5	1,780,170	1,262	0.0007	0.9993	81.76
54.5	1,776,235	2,196	0.0012	0.9988	81.70
55.5	1,773,636	1,732	0.0010	0.9990	81.60
56.5	1,763,509	3,387	0.0019	0.9981	81.52
57.5	1,758,703	51,097	0.0291	0.9709	81.37
58.5	1,704,209	11,414	0.0067	0.9933	79.00
59.5	1,419,037	800	0.0006	0.9994	78.47
60.5	955,872	2,660	0.0028	0.9972	78.43
61.5	953,213	1,706	0.0018	0.9982	78.21
62.5	950,925	601	0.0006	0.9994	78.07
63.5	947,381	40	0.0000	1.0000	78.02
64.5	937,775	73	0.0001	0.9999	78.02
65.5	937,702	3,958	0.0042	0.9958	78.01
66.5	933,043	5,693	0.0061	0.9939	77.68
67.5	925,890	5,923	0.0064	0.9936	77.21
68.5	716,661	81	0.0001	0.9999	76.72
69.5	716,096	83	0.0001	0.9999	76.71
70.5	515,556	236	0.0005	0.9995	76.70
71.5	343,971	312	0.0009	0.9991	76.66
72.5	225,742	62	0.0003	0.9997	76.59
73.5	137,434	77	0.0006	0.9994	76.57
74.5	86,940	111	0.0013	0.9987	76.53
75.5	86,829	11,105	0.1279	0.8721	76.43
76.5	74,835		0.0000	1.0000	66.66
77.5	74,420		0.0000	1.0000	66.66
78.5	74,420	193	0.0026	0.9974	66.66

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	74,227	30	0.0004	0.9996	66.48	
80.5	74,197		0.0000	1.0000	66.46	
81.5	74,197		0.0000	1.0000	66.46	
82.5	48,706		0.0000	1.0000	66.46	
83.5	44,079		0.0000	1.0000	66.46	
84.5	44,079		0.0000	1.0000	66.46	
85.5	44,079		0.0000	1.0000	66.46	
86.5	44,079		0.0000	1.0000	66.46	
87.5	44,079		0.0000	1.0000	66.46	
88.5	44,079	9,346	0.2120	0.7880	66.46	
89.5	34,663	275	0.0079	0.9921	52.37	
90.5	34,388		0.0000	1.0000	51.95	
91.5	34,388	109	0.0032	0.9968	51.95	
92.5	33,916	78	0.0023	0.9977	51.79	
93.5	33,838	81	0.0024	0.9976	51.67	
94.5	33,756	165	0.0049	0.9951	51.54	
95.5	33,480	199	0.0060	0.9940	51.29	
96.5	33,213		0.0000	1.0000	50.99	
97.5	33,213		0.0000	1.0000	50.99	
98.5	33,213	23,246	0.6999	0.3001	50.99	
99.5	629		0.0000	1.0000	15.30	
100.5	629		0.0000	1.0000	15.30	
101.5					15.30	

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,413,480	62,065	0.0025	0.9975	100.00
0.5	25,745,223	847	0.0000	1.0000	99.75
1.5	24,598,725	3,450	0.0001	0.9999	99.74
2.5	25,173,538		0.0000	1.0000	99.73
3.5	23,661,571	1,192	0.0001	0.9999	99.73
4.5	22,687,418	13,062	0.0006	0.9994	99.72
5.5	21,093,759	12,252	0.0006	0.9994	99.67
6.5	19,505,478	32,104	0.0016	0.9984	99.61
7.5	18,674,371	103,974	0.0056	0.9944	99.44
8.5	17,544,977	111,798	0.0064	0.9936	98.89
9.5	16,367,700	51,072	0.0031	0.9969	98.26
10.5	15,454,017	52,004	0.0034	0.9966	97.95
11.5	14,569,794	4,758	0.0003	0.9997	97.62
12.5	13,361,765	125,055	0.0094	0.9906	97.59
13.5	13,069,923	16,627	0.0013	0.9987	96.68
14.5	12,784,378	16,896	0.0013	0.9987	96.56
15.5	11,797,205	44,363	0.0038	0.9962	96.43
16.5	11,504,174	39,639	0.0034	0.9966	96.07
17.5	11,349,419	5,434	0.0005	0.9995	95.73
18.5	11,023,351	7,027	0.0006	0.9994	95.69
19.5	11,173,748	1,830	0.0002	0.9998	95.63
20.5	11,409,283	7,161	0.0006	0.9994	95.61
21.5	11,343,893	133,471	0.0118	0.9882	95.55
22.5	11,164,207	232,371	0.0208	0.9792	94.43
23.5	10,204,826	37,832	0.0037	0.9963	92.46
24.5	9,997,893	20,007	0.0020	0.9980	92.12
25.5	9,287,608	34,682	0.0037	0.9963	91.94
26.5	8,220,187	67,031	0.0082	0.9918	91.59
27.5	7,971,132	14,397	0.0018	0.9982	90.85
28.5	7,540,944	28,704	0.0038	0.9962	90.68
29.5	7,290,303	56,897	0.0078	0.9922	90.34
30.5	7,352,246	14,771	0.0020	0.9980	89.63
31.5	7,410,323	14,730	0.0020	0.9980	89.45
32.5	7,472,331	6,027	0.0008	0.9992	89.27
33.5	7,534,715	29,420	0.0039	0.9961	89.20
34.5	7,453,546	41,751	0.0056	0.9944	88.85
35.5	7,367,537	4,777	0.0006	0.9994	88.36
36.5	7,338,787	7,266	0.0010	0.9990	88.30
37.5	6,277,526	662	0.0001	0.9999	88.21
38.5	6,190,961	1,309	0.0002	0.9998	88.20

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,132,902	1,451	0.0002	0.9998	88.18	
40.5	3,768,403	6,942	0.0018	0.9982	88.16	
41.5	3,741,158	7,445	0.0020	0.9980	88.00	
42.5	2,424,640	2,878	0.0012	0.9988	87.82	
43.5	2,424,369	240	0.0001	0.9999	87.72	
44.5	2,413,899	169,594	0.0703	0.9297	87.71	
45.5	2,242,882	9,280	0.0041	0.9959	81.55	
46.5	2,215,986	736	0.0003	0.9997	81.21	
47.5	2,208,804	3,784	0.0017	0.9983	81.18	
48.5	2,200,379	2,574	0.0012	0.9988	81.05	
49.5	2,197,098	681	0.0003	0.9997	80.95	
50.5	2,196,115	505	0.0002	0.9998	80.93	
51.5	2,189,395	786	0.0004	0.9996	80.91	
52.5	2,188,064	242	0.0001	0.9999	80.88	
53.5	1,736,698	1,262	0.0007	0.9993	80.87	
54.5	1,732,884	2,196	0.0013	0.9987	80.81	
55.5	1,730,681	1,732	0.0010	0.9990	80.71	
56.5	1,720,820	3,387	0.0020	0.9980	80.63	
57.5	1,716,014	51,097	0.0298	0.9702	80.47	
58.5	1,661,520	11,414	0.0069	0.9931	78.07	
59.5	1,418,270	800	0.0006	0.9994	77.54	
60.5	955,113	2,660	0.0028	0.9972	77.49	
61.5	953,213	1,706	0.0018	0.9982	77.28	
62.5	950,925	601	0.0006	0.9994	77.14	
63.5	947,381	40	0.0000	1.0000	77.09	
64.5	937,775	73	0.0001	0.9999	77.09	
65.5	937,702	3,958	0.0042	0.9958	77.08	
66.5	933,043	5,693	0.0061	0.9939	76.75	
67.5	925,890	5,923	0.0064	0.9936	76.29	
68.5	716,661	81	0.0001	0.9999	75.80	
69.5	716,096	83	0.0001	0.9999	75.79	
70.5	515,556	236	0.0005	0.9995	75.78	
71.5	343,971	312	0.0009	0.9991	75.75	
72.5	225,742	62	0.0003	0.9997	75.68	
73.5	137,434	77	0.0006	0.9994	75.66	
74.5	86,940	111	0.0013	0.9987	75.61	
75.5	86,829	11,105	0.1279	0.8721	75.52	
76.5	74,835		0.0000	1.0000	65.86	
77.5	74,420		0.0000	1.0000	65.86	
78.5	74,420	193	0.0026	0.9974	65.86	

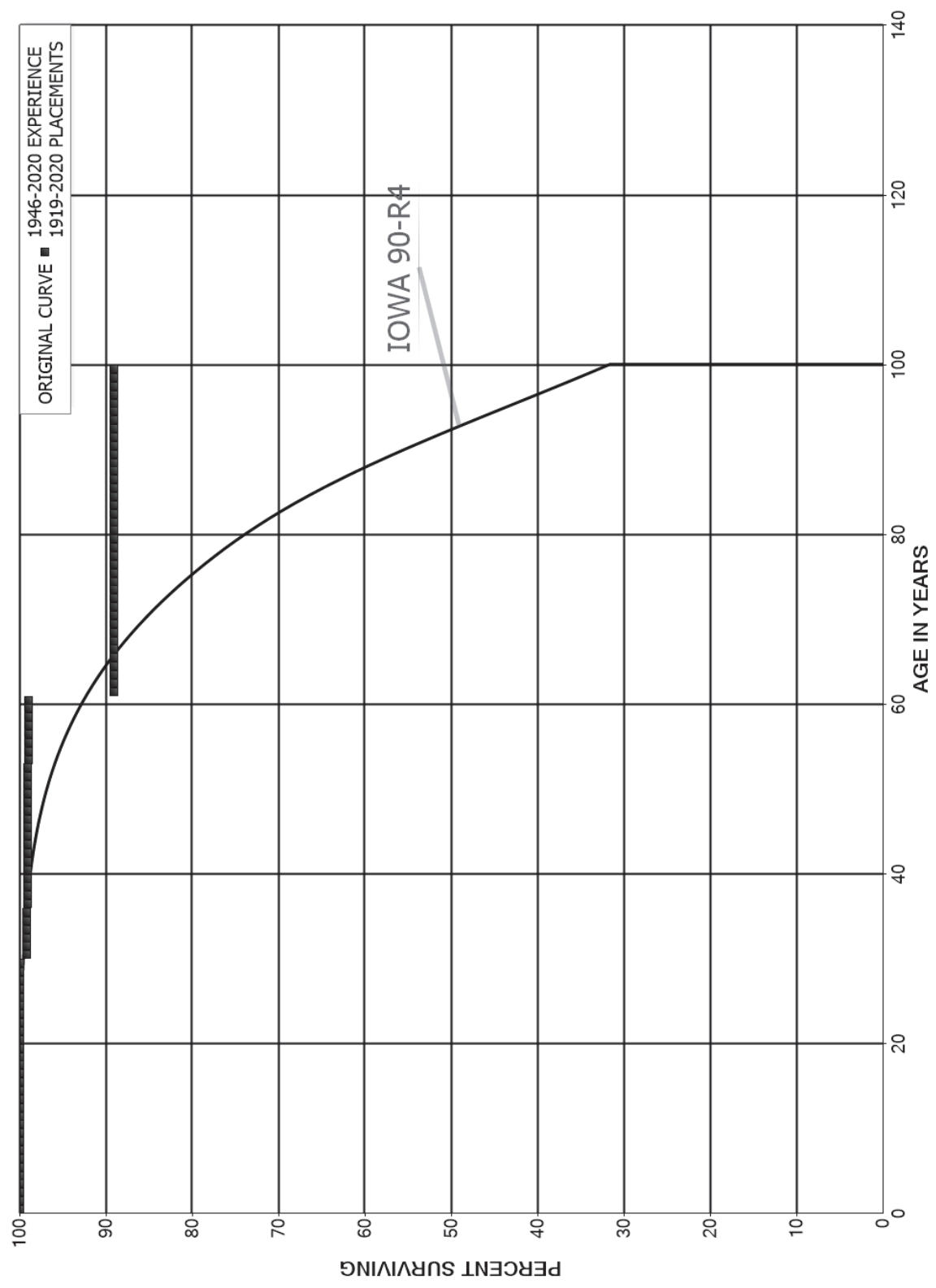
IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	74,227	30	0.0004	0.9996	65.69	
80.5	74,197		0.0000	1.0000	65.66	
81.5	74,197		0.0000	1.0000	65.66	
82.5	48,706		0.0000	1.0000	65.66	
83.5	44,079		0.0000	1.0000	65.66	
84.5	44,079		0.0000	1.0000	65.66	
85.5	44,079		0.0000	1.0000	65.66	
86.5	44,079		0.0000	1.0000	65.66	
87.5	44,079		0.0000	1.0000	65.66	
88.5	44,079	9,346	0.2120	0.7880	65.66	
89.5	34,663	275	0.0079	0.9921	51.74	
90.5	34,388		0.0000	1.0000	51.33	
91.5	34,388	109	0.0032	0.9968	51.33	
92.5	33,916	78	0.0023	0.9977	51.17	
93.5	33,838	81	0.0024	0.9976	51.05	
94.5	33,756	165	0.0049	0.9951	50.93	
95.5	33,480	199	0.0060	0.9940	50.68	
96.5	33,213		0.0000	1.0000	50.38	
97.5	33,213		0.0000	1.0000	50.38	
98.5	33,213	23,246	0.6999	0.3001	50.38	
99.5	629		0.0000	1.0000	15.12	
100.5	629		0.0000	1.0000	15.12	
101.5					15.12	

IDAHO POWER COMPANY
 ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1946-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,434,373		0.0000	1.0000	100.00
0.5	12,507,372	56	0.0000	1.0000	100.00
1.5	11,352,547		0.0000	1.0000	100.00
2.5	10,411,729		0.0000	1.0000	100.00
3.5	10,374,898		0.0000	1.0000	100.00
4.5	10,364,199		0.0000	1.0000	100.00
5.5	9,098,370		0.0000	1.0000	100.00
6.5	7,613,407		0.0000	1.0000	100.00
7.5	7,636,350		0.0000	1.0000	100.00
8.5	7,640,807		0.0000	1.0000	100.00
9.5	7,050,109		0.0000	1.0000	100.00
10.5	6,917,412	4,578	0.0007	0.9993	100.00
11.5	6,912,834		0.0000	1.0000	99.93
12.5	6,912,834		0.0000	1.0000	99.93
13.5	6,903,522		0.0000	1.0000	99.93
14.5	6,903,522		0.0000	1.0000	99.93
15.5	6,903,522		0.0000	1.0000	99.93
16.5	6,903,522		0.0000	1.0000	99.93
17.5	6,893,217		0.0000	1.0000	99.93
18.5	6,893,217		0.0000	1.0000	99.93
19.5	6,893,217		0.0000	1.0000	99.93
20.5	6,893,217		0.0000	1.0000	99.93
21.5	6,893,217		0.0000	1.0000	99.93
22.5	6,893,217		0.0000	1.0000	99.93
23.5	6,893,217		0.0000	1.0000	99.93
24.5	6,935,983		0.0000	1.0000	99.93
25.5	5,910,027		0.0000	1.0000	99.93
26.5	6,169,658		0.0000	1.0000	99.93
27.5	6,111,883		0.0000	1.0000	99.93
28.5	5,612,129		0.0000	1.0000	99.93
29.5	5,347,998	40,404	0.0076	0.9924	99.93
30.5	5,307,594		0.0000	1.0000	99.18
31.5	5,293,101		0.0000	1.0000	99.18
32.5	5,257,889		0.0000	1.0000	99.18
33.5	4,393,491		0.0000	1.0000	99.18
34.5	4,393,491		0.0000	1.0000	99.18
35.5	4,194,118	6,704	0.0016	0.9984	99.18
36.5	3,363,715		0.0000	1.0000	99.02
37.5	3,241,047		0.0000	1.0000	99.02
38.5	3,241,047		0.0000	1.0000	99.02

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,704,516		0.0000	1.0000	99.02
40.5	2,473,602		0.0000	1.0000	99.02
41.5	2,452,826		0.0000	1.0000	99.02
42.5	2,149,880		0.0000	1.0000	99.02
43.5	2,149,880		0.0000	1.0000	99.02
44.5	2,149,880		0.0000	1.0000	99.02
45.5	2,149,880		0.0000	1.0000	99.02
46.5	2,149,880		0.0000	1.0000	99.02
47.5	2,149,880		0.0000	1.0000	99.02
48.5	2,149,880		0.0000	1.0000	99.02
49.5	2,149,880		0.0000	1.0000	99.02
50.5	2,149,880		0.0000	1.0000	99.02
51.5	2,136,815		0.0000	1.0000	99.02
52.5	2,136,815	1,000	0.0005	0.9995	99.02
53.5	1,317,623		0.0000	1.0000	98.97
54.5	1,249,556		0.0000	1.0000	98.97
55.5	1,229,193		0.0000	1.0000	98.97
56.5	1,220,599		0.0000	1.0000	98.97
57.5	1,203,562		0.0000	1.0000	98.97
58.5	1,198,692		0.0000	1.0000	98.97
59.5	651,686		0.0000	1.0000	98.97
60.5	377,176	37,767	0.1001	0.8999	98.97
61.5	339,409		0.0000	1.0000	89.06
62.5	339,409		0.0000	1.0000	89.06
63.5	339,409		0.0000	1.0000	89.06
64.5	338,564		0.0000	1.0000	89.06
65.5	332,819		0.0000	1.0000	89.06
66.5	332,819		0.0000	1.0000	89.06
67.5	332,819		0.0000	1.0000	89.06
68.5	177,397		0.0000	1.0000	89.06
69.5	176,420		0.0000	1.0000	89.06
70.5	146,644		0.0000	1.0000	89.06
71.5	144,620		0.0000	1.0000	89.06
72.5	103,286		0.0000	1.0000	89.06
73.5	86,189		0.0000	1.0000	89.06
74.5	86,189		0.0000	1.0000	89.06
75.5	86,189		0.0000	1.0000	89.06
76.5	86,189		0.0000	1.0000	89.06
77.5	86,189		0.0000	1.0000	89.06
78.5	86,189		0.0000	1.0000	89.06

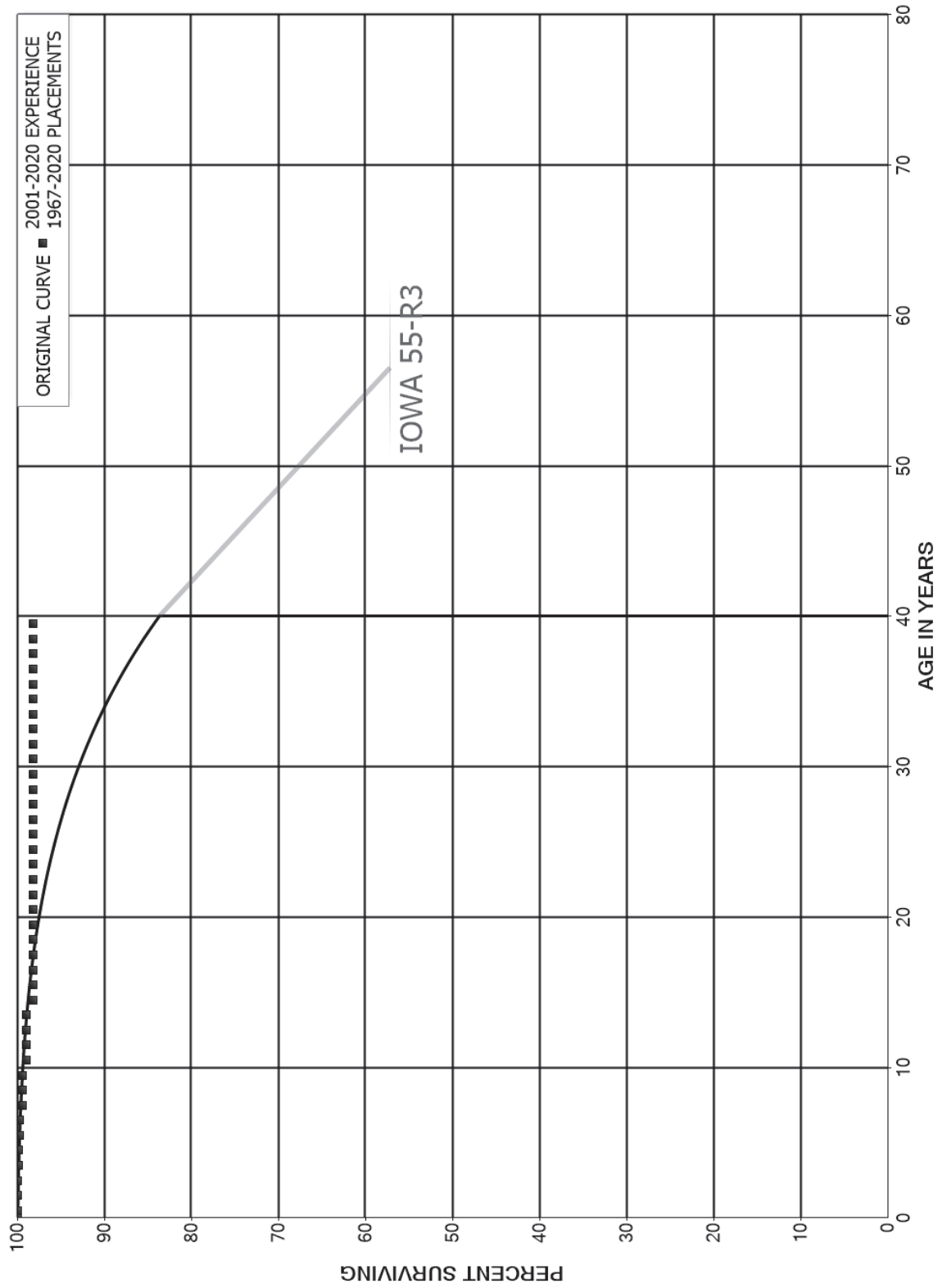
IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1946-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	86,189		0.0000	1.0000	89.06
80.5	86,134		0.0000	1.0000	89.06
81.5	86,134		0.0000	1.0000	89.06
82.5	63,190		0.0000	1.0000	89.06
83.5	53,612		0.0000	1.0000	89.06
84.5	53,612		0.0000	1.0000	89.06
85.5	53,612		0.0000	1.0000	89.06
86.5	53,612		0.0000	1.0000	89.06
87.5	53,612		0.0000	1.0000	89.06
88.5	53,612		0.0000	1.0000	89.06
89.5	53,612		0.0000	1.0000	89.06
90.5	53,612		0.0000	1.0000	89.06
91.5	53,612		0.0000	1.0000	89.06
92.5	47,178		0.0000	1.0000	89.06
93.5	47,178		0.0000	1.0000	89.06
94.5	47,178		0.0000	1.0000	89.06
95.5	47,178		0.0000	1.0000	89.06
96.5	47,178		0.0000	1.0000	89.06
97.5	47,178		0.0000	1.0000	89.06
98.5	47,178		0.0000	1.0000	89.06
99.5	4,412		0.0000	1.0000	89.06
100.5	4,412		0.0000	1.0000	89.06
101.5					89.06

IDAHO POWER COMPANY
 ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	154,698,523		0.0000	1.0000	100.00
0.5	154,301,756		0.0000	1.0000	100.00
1.5	143,588,889	39,777	0.0003	0.9997	100.00
2.5	143,469,569	200,017	0.0014	0.9986	99.97
3.5	143,020,408	28,341	0.0002	0.9998	99.83
4.5	141,674,517	83,000	0.0006	0.9994	99.81
5.5	141,102,465		0.0000	1.0000	99.75
6.5	12,148,331	50,056	0.0041	0.9959	99.75
7.5	11,894,977		0.0000	1.0000	99.34
8.5	7,129,296		0.0000	1.0000	99.34
9.5	7,129,296	28,341	0.0040	0.9960	99.34
10.5	7,100,956	2,750	0.0004	0.9996	98.95
11.5	7,098,205		0.0000	1.0000	98.91
12.5	5,684,949		0.0000	1.0000	98.91
13.5	5,297,717	38,502	0.0073	0.9927	98.91
14.5	5,259,216		0.0000	1.0000	98.19
15.5	4,246,275		0.0000	1.0000	98.19
16.5	4,217,562		0.0000	1.0000	98.19
17.5	4,217,562		0.0000	1.0000	98.19
18.5	3,930,118		0.0000	1.0000	98.19
19.5	7,944		0.0000	1.0000	98.19
20.5	7,944		0.0000	1.0000	98.19
21.5	7,944		0.0000	1.0000	98.19
22.5	7,944		0.0000	1.0000	98.19
23.5	7,944		0.0000	1.0000	98.19
24.5	7,944		0.0000	1.0000	98.19
25.5	7,944		0.0000	1.0000	98.19
26.5	7,944		0.0000	1.0000	98.19
27.5	7,944		0.0000	1.0000	98.19
28.5	9,372		0.0000	1.0000	98.19
29.5	9,372		0.0000	1.0000	98.19
30.5	9,372		0.0000	1.0000	98.19
31.5	9,372		0.0000	1.0000	98.19
32.5	9,372		0.0000	1.0000	98.19
33.5	4,015		0.0000	1.0000	98.19
34.5	4,015		0.0000	1.0000	98.19
35.5	4,015		0.0000	1.0000	98.19
36.5	4,015		0.0000	1.0000	98.19
37.5	4,015		0.0000	1.0000	98.19
38.5	4,015		0.0000	1.0000	98.19

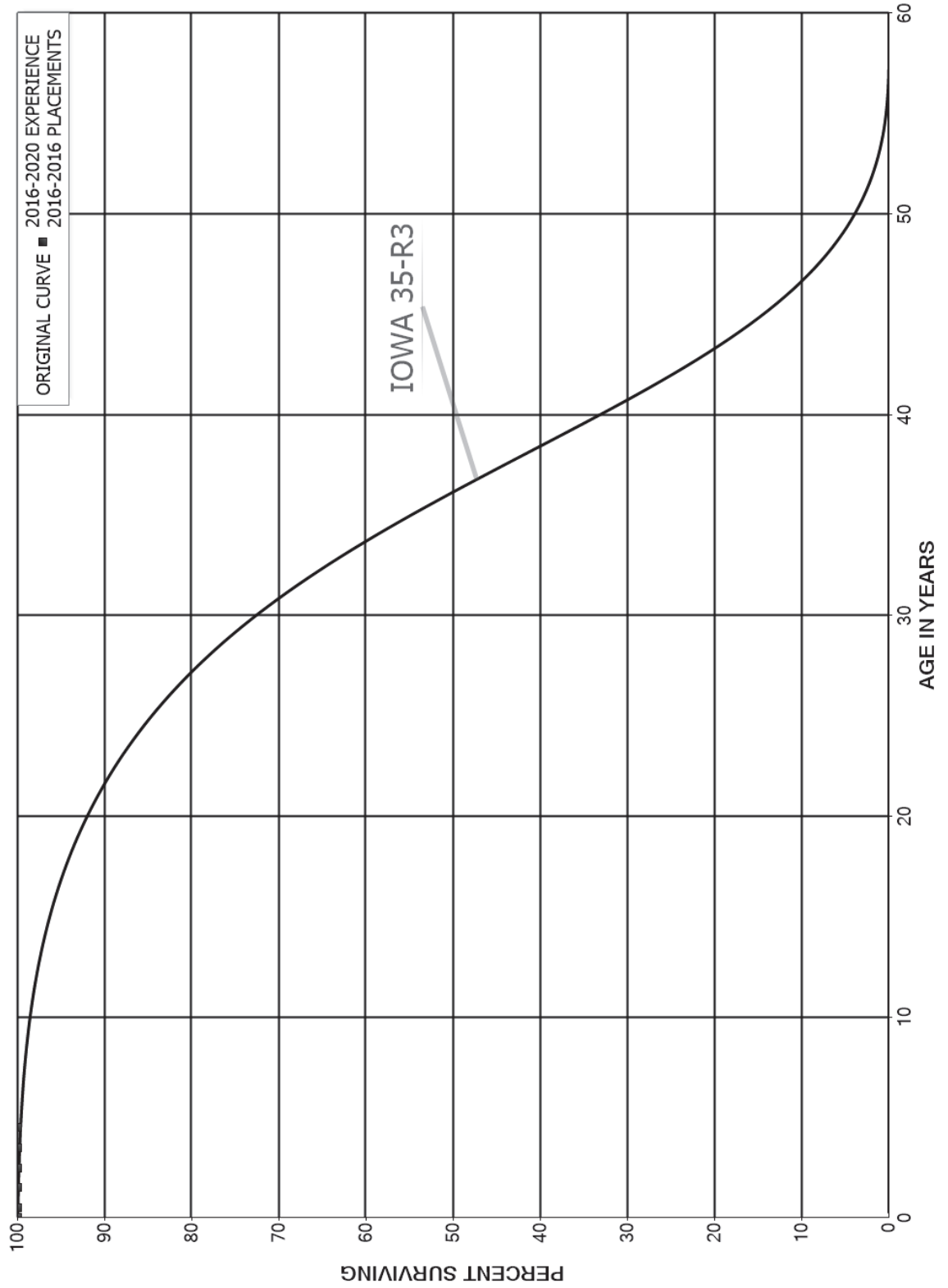
IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,015		0.0000	1.0000	98.19
40.5	4,015		0.0000	1.0000	98.19
41.5	4,015		0.0000	1.0000	98.19
42.5	4,015		0.0000	1.0000	98.19
43.5	4,015		0.0000	1.0000	98.19
44.5	4,015		0.0000	1.0000	98.19
45.5	4,015		0.0000	1.0000	98.19
46.5	4,015		0.0000	1.0000	98.19
47.5	4,015		0.0000	1.0000	98.19
48.5	2,587		0.0000	1.0000	98.19
49.5	2,587		0.0000	1.0000	98.19
50.5	2,587		0.0000	1.0000	98.19
51.5	2,587		0.0000	1.0000	98.19
52.5	2,587		0.0000	1.0000	98.19
53.5					98.19

IDAHO POWER COMPANY
 ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



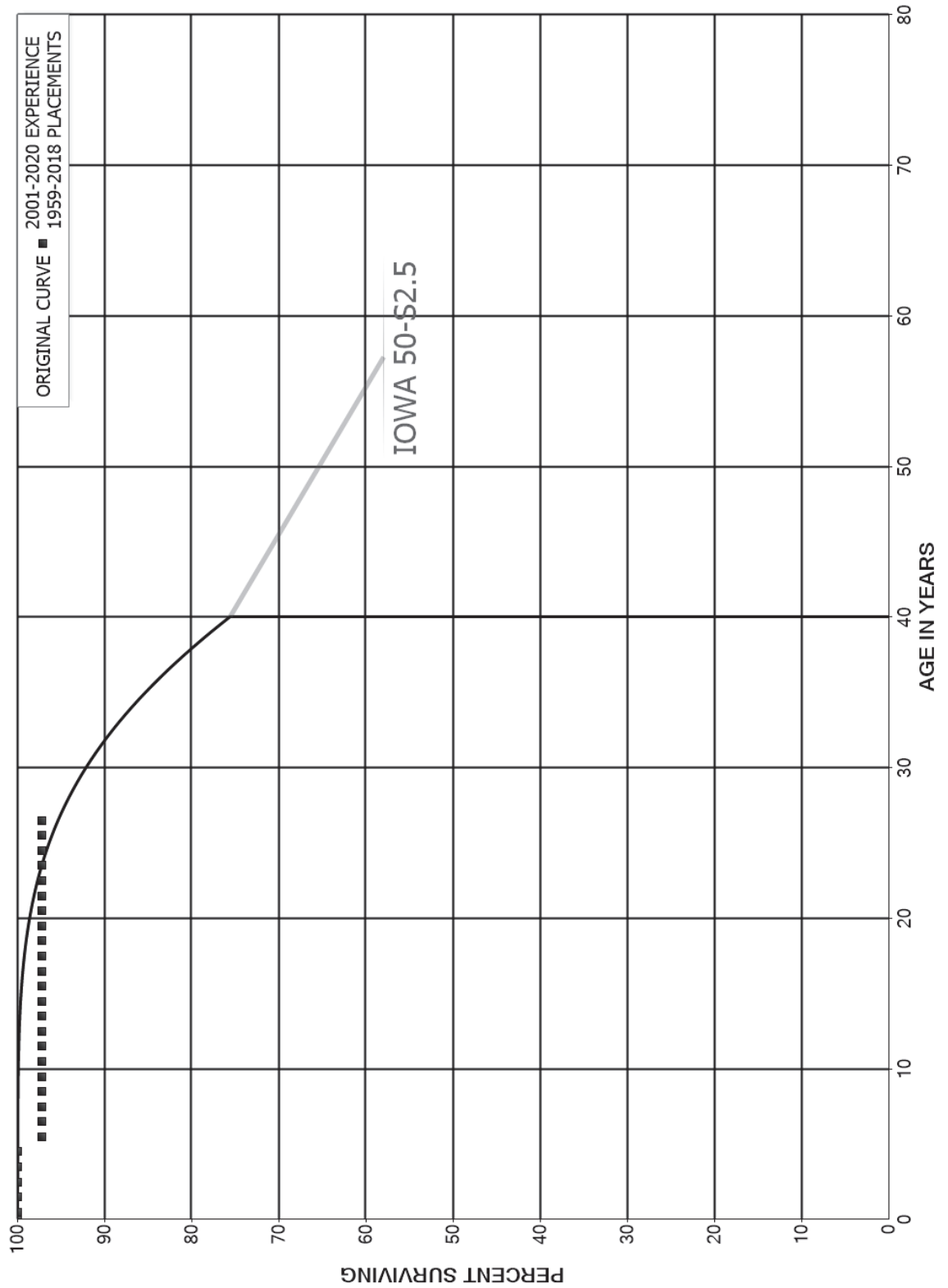
IDAHO POWER COMPANY

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016			EXPERIENCE BAND 2016-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,976		0.0000	1.0000	100.00
0.5	2,976		0.0000	1.0000	100.00
1.5	2,976		0.0000	1.0000	100.00
2.5	2,976		0.0000	1.0000	100.00
3.5	2,976		0.0000	1.0000	100.00
4.5					100.00

IDAHO POWER COMPANY
 ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2018

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,653,560		0.0000	1.0000	100.00
0.5	10,653,560		0.0000	1.0000	100.00
1.5	9,900,313		0.0000	1.0000	100.00
2.5	9,723,015		0.0000	1.0000	100.00
3.5	9,637,993		0.0000	1.0000	100.00
4.5	9,637,993	276,619	0.0287	0.9713	100.00
5.5	9,361,374		0.0000	1.0000	97.13
6.5	7,200,278		0.0000	1.0000	97.13
7.5	7,200,278		0.0000	1.0000	97.13
8.5	4,417,363		0.0000	1.0000	97.13
9.5	4,417,363		0.0000	1.0000	97.13
10.5	4,417,363		0.0000	1.0000	97.13
11.5	4,417,363		0.0000	1.0000	97.13
12.5	3,737,187		0.0000	1.0000	97.13
13.5	3,492,108		0.0000	1.0000	97.13
14.5	3,492,108		0.0000	1.0000	97.13
15.5	1,466,227		0.0000	1.0000	97.13
16.5	1,466,227		0.0000	1.0000	97.13
17.5	1,466,227		0.0000	1.0000	97.13
18.5	1,466,227		0.0000	1.0000	97.13
19.5	32,803		0.0000	1.0000	97.13
20.5	32,803		0.0000	1.0000	97.13
21.5	32,803		0.0000	1.0000	97.13
22.5	32,803		0.0000	1.0000	97.13
23.5	32,803		0.0000	1.0000	97.13
24.5	32,803		0.0000	1.0000	97.13
25.5	32,803		0.0000	1.0000	97.13
26.5					97.13
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
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38.5					

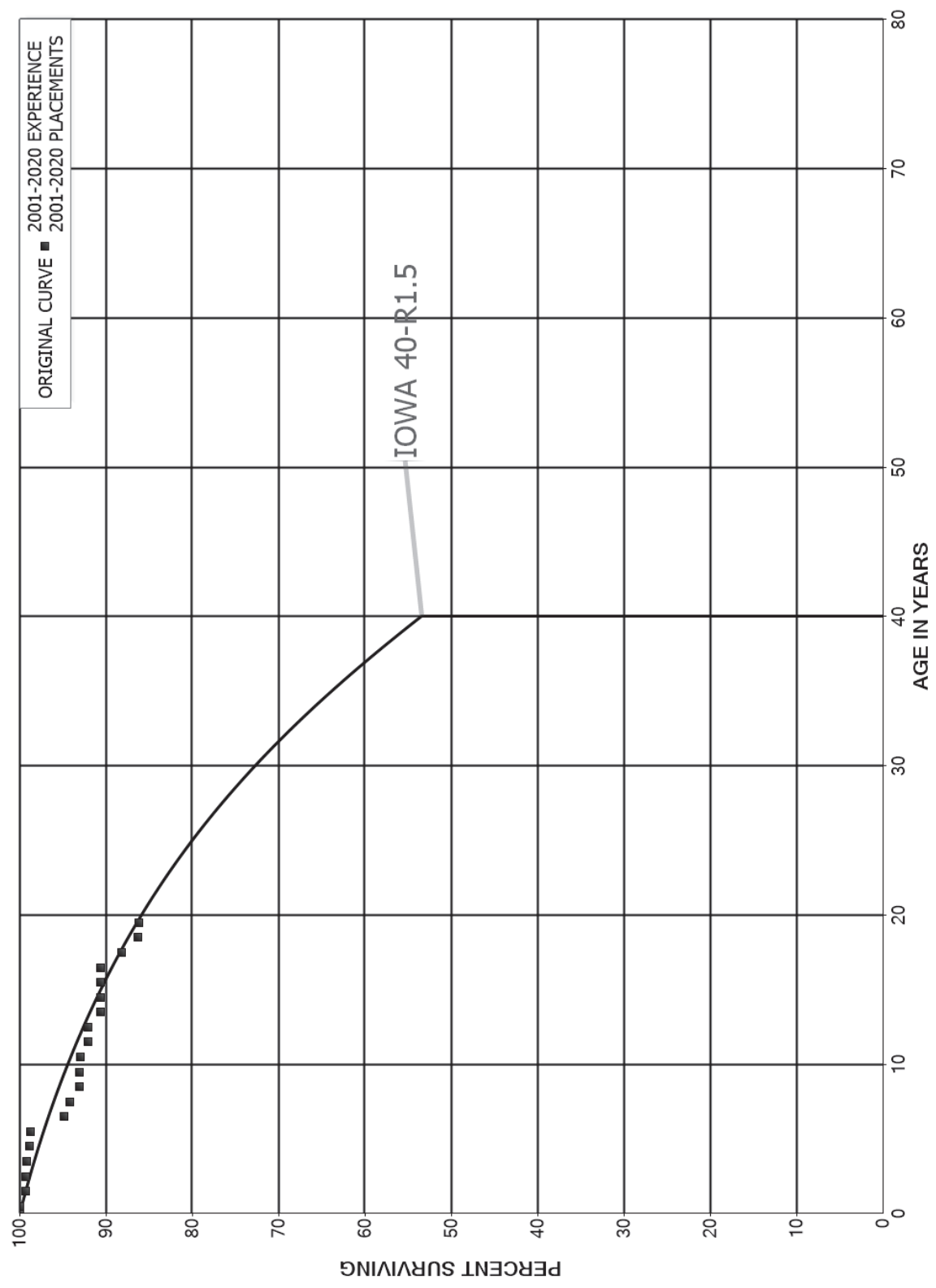
IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2018			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	28,503		0.0000		
42.5	28,503		0.0000		
43.5	28,503		0.0000		
44.5	28,503		0.0000		
45.5	28,503		0.0000		
46.5	28,503		0.0000		
47.5	28,503		0.0000		
48.5	28,503		0.0000		
49.5	28,503		0.0000		
50.5	28,503		0.0000		
51.5	28,503		0.0000		
52.5	28,503		0.0000		
53.5	28,503		0.0000		
54.5	28,503		0.0000		
55.5	28,503		0.0000		
56.5	28,503		0.0000		
57.5	28,503		0.0000		
58.5	28,503		0.0000		
59.5	28,503		0.0000		
60.5	28,503		0.0000		
61.5					

IDAHO POWER COMPANY
 ACCOUNT 343.00 PRIME MOVERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

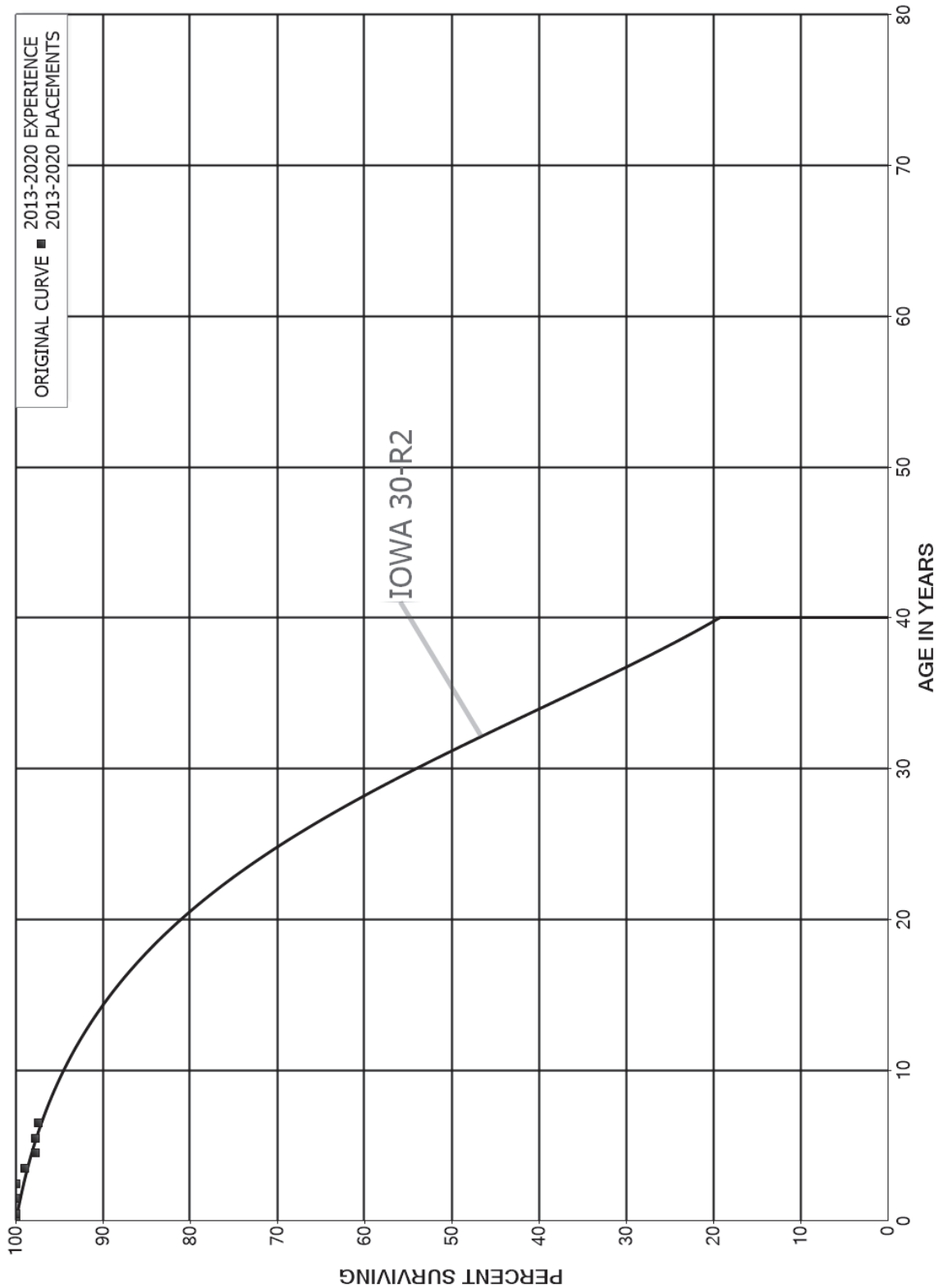
ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	146,947,529		0.0000	1.0000	100.00
0.5	131,941,646	888,131	0.0067	0.9933	100.00
1.5	130,645,291		0.0000	1.0000	99.33
2.5	116,268,573	201,183	0.0017	0.9983	99.33
3.5	106,665,384	399,444	0.0037	0.9963	99.16
4.5	106,018,756	20,000	0.0002	0.9998	98.78
5.5	105,998,756	4,159,701	0.0392	0.9608	98.77
6.5	101,839,055	754,686	0.0074	0.9926	94.89
7.5	91,523,946	1,128,570	0.0123	0.9877	94.19
8.5	83,273,617	0	0.0000	1.0000	93.02
9.5	82,886,914	99,723	0.0012	0.9988	93.02
10.5	68,349,378	635,145	0.0093	0.9907	92.91
11.5	64,258,966	12,546	0.0002	0.9998	92.05
12.5	34,081,176	526,340	0.0154	0.9846	92.03
13.5	27,604,204		0.0000	1.0000	90.61
14.5	27,018,658		0.0000	1.0000	90.61
15.5	27,018,658		0.0000	1.0000	90.61
16.5	27,018,658	740,569	0.0274	0.9726	90.61
17.5	25,446,070	546,227	0.0215	0.9785	88.13
18.5	24,692,122	7,783	0.0003	0.9997	86.23
19.5					86.21

IDAHO POWER COMPANY
 ACCOUNT 343.00 PRIME MOVERS (COMBINED CYCLE)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS (COMBINED CYCLE)

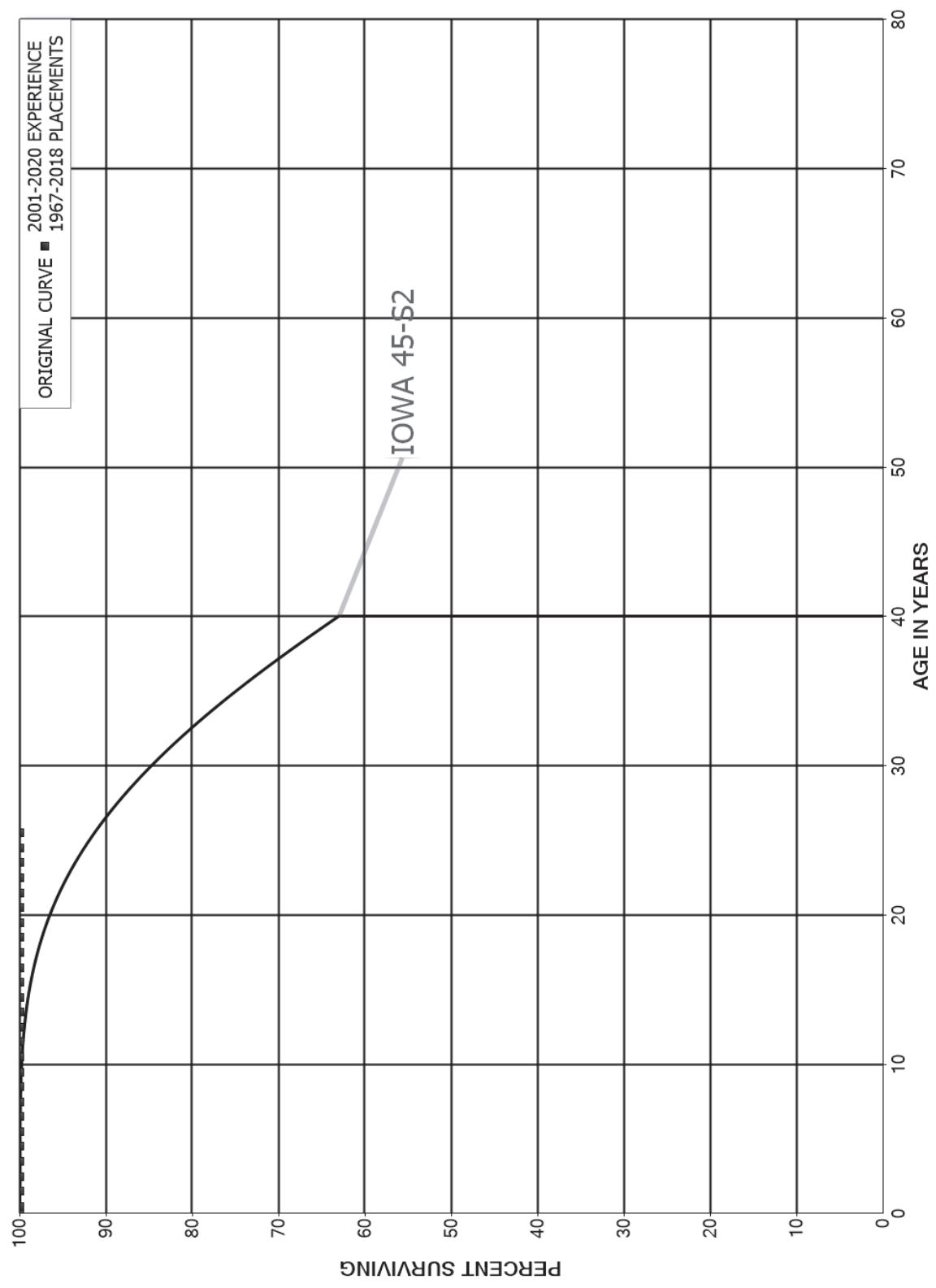
ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2020

EXPERIENCE BAND 2013-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,695,759		0.0000	1.0000	100.00
0.5	147,680,056		0.0000	1.0000	100.00
1.5	142,009,303		0.0000	1.0000	100.00
2.5	141,525,812	1,474,477	0.0104	0.9896	100.00
3.5	132,935,819	1,696,486	0.0128	0.9872	98.96
4.5	115,925,975	10,000	0.0001	0.9999	97.70
5.5	115,049,400	322,131	0.0028	0.9972	97.69
6.5					97.41

IDAHO POWER COMPANY
 ACCOUNT 344.00 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2018

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,097,203		0.0000	1.0000	100.00
0.5	66,097,203		0.0000	1.0000	100.00
1.5	66,097,203		0.0000	1.0000	100.00
2.5	66,009,930		0.0000	1.0000	100.00
3.5	66,009,930		0.0000	1.0000	100.00
4.5	66,009,930		0.0000	1.0000	100.00
5.5	65,870,701		0.0000	1.0000	100.00
6.5	31,197,344		0.0000	1.0000	100.00
7.5	31,197,344		0.0000	1.0000	100.00
8.5	31,197,344		0.0000	1.0000	100.00
9.5	31,197,344		0.0000	1.0000	100.00
10.5	31,197,344		0.0000	1.0000	100.00
11.5	31,197,344	20,000	0.0006	0.9994	100.00
12.5	21,363,124		0.0000	1.0000	99.94
13.5	21,363,124		0.0000	1.0000	99.94
14.5	13,223,124		0.0000	1.0000	99.94
15.5	13,223,124		0.0000	1.0000	99.94
16.5	13,223,124		0.0000	1.0000	99.94
17.5	13,223,124		0.0000	1.0000	99.94
18.5	13,203,426		0.0000	1.0000	99.94
19.5	37,391		0.0000	1.0000	99.94
20.5	37,391		0.0000	1.0000	99.94
21.5	37,391		0.0000	1.0000	99.94
22.5	37,391		0.0000	1.0000	99.94
23.5	37,391		0.0000	1.0000	99.94
24.5	37,391		0.0000	1.0000	99.94
25.5					99.94
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	484,556		0.0000		
34.5	484,556		0.0000		
35.5	484,556		0.0000		
36.5	484,556		0.0000		
37.5	484,556		0.0000		
38.5	484,556		0.0000		

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

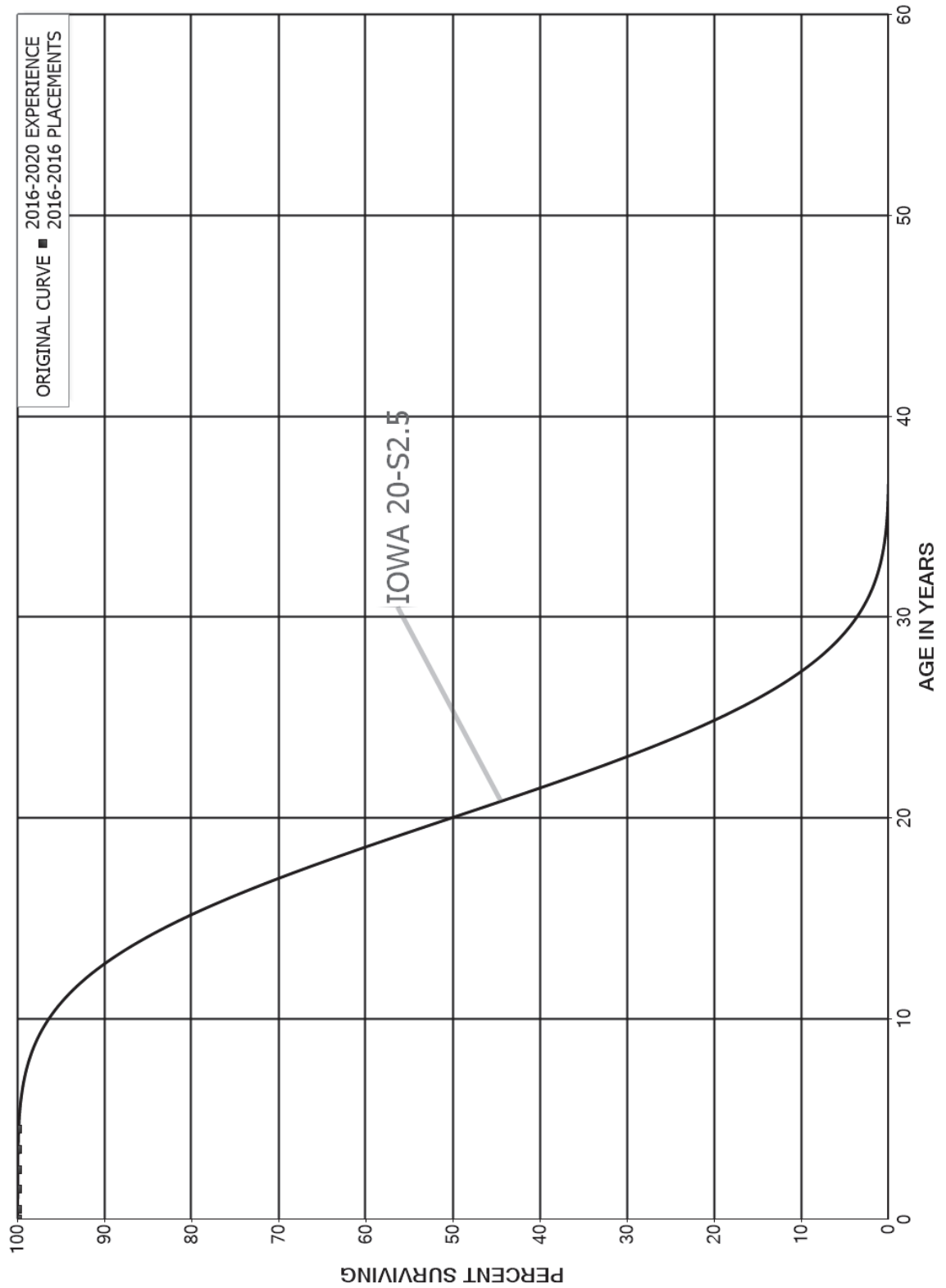
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2018

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	484,556		0.0000		
40.5	484,556		0.0000		
41.5	484,556		0.0000		
42.5	484,556		0.0000		
43.5	484,556		0.0000		
44.5	484,556		0.0000		
45.5	484,556		0.0000		
46.5	484,556		0.0000		
47.5	484,556		0.0000		
48.5	484,556		0.0000		
49.5	484,556		0.0000		
50.5	484,556		0.0000		
51.5	484,556		0.0000		
52.5	484,556		0.0000		
53.5					

IDAHO POWER COMPANY
 ACCOUNT 344.10 GENERATORS - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



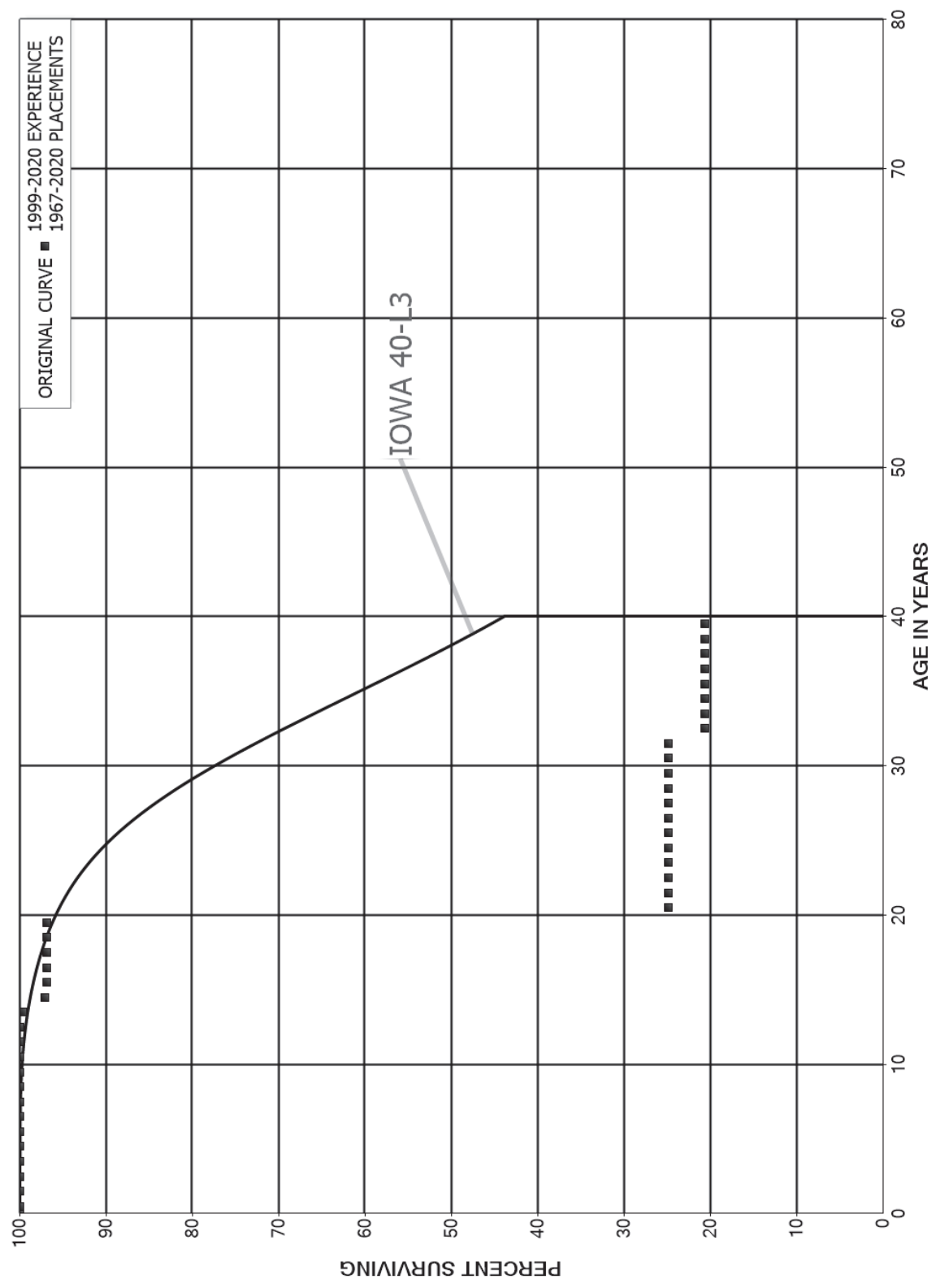
IDAHO POWER COMPANY

ACCOUNT 344.10 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016			EXPERIENCE BAND 2016-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,331		0.0000	1.0000	100.00
0.5	79,331		0.0000	1.0000	100.00
1.5	79,331		0.0000	1.0000	100.00
2.5	79,331		0.0000	1.0000	100.00
3.5	79,331		0.0000	1.0000	100.00
4.5					100.00

IDAHO POWER COMPANY
 ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2020

EXPERIENCE BAND 1999-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,168,572		0.0000	1.0000	100.00
0.5	92,844,988		0.0000	1.0000	100.00
1.5	92,549,484	12,000	0.0001	0.9999	100.00
2.5	92,490,785		0.0000	1.0000	99.99
3.5	92,064,323		0.0000	1.0000	99.99
4.5	88,660,090	11,250	0.0001	0.9999	99.99
5.5	88,557,305		0.0000	1.0000	99.97
6.5	25,011,320		0.0000	1.0000	99.97
7.5	25,011,320		0.0000	1.0000	99.97
8.5	25,011,320		0.0000	1.0000	99.97
9.5	25,000,589		0.0000	1.0000	99.97
10.5	24,872,221		0.0000	1.0000	99.97
11.5	16,559,107		0.0000	1.0000	99.97
12.5	13,360,608	44,618	0.0033	0.9967	99.97
13.5	3,942,021	100,000	0.0254	0.9746	99.64
14.5	3,842,021	10,046	0.0026	0.9974	97.11
15.5	2,357,183		0.0000	1.0000	96.86
16.5	2,355,566		0.0000	1.0000	96.86
17.5	2,092,310		0.0000	1.0000	96.86
18.5	2,085,906		0.0000	1.0000	96.86
19.5	27,646	20,554	0.7435	0.2565	96.86
20.5	7,092		0.0000	1.0000	24.85
21.5	7,092		0.0000	1.0000	24.85
22.5	7,092		0.0000	1.0000	24.85
23.5	7,092		0.0000	1.0000	24.85
24.5	7,092		0.0000	1.0000	24.85
25.5	7,092		0.0000	1.0000	24.85
26.5	7,092		0.0000	1.0000	24.85
27.5	7,484		0.0000	1.0000	24.85
28.5	7,484		0.0000	1.0000	24.85
29.5	7,484		0.0000	1.0000	24.85
30.5	7,484		0.0000	1.0000	24.85
31.5	27,010	4,572	0.1693	0.8307	24.85
32.5	22,438		0.0000	1.0000	20.64
33.5	19,918		0.0000	1.0000	20.64
34.5	19,918		0.0000	1.0000	20.64
35.5	19,918		0.0000	1.0000	20.64
36.5	19,918		0.0000	1.0000	20.64
37.5	19,918		0.0000	1.0000	20.64
38.5	19,918		0.0000	1.0000	20.64

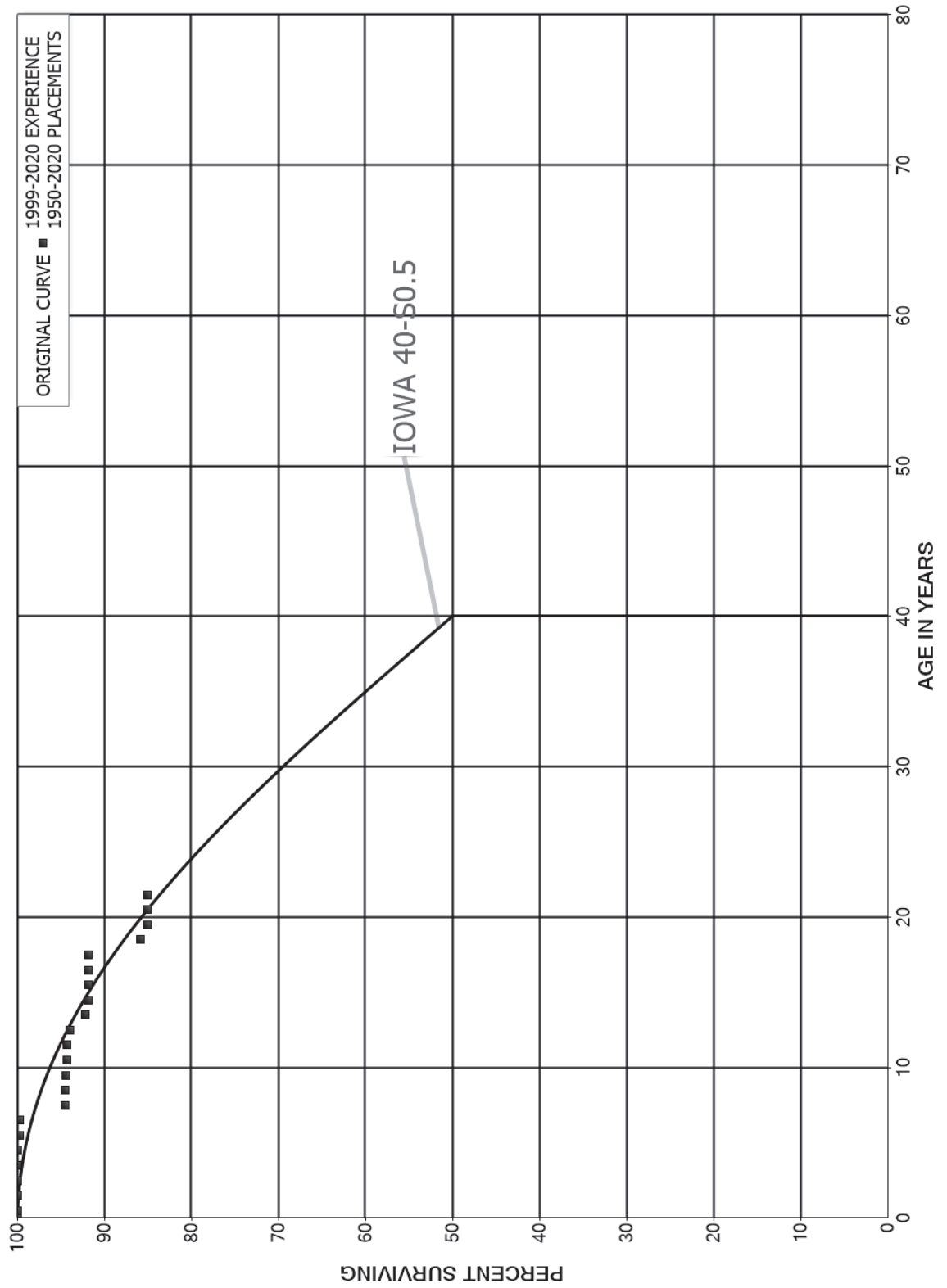
IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2020			EXPERIENCE BAND 1999-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,918		0.0000	1.0000	20.64
40.5	19,918		0.0000	1.0000	20.64
41.5	19,918		0.0000	1.0000	20.64
42.5	19,918		0.0000	1.0000	20.64
43.5	19,918		0.0000	1.0000	20.64
44.5	19,918		0.0000	1.0000	20.64
45.5	19,918		0.0000	1.0000	20.64
46.5	19,918		0.0000	1.0000	20.64
47.5	19,918		0.0000	1.0000	20.64
48.5	19,918		0.0000	1.0000	20.64
49.5	19,526		0.0000	1.0000	20.64
50.5	19,526		0.0000	1.0000	20.64
51.5	19,526		0.0000	1.0000	20.64
52.5	19,526		0.0000	1.0000	20.64
53.5					20.64

IDAHO POWER COMPANY
 ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020

EXPERIENCE BAND 1999-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,995,068		0.0000	1.0000	100.00
0.5	6,925,169		0.0000	1.0000	100.00
1.5	6,778,224		0.0000	1.0000	100.00
2.5	6,604,158		0.0000	1.0000	100.00
3.5	6,424,884	5,380	0.0008	0.9992	100.00
4.5	6,193,419	13,625	0.0022	0.9978	99.92
5.5	5,944,460	1,062	0.0002	0.9998	99.70
6.5	3,524,904	181,670	0.0515	0.9485	99.68
7.5	3,241,660	2,821	0.0009	0.9991	94.54
8.5	3,166,756	1,880	0.0006	0.9994	94.46
9.5	3,127,224	5,729	0.0018	0.9982	94.40
10.5	3,054,032		0.0000	1.0000	94.23
11.5	3,040,061	7,554	0.0025	0.9975	94.23
12.5	2,080,248	40,383	0.0194	0.9806	94.00
13.5	1,211,048	4,132	0.0034	0.9966	92.17
14.5	1,201,581		0.0000	1.0000	91.86
15.5	1,199,614		0.0000	1.0000	91.86
16.5	1,191,939		0.0000	1.0000	91.86
17.5	1,153,231	75,000	0.0650	0.9350	91.86
18.5	1,031,665	10,235	0.0099	0.9901	85.88
19.5	862		0.0000	1.0000	85.03
20.5	862		0.0000	1.0000	85.03
21.5					85.03
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

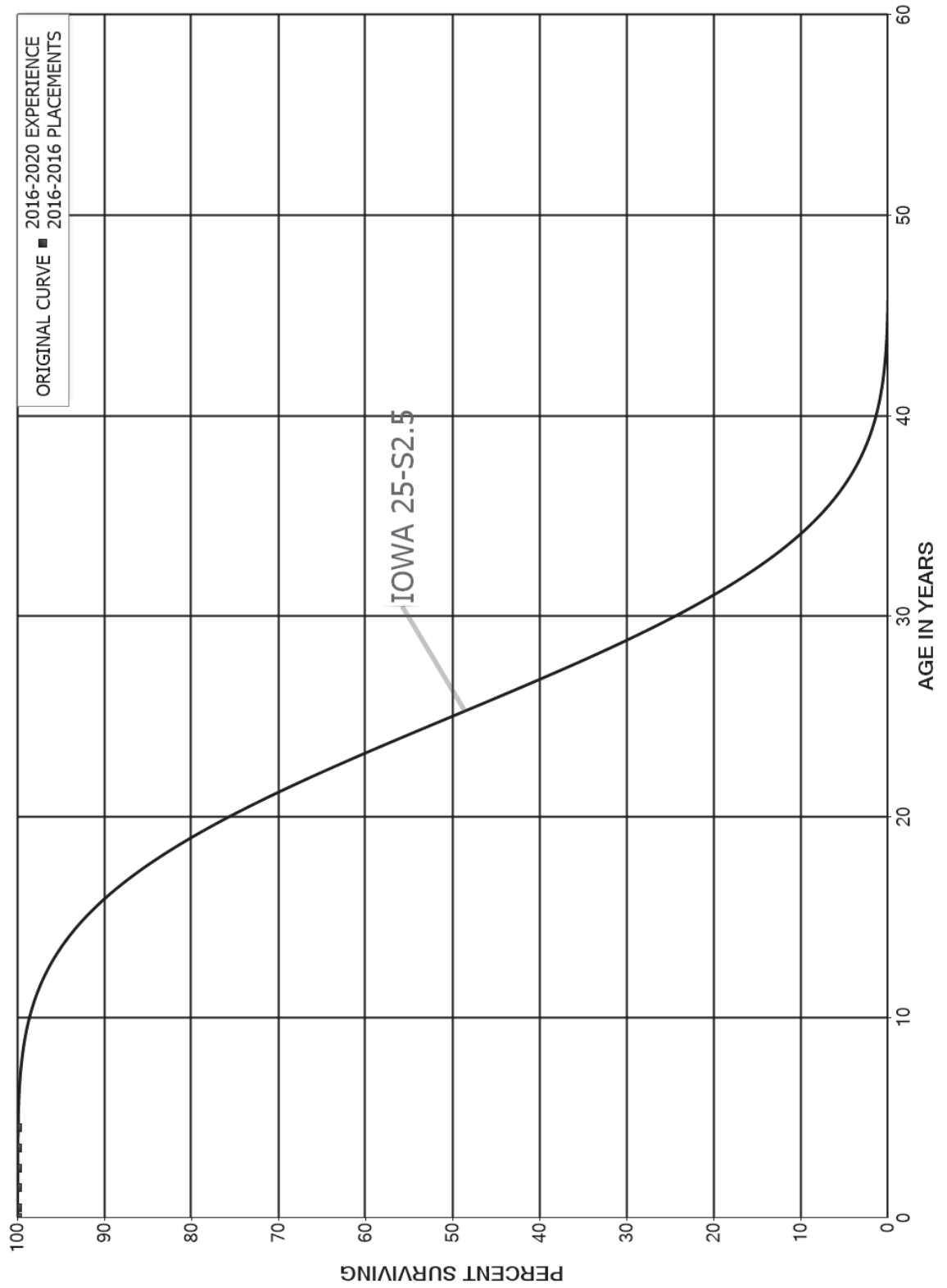
IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 1999-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	93		0.0000		
44.5	93		0.0000		
45.5	93		0.0000		
46.5	93		0.0000		
47.5	93		0.0000		
48.5	143		0.0000		
49.5	143		0.0000		
50.5	143		0.0000		
51.5	143		0.0000		
52.5	143		0.0000		
53.5	143		0.0000		
54.5	143		0.0000		
55.5	143		0.0000		
56.5	143		0.0000		
57.5	143		0.0000		
58.5	143		0.0000		
59.5	143		0.0000		
60.5	143		0.0000		
61.5	143		0.0000		
62.5	143		0.0000		
63.5	143		0.0000		
64.5	143		0.0000		
65.5	50		0.0000		
66.5	50		0.0000		
67.5	50		0.0000		
68.5	50		0.0000		
69.5	50		0.0000		
70.5					

IDAHO POWER COMPANY
 ACCOUNT 346.10 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



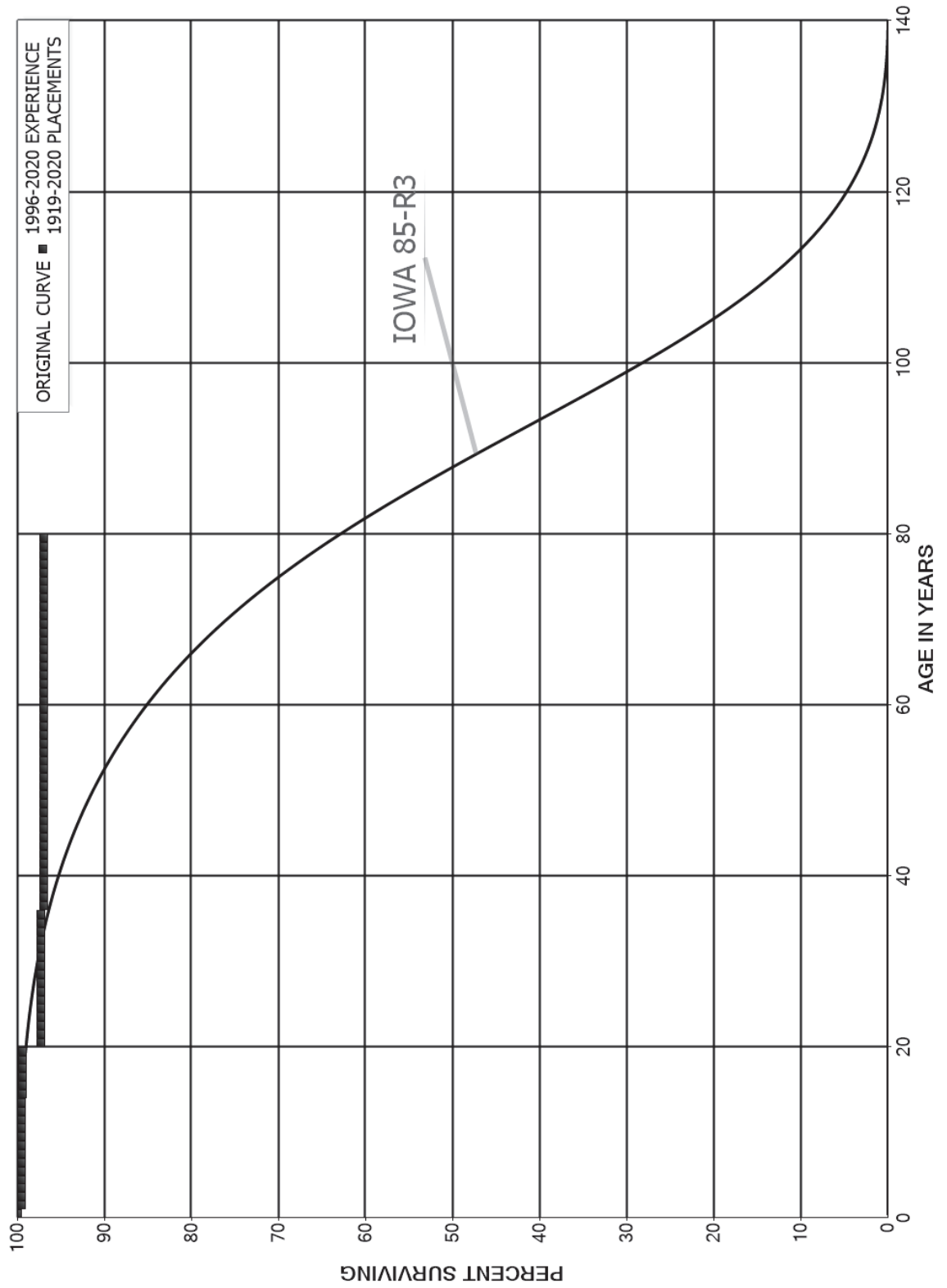
IDAHO POWER COMPANY

ACCOUNT 346.10 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016			EXPERIENCE BAND 2016-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,592		0.0000	1.0000	100.00
0.5	12,592		0.0000	1.0000	100.00
1.5	12,592		0.0000	1.0000	100.00
2.5	12,592		0.0000	1.0000	100.00
3.5	12,592		0.0000	1.0000	100.00
4.5					100.00

IDAHO POWER COMPANY
 ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,592,785		0.0000	1.0000	100.00
0.5	28,332,284	143,339	0.0051	0.9949	100.00
1.5	28,574,842		0.0000	1.0000	99.49
2.5	26,962,253		0.0000	1.0000	99.49
3.5	26,817,360		0.0000	1.0000	99.49
4.5	26,710,067		0.0000	1.0000	99.49
5.5	26,719,440		0.0000	1.0000	99.49
6.5	26,636,611		0.0000	1.0000	99.49
7.5	25,878,363		0.0000	1.0000	99.49
8.5	25,992,863		0.0000	1.0000	99.49
9.5	25,392,731		0.0000	1.0000	99.49
10.5	22,401,203	7,302	0.0003	0.9997	99.49
11.5	20,696,869		0.0000	1.0000	99.46
12.5	20,113,762		0.0000	1.0000	99.46
13.5	18,380,572	3,142	0.0002	0.9998	99.46
14.5	17,826,072		0.0000	1.0000	99.44
15.5	16,408,440		0.0000	1.0000	99.44
16.5	16,171,679		0.0000	1.0000	99.44
17.5	13,044,373		0.0000	1.0000	99.44
18.5	10,551,816		0.0000	1.0000	99.44
19.5	8,504,146	180,896	0.0213	0.9787	99.44
20.5	7,084,048		0.0000	1.0000	97.33
21.5	7,107,319		0.0000	1.0000	97.33
22.5	7,609,567		0.0000	1.0000	97.33
23.5	6,322,183		0.0000	1.0000	97.33
24.5	6,038,359		0.0000	1.0000	97.33
25.5	5,362,179		0.0000	1.0000	97.33
26.5	4,504,017		0.0000	1.0000	97.33
27.5	4,304,566		0.0000	1.0000	97.33
28.5	4,315,692		0.0000	1.0000	97.33
29.5	3,989,697		0.0000	1.0000	97.33
30.5	3,888,352		0.0000	1.0000	97.33
31.5	4,048,742		0.0000	1.0000	97.33
32.5	4,138,897		0.0000	1.0000	97.33
33.5	4,033,281		0.0000	1.0000	97.33
34.5	4,192,364	5	0.0000	1.0000	97.33
35.5	4,292,415	14,412	0.0034	0.9966	97.33
36.5	4,305,161		0.0000	1.0000	97.00
37.5	4,070,871		0.0000	1.0000	97.00
38.5	3,824,046	54	0.0000	1.0000	97.00

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,515,131		0.0000	1.0000	97.00
40.5	2,424,970		0.0000	1.0000	97.00
41.5	2,432,660		0.0000	1.0000	97.00
42.5	2,440,713		0.0000	1.0000	97.00
43.5	2,392,130		0.0000	1.0000	97.00
44.5	2,222,354		0.0000	1.0000	97.00
45.5	2,226,828		0.0000	1.0000	97.00
46.5	2,099,250		0.0000	1.0000	97.00
47.5	1,600,163		0.0000	1.0000	97.00
48.5	1,596,052		0.0000	1.0000	97.00
49.5	1,601,574	367	0.0002	0.9998	97.00
50.5	1,589,848		0.0000	1.0000	96.98
51.5	1,463,128		0.0000	1.0000	96.98
52.5	1,451,680		0.0000	1.0000	96.98
53.5	1,344,629		0.0000	1.0000	96.98
54.5	1,193,158		0.0000	1.0000	96.98
55.5	1,160,060		0.0000	1.0000	96.98
56.5	999,431		0.0000	1.0000	96.98
57.5	909,276		0.0000	1.0000	96.98
58.5	883,903		0.0000	1.0000	96.98
59.5	625,934		0.0000	1.0000	96.98
60.5	475,192		0.0000	1.0000	96.98
61.5	432,476		0.0000	1.0000	96.98
62.5	411,967		0.0000	1.0000	96.98
63.5	392,913		0.0000	1.0000	96.98
64.5	326,296		0.0000	1.0000	96.98
65.5	319,954		0.0000	1.0000	96.98
66.5	304,757		0.0000	1.0000	96.98
67.5	225,354		0.0000	1.0000	96.98
68.5	171,379		0.0000	1.0000	96.98
69.5	108,053		0.0000	1.0000	96.98
70.5	46,547		0.0000	1.0000	96.98
71.5	29,001		0.0000	1.0000	96.98
72.5	28,785		0.0000	1.0000	96.98
73.5	29,224		0.0000	1.0000	96.98
74.5	17,155		0.0000	1.0000	96.98
75.5	17,155		0.0000	1.0000	96.98
76.5	17,188		0.0000	1.0000	96.98
77.5	17,188		0.0000	1.0000	96.98
78.5	17,188		0.0000	1.0000	96.98

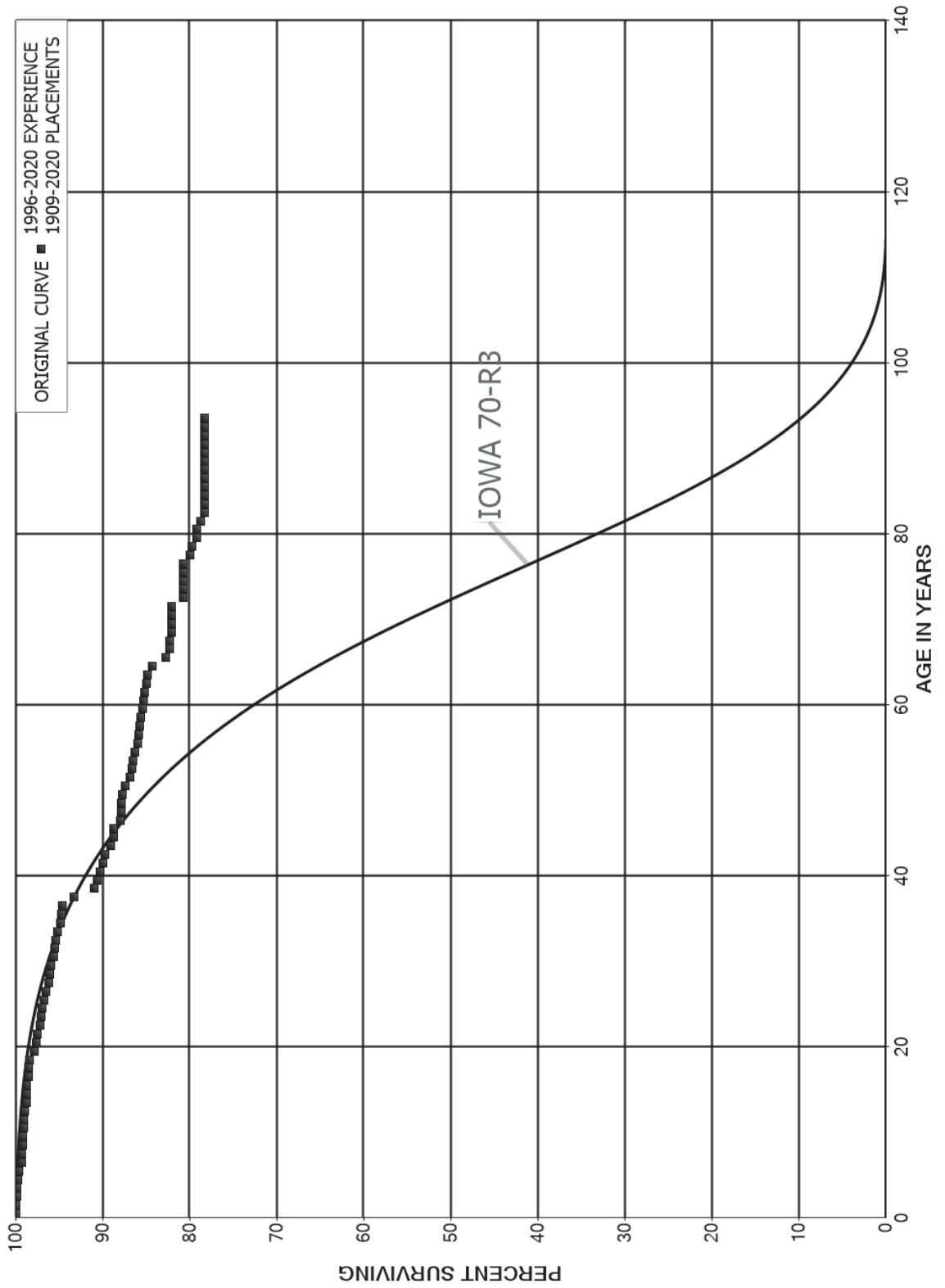
IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,456		0.0000	1.0000	96.98
80.5	1,456	15	0.0105	0.9895	96.98
81.5	1,441		0.0000	1.0000	95.96
82.5	1,441		0.0000	1.0000	95.96
83.5	1,441		0.0000	1.0000	95.96
84.5	1,279		0.0000	1.0000	95.96
85.5	1,279		0.0000	1.0000	95.96
86.5	1,279		0.0000	1.0000	95.96
87.5	1,279		0.0000	1.0000	95.96
88.5	1,279		0.0000	1.0000	95.96
89.5	1,279		0.0000	1.0000	95.96
90.5	1,279		0.0000	1.0000	95.96
91.5	582		0.0000	1.0000	95.96
92.5	582		0.0000	1.0000	95.96
93.5	582		0.0000	1.0000	95.96
94.5	476		0.0000	1.0000	95.96
95.5	457		0.0000	1.0000	95.96
96.5	457		0.0000	1.0000	95.96
97.5	457		0.0000	1.0000	95.96
98.5	18		0.0000	1.0000	95.96
99.5	18		0.0000	1.0000	95.96
100.5	18		0.0000	1.0000	95.96
101.5					95.96

IDAHO POWER COMPANY
 ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,738,828		0.0000	1.0000	100.00
0.5	63,170,779		0.0000	1.0000	100.00
1.5	64,958,237	74,779	0.0012	0.9988	100.00
2.5	63,354,819	16,069	0.0003	0.9997	99.88
3.5	62,826,697	85,406	0.0014	0.9986	99.86
4.5	62,559,163	96,025	0.0015	0.9985	99.72
5.5	56,845,134	186,043	0.0033	0.9967	99.57
6.5	54,265,405	1,500	0.0000	1.0000	99.24
7.5	52,802,410	12,449	0.0002	0.9998	99.24
8.5	49,590,738	45,249	0.0009	0.9991	99.22
9.5	48,477,263	41,394	0.0009	0.9991	99.13
10.5	27,220,143	698	0.0000	1.0000	99.04
11.5	25,468,516	26,060	0.0010	0.9990	99.04
12.5	25,103,852	41,562	0.0017	0.9983	98.94
13.5	22,322,970	12,503	0.0006	0.9994	98.78
14.5	21,867,264	6,055	0.0003	0.9997	98.72
15.5	19,398,626	29,971	0.0015	0.9985	98.69
16.5	19,288,948	2,170	0.0001	0.9999	98.54
17.5	16,935,406	32,153	0.0019	0.9981	98.53
18.5	16,813,320	86,628	0.0052	0.9948	98.34
19.5	13,771,741	26,419	0.0019	0.9981	97.84
20.5	14,439,085	27,706	0.0019	0.9981	97.65
21.5	14,124,962	49,271	0.0035	0.9965	97.46
22.5	13,690,938	3,403	0.0002	0.9998	97.12
23.5	14,037,549	28,116	0.0020	0.9980	97.10
24.5	13,808,405	28,073	0.0020	0.9980	96.90
25.5	13,705,845	33,668	0.0025	0.9975	96.71
26.5	12,998,836	33,949	0.0026	0.9974	96.47
27.5	12,657,017	13,579	0.0011	0.9989	96.22
28.5	12,866,113	18,162	0.0014	0.9986	96.11
29.5	12,901,390	48,443	0.0038	0.9962	95.98
30.5	13,552,965	9,458	0.0007	0.9993	95.62
31.5	13,471,299	20,614	0.0015	0.9985	95.55
32.5	12,304,553	28,171	0.0023	0.9977	95.40
33.5	12,341,199	45,588	0.0037	0.9963	95.19
34.5	12,504,929	16,096	0.0013	0.9987	94.83
35.5	12,566,291	17,027	0.0014	0.9986	94.71
36.5	13,197,783	180,143	0.0136	0.9864	94.58
37.5	12,847,031	330,294	0.0257	0.9743	93.29
38.5	12,134,448	35,451	0.0029	0.9971	90.89

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,949,154	42,599	0.0039	0.9961	90.63
40.5	9,931,758	32,757	0.0033	0.9967	90.28
41.5	9,898,959	24,524	0.0025	0.9975	89.98
42.5	9,712,158	74,335	0.0077	0.9923	89.75
43.5	8,920,977	30,855	0.0035	0.9965	89.07
44.5	7,716,912	7,776	0.0010	0.9990	88.76
45.5	6,966,601	53,805	0.0077	0.9923	88.67
46.5	6,751,821	8,410	0.0012	0.9988	87.99
47.5	6,638,935	5,732	0.0009	0.9991	87.88
48.5	6,087,929	3,265	0.0005	0.9995	87.80
49.5	5,963,073	24,820	0.0042	0.9958	87.75
50.5	5,788,676	33,353	0.0058	0.9942	87.39
51.5	5,522,417	19,377	0.0035	0.9965	86.88
52.5	5,371,332	6,621	0.0012	0.9988	86.58
53.5	4,457,918	7,200	0.0016	0.9984	86.47
54.5	4,206,318	16,541	0.0039	0.9961	86.33
55.5	3,456,167	6,288	0.0018	0.9982	85.99
56.5	3,365,500	6,467	0.0019	0.9981	85.84
57.5	3,283,420	709	0.0002	0.9998	85.67
58.5	3,213,940	10,565	0.0033	0.9967	85.65
59.5	2,836,595	3,149	0.0011	0.9989	85.37
60.5	2,084,433	3,518	0.0017	0.9983	85.28
61.5	1,236,482	2,081	0.0017	0.9983	85.13
62.5	1,223,549	2,970	0.0024	0.9976	84.99
63.5	1,196,690	6,502	0.0054	0.9946	84.78
64.5	995,637	19,189	0.0193	0.9807	84.32
65.5	898,777	3,957	0.0044	0.9956	82.70
66.5	852,721	548	0.0006	0.9994	82.33
67.5	729,585	1,572	0.0022	0.9978	82.28
68.5	723,363	284	0.0004	0.9996	82.10
69.5	551,141	368	0.0007	0.9993	82.07
70.5	482,775		0.0000	1.0000	82.02
71.5	340,534	5,578	0.0164	0.9836	82.02
72.5	277,677	2	0.0000	1.0000	80.67
73.5	246,015		0.0000	1.0000	80.67
74.5	248,879		0.0000	1.0000	80.67
75.5	249,201		0.0000	1.0000	80.67
76.5	258,619	2,467	0.0095	0.9905	80.67
77.5	254,094	577	0.0023	0.9977	79.90
78.5	253,413	1,840	0.0073	0.9927	79.72

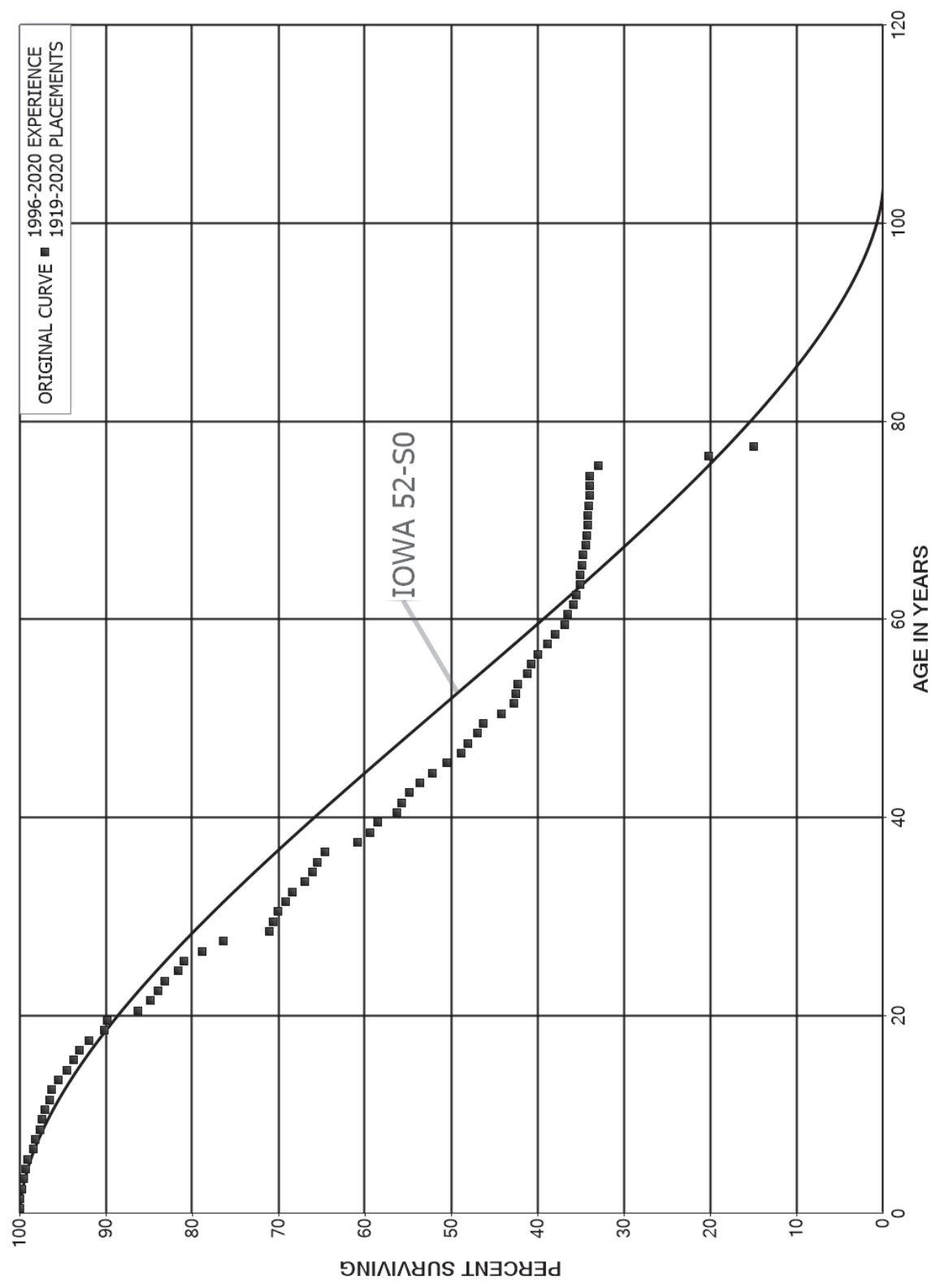
IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	251,108		0.0000	1.0000	79.14
80.5	245,102	1,302	0.0053	0.9947	79.14
81.5	236,749	1,413	0.0060	0.9940	78.72
82.5	208,925		0.0000	1.0000	78.25
83.5	190,174		0.0000	1.0000	78.25
84.5	184,453		0.0000	1.0000	78.25
85.5	184,453		0.0000	1.0000	78.25
86.5	186,810		0.0000	1.0000	78.25
87.5	186,810	2	0.0000	1.0000	78.25
88.5	186,807		0.0000	1.0000	78.25
89.5	186,786		0.0000	1.0000	78.25
90.5	186,619	8	0.0000	1.0000	78.25
91.5	163,591		0.0000	1.0000	78.25
92.5	161,525		0.0000	1.0000	78.25
93.5	66,183		0.0000	1.0000	78.25
94.5	65,700		0.0000	1.0000	78.25
95.5	65,700	286	0.0044	0.9956	78.25
96.5	49,091		0.0000	1.0000	77.91
97.5	42,558		0.0000	1.0000	77.91
98.5	42,558	1,558	0.0366	0.9634	77.91
99.5	9,653		0.0000	1.0000	75.06
100.5	9,653		0.0000	1.0000	75.06
101.5	2,461	58	0.0236	0.9764	75.06
102.5	2,403		0.0000	1.0000	73.29
103.5	2,403		0.0000	1.0000	73.29
104.5	2,403		0.0000	1.0000	73.29
105.5	2,403		0.0000	1.0000	73.29
106.5	2,403		0.0000	1.0000	73.29
107.5	2,403		0.0000	1.0000	73.29
108.5	2,403		0.0000	1.0000	73.29
109.5	2,403		0.0000	1.0000	73.29
110.5	2,403		0.0000	1.0000	73.29
111.5					73.29

IDAHO POWER COMPANY
 ACCOUNT 353.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	411,090,620	206,474	0.0005	0.9995	100.00
0.5	389,710,734	180,087	0.0005	0.9995	99.95
1.5	379,734,796	566,580	0.0015	0.9985	99.90
2.5	364,226,265	712,165	0.0020	0.9980	99.75
3.5	350,755,203	866,012	0.0025	0.9975	99.56
4.5	351,705,884	851,228	0.0024	0.9976	99.31
5.5	313,462,809	2,219,797	0.0071	0.9929	99.07
6.5	279,827,501	610,413	0.0022	0.9978	98.37
7.5	281,511,301	1,583,524	0.0056	0.9944	98.16
8.5	258,421,660	642,285	0.0025	0.9975	97.60
9.5	236,508,139	798,337	0.0034	0.9966	97.36
10.5	206,661,640	1,108,106	0.0054	0.9946	97.03
11.5	191,810,900	416,264	0.0022	0.9978	96.51
12.5	173,025,818	1,380,405	0.0080	0.9920	96.30
13.5	157,955,221	1,715,667	0.0109	0.9891	95.54
14.5	155,532,401	1,301,348	0.0084	0.9916	94.50
15.5	157,213,215	1,067,677	0.0068	0.9932	93.71
16.5	151,232,227	1,762,507	0.0117	0.9883	93.07
17.5	139,551,536	2,681,221	0.0192	0.9808	91.99
18.5	131,660,548	606,519	0.0046	0.9954	90.22
19.5	114,597,422	4,522,235	0.0395	0.9605	89.80
20.5	114,069,423	1,942,363	0.0170	0.9830	86.26
21.5	112,414,514	1,176,391	0.0105	0.9895	84.79
22.5	110,571,560	997,458	0.0090	0.9910	83.90
23.5	106,374,523	1,893,892	0.0178	0.9822	83.15
24.5	100,633,001	927,054	0.0092	0.9908	81.67
25.5	97,460,752	2,500,489	0.0257	0.9743	80.91
26.5	91,784,564	2,789,584	0.0304	0.9696	78.84
27.5	84,082,784	5,925,124	0.0705	0.9295	76.44
28.5	75,617,583	464,401	0.0061	0.9939	71.06
29.5	73,699,467	555,744	0.0075	0.9925	70.62
30.5	77,491,500	1,054,330	0.0136	0.9864	70.09
31.5	75,825,153	752,479	0.0099	0.9901	69.13
32.5	66,337,616	1,468,043	0.0221	0.9779	68.45
33.5	65,134,626	857,064	0.0132	0.9868	66.93
34.5	64,391,633	537,686	0.0084	0.9916	66.05
35.5	63,365,314	899,705	0.0142	0.9858	65.50
36.5	64,134,684	3,701,847	0.0577	0.9423	64.57
37.5	59,953,330	1,427,144	0.0238	0.9762	60.84
38.5	58,532,280	893,427	0.0153	0.9847	59.39

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,080,884	1,950,883	0.0375	0.9625	58.49
40.5	43,570,394	403,325	0.0093	0.9907	56.30
41.5	41,804,315	718,134	0.0172	0.9828	55.78
42.5	40,239,655	865,953	0.0215	0.9785	54.82
43.5	36,823,680	1,024,564	0.0278	0.9722	53.64
44.5	31,222,359	992,106	0.0318	0.9682	52.15
45.5	27,791,398	916,168	0.0330	0.9670	50.49
46.5	26,833,641	430,342	0.0160	0.9840	48.82
47.5	25,963,875	607,493	0.0234	0.9766	48.04
48.5	24,020,840	302,330	0.0126	0.9874	46.92
49.5	23,345,874	1,105,303	0.0473	0.9527	46.33
50.5	21,361,737	706,931	0.0331	0.9669	44.13
51.5	19,853,149	94,816	0.0048	0.9952	42.67
52.5	18,943,424	102,518	0.0054	0.9946	42.47
53.5	17,889,696	429,360	0.0240	0.9760	42.24
54.5	16,734,264	181,789	0.0109	0.9891	41.23
55.5	13,126,591	269,352	0.0205	0.9795	40.78
56.5	12,654,309	352,344	0.0278	0.9722	39.94
57.5	11,935,724	276,538	0.0232	0.9768	38.83
58.5	11,449,903	339,487	0.0296	0.9704	37.93
59.5	10,583,963	95,703	0.0090	0.9910	36.80
60.5	7,999,331	146,990	0.0184	0.9816	36.47
61.5	6,564,938	64,263	0.0098	0.9902	35.80
62.5	6,470,656	71,478	0.0110	0.9890	35.45
63.5	5,313,543	6,292	0.0012	0.9988	35.06
64.5	4,681,479	26,547	0.0057	0.9943	35.02
65.5	3,699,777	5,881	0.0016	0.9984	34.82
66.5	3,501,555	36,563	0.0104	0.9896	34.76
67.5	2,797,156	10,981	0.0039	0.9961	34.40
68.5	2,144,261	4,082	0.0019	0.9981	34.27
69.5	1,618,394	244	0.0002	0.9998	34.20
70.5	1,183,728	3,460	0.0029	0.9971	34.20
71.5	384,485	1,439	0.0037	0.9963	34.10
72.5	221,373	289	0.0013	0.9987	33.97
73.5	116,415	67	0.0006	0.9994	33.92
74.5	16,096	441	0.0274	0.9726	33.90
75.5	15,177	5,879	0.3874	0.6126	32.97
76.5	8,482	2,224	0.2622	0.7378	20.20
77.5	729	54	0.0739	0.9261	14.90
78.5	675		0.0000	1.0000	13.80

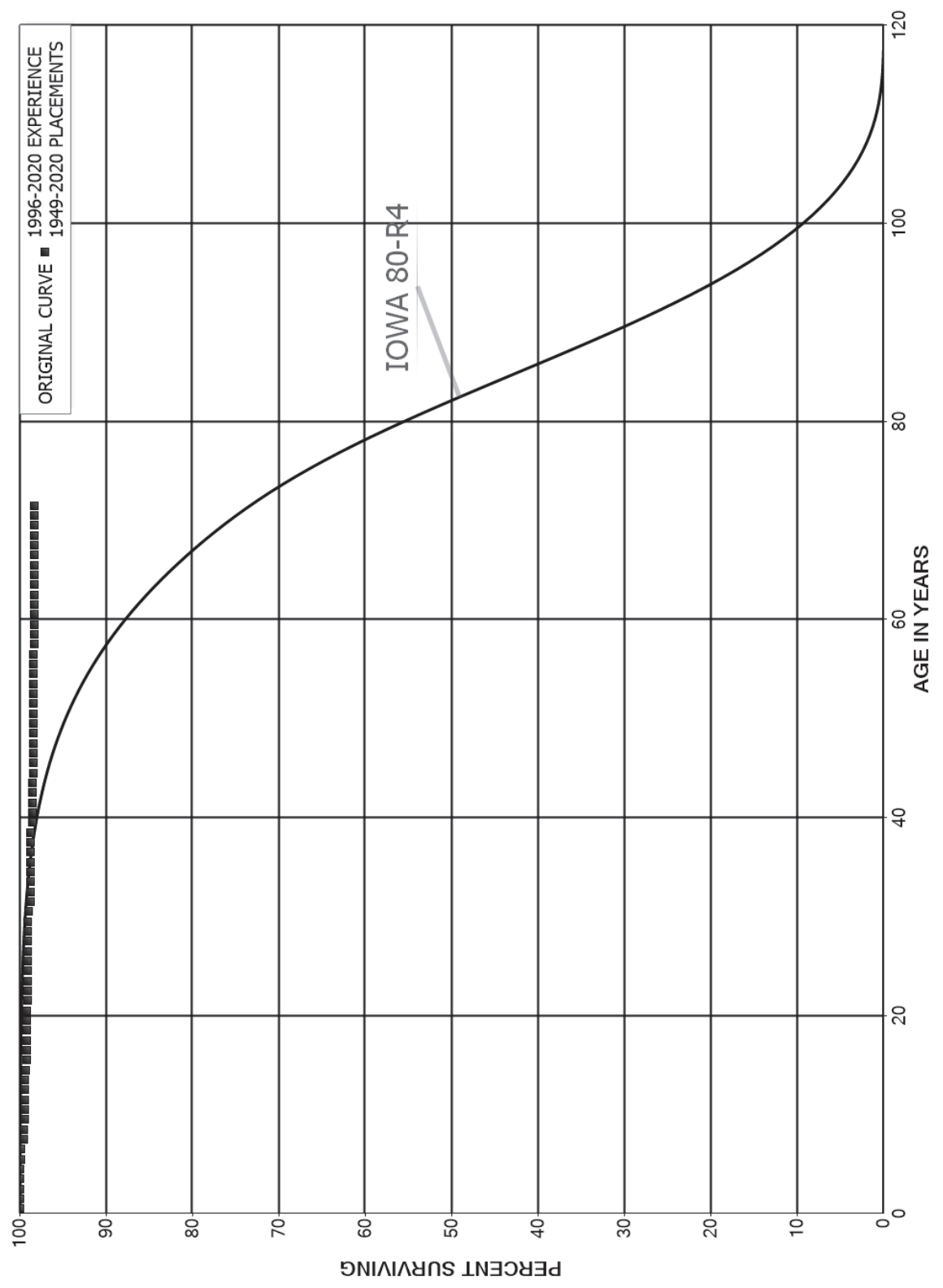
IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	675		0.0000	1.0000	13.80
80.5	675		0.0000	1.0000	13.80
81.5	675	582	0.8622	0.1378	13.80
82.5	93		0.0000	1.0000	1.90
83.5	93	93	1.0000		1.90
84.5					

IDAHO POWER COMPANY
 ACCOUNT 354.00 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	183,304,867		0.0000	1.0000	100.00
0.5	180,705,317	476	0.0000	1.0000	100.00
1.5	176,056,444	39,631	0.0002	0.9998	100.00
2.5	165,347,083	20,000	0.0001	0.9999	99.98
3.5	152,028,327	16,578	0.0001	0.9999	99.97
4.5	148,601,899	162,367	0.0011	0.9989	99.95
5.5	116,415,629	2	0.0000	1.0000	99.85
6.5	113,781,562	327,217	0.0029	0.9971	99.85
7.5	109,028,104	106,201	0.0010	0.9990	99.56
8.5	101,207,541	33,229	0.0003	0.9997	99.46
9.5	99,491,984	25,842	0.0003	0.9997	99.43
10.5	92,752,423		0.0000	1.0000	99.40
11.5	94,248,313		0.0000	1.0000	99.40
12.5	81,754,452		0.0000	1.0000	99.40
13.5	59,365,293	76,185	0.0013	0.9987	99.40
14.5	69,306,424	64,172	0.0009	0.9991	99.27
15.5	72,880,901		0.0000	1.0000	99.18
16.5	65,167,040	34,526	0.0005	0.9995	99.18
17.5	47,611,228		0.0000	1.0000	99.13
18.5	45,429,494		0.0000	1.0000	99.13
19.5	35,582,723		0.0000	1.0000	99.13
20.5	34,884,199	8,632	0.0002	0.9998	99.13
21.5	34,140,056		0.0000	1.0000	99.11
22.5	41,626,749		0.0000	1.0000	99.11
23.5	41,265,375		0.0000	1.0000	99.11
24.5	40,614,422		0.0000	1.0000	99.11
25.5	40,088,004		0.0000	1.0000	99.11
26.5	37,723,609		0.0000	1.0000	99.11
27.5	37,640,041		0.0000	1.0000	99.11
28.5	38,576,839	27,381	0.0007	0.9993	99.11
29.5	38,659,300	54,650	0.0014	0.9986	99.04
30.5	41,063,099	65,682	0.0016	0.9984	98.90
31.5	40,792,868		0.0000	1.0000	98.74
32.5	40,788,505		0.0000	1.0000	98.74
33.5	39,486,925		0.0000	1.0000	98.74
34.5	36,492,485		0.0000	1.0000	98.74
35.5	39,890,180		0.0000	1.0000	98.74
36.5	37,116,880		0.0000	1.0000	98.74
37.5	34,481,564		0.0000	1.0000	98.74
38.5	33,503,511	74,995	0.0022	0.9978	98.74

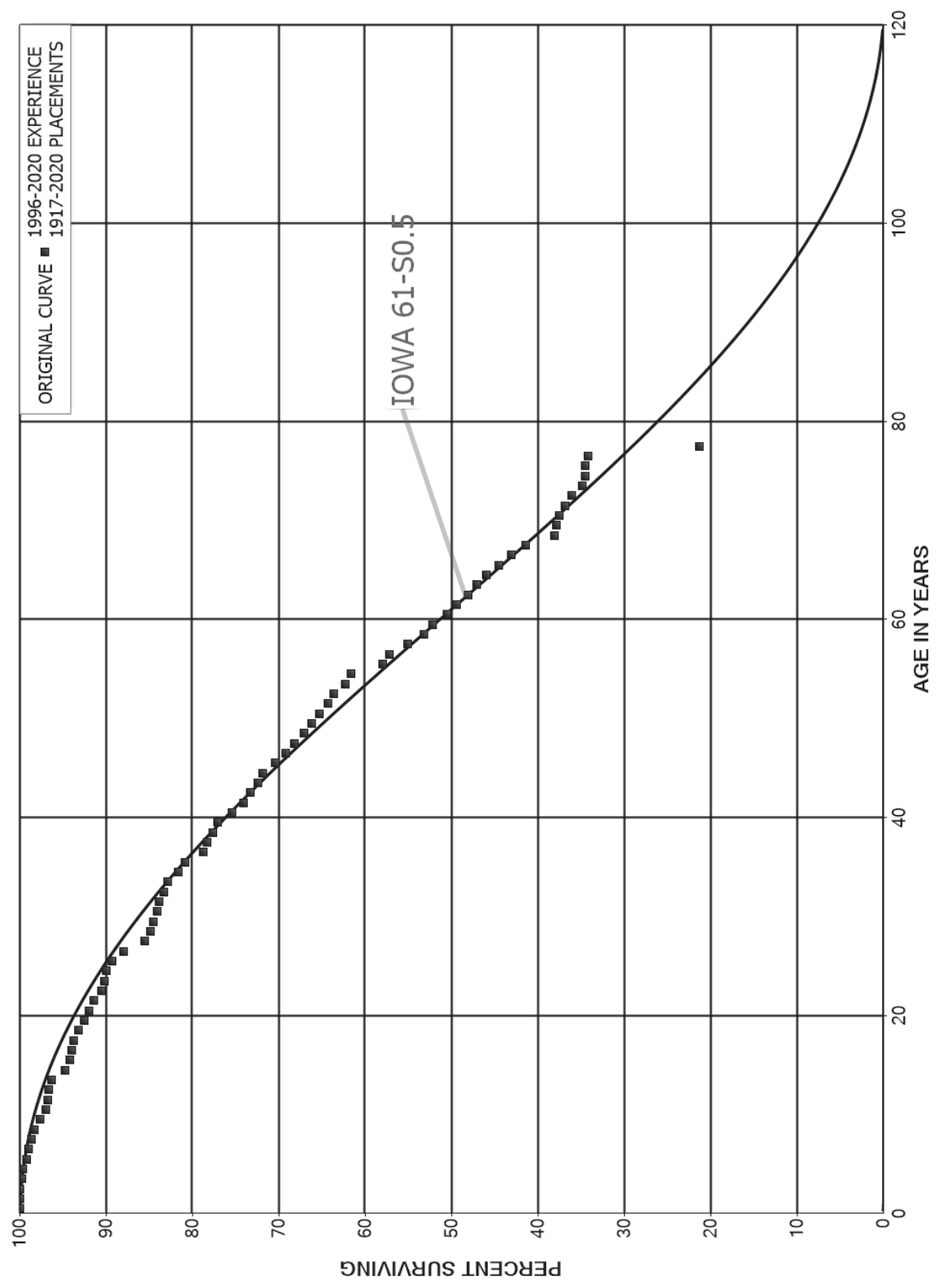
IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,215,503		0.0000	1.0000	98.52
40.5	17,210,826		0.0000	1.0000	98.52
41.5	17,210,826		0.0000	1.0000	98.52
42.5	11,873,247		0.0000	1.0000	98.52
43.5	12,031,629	15,308	0.0013	0.9987	98.52
44.5	11,165,922		0.0000	1.0000	98.39
45.5	11,176,428		0.0000	1.0000	98.39
46.5	11,371,178		0.0000	1.0000	98.39
47.5	9,172,770		0.0000	1.0000	98.39
48.5	9,172,770		0.0000	1.0000	98.39
49.5	9,170,541		0.0000	1.0000	98.39
50.5	9,168,284		0.0000	1.0000	98.39
51.5	9,111,476		0.0000	1.0000	98.39
52.5	9,005,991		0.0000	1.0000	98.39
53.5	7,883,628		0.0000	1.0000	98.39
54.5	7,470,533		0.0000	1.0000	98.39
55.5	5,012,085		0.0000	1.0000	98.39
56.5	4,987,722	5,912	0.0012	0.9988	98.39
57.5	4,981,809		0.0000	1.0000	98.27
58.5	4,981,809		0.0000	1.0000	98.27
59.5	4,188,649		0.0000	1.0000	98.27
60.5	723,211		0.0000	1.0000	98.27
61.5	628,514		0.0000	1.0000	98.27
62.5	577,939		0.0000	1.0000	98.27
63.5	577,939		0.0000	1.0000	98.27
64.5	577,939		0.0000	1.0000	98.27
65.5	577,939		0.0000	1.0000	98.27
66.5	577,939		0.0000	1.0000	98.27
67.5	479,794		0.0000	1.0000	98.27
68.5	321,413		0.0000	1.0000	98.27
69.5	294,916		0.0000	1.0000	98.27
70.5	243,138		0.0000	1.0000	98.27
71.5					98.27

IDAHO POWER COMPANY
 ACCOUNT 355.00 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	173,391,634		0.0000	1.0000	100.00
0.5	163,535,479	23,408	0.0001	0.9999	100.00
1.5	154,250,643	60,701	0.0004	0.9996	99.99
2.5	141,991,742	272,870	0.0019	0.9981	99.95
3.5	134,211,697	160,164	0.0012	0.9988	99.75
4.5	120,465,132	510,626	0.0042	0.9958	99.64
5.5	104,771,029	286,699	0.0027	0.9973	99.21
6.5	89,869,062	269,042	0.0030	0.9970	98.94
7.5	81,414,032	268,976	0.0033	0.9967	98.65
8.5	67,862,824	454,904	0.0067	0.9933	98.32
9.5	62,761,697	428,229	0.0068	0.9932	97.66
10.5	57,248,393	129,011	0.0023	0.9977	96.99
11.5	58,358,904	120,834	0.0021	0.9979	96.78
12.5	56,040,305	149,952	0.0027	0.9973	96.57
13.5	46,066,368	740,998	0.0161	0.9839	96.32
14.5	48,344,927	321,396	0.0066	0.9934	94.77
15.5	48,157,315	93,591	0.0019	0.9981	94.14
16.5	47,225,891	89,648	0.0019	0.9981	93.95
17.5	48,095,257	331,514	0.0069	0.9931	93.78
18.5	48,187,488	340,179	0.0071	0.9929	93.13
19.5	48,164,934	247,325	0.0051	0.9949	92.47
20.5	47,763,804	321,126	0.0067	0.9933	92.00
21.5	46,911,416	465,449	0.0099	0.9901	91.38
22.5	45,881,226	158,937	0.0035	0.9965	90.47
23.5	44,133,365	93,928	0.0021	0.9979	90.16
24.5	40,450,487	315,432	0.0078	0.9922	89.97
25.5	38,111,321	585,654	0.0154	0.9846	89.27
26.5	36,613,399	989,160	0.0270	0.9730	87.89
27.5	34,936,257	289,667	0.0083	0.9917	85.52
28.5	34,068,033	125,274	0.0037	0.9963	84.81
29.5	35,489,031	178,580	0.0050	0.9950	84.50
30.5	32,102,910	87,133	0.0027	0.9973	84.07
31.5	32,079,795	195,949	0.0061	0.9939	83.84
32.5	32,309,245	192,510	0.0060	0.9940	83.33
33.5	31,438,484	483,974	0.0154	0.9846	82.84
34.5	31,181,117	271,204	0.0087	0.9913	81.56
35.5	29,547,037	774,410	0.0262	0.9738	80.85
36.5	26,074,708	148,919	0.0057	0.9943	78.73
37.5	23,865,489	204,220	0.0086	0.9914	78.28
38.5	22,918,282	167,193	0.0073	0.9927	77.61

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,224,714	439,538	0.0217	0.9783	77.05
40.5	17,738,163	312,552	0.0176	0.9824	75.37
41.5	17,421,189	189,871	0.0109	0.9891	74.04
42.5	16,463,692	201,175	0.0122	0.9878	73.24
43.5	16,328,187	116,397	0.0071	0.9929	72.34
44.5	17,780,717	352,639	0.0198	0.9802	71.83
45.5	17,228,253	302,961	0.0176	0.9824	70.40
46.5	15,902,164	233,967	0.0147	0.9853	69.16
47.5	15,549,330	249,478	0.0160	0.9840	68.15
48.5	15,175,051	210,309	0.0139	0.9861	67.05
49.5	14,978,350	189,039	0.0126	0.9874	66.12
50.5	14,647,078	231,210	0.0158	0.9842	65.29
51.5	14,134,956	133,056	0.0094	0.9906	64.26
52.5	13,915,042	304,649	0.0219	0.9781	63.65
53.5	12,854,670	133,059	0.0104	0.9896	62.26
54.5	10,402,027	622,206	0.0598	0.9402	61.62
55.5	9,631,995	133,461	0.0139	0.9861	57.93
56.5	9,418,082	340,806	0.0362	0.9638	57.13
57.5	8,971,129	302,625	0.0337	0.9663	55.06
58.5	8,515,917	172,984	0.0203	0.9797	53.20
59.5	6,953,276	215,730	0.0310	0.9690	52.12
60.5	6,309,435	137,445	0.0218	0.9782	50.50
61.5	5,801,234	156,365	0.0270	0.9730	49.40
62.5	5,280,797	109,001	0.0206	0.9794	48.07
63.5	5,134,748	129,195	0.0252	0.9748	47.08
64.5	4,303,005	135,087	0.0314	0.9686	45.90
65.5	4,028,817	128,932	0.0320	0.9680	44.46
66.5	3,775,610	139,971	0.0371	0.9629	43.03
67.5	3,114,095	250,528	0.0804	0.9196	41.44
68.5	2,409,244	16,009	0.0066	0.9934	38.10
69.5	820,587	7,688	0.0094	0.9906	37.85
70.5	752,478	12,973	0.0172	0.9828	37.50
71.5	732,500	16,686	0.0228	0.9772	36.85
72.5	629,466	19,852	0.0315	0.9685	36.01
73.5	591,593	6,284	0.0106	0.9894	34.87
74.5	529,627	743	0.0014	0.9986	34.50
75.5	528,884	4,277	0.0081	0.9919	34.46
76.5	80,250	30,259	0.3771	0.6229	34.18
77.5	47,452	911	0.0192	0.9808	21.29
78.5	39,027	9,855	0.2525	0.7475	20.88

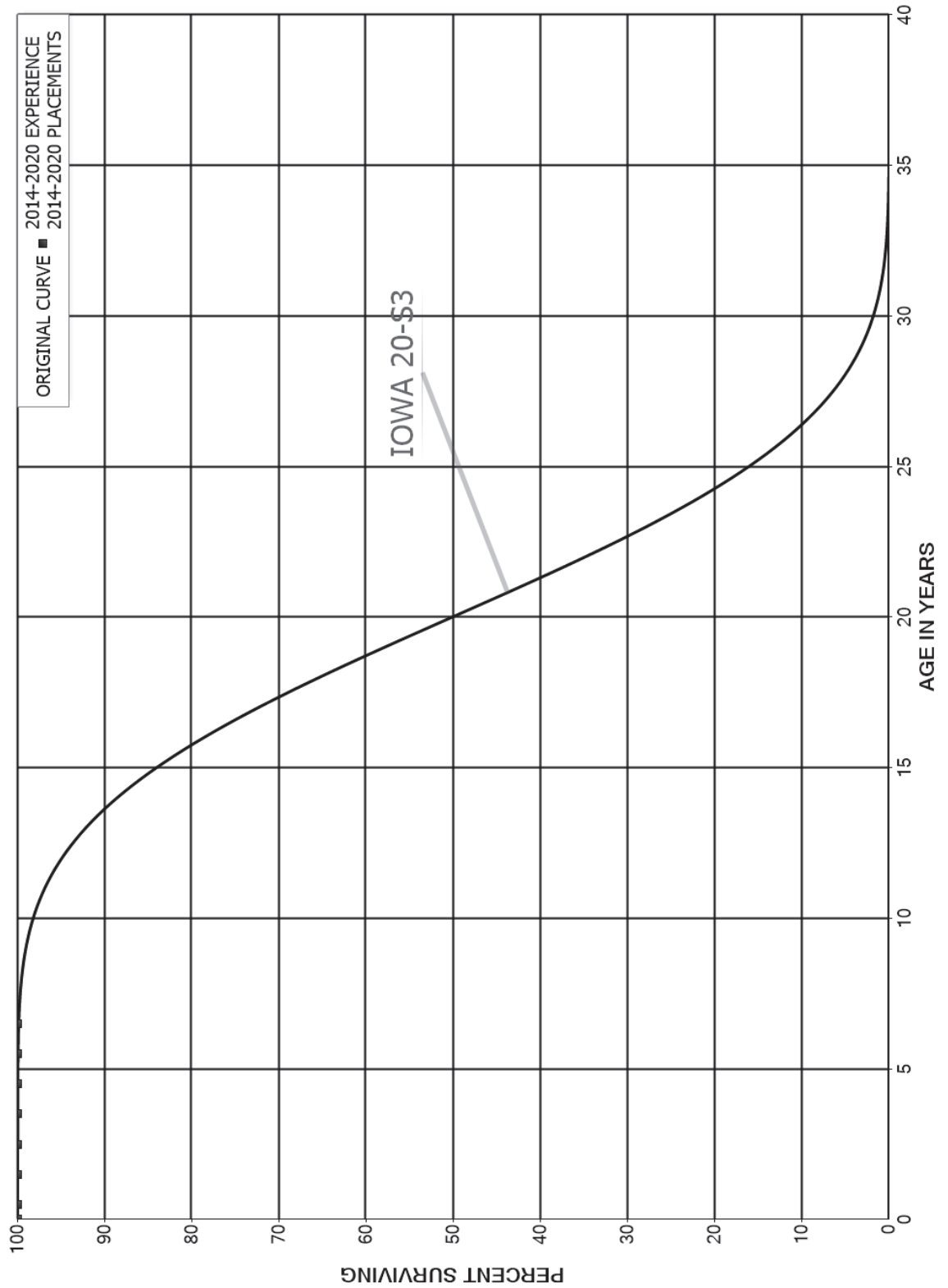
IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,912		0.0000	1.0000	15.61
80.5	5,912		0.0000	1.0000	15.61
81.5	5,912		0.0000	1.0000	15.61
82.5	5,912		0.0000	1.0000	15.61
83.5	5,912		0.0000	1.0000	15.61
84.5	5,912		0.0000	1.0000	15.61
85.5	5,912		0.0000	1.0000	15.61
86.5	5,912		0.0000	1.0000	15.61
87.5	5,912		0.0000	1.0000	15.61
88.5	5,912		0.0000	1.0000	15.61
89.5	5,912		0.0000	1.0000	15.61
90.5	5,912		0.0000	1.0000	15.61
91.5	5,912		0.0000	1.0000	15.61
92.5	5,912		0.0000	1.0000	15.61
93.5	5,912		0.0000	1.0000	15.61
94.5	5,912		0.0000	1.0000	15.61
95.5	5,912		0.0000	1.0000	15.61
96.5	5,912		0.0000	1.0000	15.61
97.5	5,912		0.0000	1.0000	15.61
98.5	5,912		0.0000	1.0000	15.61
99.5	5,912		0.0000	1.0000	15.61
100.5	5,912		0.0000	1.0000	15.61
101.5	5,912		0.0000	1.0000	15.61
102.5	5,912		0.0000	1.0000	15.61
103.5					15.61

IDAHO POWER COMPANY
 ACCOUNT 355.10 POLES AND FIXTURES - TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



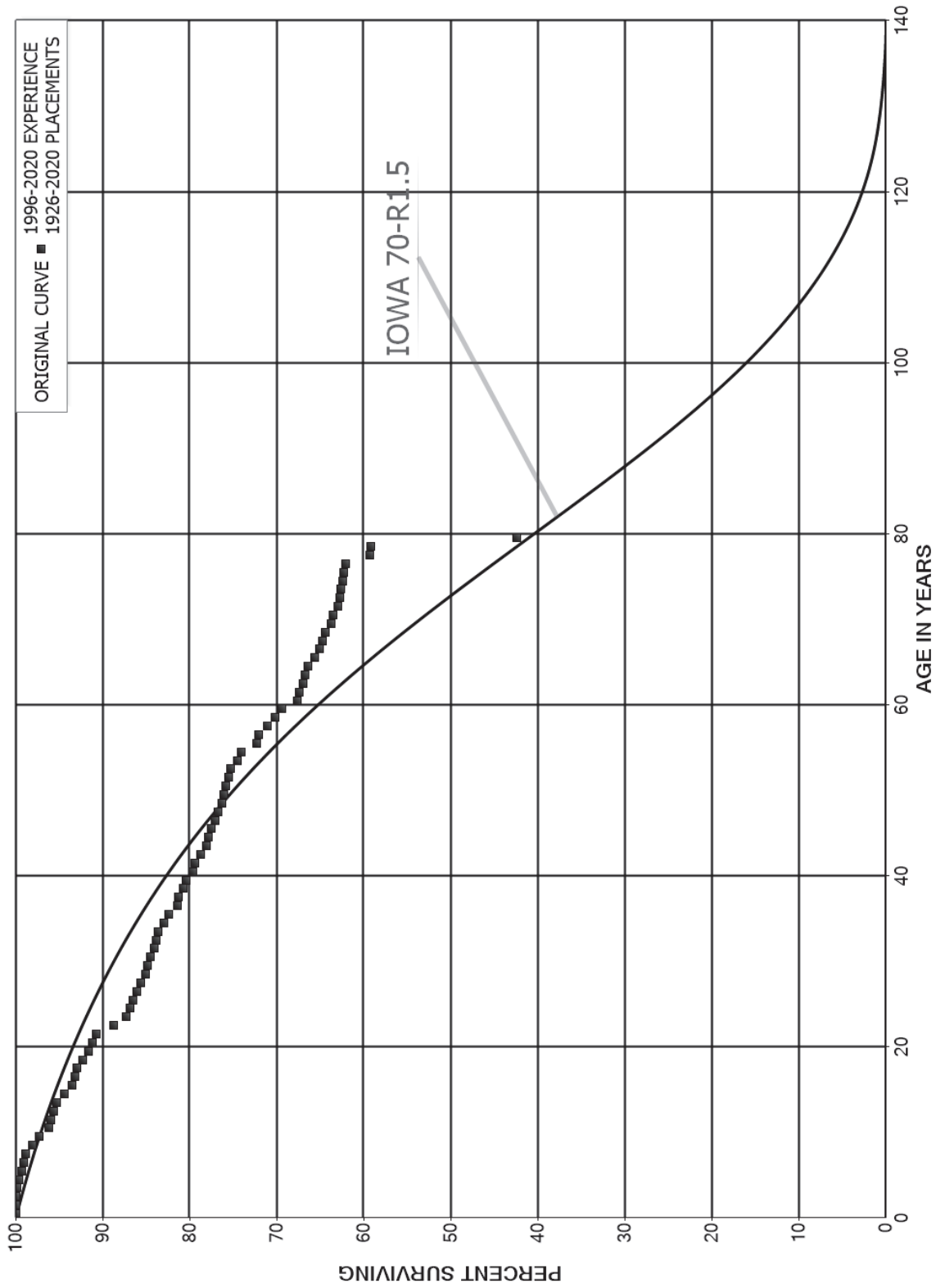
IDAHO POWER COMPANY

ACCOUNT 355.10 POLES AND FIXTURES - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2020			EXPERIENCE BAND 2014-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,026,476		0.0000	1.0000	100.00
0.5	2,612,363		0.0000	1.0000	100.00
1.5	2,014,802		0.0000	1.0000	100.00
2.5	1,563,527		0.0000	1.0000	100.00
3.5	1,102,877		0.0000	1.0000	100.00
4.5	839,142		0.0000	1.0000	100.00
5.5	140,504		0.0000	1.0000	100.00
6.5					100.00

IDAHO POWER COMPANY
 ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,198,722		0.0000	1.0000	100.00
0.5	186,163,112	17,353	0.0001	0.9999	100.00
1.5	181,005,894	63,898	0.0004	0.9996	99.99
2.5	170,416,617	279,906	0.0016	0.9984	99.96
3.5	163,669,099	211,698	0.0013	0.9987	99.79
4.5	157,841,487	621,131	0.0039	0.9961	99.66
5.5	132,938,509	216,179	0.0016	0.9984	99.27
6.5	124,155,561	370,827	0.0030	0.9970	99.11
7.5	119,764,013	863,710	0.0072	0.9928	98.81
8.5	108,952,885	925,103	0.0085	0.9915	98.10
9.5	103,137,123	1,121,924	0.0109	0.9891	97.27
10.5	88,757,361	258,673	0.0029	0.9971	96.21
11.5	84,022,295	258,704	0.0031	0.9969	95.93
12.5	74,714,719	303,209	0.0041	0.9959	95.63
13.5	58,746,861	538,863	0.0092	0.9908	95.25
14.5	66,575,008	637,775	0.0096	0.9904	94.37
15.5	68,789,397	218,939	0.0032	0.9968	93.47
16.5	61,761,278	162,965	0.0026	0.9974	93.17
17.5	58,532,856	386,033	0.0066	0.9934	92.92
18.5	55,630,235	416,973	0.0075	0.9925	92.31
19.5	47,523,224	235,259	0.0050	0.9950	91.62
20.5	48,766,284	259,168	0.0053	0.9947	91.17
21.5	46,928,578	999,404	0.0213	0.9787	90.68
22.5	52,340,029	851,841	0.0163	0.9837	88.75
23.5	51,022,994	285,246	0.0056	0.9944	87.31
24.5	48,691,014	148,906	0.0031	0.9969	86.82
25.5	47,289,870	283,245	0.0060	0.9940	86.55
26.5	45,514,268	246,899	0.0054	0.9946	86.03
27.5	44,764,614	260,170	0.0058	0.9942	85.57
28.5	45,808,275	151,719	0.0033	0.9967	85.07
29.5	48,306,883	164,775	0.0034	0.9966	84.79
30.5	47,892,113	263,969	0.0055	0.9945	84.50
31.5	47,943,475	97,661	0.0020	0.9980	84.03
32.5	48,183,452	155,610	0.0032	0.9968	83.86
33.5	47,232,048	342,281	0.0072	0.9928	83.59
34.5	49,107,003	372,098	0.0076	0.9924	82.99
35.5	51,379,507	632,065	0.0123	0.9877	82.36
36.5	51,541,566	43,648	0.0008	0.9992	81.34
37.5	50,983,266	348,402	0.0068	0.9932	81.27
38.5	48,212,905	165,415	0.0034	0.9966	80.72

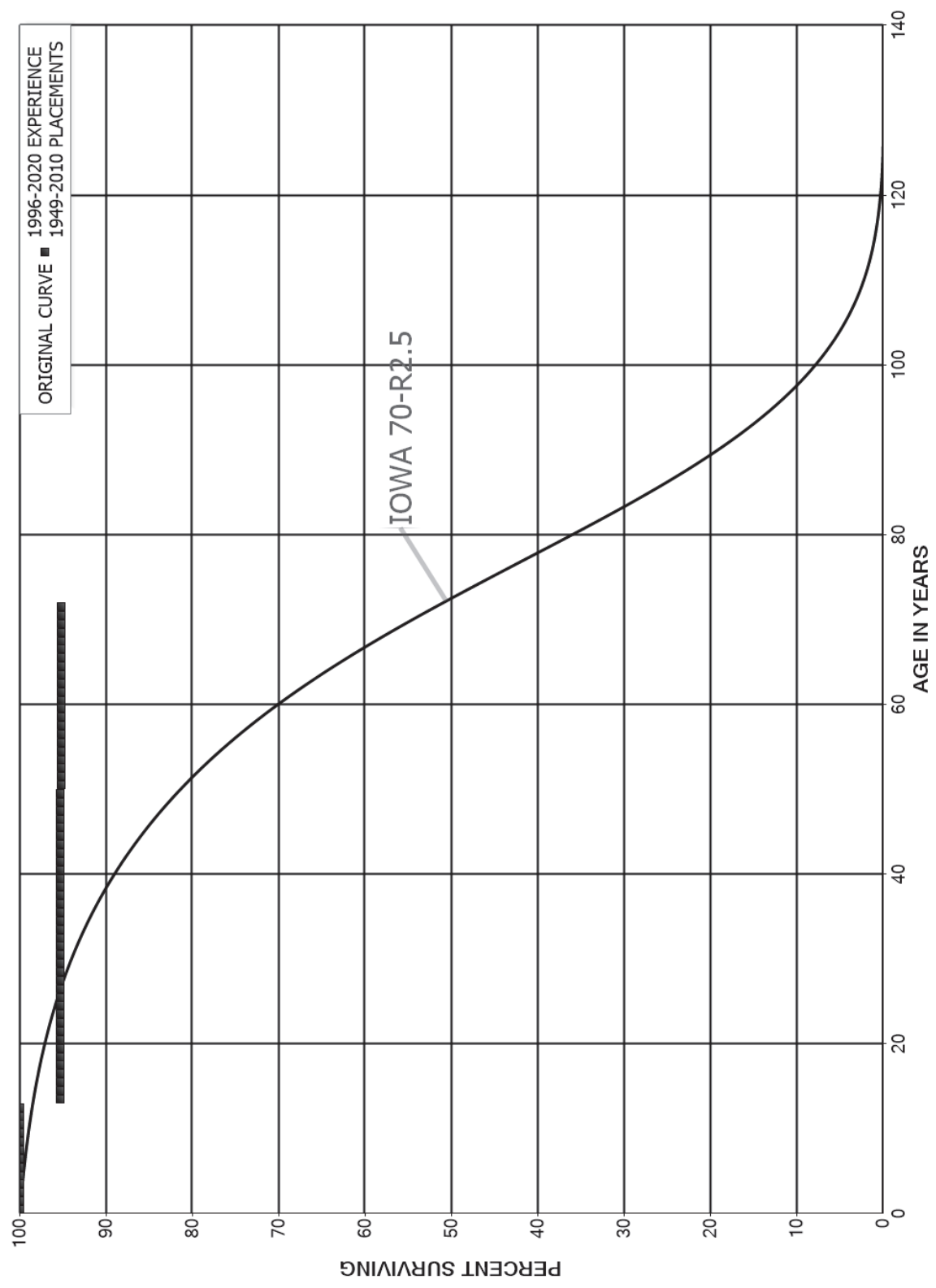
IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,014,559	402,749	0.0098	0.9902	80.44
40.5	34,798,954	105,453	0.0030	0.9970	79.65
41.5	34,668,903	306,934	0.0089	0.9911	79.41
42.5	29,319,777	232,323	0.0079	0.9921	78.71
43.5	29,939,580	81,399	0.0027	0.9973	78.08
44.5	31,268,208	165,036	0.0053	0.9947	77.87
45.5	30,474,180	175,373	0.0058	0.9942	77.46
46.5	29,718,332	124,268	0.0042	0.9958	77.01
47.5	27,476,485	143,784	0.0052	0.9948	76.69
48.5	27,176,522	86,287	0.0032	0.9968	76.29
49.5	26,978,532	93,495	0.0035	0.9965	76.05
50.5	26,741,449	89,994	0.0034	0.9966	75.79
51.5	26,033,421	71,900	0.0028	0.9972	75.53
52.5	25,791,679	288,714	0.0112	0.9888	75.32
53.5	23,480,290	130,823	0.0056	0.9944	74.48
54.5	19,965,313	485,568	0.0243	0.9757	74.06
55.5	16,744,858	42,383	0.0025	0.9975	72.26
56.5	16,533,172	233,741	0.0141	0.9859	72.08
57.5	16,036,914	207,743	0.0130	0.9870	71.06
58.5	15,569,572	172,849	0.0111	0.9889	70.14
59.5	11,792,743	288,118	0.0244	0.9756	69.36
60.5	8,462,624	37,489	0.0044	0.9956	67.67
61.5	7,578,511	50,548	0.0067	0.9933	67.37
62.5	6,801,515	20,741	0.0030	0.9970	66.92
63.5	6,670,734	35,290	0.0053	0.9947	66.71
64.5	5,544,689	65,016	0.0117	0.9883	66.36
65.5	5,267,544	37,838	0.0072	0.9928	65.58
66.5	5,154,413	32,057	0.0062	0.9938	65.11
67.5	4,632,280	23,776	0.0051	0.9949	64.71
68.5	3,781,018	39,095	0.0103	0.9897	64.37
69.5	1,024,125	3,952	0.0039	0.9961	63.71
70.5	784,148	6,332	0.0081	0.9919	63.46
71.5	620,420	1,926	0.0031	0.9969	62.95
72.5	617,493	1,580	0.0026	0.9974	62.76
73.5	613,526	2,422	0.0039	0.9961	62.59
74.5	405,776	345	0.0008	0.9992	62.35
75.5	405,431	1,217	0.0030	0.9970	62.29
76.5	190,818	8,749	0.0458	0.9542	62.11
77.5	180,898	194	0.0011	0.9989	59.26
78.5	176,304	49,994	0.2836	0.7164	59.20
79.5					42.41

IDAHO POWER COMPANY
 ACCOUNT 359.00 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2010

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,915		0.0000	1.0000	100.00
0.5	72,145		0.0000	1.0000	100.00
1.5	72,145		0.0000	1.0000	100.00
2.5	72,145		0.0000	1.0000	100.00
3.5	72,145		0.0000	1.0000	100.00
4.5	86,750		0.0000	1.0000	100.00
5.5	86,750		0.0000	1.0000	100.00
6.5	104,440		0.0000	1.0000	100.00
7.5	108,924		0.0000	1.0000	100.00
8.5	108,924		0.0000	1.0000	100.00
9.5	108,924		0.0000	1.0000	100.00
10.5	43,193		0.0000	1.0000	100.00
11.5	37,009		0.0000	1.0000	100.00
12.5	37,009	1,736	0.0469	0.9531	100.00
13.5	35,272		0.0000	1.0000	95.31
14.5	35,272		0.0000	1.0000	95.31
15.5	35,272		0.0000	1.0000	95.31
16.5	35,272		0.0000	1.0000	95.31
17.5	35,272		0.0000	1.0000	95.31
18.5	35,272		0.0000	1.0000	95.31
19.5	35,272		0.0000	1.0000	95.31
20.5	35,272		0.0000	1.0000	95.31
21.5	35,272		0.0000	1.0000	95.31
22.5	35,272		0.0000	1.0000	95.31
23.5	35,272		0.0000	1.0000	95.31
24.5	35,272		0.0000	1.0000	95.31
25.5	35,042		0.0000	1.0000	95.31
26.5	35,042		0.0000	1.0000	95.31
27.5	35,042		0.0000	1.0000	95.31
28.5	35,042		0.0000	1.0000	95.31
29.5	20,446		0.0000	1.0000	95.31
30.5	20,446		0.0000	1.0000	95.31
31.5	2,756		0.0000	1.0000	95.31
32.5	9		0.0000	1.0000	95.31
33.5	9		0.0000	1.0000	95.31
34.5	20,863		0.0000	1.0000	95.31
35.5	20,863		0.0000	1.0000	95.31
36.5	20,863		0.0000	1.0000	95.31
37.5	20,863		0.0000	1.0000	95.31
38.5	20,863		0.0000	1.0000	95.31

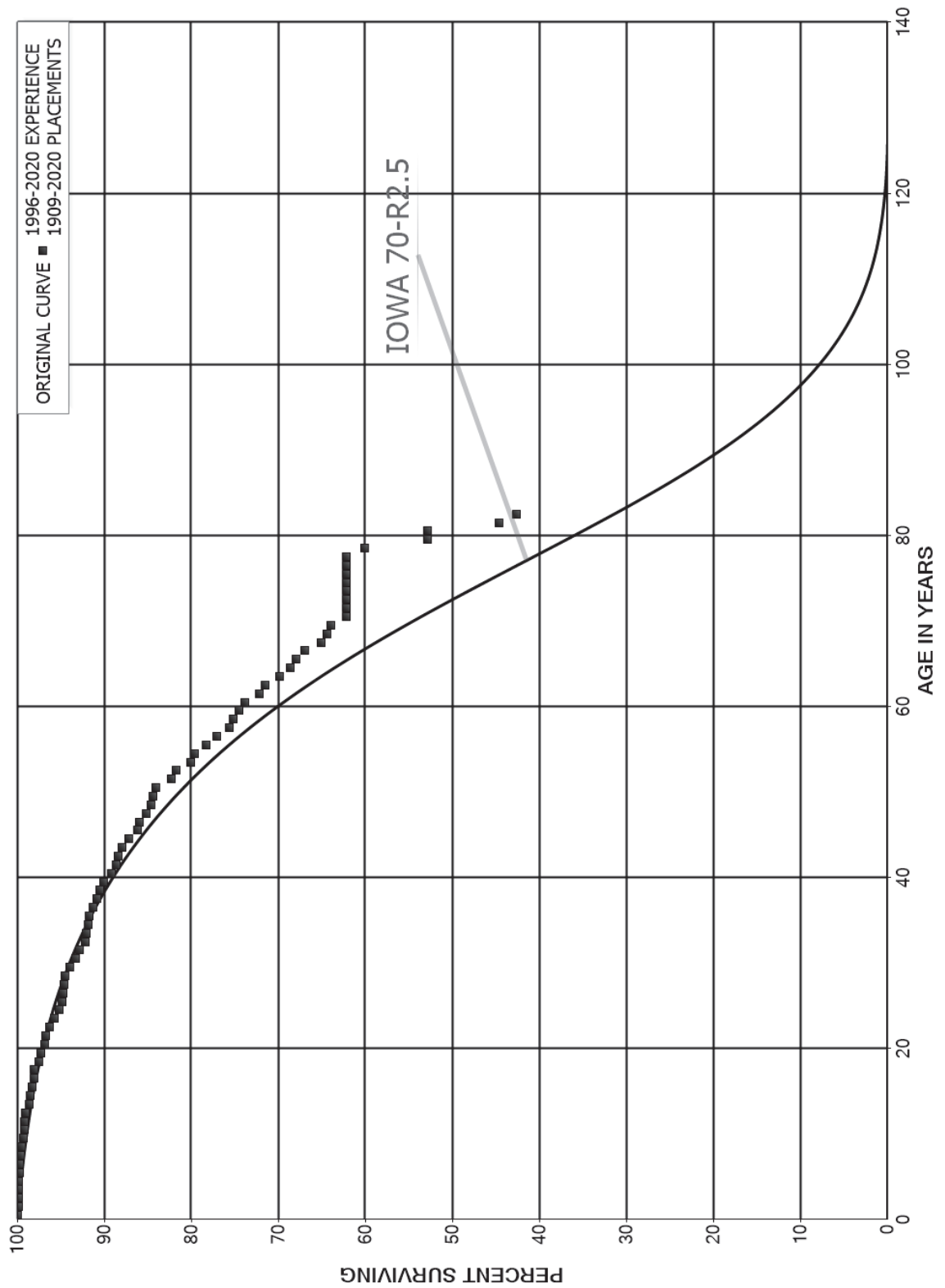
IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2010			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,247		0.0000	1.0000	95.31
40.5	23,023		0.0000	1.0000	95.31
41.5	24,185		0.0000	1.0000	95.31
42.5	24,915		0.0000	1.0000	95.31
43.5	26,914		0.0000	1.0000	95.31
44.5	283,393		0.0000	1.0000	95.31
45.5	283,393		0.0000	1.0000	95.31
46.5	283,542		0.0000	1.0000	95.31
47.5	283,542		0.0000	1.0000	95.31
48.5	283,542		0.0000	1.0000	95.31
49.5	283,542	464	0.0016	0.9984	95.31
50.5	283,079		0.0000	1.0000	95.15
51.5	283,079		0.0000	1.0000	95.15
52.5	283,079		0.0000	1.0000	95.15
53.5	283,079		0.0000	1.0000	95.15
54.5	283,070		0.0000	1.0000	95.15
55.5	283,070		0.0000	1.0000	95.15
56.5	283,070		0.0000	1.0000	95.15
57.5	283,070		0.0000	1.0000	95.15
58.5	283,070		0.0000	1.0000	95.15
59.5	262,216		0.0000	1.0000	95.15
60.5	262,216		0.0000	1.0000	95.15
61.5	262,216		0.0000	1.0000	95.15
62.5	262,216		0.0000	1.0000	95.15
63.5	262,216		0.0000	1.0000	95.15
64.5	260,831		0.0000	1.0000	95.15
65.5	260,056		0.0000	1.0000	95.15
66.5	258,893		0.0000	1.0000	95.15
67.5	258,163		0.0000	1.0000	95.15
68.5	256,165		0.0000	1.0000	95.15
69.5	150		0.0000	1.0000	95.15
70.5	150		0.0000	1.0000	95.15
71.5					95.15

IDAHO POWER COMPANY
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,692,814		0.0000	1.0000	100.00
0.5	40,571,599	64,635	0.0016	0.9984	100.00
1.5	34,311,276	5,149	0.0002	0.9998	99.84
2.5	30,371,001	5,289	0.0002	0.9998	99.83
3.5	29,481,870	6,783	0.0002	0.9998	99.81
4.5	29,283,657	29,928	0.0010	0.9990	99.79
5.5	27,358,922	2,147	0.0001	0.9999	99.68
6.5	26,605,990	5,977	0.0002	0.9998	99.68
7.5	25,780,624	46,546	0.0018	0.9982	99.65
8.5	25,614,642	57,543	0.0022	0.9978	99.47
9.5	23,312,369	8,260	0.0004	0.9996	99.25
10.5	21,264,851	6,291	0.0003	0.9997	99.21
11.5	19,303,070	17,786	0.0009	0.9991	99.19
12.5	16,384,664	82,299	0.0050	0.9950	99.09
13.5	15,515,182	16,208	0.0010	0.9990	98.60
14.5	14,921,098	27,517	0.0018	0.9982	98.49
15.5	13,810,369	34,582	0.0025	0.9975	98.31
16.5	12,766,649	5,740	0.0004	0.9996	98.07
17.5	12,128,289	58,146	0.0048	0.9952	98.02
18.5	10,388,798	29,206	0.0028	0.9972	97.55
19.5	9,343,843	43,045	0.0046	0.9954	97.28
20.5	9,015,089	14,413	0.0016	0.9984	96.83
21.5	8,372,317	31,008	0.0037	0.9963	96.67
22.5	7,836,718	51,944	0.0066	0.9934	96.32
23.5	7,694,596	40,012	0.0052	0.9948	95.68
24.5	7,677,898	28,800	0.0038	0.9962	95.18
25.5	7,567,130	8,798	0.0012	0.9988	94.82
26.5	7,260,430	7,330	0.0010	0.9990	94.71
27.5	6,878,241	8,540	0.0012	0.9988	94.62
28.5	6,579,522	35,217	0.0054	0.9946	94.50
29.5	5,606,731	39,985	0.0071	0.9929	93.99
30.5	5,553,846	26,908	0.0048	0.9952	93.32
31.5	5,349,340	37,372	0.0070	0.9930	92.87
32.5	5,373,620	9,696	0.0018	0.9982	92.22
33.5	5,361,905	14,482	0.0027	0.9973	92.06
34.5	5,141,354	6,322	0.0012	0.9988	91.81
35.5	4,872,888	21,075	0.0043	0.9957	91.69
36.5	4,758,194	24,343	0.0051	0.9949	91.30
37.5	4,439,961	15,216	0.0034	0.9966	90.83
38.5	4,243,609	19,087	0.0045	0.9955	90.52

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,229,724	43,242	0.0102	0.9898	90.11
40.5	3,984,170	26,036	0.0065	0.9935	89.19
41.5	3,847,175	7,581	0.0020	0.9980	88.61
42.5	3,497,123	21,336	0.0061	0.9939	88.43
43.5	3,285,497	28,872	0.0088	0.9912	87.89
44.5	3,101,886	34,935	0.0113	0.9887	87.12
45.5	2,821,796	7,305	0.0026	0.9974	86.14
46.5	2,584,832	21,217	0.0082	0.9918	85.92
47.5	2,320,721	15,618	0.0067	0.9933	85.21
48.5	2,125,831	6,746	0.0032	0.9968	84.64
49.5	1,973,293	7,054	0.0036	0.9964	84.37
50.5	1,809,276	39,529	0.0218	0.9782	84.07
51.5	1,721,033	10,401	0.0060	0.9940	82.23
52.5	1,616,518	33,845	0.0209	0.9791	81.74
53.5	1,498,531	7,772	0.0052	0.9948	80.02
54.5	1,381,822	22,728	0.0164	0.9836	79.61
55.5	1,233,556	20,047	0.0163	0.9837	78.30
56.5	1,084,472	19,979	0.0184	0.9816	77.03
57.5	986,168	5,390	0.0055	0.9945	75.61
58.5	919,517	7,839	0.0085	0.9915	75.19
59.5	889,328	8,709	0.0098	0.9902	74.55
60.5	818,997	18,055	0.0220	0.9780	73.82
61.5	723,133	6,424	0.0089	0.9911	72.20
62.5	691,282	16,433	0.0238	0.9762	71.55
63.5	599,232	10,952	0.0183	0.9817	69.85
64.5	479,345	4,433	0.0092	0.9908	68.58
65.5	437,491	6,193	0.0142	0.9858	67.94
66.5	427,162	11,959	0.0280	0.9720	66.98
67.5	334,906	3,555	0.0106	0.9894	65.11
68.5	285,348	1,827	0.0064	0.9936	64.41
69.5	166,115	4,665	0.0281	0.9719	64.00
70.5	118,301		0.0000	1.0000	62.20
71.5	80,145		0.0000	1.0000	62.20
72.5	101,806	20	0.0002	0.9998	62.20
73.5	98,074		0.0000	1.0000	62.19
74.5	104,090		0.0000	1.0000	62.19
75.5	101,234		0.0000	1.0000	62.19
76.5	120,941		0.0000	1.0000	62.19
77.5	120,915	4,142	0.0343	0.9657	62.19
78.5	116,589	14,056	0.1206	0.8794	60.06

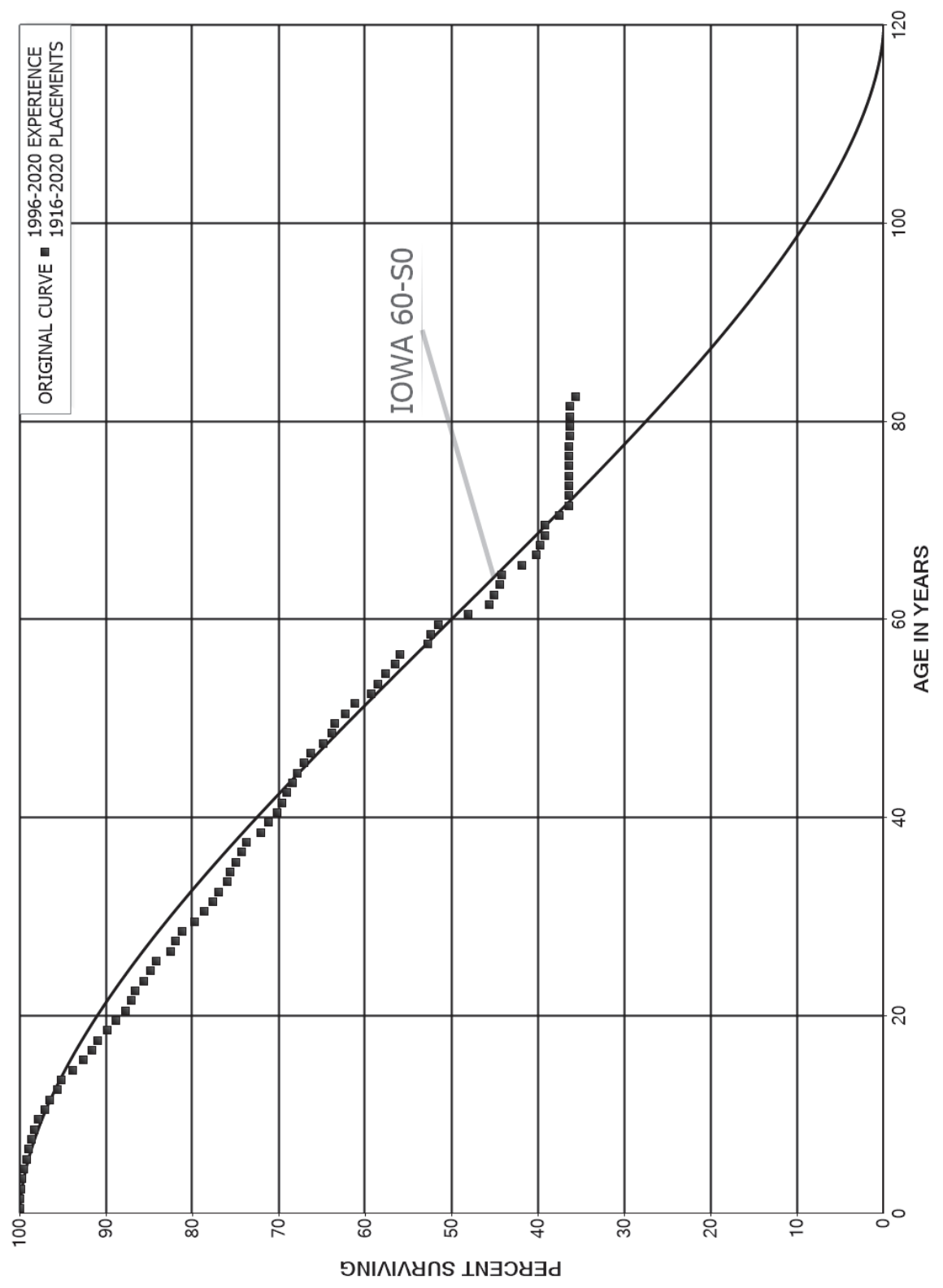
IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	102,017		0.0000	1.0000	52.82
80.5	99,652	15,501	0.1555	0.8445	52.82
81.5	76,363	3,471	0.0455	0.9545	44.60
82.5	65,517		0.0000	1.0000	42.58
83.5	64,777		0.0000	1.0000	42.58
84.5	61,045		0.0000	1.0000	42.58
85.5	61,045		0.0000	1.0000	42.58
86.5	62,795		0.0000	1.0000	42.58
87.5	62,795	18	0.0003	0.9997	42.58
88.5	62,777		0.0000	1.0000	42.57
89.5	60,464		0.0000	1.0000	42.57
90.5	60,464	58	0.0010	0.9990	42.57
91.5	39,456		0.0000	1.0000	42.52
92.5	39,456		0.0000	1.0000	42.52
93.5	39,456		0.0000	1.0000	42.52
94.5	39,456		0.0000	1.0000	42.52
95.5	39,456		0.0000	1.0000	42.52
96.5	39,435		0.0000	1.0000	42.52
97.5	2,765		0.0000	1.0000	42.52
98.5	2,621		0.0000	1.0000	42.52
99.5	2,536		0.0000	1.0000	42.52
100.5	2,536		0.0000	1.0000	42.52
101.5	1,750	42	0.0240	0.9760	42.52
102.5	1,708		0.0000	1.0000	41.50
103.5	1,708		0.0000	1.0000	41.50
104.5	1,708		0.0000	1.0000	41.50
105.5	1,708		0.0000	1.0000	41.50
106.5	1,708		0.0000	1.0000	41.50
107.5	1,708		0.0000	1.0000	41.50
108.5	1,708		0.0000	1.0000	41.50
109.5	1,708		0.0000	1.0000	41.50
110.5	1,708		0.0000	1.0000	41.50
111.5					41.50

IDAHO POWER COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,130,047	19,631	0.0001	0.9999	100.00
0.5	221,837,771	83,520	0.0004	0.9996	99.99
1.5	205,210,568	206,611	0.0010	0.9990	99.95
2.5	187,534,419	159,170	0.0008	0.9992	99.85
3.5	179,069,395	399,669	0.0022	0.9978	99.77
4.5	174,279,453	567,312	0.0033	0.9967	99.55
5.5	166,061,192	408,719	0.0025	0.9975	99.22
6.5	160,311,277	601,537	0.0038	0.9962	98.98
7.5	154,550,863	553,833	0.0036	0.9964	98.61
8.5	153,393,004	677,727	0.0044	0.9956	98.25
9.5	145,666,231	1,175,430	0.0081	0.9919	97.82
10.5	144,300,044	839,896	0.0058	0.9942	97.03
11.5	129,828,754	1,078,428	0.0083	0.9917	96.46
12.5	114,766,114	580,002	0.0051	0.9949	95.66
13.5	106,931,718	1,536,423	0.0144	0.9856	95.18
14.5	101,612,066	1,296,210	0.0128	0.9872	93.81
15.5	94,472,415	1,015,725	0.0108	0.9892	92.62
16.5	88,957,980	658,736	0.0074	0.9926	91.62
17.5	81,434,032	1,022,926	0.0126	0.9874	90.94
18.5	74,223,121	780,065	0.0105	0.9895	89.80
19.5	68,395,899	859,135	0.0126	0.9874	88.86
20.5	64,645,832	487,602	0.0075	0.9925	87.74
21.5	59,881,641	329,635	0.0055	0.9945	87.08
22.5	54,672,654	626,560	0.0115	0.9885	86.60
23.5	52,835,420	450,749	0.0085	0.9915	85.61
24.5	51,800,818	433,484	0.0084	0.9916	84.88
25.5	48,733,752	945,807	0.0194	0.9806	84.17
26.5	46,887,414	304,662	0.0065	0.9935	82.53
27.5	45,175,175	438,756	0.0097	0.9903	82.00
28.5	41,877,899	771,488	0.0184	0.9816	81.20
29.5	37,568,266	519,385	0.0138	0.9862	79.70
30.5	34,555,696	442,320	0.0128	0.9872	78.60
31.5	33,639,481	298,880	0.0089	0.9911	77.60
32.5	33,623,326	395,777	0.0118	0.9882	76.91
33.5	33,070,027	181,749	0.0055	0.9945	76.00
34.5	32,935,438	300,962	0.0091	0.9909	75.58
35.5	32,019,614	280,784	0.0088	0.9912	74.89
36.5	32,201,046	207,476	0.0064	0.9936	74.24
37.5	31,474,758	730,001	0.0232	0.9768	73.76
38.5	30,717,539	369,231	0.0120	0.9880	72.05

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,207,482	424,046	0.0145	0.9855	71.18
40.5	27,136,175	186,811	0.0069	0.9931	70.15
41.5	25,882,564	234,092	0.0090	0.9910	69.66
42.5	24,685,910	208,882	0.0085	0.9915	69.03
43.5	21,885,932	183,590	0.0084	0.9916	68.45
44.5	19,626,837	227,464	0.0116	0.9884	67.88
45.5	18,353,201	217,535	0.0119	0.9881	67.09
46.5	17,216,070	375,496	0.0218	0.9782	66.29
47.5	16,495,880	266,936	0.0162	0.9838	64.85
48.5	14,935,842	74,747	0.0050	0.9950	63.80
49.5	14,031,659	255,621	0.0182	0.9818	63.48
50.5	13,322,036	246,028	0.0185	0.9815	62.32
51.5	12,625,186	381,427	0.0302	0.9698	61.17
52.5	10,652,301	151,358	0.0142	0.9858	59.32
53.5	10,211,612	145,247	0.0142	0.9858	58.48
54.5	9,159,699	176,712	0.0193	0.9807	57.65
55.5	8,267,406	82,166	0.0099	0.9901	56.54
56.5	7,634,430	444,148	0.0582	0.9418	55.98
57.5	6,678,286	47,225	0.0071	0.9929	52.72
58.5	6,423,968	98,965	0.0154	0.9846	52.35
59.5	6,022,131	403,297	0.0670	0.9330	51.54
60.5	5,197,898	264,911	0.0510	0.9490	48.09
61.5	4,464,693	58,708	0.0131	0.9869	45.64
62.5	4,259,583	59,747	0.0140	0.9860	45.04
63.5	3,880,131	20,731	0.0053	0.9947	44.41
64.5	3,547,501	185,797	0.0524	0.9476	44.17
65.5	3,069,367	119,582	0.0390	0.9610	41.85
66.5	2,785,233	32,743	0.0118	0.9882	40.22
67.5	1,938,899	27,431	0.0141	0.9859	39.75
68.5	1,646,225	1,133	0.0007	0.9993	39.19
69.5	1,190,738	51,553	0.0433	0.9567	39.16
70.5	882,342	24,536	0.0278	0.9722	37.47
71.5	560,854	70	0.0001	0.9999	36.42
72.5	410,555	385	0.0009	0.9991	36.42
73.5	326,206	141	0.0004	0.9996	36.39
74.5	265,896	22	0.0001	0.9999	36.37
75.5	239,117		0.0000	1.0000	36.37
76.5	241,349	21	0.0001	0.9999	36.37
77.5	205,701	462	0.0022	0.9978	36.36
78.5	165,603	33	0.0002	0.9998	36.28

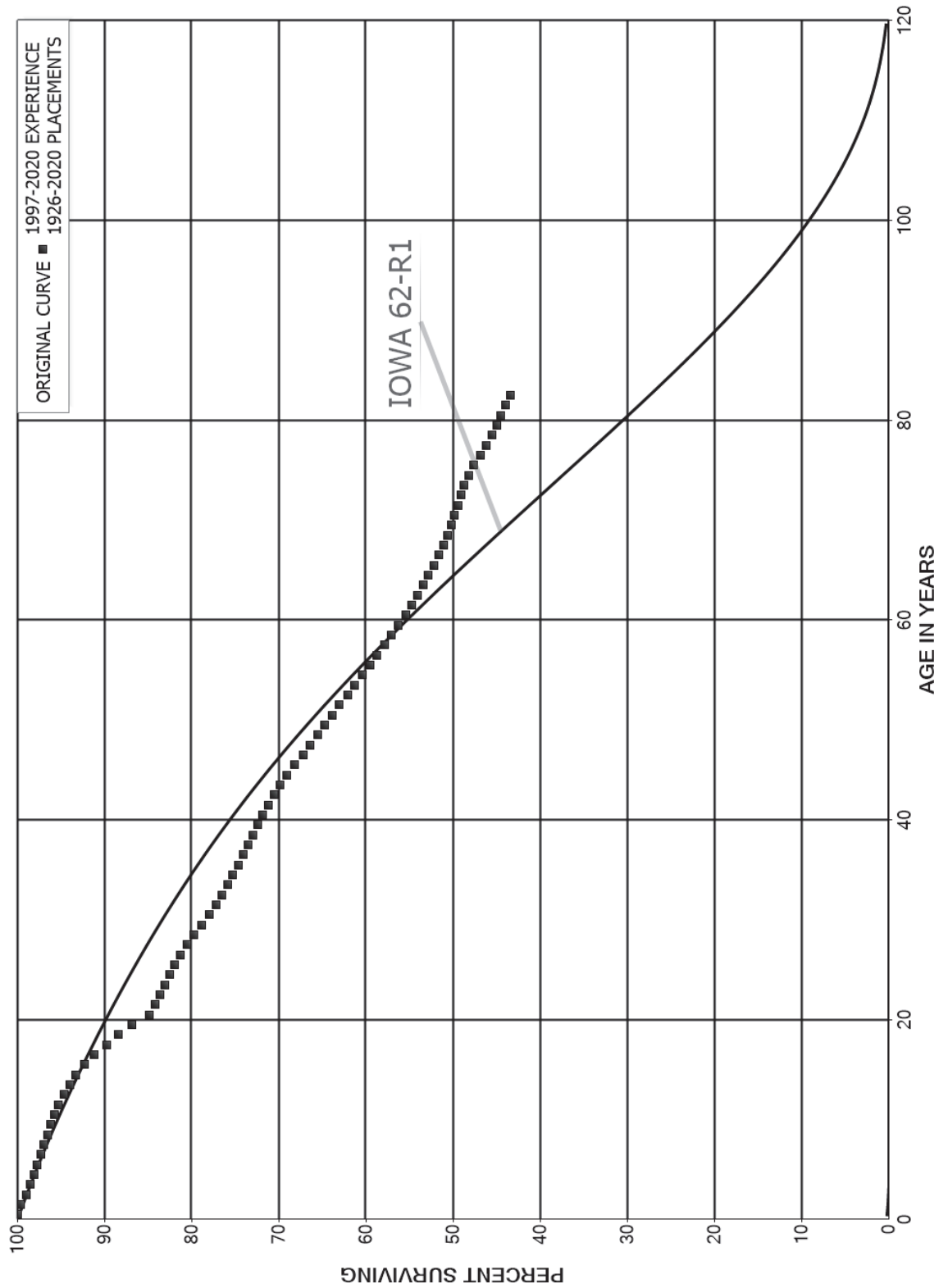
IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	128,826		0.0000	1.0000	36.27
80.5	127,459		0.0000	1.0000	36.27
81.5	103,511	1,949	0.0188	0.9812	36.27
82.5	97,803		0.0000	1.0000	35.59
83.5	73,349		0.0000	1.0000	35.59
84.5	31,381		0.0000	1.0000	35.59
85.5	31,330		0.0000	1.0000	35.59
86.5	31,309		0.0000	1.0000	35.59
87.5	29,283		0.0000	1.0000	35.59
88.5	29,283		0.0000	1.0000	35.59
89.5	20,384		0.0000	1.0000	35.59
90.5	18,886		0.0000	1.0000	35.59
91.5	17,909		0.0000	1.0000	35.59
92.5	14,579		0.0000	1.0000	35.59
93.5	14,575		0.0000	1.0000	35.59
94.5	14,575		0.0000	1.0000	35.59
95.5	14,575		0.0000	1.0000	35.59
96.5	14,435		0.0000	1.0000	35.59
97.5	8,738		0.0000	1.0000	35.59
98.5	8,738		0.0000	1.0000	35.59
99.5	8,738		0.0000	1.0000	35.59
100.5	8,738	1,992	0.2279	0.7721	35.59
101.5					27.48

IDAHO POWER COMPANY
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	182,438,373	134,523	0.0007	0.9993	100.00
0.5	181,396,799	600,567	0.0033	0.9967	99.93
1.5	180,590,073	1,114,176	0.0062	0.9938	99.60
2.5	180,265,568	809,325	0.0045	0.9955	98.98
3.5	177,318,830	879,358	0.0050	0.9950	98.54
4.5	174,167,315	667,276	0.0038	0.9962	98.05
5.5	173,238,533	634,875	0.0037	0.9963	97.67
6.5	170,975,481	637,798	0.0037	0.9963	97.31
7.5	166,954,204	692,232	0.0041	0.9959	96.95
8.5	167,093,411	700,596	0.0042	0.9958	96.55
9.5	162,196,399	682,860	0.0042	0.9958	96.14
10.5	158,309,238	758,220	0.0048	0.9952	95.74
11.5	154,412,923	1,069,003	0.0069	0.9931	95.28
12.5	148,922,350	1,012,931	0.0068	0.9932	94.62
13.5	140,623,576	1,049,649	0.0075	0.9925	93.98
14.5	139,104,599	1,491,941	0.0107	0.9893	93.28
15.5	136,030,205	1,601,510	0.0118	0.9882	92.28
16.5	136,735,487	2,161,515	0.0158	0.9842	91.19
17.5	134,672,459	2,089,288	0.0155	0.9845	89.75
18.5	129,614,098	2,231,087	0.0172	0.9828	88.36
19.5	121,975,965	2,778,453	0.0228	0.9772	86.83
20.5	119,769,418	1,001,648	0.0084	0.9916	84.86
21.5	120,341,932	737,653	0.0061	0.9939	84.15
22.5	122,582,311	805,859	0.0066	0.9934	83.63
23.5	110,857,162	760,075	0.0069	0.9931	83.08
24.5	103,644,414	737,875	0.0071	0.9929	82.51
25.5	96,193,908	735,150	0.0076	0.9924	81.92
26.5	88,497,069	815,165	0.0092	0.9908	81.30
27.5	81,222,726	885,418	0.0109	0.9891	80.55
28.5	73,782,368	757,056	0.0103	0.9897	79.67
29.5	68,032,739	773,473	0.0114	0.9886	78.85
30.5	65,475,598	615,783	0.0094	0.9906	77.96
31.5	62,842,330	563,860	0.0090	0.9910	77.22
32.5	60,206,610	514,358	0.0085	0.9915	76.53
33.5	57,357,260	487,538	0.0085	0.9915	75.88
34.5	54,608,838	415,373	0.0076	0.9924	75.23
35.5	51,402,912	416,020	0.0081	0.9919	74.66
36.5	48,255,689	343,412	0.0071	0.9929	74.06
37.5	45,412,061	337,460	0.0074	0.9926	73.53
38.5	41,895,913	306,138	0.0073	0.9927	72.98

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,450,051	343,253	0.0089	0.9911	72.45
40.5	32,174,889	288,391	0.0090	0.9910	71.80
41.5	29,138,647	264,936	0.0091	0.9909	71.16
42.5	26,331,703	249,752	0.0095	0.9905	70.51
43.5	23,604,899	276,433	0.0117	0.9883	69.84
44.5	20,993,186	271,692	0.0129	0.9871	69.03
45.5	18,446,755	256,369	0.0139	0.9861	68.13
46.5	16,086,690	195,443	0.0121	0.9879	67.19
47.5	14,309,207	181,798	0.0127	0.9873	66.37
48.5	12,937,844	165,886	0.0128	0.9872	65.53
49.5	11,890,177	151,400	0.0127	0.9873	64.69
50.5	10,949,407	140,522	0.0128	0.9872	63.86
51.5	10,139,051	155,785	0.0154	0.9846	63.04
52.5	9,333,174	118,687	0.0127	0.9873	62.07
53.5	8,433,356	129,801	0.0154	0.9846	61.28
54.5	7,603,186	104,869	0.0138	0.9862	60.34
55.5	6,848,272	92,375	0.0135	0.9865	59.51
56.5	6,294,803	89,324	0.0142	0.9858	58.71
57.5	5,775,401	81,947	0.0142	0.9858	57.87
58.5	5,193,890	74,534	0.0144	0.9856	57.05
59.5	4,680,826	70,967	0.0152	0.9848	56.23
60.5	4,262,023	50,614	0.0119	0.9881	55.38
61.5	3,853,161	48,235	0.0125	0.9875	54.72
62.5	3,417,642	40,274	0.0118	0.9882	54.04
63.5	3,089,663	34,651	0.0112	0.9888	53.40
64.5	2,796,213	30,334	0.0108	0.9892	52.80
65.5	2,648,971	30,805	0.0116	0.9884	52.23
66.5	2,357,012	24,479	0.0104	0.9896	51.62
67.5	2,073,775	20,069	0.0097	0.9903	51.09
68.5	1,817,764	15,748	0.0087	0.9913	50.59
69.5	1,541,159	11,087	0.0072	0.9928	50.15
70.5	1,189,015	9,040	0.0076	0.9924	49.79
71.5	944,789	6,780	0.0072	0.9928	49.41
72.5	706,860	5,529	0.0078	0.9922	49.06
73.5	505,990	4,964	0.0098	0.9902	48.68
74.5	388,869	5,002	0.0129	0.9871	48.20
75.5	289,815	4,363	0.0151	0.9849	47.58
76.5	257,677	3,724	0.0145	0.9855	46.86
77.5	238,006	3,360	0.0141	0.9859	46.18
78.5	218,470	2,774	0.0127	0.9873	45.53

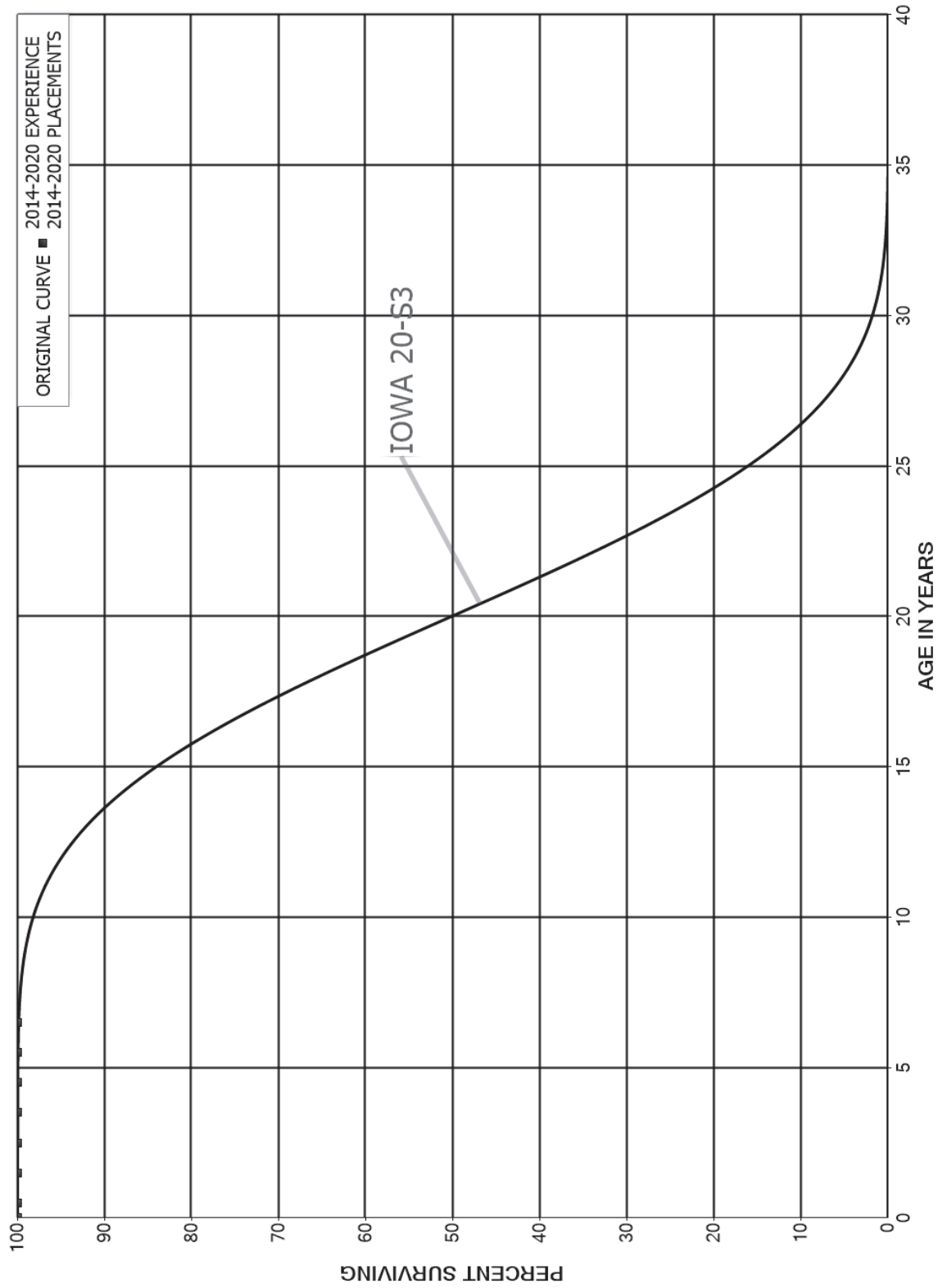
IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	168,817	1,669	0.0099	0.9901	44.95
80.5	118,701	1,508	0.0127	0.9873	44.51
81.5	91,230	1,138	0.0125	0.9875	43.94
82.5	71,830	957	0.0133	0.9867	43.40
83.5	54,391	925	0.0170	0.9830	42.82
84.5	50,325	959	0.0191	0.9809	42.09
85.5	40,453	843	0.0208	0.9792	41.29
86.5	36,865	622	0.0169	0.9831	40.43
87.5	35,293	250	0.0071	0.9929	39.74
88.5	33,027	59	0.0018	0.9982	39.46
89.5	28,618		0.0000	1.0000	39.39
90.5	19,652		0.0000	1.0000	39.39
91.5	7,140		0.0000	1.0000	39.39
92.5	1,117		0.0000	1.0000	39.39
93.5					39.39

IDAHO POWER COMPANY
 ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - TREATMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



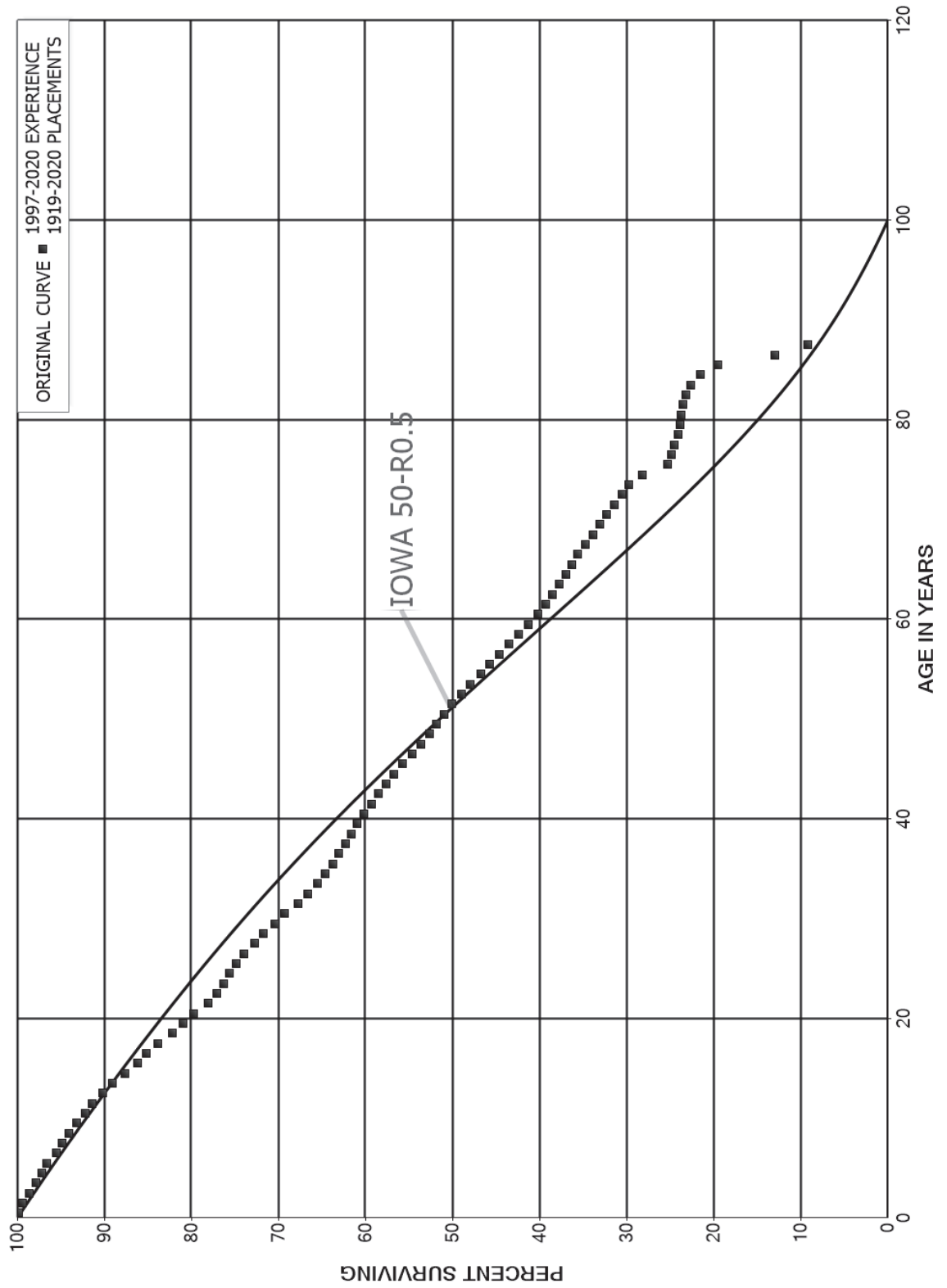
IDAHO POWER COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2020			EXPERIENCE BAND 2014-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,054,865		0.0000	1.0000	100.00
0.5	10,215,457		0.0000	1.0000	100.00
1.5	8,070,143		0.0000	1.0000	100.00
2.5	5,362,712		0.0000	1.0000	100.00
3.5	3,826,915		0.0000	1.0000	100.00
4.5	2,337,213		0.0000	1.0000	100.00
5.5	320,117		0.0000	1.0000	100.00
6.5					100.00

IDAHO POWER COMPANY
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,159,718	136,016	0.0013	0.9987	100.00
0.5	99,985,164	517,172	0.0052	0.9948	99.87
1.5	97,632,948	730,218	0.0075	0.9925	99.35
2.5	93,306,352	722,252	0.0077	0.9923	98.61
3.5	91,058,032	598,970	0.0066	0.9934	97.84
4.5	89,920,211	545,288	0.0061	0.9939	97.20
5.5	88,331,743	983,322	0.0111	0.9889	96.61
6.5	86,208,738	663,619	0.0077	0.9923	95.54
7.5	84,502,738	655,510	0.0078	0.9922	94.80
8.5	82,847,480	753,160	0.0091	0.9909	94.06
9.5	79,255,131	848,133	0.0107	0.9893	93.21
10.5	79,930,981	716,296	0.0090	0.9910	92.21
11.5	77,903,563	1,003,401	0.0129	0.9871	91.39
12.5	68,009,934	825,148	0.0121	0.9879	90.21
13.5	60,721,604	1,049,507	0.0173	0.9827	89.11
14.5	59,336,283	941,524	0.0159	0.9841	87.57
15.5	57,772,321	681,047	0.0118	0.9882	86.18
16.5	58,544,572	931,249	0.0159	0.9841	85.17
17.5	59,186,243	1,190,067	0.0201	0.9799	83.81
18.5	57,738,251	836,007	0.0145	0.9855	82.13
19.5	54,495,111	848,585	0.0156	0.9844	80.94
20.5	55,123,051	1,138,550	0.0207	0.9793	79.68
21.5	56,350,058	728,245	0.0129	0.9871	78.03
22.5	57,849,215	519,353	0.0090	0.9910	77.02
23.5	56,204,165	530,084	0.0094	0.9906	76.33
24.5	54,784,341	590,108	0.0108	0.9892	75.61
25.5	52,274,536	597,600	0.0114	0.9886	74.80
26.5	50,007,884	804,417	0.0161	0.9839	73.94
27.5	47,494,072	673,932	0.0142	0.9858	72.75
28.5	44,571,500	816,128	0.0183	0.9817	71.72
29.5	42,096,087	675,570	0.0160	0.9840	70.41
30.5	41,134,335	949,029	0.0231	0.9769	69.28
31.5	39,160,470	635,509	0.0162	0.9838	67.68
32.5	37,739,055	605,453	0.0160	0.9840	66.58
33.5	36,251,265	497,504	0.0137	0.9863	65.51
34.5	34,835,236	463,333	0.0133	0.9867	64.61
35.5	32,678,131	367,623	0.0112	0.9888	63.76
36.5	30,921,670	351,096	0.0114	0.9886	63.04
37.5	29,010,792	326,265	0.0112	0.9888	62.32
38.5	26,783,874	307,227	0.0115	0.9885	61.62

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,650,292	330,857	0.0129	0.9871	60.91
40.5	22,841,173	310,843	0.0136	0.9864	60.13
41.5	20,900,237	288,912	0.0138	0.9862	59.31
42.5	19,064,807	271,456	0.0142	0.9858	58.49
43.5	17,505,784	280,055	0.0160	0.9840	57.66
44.5	16,035,003	275,940	0.0172	0.9828	56.74
45.5	14,265,392	292,253	0.0205	0.9795	55.76
46.5	12,678,529	239,104	0.0189	0.9811	54.62
47.5	11,749,525	213,057	0.0181	0.9819	53.59
48.5	10,896,599	167,272	0.0154	0.9846	52.62
49.5	10,096,744	164,836	0.0163	0.9837	51.81
50.5	9,302,485	164,997	0.0177	0.9823	50.96
51.5	8,511,940	192,770	0.0226	0.9774	50.06
52.5	7,774,140	157,012	0.0202	0.9798	48.92
53.5	6,922,922	168,891	0.0244	0.9756	47.94
54.5	6,076,796	137,399	0.0226	0.9774	46.77
55.5	5,416,418	131,473	0.0243	0.9757	45.71
56.5	5,007,605	124,696	0.0249	0.9751	44.60
57.5	4,554,961	114,531	0.0251	0.9749	43.49
58.5	4,078,537	106,637	0.0261	0.9739	42.40
59.5	3,655,530	96,453	0.0264	0.9736	41.29
60.5	3,345,811	77,212	0.0231	0.9769	40.20
61.5	3,027,272	62,516	0.0207	0.9793	39.27
62.5	2,694,331	53,011	0.0197	0.9803	38.46
63.5	2,419,356	46,677	0.0193	0.9807	37.70
64.5	2,151,206	38,963	0.0181	0.9819	36.97
65.5	1,977,919	39,686	0.0201	0.9799	36.31
66.5	1,759,633	42,875	0.0244	0.9756	35.58
67.5	1,537,136	39,313	0.0256	0.9744	34.71
68.5	1,319,682	28,352	0.0215	0.9785	33.82
69.5	1,109,125	28,790	0.0260	0.9740	33.10
70.5	848,226	23,337	0.0275	0.9725	32.24
71.5	639,709	17,205	0.0269	0.9731	31.35
72.5	452,583	11,751	0.0260	0.9740	30.51
73.5	324,636	17,402	0.0536	0.9464	29.71
74.5	243,483	24,812	0.1019	0.8981	28.12
75.5	187,451	3,299	0.0176	0.9824	25.26
76.5	172,690	2,345	0.0136	0.9864	24.81
77.5	155,443	2,765	0.0178	0.9822	24.47
78.5	137,759	1,041	0.0076	0.9924	24.04

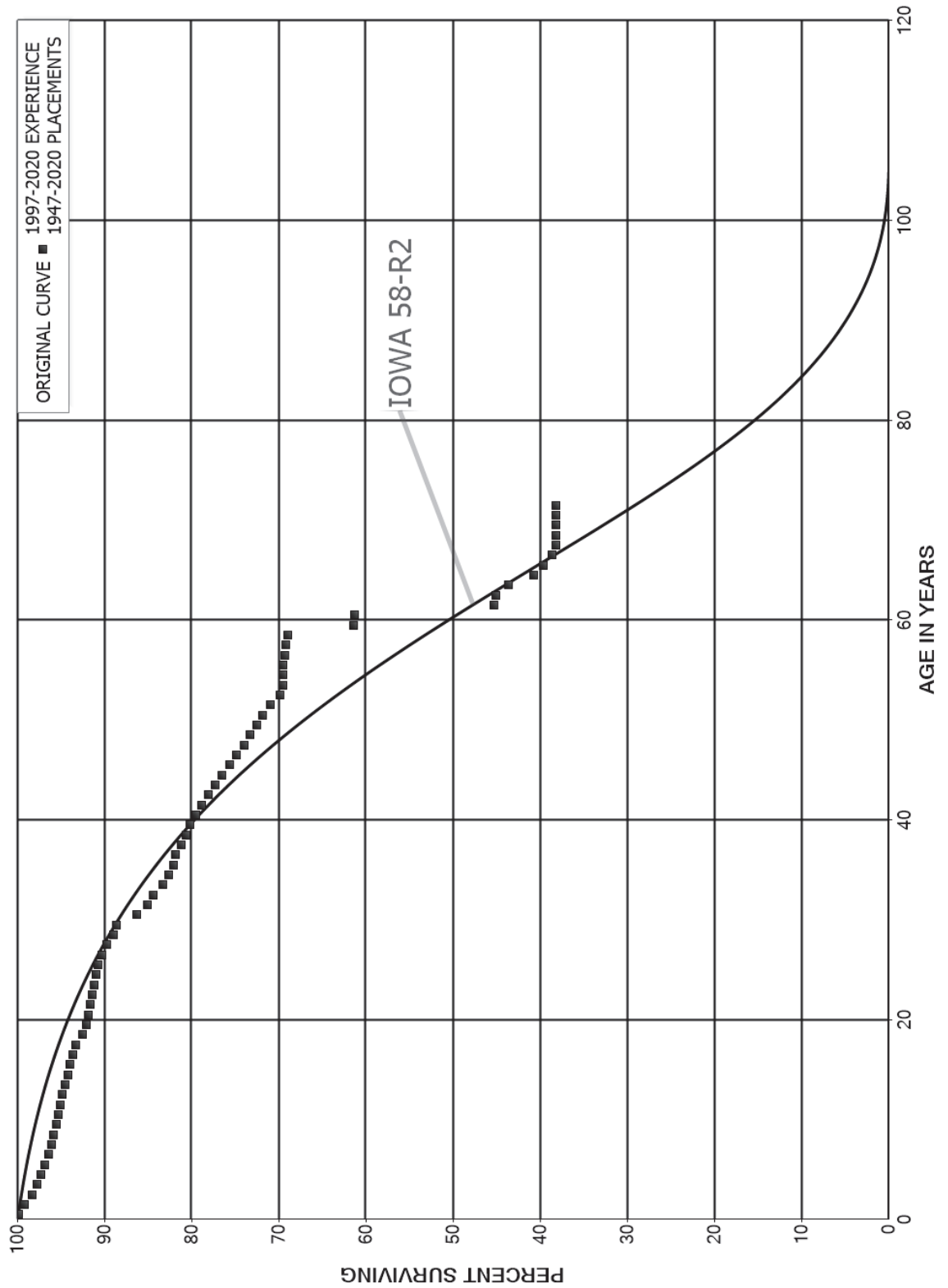
IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1997-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	100,034	596	0.0060	0.9940	23.86	
80.5	54,394	550	0.0101	0.9899	23.72	
81.5	36,712	521	0.0142	0.9858	23.48	
82.5	23,002	566	0.0246	0.9754	23.14	
83.5	11,216	535	0.0477	0.9523	22.57	
84.5	4,508	409	0.0907	0.9093	21.50	
85.5	787	265	0.3368	0.6632	19.55	
86.5	522	153	0.2934	0.7066	12.96	
87.5	369	89	0.2416	0.7584	9.16	
88.5	280	56	0.2017	0.7983	6.95	
89.5	223	43	0.1925	0.8075	5.55	
90.5	180	46	0.2566	0.7434	4.48	
91.5	134	45	0.3362	0.6638	3.33	
92.5	89	43	0.4821	0.5179	2.21	
93.5	46	23	0.4889	0.5111	1.14	
94.5	24	18	0.7574	0.2426	0.59	
95.5	6	6	1.0000		0.14	
96.5						

IDAHO POWER COMPANY
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,911,628	87,443	0.0022	0.9978	100.00
0.5	41,201,598	259,272	0.0063	0.9937	99.78
1.5	40,390,469	356,314	0.0088	0.9912	99.15
2.5	40,168,720	226,503	0.0056	0.9944	98.28
3.5	40,840,579	190,283	0.0047	0.9953	97.72
4.5	40,565,937	175,833	0.0043	0.9957	97.27
5.5	39,776,088	191,786	0.0048	0.9952	96.85
6.5	39,779,912	127,796	0.0032	0.9968	96.38
7.5	40,157,468	113,633	0.0028	0.9972	96.07
8.5	40,591,740	108,911	0.0027	0.9973	95.80
9.5	40,757,361	95,408	0.0023	0.9977	95.54
10.5	41,043,822	117,661	0.0029	0.9971	95.32
11.5	40,374,664	102,867	0.0025	0.9975	95.04
12.5	39,533,796	144,606	0.0037	0.9963	94.80
13.5	38,301,799	124,976	0.0033	0.9967	94.46
14.5	36,761,359	93,622	0.0025	0.9975	94.15
15.5	35,016,013	121,362	0.0035	0.9965	93.91
16.5	32,169,997	111,412	0.0035	0.9965	93.58
17.5	29,499,477	230,829	0.0078	0.9922	93.26
18.5	26,455,607	117,960	0.0045	0.9955	92.53
19.5	23,749,577	72,246	0.0030	0.9970	92.12
20.5	21,463,587	50,482	0.0024	0.9976	91.84
21.5	19,296,447	49,234	0.0026	0.9974	91.62
22.5	17,888,513	33,460	0.0019	0.9981	91.39
23.5	16,377,477	37,161	0.0023	0.9977	91.22
24.5	15,166,289	49,005	0.0032	0.9968	91.01
25.5	13,787,020	62,989	0.0046	0.9954	90.71
26.5	12,080,366	76,532	0.0063	0.9937	90.30
27.5	10,599,456	87,950	0.0083	0.9917	89.73
28.5	9,061,702	39,097	0.0043	0.9957	88.98
29.5	8,097,135	210,942	0.0261	0.9739	88.60
30.5	7,332,434	108,547	0.0148	0.9852	86.29
31.5	6,851,921	46,937	0.0069	0.9931	85.01
32.5	6,332,840	88,511	0.0140	0.9860	84.43
33.5	6,032,623	46,683	0.0077	0.9923	83.25
34.5	5,620,405	34,413	0.0061	0.9939	82.61
35.5	5,399,787	18,767	0.0035	0.9965	82.10
36.5	5,293,914	42,589	0.0080	0.9920	81.82
37.5	4,701,406	28,976	0.0062	0.9938	81.16
38.5	4,359,461	24,268	0.0056	0.9944	80.66

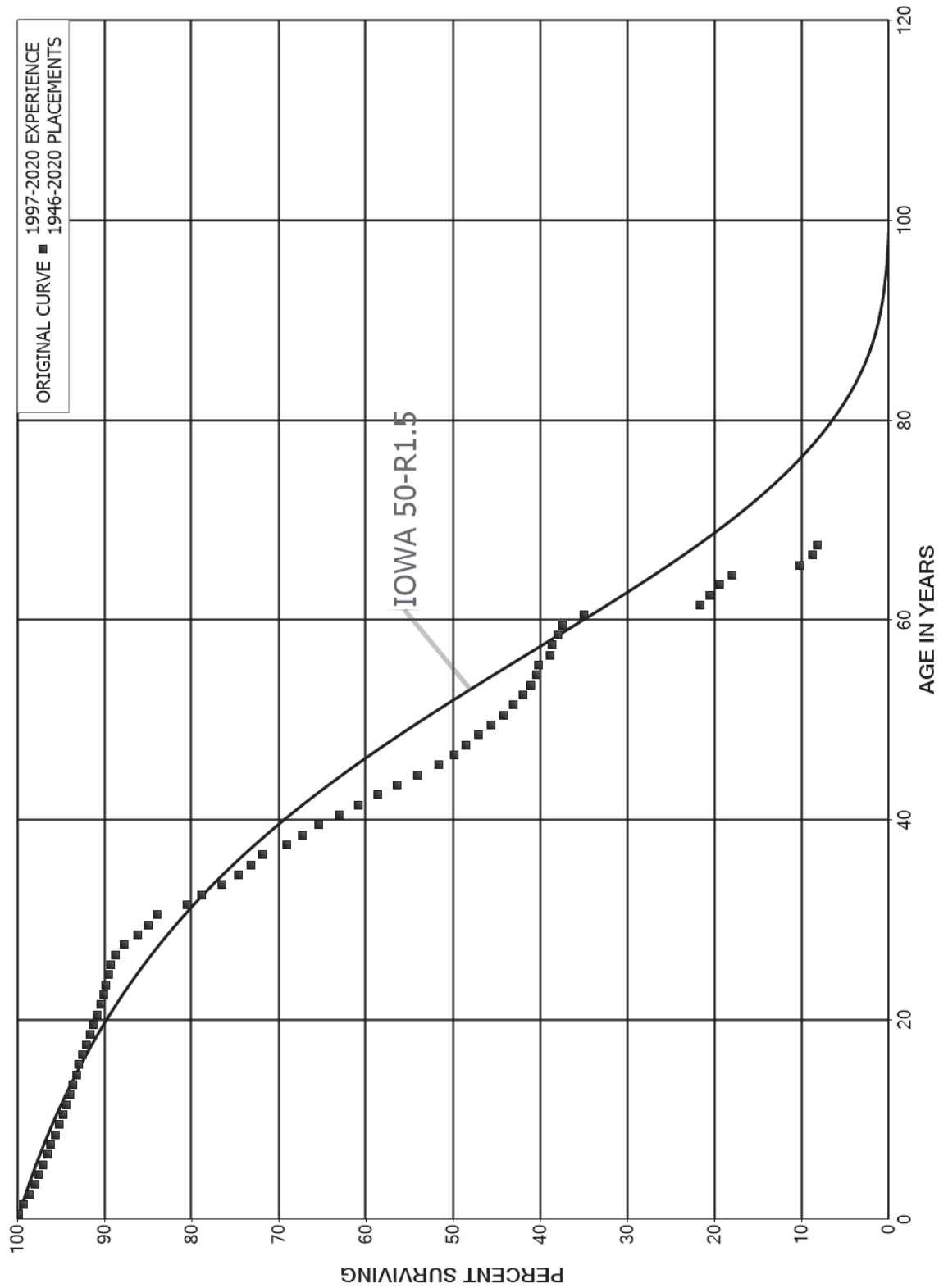
IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,881,611	34,174	0.0088	0.9912	80.21
40.5	3,257,560	28,764	0.0088	0.9912	79.50
41.5	2,720,843	26,058	0.0096	0.9904	78.80
42.5	2,200,341	21,138	0.0096	0.9904	78.05
43.5	1,867,691	19,505	0.0104	0.9896	77.30
44.5	1,611,885	17,638	0.0109	0.9891	76.49
45.5	1,482,050	17,005	0.0115	0.9885	75.65
46.5	1,284,457	13,879	0.0108	0.9892	74.78
47.5	927,143	8,983	0.0097	0.9903	73.98
48.5	573,088	6,309	0.0110	0.9890	73.26
49.5	412,620	3,344	0.0081	0.9919	72.45
50.5	312,145	3,750	0.0120	0.9880	71.87
51.5	198,649	3,233	0.0163	0.9837	71.00
52.5	172,049	753	0.0044	0.9956	69.85
53.5	139,482	30	0.0002	0.9998	69.54
54.5	87,428	23	0.0003	0.9997	69.53
55.5	28,320	88	0.0031	0.9969	69.51
56.5	8,228	15	0.0018	0.9982	69.29
57.5	7,759	26	0.0033	0.9967	69.17
58.5	7,729	847	0.1096	0.8904	68.94
59.5	6,883	8	0.0011	0.9989	61.39
60.5	5,669	1,480	0.2610	0.7390	61.32
61.5	4,135	27	0.0065	0.9935	45.31
62.5	4,108	130	0.0316	0.9684	45.02
63.5	3,968	262	0.0660	0.9340	43.60
64.5	3,688	104	0.0283	0.9717	40.72
65.5	3,551	85	0.0240	0.9760	39.56
66.5	3,214	33	0.0101	0.9899	38.62
67.5	3,096		0.0000	1.0000	38.22
68.5	2,799		0.0000	1.0000	38.22
69.5	1,655		0.0000	1.0000	38.22
70.5	538		0.0000	1.0000	38.22
71.5					38.22

IDAHO POWER COMPANY
 ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	234,541,937	289,723	0.0012	0.9988	100.00
0.5	232,971,759	1,429,631	0.0061	0.9939	99.88
1.5	225,939,974	1,405,157	0.0062	0.9938	99.26
2.5	216,304,929	1,522,423	0.0070	0.9930	98.65
3.5	208,250,215	1,034,730	0.0050	0.9950	97.95
4.5	199,344,954	756,648	0.0038	0.9962	97.47
5.5	188,811,444	1,095,606	0.0058	0.9942	97.10
6.5	180,158,569	569,391	0.0032	0.9968	96.53
7.5	174,692,722	1,166,964	0.0067	0.9933	96.23
8.5	173,600,201	657,342	0.0038	0.9962	95.58
9.5	168,437,788	822,319	0.0049	0.9951	95.22
10.5	166,526,048	645,493	0.0039	0.9961	94.76
11.5	160,269,357	734,631	0.0046	0.9954	94.39
12.5	151,571,501	564,694	0.0037	0.9963	93.96
13.5	143,173,183	589,106	0.0041	0.9959	93.61
14.5	137,233,088	412,515	0.0030	0.9970	93.22
15.5	132,109,046	614,629	0.0047	0.9953	92.94
16.5	127,469,133	591,303	0.0046	0.9954	92.51
17.5	121,679,291	612,046	0.0050	0.9950	92.08
18.5	115,288,444	452,222	0.0039	0.9961	91.62
19.5	109,555,501	502,276	0.0046	0.9954	91.26
20.5	103,689,638	532,692	0.0051	0.9949	90.84
21.5	101,129,867	369,274	0.0037	0.9963	90.37
22.5	99,660,062	285,177	0.0029	0.9971	90.04
23.5	87,291,126	292,880	0.0034	0.9966	89.79
24.5	76,670,508	194,999	0.0025	0.9975	89.48
25.5	66,124,026	371,249	0.0056	0.9944	89.26
26.5	54,347,852	632,171	0.0116	0.9884	88.76
27.5	45,125,843	786,656	0.0174	0.9826	87.72
28.5	38,242,784	535,501	0.0140	0.9860	86.19
29.5	32,384,919	372,689	0.0115	0.9885	84.99
30.5	28,984,196	1,193,068	0.0412	0.9588	84.01
31.5	24,993,199	534,935	0.0214	0.9786	80.55
32.5	23,265,910	676,167	0.0291	0.9709	78.83
33.5	21,460,168	533,819	0.0249	0.9751	76.54
34.5	19,464,634	366,076	0.0188	0.9812	74.63
35.5	17,887,949	349,533	0.0195	0.9805	73.23
36.5	17,137,153	647,392	0.0378	0.9622	71.80
37.5	15,234,689	399,300	0.0262	0.9738	69.08
38.5	13,974,882	394,041	0.0282	0.9718	67.27

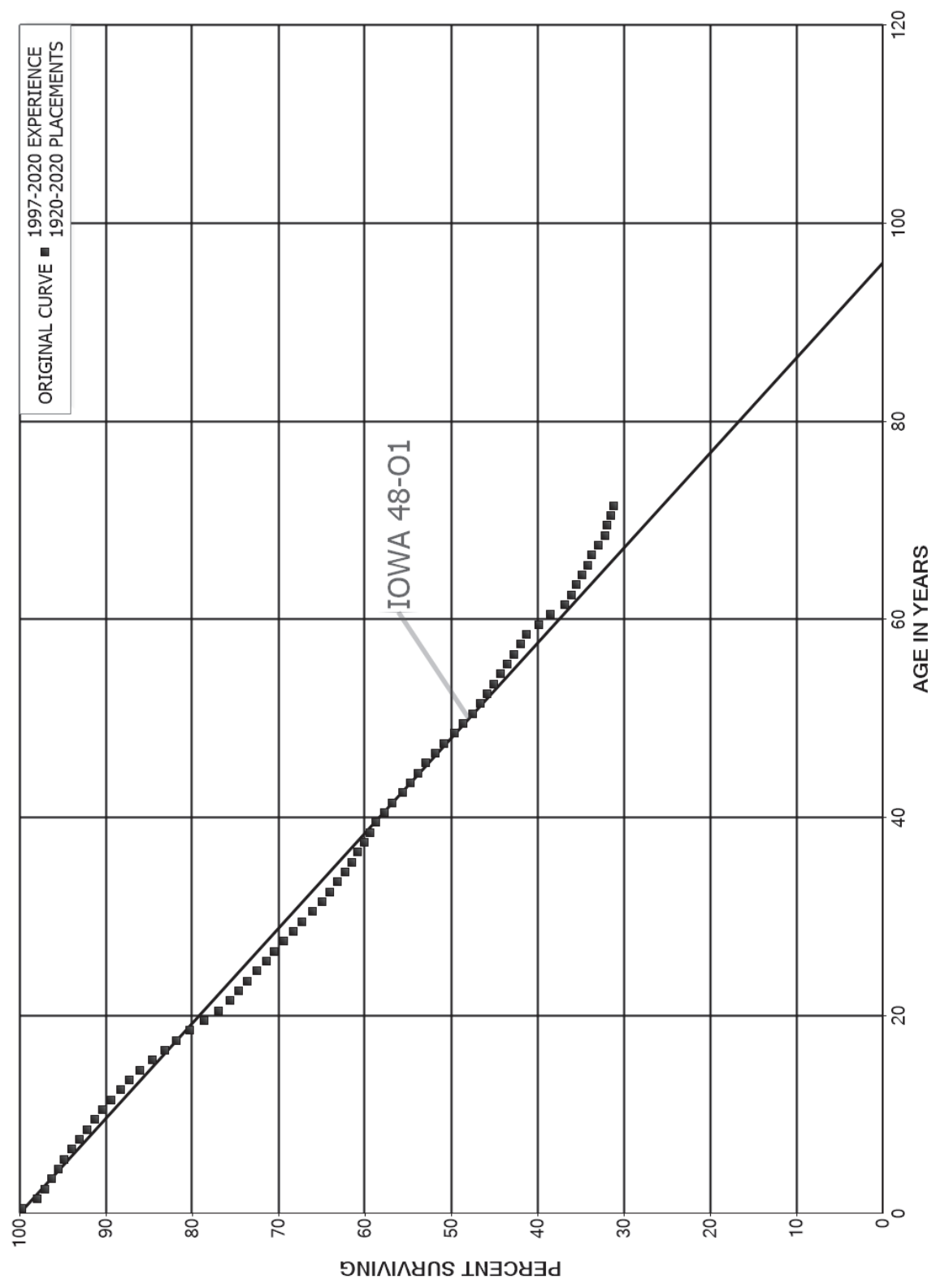
IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,237,902	432,428	0.0353	0.9647	65.38
40.5	8,888,481	315,933	0.0355	0.9645	63.07
41.5	7,240,754	266,644	0.0368	0.9632	60.83
42.5	5,464,683	203,749	0.0373	0.9627	58.59
43.5	4,437,405	186,807	0.0421	0.9579	56.40
44.5	3,575,122	160,069	0.0448	0.9552	54.03
45.5	3,024,963	104,081	0.0344	0.9656	51.61
46.5	2,305,670	63,470	0.0275	0.9725	49.83
47.5	1,559,441	45,503	0.0292	0.9708	48.46
48.5	1,044,500	30,601	0.0293	0.9707	47.05
49.5	723,800	23,386	0.0323	0.9677	45.67
50.5	529,607	13,596	0.0257	0.9743	44.19
51.5	322,807	8,183	0.0254	0.9746	43.06
52.5	224,719	5,062	0.0225	0.9775	41.97
53.5	162,880	2,702	0.0166	0.9834	41.02
54.5	116,220	476	0.0041	0.9959	40.34
55.5	62,215	1,998	0.0321	0.9679	40.18
56.5	50,408	380	0.0075	0.9925	38.89
57.5	43,347	785	0.0181	0.9819	38.59
58.5	42,044	519	0.0123	0.9877	37.89
59.5	40,524	2,742	0.0677	0.9323	37.43
60.5	36,588	13,919	0.3804	0.6196	34.89
61.5	22,533	1,178	0.0523	0.9477	21.62
62.5	21,347	1,141	0.0534	0.9466	20.49
63.5	19,836	1,444	0.0728	0.9272	19.39
64.5	18,264	7,949	0.4352	0.5648	17.98
65.5	9,362	1,299	0.1387	0.8613	10.16
66.5	7,764	549	0.0707	0.9293	8.75
67.5	7,013		0.0000	1.0000	8.13
68.5	6,064		0.0000	1.0000	8.13
69.5	3,000		0.0000	1.0000	8.13
70.5	2,046		0.0000	1.0000	8.13
71.5					8.13

IDAHO POWER COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	558,987,081	1,295,670	0.0023	0.9977	100.00
0.5	533,452,715	9,655,975	0.0181	0.9819	99.77
1.5	501,038,266	4,796,937	0.0096	0.9904	97.96
2.5	474,427,570	3,829,084	0.0081	0.9919	97.02
3.5	449,701,918	3,416,227	0.0076	0.9924	96.24
4.5	428,073,766	2,902,824	0.0068	0.9932	95.51
5.5	407,089,021	3,754,072	0.0092	0.9908	94.86
6.5	386,969,059	3,630,577	0.0094	0.9906	93.99
7.5	369,973,105	3,812,272	0.0103	0.9897	93.11
8.5	349,764,854	3,336,501	0.0095	0.9905	92.15
9.5	332,171,733	3,033,244	0.0091	0.9909	91.27
10.5	318,745,934	3,620,513	0.0114	0.9886	90.43
11.5	299,015,502	3,713,969	0.0124	0.9876	89.41
12.5	272,834,426	3,191,792	0.0117	0.9883	88.30
13.5	240,619,020	3,435,162	0.0143	0.9857	87.26
14.5	220,473,349	3,574,462	0.0162	0.9838	86.02
15.5	201,436,007	3,480,542	0.0173	0.9827	84.62
16.5	190,365,835	3,102,295	0.0163	0.9837	83.16
17.5	189,421,283	3,495,087	0.0185	0.9815	81.81
18.5	186,073,831	3,893,401	0.0209	0.9791	80.30
19.5	183,632,105	3,791,280	0.0206	0.9794	78.62
20.5	180,499,225	3,219,613	0.0178	0.9822	76.99
21.5	181,290,800	2,496,473	0.0138	0.9862	75.62
22.5	175,115,494	2,368,604	0.0135	0.9865	74.58
23.5	165,854,144	2,436,109	0.0147	0.9853	73.57
24.5	155,090,835	2,325,675	0.0150	0.9850	72.49
25.5	145,282,527	1,935,726	0.0133	0.9867	71.40
26.5	133,977,515	2,051,459	0.0153	0.9847	70.45
27.5	124,286,026	1,931,660	0.0155	0.9845	69.37
28.5	115,058,970	1,782,077	0.0155	0.9845	68.29
29.5	107,675,031	1,913,215	0.0178	0.9822	67.24
30.5	98,826,546	1,590,821	0.0161	0.9839	66.04
31.5	90,063,186	1,319,062	0.0146	0.9854	64.98
32.5	84,198,593	1,151,952	0.0137	0.9863	64.03
33.5	79,034,935	1,093,884	0.0138	0.9862	63.15
34.5	73,967,614	919,721	0.0124	0.9876	62.28
35.5	70,935,351	774,129	0.0109	0.9891	61.50
36.5	63,824,788	746,547	0.0117	0.9883	60.83
37.5	57,952,816	671,627	0.0116	0.9884	60.12
38.5	52,618,925	623,002	0.0118	0.9882	59.42

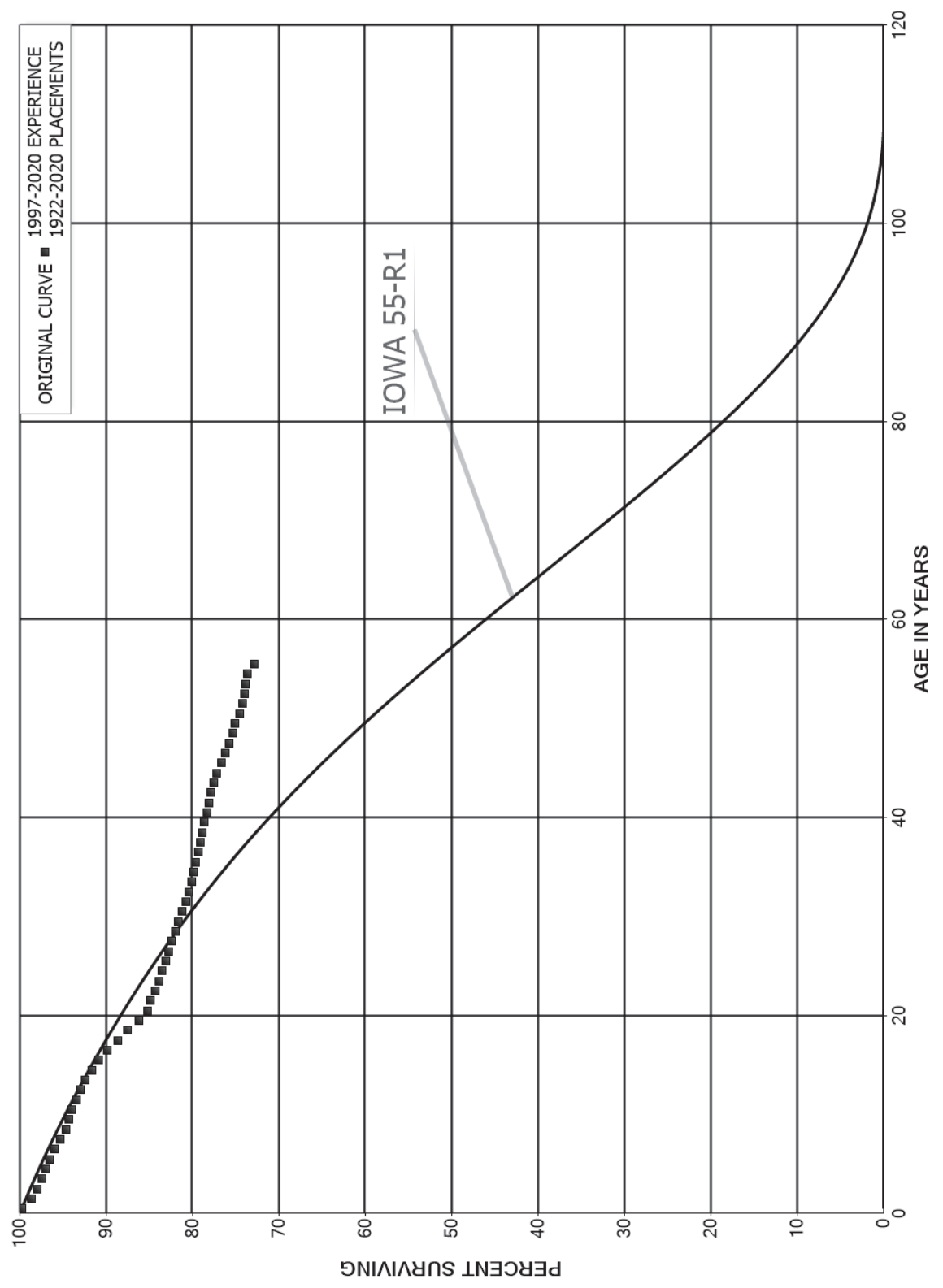
IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,408,542	766,630	0.0165	0.9835	58.72
40.5	39,118,344	647,709	0.0166	0.9834	57.75
41.5	33,839,073	673,086	0.0199	0.9801	56.79
42.5	29,042,561	473,997	0.0163	0.9837	55.66
43.5	25,217,714	427,679	0.0170	0.9830	54.75
44.5	21,732,904	354,585	0.0163	0.9837	53.83
45.5	18,569,937	381,048	0.0205	0.9795	52.95
46.5	15,331,191	296,753	0.0194	0.9806	51.86
47.5	12,833,694	319,615	0.0249	0.9751	50.86
48.5	10,932,011	208,040	0.0190	0.9810	49.59
49.5	9,604,477	215,720	0.0225	0.9775	48.65
50.5	8,157,148	161,081	0.0197	0.9803	47.55
51.5	7,173,369	115,705	0.0161	0.9839	46.62
52.5	6,238,993	112,415	0.0180	0.9820	45.86
53.5	5,464,692	90,366	0.0165	0.9835	45.04
54.5	4,666,477	83,800	0.0180	0.9820	44.29
55.5	3,999,707	70,923	0.0177	0.9823	43.50
56.5	3,549,145	61,088	0.0172	0.9828	42.73
57.5	3,145,572	51,267	0.0163	0.9837	41.99
58.5	2,788,711	97,000	0.0348	0.9652	41.31
59.5	2,214,154	77,084	0.0348	0.9652	39.87
60.5	1,801,519	77,447	0.0430	0.9570	38.48
61.5	1,470,730	28,478	0.0194	0.9806	36.83
62.5	1,217,790	20,117	0.0165	0.9835	36.11
63.5	946,695	17,157	0.0181	0.9819	35.52
64.5	764,211	16,086	0.0210	0.9790	34.87
65.5	630,428	8,617	0.0137	0.9863	34.14
66.5	502,880	10,948	0.0218	0.9782	33.67
67.5	392,632	9,270	0.0236	0.9764	32.94
68.5	313,756	2,419	0.0077	0.9923	32.16
69.5	177,550	2,164	0.0122	0.9878	31.91
70.5	101,618	1,036	0.0102	0.9898	31.53
71.5	78,073	310	0.0040	0.9960	31.20
72.5	41,891	393	0.0094	0.9906	31.08
73.5	26,698	58	0.0022	0.9978	30.79
74.5	14,475		0.0000	1.0000	30.72
75.5	4,733		0.0000	1.0000	30.72
76.5	3,456		0.0000	1.0000	30.72
77.5	2,772		0.0000	1.0000	30.72
78.5	1,920	1,920	1.0000		30.72
79.5					

IDAHO POWER COMPANY
 ACCOUNT 369.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,485,307	120,231	0.0029	0.9971	100.00
0.5	41,537,800	444,725	0.0107	0.9893	99.71
1.5	41,423,230	282,462	0.0068	0.9932	98.64
2.5	41,729,443	223,553	0.0054	0.9946	97.97
3.5	41,708,747	209,716	0.0050	0.9950	97.45
4.5	41,224,948	197,210	0.0048	0.9952	96.96
5.5	41,534,856	234,053	0.0056	0.9944	96.49
6.5	40,891,295	283,041	0.0069	0.9931	95.95
7.5	41,317,765	266,249	0.0064	0.9936	95.28
8.5	42,032,614	174,318	0.0041	0.9959	94.67
9.5	42,511,910	164,380	0.0039	0.9961	94.28
10.5	42,934,907	211,629	0.0049	0.9951	93.91
11.5	42,759,692	212,242	0.0050	0.9950	93.45
12.5	41,520,869	272,590	0.0066	0.9934	92.99
13.5	39,298,205	328,162	0.0084	0.9916	92.38
14.5	37,102,096	329,695	0.0089	0.9911	91.60
15.5	34,970,085	360,262	0.0103	0.9897	90.79
16.5	34,267,734	474,247	0.0138	0.9862	89.85
17.5	33,198,829	433,275	0.0131	0.9869	88.61
18.5	31,573,022	469,195	0.0149	0.9851	87.45
19.5	29,582,072	335,834	0.0114	0.9886	86.15
20.5	29,244,507	129,420	0.0044	0.9956	85.18
21.5	27,543,322	164,513	0.0060	0.9940	84.80
22.5	27,603,135	161,346	0.0058	0.9942	84.29
23.5	27,294,360	101,460	0.0037	0.9963	83.80
24.5	26,007,729	115,961	0.0045	0.9955	83.49
25.5	24,455,663	102,386	0.0042	0.9958	83.12
26.5	22,511,978	100,175	0.0044	0.9956	82.77
27.5	20,802,622	109,652	0.0053	0.9947	82.40
28.5	19,712,685	81,838	0.0042	0.9958	81.97
29.5	18,164,248	89,883	0.0049	0.9951	81.63
30.5	17,832,899	103,556	0.0058	0.9942	81.22
31.5	16,716,855	62,831	0.0038	0.9962	80.75
32.5	15,586,143	63,912	0.0041	0.9959	80.45
33.5	14,718,094	47,153	0.0032	0.9968	80.12
34.5	13,649,926	47,710	0.0035	0.9965	79.86
35.5	12,621,255	40,463	0.0032	0.9968	79.58
36.5	11,606,978	35,711	0.0031	0.9969	79.33
37.5	10,651,358	30,924	0.0029	0.9971	79.08
38.5	9,771,393	33,191	0.0034	0.9966	78.85

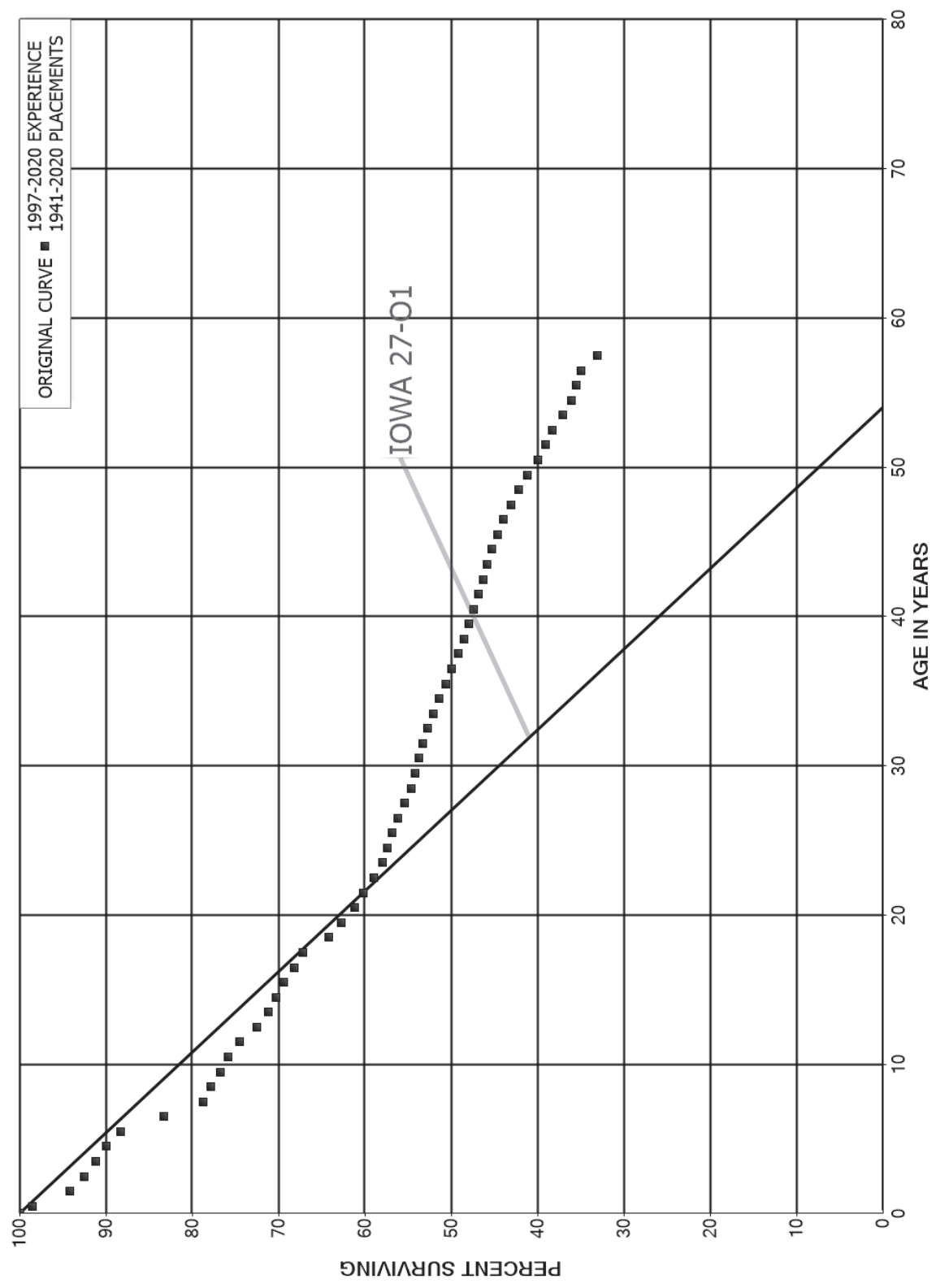
IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,167,440	31,409	0.0034	0.9966	78.58
40.5	7,558,881	24,947	0.0033	0.9967	78.32
41.5	6,406,208	21,530	0.0034	0.9966	78.06
42.5	5,409,690	18,882	0.0035	0.9965	77.79
43.5	4,538,486	17,565	0.0039	0.9961	77.52
44.5	3,717,987	28,469	0.0077	0.9923	77.22
45.5	2,518,285	16,528	0.0066	0.9934	76.63
46.5	2,298,982	11,800	0.0051	0.9949	76.13
47.5	1,686,466	8,894	0.0053	0.9947	75.74
48.5	1,191,521	4,528	0.0038	0.9962	75.34
49.5	826,720	6,174	0.0075	0.9925	75.05
50.5	569,771	2,699	0.0047	0.9953	74.49
51.5	394,509	997	0.0025	0.9975	74.14
52.5	285,485	581	0.0020	0.9980	73.95
53.5	206,317	626	0.0030	0.9970	73.80
54.5	143,318	1,387	0.0097	0.9903	73.58
55.5	96,479	368	0.0038	0.9962	72.87
56.5	66,325	457	0.0069	0.9931	72.59
57.5	42,567	118	0.0028	0.9972	72.09
58.5	24,280	9	0.0004	0.9996	71.89
59.5	13,488	1	0.0000	1.0000	71.86
60.5	6,600	0	0.0001	0.9999	71.86
61.5	1,772		0.0000	1.0000	71.85
62.5	253		0.0000	1.0000	71.85
63.5	36		0.0000	1.0000	71.85
64.5	34		0.0000	1.0000	71.85
65.5					71.85
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5	18		0.0000		
75.5	18		0.0000		
76.5	18	18	1.0000		
77.5					

IDAHO POWER COMPANY
 ACCOUNT 370.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,474,507	733,902	0.0145	0.9855	100.00
0.5	50,978,658	2,245,472	0.0440	0.9560	98.55
1.5	47,233,296	827,917	0.0175	0.9825	94.21
2.5	43,937,953	660,643	0.0150	0.9850	92.55
3.5	40,551,210	557,872	0.0138	0.9862	91.16
4.5	32,893,271	598,781	0.0182	0.9818	89.91
5.5	31,699,068	1,806,525	0.0570	0.9430	88.27
6.5	29,633,334	1,590,920	0.0537	0.9463	83.24
7.5	27,397,468	339,237	0.0124	0.9876	78.77
8.5	26,094,774	353,701	0.0136	0.9864	77.80
9.5	24,440,121	294,837	0.0121	0.9879	76.74
10.5	24,565,758	429,842	0.0175	0.9825	75.82
11.5	22,815,089	606,931	0.0266	0.9734	74.49
12.5	21,789,621	414,279	0.0190	0.9810	72.51
13.5	19,860,413	249,640	0.0126	0.9874	71.13
14.5	17,596,270	215,526	0.0122	0.9878	70.24
15.5	15,800,967	270,243	0.0171	0.9829	69.38
16.5	17,366,494	249,330	0.0144	0.9856	68.19
17.5	16,778,638	757,753	0.0452	0.9548	67.21
18.5	15,559,575	354,954	0.0228	0.9772	64.17
19.5	15,032,368	374,750	0.0249	0.9751	62.71
20.5	14,522,840	226,840	0.0156	0.9844	61.15
21.5	14,428,101	301,262	0.0209	0.9791	60.19
22.5	13,673,551	222,583	0.0163	0.9837	58.94
23.5	13,088,922	122,332	0.0093	0.9907	57.98
24.5	12,453,995	119,764	0.0096	0.9904	57.43
25.5	11,591,399	152,425	0.0131	0.9869	56.88
26.5	10,698,698	136,794	0.0128	0.9872	56.13
27.5	10,032,637	136,425	0.0136	0.9864	55.42
28.5	9,126,309	74,934	0.0082	0.9918	54.66
29.5	7,731,188	70,044	0.0091	0.9909	54.21
30.5	6,864,859	56,815	0.0083	0.9917	53.72
31.5	6,110,814	58,129	0.0095	0.9905	53.28
32.5	5,362,034	70,791	0.0132	0.9868	52.77
33.5	4,816,497	64,384	0.0134	0.9866	52.07
34.5	4,332,474	63,097	0.0146	0.9854	51.38
35.5	3,938,456	51,012	0.0130	0.9870	50.63
36.5	3,500,754	59,677	0.0170	0.9830	49.97
37.5	3,104,072	36,412	0.0117	0.9883	49.12
38.5	2,875,179	33,801	0.0118	0.9882	48.55

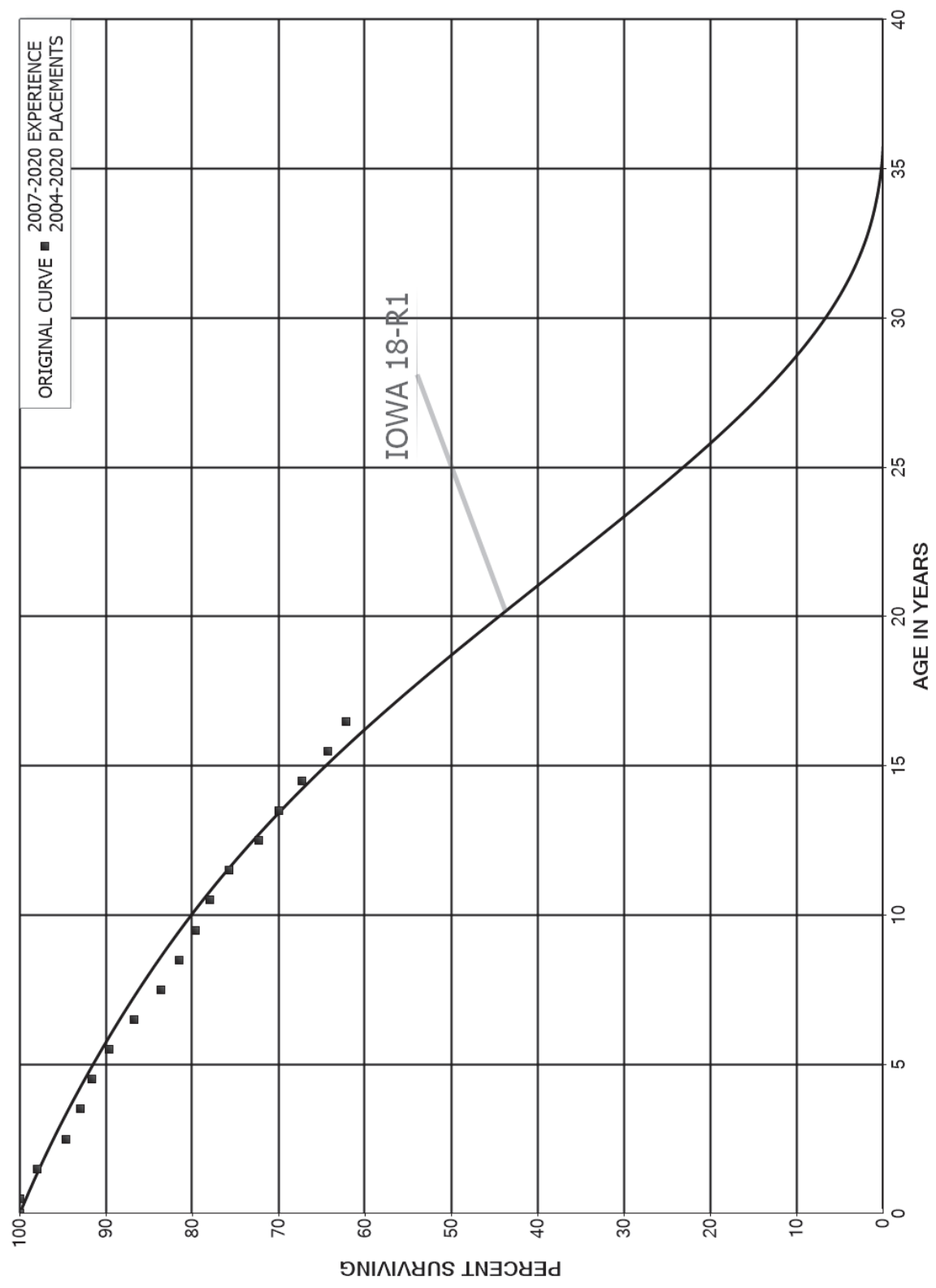
IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2020			EXPERIENCE BAND 1997-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,595,457	28,525	0.0110	0.9890	47.98
40.5	1,519,633	18,398	0.0121	0.9879	47.45
41.5	1,289,536	15,561	0.0121	0.9879	46.87
42.5	1,047,641	11,196	0.0107	0.9893	46.31
43.5	836,170	8,791	0.0105	0.9895	45.81
44.5	666,931	10,453	0.0157	0.9843	45.33
45.5	531,367	7,402	0.0139	0.9861	44.62
46.5	415,562	8,354	0.0201	0.9799	44.00
47.5	317,090	6,778	0.0214	0.9786	43.11
48.5	240,479	5,945	0.0247	0.9753	42.19
49.5	189,868	5,673	0.0299	0.9701	41.15
50.5	145,088	3,143	0.0217	0.9783	39.92
51.5	115,320	2,296	0.0199	0.9801	39.06
52.5	97,111	3,169	0.0326	0.9674	38.28
53.5	81,011	2,001	0.0247	0.9753	37.03
54.5	69,899	1,107	0.0158	0.9842	36.11
55.5	59,418	1,033	0.0174	0.9826	35.54
56.5	51,090	2,710	0.0530	0.9470	34.92
57.5	43,424	714	0.0164	0.9836	33.07
58.5	34,000	613	0.0180	0.9820	32.53
59.5	25,367	521	0.0205	0.9795	31.94
60.5	19,872	415	0.0209	0.9791	31.29
61.5	13,076	637	0.0487	0.9513	30.63
62.5	7,878	683	0.0867	0.9133	29.14
63.5	5,305	946	0.1783	0.8217	26.61
64.5	3,282	955	0.2910	0.7090	21.87
65.5	2,327	1,210	0.5200	0.4800	15.51
66.5	1,117	766	0.6859	0.3141	7.44
67.5	351	351	1.0000		2.34
68.5					

IDAHO POWER COMPANY
ACCOUNT 370.10 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI

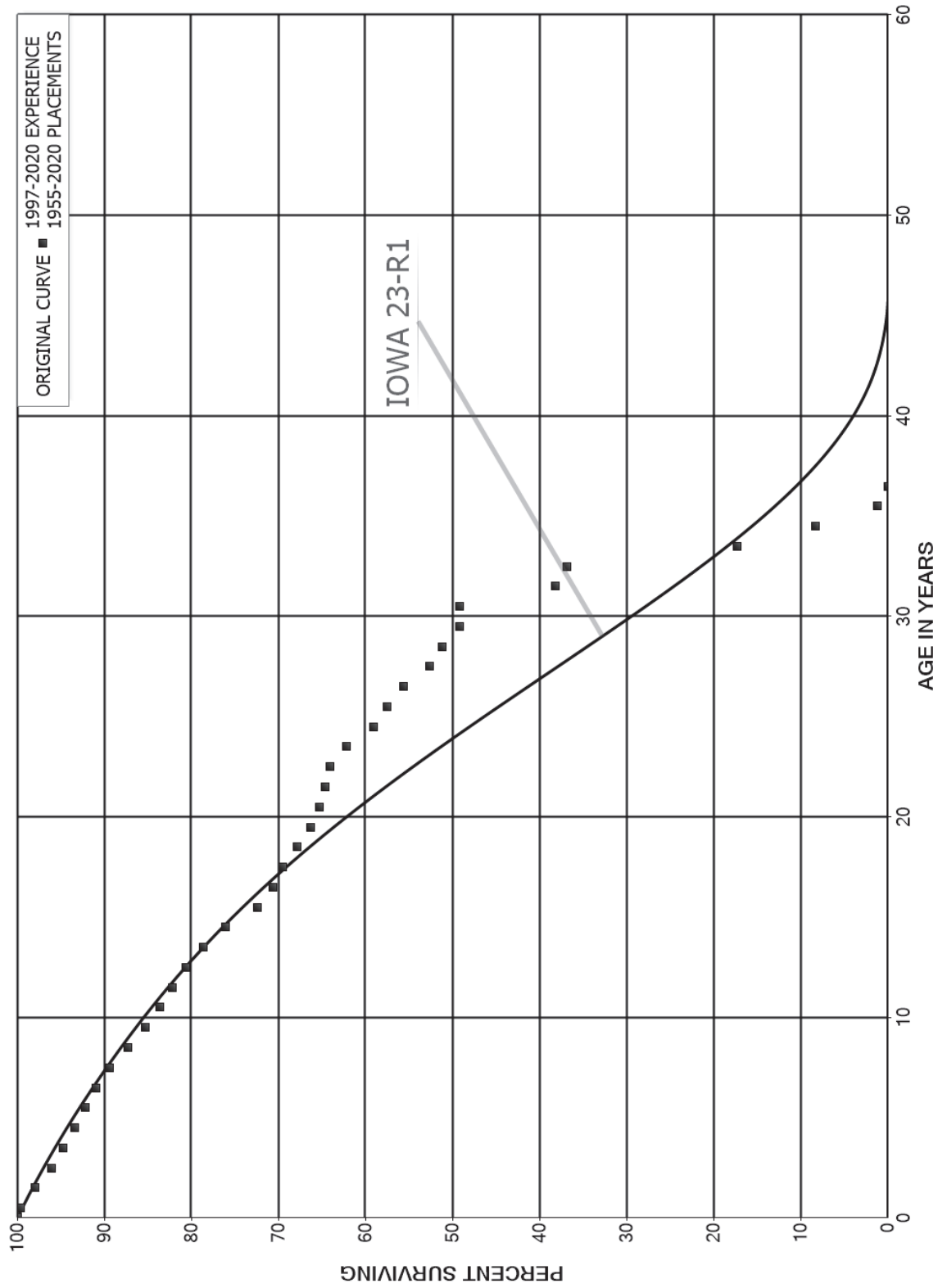
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2020

EXPERIENCE BAND 2007-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,839,063	4,997	0.0001	0.9999	100.00
0.5	89,279,401	1,773,573	0.0199	0.9801	99.99
1.5	80,905,793	2,840,005	0.0351	0.9649	98.01
2.5	73,688,921	1,216,324	0.0165	0.9835	94.57
3.5	73,178,668	1,080,455	0.0148	0.9852	93.01
4.5	67,993,441	1,478,652	0.0217	0.9783	91.63
5.5	63,348,680	2,085,705	0.0329	0.9671	89.64
6.5	55,043,112	1,944,902	0.0353	0.9647	86.69
7.5	53,033,244	1,374,266	0.0259	0.9741	83.63
8.5	50,202,696	1,124,754	0.0224	0.9776	81.46
9.5	35,987,623	781,850	0.0217	0.9783	79.63
10.5	20,472,657	575,101	0.0281	0.9719	77.90
11.5	4,698,042	214,978	0.0458	0.9542	75.72
12.5	4,435,176	144,257	0.0325	0.9675	72.25
13.5	4,094,038	151,620	0.0370	0.9630	69.90
14.5	3,941,395	180,115	0.0457	0.9543	67.31
15.5	3,752,365	122,174	0.0326	0.9674	64.24
16.5					62.15

IDAHO POWER COMPANY
 ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES

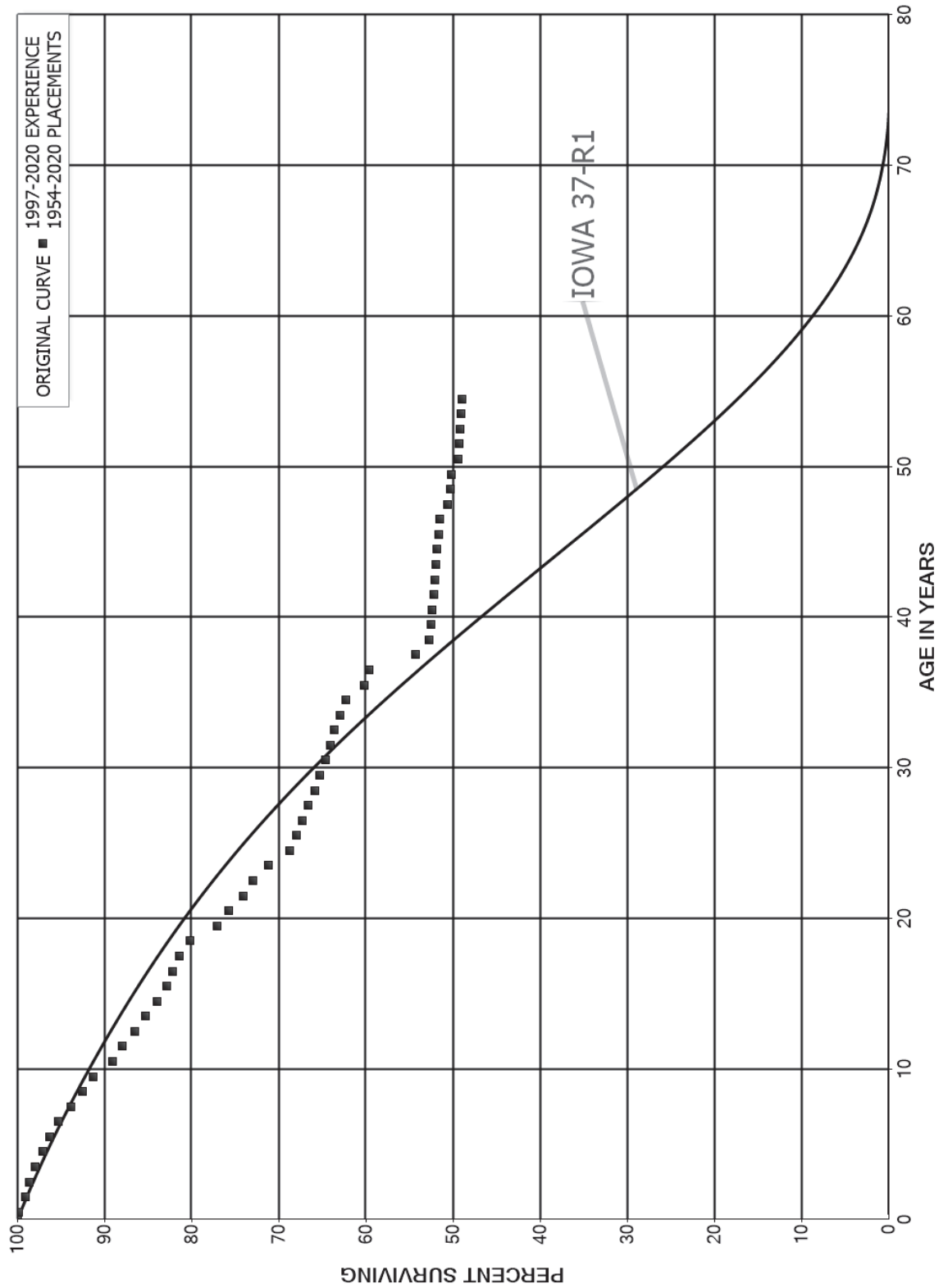
ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,538,277	12,560	0.0035	0.9965	100.00
0.5	2,744,182	46,952	0.0171	0.9829	99.65
1.5	2,715,308	51,834	0.0191	0.9809	97.94
2.5	2,656,095	38,330	0.0144	0.9856	96.07
3.5	3,766,871	49,228	0.0131	0.9869	94.68
4.5	3,632,264	49,104	0.0135	0.9865	93.45
5.5	3,515,428	45,810	0.0130	0.9870	92.18
6.5	3,377,824	57,914	0.0171	0.9829	90.98
7.5	3,234,369	78,575	0.0243	0.9757	89.42
8.5	3,053,951	69,808	0.0229	0.9771	87.25
9.5	2,907,929	57,576	0.0198	0.9802	85.26
10.5	2,670,629	43,899	0.0164	0.9836	83.57
11.5	2,475,803	47,514	0.0192	0.9808	82.19
12.5	2,316,707	56,397	0.0243	0.9757	80.62
13.5	2,103,399	68,762	0.0327	0.9673	78.65
14.5	1,953,970	94,613	0.0484	0.9516	76.08
15.5	1,769,768	43,338	0.0245	0.9755	72.40
16.5	1,657,888	27,430	0.0165	0.9835	70.63
17.5	1,606,701	38,147	0.0237	0.9763	69.46
18.5	1,531,908	35,267	0.0230	0.9770	67.81
19.5	1,407,093	19,531	0.0139	0.9861	66.25
20.5	1,370,322	15,810	0.0115	0.9885	65.33
21.5	1,354,512	11,578	0.0085	0.9915	64.57
22.5	1,344,270	39,453	0.0293	0.9707	64.02
23.5	1,168,933	58,844	0.0503	0.9497	62.14
24.5	1,072,073	28,369	0.0265	0.9735	59.01
25.5	980,498	31,181	0.0318	0.9682	57.45
26.5	872,063	46,428	0.0532	0.9468	55.63
27.5	9,043	256	0.0283	0.9717	52.66
28.5	7,565	300	0.0396	0.9604	51.18
29.5	7,265		0.0000	1.0000	49.15
30.5	7,265	1,630	0.2243	0.7757	49.15
31.5	5,636	193	0.0343	0.9657	38.12
32.5	5,442	2,887	0.5305	0.4695	36.82
33.5	2,555	1,327	0.5193	0.4807	17.28
34.5	1,228	1,057	0.8603	0.1397	8.31
35.5	172	172	1.0000		1.16
36.5					

IDAHO POWER COMPANY
 ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,876,805	3,217	0.0011	0.9989	100.00
0.5	2,588,257	20,607	0.0080	0.9920	99.89
1.5	2,601,925	11,948	0.0046	0.9954	99.09
2.5	2,586,408	19,426	0.0075	0.9925	98.64
3.5	2,643,569	22,784	0.0086	0.9914	97.90
4.5	2,644,946	21,577	0.0082	0.9918	97.05
5.5	2,608,784	27,331	0.0105	0.9895	96.26
6.5	2,542,933	37,418	0.0147	0.9853	95.25
7.5	2,512,301	36,883	0.0147	0.9853	93.85
8.5	2,503,317	31,793	0.0127	0.9873	92.47
9.5	2,557,112	61,768	0.0242	0.9758	91.30
10.5	2,906,555	35,857	0.0123	0.9877	89.09
11.5	3,177,814	53,519	0.0168	0.9832	87.99
12.5	3,420,050	47,487	0.0139	0.9861	86.51
13.5	3,337,479	52,156	0.0156	0.9844	85.31
14.5	3,288,463	46,734	0.0142	0.9858	83.98
15.5	3,193,520	22,010	0.0069	0.9931	82.78
16.5	3,155,952	32,998	0.0105	0.9895	82.21
17.5	3,160,700	45,900	0.0145	0.9855	81.35
18.5	3,082,262	121,560	0.0394	0.9606	80.17
19.5	2,886,403	50,237	0.0174	0.9826	77.01
20.5	2,843,784	60,171	0.0212	0.9788	75.67
21.5	2,842,870	41,107	0.0145	0.9855	74.07
22.5	2,842,074	72,968	0.0257	0.9743	73.00
23.5	2,715,118	90,289	0.0333	0.9667	71.12
24.5	2,561,758	31,161	0.0122	0.9878	68.76
25.5	2,472,822	24,904	0.0101	0.9899	67.92
26.5	2,388,719	22,507	0.0094	0.9906	67.24
27.5	2,263,153	25,414	0.0112	0.9888	66.61
28.5	2,209,934	18,672	0.0084	0.9916	65.86
29.5	2,218,022	21,467	0.0097	0.9903	65.30
30.5	2,209,847	19,978	0.0090	0.9910	64.67
31.5	2,163,396	17,440	0.0081	0.9919	64.08
32.5	2,128,184	20,856	0.0098	0.9902	63.57
33.5	1,993,893	22,152	0.0111	0.9889	62.94
34.5	1,480,641	48,637	0.0328	0.9672	62.25
35.5	1,130,007	10,508	0.0093	0.9907	60.20
36.5	806,155	72,124	0.0895	0.9105	59.64
37.5	662,255	19,634	0.0296	0.9704	54.31
38.5	625,811	1,840	0.0029	0.9971	52.70

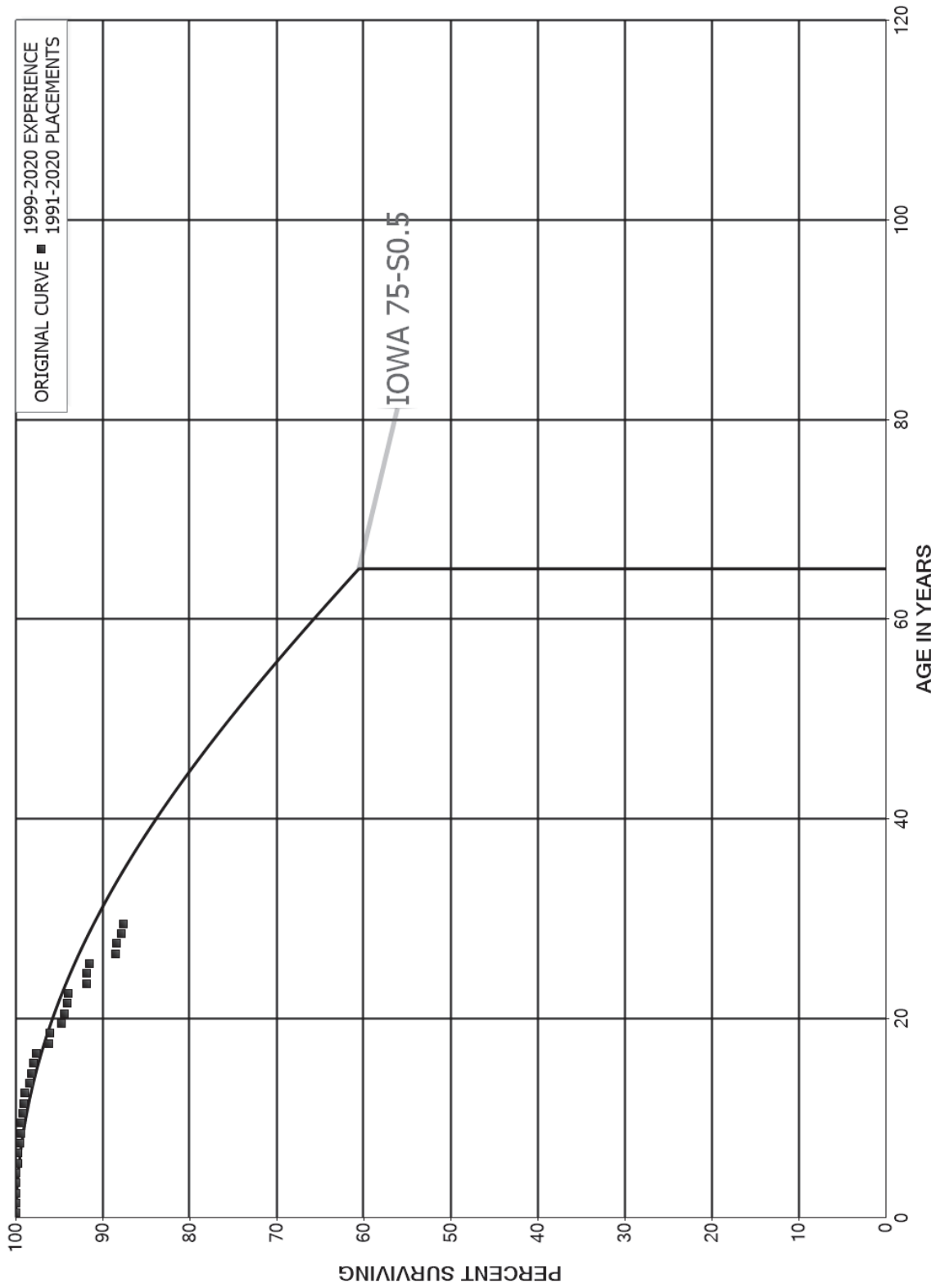
IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2020			EXPERIENCE BAND 1997-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	611,221	1,884	0.0031	0.9969	52.54	
40.5	567,426	1,623	0.0029	0.9971	52.38	
41.5	532,839	1,717	0.0032	0.9968	52.23	
42.5	458,637	1,062	0.0023	0.9977	52.06	
43.5	392,988	1,033	0.0026	0.9974	51.94	
44.5	342,364	1,080	0.0032	0.9968	51.80	
45.5	287,143	864	0.0030	0.9970	51.64	
46.5	238,072	4,038	0.0170	0.9830	51.48	
47.5	199,707	1,253	0.0063	0.9937	50.61	
48.5	168,301	516	0.0031	0.9969	50.29	
49.5	140,378	2,087	0.0149	0.9851	50.14	
50.5	123,505	407	0.0033	0.9967	49.39	
51.5	102,800	172	0.0017	0.9983	49.23	
52.5	86,999	150	0.0017	0.9983	49.15	
53.5	71,534	130	0.0018	0.9982	49.06	
54.5	54,235	100	0.0018	0.9982	48.97	
55.5	41,390	62	0.0015	0.9985	48.88	
56.5	32,537	39	0.0012	0.9988	48.81	
57.5	24,858	25	0.0010	0.9990	48.75	
58.5	20,667	15	0.0007	0.9993	48.70	
59.5	12,740	44	0.0035	0.9965	48.67	
60.5	8,123	5	0.0006	0.9994	48.50	
61.5	4,991	1	0.0003	0.9997	48.47	
62.5	2,896		0.0000	1.0000	48.45	
63.5	1,637		0.0000	1.0000	48.45	
64.5	835		0.0000	1.0000	48.45	
65.5	181		0.0000	1.0000	48.45	
66.5					48.45	

IDAHO POWER COMPANY
 ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

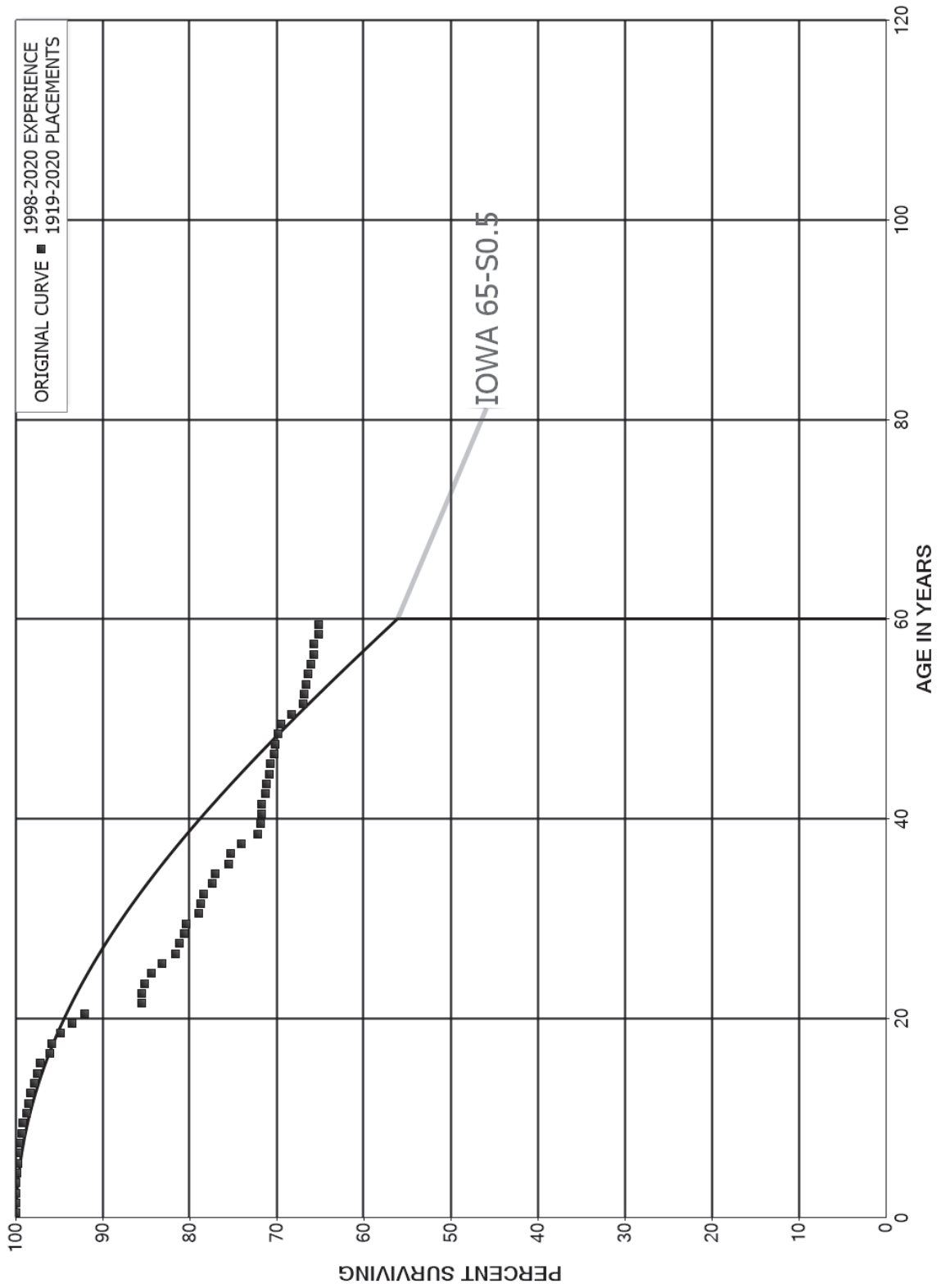
ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2020

EXPERIENCE BAND 1999-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,880,924		0.0000	1.0000	100.00
0.5	13,075,666		0.0000	1.0000	100.00
1.5	12,035,569		0.0000	1.0000	100.00
2.5	10,240,920	5,800	0.0006	0.9994	100.00
3.5	9,950,322		0.0000	1.0000	99.94
4.5	8,648,072	14,552	0.0017	0.9983	99.94
5.5	7,056,493	7,181	0.0010	0.9990	99.78
6.5	6,969,859	12,000	0.0017	0.9983	99.67
7.5	28,507,058	42,425	0.0015	0.9985	99.50
8.5	27,985,185		0.0000	1.0000	99.35
9.5	27,360,176	47,468	0.0017	0.9983	99.35
10.5	27,015,794	42,325	0.0016	0.9984	99.18
11.5	26,718,211	28,517	0.0011	0.9989	99.03
12.5	26,564,914	154,671	0.0058	0.9942	98.92
13.5	25,750,485	38,951	0.0015	0.9985	98.34
14.5	25,617,689	69,426	0.0027	0.9973	98.20
15.5	25,098,559	83,479	0.0033	0.9967	97.93
16.5	24,232,230	363,030	0.0150	0.9850	97.60
17.5	23,391,944	14,554	0.0006	0.9994	96.14
18.5	23,349,245	326,557	0.0140	0.9860	96.08
19.5	22,926,996	82,456	0.0036	0.9964	94.74
20.5	22,823,208	88,146	0.0039	0.9961	94.40
21.5	22,626,046	13,975	0.0006	0.9994	94.03
22.5	22,509,380	510,535	0.0227	0.9773	93.97
23.5	21,823,664	9,834	0.0005	0.9995	91.84
24.5	21,783,514	61,898	0.0028	0.9972	91.80
25.5	21,718,737	715,825	0.0330	0.9670	91.54
26.5	20,816,388	29,153	0.0014	0.9986	88.52
27.5	20,765,896	128,720	0.0062	0.9938	88.40
28.5	20,148,620	49,000	0.0024	0.9976	87.85
29.5					87.64

IDAHO POWER COMPANY
 ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1998-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,751,935		0.0000	1.0000	100.00
0.5	77,459,063		0.0000	1.0000	100.00
1.5	72,603,273	2,020	0.0000	1.0000	100.00
2.5	68,344,761	22,456	0.0003	0.9997	100.00
3.5	69,890,473	105,317	0.0015	0.9985	99.96
4.5	63,323,261	23,131	0.0004	0.9996	99.81
5.5	58,668,379	12,576	0.0002	0.9998	99.78
6.5	54,923,035	75,445	0.0014	0.9986	99.76
7.5	47,202,110	148,275	0.0031	0.9969	99.62
8.5	38,696,320	55,848	0.0014	0.9986	99.31
9.5	31,552,985	148,541	0.0047	0.9953	99.16
10.5	32,600,559	71,246	0.0022	0.9978	98.70
11.5	28,572,535	71,950	0.0025	0.9975	98.48
12.5	31,565,229	115,410	0.0037	0.9963	98.23
13.5	27,951,123	104,288	0.0037	0.9963	97.87
14.5	30,584,510	109,374	0.0036	0.9964	97.51
15.5	28,655,811	313,575	0.0109	0.9891	97.16
16.5	27,402,851	73,146	0.0027	0.9973	96.10
17.5	29,480,228	296,179	0.0100	0.9900	95.84
18.5	28,892,909	416,324	0.0144	0.9856	94.88
19.5	25,529,130	393,128	0.0154	0.9846	93.51
20.5	24,577,950	1,738,920	0.0708	0.9292	92.07
21.5	20,268,412	21,252	0.0010	0.9990	85.56
22.5	18,634,052	74,187	0.0040	0.9960	85.47
23.5	17,519,820	160,976	0.0092	0.9908	85.13
24.5	17,286,971	243,647	0.0141	0.9859	84.34
25.5	17,248,772	324,398	0.0188	0.9812	83.15
26.5	14,846,166	74,069	0.0050	0.9950	81.59
27.5	14,593,920	101,698	0.0070	0.9930	81.18
28.5	13,583,389	40,850	0.0030	0.9970	80.62
29.5	13,318,630	232,552	0.0175	0.9825	80.38
30.5	12,848,869	48,474	0.0038	0.9962	78.97
31.5	12,769,298	41,554	0.0033	0.9967	78.67
32.5	12,799,491	167,064	0.0131	0.9869	78.42
33.5	12,823,542	54,877	0.0043	0.9957	77.39
34.5	12,227,703	243,959	0.0200	0.9800	77.06
35.5	8,216,215	26,924	0.0033	0.9967	75.53
36.5	7,609,395	125,878	0.0165	0.9835	75.28
37.5	4,228,134	108,140	0.0256	0.9744	74.03
38.5	2,999,548	13,977	0.0047	0.9953	72.14

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1998-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,661,541	4,943	0.0019	0.9981	71.80	
40.5	1,985,481		0.0000	1.0000	71.67	
41.5	1,909,279	9,642	0.0050	0.9950	71.67	
42.5	1,533,620	3,092	0.0020	0.9980	71.31	
43.5	1,552,843	6,388	0.0041	0.9959	71.16	
44.5	1,342,074	3,182	0.0024	0.9976	70.87	
45.5	1,321,838	7,979	0.0060	0.9940	70.70	
46.5	1,167,962	2,437	0.0021	0.9979	70.28	
47.5	1,157,811	5,596	0.0048	0.9952	70.13	
48.5	1,148,682	4,899	0.0043	0.9957	69.79	
49.5	1,123,300	19,937	0.0177	0.9823	69.49	
50.5	1,103,228	21,361	0.0194	0.9806	68.26	
51.5	1,079,479	1,436	0.0013	0.9987	66.94	
52.5	1,037,341	3,842	0.0037	0.9963	66.85	
53.5	1,020,540	2,393	0.0023	0.9977	66.60	
54.5	954,821	5,235	0.0055	0.9945	66.45	
55.5	752,095	4,190	0.0056	0.9944	66.08	
56.5	470,040	127	0.0003	0.9997	65.71	
57.5	471,198	3,963	0.0084	0.9916	65.70	
58.5	508,609		0.0000	1.0000	65.14	
59.5	505,738	125	0.0002	0.9998	65.14	
60.5	467,447	470	0.0010	0.9990	65.13	
61.5	456,213		0.0000	1.0000	65.06	
62.5	354,595		0.0000	1.0000	65.06	
63.5	333,660		0.0000	1.0000	65.06	
64.5	319,093		0.0000	1.0000	65.06	
65.5	320,056		0.0000	1.0000	65.06	
66.5	210,006		0.0000	1.0000	65.06	
67.5	199,297	3,149	0.0158	0.9842	65.06	
68.5	197,582	3,724	0.0189	0.9811	64.03	
69.5	115,670		0.0000	1.0000	62.83	
70.5	106,533		0.0000	1.0000	62.83	
71.5	102,677	482	0.0047	0.9953	62.83	
72.5	102,176	800	0.0078	0.9922	62.53	
73.5	98,836		0.0000	1.0000	62.04	
74.5	97,135		0.0000	1.0000	62.04	
75.5	97,009		0.0000	1.0000	62.04	
76.5	97,009		0.0000	1.0000	62.04	
77.5	97,009		0.0000	1.0000	62.04	
78.5	96,940	306	0.0032	0.9968	62.04	

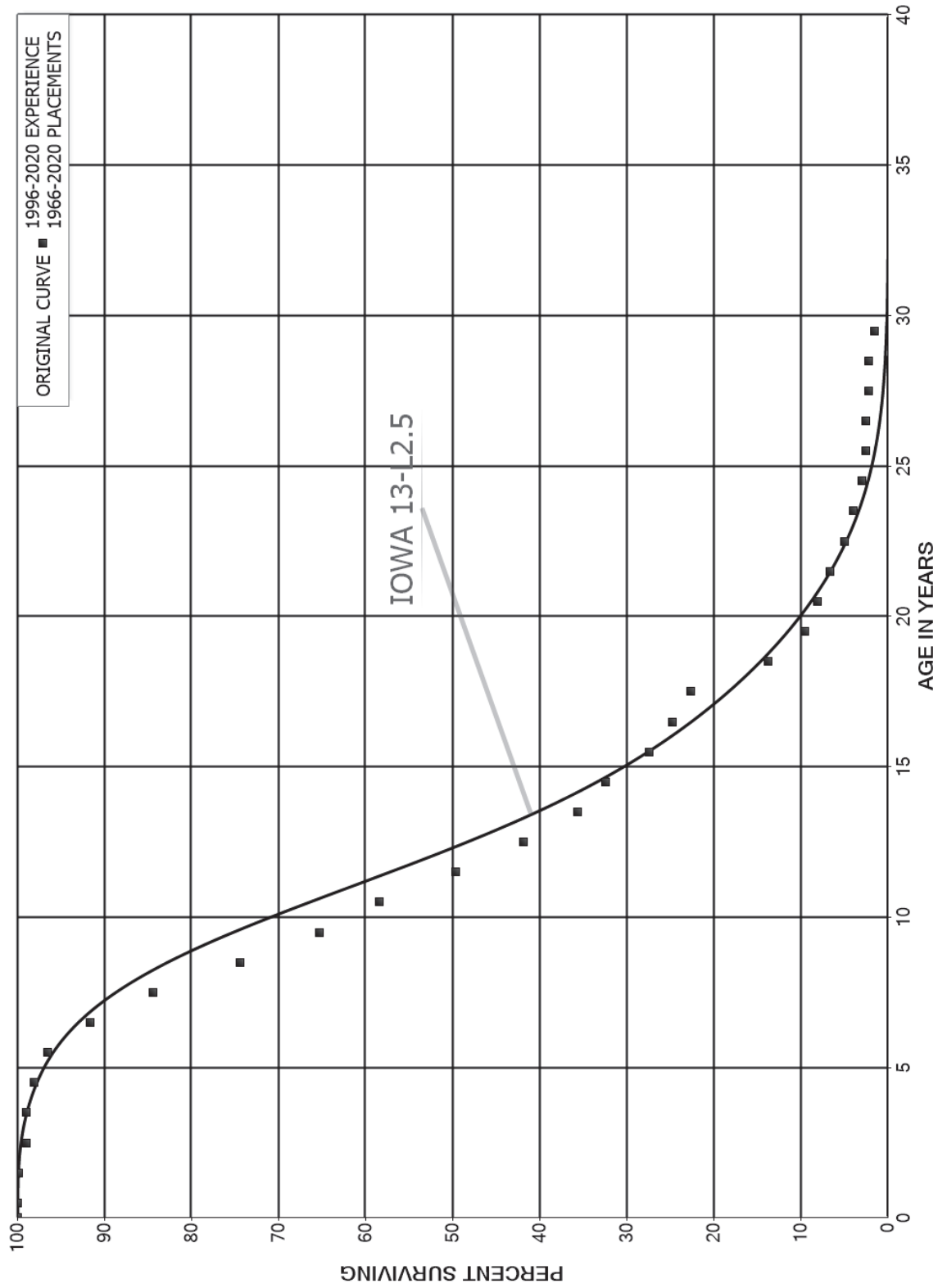
IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1998-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	96,634	2,645	0.0274	0.9726	61.85
80.5	89,100		0.0000	1.0000	60.15
81.5	1,594		0.0000	1.0000	60.15
82.5	1,594		0.0000	1.0000	60.15
83.5	1,484		0.0000	1.0000	60.15
84.5	1,484		0.0000	1.0000	60.15
85.5	1,484		0.0000	1.0000	60.15
86.5	1,484		0.0000	1.0000	60.15
87.5	1,484		0.0000	1.0000	60.15
88.5	1,484		0.0000	1.0000	60.15
89.5	1,484		0.0000	1.0000	60.15
90.5	1,484		0.0000	1.0000	60.15
91.5	49		0.0000	1.0000	60.15
92.5	49		0.0000	1.0000	60.15
93.5	49		0.0000	1.0000	60.15
94.5	49		0.0000	1.0000	60.15
95.5	49		0.0000	1.0000	60.15
96.5	49		0.0000	1.0000	60.15
97.5	49		0.0000	1.0000	60.15
98.5	49		0.0000	1.0000	60.15
99.5	49		0.0000	1.0000	60.15
100.5	49		0.0000	1.0000	60.15
101.5					60.15

IDAHO POWER COMPANY
 ACCOUNTS 316.1.10, 316.4.0, 316.5.0, 316.6.50, 392.1.10, 392.4.0 AND 392.5.0 TRANSPORTATION EQUIPMENT - SMALL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION
EQUIPMENT - SMALL

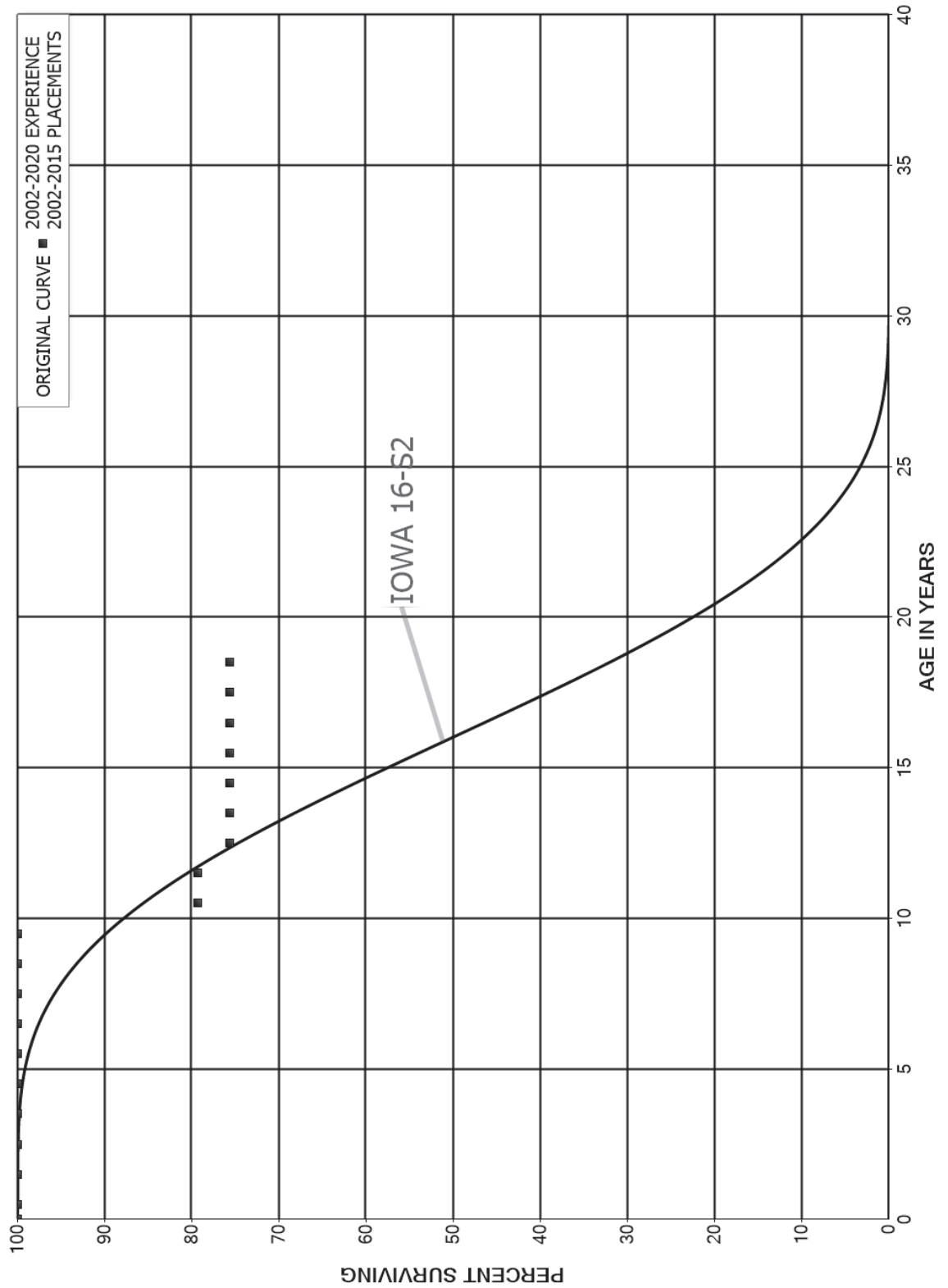
ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,856,586	25,882	0.0005	0.9995	100.00
0.5	52,231,929	73,223	0.0014	0.9986	99.95
1.5	50,226,110	404,702	0.0081	0.9919	99.81
2.5	48,145,519	48,433	0.0010	0.9990	99.01
3.5	46,735,868	388,898	0.0083	0.9917	98.91
4.5	45,285,981	743,820	0.0164	0.9836	98.09
5.5	43,223,533	2,201,630	0.0509	0.9491	96.48
6.5	39,037,075	3,053,573	0.0782	0.9218	91.56
7.5	33,432,907	3,948,286	0.1181	0.8819	84.40
8.5	27,588,779	3,409,113	0.1236	0.8764	74.43
9.5	23,266,245	2,444,075	0.1050	0.8950	65.23
10.5	19,993,948	3,018,547	0.1510	0.8490	58.38
11.5	16,808,891	2,617,631	0.1557	0.8443	49.57
12.5	13,263,177	1,960,124	0.1478	0.8522	41.85
13.5	10,057,265	924,234	0.0919	0.9081	35.66
14.5	8,566,189	1,325,064	0.1547	0.8453	32.39
15.5	6,495,864	632,665	0.0974	0.9026	27.38
16.5	5,551,819	472,042	0.0850	0.9150	24.71
17.5	4,731,004	1,861,050	0.3934	0.6066	22.61
18.5	2,760,891	854,524	0.3095	0.6905	13.72
19.5	1,505,030	228,213	0.1516	0.8484	9.47
20.5	1,276,817	218,162	0.1709	0.8291	8.03
21.5	1,026,238	254,936	0.2484	0.7516	6.66
22.5	742,489	152,521	0.2054	0.7946	5.01
23.5	352,382	92,970	0.2638	0.7362	3.98
24.5	217,416	30,283	0.1393	0.8607	2.93
25.5	164,897		0.0000	1.0000	2.52
26.5	130,951	16,892	0.1290	0.8710	2.52
27.5	90,938		0.0000	1.0000	2.20
28.5	58,570	18,363	0.3135	0.6865	2.20
29.5	41,529	9,885	0.2380	0.7620	1.51
30.5	31,645	14,951	0.4725	0.5275	1.15
31.5	16,693		0.0000	1.0000	0.61
32.5	16,693	906	0.0543	0.9457	0.61
33.5	15,788	15,073	0.9547	0.0453	0.57
34.5	714		0.0000	1.0000	0.03
35.5	714		0.0000	1.0000	0.03
36.5	714		0.0000	1.0000	0.03
37.5	714		0.0000	1.0000	0.03
38.5	714	714	1.0000		0.03
39.5					

IDAHO POWER COMPANY
 ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



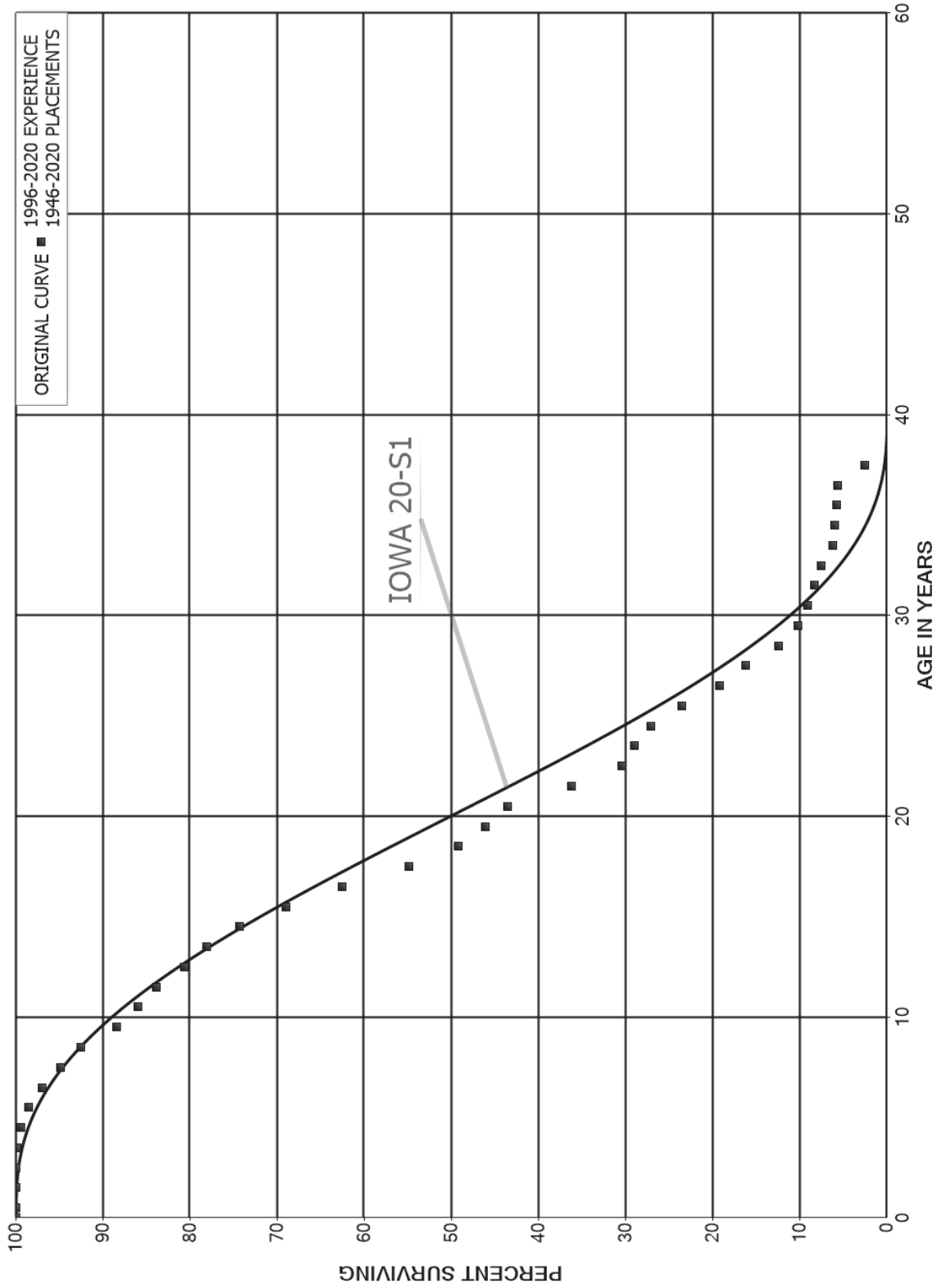
IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2015			EXPERIENCE BAND 2002-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,193,578		0.0000	1.0000	100.00
0.5	5,193,578		0.0000	1.0000	100.00
1.5	5,193,578		0.0000	1.0000	100.00
2.5	5,193,578		0.0000	1.0000	100.00
3.5	5,193,578		0.0000	1.0000	100.00
4.5	5,193,578		0.0000	1.0000	100.00
5.5	3,015,375		0.0000	1.0000	100.00
6.5	3,015,375		0.0000	1.0000	100.00
7.5	2,590,093		0.0000	1.0000	100.00
8.5	2,590,093		0.0000	1.0000	100.00
9.5	2,580,220	535,472	0.2075	0.7925	100.00
10.5	2,044,748		0.0000	1.0000	79.25
11.5	2,044,748	95,000	0.0465	0.9535	79.25
12.5	1,949,748		0.0000	1.0000	75.57
13.5	1,949,748		0.0000	1.0000	75.57
14.5	1,949,748		0.0000	1.0000	75.57
15.5	1,949,748		0.0000	1.0000	75.57
16.5	1,894,363		0.0000	1.0000	75.57
17.5	1,759,900		0.0000	1.0000	75.57
18.5					75.57

IDAHO POWER COMPANY
 ACCOUNTS 316.60, 316.70, 392.60 AND 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 392.60 AND 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,204,853		0.0000	1.0000	100.00
0.5	66,783,740	3,452	0.0001	0.9999	100.00
1.5	64,894,730	30,372	0.0005	0.9995	99.99
2.5	59,093,202	62,286	0.0011	0.9989	99.95
3.5	53,899,903	223,574	0.0041	0.9959	99.84
4.5	48,513,027	465,418	0.0096	0.9904	99.43
5.5	46,517,606	731,128	0.0157	0.9843	98.47
6.5	42,241,759	899,132	0.0213	0.9787	96.93
7.5	39,435,286	1,000,475	0.0254	0.9746	94.86
8.5	36,557,996	1,610,258	0.0440	0.9560	92.46
9.5	35,383,294	992,104	0.0280	0.9720	88.38
10.5	33,549,657	813,974	0.0243	0.9757	85.91
11.5	32,445,558	1,251,179	0.0386	0.9614	83.82
12.5	30,534,094	953,979	0.0312	0.9688	80.59
13.5	26,404,937	1,268,966	0.0481	0.9519	78.07
14.5	23,733,923	1,732,093	0.0730	0.9270	74.32
15.5	21,494,693	1,983,558	0.0923	0.9077	68.90
16.5	18,306,200	2,264,582	0.1237	0.8763	62.54
17.5	15,554,188	1,610,944	0.1036	0.8964	54.80
18.5	12,397,044	784,707	0.0633	0.9367	49.13
19.5	11,132,884	619,144	0.0556	0.9444	46.02
20.5	9,978,825	1,675,274	0.1679	0.8321	43.46
21.5	8,063,848	1,297,866	0.1609	0.8391	36.16
22.5	6,377,647	280,393	0.0440	0.9560	30.34
23.5	5,853,283	400,693	0.0685	0.9315	29.01
24.5	5,072,541	653,582	0.1288	0.8712	27.02
25.5	4,276,986	800,483	0.1872	0.8128	23.54
26.5	3,379,619	519,944	0.1538	0.8462	19.13
27.5	2,731,120	643,121	0.2355	0.7645	16.19
28.5	1,768,747	307,140	0.1736	0.8264	12.38
29.5	991,326	107,871	0.1088	0.8912	10.23
30.5	636,052	61,182	0.0962	0.9038	9.12
31.5	559,869	50,188	0.0896	0.9104	8.24
32.5	509,682	91,235	0.1790	0.8210	7.50
33.5	413,347	11,588	0.0280	0.9720	6.16
34.5	416,446	20,722	0.0498	0.9502	5.99
35.5	397,006	8,563	0.0216	0.9784	5.69
36.5	398,607	218,226	0.5475	0.4525	5.56
37.5	181,463	47,325	0.2608	0.7392	2.52
38.5	134,139	24,896	0.1856	0.8144	1.86

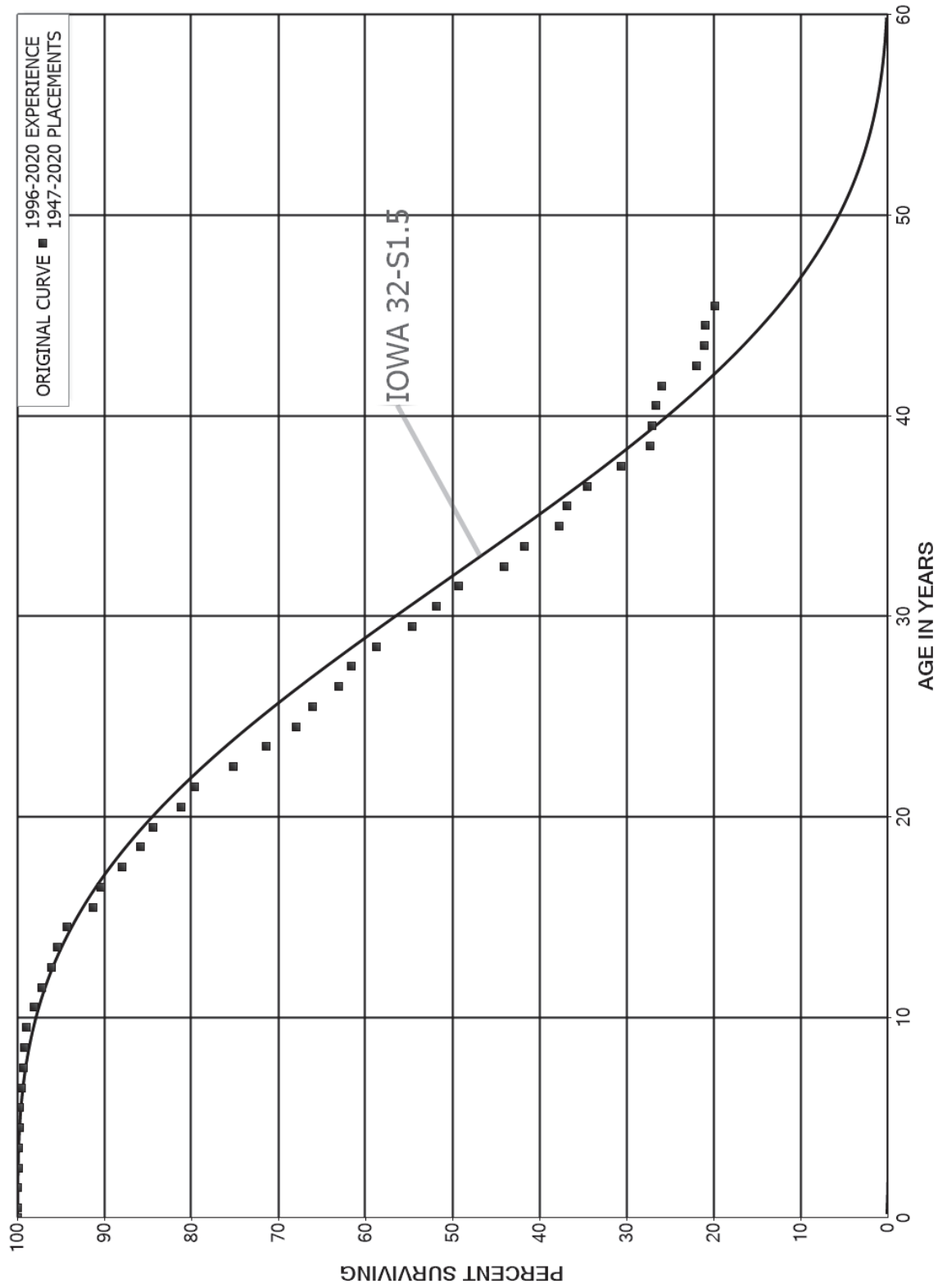
IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 392.60 AND 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	103,448		0.0000	1.0000	1.52
40.5	103,448		0.0000	1.0000	1.52
41.5	103,448	443	0.0043	0.9957	1.52
42.5	49,832		0.0000	1.0000	1.51
43.5	49,832	7,955	0.1596	0.8404	1.51
44.5	41,878		0.0000	1.0000	1.27
45.5	41,878	12,777	0.3051	0.6949	1.27
46.5	29,101		0.0000	1.0000	0.88
47.5	14,101	2,744	0.1946	0.8054	0.88
48.5	13,356		0.0000	1.0000	0.71
49.5	13,978		0.0000	1.0000	0.71
50.5	13,978	2,000	0.1431	0.8569	0.71
51.5	11,978	807	0.0674	0.9326	0.61
52.5	11,172	8,186	0.7328	0.2672	0.57
53.5	2,985		0.0000	1.0000	0.15
54.5	2,985		0.0000	1.0000	0.15
55.5	2,985	622	0.2084	0.7916	0.15
56.5	2,363		0.0000	1.0000	0.12
57.5	2,363	1,082	0.4578	0.5422	0.12
58.5	1,281		0.0000	1.0000	0.07
59.5					0.07

IDAHO POWER COMPANY
 ACCOUNTS 316.90 AND 392.90 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.90 AND 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,945,444		0.0000	1.0000	100.00
0.5	5,929,051		0.0000	1.0000	100.00
1.5	5,172,014	10,170	0.0020	0.9980	100.00
2.5	4,572,491		0.0000	1.0000	99.80
3.5	4,596,927	3,786	0.0008	0.9992	99.80
4.5	4,545,832	2,136	0.0005	0.9995	99.72
5.5	4,243,107	8,080	0.0019	0.9981	99.67
6.5	4,128,089	9,979	0.0024	0.9976	99.48
7.5	3,953,555	4,572	0.0012	0.9988	99.24
8.5	3,866,533	6,430	0.0017	0.9983	99.13
9.5	3,471,867	31,079	0.0090	0.9910	98.96
10.5	3,516,559	32,836	0.0093	0.9907	98.08
11.5	3,688,668	41,065	0.0111	0.9889	97.16
12.5	3,763,714	27,855	0.0074	0.9926	96.08
13.5	3,498,802	39,772	0.0114	0.9886	95.37
14.5	3,204,379	103,523	0.0323	0.9677	94.29
15.5	2,803,607	24,360	0.0087	0.9913	91.24
16.5	2,723,209	75,098	0.0276	0.9724	90.45
17.5	2,616,776	64,302	0.0246	0.9754	87.95
18.5	2,376,951	37,904	0.0159	0.9841	85.79
19.5	2,210,748	86,295	0.0390	0.9610	84.42
20.5	2,083,028	39,845	0.0191	0.9809	81.13
21.5	2,022,103	112,255	0.0555	0.9445	79.58
22.5	1,890,822	94,518	0.0500	0.9500	75.16
23.5	1,677,410	81,590	0.0486	0.9514	71.40
24.5	1,606,407	43,875	0.0273	0.9727	67.93
25.5	1,522,567	70,406	0.0462	0.9538	66.07
26.5	1,399,356	30,242	0.0216	0.9784	63.02
27.5	1,329,264	62,770	0.0472	0.9528	61.66
28.5	895,241	62,955	0.0703	0.9297	58.74
29.5	799,567	40,712	0.0509	0.9491	54.61
30.5	723,135	35,910	0.0497	0.9503	51.83
31.5	667,553	71,022	0.1064	0.8936	49.26
32.5	569,134	29,397	0.0517	0.9483	44.02
33.5	477,399	45,535	0.0954	0.9046	41.74
34.5	434,598	10,488	0.0241	0.9759	37.76
35.5	424,956	26,844	0.0632	0.9368	36.85
36.5	257,176	29,109	0.1132	0.8868	34.52
37.5	211,863	22,721	0.1072	0.8928	30.62
38.5	187,417	2,147	0.0115	0.9885	27.33

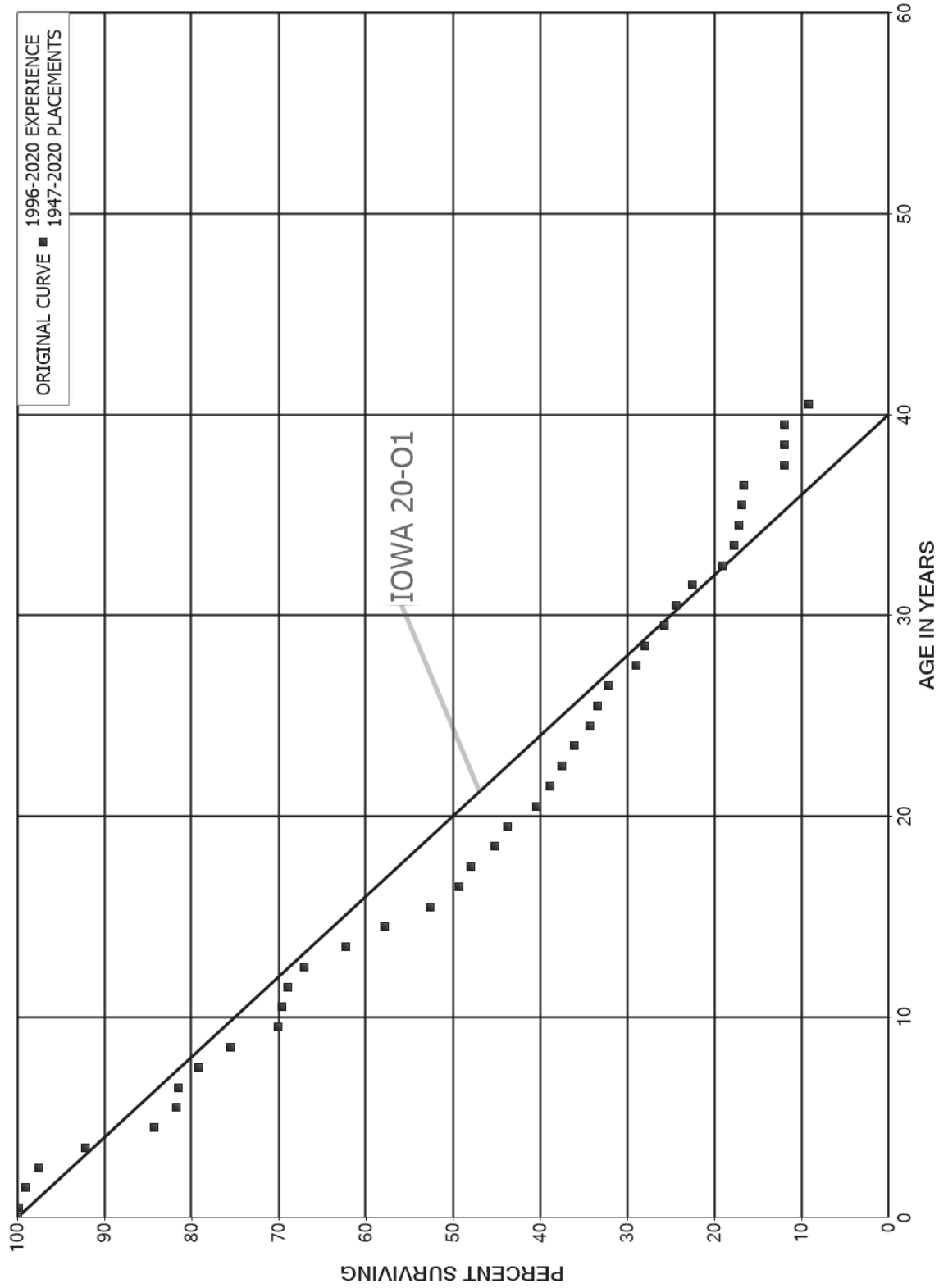
IDAHO POWER COMPANY

ACCOUNTS 316.90 AND 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	182,507	2,942	0.0161	0.9839	27.02
40.5	189,801	4,537	0.0239	0.9761	26.58
41.5	186,002	28,319	0.1523	0.8477	25.95
42.5	157,683	6,955	0.0441	0.9559	22.00
43.5	150,728	717	0.0048	0.9952	21.03
44.5	157,470	8,194	0.0520	0.9480	20.93
45.5	98,600		0.0000	1.0000	19.84
46.5	79,304	4,479	0.0565	0.9435	19.84
47.5	74,973		0.0000	1.0000	18.72
48.5	75,606	1,606	0.0212	0.9788	18.72
49.5	57,622		0.0000	1.0000	18.32
50.5	55,334		0.0000	1.0000	18.32
51.5	42,454		0.0000	1.0000	18.32
52.5	42,454		0.0000	1.0000	18.32
53.5	38,668		0.0000	1.0000	18.32
54.5	37,753	148	0.0039	0.9961	18.32
55.5	37,604		0.0000	1.0000	18.25
56.5	37,604		0.0000	1.0000	18.25
57.5	19,063		0.0000	1.0000	18.25
58.5	19,063		0.0000	1.0000	18.25
59.5	19,063	1,272	0.0667	0.9333	18.25
60.5	17,791		0.0000	1.0000	17.03
61.5	17,791		0.0000	1.0000	17.03
62.5	17,791		0.0000	1.0000	17.03
63.5	9,591	210	0.0219	0.9781	17.03
64.5	9,380	509	0.0542	0.9458	16.66
65.5	8,872		0.0000	1.0000	15.75
66.5	8,872		0.0000	1.0000	15.75
67.5	8,872		0.0000	1.0000	15.75
68.5	8,872		0.0000	1.0000	15.75
69.5	1,498		0.0000	1.0000	15.75
70.5	1,498		0.0000	1.0000	15.75
71.5					15.75

IDAHO POWER COMPANY
 ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2020

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,630,476	43,229	0.0013	0.9987	100.00
0.5	29,887,740	227,241	0.0076	0.9924	99.87
1.5	27,226,606	431,480	0.0158	0.9842	99.11
2.5	24,442,581	1,340,801	0.0549	0.9451	97.54
3.5	21,561,827	1,846,845	0.0857	0.9143	92.19
4.5	19,194,078	583,968	0.0304	0.9696	84.29
5.5	16,111,208	54,197	0.0034	0.9966	81.73
6.5	15,184,632	430,707	0.0284	0.9716	81.45
7.5	12,724,008	578,352	0.0455	0.9545	79.14
8.5	10,895,908	782,447	0.0718	0.9282	75.54
9.5	9,570,201	71,095	0.0074	0.9926	70.12
10.5	9,099,629	88,935	0.0098	0.9902	69.60
11.5	8,867,081	241,093	0.0272	0.9728	68.92
12.5	9,064,716	648,204	0.0715	0.9285	67.04
13.5	8,412,510	598,709	0.0712	0.9288	62.25
14.5	7,853,266	708,881	0.0903	0.9097	57.82
15.5	6,363,348	401,624	0.0631	0.9369	52.60
16.5	6,007,330	160,788	0.0268	0.9732	49.28
17.5	5,871,665	344,276	0.0586	0.9414	47.96
18.5	5,487,958	176,571	0.0322	0.9678	45.15
19.5	5,247,774	391,508	0.0746	0.9254	43.70
20.5	4,748,665	187,378	0.0395	0.9605	40.44
21.5	4,628,924	155,920	0.0337	0.9663	38.84
22.5	4,416,547	166,309	0.0377	0.9623	37.53
23.5	4,066,950	211,697	0.0521	0.9479	36.12
24.5	3,804,405	95,642	0.0251	0.9749	34.24
25.5	3,483,358	121,861	0.0350	0.9650	33.38
26.5	2,480,533	252,795	0.1019	0.8981	32.21
27.5	2,269,890	77,479	0.0341	0.9659	28.93
28.5	2,198,563	174,368	0.0793	0.9207	27.94
29.5	2,152,162	107,233	0.0498	0.9502	25.72
30.5	2,154,721	168,336	0.0781	0.9219	24.44
31.5	1,946,974	298,659	0.1534	0.8466	22.53
32.5	1,631,036	111,685	0.0685	0.9315	19.08
33.5	1,449,817	49,416	0.0341	0.9659	17.77
34.5	1,290,449	27,596	0.0214	0.9786	17.16
35.5	1,297,679	15,931	0.0123	0.9877	16.80
36.5	1,228,446	340,594	0.2773	0.7227	16.59
37.5	633,821	2,655	0.0042	0.9958	11.99
38.5	291,824		0.0000	1.0000	11.94

IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	207,804	47,569	0.2289	0.7711	11.94
40.5	99,076	5,961	0.0602	0.9398	9.21
41.5	93,116		0.0000	1.0000	8.65
42.5	93,116		0.0000	1.0000	8.65
43.5	91,799	3,542	0.0386	0.9614	8.65
44.5	87,451	1,091	0.0125	0.9875	8.32
45.5	86,360	5,975	0.0692	0.9308	8.22
46.5	80,385	6,151	0.0765	0.9235	7.65
47.5	74,233	10,855	0.1462	0.8538	7.06
48.5	61,503	125	0.0020	0.9980	6.03
49.5	61,378	2,181	0.0355	0.9645	6.02
50.5	59,197	27,653	0.4671	0.5329	5.80
51.5	31,543		0.0000	1.0000	3.09
52.5	31,543	31,463	0.9975	0.0025	3.09
53.5	80		0.0000	1.0000	0.01
54.5	80		0.0000	1.0000	0.01
55.5	80		0.0000	1.0000	0.01
56.5	80		0.0000	1.0000	0.01
57.5	80		0.0000	1.0000	0.01
58.5	80		0.0000	1.0000	0.01
59.5					0.01

PART VIII. NET SALVAGE STATISTICS

IDAHO POWER COMPANY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION (1)	TOTAL PROJECTED RETIREMENTS	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
	(2)	AMOUNT (3)	(%) (4)=(3)/(2)	AMOUNT (6)	(%) (7)=(6)/(2)
HYDRAULIC PRODUCTION PLANT					
MILNER DAM	(3,540,551.50)	(2,834,951.92)	80.07	(705,599.58)	19.93
HELLS CANYON MAINTENANCE SHOP	(4,961,348.53)	(3,991,988.90)	80.46	(969,359.63)	19.54
AMERICAN FALLS	(50,433,347.99)	(40,513,230.68)	80.33	(9,920,117.31)	19.67
BROWNLEE	(238,105,091.48)	(177,273,329.42)	74.45	(60,831,762.06)	25.55
BROWNLEE COMMON	(7,895,824.78)	(5,385,905.67)	68.21	(2,509,919.11)	31.79
BLISS	(34,878,711.36)	(33,483,180.30)	96.00	(1,395,531.06)	4.00
CASCADE	(24,071,728.35)	(18,958,872.53)	78.76	(5,112,855.82)	21.24
CLEAR LAKE	(3,489,637.73)	(3,460,897.29)	99.18	(28,740.44)	0.82
HELLS CANYON	(82,733,529.32)	(58,982,828.21)	71.29	(23,750,701.11)	28.71
HELLS CANYON COMMON	(3,723,168.70)	(3,133,658.94)	84.17	(589,509.76)	15.83
LOWER MALAD	(13,842,563.17)	(13,390,465.69)	96.73	(452,097.48)	3.27
LOWER SALMON	(38,999,396.87)	(37,658,152.30)	96.56	(1,341,244.57)	3.44
MILNER	(54,706,981.47)	(44,973,661.68)	82.21	(9,733,319.79)	17.79
OXBOW HATCHERY	(2,435,103.11)	(2,011,224.90)	82.59	(423,878.21)	17.41
OXBOW	(73,351,173.96)	(49,846,378.38)	67.96	(23,504,795.58)	32.04
OXBOW COMMON	(2,049,743.75)	(1,434,433.81)	69.98	(615,309.94)	30.02
SHOSHONE FALLS	(40,648,875.32)	(39,772,555.18)	97.84	(876,320.14)	2.16
STRIKE	(38,518,164.21)	(36,767,937.48)	95.46	(1,750,226.73)	4.54
SWAN FALLS	(76,516,670.76)	(72,743,027.67)	95.07	(3,773,643.09)	4.93
TWIN FALLS	(7,104,745.34)	(6,667,510.64)	93.85	(437,234.70)	6.15
TWIN FALLS (NEW)	(40,420,790.82)	(38,581,376.41)	95.45	(1,839,414.41)	4.55
THOUSAND SPRINGS	(10,966,245.63)	(10,767,592.92)	98.19	(198,652.71)	1.81
UPPER MALAD	(10,513,923.15)	(10,190,646.97)	96.93	(323,276.18)	3.07
UPPER SALMON A	(8,076,109.25)	(7,667,566.16)	94.94	(408,543.09)	5.06
UPPER SALMON B	(10,384,734.77)	(9,941,228.41)	95.73	(443,506.36)	4.27
UPPER SALMON COMMON	(3,113,435.64)	(3,053,613.02)	98.08	(59,822.62)	1.92
TOTAL HYDRAULIC PRODUCTION PLANT	(885,481,596.96)	(733,486,215.48)	82.83	(151,995,381.48)	17.17
OTHER PRODUCTION PLANT					
SALMON DIESEL	(884,133.72)	(884,133.72)	100.00	0.00	0.00
EVANDER ANDREWS/DANSKIN #2	(52,310,067.96)	(35,034,788.39)	66.98	(17,275,279.57)	33.02
BENNETT MOUNTAIN	(55,587,168.95)	(35,825,245.41)	64.45	(19,761,923.54)	35.55
EVANDER ANDREWS/DANSKIN #1	(57,787,386.76)	(35,739,074.99)	61.85	(22,048,311.77)	38.15
LANGLEY GULCH	(383,838,943.69)	(211,419,715.56)	55.08	(172,419,228.13)	44.92
TOTAL OTHER PRODUCTION PLANT	(550,407,701.08)	(318,902,958.07)	57.94	(231,504,743.01)	42.06
TOTAL PRODUCTION PLANT	(1,435,889,298.04)	(1,052,389,173.55)		(383,500,124.49)	

IDAHO POWER COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (6)=(2)*(3)+(4)*(5)
	RETIREMENTS (%) (2)	NET SALVAGE (%) (3)	RETIREMENTS (%) (4)	NET SALVAGE (%) (5)	
HYDRAULIC PRODUCTION PLANT					
MILNER DAM	80.07	(4)	19.93	(36)	(10)
HELLS CANYON MAINTENANCE SHOP	80.46	(44)	19.54	(36)	(42)
AMERICAN FALLS	80.33	(5)	19.67	(36)	(11)
BROWNLEE	74.45	(27)	25.55	(36)	(29)
BROWNLEE COMMON	68.21	(27)	31.79	(36)	(30)
BLISS	96.00	(3)	4.00	(36)	(4)
CASCADE	78.76	(2)	21.24	(36)	(9)
CLEAR LAKE	99.18	(1)	0.82	(36)	(1)
HELLS CANYON	71.29	(44)	28.71	(36)	(42)
HELLS CANYON COMMON	84.17	(44)	15.83	(36)	(43)
LOWER MALAD	96.73	(2)	3.27	(36)	(3)
LOWER SALMON	96.56	(2)	3.44	(36)	(3)
MILNER	82.21	(4)	17.79	(36)	(10)
OXBOW HATCHERY	82.59	(26)	17.41	(36)	(28)
OXBOW	67.96	(26)	32.04	(36)	(29)
OXBOW COMMON	69.98	(26)	30.02	(36)	(29)
SHOSHONE FALLS	97.84	(1)	2.16	(36)	(1)
STRIKE	95.46	(3)	4.54	(36)	(5)
SWAN FALLS	95.07	(1)	4.93	(36)	(2)
TWIN FALLS	95.07	(2)	4.93	(36)	(4)
TWIN FALLS (NEW)	93.85	(2)	6.15	(36)	(4)
THOUSAND SPRINGS	95.45	(1)	4.55	(36)	(2)
UPPER MALAD	98.19	(1)	1.81	(36)	(2)
UPPER SALMON A	96.93	(2)	3.07	(36)	(3)
UPPER SALMON B	95.73	(2)	4.27	(36)	(3)
UPPER SALMON COMMON	98.08	(2)	1.92	(36)	(3)
OTHER PRODUCTION PLANT					
SALMON DIESEL	100.00	(2)	0.00	(7)	(2)
EVANDER ANDREWS/DANSKIN #2	66.98	(3)	33.02	(7)	(4)
BENNETT MOUNTAIN	64.45	(5)	35.55	(7)	(5)
EVANDER ANDREWS/DANSKIN #1	61.85	(4)	38.15	(7)	(5)
LANGLEY GULCH	55.08	(3)	44.92	(7)	(5)

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	37,440	66,239	177		0	66,239-	177-
1998	6,588	132,580		120,793		11,787-	179-
1999	174,256		0		0		0
2000							
2001	9,910	5,050	51		0	5,050-	51-
2002	59,996		0		0		0
2003							
2004	64,006	3,511	5	745-	1-	4,255-	7-
2005	49,560	66	0	61,928	125	61,862	125
2006	87,117	29,319	34	5,197	6	24,122-	28-
2007	295,633	1,581-	1-	633	0	2,213	1
2008	73,300	43,532	59	2,115	3	41,416-	57-
2009	91,478	6,073	7	15,229	17	9,156	10
2010	79,259	3,957	5	6,670-	8-	10,627-	13-
2011	28,047	23,794	85	5,932	21	17,862-	64-
2012	15,258	39,699	260	1,586	10	38,113-	250-
2013	312,245	349,419	112	3,268	1	346,151-	111-
2014	28,310	64,085	226	2,801	10	61,284-	216-
2015	221,121	286,455	130	9,999	5	276,456-	125-
2016	197,235	78,045	40	9,080-	5-	87,125-	44-
2017	424,174	333,721	79	6,230-	1-	339,951-	80-
2018	417,519	307,278	74	1,609	0	305,669-	73-
2019	476,842	285,394	60	2,898-	1-	288,292-	60-
2020	1,045,574	692,302	66	21,408	2	670,895-	64-
TOTAL	7,853,653	3,737,742	48	316,143	4	3,421,600-	44-

THREE-YEAR MOVING AVERAGES

54-56	6,374	1,052	17	172	3	881-	14-
55-57	58,685	1,093	2	213	0	881-	2-
56-58	57,406	794	1	286	0	507-	1-
57-59	56,864	132	0	203	0	71	0
58-60	4,620	114	2	130	3	15	0
59-61	1,891	21,617		423	22	21,194-	
60-62	5,430	25,664	473	2,083	38	23,581-	434-
61-63	5,037	25,624	509	2,083	41	23,541-	467-
62-64	6,226	4,083	66	2,541	41	1,542-	25-
63-65	2,893	75	3	887	31	813	28
64-66	48,241	366	1	1,992	4	1,626	3
65-67	86,516	605	1	1,245	1	640	1
66-68	90,577	1,118	1	1,238	1	120	0
67-69	48,323	4,015	8	987	2	3,028-	6-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	13,515	4,143	31	1,068	8	3,075-	23-
69-71	17,986	3,896	22	1,087	6	2,809-	16-
70-72	19,993	1,037	5	233	1	803-	4-
71-73	17,043	703	4	619	4	84-	0
72-74	22,307	420	2	2,071	9	1,651	7
73-75	27,564	89	0	2,080	8	1,991	7
74-76	31,149	100	0	1,912	6	1,812	6
75-77	21,936	47	0	441	2	395	2
76-78	368,935	1,839	0	500	0	1,339-	0
77-79	371,125	136,091	37	391	0	135,700-	37-
78-80	370,160	136,091	37	666	0	135,425-	37-
79-81	23,346	134,299	575	4,748	20	129,551-	555-
80-82	51,105	1,658	3	4,770	9	3,112	6
81-83	150,515	9,368	6	4,685	3	4,683-	3-
82-84	156,157	14,880	10	536	0	14,343-	9-
83-85	165,390	22,440	14	7,684	5	14,756-	9-
84-86	70,286	25,493	36	10,661	15	14,832-	21-
85-87	102,589	22,265	22	13,352	13	8,912-	9-
86-88	61,624	14,686	24	6,245	10	8,440-	14-
87-89	68,822	10,836	16	3,586	5	7,250-	11-
88-90	78,689	8,552	11	1,504	2	7,049-	9-
89-91	112,529	24,160	21	1,117	1	23,043-	20-
90-92	132,890	28,233	21	609	0	27,624-	21-
91-93	100,246	43,821	44		0	43,821-	44-
92-94	173,008	69,072	40		0	69,072-	40-
93-95	163,715	71,187	43		0	71,187-	43-
94-96	176,747	71,589	41	1,367	1	70,222-	40-
95-97	78,818	51,171	65	1,367	2	49,804-	63-
96-98	53,515	82,262	154	41,631	78	40,631-	76-
97-99	72,761	66,273	91	40,264	55	26,009-	36-
98-00	60,281	44,193	73	40,264	67	3,929-	7-
99-01	61,389	1,683	3		0	1,683-	3-
00-02	23,302	1,683	7		0	1,683-	7-
01-03	23,302	1,683	7		0	1,683-	7-
02-04	41,334	1,170	3	248-	1-	1,418-	3-
03-05	37,855	1,192	3	20,394	54	19,202	51
04-06	66,894	10,965	16	22,127	33	11,162	17
05-07	144,103	9,268	6	22,586	16	13,318	9
06-08	152,016	23,757	16	2,648	2	21,108-	14-
07-09	153,470	16,008	10	5,992	4	10,016-	7-
08-10	81,346	17,854	22	3,558	4	14,296-	18-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	66,262	11,274	17	4,830	7	6,445-	10-
10-12	40,855	22,483	55	283	1	22,201-	54-
11-13	118,517	137,637	116	3,595	3	134,042-	113-
12-14	118,604	151,067	127	2,552	2	148,516-	125-
13-15	187,225	233,319	125	5,356	3	227,964-	122-
14-16	148,888	142,861	96	1,240	1	141,622-	95-
15-17	280,843	232,740	83	1,771-	1-	234,511-	84-
16-18	346,309	239,681	69	4,567-	1-	244,248-	71-
17-19	439,512	308,797	70	2,506-	1-	311,304-	71-
18-20	646,645	428,325	66	6,706	1	421,618-	65-
FIVE-YEAR AVERAGE							
16-20	512,269	339,348	66	962	0	338,386-	66-

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1955	35,063	3	0		0	3-	0
1956							
1957	263,296	91	0		0	91-	0
1958							
1959	641,779	249	0	352,917	55	352,668	55
1960							
1961		88,225		3,050		85,175-	
1962	2,336	16,843	721	2,023	87	14,820-	634-
1963		49		16		33-	
1964		3,603				3,603-	
1965	599	13	2		0	13-	2-
1966	2		0	2,688		2,688	
1967	3,781		0		0		0
1968				118		118	
1969		736		75		661-	
1970	566		0		0		0
1971	382		0		0		0
1972	300		0		0		0
1973							
1974	1,867	2,555	137		0	2,555-	137-
1975	204		0		0		0
1976							
1977	11,387		0	4,850	43	4,850	43
1978	434,137	26,124	6	200	0	25,924-	6-
1979	28,290		0		0		0
1980							
1981	49,254	4,198	9		0	4,198-	9-
1982	4,505	14,050	312		0	14,050-	312-
1983	36,144		0		0		0
1984	3,174	453	14		0	453-	14-
1985	174,529	296,586	170		0	296,586-	170-
1986	110,912	522,410	471		0	522,410-	471-
1987	8,894	88,129	991		0	88,129-	991-
1988	7,545	5,870	78	35	0	5,835-	77-
1989	186,918	4,738	3	93,484	50	88,746	47
1990	64,183	45,738	71	3,099	5	42,639-	66-
1991	87,828	12,689	14		0	12,689-	14-
1992	9,324	72,686	780		0	72,686-	780-
1993	5,442	451	8		0	451-	8-
1994	171,171	32,667	19		0	32,667-	19-
1995	63,672		0		0		0
1996		2,845-				2,845	
1997	1,655	495,652			0	495,652-	

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998							
1999		560		213		347-	
2000	55,688		0		0		0
2001	23,695		0		0		0
2002	1,006		0		0		0
2003	30,859		0		0		0
2004	64,632		0		0		0
2005							
2006		2,331		168		2,163-	
2007	25,000	2,353	9		0	2,353-	9-
2008	24,347		0		0		0
2009	68,476		0		0		0
2010	50,328	9,867	20	1,034	2	8,833-	18-
2011	102,137	5,122	5	3,292	3	1,830-	2-
2012	34,486	130	0	2,279	7	2,149	6
2013	29,637	20,957	71	1,987	7	18,970-	64-
2014		4,343		980		3,363-	
2015	102,655	32,501	32	748	1	31,752-	31-
2016	94,467	268,134	284	6,884	7	261,250-	277-
2017	153,429	431,554	281	3,276-	2-	434,830-	283-
2018	541,606	1,593,910	294	4,139-	1-	1,598,048-	295-
2019	92,955	917,606	987	1,377	1	916,229-	986-
2020	166,712	1,505,552	903	54,157	32	1,451,396-	871-
TOTAL	4,071,254	6,526,884	160	528,260	13	5,998,624-	147-

THREE-YEAR MOVING AVERAGES

55-57	99,453	31	0		0	31-	0
56-58	87,765	30	0		0	30-	0
57-59	301,692	113	0	117,639	39	117,526	39
58-60	213,926	83	0	117,639	55	117,556	55
59-61	213,926	29,491	14	118,656	55	89,164	42
60-62	779	35,023		1,691	217	33,332-	
61-63	779	35,039		1,696	218	33,343-	
62-64	779	6,832	877	680	87	6,152-	790-
63-65	200	1,222	612	5	3	1,216-	609-
64-66	200	1,205	602	896	447	309-	154-
65-67	1,461	4	0	896	61	892	61
66-68	1,261		0	935	74	935	74
67-69	1,260	245	19	64	5	181-	14-
68-70	189	245	130	64	34	181-	96-
69-71	316	245	78	25	8	220-	70-

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
70-72	416		0		0		0
71-73	227		0		0		0
72-74	722	852	118		0	852-	118-
73-75	690	852	123		0	852-	123-
74-76	690	852	123		0	852-	123-
75-77	3,864		0	1,617	42	1,617	42
76-78	148,508	8,708	6	1,683	1	7,025-	5-
77-79	157,938	8,708	6	1,683	1	7,025-	4-
78-80	154,142	8,708	6	67	0	8,641-	6-
79-81	25,848	1,399	5		0	1,399-	5-
80-82	17,920	6,083	34		0	6,083-	34-
81-83	29,968	6,083	20		0	6,083-	20-
82-84	14,608	4,834	33		0	4,834-	33-
83-85	71,282	99,013	139		0	99,013-	139-
84-86	96,205	273,150	284		0	273,150-	284-
85-87	98,112	302,375	308		0	302,375-	308-
86-88	42,450	205,470	484	12	0	205,458-	484-
87-89	67,786	32,912	49	31,173	46	1,739-	3-
88-90	86,215	18,782	22	32,206	37	13,424	16
89-91	112,976	21,055	19	32,194	28	11,139	10
90-92	53,778	43,704	81	1,033	2	42,671-	79-
91-93	34,198	28,609	84		0	28,609-	84-
92-94	61,979	35,268	57		0	35,268-	57-
93-95	80,095	11,039	14		0	11,039-	14-
94-96	78,281	9,941	13		0	9,941-	13-
95-97	21,776	164,269	754		0	164,269-	754-
96-98	552	164,269			0	164,269-	
97-99	552	165,404		71	13	165,333-	
98-00	18,563	187	1	71	0	116-	1-
99-01	26,461	187	1	71	0	116-	0
00-02	26,796		0		0		0
01-03	18,520		0		0		0
02-04	32,166		0		0		0
03-05	31,830		0		0		0
04-06	21,544	777	4	56	0	721-	3-
05-07	8,333	1,561	19	56	1	1,505-	18-
06-08	16,449	1,561	9	56	0	1,505-	9-
07-09	39,274	784	2		0	784-	2-
08-10	47,717	3,289	7	345	1	2,944-	6-
09-11	73,647	4,996	7	1,442	2	3,554-	5-
10-12	62,317	5,040	8	2,202	4	2,838-	5-

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	55,420	8,737	16	2,520	5	6,217-	11-
12-14	21,374	8,477	40	1,749	8	6,728-	31-
13-15	44,097	19,267	44	1,239	3	18,028-	41-
14-16	65,708	101,659	155	2,871	4	98,789-	150-
15-17	116,851	244,063	209	1,452	1	242,611-	208-
16-18	263,168	764,533	291	177-	0	764,710-	291-
17-19	262,664	981,023	373	2,013-	1-	983,036-	374-
18-20	267,091	1,339,023	501	17,132	6	1,321,891-	495-
FIVE-YEAR AVERAGE							
16-20	209,834	943,351	450	11,001	5	932,351-	444-

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1955	58,265	177	0	355	1	178	0
1956	4,000	223	6		0	223-	6-
1957	86,510	30	0		0	30-	0
1958							
1959	320	47	15		0	47-	15-
1960	10,169	86	1	2,521	25	2,435	24
1961							
1962							
1963	8,000		0	1,144	14	1,144	14
1964		63				63-	
1965		14				14-	
1966	22		0		0		0
1967							
1968	35,200		0	3,315	9	3,315	9
1969	18,037		0	1,239	7	1,239	7
1970	19,864		0	9,299	47	9,299	47
1971	28,098		0	4,163	15	4,163	15
1972	260,000	4,930	2	16,270	6	11,340	4
1973	264,753	4,254	2	8,925	3	4,671	2
1974							
1975							
1976							
1977	48,553		0	20,150	42	20,150	42
1978	688,113	2,780	0	200	0	2,580-	0
1979	1,054		0		0		0
1980	7,328	12	0		0	12-	0
1981	27,553	11	0		0	11-	0
1982	58,231	9,857	17	3,069	5	6,788-	12-
1983	8,136	4,462	55	4,050	50	412-	5-
1984	66,415		0		0		0
1985	262,748	4,250	2	3,077	1	1,173-	0
1986	66,650	8,869	13	100,109	150	91,240	137
1987	367,691	87,805	24	75,022	20	12,783-	3-
1988	659,680	39,289	6		0	39,289-	6-
1989	351,715	167,078	48	28,941	8	138,137-	39-
1990	172,558	16,823	10	36,515	21	19,692	11
1991	104,741	31,695	30	23,335	22	8,360-	8-
1992	7,938	18,025	227		0	18,025-	227-
1993	24,690	37,794	153		0	37,794-	153-
1994	794,946	169,735	21		0	169,735-	21-
1995	62,028	27,157	44		0	27,157-	44-
1996	18,909	18,550	98		0	18,550-	98-
1997	38,385	68,320-	178-		0	68,320	178

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998		6,030		1,666		4,364-	
1999	74,079	81,446	110	6,883	9	74,563-	101-
2000	3,508	83,229-		5,467-	156-	77,762	
2001	420,906		0		0		0
2002							
2003	199,399		0		0		0
2004	411,206		0		0		0
2005		1,560		93		1,467-	
2006	40,935	681	2		0	681-	2-
2007	65,312	679	1	312	0	366-	1-
2008	65,598	248-	0	3,032	5	3,280	5
2009	426,420	153,517	36	4,900	1	148,617-	35-
2010	161,151	236,926	147	44,096	27	192,830-	120-
2011	295,465	189,152	64	25,426	9	163,727-	55-
2012	159,917	91,786	57	41,181	26	50,605-	32-
2013	261,013	176,274	68	13,282	5	162,992-	62-
2014	105,628	94,519	89	3,668	3	90,851-	86-
2015	621,974	111,452	18	4,005	1	107,448-	17-
2016	1,371,762	580,603	42	14,197	1	566,407-	41-
2017	343,954	1,075,995	313	17,417	5	1,058,578-	308-
2018	981,962	399,857	41	3,318-	0	403,175-	41-
2019	1,057,282	1,344,403	127	4,277	0	1,340,126-	127-
2020	405,270	877,802	217	21,057	5	856,744-	211-
TOTAL	12,104,042	5,924,902	49	538,408	4	5,386,495-	45-

THREE-YEAR MOVING AVERAGES

55-57	49,592	143	0	118	0	25-	0
56-58	30,170	84	0		0	84-	0
57-59	28,943	26	0		0	26-	0
58-60	3,496	44	1	840	24	796	23
59-61	3,496	44	1	840	24	796	23
60-62	3,390	29	1	840	25	812	24
61-63	2,667		0	381	14	381	14
62-64	2,667	21	1	381	14	360	14
63-65	2,667	26	1	381	14	356	13
64-66	7	26	350		0	26-	350-
65-67	7	5	64		0	5-	64-
66-68	11,741		0	1,105	9	1,105	9
67-69	17,746		0	1,518	9	1,518	9
68-70	24,367		0	4,618	19	4,618	19
69-71	22,000		0	4,900	22	4,900	22

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
70-72	102,654	1,643	2	9,911	10	8,267	8
71-73	184,284	3,061	2	9,786	5	6,725	4
72-74	174,918	3,061	2	8,398	5	5,337	3
73-75	88,251	1,418	2	2,975	3	1,557	2
74-76							
75-77	16,184		0	6,717	42	6,717	42
76-78	245,555	927	0	6,783	3	5,857	2
77-79	245,907	927	0	6,783	3	5,857	2
78-80	232,165	931	0	67	0	864-	0
79-81	11,978	8	0		0	8-	0
80-82	31,037	3,293	11	1,023	3	2,270-	7-
81-83	31,307	4,777	15	2,373	8	2,404-	8-
82-84	44,261	4,773	11	2,373	5	2,400-	5-
83-85	112,433	2,904	3	2,376	2	528-	0
84-86	131,938	4,373	3	34,395	26	30,022	23
85-87	232,363	33,641	14	59,403	26	25,761	11
86-88	364,674	45,321	12	58,377	16	13,056	4
87-89	459,695	98,057	21	34,654	8	63,403-	14-
88-90	394,651	74,397	19	21,819	6	52,578-	13-
89-91	209,671	71,865	34	29,597	14	42,268-	20-
90-92	95,079	22,181	23	19,950	21	2,231-	2-
91-93	45,790	29,171	64	7,778	17	21,393-	47-
92-94	275,858	75,185	27		0	75,185-	27-
93-95	293,888	78,229	27		0	78,229-	27-
94-96	291,961	71,814	25		0	71,814-	25-
95-97	39,774	7,538-	19-		0	7,538	19
96-98	19,098	14,580-	76-	555	3	15,136	79
97-99	37,488	6,385	17	2,850	8	3,536-	9-
98-00	25,862	1,416	5	1,027	4	388-	2-
99-01	166,164	594-	0	472	0	1,066	1
00-02	141,471	27,743-	20-	1,822-	1-	25,921	18
01-03	206,768		0		0		0
02-04	203,535		0		0		0
03-05	203,535	520	0	31	0	489-	0
04-06	150,714	747	0	31	0	716-	0
05-07	35,416	973	3	135	0	838-	2-
06-08	57,282	371	1	1,115	2	744	1
07-09	185,777	51,316	28	2,748	1	48,568-	26-
08-10	217,723	130,065	60	17,343	8	112,722-	52-
09-11	294,346	193,199	66	24,807	8	168,391-	57-
10-12	205,511	172,621	84	36,901	18	135,721-	66-

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	238,798	152,404	64	26,630	11	125,775-	53-
12-14	175,519	120,860	69	19,377	11	101,482-	58-
13-15	329,538	127,415	39	6,985	2	120,430-	37-
14-16	699,788	262,192	37	7,290	1	254,902-	36-
15-17	779,230	589,350	76	11,873	2	577,478-	74-
16-18	899,226	685,485	76	9,432	1	676,053-	75-
17-19	794,399	940,085	118	6,125	1	933,960-	118-
18-20	814,838	874,021	107	7,339	1	866,682-	106-
FIVE-YEAR AVERAGE							
16-20	832,046	855,732	103	10,726	1	845,006-	102-

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	1,213	24	2	39	3	15	1
1955	43,121		0	587	1	587	1
1956	1,682	43	3	127	8	84	5
1957	10,137	6	0	155	2	149	1
1958	15,801	460	3	8,320	53	7,860	50
1959	14,279	752	5	4,461	31	3,709	26
1960	4,065	344	8	269	7	75-	2-
1961	5,236	64	1	1,888	36	1,824	35
1962	3,823	134	4	1,193	31	1,059	28
1963	16,187	1,080	7	8,877	55	7,797	48
1964	10,368	2,183	21	107	1	2,076-	20-
1965	10,412	545	5	713	7	168	2
1966	20,395	45	0		0	45-	0
1967	6,116	124	2		0	124-	2-
1968	15,106	179	1	549	4	370	2
1969	6,919	187	3	318	5	131	2
1970	37,630	1,854	5	880	2	974-	3-
1971	29,325	2,867	10	7,756	26	4,889	17
1972	85,067	3,360	4		0	3,360-	4-
1973	17,144	471	3	2,617	15	2,146	13
1974	618	55	9		0	55-	9-
1975	27,953	4,183	15	2,326	8	1,857-	7-
1976	6,036	4,854	80	316	5	4,538-	75-
1977	8,866	2,668	30	5,911	67	3,243	37
1978	369,539		0	1,087	0	1,087	0
1979	6,353		0	258	4	258	4
1980	12,406		0		0		0
1981	22,262	2,847	13		0	2,847-	13-
1982	45,085	4,314	10	821	2	3,493-	8-
1983	69,694	7,272	10	1,064	2	6,208-	9-
1984	18,774	21,405	114	400	2	21,005-	112-
1985	91,887	11,252	12		0	11,252-	12-
1986	63,312	9,562	15	1,130	2	8,432-	13-
1987	229,256	35,256	15		0	35,256-	15-
1988	107,930	108,511	101		0	108,511-	101-
1989	38,397	16,196	42	383	1	15,813-	41-
1990	42,018	3,113	7	700	2	2,413-	6-
1991	74,331	836	1		0	836-	1-
1992	178,402	7,769	4		0	7,769-	4-
1993	28,897	3,096	11	6,238	22	3,142	11
1994	186,808	33,939	18		0	33,939-	18-
1995	19,108	2,776	15		0	2,776-	15-
1996	33,763	46,820	139		0	46,820-	139-

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	97,088	150	0		0	150-	0
1998	47,168	7,150	15	2,880	6	4,270-	9-
1999	710,192	103,844	15	797	0	103,047-	15-
2000	942,552	19,583-	2-	86	0	19,669	2
2001	397,940	232	0	149	0	83-	0
2002	79,091	1,066	1	529	1	537-	1-
2003	514,219	23-	0		0	23	0
2004	203,428		0		0		0
2005	26,507	3,723	14	637	2	3,086-	12-
2006	21,242		0		0		0
2007	173,471	731	0		0	732-	0
2008	214,024	7,828-	4-	441	0	8,270	4
2009	563,480	59,004	10	9,146	2	49,859-	9-
2010	242,880	36,816	15	9,415	4	27,401-	11-
2011	127,274	255,394	201	19,328	15	236,067-	185-
2012	349,138	172,238	49	10,940	3	161,299-	46-
2013	175,334	39,035	22	15,728	9	23,308-	13-
2014	458,911	262,769	57	21,007	5	241,762-	53-
2015	131,843	850,033	645	22,935	17	827,098-	627-
2016	553,305	357,826	65	18,608-	3-	376,433-	68-
2017	57,618	409,752	711	19,002-	33-	428,754-	744-
2018	722,285	364,285	50	17,811-	2-	382,095-	53-
2019	493,214	242,114-	49-	9,027	2	251,141	51
2020	380,952	241,816-	63-	1,343	0	243,158	64
TOTAL	9,718,877	2,754,131	28	128,457	1	2,625,674-	27-

THREE-YEAR MOVING AVERAGES

54-56	15,339	22	0	251	2	229	1
55-57	18,313	16	0	290	2	273	1
56-58	9,207	170	2	2,867	31	2,698	29
57-59	13,406	406	3	4,312	32	3,906	29
58-60	11,382	519	5	4,350	38	3,831	34
59-61	7,860	387	5	2,206	28	1,819	23
60-62	4,375	181	4	1,117	26	936	21
61-63	8,415	426	5	3,986	47	3,560	42
62-64	10,126	1,132	11	3,392	34	2,260	22
63-65	12,322	1,269	10	3,232	26	1,963	16
64-66	13,725	924	7	273	2	651-	5-
65-67	12,308	238	2	238	2		0
66-68	13,872	116	1	183	1	67	0
67-69	9,380	163	2	289	3	126	1

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	19,885	740	4	582	3	158-	1-
69-71	24,625	1,636	7	2,985	12	1,349	5
70-72	50,674	2,694	5	2,879	6	185	0
71-73	43,845	2,233	5	3,458	8	1,225	3
72-74	34,276	1,295	4	872	3	423-	1-
73-75	15,238	1,570	10	1,648	11	78	1
74-76	11,536	3,031	26	881	8	2,150-	19-
75-77	14,285	3,902	27	2,851	20	1,051-	7-
76-78	128,147	2,507	2	2,438	2	69-	0
77-79	128,253	889	1	2,419	2	1,529	1
78-80	129,433		0	448	0	448	0
79-81	13,674	949	7	86	1	863-	6-
80-82	26,584	2,387	9	274	1	2,113-	8-
81-83	45,680	4,811	11	628	1	4,183-	9-
82-84	44,518	10,997	25	762	2	10,235-	23-
83-85	60,118	13,310	22	488	1	12,822-	21-
84-86	57,991	14,073	24	510	1	13,563-	23-
85-87	128,152	18,690	15	377	0	18,313-	14-
86-88	133,499	51,110	38	377	0	50,733-	38-
87-89	125,194	53,321	43	128	0	53,193-	42-
88-90	62,782	42,607	68	361	1	42,246-	67-
89-91	51,582	6,715	13	361	1	6,354-	12-
90-92	98,250	3,906	4	233	0	3,673-	4-
91-93	93,877	3,900	4	2,079	2	1,821-	2-
92-94	131,369	14,935	11	2,079	2	12,855-	10-
93-95	78,271	13,270	17	2,079	3	11,191-	14-
94-96	79,893	27,845	35		0	27,845-	35-
95-97	49,986	16,582	33		0	16,582-	33-
96-98	59,340	18,040	30	960	2	17,080-	29-
97-99	284,816	37,048	13	1,226	0	35,822-	13-
98-00	566,638	30,470	5	1,254	0	29,216-	5-
99-01	683,562	28,164	4	344	0	27,820-	4-
00-02	473,194	6,095-	1-	255	0	6,350	1
01-03	330,417	425	0	226	0	199-	0
02-04	265,579	348	0	176	0	171-	0
03-05	248,051	1,233	0	212	0	1,021-	0
04-06	83,726	1,241	1	212	0	1,029-	1-
05-07	73,740	1,485	2	212	0	1,272-	2-
06-08	136,246	2,366-	2-	147	0	2,513	2
07-09	316,991	17,303	5	3,196	1	14,107-	4-
08-10	340,128	29,331	9	6,334	2	22,997-	7-

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	311,211	117,071	38	12,629	4	104,442-	34-
10-12	239,764	154,816	65	13,227	6	141,589-	59-
11-13	217,249	155,556	72	15,332	7	140,224-	65-
12-14	327,795	158,014	48	15,891	5	142,123-	43-
13-15	255,363	383,946	150	19,890	8	364,056-	143-
14-16	381,353	490,209	129	8,445	2	481,764-	126-
15-17	247,589	539,203	218	4,892-	2-	544,095-	220-
16-18	444,403	377,287	85	18,474-	4-	395,761-	89-
17-19	424,372	177,307	42	9,262-	2-	186,569-	44-
18-20	532,150	39,882-	7-	2,480-	0	37,401	7
FIVE-YEAR AVERAGE							
16-20	441,475	129,586	29	9,010-	2-	138,597-	31-

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	480		0		0		0
1955	2,029		0	325	16	325	16
1956	64		0		0		0
1957	3,562		0		0		0
1958	897		0	674	75	674	75
1959	1,954	9	0	121	6	112	6
1960	317		0	130	41	130	41
1961	155		0		0		0
1962	4,311		0	2,680	62	2,680	62
1963							
1964	726	138	19		0	138-	19-
1965	150		0	50	33	50	33
1966	2,224		0	2,150	97	2,150	97
1967	3,319		0	10	0	10	0
1968							
1969	3,870		0	25	1	25	1
1970	1,454		0	200	14	200	14
1971	1,131		0		0		0
1972	3,541	25	1	1,300	37	1,275	36
1973	621		0		0		0
1974	1,938		0		0		0
1975	441	27	6		0	27-	6-
1976	2,482	80	3	243	10	163	7
1977	678		0	417	62	417	62
1978	89,293	339	0	1,108	1	769	1
1979	2,321		0	10	0	10	0
1980	6,535		0		0		0
1981	1,334		0		0		0
1982	1,360	20,583		2,517	185	18,066-	
1983	30,864	247	1	192	1	55-	0
1984	5,050		0	350	7	350	7
1985	49,842		0	720	1	720	1
1986	14,951	205	1	381	3	176	1
1987	10,383	73	1	1,400	13	1,327	13
1988	10,395	317	3	207	2	110-	1-
1989	3,227	5,957	185	395	12	5,562-	172-
1990	12,723		0		0		0
1991	100,469	226	0	431	0	205	0
1992	39,041	514	1	4,275	11	3,761	10
1993	19,865	4,027	20	14,150	71	10,123	51
1994	51,363	1,072	2	900	2	172-	0
1995	6,495	613	9	1,050	16	437	7
1996	126,172	3,130	2	400	0	2,730-	2-

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	68,078	637	1	290	0	347-	1-
1998		22,408				22,408-	
1999	9,625	25,995-	270-		0	25,995	270
2000	62,065	3,587	6		0	3,587-	6-
2001	3,938		0		0		0
2002	15,236		0		0		0
2003	26,482		0		0		0
2004	34,217		0		0		0
2005	28,652		0		0		0
2006							
2007	2,954		0		0		0
2008	10,020		0		0		0
2009	163,821		0		0		0
2010	67,941		0		0		0
2011	55,915		0	500	1	500	1
2012	162,205	56	0	12	0	44-	0
2013	40,337	19,835	49	9,508	24	10,327-	26-
2014	45,872	14,299	31	3,156	7	11,142-	24-
2015	114,581	23,180	20	3,776	3	19,404-	17-
2016	105,966	63,080	60	825	1	62,256-	59-
2017	35,160	308,511	877	2,109-	6-	310,621-	883-
2018	38,144	153,302	402	969-	3-	154,270-	404-
2019	287,318	104,177	36	8,000	3	96,177-	33-
2020	105,844	11,322-	11-	9,283	9	20,605	19
TOTAL	2,102,400	713,337	34	69,083	3	644,255-	31-

THREE-YEAR MOVING AVERAGES

54-56	858		0	108	13	108	13
55-57	1,885		0	108	6	108	6
56-58	1,508		0	225	15	225	15
57-59	2,138	3	0	265	12	262	12
58-60	1,056	3	0	308	29	305	29
59-61	809	3	0	84	10	81	10
60-62	1,594		0	937	59	937	59
61-63	1,489		0	893	60	893	60
62-64	1,679	46	3	893	53	847	50
63-65	292	46	16	17	6	29-	10-
64-66	1,033	46	4	733	71	687	67
65-67	1,898		0	737	39	737	39
66-68	1,848		0	720	39	720	39
67-69	2,396		0	12	0	12	0

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
68-70	1,775		0	75	4	75	4	
69-71	2,152		0	75	3	75	3	
70-72	2,042	8	0	500	24	492	24	
71-73	1,764	8	0	433	25	425	24	
72-74	2,033	8	0	433	21	425	21	
73-75	1,000	9	1		0	9-	1-	
74-76	1,620	36	2	81	5	45	3	
75-77	1,200	36	3	220	18	184	15	
76-78	30,818	140	0	589	2	450	1	
77-79	30,764	113	0	512	2	399	1	
78-80	32,716	113	0	373	1	260	1	
79-81	3,397		0	3	0	3	0	
80-82	3,076	6,861	223	839	27	6,022-	196-	
81-83	11,186	6,943	62	903	8	6,040-	54-	
82-84	12,425	6,943	56	1,020	8	5,924-	48-	
83-85	28,585	82	0	421	1	338	1	
84-86	23,281	68	0	484	2	415	2	
85-87	25,059	93	0	834	3	741	3	
86-88	11,910	198	2	663	6	464	4	
87-89	8,002	2,116	26	667	8	1,448-	18-	
88-90	8,782	2,091	24	201	2	1,891-	22-	
89-91	38,806	2,061	5	275	1	1,786-	5-	
90-92	50,744	247	0	1,569	3	1,322	3	
91-93	53,125	1,589	3	6,285	12	4,696	9	
92-94	36,756	1,871	5	6,442	18	4,571	12	
93-95	25,908	1,904	7	5,367	21	3,463	13	
94-96	61,343	1,605	3	783	1	822-	1-	
95-97	66,915	1,460	2	580	1	880-	1-	
96-98	64,750	8,725	13	230	0	8,495-	13-	
97-99	25,901	983-	4-	97	0	1,080	4	
98-00	23,897		0		0		0	
99-01	25,209	7,469-	30-		0	7,469	30	
00-02	27,080	1,196	4		0	1,196-	4-	
01-03	15,219		0		0		0	
02-04	25,312		0		0		0	
03-05	29,784		0		0		0	
04-06	20,957		0		0		0	
05-07	10,536		0		0		0	
06-08	4,325		0		0		0	
07-09	58,932		0		0		0	
08-10	80,594		0		0		0	

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	95,893		0	167	0	167	0
10-12	95,354	19	0	171	0	152	0
11-13	86,152	6,630	8	3,340	4	3,290-	4-
12-14	82,805	11,396	14	4,225	5	7,171-	9-
13-15	66,930	19,105	29	5,480	8	13,625-	20-
14-16	88,806	33,520	38	2,586	3	30,934-	35-
15-17	85,236	131,591	154	830	1	130,760-	153-
16-18	59,757	174,964	293	751-	1-	175,715-	294-
17-19	120,208	188,663	157	1,641	1	187,023-	156-
18-20	143,769	82,052	57	5,438	4	76,614-	53-
FIVE-YEAR AVERAGE							
16-20	114,487	123,550	108	3,006	3	120,544-	105-

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996		139-		853-		714-	
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013	37,767	242,295	642		0	242,295-	642-
2014							
2015							
2016	36,404	170,296	468	1,047-	3-	171,343-	471-
2017		760,610		5,040-		765,650-	
2018	4,000	386,368		2,422-	61-	388,790-	
2019		134,845		10,641		124,204-	
2020	1,000	272,647-		154-	15-	272,492	
TOTAL	79,172	1,421,629		1,124	1	1,420,504-	

THREE-YEAR MOVING AVERAGES

96-98	46-	284-	238-
97-99			
98-00			
99-01			
00-02			
01-03			
02-04			
03-05			
04-06			
05-07			
06-08			
07-09			
08-10			

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12							
11-13	12,589	80,765	642		0	80,765-	642-
12-14	12,589	80,765	642		0	80,765-	642-
13-15	12,589	80,765	642		0	80,765-	642-
14-16	12,135	56,765	468	349-	3-	57,114-	471-
15-17	12,135	310,302		2,029-	17-	312,331-	
16-18	13,468	439,092		2,836-	21-	441,928-	
17-19	1,333	427,274		1,060	79	426,215-	
18-20	1,667	82,855		2,688	161	80,167-	
FIVE-YEAR AVERAGE							
16-20	8,281	235,895		396	5	235,499-	

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	28,341		0		0		0
2013							
2014							
2015							
2016	42,002	6,155	15	51	0	6,104-	15-
2017	200,017	11,832	6	101	0	11,731-	6-
2018	28,341	19,516	69	84-	0	19,600-	69-
2019	169,333	13,134	8	39	0	13,095-	8-
2020	2,750	2,551	93	109-	4-	2,660-	97-
TOTAL	470,784	53,188	11	2-	0	53,190-	11-

THREE-YEAR MOVING AVERAGES

12-14	9,447		0		0		0
13-15							
14-16	14,001	2,052	15	17	0	2,035-	15-
15-17	80,673	5,996	7	51	0	5,945-	7-
16-18	90,120	12,501	14	23	0	12,479-	14-
17-19	132,564	14,827	11	18	0	14,809-	11-
18-20	66,808	11,734	18	51-	0	11,785-	18-

FIVE-YEAR AVERAGE

16-20	88,489	10,638	12		0	10,638-	12-
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IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	276,619	3,819	1	206	0	3,613-	1-
2020							
TOTAL	276,619	3,819	1	206	0	3,613-	1-

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	20,000		0		0		0
2008	241,306		0	20,000	8	20,000	8
2009							
2010							
2011	2,623,096	1,893-	0	5,058	0	6,951	0
2012	20,000		0		0		0
2013	99,723		0		0		0
2014	2,682,736	6,155	0	46	0	6,109-	0
2015				5		5	
2016		5,704		228		5,476-	
2017							
2018	351,854	23,420	7	5,630	2	17,790-	5-
2019	2,237,875	8,725	0	151	0	8,574-	0
2020	1,005,996	26,384	3	4,059-	0	30,442-	3-
TOTAL	9,282,585	68,494	1	27,059	0	41,436-	0

THREE-YEAR MOVING AVERAGES

07-09	87,102		0	6,667	8	6,667	8
08-10	80,435		0	6,667	8	6,667	8
09-11	874,365	631-	0	1,686	0	2,317	0
10-12	881,032	631-	0	1,686	0	2,317	0
11-13	914,273	631-	0	1,686	0	2,317	0
12-14	934,153	2,052	0	15	0	2,036-	0
13-15	927,486	2,052	0	17	0	2,035-	0
14-16	894,245	3,953	0	93	0	3,860-	0
15-17		1,901		78		1,824-	
16-18	117,285	9,708	8	1,953	2	7,755-	7-
17-19	863,243	10,715	1	1,927	0	8,788-	1-
18-20	1,198,575	19,510	2	574	0	18,936-	2-

FIVE-YEAR AVERAGE

16-20	719,145	12,846	2	390	0	12,456-	2-
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IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS (COMBINED CYCLE)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2017	3,153,426	135,552	4	337-	0	135,889-	4-
2018		12,031		177		11,854-	
2019	10,000	433,383		1,041-	10-	434,424-	
2020	339,668	7,032	2	52-	0	7,085-	2-
TOTAL	3,503,093	587,999	17	1,253-	0	589,252-	17-

THREE-YEAR MOVING AVERAGES

17-19	1,054,475	193,656	18	400-	0	194,056-	18-
18-20	116,556	150,816	129	305-	0	151,121-	130-

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	5,000	584	12		0	584-	12-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008		362		20,032-		20,394-	
2009		425-				425	
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020	20,000	2,586	13	20	0	2,566-	13-
TOTAL	25,000	3,107	12	20,012-	80-	23,119-	92-

THREE-YEAR MOVING AVERAGES

96-98	1,667	195	12		0	195-	12-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08		121		6,677-		6,798-	
07-09		21-		6,677-		6,656-	
08-10		21-		6,677-		6,656-	

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11		142-				142	
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20	6,667	862	13	7	0	855-	13-
FIVE-YEAR AVERAGE							
16-20	4,000	517	13	4	0	513-	13-

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	100,000		0		0		0
2016	12,000		0		0		0
2017		16,591		755		15,836-	
2018	44,618	8,779	20	935	2	7,844-	18-
2019	36,376	2,210	6	117-	0	2,326-	6-
2020		1,258		67-		1,325-	
TOTAL	192,994	28,838	15	1,506	1	27,331-	14-

THREE-YEAR MOVING AVERAGES

15-17	37,333	5,530	15	252	1	5,279-	14-
16-18	18,873	8,457	45	563	3	7,893-	42-
17-19	26,998	9,193	34	524	2	8,669-	32-
18-20	26,998	4,082	15	250	1	3,832-	14-

FIVE-YEAR AVERAGE

16-20	18,599	5,768	31	301	2	5,466-	29-
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IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	104,938	837	1	8-	0	845-	1-
2020	69,616	3,637	5	34-	0	3,671-	5-
TOTAL	174,554	4,474	3	42-	0	4,516-	3-

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	130,313	676	1		0	676-	1-
1997							
1998							
1999							
2000	17,570		0		0		0
2001	7,728		0		0		0
2002							
2003							
2004							
2005	13,026		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016		1,603				1,603-	
2017	180,896		0	50,000	28	50,000	28
2018							
2019							
2020							
TOTAL	349,533	2,279	1	50,000	14	47,721	14

THREE-YEAR MOVING AVERAGES

96-98	43,438	225	1		0	225-	1-
97-99							
98-00	5,857		0		0		0
99-01	8,433		0		0		0
00-02	8,433		0		0		0
01-03	2,576		0		0		0
02-04							
03-05	4,342		0		0		0
04-06	4,342		0		0		0
05-07	4,342		0		0		0
06-08							
07-09							
08-10							

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16		534				534-	
15-17	60,299	534	1	16,667	28	16,132	27
16-18	60,299	534	1	16,667	28	16,132	27
17-19	60,299		0	16,667	28	16,667	28
18-20							
FIVE-YEAR AVERAGE							
16-20	36,179	321	1	10,000	28	9,679	27

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1956	768		0	289	38	289	38
1957	1,672		0	1,572	94	1,572	94
1958	2,277	21	1	1,778	78	1,757	77
1959		52		13		39-	
1960	1,111	257	23	11	1	246-	22-
1961	3,295	177	5	1,503	46	1,326	40
1962	1,281	1,317	103	43	3	1,274-	99-
1963	837	322	38	634	76	312	37
1964	6,760	704	10	107	2	597-	9-
1965	2,403	1,183	49		0	1,183-	49-
1966	9,768	2,413	25	151	2	2,262-	23-
1967	8,994	861	10	123	1	738-	8-
1968	6,324	1,669	26	626	10	1,043-	16-
1969	4,250	708	17	1,139	27	431	10
1970	1,534	112	7	261	17	149	10
1971	3,058	1,706	56	1,788	58	82	3
1972	25,513	1,684	7	6,335	25	4,651	18
1973	3,053	4,655	152	22	1	4,633-	152-
1974	811	908	112	375	46	533-	66-
1975	1,652		0	50	3	50	3
1976	549	4,609	840		0	4,609-	840-
1977	28,162	2,334	8	8,052	29	5,718	20
1978	48,779	42,208	87		0	42,208-	87-
1979	19,018		0	13,693	72	13,693	72
1980	11,264	11,453	102	520	5	10,933-	97-
1981	14,701	27,830	189	302	2	27,528-	187-
1982	29,659		0		0		0
1983	65,464	3,331	5	947	1	2,384-	4-
1984	12,694	29,379	231	4,076	32	25,303-	199-
1985	71,811	35,226	49	2,806	4	32,420-	45-
1986	578		0		0		0
1987				5		5	
1988	10,371	4,555	44	158	2	4,397-	42-
1989	33,565	10,337	31		0	10,337-	31-
1990	7,015	4,387	63	1	0	4,386-	63-
1991	34,745	15,899	46		0	15,899-	46-
1992	19,632	25,479	130		0	25,479-	130-
1993	32,165	7,172	22		0	7,172-	22-
1994	7,244	16,584	229	77	1	16,507-	228-
1995		10,620				10,620-	
1996	10,883	2,773	25	692-	6-	3,466-	32-
1997	41,528	44,258	107	225-	1-	44,483-	107-
1998		18,034		1,217		16,817-	

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	47,125	35,590	76	969	2	34,621-	73-
2000	7,477	3,485	47	870	12	2,615-	35-
2001	16,575	4,210	25	6,582	40	2,372	14
2002	117,319	5,941	5	753	1	5,188-	4-
2003	49,423	139	0	4,625-	9-	4,764-	10-
2004	28,117	26,895	96	2,500	9	24,395-	87-
2005	11,613	1,780	15	331	3	1,449-	12-
2006	75,549	59,239	78	7,165	9	52,074-	69-
2007	54,045	3,991	7	96	0	3,894-	7-
2008	21,264	8,929	42	23,633	111	14,704	69
2009	123,502	20,676	17	3,050	2	17,626-	14-
2010	220,357	148,123	67	33,686	15	114,437-	52-
2011	165,752	5,824	4	60,052	36	54,228	33
2012	8,541	72,553	849	4,510	53	68,043-	797-
2013	85,325	46,841	55	8,967	11	37,874-	44-
2014	68,593	54,779	80	4,051-	6-	58,830-	86-
2015	85,939	3,268	4	5,929	7	2,661	3
2016	91,962	268,572	292	3,181	3	265,392-	289-
2017	125,307	209,107	167	12-	0	209,119-	167-
2018	19,413	140,840	725	1,082	6	139,759-	720-
2019	591,258	335,185	57	2,478	0	332,707-	56-
2020	192,077	111,622	58	252	0	111,370-	58-
TOTAL	2,791,722	1,902,809	68	205,155	7	1,697,653-	61-

THREE-YEAR MOVING AVERAGES

56-58	1,572	7	0	1,213	77	1,206	77
57-59	1,316	24	2	1,121	85	1,097	83
58-60	1,129	110	10	601	53	491	43
59-61	1,469	162	11	509	35	347	24
60-62	1,896	584	31	519	27	65-	3-
61-63	1,804	605	34	727	40	121	7
62-64	2,959	781	26	261	9	520-	18-
63-65	3,333	736	22	247	7	489-	15-
64-66	6,310	1,433	23	86	1	1,347-	21-
65-67	7,055	1,486	21	91	1	1,394-	20-
66-68	8,362	1,648	20	300	4	1,348-	16-
67-69	6,523	1,079	17	629	10	450-	7-
68-70	4,036	830	21	675	17	154-	4-
69-71	2,947	842	29	1,063	36	221	7
70-72	10,035	1,167	12	2,795	28	1,627	16
71-73	10,541	2,682	25	2,715	26	33	0

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
72-74	9,792	2,416	25	2,244	23	172-	2-
73-75	1,839	1,854	101	149	8	1,705-	93-
74-76	1,004	1,839	183	142	14	1,697-	169-
75-77	10,121	2,314	23	2,701	27	386	4
76-78	25,830	16,384	63	2,684	10	13,700-	53-
77-79	31,986	14,847	46	7,248	23	7,599-	24-
78-80	26,354	17,887	68	4,738	18	13,149-	50-
79-81	14,994	13,094	87	4,838	32	8,256-	55-
80-82	18,541	13,094	71	274	1	12,820-	69-
81-83	36,608	10,387	28	416	1	9,971-	27-
82-84	35,939	10,903	30	1,674	5	9,229-	26-
83-85	49,990	22,645	45	2,610	5	20,036-	40-
84-86	28,361	21,535	76	2,294	8	19,241-	68-
85-87	24,130	11,742	49	937	4	10,805-	45-
86-88	3,650	1,518	42	54	1	1,464-	40-
87-89	14,645	4,964	34	54	0	4,910-	34-
88-90	16,984	6,426	38	53	0	6,373-	38-
89-91	25,108	10,208	41		0	10,207-	41-
90-92	20,464	15,255	75		0	15,255-	75-
91-93	28,847	16,183	56		0	16,183-	56-
92-94	19,680	16,412	83	26	0	16,386-	83-
93-95	13,136	11,459	87	26	0	11,433-	87-
94-96	6,042	9,992	165	205-	3-	10,198-	169-
95-97	17,470	19,217	110	306-	2-	19,523-	112-
96-98	17,470	21,688	124	100	1	21,589-	124-
97-99	29,551	32,627	110	654	2	31,974-	108-
98-00	18,201	19,036	105	1,019	6	18,018-	99-
99-01	23,726	14,429	61	2,807	12	11,621-	49-
00-02	47,124	4,546	10	2,735	6	1,810-	4-
01-03	61,106	3,430	6	904	1	2,527-	4-
02-04	64,953	10,992	17	457-	1-	11,449-	18-
03-05	29,718	9,605	32	598-	2-	10,203-	34-
04-06	38,426	29,305	76	3,332	9	25,973-	68-
05-07	47,069	21,670	46	2,531	5	19,139-	41-
06-08	50,286	24,053	48	10,298	20	13,755-	27-
07-09	66,270	11,198	17	8,926	13	2,272-	3-
08-10	121,708	59,243	49	20,123	17	39,120-	32-
09-11	169,870	58,208	34	32,263	19	25,945-	15-
10-12	131,550	75,500	57	32,750	25	42,751-	32-
11-13	86,539	41,740	48	24,510	28	17,230-	20-
12-14	54,153	58,058	107	3,142	6	54,916-	101-

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	79,952	34,963	44	3,615	5	31,348-	39-
14-16	82,165	108,873	133	1,687	2	107,187-	130-
15-17	101,069	160,316	159	3,033	3	157,283-	156-
16-18	78,894	206,173	261	1,417	2	204,756-	260-
17-19	245,326	228,378	93	1,183	0	227,195-	93-
18-20	267,582	195,882	73	1,270	0	194,612-	73-
FIVE-YEAR AVERAGE							
16-20	204,003	213,065	104	1,396	1	211,669-	104-

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	20	1	5	91	455	90	450
1955	912	202	22	663	73	461	51
1956	30,633	883	3	1,029	3	146	0
1957	59,300	6	0	1,017	2	1,011	2
1958	23,646	631	3	16,338	69	15,707	66
1959	9,748	1,129	12	6,084	62	4,955	51
1960	5,959	1,864	31	4,689	79	2,825	47
1961	37,385	973	3	22,098	59	21,125	57
1962	90,238	4,141	5	10,822	12	6,681	7
1963	21,489	691	3	3,986	19	3,295	15
1964	16,081	1,188	7	1,343	8	155	1
1965	21,527	1,119	5	2,215	10	1,096	5
1966	101,238	2,687	3	10,435	10	7,748	8
1967	86,027	2,964	3	4,388	5	1,424	2
1968	58,817	2,715	5	2,723	5	8	0
1969	24,586	3,095	13	4,099	17	1,004	4
1970	102,637	3,873	4	32,333	32	28,460	28
1971	31,169	4,005	13	21,332	68	17,327	56
1972	238,443	5,028	2	80,521	34	75,493	32
1973	99,945	16,759	17	16,190	16	569-	1-
1974	98,126	4,731	5	41,052	42	36,321	37
1975	76,749	9,723	13	13,075	17	3,352	4
1976	70,576	18,191	26	7,608	11	10,583-	15-
1977	136,767	14,927	11	65,548	48	50,621	37
1978	329,879	59,149	18	19,308	6	39,841-	12-
1979	148,412	15,449	10	102,241	69	86,792	58
1980	171,033	17,446	10	34,863	20	17,417	10
1981	226,033	11,005	5	37,262	16	26,257	12
1982	181,315	13,139	7	29,825	16	16,686	9
1983	313,263		0	30,154	10	30,154	10
1984	152,209	44,539	29	11,518	8	33,021-	22-
1985	126,999	19,187	15	760	1	18,427-	15-
1986	164,344	5,332	3	3,840	2	1,492-	1-
1987	27,936	4,497	16	1,395	5	3,102-	11-
1988	201,930		0	288	0	288	0
1989	203,179	36,024	18	109,758	54	73,734	36
1990	96,055	16,771	17	5,609	6	11,162-	12-
1991	342,456	60,550	18	4,366	1	56,184-	16-
1992	782,968	134,174	17	2,164	0	132,010-	17-
1993	801,699	66,609	8	4,123	1	62,486-	8-
1994	158,764	73,664	46	6,336	4	67,328-	42-
1995	1,669,806	109,449	7	99,616	6	9,833-	1-
1996	1,108,518	127,143	11	23,559	2	103,584-	9-

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	3,436,072	233,112	7	33,264	1	199,848-	6-
1998	154,549	344,409	223	13,797	9	330,611-	214-
1999	1,257,541	21,944	2	12,203	1	9,741-	1-
2000	1,381,201	69,343	5	17,260	1	52,084-	4-
2001	1,229,694	90,065	7	38,133	3	51,932-	4-
2002	3,683,450	236,245	6	677,410	18	441,165	12
2003	519,791	378,219	73	39,963	8	338,256-	65-
2004	1,332,399	540,685	41	60,904	5	479,782-	36-
2005	5,258,014	521,908	10	35,003	1	486,905-	9-
2006	1,644,354	315,105	19	86,926	5	228,179-	14-
2007	2,177,756	407,488	19	175,475	8	232,013-	11-
2008	2,099,126	287,072	14	241,378	11	45,694-	2-
2009	1,084,667	46,084	4	12,165-	1-	58,249-	5-
2010	877,677	24,316	3	3,358	0	20,958-	2-
2011	536,114	1,237,291	231	99,141	18	1,138,149-	212-
2012	2,349,732	130,454	6	140,062	6	9,607	0
2013	1,911,076	634,535	33	55,962	3	578,573-	30-
2014	3,103,709	1,005,888	32	72,354	2	933,534-	30-
2015	3,203,069	968,932	30	48,428	2	920,504-	29-
2016	3,380,834	2,302,131	68	266,518	8	2,035,613-	60-
2017	2,441,304	1,080,751	44	18,285-	1-	1,099,036-	45-
2018	2,575,921	1,663,057	65	30,133	1	1,632,924-	63-
2019	20,275,247	1,150,551	6	830,115-	4-	1,980,666-	10-
2020	2,078,276	532,878	26	11,799-	1-	544,677-	26-
TOTAL	76,640,389	15,138,117	20	2,171,972	3	12,966,146-	17-

THREE-YEAR MOVING AVERAGES

54-56	10,522	362	3	594	6	232	2
55-57	30,282	364	1	903	3	539	2
56-58	37,860	507	1	6,128	16	5,621	15
57-59	30,898	589	2	7,813	25	7,224	23
58-60	13,118	1,208	9	9,037	69	7,829	60
59-61	17,697	1,322	7	10,957	62	9,635	54
60-62	44,527	2,326	5	12,536	28	10,210	23
61-63	49,704	1,935	4	12,302	25	10,367	21
62-64	42,603	2,007	5	5,384	13	3,377	8
63-65	19,699	999	5	2,515	13	1,515	8
64-66	46,282	1,665	4	4,664	10	3,000	6
65-67	69,597	2,257	3	5,679	8	3,423	5
66-68	82,027	2,789	3	5,849	7	3,060	4
67-69	56,477	2,925	5	3,737	7	812	1

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	62,013	3,228	5	13,052	21	9,824	16
69-71	52,797	3,658	7	19,255	36	15,597	30
70-72	124,083	4,302	3	44,729	36	40,427	33
71-73	123,186	8,597	7	39,348	32	30,750	25
72-74	145,505	8,839	6	45,921	32	37,082	25
73-75	91,607	10,404	11	23,439	26	13,035	14
74-76	81,817	10,882	13	20,578	25	9,697	12
75-77	94,697	14,280	15	28,744	30	14,463	15
76-78	179,074	30,756	17	30,821	17	66	0
77-79	205,019	29,842	15	62,366	30	32,524	16
78-80	216,441	30,681	14	52,137	24	21,456	10
79-81	181,826	14,633	8	58,122	32	43,489	24
80-82	192,794	13,863	7	33,983	18	20,120	10
81-83	240,204	8,048	3	32,414	13	24,366	10
82-84	215,596	19,226	9	23,832	11	4,606	2
83-85	197,490	21,242	11	14,144	7	7,098-	4-
84-86	147,851	23,019	16	5,373	4	17,647-	12-
85-87	106,426	9,672	9	1,998	2	7,674-	7-
86-88	131,403	3,276	2	1,841	1	1,435-	1-
87-89	144,348	13,507	9	37,147	26	23,640	16
88-90	167,055	17,598	11	38,552	23	20,953	13
89-91	213,897	37,782	18	39,911	19	2,129	1
90-92	407,160	70,498	17	4,046	1	66,452-	16-
91-93	642,374	87,111	14	3,551	1	83,560-	13-
92-94	581,144	91,482	16	4,208	1	87,275-	15-
93-95	876,756	83,241	9	36,692	4	46,549-	5-
94-96	979,029	103,419	11	43,170	4	60,248-	6-
95-97	2,071,465	156,568	8	52,146	3	104,422-	5-
96-98	1,566,380	234,888	15	23,540	2	211,348-	13-
97-99	1,616,054	199,822	12	19,755	1	180,067-	11-
98-00	931,097	145,232	16	14,420	2	130,812-	14-
99-01	1,289,479	60,451	5	22,532	2	37,919-	3-
00-02	2,098,115	131,884	6	244,268	12	112,383	5
01-03	1,810,978	234,843	13	251,835	14	16,992	1
02-04	1,845,213	385,050	21	259,425	14	125,624-	7-
03-05	2,370,068	480,270	20	45,290	2	434,981-	18-
04-06	2,744,923	459,233	17	60,944	2	398,288-	15-
05-07	3,026,708	414,833	14	99,135	3	315,699-	10-
06-08	1,973,745	336,555	17	167,926	9	168,629-	9-
07-09	1,787,183	246,881	14	134,896	8	111,985-	6-
08-10	1,353,823	119,157	9	77,524	6	41,634-	3-

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	832,820	435,897	52	30,112	4	405,785-	49-
10-12	1,254,508	464,021	37	80,854	6	383,167-	31-
11-13	1,598,974	667,427	42	98,388	6	569,038-	36-
12-14	2,454,839	590,292	24	89,459	4	500,833-	20-
13-15	2,739,284	869,785	32	58,915	2	810,870-	30-
14-16	3,229,204	1,425,650	44	129,100	4	1,296,550-	40-
15-17	3,008,402	1,450,605	48	98,887	3	1,351,718-	45-
16-18	2,799,353	1,681,980	60	92,789	3	1,589,191-	57-
17-19	8,430,824	1,298,120	15	272,755-	3-	1,570,875-	19-
18-20	8,309,815	1,115,495	13	270,593-	3-	1,386,089-	17-
FIVE-YEAR AVERAGE							
16-20	6,150,316	1,345,874	22	112,709-	2-	1,458,583-	24-

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	3,939	3,710	94	1,558	40	2,152-	55-
1973	4,358	576	13		0	576-	13-
1974	14,110	1,209	9	1,551	11	342	2
1975							
1976		353		96		257-	
1977	1,372	563	41		0	563-	41-
1978							
1979							
1980				708		708	
1981	29,473	10,720	36	12,998	44	2,278	8
1982							
1983							
1984							
1985							
1986	769		0		0		0
1987							
1988							
1989							
1990		9,767				9,767-	
1991	6,431	186	3		0	186-	3-
1992		3,930				3,930-	
1993		425				425-	
1994	11,682	10,549	90		0	10,549-	90-
1995		2,420				2,420-	
1996		652-		606-		46	
1997	769	5,824	758		0	5,824-	758-
1998		11				11-	
1999		11-				11	
2000	476	5,395		132	28	5,263-	
2001		5,425		1,124		4,301-	
2002							
2003	69,846	10,577-	15-	1,185-	2-	9,392	13
2004	80,221	21,547	27	77-	0	21,624-	27-
2005	67,152	32,596	49	4,237	6	28,359-	42-
2006							
2007	56,209	30,671-	55-	10	0	30,681	55
2008	64,506	18,984	29	7,084	11	11,900-	18-
2009							
2010							
2011		8,059		8,878		818	
2012	74,995	12,529	17	4,867	6	7,662-	10-
2013		18,296		4,399		13,897-	
2014	158,783	10,294	6	2,532	2	7,762-	5-

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2015	170,836	7,473	4	76-	0	7,549-	4-
2016	76,185	24,627	32	157	0	24,469-	32-
2017	309,889	215,585	70	10,436	3	205,149-	66-
2018	29,119	40,777	140	3,372-	12-	44,149-	152-
2019		56,536-		9,105-		47,430	
2020		33,679		765-		34,445-	
TOTAL	1,231,120	407,062	33	45,580	4	361,482-	29-

THREE-YEAR MOVING AVERAGES

72-74	7,469	1,832	25	1,036	14	795-	11-
73-75	6,156	595	10	517	8	78-	1-
74-76	4,703	521	11	549	12	28	1
75-77	457	305	67	32	7	273-	60-
76-78	457	305	67	32	7	273-	60-
77-79	457	188	41		0	188-	41-
78-80				236		236	
79-81	9,824	3,573	36	4,569	47	995	10
80-82	9,824	3,573	36	4,569	47	995	10
81-83	9,824	3,573	36	4,333	44	759	8
82-84							
83-85							
84-86	256		0		0		0
85-87	256		0		0		0
86-88	256		0		0		0
87-89							
88-90		3,256				3,256-	
89-91	2,144	3,318	155		0	3,318-	155-
90-92	2,144	4,628	216		0	4,628-	216-
91-93	2,144	1,514	71		0	1,514-	71-
92-94	3,894	4,968	128		0	4,968-	128-
93-95	3,894	4,465	115		0	4,465-	115-
94-96	3,894	4,106	105	202-	5-	4,308-	111-
95-97	256	2,531	988	202-	79-	2,733-	
96-98	256	1,728	674	202-	79-	1,930-	753-
97-99	256	1,941	758		0	1,941-	758-
98-00	159	1,798		44	28	1,754-	
99-01	159	3,603		418	264	3,184-	
00-02	159	3,607		418	264	3,188-	
01-03	23,282	1,717-	7-	20-	0	1,697	7
02-04	50,022	3,657	7	421-	1-	4,077-	8-
03-05	72,406	14,522	20	992	1	13,530-	19-

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	49,124	18,048	37	1,387	3	16,661-	34-
05-07	41,120	642	2	1,416	3	774	2
06-08	40,239	3,896-	10-	2,365	6	6,260	16
07-09	40,239	3,896-	10-	2,365	6	6,260	16
08-10	21,502	6,328	29	2,361	11	3,967-	18-
09-11		2,686		2,959		273	
10-12	24,998	6,863	27	4,582	18	2,281-	9-
11-13	24,998	12,962	52	6,048	24	6,914-	28-
12-14	77,926	13,706	18	3,933	5	9,774-	13-
13-15	109,873	12,021	11	2,285	2	9,736-	9-
14-16	135,268	14,131	10	871	1	13,260-	10-
15-17	185,637	82,561	44	3,506	2	79,056-	43-
16-18	138,398	93,663	68	2,407	2	91,256-	66-
17-19	113,003	66,609	59	680-	1-	67,289-	60-
18-20	9,706	5,974	62	4,414-	45-	10,388-	107-
FIVE-YEAR AVERAGE							
16-20	83,039	51,626	62	530-	1-	52,156-	63-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	49,112	15,076	31	9,792	20	5,284-	11-
1955	23,016	8,166	35	6,407	28	1,759-	8-
1956	44,190	18,417	42	10,643	24	7,774-	18-
1957	38,135	21,314	56	9,298	24	12,016-	32-
1958	109,197	38,823	36	25,958	24	12,865-	12-
1959	28,402	17,578	62	10,111	36	7,467-	26-
1960	43,035	29,490	69	6,991	16	22,499-	52-
1961	19,851	12,179	61	8,131	41	4,048-	20-
1962	46,417	24,157	52	10,637	23	13,520-	29-
1963	46,606	27,628	59	11,687	25	15,941-	34-
1964	45,107	20,160	45	8,066	18	12,094-	27-
1965	50,386	16,640	33	11,372	23	5,268-	10-
1966	56,087	24,569	44	11,682	21	12,887-	23-
1967	154,402	59,337	38	13,893	9	45,444-	29-
1968	63,038	42,843	68	10,238	16	32,605-	52-
1969	44,192	30,251	68	5,125	12	25,126-	57-
1970	67,944	31,811	47	3,836	6	27,975-	41-
1971	43,439	48,932	113	5,985	14	42,947-	99-
1972	35,659	35,407	99	3,621	10	31,786-	89-
1973	51,727	29,965	58	10,891	21	19,074-	37-
1974	60,210	33,965	56	21,377	36	12,588-	21-
1975	318,477	97,701	31	35,831	11	61,870-	19-
1976	124,974	64,776	52	26,021	21	38,755-	31-
1977	61,839	60,203	97	35,349	57	24,854-	40-
1978	40,328	41,072	102	5,151	13	35,921-	89-
1979	31,984	64,309	201	10,946	34	53,363-	167-
1980	317,784	211,097	66	11,798	4	199,299-	63-
1981	134,058	284,181	212	288,930	216	4,749	4
1982	69,586	54,461	78	24,257	35	30,204-	43-
1983	165,222	309,618	187	72,024	44	237,594-	144-
1984	72,721	358,947	494	22,162	30	336,785-	463-
1985	229,056	482,804	211	39,138	17	443,666-	194-
1986	175,383	253,707	145	11,671	7	242,036-	138-
1987	113,224	234,997	208	20,319	18	214,678-	190-
1988	118,475	115,982	98	13,768	12	102,214-	86-
1989	94,641	133,828	141	37,707	40	96,121-	102-
1990	164,981	172,568	105	4,430	3	168,138-	102-
1991	164,247	403,544	246	28,292	17	375,252-	228-
1992	100,686	438,182	435	5,604	6	432,578-	430-
1993	300,827	294,603	98	4,699	2	289,904-	96-
1994	226,897	388,338	171	6,411	3	381,927-	168-
1995	326,627	194,239	59	40,410	12	153,829-	47-
1996	595,748	734,842	123	27,248-	5-	762,090-	128-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	422,225	406,604	96	26,023-	6-	432,627-	102-
1998	181,604	485,753	267	21,041	12	464,712-	256-
1999	96,600	131,583	136	15,875	16	115,709-	120-
2000	894,409	338,151	38	44,919	5	293,232-	33-
2001	302,088	171,875	57	21,820	7	150,054-	50-
2002	212,061	115,004	54	7,985	4	107,019-	50-
2003	316,643	126,094	40	6,312	2	119,782-	38-
2004	309,685	252,844	82	29,774	10	223,069-	72-
2005	568,129	234,266	41	5,014-	1-	239,280-	42-
2006	310,268	379,609	122	160,224	52	219,385-	71-
2007	375,227	1,146,258	305	484,688	129	661,570-	176-
2008	555,010	814,221	147	87,235	16	726,985-	131-
2009	350,520	391,299	112	40,178	11	351,121-	100-
2010	490,212	515,042	105	59,987	12	455,055-	93-
2011	1,876,594	1,084,250	58	149,752	8	934,498-	50-
2012	435,295	524,319	120	58,765	14	465,554-	107-
2013	368,152	830,180	225	34,200	9	795,980-	216-
2014	829,288	754,543	91	10,549-	1-	765,092-	92-
2015	886,706	603,268	68	25,770	3	577,498-	65-
2016	865,061	1,531,076	177	19,740	2	1,511,336-	175-
2017	1,327,049	1,469,226	111	131,512	10	1,337,715-	101-
2018	2,524,738	836,351	33	36,211	1	800,140-	32-
2019	2,093,564	1,103,782	53	2,534-	0	1,106,316-	53-
2020	738,335	1,199,612	162	11,911-	2-	1,211,523-	164-
TOTAL	22,397,379	21,425,918	96	2,313,368	10	19,112,550-	85-

THREE-YEAR MOVING AVERAGES

54-56	38,773	13,886	36	8,947	23	4,939-	13-
55-57	35,114	15,966	45	8,783	25	7,183-	20-
56-58	63,841	26,185	41	15,300	24	10,885-	17-
57-59	58,578	25,905	44	15,122	26	10,783-	18-
58-60	60,211	28,630	48	14,353	24	14,277-	24-
59-61	30,429	19,749	65	8,411	28	11,338-	37-
60-62	36,434	21,942	60	8,586	24	13,356-	37-
61-63	37,625	21,321	57	10,152	27	11,170-	30-
62-64	46,043	23,982	52	10,130	22	13,852-	30-
63-65	47,366	21,476	45	10,375	22	11,101-	23-
64-66	50,527	20,456	40	10,373	21	10,083-	20-
65-67	86,958	33,515	39	12,316	14	21,200-	24-
66-68	91,176	42,250	46	11,938	13	30,312-	33-
67-69	87,211	44,144	51	9,752	11	34,392-	39-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	58,391	34,968	60	6,400	11	28,569-	49-
69-71	51,858	36,998	71	4,982	10	32,016-	62-
70-72	49,014	38,717	79	4,481	9	34,236-	70-
71-73	43,608	38,101	87	6,832	16	31,269-	72-
72-74	49,199	33,112	67	11,963	24	21,149-	43-
73-75	143,471	53,877	38	22,700	16	31,177-	22-
74-76	167,887	65,481	39	27,743	17	37,738-	22-
75-77	168,430	74,227	44	32,400	19	41,826-	25-
76-78	75,714	55,350	73	22,174	29	33,177-	44-
77-79	44,717	55,195	123	17,149	38	38,046-	85-
78-80	130,032	105,493	81	9,298	7	96,194-	74-
79-81	161,275	186,529	116	103,891	64	82,638-	51-
80-82	173,809	183,246	105	108,328	62	74,918-	43-
81-83	122,955	216,087	176	128,404	104	87,683-	71-
82-84	102,510	241,009	235	39,481	39	201,528-	197-
83-85	155,666	383,790	247	44,441	29	339,348-	218-
84-86	159,053	365,153	230	24,324	15	340,829-	214-
85-87	172,554	323,836	188	23,709	14	300,127-	174-
86-88	135,694	201,562	149	15,253	11	186,309-	137-
87-89	108,780	161,602	149	23,931	22	137,671-	127-
88-90	126,032	140,793	112	18,635	15	122,158-	97-
89-91	141,290	236,647	167	23,476	17	213,170-	151-
90-92	143,305	338,098	236	12,775	9	325,323-	227-
91-93	188,587	378,776	201	12,865	7	365,911-	194-
92-94	209,470	373,708	178	5,571	3	368,136-	176-
93-95	284,784	292,393	103	17,173	6	275,220-	97-
94-96	383,091	439,140	115	6,524	2	432,615-	113-
95-97	448,200	445,229	99	4,287-	1-	449,515-	100-
96-98	399,859	542,400	136	10,743-	3-	553,143-	138-
97-99	233,476	341,313	146	3,631	2	337,683-	145-
98-00	390,871	318,496	81	27,278	7	291,218-	75-
99-01	431,032	213,870	50	27,538	6	186,332-	43-
00-02	469,519	208,343	44	24,908	5	183,435-	39-
01-03	276,931	137,658	50	12,039	4	125,618-	45-
02-04	279,463	164,647	59	14,691	5	149,957-	54-
03-05	398,152	204,401	51	10,357	3	194,044-	49-
04-06	396,027	288,906	73	61,661	16	227,245-	57-
05-07	417,875	586,711	140	213,299	51	373,412-	89-
06-08	413,502	780,029	189	244,049	59	535,980-	130-
07-09	426,919	783,926	184	204,034	48	579,892-	136-
08-10	465,248	573,520	123	62,467	13	511,054-	110-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	905,775	663,530	73	83,306	9	580,225-	64-
10-12	934,034	707,870	76	89,501	10	618,369-	66-
11-13	893,347	812,917	91	80,906	9	732,011-	82-
12-14	544,245	703,014	129	27,472	5	675,542-	124-
13-15	694,715	729,330	105	16,473	2	712,857-	103-
14-16	860,352	962,962	112	11,654	1	951,309-	111-
15-17	1,026,272	1,201,190	117	59,007	6	1,142,183-	111-
16-18	1,572,282	1,278,885	81	62,488	4	1,216,397-	77-
17-19	1,981,783	1,136,453	57	55,063	3	1,081,391-	55-
18-20	1,785,545	1,046,582	59	7,255	0	1,039,327-	58-
FIVE-YEAR AVERAGE							
16-20	1,509,749	1,228,010	81	34,604	2	1,193,406-	79-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	35,983	5,197	14	26,632	74	21,435	60
1955	29,978	3,073	10	13,532	45	10,459	35
1956	42,685	6,883	16	19,946	47	13,063	31
1957	39,849	14,278	36	24,577	62	10,299	26
1958	124,280	22,019	18	48,524	39	26,505	21
1959	25,962	5,527	21	14,493	56	8,966	35
1960	98,426	19,532	20	122,714	125	103,182	105
1961	79,510	12,664	16	49,579	62	36,915	46
1962	63,985	17,700	28	37,773	59	20,073	31
1963	82,667	23,501	28	49,214	60	25,713	31
1964	28,549	7,092	25	24,503	86	17,411	61
1965	49,873	12,588	25	27,830	56	15,242	31
1966	63,442	13,994	22	33,896	53	19,902	31
1967	176,943	31,542	18	111,956	63	80,414	45
1968	62,255	14,612	23	36,509	59	21,897	35
1969	40,733	14,253	35	35,138	86	20,885	51
1970	82,366	6,386	8	6,386	8		0
1971	43,847	43,327	99	113,228	258	69,901	159
1972	42,660	48,002	113	17,844	42	30,158-	71-
1973	46,584	3,353	7	21,535	46	18,182	39
1974	99,532	25,537	26	42,766	43	17,229	17
1975	99,462	83,287	84	147,372	148	64,085	64
1976	169,209	59,958	35	150,729	89	90,771	54
1977	107,358	54,479	51		0	54,479-	51-
1978	47,030	12,275	26	23,364	50	11,089	24
1979	34,916	13,395	38	21,293	61	7,898	23
1980	67,909	38,439	57	33,388	49	5,051-	7-
1981	106,346	76,735	72	142,159	134	65,424	62
1982	57,799	73,227	127	50,778	88	22,449-	39-
1983	107,927	67,352	62	67,191	62	161-	0
1984	32,325	133,413	413	36,112	112	97,301-	301-
1985	103,635	23,900	23	35,455	34	11,555	11
1986	36,938	27,427	74	20,983	57	6,444-	17-
1987	53,727	62,732	117	86,261	161	23,529	44
1988	69,934	56,856	81	40,660	58	16,196-	23-
1989	89,019	52,356	59	19,747	22	32,609-	37-
1990	28,001	27,824	99	27,027	97	797-	3-
1991	131,873	91,520	69	50,730	38	40,790-	31-
1992	45,997	110,876	241	26,029	57	84,847-	184-
1993	141,816	110,974	78	20,826	15	90,148-	64-
1994	153,780	197,407	128	14,561	9	182,846-	119-
1995	318,905	138,201	43	42,848	13	95,353-	30-
1996	408,641	349,676	86	32,150	8	317,526-	78-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	363,918	184,118	51	19,353-	5-	203,471-	56-
1998	728,285	139,891	19	11,172	2	128,718-	18-
1999	105,266	129,478	123	8,620	8	120,859-	115-
2000	346,235	225,976	65	34,149	10	191,827-	55-
2001	261,006	168,416	65	20,169	8	148,247-	57-
2002	639,468	132,394	21	7,677	1	124,717-	20-
2003	259,018	161,821	62	9,847	4	151,973-	59-
2004	184,774	332,964	180	46,053	25	286,912-	155-
2005	1,181,484	334,333	28	15,963	1	318,370-	27-
2006	223,382	386,743	173	229,412	103	157,330-	70-
2007	137,462	1,335,946	972	672,647	489	663,299-	483-
2008	802,568	619,174	77	67,192	8	551,981-	69-
2009	431,505	263,180	61	24,939	6	238,241-	55-
2010	524,015	632,963	121	49,751	9	583,212-	111-
2011	1,466,062	264,266	18	16,237	1	248,029-	17-
2012	584,891	983,431	168	132,801	23	850,630-	145-
2013	316,103	351,789	111	39,511	12	312,278-	99-
2014	1,007,330	751,260	75	59,343	6	691,917-	69-
2015	1,042,990	644,243	62	17,639	2	626,604-	60-
2016	1,246,222	629,326	50	3,007-	0	632,332-	51-
2017	1,299,065	637,434	49	93,480	7	543,954-	42-
2018	2,131,230	455,906	21	128,812	6	327,093-	15-
2019	1,793,402	331,570	18	10,515	1	321,054-	18-
2020	1,042,285	429,436	41	4,385-	0	433,821-	42-
TOTAL	21,890,621	12,739,425	58	3,637,424	17	9,102,001-	42-

THREE-YEAR MOVING AVERAGES

54-56	36,215	5,051	14	20,037	55	14,986	41
55-57	37,504	8,078	22	19,352	52	11,274	30
56-58	68,938	14,393	21	31,016	45	16,622	24
57-59	63,364	13,941	22	29,198	46	15,257	24
58-60	82,889	15,693	19	61,910	75	46,218	56
59-61	67,966	12,574	19	62,262	92	49,688	73
60-62	80,640	16,632	21	70,022	87	53,390	66
61-63	75,387	17,955	24	45,522	60	27,567	37
62-64	58,400	16,098	28	37,163	64	21,066	36
63-65	53,696	14,394	27	33,849	63	19,455	36
64-66	47,288	11,225	24	28,743	61	17,518	37
65-67	96,753	19,375	20	57,894	60	38,519	40
66-68	100,880	20,049	20	60,787	60	40,738	40
67-69	93,310	20,136	22	61,201	66	41,065	44

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	61,785	11,750	19	26,011	42	14,261	23
69-71	55,649	21,322	38	51,584	93	30,262	54
70-72	56,291	32,572	58	45,819	81	13,248	24
71-73	44,364	31,561	71	50,869	115	19,308	44
72-74	62,925	25,631	41	27,382	44	1,751	3
73-75	81,859	37,392	46	70,558	86	33,165	41
74-76	122,734	56,261	46	113,622	93	57,362	47
75-77	125,343	65,908	53	99,367	79	33,459	27
76-78	107,866	42,237	39	58,031	54	15,794	15
77-79	63,101	26,716	42	14,886	24	11,831-	19-
78-80	49,952	21,370	43	26,015	52	4,645	9
79-81	69,724	42,856	61	65,613	94	22,757	33
80-82	77,351	62,800	81	75,442	98	12,641	16
81-83	90,691	72,438	80	86,709	96	14,271	16
82-84	66,017	91,331	138	51,360	78	39,970-	61-
83-85	81,296	74,888	92	46,253	57	28,636-	35-
84-86	57,633	61,580	107	30,850	54	30,730-	53-
85-87	64,767	38,020	59	47,566	73	9,547	15
86-88	53,533	49,005	92	49,301	92	296	1
87-89	70,893	57,315	81	48,889	69	8,425-	12-
88-90	62,318	45,679	73	29,145	47	16,534-	27-
89-91	82,964	57,233	69	32,501	39	24,732-	30-
90-92	68,624	76,740	112	34,595	50	42,145-	61-
91-93	106,562	104,457	98	32,528	31	71,928-	67-
92-94	113,864	139,752	123	20,472	18	119,280-	105-
93-95	204,834	148,861	73	26,078	13	122,782-	60-
94-96	293,775	228,428	78	29,853	10	198,575-	68-
95-97	363,821	223,998	62	18,548	5	205,450-	56-
96-98	500,281	224,562	45	7,990	2	216,572-	43-
97-99	399,156	151,162	38	146	0	151,016-	38-
98-00	393,262	165,115	42	17,980	5	147,134-	37-
99-01	237,502	174,623	74	20,979	9	153,644-	65-
00-02	415,570	175,595	42	20,665	5	154,930-	37-
01-03	386,497	154,210	40	12,564	3	141,646-	37-
02-04	361,087	209,060	58	21,193	6	187,867-	52-
03-05	541,759	276,373	51	23,955	4	252,418-	47-
04-06	529,880	351,347	66	97,143	18	254,204-	48-
05-07	514,109	685,674	133	306,008	60	379,666-	74-
06-08	387,804	780,621	201	323,084	83	457,537-	118-
07-09	457,178	739,433	162	254,926	56	484,507-	106-
08-10	586,029	505,106	86	47,294	8	457,812-	78-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	807,194	386,803	48	30,309	4	356,494-	44-
10-12	858,323	626,887	73	66,263	8	560,624-	65-
11-13	789,019	533,162	68	62,850	8	470,312-	60-
12-14	636,108	695,493	109	77,218	12	618,275-	97-
13-15	788,808	582,431	74	38,831	5	543,600-	69-
14-16	1,098,847	674,943	61	24,659	2	650,284-	59-
15-17	1,196,092	637,001	53	36,038	3	600,963-	50-
16-18	1,558,839	574,222	37	73,095	5	501,126-	32-
17-19	1,741,232	474,970	27	77,602	4	397,367-	23-
18-20	1,655,639	405,637	25	44,981	3	360,656-	22-
FIVE-YEAR AVERAGE							
16-20	1,502,441	496,734	33	45,083	3	451,651-	30-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	7,832	1,308	17	3,191	41	1,883	24
1955	15,610	1,661	11	5,137	33	3,476	22
1956	9,187	1,740	19	2,329	25	589	6
1957	7,967	1,250	16	2,045	26	795	10
1958	17,906	3,787	21	1,845	10	1,942-	11-
1959	6,737	1,040	15	984	15	56-	1-
1960	4,577	834	18	446	10	388-	8-
1961	8,829	1,266	14	986	11	280-	3-
1962	21,234	11,560	54	4,083	19	7,477-	35-
1963	8,357	2,621	31	375	4	2,246-	27-
1964	15,621	5,353	34	2,060	13	3,293-	21-
1965	23,468	3,262	14	1,683	7	1,579-	7-
1966	43,579	8,092	19	2,535	6	5,557-	13-
1967	63,673	13,081	21	1,733	3	11,348-	18-
1968	41,077	10,034	24	3,346	8	6,688-	16-
1969	21,087	5,405	26	2,892	14	2,513-	12-
1970		2,340		5,417		3,077	
1971	38,409	4,515	12	2,826	7	1,689-	4-
1972	37,516	13,432	36	5,152	14	8,280-	22-
1973	30,393	12,093	40	1,310	4	10,783-	35-
1974	30,797	13,556	44	6,214	20	7,342-	24-
1975	53,377	17,320	32	5,424	10	11,896-	22-
1976	58,614	13,060	22	3,539	6	9,521-	16-
1977	40,687	28,145	69	2,187	5	25,958-	64-
1978	94,738	62,243	66	4,305	5	57,938-	61-
1979	48,518	79,847	165	825	2	79,022-	163-
1980	42,787	18,487	43	1,791	4	16,696-	39-
1981	52,915	48,088	91	3,790	7	44,298-	84-
1982	53,681	38,186	71	4,007	7	34,179-	64-
1983	71,264	79,151	111	6,813	10	72,338-	102-
1984	27,120	12,901	48	1,993	7	10,908-	40-
1985	103,868	100,634	97	4,583	4	96,051-	92-
1986	30,991	40,693	131		0	40,693-	131-
1987	78,685	15,690	20	7,047	9	8,643-	11-
1988	49,024	10,830	22		0	10,830-	22-
1989	22,065	29,412	133	4,951	22	24,461-	111-
1990	89,109	24,793	28		0	24,793-	28-
1991	107,136	64,192	60	9,409	9	54,783-	51-
1992	75,987	28,933	38	4,226	6	24,707-	33-
1993	11,393	76,660	673	3,814	33	72,846-	639-
1994	50,880	48,212	95	685	1	47,527-	93-
1995	109,421	53,364	49		0	53,364-	49-
1996	37,981	51,552	136	4,198-	11-	55,750-	147-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	16,507	35,670	216	202	1	35,469-	215-
1998		42,390		4,564		37,826-	
1999	86,627	5,857-	7-	7,776	9	13,633	16
2000	81,427	193-	0	7,628	9	7,821	10
2001	109,256	2,082-	2-	3,573	3	5,655	5
2002	56,378	6,740	12	1,007-	2-	7,747-	14-
2003	28,952	2,548	9	80-	0	2,628-	9-
2004	27,054	24,460	90	1,618	6	22,842-	84-
2005	6,389		0		0		0
2006	42,263	9,229	22	2,275	5	6,954-	16-
2007	12,681	362	3	884	7	522	4
2008	27,667	13,406	48	18,962	69	5,556	20
2009	101,502	151,241	149	58,363	57	92,878-	92-
2010	147,703	168,820	114	15,703	11	153,117-	104-
2011	31,545	27,446	87	18,127	57	9,320-	30-
2012	25,585	32,397	127		0	32,397-	127-
2013	19,774	30,830	156	3,525	18	27,304-	138-
2014	34,476	35,533	103	5,507	16	30,026-	87-
2015	35,183	97,276	276	720	2	96,556-	274-
2016	33,535	129,309	386	4,126-	12-	133,435-	398-
2017	98,568	76,692	78	271	0	76,421-	78-
2018	108,927	27,772-	25-	1,711-	2-	26,062	24
2019	149,606	41,620	28	1,800	1	39,821-	27-
2020	192,023	111,549	58	1,606	1	109,943-	57-
TOTAL	3,237,724	2,062,241	64	267,963	8	1,794,278-	55-

THREE-YEAR MOVING AVERAGES

54-56	10,876	1,570	14	3,552	33	1,983	18
55-57	10,921	1,550	14	3,170	29	1,620	15
56-58	11,687	2,259	19	2,073	18	186-	2-
57-59	10,870	2,026	19	1,625	15	401-	4-
58-60	9,740	1,887	19	1,092	11	795-	8-
59-61	6,714	1,047	16	805	12	241-	4-
60-62	11,547	4,553	39	1,838	16	2,715-	24-
61-63	12,807	5,149	40	1,815	14	3,334-	26-
62-64	15,071	6,511	43	2,173	14	4,339-	29-
63-65	15,815	3,745	24	1,373	9	2,373-	15-
64-66	27,556	5,569	20	2,093	8	3,476-	13-
65-67	43,573	8,145	19	1,984	5	6,161-	14-
66-68	49,443	10,402	21	2,538	5	7,864-	16-
67-69	41,946	9,507	23	2,657	6	6,850-	16-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	20,721	5,926	29	3,885	19	2,041-	10-
69-71	19,832	4,087	21	3,712	19	375-	2-
70-72	25,308	6,762	27	4,465	18	2,297-	9-
71-73	35,439	10,013	28	3,096	9	6,917-	20-
72-74	32,902	13,027	40	4,225	13	8,802-	27-
73-75	38,189	14,323	38	4,316	11	10,007-	26-
74-76	47,596	14,645	31	5,059	11	9,586-	20-
75-77	50,893	19,508	38	3,717	7	15,792-	31-
76-78	64,680	34,483	53	3,344	5	31,139-	48-
77-79	61,314	56,745	93	2,439	4	54,306-	89-
78-80	62,014	53,526	86	2,307	4	51,219-	83-
79-81	48,073	48,807	102	2,135	4	46,672-	97-
80-82	49,794	34,920	70	3,196	6	31,724-	64-
81-83	59,287	55,142	93	4,870	8	50,272-	85-
82-84	50,688	43,413	86	4,271	8	39,142-	77-
83-85	67,417	64,229	95	4,463	7	59,766-	89-
84-86	53,993	51,409	95	2,192	4	49,217-	91-
85-87	71,181	52,339	74	3,877	5	48,462-	68-
86-88	52,900	22,404	42	2,349	4	20,055-	38-
87-89	49,925	18,644	37	3,999	8	14,645-	29-
88-90	53,399	21,678	41	1,650	3	20,028-	38-
89-91	72,770	39,466	54	4,787	7	34,679-	48-
90-92	90,744	39,306	43	4,545	5	34,761-	38-
91-93	64,839	56,595	87	5,816	9	50,779-	78-
92-94	46,087	51,268	111	2,908	6	48,360-	105-
93-95	57,231	59,412	104	1,500	3	57,912-	101-
94-96	66,094	51,043	77	1,171-	2-	52,214-	79-
95-97	54,636	46,862	86	1,332-	2-	48,194-	88-
96-98	18,162	43,204	238	189	1	43,015-	237-
97-99	34,378	24,068	70	4,180	12	19,887-	58-
98-00	56,018	12,113	22	6,656	12	5,457-	10-
99-01	92,437	2,711-	3-	6,326	7	9,036	10
00-02	82,354	1,488	2	3,398	4	1,910	2
01-03	64,862	2,402	4	829	1	1,573-	2-
02-04	37,461	11,249	30	177	0	11,072-	30-
03-05	20,798	9,003	43	513	2	8,490-	41-
04-06	25,235	11,230	45	1,298	5	9,932-	39-
05-07	20,444	3,197	16	1,053	5	2,144-	10-
06-08	27,537	7,666	28	7,374	27	292-	1-
07-09	47,283	55,003	116	26,070	55	28,933-	61-
08-10	92,291	111,156	120	31,010	34	80,146-	87-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	93,583	115,836	124	30,731	33	85,105-	91-
10-12	68,278	76,221	112	11,277	17	64,945-	95-
11-13	25,635	30,224	118	7,217	28	23,007-	90-
12-14	26,612	32,920	124	3,011	11	29,909-	112-
13-15	29,811	54,546	183	3,251	11	51,296-	172-
14-16	34,398	87,373	254	700	2	86,672-	252-
15-17	55,762	101,092	181	1,045-	2-	102,137-	183-
16-18	80,343	59,410	74	1,855-	2-	61,265-	76-
17-19	119,033	30,180	25	120	0	30,060-	25-
18-20	150,185	41,799	28	565	0	41,234-	27-
FIVE-YEAR AVERAGE							
16-20	116,532	66,280	57	432-	0	66,712-	57-

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	53,499	6,194	12	21,815	41	15,621	29
1955	62,702	5,160	8	30,154	48	24,994	40
1956	69,337	5,757	8	14,283	21	8,526	12
1957	29,956	2,806	9	7,406	25	4,600	15
1958	45,630	4,410	10	16,647	36	12,237	27
1959	62,980	7,376	12	62,980	100	55,604	88
1960	31,709	3,770	12	6,854	22	3,084	10
1961	63,460	3,291	5	16,057	25	12,766	20
1962	114,336	12,879	11	27,809	24	14,930	13
1963	100,103	6,604	7	28,435	28	21,831	22
1964	126,112	9,724	8	18,931	15	9,207	7
1965	223,513	9,594	4	55,844	25	46,250	21
1966	120,566	16,141	13	37,642	31	21,501	18
1967	243,564	12,245	5	22,741	9	10,496	4
1968	133,108	14,486	11	50,973	38	36,487	27
1969	65,098	8,412	13	22,907	35	14,495	22
1970	157,384	10,401	7	20,965	13	10,564	7
1971	142,962	10,379	7	34,427	24	24,048	17
1972	221,937	29,230	13	43,742	20	14,512	7
1973	295,195	14,958	5	79,255	27	64,297	22
1974	200,729	31,479	16	76,689	38	45,210	23
1975	265,235	21,142	8	56,234	21	35,092	13
1976	248,008	37,112	15	115,689	47	78,577	32
1977	293,714	41,759	14	124,431	42	82,672	28
1978	490,681	74,177	15	134,725	27	60,548	12
1979	436,850	72,026	16	157,499	36	85,473	20
1980	410,717	56,609	14	96,257	23	39,648	10
1981	621,994	104,709	17	63,612	10	41,097-	7-
1982	253,566	52,639	21	46,591	18	6,048-	2-
1983	621,880	225,201	36	81,701	13	143,500-	23-
1984	240,845		0	39,367	16	39,367	16
1985	765,569	59,731	8	62,561	8	2,830	0
1986	299,018	19,819	7	31,500	11	11,681	4
1987	535,535	48,552	9	20,730	4	27,822-	5-
1988	384,717	39,978	10	18,552	5	21,426-	6-
1989	374,016	49,834	13	78,823	21	28,989	8
1990	699,535	78,910	11		0	78,910-	11-
1991	662,831	99,389	15	61,524	9	37,865-	6-
1992	2,040,610	168,884	8	106,538	5	62,346-	3-
1993	399,594	78,926	20	61,460	15	17,466-	4-
1994	363,260	113,907	31	44,520	12	69,387-	19-
1995	689,140	83,044	12	68,008	10	15,036-	2-
1996	267,691	30,356	11	25,761	10	4,595-	2-

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	965,150	63,896	7	346-	0	64,242-	7-
1998	15,722	7,532	48	8,699	55	1,168	7
1999	1,101,469	14,571	1	724	0	13,847-	1-
2000	975,990	3,886	0	141,285	14	137,399	14
2001	2,017,560	61,308	3	23,013	1	38,296-	2-
2002	893,712	127,289	14	21,516	2	105,773-	12-
2003	782,574	295,808	38	58,595	7	237,212-	30-
2004	676,851	37,881-	6-	31,549	5	69,430	10
2005	915,844	151,200	17	76,463	8	74,737-	8-
2006	1,397,499	155,796	11	102,000	7	53,797-	4-
2007	447,205	50,650	11	26,638	6	24,012-	5-
2008	526,933	340,557	65	68,867	13	271,690-	52-
2009	744,946	517,292	69	84,816	11	432,477-	58-
2010	2,481,706	36,266	1	201,843	8	165,577	7
2011	595,771	45,568	8	66,073	11	20,506	3
2012	945,164	367,864	39	43,851	5	324,013-	34-
2013	480,964	391,327	81	22,585	5	368,743-	77-
2014	497,312	461,644	93	77,083	15	384,561-	77-
2015	1,318,351	941,321	71	15,046	1	926,275-	70-
2016	1,259,863	1,481,833	118	16,603	1	1,465,230-	116-
2017	2,249,919	1,032,431	46	6,000	0	1,026,431-	46-
2018	1,903,678	564,069	30	14,427-	1-	578,496-	30-
2019	2,983,896	611,555	20	19,841	1	591,713-	20-
2020	2,273,984	1,038,496	46	14,360-	1-	1,052,856-	46-
TOTAL	42,380,948	10,506,277	25	3,276,596	8	7,229,681-	17-

THREE-YEAR MOVING AVERAGES

54-56	61,846	5,704	9	22,084	36	16,380	26
55-57	53,998	4,574	8	17,281	32	12,707	24
56-58	48,308	4,324	9	12,779	26	8,454	18
57-59	46,189	4,864	11	29,011	63	24,147	52
58-60	46,773	5,185	11	28,827	62	23,642	51
59-61	52,716	4,812	9	28,630	54	23,818	45
60-62	69,835	6,647	10	16,907	24	10,260	15
61-63	92,633	7,591	8	24,100	26	16,509	18
62-64	113,517	9,736	9	25,058	22	15,323	13
63-65	149,909	8,641	6	34,403	23	25,763	17
64-66	156,730	11,820	8	37,472	24	25,653	16
65-67	195,881	12,660	6	38,742	20	26,082	13
66-68	165,746	14,291	9	37,119	22	22,828	14
67-69	147,257	11,714	8	32,207	22	20,493	14

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	118,530	11,100	9	31,615	27	20,515	17
69-71	121,815	9,731	8	26,100	21	16,369	13
70-72	174,094	16,670	10	33,045	19	16,375	9
71-73	220,031	18,189	8	52,475	24	34,286	16
72-74	239,287	25,222	11	66,562	28	41,340	17
73-75	253,720	22,526	9	70,726	28	48,200	19
74-76	237,991	29,911	13	82,871	35	52,960	22
75-77	268,986	33,338	12	98,785	37	65,447	24
76-78	344,134	51,016	15	124,948	36	73,932	21
77-79	407,082	62,654	15	138,885	34	76,231	19
78-80	446,083	67,604	15	129,494	29	61,890	14
79-81	489,854	77,781	16	105,789	22	28,008	6
80-82	428,759	71,319	17	68,820	16	2,499-	1-
81-83	499,147	127,516	26	63,968	13	63,548-	13-
82-84	372,097	92,613	25	55,886	15	36,727-	10-
83-85	542,765	94,977	17	61,210	11	33,768-	6-
84-86	435,144	26,517	6	44,476	10	17,959	4
85-87	533,374	42,701	8	38,264	7	4,437-	1-
86-88	406,423	36,116	9	23,594	6	12,522-	3-
87-89	431,423	46,121	11	39,368	9	6,753-	2-
88-90	486,089	56,241	12	32,458	7	23,782-	5-
89-91	578,794	76,044	13	46,782	8	29,262-	5-
90-92	1,134,325	115,728	10	56,021	5	59,707-	5-
91-93	1,034,345	115,733	11	76,507	7	39,226-	4-
92-94	934,488	120,572	13	70,839	8	49,733-	5-
93-95	483,998	91,959	19	57,996	12	33,963-	7-
94-96	440,030	75,769	17	46,096	10	29,673-	7-
95-97	640,660	59,099	9	31,141	5	27,958-	4-
96-98	416,187	33,928	8	11,371	3	22,557-	5-
97-99	694,113	28,666	4	3,026	0	25,641-	4-
98-00	697,727	8,663	1	50,236	7	41,573	6
99-01	1,365,006	26,588	2	55,007	4	28,419	2
00-02	1,295,754	64,161	5	61,938	5	2,223-	0
01-03	1,231,282	161,468	13	34,375	3	127,094-	10-
02-04	784,379	128,405	16	37,220	5	91,185-	12-
03-05	791,756	136,376	17	55,536	7	80,840-	10-
04-06	996,731	89,705	9	70,004	7	19,701-	2-
05-07	920,183	119,215	13	68,367	7	50,848-	6-
06-08	790,546	182,334	23	65,835	8	116,499-	15-
07-09	573,028	302,833	53	60,107	10	242,726-	42-
08-10	1,251,195	298,038	24	118,508	9	179,530-	14-

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,274,141	199,709	16	117,577	9	82,131-	6-
10-12	1,340,880	149,899	11	103,922	8	45,977-	3-
11-13	673,966	268,253	40	44,170	7	224,083-	33-
12-14	641,147	406,945	63	47,840	7	359,106-	56-
13-15	765,543	598,097	78	38,238	5	559,859-	73-
14-16	1,025,176	961,599	94	36,244	4	925,355-	90-
15-17	1,609,378	1,151,861	72	12,549	1	1,139,312-	71-
16-18	1,804,487	1,026,111	57	2,725	0	1,023,386-	57-
17-19	2,379,164	736,018	31	3,805	0	732,213-	31-
18-20	2,387,186	738,040	31	2,982-	0	741,022-	31-
FIVE-YEAR AVERAGE							
16-20	2,134,268	945,677	44	2,731	0	942,945-	44-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	216,466	109,263	50	155,269	72	46,006	21
1955	153,992	67,156	44	103,969	68	36,813	24
1956	129,425	59,055	46	94,251	73	35,196	27
1957	155,462	65,298	42	108,378	70	43,080	28
1958	167,137	88,594	53	120,155	72	31,561	19
1959	226,786	88,718	39	196,374	87	107,656	47
1960	149,593	79,213	53	84,244	56	5,031	3
1961	185,502	95,419	51	73,944	40	21,475-	12-
1962	190,388	99,148	52	86,127	45	13,021-	7-
1963	205,791	96,319	47	77,633	38	18,686-	9-
1964	221,221	102,824	46	81,359	37	21,465-	10-
1965	263,981	117,964	45	95,545	36	22,419-	8-
1966	305,149	134,789	44	74,785	25	60,004-	20-
1967	306,506	125,573	41	62,300	20	63,273-	21-
1968	303,817	101,096	33	55,873	18	45,223-	15-
1969	311,478	125,438	40	54,108	17	71,330-	23-
1970	321,498	113,630	35	63,867	20	49,763-	15-
1971	359,078	152,340	42	67,824	19	84,516-	24-
1972	407,974	183,654	45	72,410	18	111,244-	27-
1973	451,870	190,859	42	120,290	27	70,569-	16-
1974	531,941	240,896	45	198,174	37	42,722-	8-
1975	519,965	253,030	49	205,582	40	47,448-	9-
1976	606,269	244,615	40	185,266	31	59,349-	10-
1977	597,169	272,244	46	149,667	25	122,577-	21-
1978	532,950	257,988	48	161,398	30	96,590-	18-
1979	624,083	318,612	51	181,895	29	136,717-	22-
1980	564,372	303,896	54	248,161	44	55,735-	10-
1981	615,842	371,910	60	235,271	38	136,639-	22-
1982	590,222	488,192	83	230,084	39	258,108-	44-
1983	600,115	495,267	83	223,301	37	271,966-	45-
1984	501,896	543,159	108	211,301	42	331,858-	66-
1985	653,188	498,470	76	191,098	29	307,372-	47-
1986	519,434	376,814	73	93,897	18	282,917-	54-
1987	558,284	335,109	60	123,805	22	211,304-	38-
1988	454,217	332,004	73	103,356	23	228,648-	50-
1989	578,956	468,212	81	149,430	26	318,782-	55-
1990	819,676	359,485	44	108,833	13	250,652-	31-
1991	849,166	552,170	65	159,729	19	392,441-	46-
1992	703,104	573,568	82	90,969	13	482,599-	69-
1993	882,499	605,212	69	138,054	16	467,158-	53-
1994	1,170,964	585,222	50	109,971	9	475,251-	41-
1995	1,038,173	701,947	68	136,336	13	565,611-	54-
1996	920,317	780,288	85	129,797	14	650,491-	71-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	954,641	158,414	17	27,340	3	131,073-	14-
1998	103,924	1,255,216		110,443	106	1,144,773-	
1999	873,264	1,145,932	131	270,119	31	875,813-	100-
2000	1,172,275	917,860	78	87,239	7	830,621-	71-
2001	2,014,084	826,316	41	1,087,401	54	261,085	13
2002	1,035,938	1,028,780	99	138,217	13	890,563-	86-
2003	1,331,447	1,409,689	106	97,387-	7-	1,507,076-	113-
2004	1,293,933	1,464,575	113	127,850	10	1,336,725-	103-
2005	1,313,589	1,215,977	93	45,312	3	1,170,665-	89-
2006	1,669,989	1,358,158	81	229,523	14	1,128,635-	68-
2007	2,145,801	1,773,436	83	245,492	11	1,527,943-	71-
2008	2,049,269	28,104-	1-	50,891	2	78,995	4
2009	1,592,334	634,698	40	67,606	4	567,092-	36-
2010	1,431,589	1,380,267	96	159,505	11	1,220,762-	85-
2011	1,629,356	1,401,994	86	153,564	9	1,248,430-	77-
2012	1,470,555	1,134,126	77	84,590	6	1,049,536-	71-
2013	1,190,154	981,549	82	90,899	8	890,651-	75-
2014	1,887,004	1,323,460	70	79,877	4	1,243,582-	66-
2015	2,304,956	1,099,194	48	45,283	2	1,053,911-	46-
2016	2,228,056	1,436,737	64	7,237	0	1,429,500-	64-
2017	2,464,313	1,359,709	55	48,100	2	1,311,609-	53-
2018	2,858,171	1,556,919	54	61,932	2	1,494,987-	52-
2019	2,705,085	1,601,006	59	9,134-	0	1,610,141-	60-
2020	2,965,735	1,933,528	65	1,005-	0	1,934,533-	65-
TOTAL	61,151,379	40,524,098	66	8,724,976	14	31,799,121-	52-

THREE-YEAR MOVING AVERAGES

54-56	166,628	78,491	47	117,830	71	39,338	24
55-57	146,293	63,836	44	102,199	70	38,363	26
56-58	150,675	70,982	47	107,595	71	36,612	24
57-59	183,128	80,870	44	141,636	77	60,766	33
58-60	181,172	85,508	47	133,591	74	48,083	27
59-61	187,294	87,783	47	118,187	63	30,404	16
60-62	175,161	91,260	52	81,438	46	9,822-	6-
61-63	193,894	96,962	50	79,235	41	17,727-	9-
62-64	205,800	99,430	48	81,706	40	17,724-	9-
63-65	230,331	105,702	46	84,846	37	20,857-	9-
64-66	263,450	118,526	45	83,896	32	34,629-	13-
65-67	291,879	126,109	43	77,543	27	48,565-	17-
66-68	305,157	120,486	39	64,319	21	56,167-	18-
67-69	307,267	117,369	38	57,427	19	59,942-	20-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	312,264	113,388	36	57,949	19	55,439-	18-
69-71	330,685	130,469	39	61,933	19	68,536-	21-
70-72	362,850	149,875	41	68,034	19	81,841-	23-
71-73	406,307	175,618	43	86,841	21	88,776-	22-
72-74	463,928	205,136	44	130,291	28	74,845-	16-
73-75	501,259	228,262	46	174,682	35	53,580-	11-
74-76	552,725	246,180	45	196,341	36	49,840-	9-
75-77	574,468	256,630	45	180,172	31	76,458-	13-
76-78	578,796	258,282	45	165,444	29	92,839-	16-
77-79	584,734	282,948	48	164,320	28	118,628-	20-
78-80	573,802	293,499	51	197,151	34	96,347-	17-
79-81	601,432	331,473	55	221,776	37	109,697-	18-
80-82	590,145	387,999	66	237,839	40	150,161-	25-
81-83	602,060	451,790	75	229,552	38	222,238-	37-
82-84	564,078	508,873	90	221,562	39	287,311-	51-
83-85	585,066	512,299	88	208,567	36	303,732-	52-
84-86	558,173	472,814	85	165,432	30	307,382-	55-
85-87	576,969	403,464	70	136,267	24	267,198-	46-
86-88	510,645	347,976	68	107,019	21	240,956-	47-
87-89	530,486	378,442	71	125,530	24	252,911-	48-
88-90	617,616	386,567	63	120,540	20	266,027-	43-
89-91	749,266	459,956	61	139,331	19	320,625-	43-
90-92	790,649	495,074	63	119,844	15	375,231-	47-
91-93	811,590	576,983	71	129,584	16	447,399-	55-
92-94	918,856	588,001	64	112,998	12	475,003-	52-
93-95	1,030,545	630,794	61	128,120	12	502,673-	49-
94-96	1,043,151	689,152	66	125,368	12	563,784-	54-
95-97	971,044	546,883	56	97,825	10	449,058-	46-
96-98	659,627	731,306	111	89,193	14	642,112-	97-
97-99	643,943	853,187	132	135,967	21	717,220-	111-
98-00	716,488	1,106,336	154	155,934	22	950,402-	133-
99-01	1,353,208	963,369	71	481,586	36	481,783-	36-
00-02	1,407,433	924,319	66	437,619	31	486,700-	35-
01-03	1,460,490	1,088,262	75	376,077	26	712,185-	49-
02-04	1,220,440	1,301,015	107	56,227	5	1,244,788-	102-
03-05	1,312,990	1,363,414	104	25,259	2	1,338,155-	102-
04-06	1,425,837	1,346,237	94	134,228	9	1,212,008-	85-
05-07	1,709,793	1,449,190	85	173,442	10	1,275,748-	75-
06-08	1,955,020	1,034,497	53	175,302	9	859,195-	44-
07-09	1,929,135	793,343	41	121,330	6	672,014-	35-
08-10	1,691,064	662,287	39	92,667	5	569,620-	34-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,551,093	1,138,987	73	126,892	8	1,012,095-	65-
10-12	1,510,500	1,305,462	86	132,553	9	1,172,909-	78-
11-13	1,430,022	1,172,556	82	109,684	8	1,062,872-	74-
12-14	1,515,904	1,146,378	76	85,122	6	1,061,256-	70-
13-15	1,794,038	1,134,734	63	72,020	4	1,062,715-	59-
14-16	2,140,006	1,286,464	60	44,133	2	1,242,331-	58-
15-17	2,332,442	1,298,547	56	33,540	1	1,265,007-	54-
16-18	2,516,847	1,451,122	58	39,090	2	1,412,032-	56-
17-19	2,675,856	1,505,878	56	33,633	1	1,472,246-	55-
18-20	2,842,997	1,697,151	60	17,264	1	1,679,887-	59-
FIVE-YEAR AVERAGE							
16-20	2,644,272	1,577,580	60	21,426	1	1,556,154-	59-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	109,238	25,968	24	160,204	147	134,236	123
1955	94,553	22,201	23	118,563	125	96,362	102
1956	63,905	13,923	22	77,827	122	63,904	100
1957	69,933	16,677	24	84,260	120	67,583	97
1958	91,708	24,627	27	95,247	104	70,620	77
1959	83,336	26,113	31	98,068	118	71,955	86
1960	73,740	21,193	29	79,630	108	58,437	79
1961	106,095	28,694	27	98,420	93	69,726	66
1962	105,896	30,066	28	90,733	86	60,667	57
1963	119,642	32,015	27	85,305	71	53,290	45
1964	102,346	30,782	30	89,662	88	58,880	58
1965	166,522	38,086	23	130,434	78	92,348	55
1966	177,791	47,259	27	151,158	85	103,899	58
1967	185,322	66,443	36	122,993	66	56,550	31
1968	200,456	72,477	36	116,078	58	43,601	22
1969	217,282	90,540	42	131,004	60	40,464	19
1970	161,835	84,112	52	108,458	67	24,346	15
1971	239,346	112,220	47	133,388	56	21,168	9
1972	258,658	150,318	58	108,912	42	41,406-	16-
1973	197,625	139,277	70	151,700	77	12,423	6
1974	300,076	206,706	69	152,928	51	53,778-	18-
1975	293,410	211,447	72	193,556	66	17,891-	6-
1976	257,980	198,490	77	157,269	61	41,221-	16-
1977	247,696	191,057	77	121,425	49	69,632-	28-
1978	207,640	189,893	91	165,810	80	24,083-	12-
1979	283,764	246,328	87	215,799	76	30,529-	11-
1980	269,890	221,014	82	186,362	69	34,652-	13-
1981	275,557	254,114	92	177,428	64	76,686-	28-
1982	280,685	374,072	133	172,038	61	202,034-	72-
1983	302,656	372,392	123	162,876	54	209,516-	69-
1984	244,967	390,201	159	164,008	67	226,193-	92-
1985	337,170	357,543	106	122,295	36	235,248-	70-
1986	167,474	157,747	94	70,655	42	87,092-	52-
1987	257,572	216,613	84	84,418	33	132,195-	51-
1988	196,994	213,191	108	73,423	37	139,768-	71-
1989	216,485	364,043	168	133,490	62	230,553-	106-
1990	370,725	232,465	63	143,519	39	88,946-	24-
1991	319,565	342,264	107	152,821	48	189,443-	59-
1992	264,038	320,181	121	127,112	48	193,069-	73-
1993	352,961	337,131	96	103,728	29	233,403-	66-
1994	210,988	342,950	163	118,479	56	224,471-	106-
1995	504,788	378,760	75	113,945	23	264,815-	52-
1996	321,821	472,705	147	111,509	35	361,196-	112-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	555,829	159,199	29	2,472-	0	161,671-	29-
1998	64,028	623,097	973	46,286	72	576,811-	901-
1999	353,837	345,652	98	193,451	55	152,200-	43-
2000	594,930	393,653	66	34,954	6	358,700-	60-
2001	1,045,822	444,495	43	452,740	43	8,245	1
2002	687,374	513,135	75	55,366	8	457,769-	67-
2003	501,747	559,804	112	57,358	11	502,446-	100-
2004	1,971,608	600,953	30	42,417	2	558,536-	28-
2005	743,922	521,174	70	18,166	2	503,009-	68-
2006	1,261,783	633,360	50	88,868	7	544,492-	43-
2007	1,650,469	782,256	47	68,589	4	713,668-	43-
2008	1,522,794	501,550	33	72,031	5	429,519-	28-
2009	1,567,490	425,284	27	44,039	3	381,245-	24-
2010	1,508,291	528,134	35	67,713	4	460,421-	31-
2011	1,571,292	537,932	34	52,134	3	485,798-	31-
2012	1,630,230	441,402	27	27,610	2	413,791-	25-
2013	1,439,280	459,202	32	50,343	3	408,860-	28-
2014	1,646,176	489,636	30	33,607	2	456,029-	28-
2015	2,165,484	413,704	19	3,504	0	410,200-	19-
2016	1,797,083	608,771	34	5,906	0	602,865-	34-
2017	1,937,422	360,912	19	20,877	1	340,036-	18-
2018	2,283,468	639,306	28	34,291	2	605,015-	26-
2019	1,972,625	630,146	32	35,594	2	594,552-	30-
2020	2,443,204	535,735	22	9,457	0	526,278-	22-
TOTAL	42,226,318	19,812,791	47	6,969,767	17	12,843,024-	30-

THREE-YEAR MOVING AVERAGES

54-56	89,232	20,697	23	118,865	133	98,167	110
55-57	76,130	17,600	23	93,550	123	75,950	100
56-58	75,182	18,409	24	85,778	114	67,369	90
57-59	81,659	22,472	28	92,525	113	70,053	86
58-60	82,928	23,978	29	90,982	110	67,004	81
59-61	87,724	25,333	29	92,039	105	66,706	76
60-62	95,244	26,651	28	89,594	94	62,943	66
61-63	110,544	30,258	27	91,486	83	61,228	55
62-64	109,295	30,954	28	88,567	81	57,612	53
63-65	129,503	33,628	26	101,800	79	68,173	53
64-66	148,886	38,709	26	123,751	83	85,042	57
65-67	176,545	50,596	29	134,862	76	84,266	48
66-68	187,856	62,060	33	130,076	69	68,017	36
67-69	201,020	76,487	38	123,358	61	46,872	23

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	193,191	82,376	43	118,513	61	36,137	19
69-71	206,154	95,624	46	124,283	60	28,659	14
70-72	219,946	115,550	53	116,919	53	1,369	1
71-73	231,876	133,938	58	131,333	57	2,605-	1-
72-74	252,120	165,434	66	137,847	55	27,587-	11-
73-75	263,704	185,810	70	166,061	63	19,749-	7-
74-76	283,822	205,548	72	167,918	59	37,630-	13-
75-77	266,362	200,331	75	157,417	59	42,915-	16-
76-78	237,772	193,147	81	148,168	62	44,979-	19-
77-79	246,367	209,093	85	167,678	68	41,415-	17-
78-80	253,765	219,078	86	189,324	75	29,755-	12-
79-81	276,404	240,485	87	193,196	70	47,289-	17-
80-82	275,377	283,067	103	178,609	65	104,457-	38-
81-83	286,299	333,526	116	170,781	60	162,745-	57-
82-84	276,103	378,888	137	166,307	60	212,581-	77-
83-85	294,931	373,379	127	149,726	51	223,652-	76-
84-86	249,870	301,830	121	118,986	48	182,844-	73-
85-87	254,072	243,968	96	92,456	36	151,512-	60-
86-88	207,347	195,850	94	76,165	37	119,685-	58-
87-89	223,684	264,616	118	97,110	43	167,505-	75-
88-90	261,401	269,900	103	116,811	45	153,089-	59-
89-91	302,258	312,924	104	143,277	47	169,647-	56-
90-92	318,109	298,303	94	141,151	44	157,153-	49-
91-93	312,188	333,192	107	127,887	41	205,305-	66-
92-94	275,996	333,421	121	116,440	42	216,981-	79-
93-95	356,246	352,947	99	112,051	31	240,896-	68-
94-96	345,866	398,138	115	114,644	33	283,494-	82-
95-97	460,813	336,888	73	74,327	16	262,561-	57-
96-98	313,892	418,334	133	51,774	16	366,559-	117-
97-99	324,565	375,983	116	79,088	24	296,894-	91-
98-00	337,598	454,134	135	91,564	27	362,570-	107-
99-01	664,863	394,600	59	227,048	34	167,552-	25-
00-02	776,042	450,428	58	181,020	23	269,408-	35-
01-03	744,981	505,811	68	188,488	25	317,323-	43-
02-04	1,053,576	557,964	53	51,714	5	506,250-	48-
03-05	1,072,426	560,644	52	39,314	4	521,330-	49-
04-06	1,325,771	585,162	44	49,817	4	535,345-	40-
05-07	1,218,725	645,597	53	58,541	5	587,056-	48-
06-08	1,478,349	639,055	43	76,496	5	562,559-	38-
07-09	1,580,251	569,697	36	61,553	4	508,144-	32-
08-10	1,532,858	484,989	32	61,261	4	423,728-	28-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,549,024	497,117	32	54,629	4	442,488-	29-
10-12	1,569,938	502,489	32	49,152	3	453,337-	29-
11-13	1,546,934	479,512	31	43,362	3	436,150-	28-
12-14	1,571,895	463,413	29	37,187	2	426,227-	27-
13-15	1,750,313	454,181	26	29,151	2	425,030-	24-
14-16	1,869,581	504,037	27	14,339	1	489,698-	26-
15-17	1,966,663	461,129	23	10,096	1	451,034-	23-
16-18	2,005,991	536,330	27	20,358	1	515,972-	26-
17-19	2,064,505	543,454	26	30,254	1	513,201-	25-
18-20	2,233,099	601,729	27	26,447	1	575,281-	26-
FIVE-YEAR AVERAGE							
16-20	2,086,760	554,974	27	21,225	1	533,749-	26-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	23		0		0		0
1955							
1956	201		0		0		0
1957	95		0		0		0
1958	33		0		0		0
1959	577		0		0		0
1960	55	12	22		0	12-	22-
1961	286		0		0		0
1962	47		0		0		0
1963				11		11	
1964	36	15	42		0	15-	42-
1965	68	7	10	55	81	48	71
1966	477	139	29	115	24	24-	5-
1967	840	111	13	57	7	54-	6-
1968	95		0		0		0
1969	6,316	609	10	199	3	410-	6-
1970	70	310	443	15	21	295-	421-
1971	686	151	22	702	102	551	80
1972	13,861	470	3	694	5	224	2
1973	1,676	486	29	791	47	305	18
1974	3,725	919	25	846	23	73-	2-
1975	6,044	805	13	669	11	136-	2-
1976	16,646	1,037	6	3,042	18	2,005	12
1977	6,104	2,453	40	2,391	39	62-	1-
1978	17,543	3,036	17	2,946	17	90-	1-
1979	12,058	5,281	44	2,526	21	2,755-	23-
1980	23,737	16,891	71	7,141	30	9,750-	41-
1981	26,052	9,279	36	6,759	26	2,520-	10-
1982	17,770	1,553	9	12,560	71	11,007	62
1983	20,129	10,525	52	13,735	68	3,210	16
1984	13,060	9,897	76	10,036	77	139	1
1985	21,680	12,651	58	7,964	37	4,687-	22-
1986	97,999	12,085	12	2,499	3	9,586-	10-
1987	11,906	2,018	17	1,632	14	386-	3-
1988	19,303	30,485	158	6,366	33	24,119-	125-
1989	19,699	11,329	58	2,493	13	8,836-	45-
1990	39,565	8,407	21	528	1	7,879-	20-
1991	34,432	13,174	38	2,647	8	10,527-	31-
1992	25,781	15,486	60	12,851	50	2,635-	10-
1993	34,127	21,222	62	11,401	33	9,821-	29-
1994	38,141	22,753	60	4,318	11	18,435-	48-
1995	38,824	16,866	43	7,229	19	9,637-	25-
1996	40,723	12,975	32	14,683	36	1,708	4

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	48,181	3,186	7	2,580	5	605-	1-
1998	5,403	28,644	530	3,789	70	24,855-	460-
1999	38,177	8,786	23	2,574	7	6,212-	16-
2000	81,566	45,290	56	18,907	23	26,382-	32-
2001	134,322	68,673	51	3,611	3	65,063-	48-
2002	82,496	17,187	21	1,822	2	15,366-	19-
2003	144,806	22,718	16	21,687	15	1,031-	1-
2004	94,385	34,520	37	3,918	4	30,602-	32-
2005	138,568	56,673	41	34,459	25	22,214-	16-
2006	289,601	43,537	15	7,233	2	36,304-	13-
2007	155,340	34,058	22	4,481	3	29,577-	19-
2008	65,158	45,565	70	10,215	16	35,350-	54-
2009	93,597	20,007	21	11,632	12	8,375-	9-
2010	63,945	33,546	52	7,091	11	26,455-	41-
2011	82,538	26,189	32	15,637	19	10,552-	13-
2012	152,847	31,761	21	4,376-	3-	36,137-	24-
2013	114,064	46,586	41	11,519	10	35,068-	31-
2014	153,281	84,765	55	2,535-	2-	87,300-	57-
2015	211,898	117,916	56	15,331	7	102,586-	48-
2016	403,376	143,251	36	39,203	10	104,048-	26-
2017	640,458	270,701	42	4,691	1	266,009-	42-
2018	582,481	210,086	36	54,754	9	155,332-	27-
2019	371,918	144,114	39	3,771-	1-	147,885-	40-
2020	355,049	186,965	53	23,642	7	163,322-	46-
TOTAL	5,113,946	1,968,162	38	427,996	8	1,540,166-	30-

THREE-YEAR MOVING AVERAGES

54-56	75		0		0		0
55-57	99		0		0		0
56-58	110		0		0		0
57-59	235		0		0		0
58-60	222	4	2		0	4-	2-
59-61	306	4	1		0	4-	1-
60-62	129	4	3		0	4-	3-
61-63	111		0	4	3	4	3
62-64	28	5	18	4	13	1-	5-
63-65	35	7	21	22	63	15	42
64-66	194	54	28	57	29	3	2
65-67	462	86	19	76	16	10-	2-
66-68	471	83	18	57	12	26-	6-
67-69	2,417	240	10	85	4	155-	6-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	2,160	306	14	71	3	235-	11-
69-71	2,357	357	15	305	13	51-	2-
70-72	4,872	310	6	470	10	160	3
71-73	5,408	369	7	729	13	360	7
72-74	6,421	625	10	777	12	152	2
73-75	3,815	737	19	769	20	32	1
74-76	8,805	920	10	1,519	17	599	7
75-77	9,598	1,432	15	2,034	21	602	6
76-78	13,431	2,175	16	2,793	21	618	5
77-79	11,902	3,590	30	2,621	22	969-	8-
78-80	17,779	8,403	47	4,204	24	4,198-	24-
79-81	20,616	10,484	51	5,475	27	5,008-	24-
80-82	22,520	9,241	41	8,820	39	421-	2-
81-83	21,317	7,119	33	11,018	52	3,899	18
82-84	16,986	7,325	43	12,110	71	4,785	28
83-85	18,290	11,024	60	10,578	58	446-	2-
84-86	44,246	11,544	26	6,833	15	4,711-	11-
85-87	43,862	8,918	20	4,032	9	4,886-	11-
86-88	43,069	14,863	35	3,499	8	11,364-	26-
87-89	16,969	14,611	86	3,497	21	11,114-	65-
88-90	26,189	16,740	64	3,129	12	13,611-	52-
89-91	31,232	10,970	35	1,889	6	9,081-	29-
90-92	33,259	12,356	37	5,342	16	7,014-	21-
91-93	31,447	16,627	53	8,966	29	7,661-	24-
92-94	32,683	19,820	61	9,523	29	10,297-	32-
93-95	37,031	20,280	55	7,649	21	12,631-	34-
94-96	39,229	17,531	45	8,743	22	8,788-	22-
95-97	42,576	11,009	26	8,164	19	2,845-	7-
96-98	31,436	14,935	48	7,017	22	7,917-	25-
97-99	30,587	13,538	44	2,981	10	10,557-	35-
98-00	41,715	27,573	66	8,424	20	19,150-	46-
99-01	84,688	40,916	48	8,364	10	32,552-	38-
00-02	99,461	43,717	44	8,113	8	35,604-	36-
01-03	120,541	36,193	30	9,040	7	27,153-	23-
02-04	107,229	24,808	23	9,142	9	15,666-	15-
03-05	125,920	37,970	30	20,021	16	17,949-	14-
04-06	174,185	44,910	26	15,203	9	29,707-	17-
05-07	194,503	44,756	23	15,391	8	29,365-	15-
06-08	170,033	41,053	24	7,310	4	33,744-	20-
07-09	104,698	33,210	32	8,776	8	24,434-	23-
08-10	74,234	33,039	45	9,646	13	23,393-	32-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	80,027	26,581	33	11,453	14	15,128-	19-
10-12	99,777	30,499	31	6,117	6	24,382-	24-
11-13	116,483	34,846	30	7,593	7	27,252-	23-
12-14	140,064	54,371	39	1,536	1	52,835-	38-
13-15	159,748	83,089	52	8,105	5	74,984-	47-
14-16	256,185	115,311	45	17,333	7	97,978-	38-
15-17	418,577	177,289	42	19,742	5	157,548-	38-
16-18	542,105	208,013	38	32,883	6	175,130-	32-
17-19	531,619	208,300	39	18,558	3	189,742-	36-
18-20	436,483	180,388	41	24,875	6	155,513-	36-
FIVE-YEAR AVERAGE							
16-20	470,657	191,023	41	23,704	5	167,319-	36-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	3,093	1,679	54	2,856	92	1,177	38
1955							
1956	2,261	235	10	375	17	140	6
1957	1,932	76	4	257	13	181	9
1958	308		0	94	31	94	31
1959	201	6	3		0	6-	3-
1960	2,437	191	8	22	1	169-	7-
1961	562	112	20	210	37	98	17
1962	796	69	9	71	9	2	0
1963	214	15	7	175	82	160	75
1964	447	76	17	17	4	59-	13-
1965	1,614	336	21		0	336-	21-
1966	3,596	616	17	240	7	376-	10-
1967	842	971	115		0	971-	115-
1968	6,863	1,111	16		0	1,111-	16-
1969	12,353	1,858	15	15,635	127	13,777	112
1970	4,133	1,070	26		0	1,070-	26-
1971	20,874	1,962	9	3,933	19	1,971	9
1972	38,546	4,325	11	4,049	11	276-	1-
1973	9,607	1,997	21	3,226	34	1,229	13
1974	14,196	2,826	20	4,968	35	2,142	15
1975	34,941	5,719	16	3,417	10	2,302-	7-
1976	29,819	5,128	17	12,739	43	7,611	26
1977	8,540	6,069	71	5,309	62	760-	9-
1978	44,190	4,554	10	11,766	27	7,212	16
1979	24,773	12,611	51	3,229	13	9,382-	38-
1980	55,967	13,994	25	9,869	18	4,125-	7-
1981	52,006	8,139	16	18,726	36	10,587	20
1982	72,228	20,584	28	8,961	12	11,623-	16-
1983	72,826	32,257	44	31,617	43	640-	1-
1984	40,324	16,473	41	6,633	16	9,840-	24-
1985	126,743	34,470	27	14,911	12	19,559-	15-
1986	57,045	12,230	21	11,169	20	1,061-	2-
1987	40,426	17,095	42	27,512	68	10,417	26
1988	66,400	21,010	32	44,167	67	23,157	35
1989	109,470	38,481	35	38,417	35	64-	0
1990	211,955	29,845	14	10,443	5	19,402-	9-
1991	231,946	45,997	20	38,744	17	7,253-	3-
1992	176,696	43,101	24	29,475	17	13,626-	8-
1993	280,226	26,418	9	20,515	7	5,903-	2-
1994	325,541	63,706	20	114,937	35	51,231	16
1995	346,909	70,163	20	48,179	14	21,984-	6-
1996	358,360	39,103	11	53,283	15	14,180	4

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	470,097	48,979	10	63,270	13	14,290	3
1998	68,585	118,399	173	12,182	18	106,218-	155-
1999	826,021	132,594	16	165,727	20	33,133	4
2000	585,247	207,096	35	14,424	2	192,672-	33-
2001	742,948	98,756	13	17,289	2	81,467-	11-
2002	670,903	259,967	39	7,345	1	252,622-	38-
2003	722,524	241,803	33	135,163	19	106,641-	15-
2004	745,583	197,953	27	24,889	3	173,064-	23-
2005	642,799	272,009	42	174,834	27	97,175-	15-
2006	864,785	89,594	10	34,939	4	54,655-	6-
2007	1,244,546	94,670	8	31,200	3	63,471-	5-
2008	556,861	241,282	43	70,267-	13-	311,549-	56-
2009	1,098,401	341,094	31	82,067	7	259,027-	24-
2010	681,268	42,752	6	74,234	11	31,483	5
2011	822,355	98,707	12	84,459	10	14,248-	2-
2012	699,100	136,242	19	64,562	9	71,679-	10-
2013	688,287	167,406	24	31,645	5	135,762-	20-
2014	1,122,161	280,681	25	60,354	5	220,328-	20-
2015	1,604,537	585,476	36	74,129	5	511,347-	32-
2016	1,971,483	474,196	24	70,876	4	403,320-	20-
2017	2,268,811	799,900	35	36,752	2	763,149-	34-
2018	3,169,829	835,288	26	153,544	5	681,745-	22-
2019	2,992,788	769,334	26	154,134	5	615,200-	21-
2020	2,357,333	588,745	25	27,719	1	561,025-	24-
TOTAL	30,509,458	7,709,601	25	2,125,614	7	5,583,987-	18-

THREE-YEAR MOVING AVERAGES

54-56	1,785	638	36	1,077	60	439	25
55-57	1,398	104	7	211	15	107	8
56-58	1,500	104	7	242	16	138	9
57-59	814	27	3	117	14	90	11
58-60	982	66	7	39	4	27-	3-
59-61	1,067	103	10	77	7	26-	2-
60-62	1,265	124	10	101	8	23-	2-
61-63	524	65	12	152	29	87	17
62-64	486	53	11	88	18	34	7
63-65	758	142	19	64	8	78-	10-
64-66	1,886	343	18	86	5	257-	14-
65-67	2,017	641	32	80	4	561-	28-
66-68	3,767	899	24	80	2	819-	22-
67-69	6,686	1,313	20	5,212	78	3,898	58

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	7,783	1,346	17	5,212	67	3,865	50
69-71	12,453	1,630	13	6,523	52	4,893	39
70-72	21,184	2,452	12	2,661	13	208	1
71-73	23,009	2,761	12	3,736	16	975	4
72-74	20,783	3,049	15	4,081	20	1,032	5
73-75	19,581	3,514	18	3,870	20	356	2
74-76	26,319	4,558	17	7,041	27	2,484	9
75-77	24,433	5,639	23	7,155	29	1,516	6
76-78	27,516	5,250	19	9,938	36	4,688	17
77-79	25,834	7,745	30	6,768	26	977-	4-
78-80	41,643	10,386	25	8,288	20	2,098-	5-
79-81	44,249	11,581	26	10,608	24	973-	2-
80-82	60,067	14,239	24	12,519	21	1,720-	3-
81-83	65,687	20,327	31	19,768	30	559-	1-
82-84	61,793	23,105	37	15,737	25	7,368-	12-
83-85	79,964	27,733	35	17,720	22	10,013-	13-
84-86	74,704	21,058	28	10,904	15	10,153-	14-
85-87	74,738	21,265	28	17,864	24	3,401-	5-
86-88	54,624	16,778	31	27,616	51	10,838	20
87-89	72,099	25,529	35	36,699	51	11,170	15
88-90	129,275	29,779	23	31,009	24	1,230	1
89-91	184,457	38,108	21	29,201	16	8,906-	5-
90-92	206,866	39,648	19	26,221	13	13,427-	6-
91-93	229,623	38,505	17	29,578	13	8,927-	4-
92-94	260,821	44,408	17	54,976	21	10,567	4
93-95	317,559	53,429	17	61,210	19	7,781	2
94-96	343,603	57,657	17	72,133	21	14,476	4
95-97	391,788	52,748	13	54,911	14	2,162	1
96-98	299,014	68,827	23	42,912	14	25,916-	9-
97-99	454,901	99,991	22	80,393	18	19,598-	4-
98-00	493,284	152,696	31	64,111	13	88,586-	18-
99-01	718,072	146,149	20	65,813	9	80,335-	11-
00-02	666,366	188,606	28	13,019	2	175,587-	26-
01-03	712,125	200,175	28	53,265	7	146,910-	21-
02-04	713,003	233,241	33	55,799	8	177,442-	25-
03-05	703,635	237,255	34	111,629	16	125,626-	18-
04-06	751,056	186,518	25	78,221	10	108,298-	14-
05-07	917,377	152,091	17	80,324	9	71,767-	8-
06-08	888,731	141,849	16	1,376-	0	143,225-	16-
07-09	966,603	225,682	23	14,333	1	211,349-	22-
08-10	778,843	208,376	27	28,678	4	179,698-	23-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	867,341	160,851	19	80,253	9	80,597-	9-
10-12	734,241	92,567	13	74,418	10	18,148-	2-
11-13	736,581	134,118	18	60,222	8	73,896-	10-
12-14	836,516	194,776	23	52,187	6	142,590-	17-
13-15	1,138,328	344,521	30	55,376	5	289,145-	25-
14-16	1,566,060	446,784	29	68,453	4	378,332-	24-
15-17	1,948,277	619,857	32	60,585	3	559,272-	29-
16-18	2,470,041	703,128	28	87,057	4	616,071-	25-
17-19	2,810,476	801,508	29	114,810	4	686,698-	24-
18-20	2,839,983	731,122	26	111,799	4	619,323-	22-
FIVE-YEAR AVERAGE							
16-20	2,552,049	693,493	27	88,605	3	604,888-	24-

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	48,434		0	8,476	18	8,476	18
1955	47,507		0	16,803	35	16,803	35
1956	68,475		0	19,984	29	19,984	29
1957	137,233		0	64,138	47	64,138	47
1958	54,778		0	6,589	12	6,589	12
1959	62,816		0	6,435	10	6,435	10
1960	92,608		0	10,562	11	10,562	11
1961	89,246		0	4,092	5	4,092	5
1962	121,434		0	3,811	3	3,811	3
1963	132,682		0	3,483	3	3,483	3
1964	116,473		0	5,817	5	5,817	5
1965	136,469		0	3,446	3	3,446	3
1966	133,528		0	6,029	5	6,029	5
1967	308,639		0	5,921	2	5,921	2
1968	311,543		0	7,992	3	7,992	3
1969	272,074		0	5,904	2	5,904	2
1970	277,960		0	9,785	4	9,785	4
1971	386,278		0	14,284	4	14,284	4
1972	427,179		0	5,772	1	5,772	1
1973	425,305		0	27,447	6	27,447	6
1974	405,249		0	19,514	5	19,514	5
1975	511,226		0	18,642	4	18,642	4
1976	1,014,868		0	25,483	3	25,483	3
1977	819,072		0	46,338	6	46,338	6
1978	667,152		0	56,624	8	56,624	8
1979	704,836		0	26,946	4	26,946	4
1980	1,398,461		0	52,785	4	52,785	4
1981	1,625,773		0	69,899	4	69,899	4
1982	786,957		0	54,440	7	54,440	7
1983	1,592,587		0	81,928	5	81,928	5
1984	1,450,462		0	141,570	10	141,570	10
1985	1,948,055		0	73,247	4	73,247	4
1986	1,790,116		0	73,235	4	73,235	4
1987	1,741,560		0	68,068	4	68,068	4
1988	1,029,099		0	68,578	7	68,578	7
1989	1,007,555		0	32,328	3	32,328	3
1990	1,682,472		0	35,671	2	35,671	2
1991	1,727,083	27	0	21,823	1	21,796	1
1992	1,720,267		0	7,768	0	7,768	0
1993	1,195,369	939	0	1,083	0	144	0
1994	1,716,990	510	0	137,701	8	137,191	8
1995	1,202,915		0	10,878	1	10,878	1
1996	372,450		0	14,338	4	14,338	4

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	232,853	13,764	6	9,692	4	4,072-	2-
1998	893,997		0	12,756	1	12,756	1
1999	1,536,145		0	45,720	3	45,720	3
2000	1,064,832		0	49,706	5	49,706	5
2001	3,328,697		0	149,384	4	149,384	4
2002	1,208,107		0	21,016	2	21,016	2
2003	1,125,466		0	123,259	11	123,259	11
2004	11,097,038	365,041	3	37,561	0	327,480-	3-
2005	4,353,657	1,000,579	23	392,125	9	608,454-	14-
2006	6,144,875	72,094-	1-	491,952	8	564,047	9
2007	6,702,097	1,404,639	21	296,733	4	1,107,906-	17-
2008	6,009,486	2,657,259	44	517,498	9	2,139,761-	36-
2009	6,158,840	1,955,641	32	295,603	5	1,660,038-	27-
2010	4,838,735	1,215,341	25	268,154	6	947,187-	20-
2011	4,945,686	1,435,611	29	228,931	5	1,206,681-	24-
2012	4,614,794	1,246,108	27	89,535	2	1,156,573-	25-
2013	4,820,448	1,812,209	38	186,945	4	1,625,264-	34-
2014	6,001,802	2,035,958	34	172,448	3	1,863,510-	31-
2015	7,648,883	2,124,971	28	118,641	2	2,006,331-	26-
2016	6,505,273	2,648,508	41	115,184	2	2,533,324-	39-
2017	7,234,055	2,640,367	36	266,426	4	2,373,941-	33-
2018	7,519,063	2,686,569	36	393,346	5	2,293,224-	30-
2019	6,597,428	2,741,465	42	92,112-	1-	2,833,577-	43-
2020	6,341,178	3,117,378	49	471,378	7	2,646,000-	42-
TOTAL	148,684,668	31,030,790	21	6,037,538	4	24,993,253-	17-

THREE-YEAR MOVING AVERAGES

54-56	54,805	0	15,088	28	15,088	28
55-57	84,405	0	33,642	40	33,642	40
56-58	86,829	0	30,237	35	30,237	35
57-59	84,942	0	25,721	30	25,721	30
58-60	70,067	0	7,862	11	7,862	11
59-61	81,557	0	7,030	9	7,030	9
60-62	101,096	0	6,155	6	6,155	6
61-63	114,454	0	3,795	3	3,795	3
62-64	123,530	0	4,370	4	4,370	4
63-65	128,541	0	4,249	3	4,249	3
64-66	128,823	0	5,097	4	5,097	4
65-67	192,879	0	5,132	3	5,132	3
66-68	251,237	0	6,647	3	6,647	3
67-69	297,419	0	6,606	2	6,606	2

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	287,192		0	7,894	3	7,894	3
69-71	312,104		0	9,991	3	9,991	3
70-72	363,806		0	9,947	3	9,947	3
71-73	412,921		0	15,834	4	15,834	4
72-74	419,244		0	17,578	4	17,578	4
73-75	447,260		0	21,868	5	21,868	5
74-76	643,781		0	21,213	3	21,213	3
75-77	781,722		0	30,154	4	30,154	4
76-78	833,697		0	42,815	5	42,815	5
77-79	730,353		0	43,303	6	43,303	6
78-80	923,483		0	45,452	5	45,452	5
79-81	1,243,023		0	49,877	4	49,877	4
80-82	1,270,397		0	59,041	5	59,041	5
81-83	1,335,106		0	68,756	5	68,756	5
82-84	1,276,669		0	92,646	7	92,646	7
83-85	1,663,701		0	98,915	6	98,915	6
84-86	1,729,544		0	96,017	6	96,017	6
85-87	1,826,577		0	71,517	4	71,517	4
86-88	1,520,258		0	69,960	5	69,960	5
87-89	1,259,405		0	56,325	4	56,325	4
88-90	1,239,709		0	45,526	4	45,526	4
89-91	1,472,370	9	0	29,941	2	29,932	2
90-92	1,709,941	9	0	21,754	1	21,745	1
91-93	1,547,573	322	0	10,225	1	9,903	1
92-94	1,544,209	483	0	48,851	3	48,368	3
93-95	1,371,758	483	0	49,887	4	49,404	4
94-96	1,097,452	170	0	54,306	5	54,136	5
95-97	602,739	4,588	1	11,636	2	7,048	1
96-98	499,766	4,588	1	12,262	2	7,674	2
97-99	887,665	4,588	1	22,723	3	18,135	2
98-00	1,164,991		0	36,061	3	36,061	3
99-01	1,976,558		0	81,603	4	81,603	4
00-02	1,867,212		0	73,369	4	73,369	4
01-03	1,887,423		0	97,886	5	97,886	5
02-04	4,476,870	121,680	3	60,612	1	61,069-	1-
03-05	5,525,387	455,207	8	184,315	3	270,892-	5-
04-06	7,198,523	431,175	6	307,213	4	123,963-	2-
05-07	5,733,543	777,708	14	393,603	7	384,105-	7-
06-08	6,285,486	1,329,934	21	435,394	7	894,540-	14-
07-09	6,290,141	2,005,846	32	369,945	6	1,635,902-	26-
08-10	5,669,020	1,942,747	34	360,418	6	1,582,328-	28-

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	5,314,420	1,535,531	29	264,229	5	1,271,302-	24-
10-12	4,799,738	1,299,020	27	195,540	4	1,103,480-	23-
11-13	4,793,643	1,497,976	31	168,470	4	1,329,506-	28-
12-14	5,145,682	1,698,092	33	149,643	3	1,548,449-	30-
13-15	6,157,044	1,991,046	32	159,345	3	1,831,702-	30-
14-16	6,718,653	2,269,812	34	135,424	2	2,134,388-	32-
15-17	7,129,404	2,471,282	35	166,750	2	2,304,532-	32-
16-18	7,086,131	2,658,481	38	258,318	4	2,400,163-	34-
17-19	7,116,849	2,689,467	38	189,220	3	2,500,247-	35-
18-20	6,819,223	2,848,471	42	257,537	4	2,590,934-	38-
FIVE-YEAR AVERAGE							
16-20	6,839,399	2,766,857	40	230,844	3	2,536,013-	37-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	50,099	19,126	38	31,630	63	12,504	25
1955	49,703	16,118	32	27,356	55	11,238	23
1956	58,264	18,526	32	24,896	43	6,370	11
1957	60,750	19,142	32	23,881	39	4,739	8
1958	63,155	23,214	37	23,561	37	347	1
1959	72,272	27,494	38	22,553	31	4,941-	7-
1960	69,763	25,556	37	19,764	28	5,792-	8-
1961	62,250	25,998	42	17,250	28	8,748-	14-
1962	73,246	27,124	37	20,006	27	7,118-	10-
1963	87,557	30,374	35	18,150	21	12,224-	14-
1964	92,362	29,868	32	13,752	15	16,116-	17-
1965	86,476	31,668	37	17,978	21	13,690-	16-
1966	104,545	36,777	35	22,367	21	14,410-	14-
1967	106,759	25,904	24	22,245	21	3,659-	3-
1968	117,811	29,658	25	28,181	24	1,477-	1-
1969	120,251	36,442	30	20,813	17	15,629-	13-
1970	132,099	35,501	27	21,237	16	14,264-	11-
1971	150,449	49,249	33	25,366	17	23,883-	16-
1972	168,618	58,345	35	26,441	16	31,904-	19-
1973	183,863	71,462	39	54,913	30	16,549-	9-
1974	200,448	86,956	43	51,565	26	35,391-	18-
1975	208,837	93,663	45	64,111	31	29,552-	14-
1976	201,237	90,901	45	62,711	31	28,190-	14-
1977	196,275	91,673	47	64,543	33	27,130-	14-
1978	204,074	102,723	50	63,556	31	39,167-	19-
1979	191,678	99,416	52	68,718	36	30,698-	16-
1980	152,432	107,098	70	71,171	47	35,927-	24-
1981	158,159	97,468	62	52,509	33	44,959-	28-
1982	153,510	131,816	86	40,369	26	91,447-	60-
1983	131,298	118,272	90	53,320	41	64,952-	49-
1984	147,685	129,951	88	43,121	29	86,830-	59-
1985	170,012	111,120	65	37,628	22	73,492-	43-
1986	122,076	103,230	85	23,830	20	79,400-	65-
1987	167,481	108,621	65	22,833	14	85,788-	51-
1988	211,880	121,329	57	35,324	17	86,005-	41-
1989	162,387	134,397	83	37,749	23	96,648-	60-
1990	188,635	104,796	56	44,480	24	60,316-	32-
1991	212,531	145,464	68	30,171	14	115,293-	54-
1992	151,656	150,272	99	20,243	13	130,029-	86-
1993	182,152	136,996	75	19,981	11	117,015-	64-
1994	211,818	157,283	74	15,748	7	141,535-	67-
1995	219,316	171,769	78	14,154	6	157,615-	72-
1996	203,991	178,426	87	5,159	3	173,268-	85-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	201,802	108,534	54		0	108,534-	54-
1998	4,719	22,758	482	14,309	303	8,450-	179-
1999	124,844	98,552	79	13,502	11	85,050-	68-
2000	213,973	94,234	44	18,929	9	75,305-	35-
2001	302,421	112,103	37	157,630	52	45,527	15
2002	189,428	111,832	59	22,623	12	89,210-	47-
2003	241,538	131,916	55	75,109	31	56,806-	24-
2004	193,925	188,863	97	31,497	16	157,366-	81-
2005	358,896	186,929	52	27,972	8	158,957-	44-
2006	392,271	215,103	55	28,131	7	186,973-	48-
2007	445,692	310,031	70	99,921	22	210,110-	47-
2008	430,604	246,238	57	73,056	17	173,182-	40-
2009	282,627	245,216	87	34,091	12	211,125-	75-
2010	281,308	184,894	66	42,469	15	142,424-	51-
2011	244,186	136,251	56	36,966	15	99,285-	41-
2012	298,753	151,988	51	2,735	1	149,252-	50-
2013	296,164	210,460	71	29,388	10	181,072-	61-
2014	360,634	285,260	79	11,797	3	273,464-	76-
2015	342,381	211,175	62	15,405	4	195,770-	57-
2016	501,877	251,839	50	41,382	8	210,457-	42-
2017	522,313	319,536	61	741	0	318,796-	61-
2018	601,706	176,703	29	10,339	2	166,364-	28-
2019	559,291	251,758	45	28,842	5	222,916-	40-
2020	529,624	343,609	65	1,046	0	342,563-	65-
TOTAL	13,980,837	8,006,970	57	2,243,212	16	5,763,757-	41-

THREE-YEAR MOVING AVERAGES

54-56	52,689	17,923	34	27,961	53	10,037	19
55-57	56,239	17,929	32	25,378	45	7,449	13
56-58	60,723	20,294	33	24,113	40	3,819	6
57-59	65,392	23,283	36	23,332	36	48	0
58-60	68,397	25,421	37	21,959	32	3,462-	5-
59-61	68,095	26,349	39	19,856	29	6,494-	10-
60-62	68,420	26,226	38	19,007	28	7,219-	11-
61-63	74,351	27,832	37	18,469	25	9,363-	13-
62-64	84,388	29,122	35	17,303	21	11,819-	14-
63-65	88,798	30,637	35	16,627	19	14,010-	16-
64-66	94,461	32,771	35	18,032	19	14,739-	16-
65-67	99,260	31,450	32	20,863	21	10,586-	11-
66-68	109,705	30,780	28	24,264	22	6,515-	6-
67-69	114,940	30,668	27	23,746	21	6,922-	6-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	123,387	33,867	27	23,410	19	10,457-	8-
69-71	134,266	40,397	30	22,472	17	17,925-	13-
70-72	150,389	47,698	32	24,348	16	23,350-	16-
71-73	167,643	59,685	36	35,573	21	24,112-	14-
72-74	184,310	72,254	39	44,306	24	27,948-	15-
73-75	197,716	84,027	42	56,863	29	27,164-	14-
74-76	203,507	90,507	44	59,462	29	31,044-	15-
75-77	202,116	92,079	46	63,788	32	28,291-	14-
76-78	200,529	95,099	47	63,603	32	31,496-	16-
77-79	197,342	97,937	50	65,606	33	32,332-	16-
78-80	182,728	103,079	56	67,815	37	35,264-	19-
79-81	167,423	101,327	61	64,133	38	37,195-	22-
80-82	154,700	112,127	72	54,683	35	57,444-	37-
81-83	147,656	115,852	78	48,733	33	67,119-	45-
82-84	144,164	126,680	88	45,603	32	81,076-	56-
83-85	149,665	119,781	80	44,690	30	75,091-	50-
84-86	146,591	114,767	78	34,860	24	79,907-	55-
85-87	153,190	107,657	70	28,097	18	79,560-	52-
86-88	167,146	111,060	66	27,329	16	83,731-	50-
87-89	180,583	121,449	67	31,969	18	89,480-	50-
88-90	187,634	120,174	64	39,184	21	80,990-	43-
89-91	187,851	128,219	68	37,467	20	90,752-	48-
90-92	184,274	133,511	72	31,631	17	101,879-	55-
91-93	182,113	144,244	79	23,465	13	120,779-	66-
92-94	181,875	148,184	81	18,657	10	129,526-	71-
93-95	204,429	155,349	76	16,628	8	138,722-	68-
94-96	211,708	169,159	80	11,687	6	157,473-	74-
95-97	208,370	152,910	73	6,438	3	146,472-	70-
96-98	136,837	103,240	75	6,489	5	96,751-	71-
97-99	110,455	76,615	69	9,270	8	67,345-	61-
98-00	114,512	71,848	63	15,580	14	56,268-	49-
99-01	213,746	101,630	48	63,354	30	38,276-	18-
00-02	235,274	106,057	45	66,394	28	39,663-	17-
01-03	244,462	118,617	49	85,120	35	33,496-	14-
02-04	208,297	144,203	69	43,076	21	101,127-	49-
03-05	264,786	169,236	64	44,859	17	124,376-	47-
04-06	315,030	196,965	63	29,200	9	167,765-	53-
05-07	398,953	237,354	59	52,008	13	185,346-	46-
06-08	422,856	257,124	61	67,036	16	190,088-	45-
07-09	386,308	267,162	69	69,023	18	198,139-	51-
08-10	331,513	225,449	68	49,872	15	175,577-	53-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	269,374	188,787	70	37,842	14	150,945-	56-
10-12	274,749	157,711	57	27,390	10	130,320-	47-
11-13	279,701	166,233	59	23,030	8	143,203-	51-
12-14	318,517	215,903	68	14,640	5	201,262-	63-
13-15	333,060	235,632	71	18,863	6	216,768-	65-
14-16	401,631	249,425	62	22,861	6	226,564-	56-
15-17	455,524	260,850	57	19,176	4	241,674-	53-
16-18	541,965	249,360	46	17,487	3	231,872-	43-
17-19	561,104	249,332	44	13,307	2	236,025-	42-
18-20	563,540	257,357	46	13,409	2	243,948-	43-
FIVE-YEAR AVERAGE							
16-20	542,962	268,689	49	16,470	3	252,219-	46-

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	38,731		0	1,315	3	1,315	3
1955	34,307		0	2,592	8	2,592	8
1956	145,399		0	6,668	5	6,668	5
1957	38,933		0	3,863	10	3,863	10
1958	41,733		0	3,531	8	3,531	8
1959	38,177		0	3,439	9	3,439	9
1960	44,962		0	2,588	6	2,588	6
1961	74,412		0	2,065	3	2,065	3
1962	109,953		0	2,730	2	2,730	2
1963	84,171		0	892	1	892	1
1964	114,230		0	1,688	1	1,688	1
1965	128,408		0	2,372	2	2,372	2
1966	114,995		0	1,524	1	1,524	1
1967	124,725		0	1,459	1	1,459	1
1968	91,037		0	2,275	2	2,275	2
1969	90,158		0	6,705	7	6,705	7
1970	71,329		0	1,037	1	1,037	1
1971	77,709		0	664	1	664	1
1972	96,621		0	1,939	2	1,939	2
1973	102,734		0	1,300	1	1,300	1
1974	114,392		0	7,582	7	7,582	7
1975	133,417		0	1,650	1	1,650	1
1976	126,066		0	1,537	1	1,537	1
1977	151,841		0	698	0	698	0
1978	149,897		0	4,823	3	4,823	3
1979	129,187		0		0		0
1980	163,252		0	1,891	1	1,891	1
1981	151,259		0	3,827	3	3,827	3
1982	176,885		0	2,147	1	2,147	1
1983	152,989		0	6,223	4	6,223	4
1984	182,576		0	2,240	1	2,240	1
1985	153,721		0	3,110	2	3,110	2
1986	117,708		0	6,947	6	6,947	6
1987	122,998		0	9,119	7	9,119	7
1988	120,078		0	3,873	3	3,873	3
1989	1,096,701	1	0		0	1-	0
1990	273,185		0	1,111	0	1,111	0
1991	311,050		0	2,355	1	2,355	1
1992	532,241		0	1,581	0	1,581	0
1993	299,045		0	1,943	1	1,943	1
1994	443,707		0	1,628	0	1,628	0
1995	552,151		0	782	0	782	0
1996	782,409		0	698	0	698	0

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	804,006		0	36	0	36	0
1998	844,327		0	315	0	315	0
1999	1,018,497		0		0		0
2000	1,291,978		0		0		0
2001	1,259,322		0		0		0
2002	1,157,698		0		0		0
2003	932,287	6	0		0	6-	0
2004	765,620	290,529	38	45,548	6	244,981-	32-
2005	1,533,383	322,536	21	42,487	3	280,048-	18-
2006	2,929,509	203,653-	7-	70,644	2	274,297	9
2007	1,053,020	44,053	4	132,931	13	88,878	8
2008	814,082	183,012	22	145,491	18	37,520-	5-
2009	133,563	68,219	51	55,642	42	12,577-	9-
2010	62,294	12,322	20	260,537	418	248,215	398
2011	120,883	488,840	404	72,046	60	416,794-	345-
2012	75,016	574,055	765	65,249	87	508,806-	678-
2013	117,764	367,090	312	38,496	33	328,594-	279-
2014	162,528	97,427	60	26,714	16	70,713-	44-
2015	58,715	27,152	46	4,871	8	22,281-	38-
2016	244,497	115,486-	47-	7,031-	3-	108,456	44
2017	425,345	295,036	69	19,640	5	275,396-	65-
2018	608,983	209,115	34	1,973	0	207,142-	34-
2019	370,701	2,276-	1-	669	0	2,945	1
2020	160,900	60,653-	38-	2,832-	2-	57,821	36
TOTAL	25,044,395	2,597,322	10	1,089,838	4	1,507,483-	6-

THREE-YEAR MOVING AVERAGES

54-56	72,812	0	3,525	5	3,525	5
55-57	72,880	0	4,374	6	4,374	6
56-58	75,355	0	4,687	6	4,687	6
57-59	39,614	0	3,611	9	3,611	9
58-60	41,624	0	3,186	8	3,186	8
59-61	52,517	0	2,697	5	2,697	5
60-62	76,442	0	2,461	3	2,461	3
61-63	89,512	0	1,896	2	1,896	2
62-64	102,785	0	1,770	2	1,770	2
63-65	108,936	0	1,651	2	1,651	2
64-66	119,211	0	1,861	2	1,861	2
65-67	122,709	0	1,785	1	1,785	1
66-68	110,252	0	1,753	2	1,753	2
67-69	101,973	0	3,480	3	3,480	3

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	84,175		0	3,339	4	3,339	4
69-71	79,732		0	2,802	4	2,802	4
70-72	81,886		0	1,213	1	1,213	1
71-73	92,355		0	1,301	1	1,301	1
72-74	104,582		0	3,607	3	3,607	3
73-75	116,848		0	3,511	3	3,511	3
74-76	124,625		0	3,590	3	3,590	3
75-77	137,108		0	1,295	1	1,295	1
76-78	142,601		0	2,353	2	2,353	2
77-79	143,642		0	1,840	1	1,840	1
78-80	147,445		0	2,238	2	2,238	2
79-81	147,899		0	1,906	1	1,906	1
80-82	163,799		0	2,622	2	2,622	2
81-83	160,378		0	4,066	3	4,066	3
82-84	170,817		0	3,537	2	3,537	2
83-85	163,095		0	3,858	2	3,858	2
84-86	151,335		0	4,099	3	4,099	3
85-87	131,476		0	6,392	5	6,392	5
86-88	120,261		0	6,646	6	6,646	6
87-89	446,592		0	4,331	1	4,330	1
88-90	496,655		0	1,661	0	1,661	0
89-91	560,312		0	1,155	0	1,155	0
90-92	372,159		0	1,682	0	1,682	0
91-93	380,779		0	1,960	1	1,960	1
92-94	424,998		0	1,717	0	1,717	0
93-95	431,634		0	1,451	0	1,451	0
94-96	592,756		0	1,036	0	1,036	0
95-97	712,855		0	506	0	506	0
96-98	810,247		0	350	0	350	0
97-99	888,943		0	117	0	117	0
98-00	1,051,600		0	105	0	105	0
99-01	1,189,932		0		0		0
00-02	1,236,332		0		0		0
01-03	1,116,435		2		0	2-	0
02-04	951,868	96,845	10	15,183	2	81,662-	9-
03-05	1,077,097	204,357	19	29,345	3	175,012-	16-
04-06	1,742,837	136,470	8	52,893	3	83,577-	5-
05-07	1,838,638	54,312	3	82,021	4	27,709	2
06-08	1,598,870	7,804	0	116,356	7	108,552	7
07-09	666,888	98,428	15	111,355	17	12,927	2
08-10	336,646	87,851	26	153,890	46	66,039	20

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	105,580	189,794	180	129,408	123	60,385-	57-
10-12	86,064	358,406	416	132,611	154	225,795-	262-
11-13	104,555	476,661	456	58,597	56	418,065-	400-
12-14	118,436	346,190	292	43,486	37	302,704-	256-
13-15	113,002	163,890	145	23,360	21	140,529-	124-
14-16	155,246	3,031	2	8,185	5	5,154	3
15-17	242,852	68,901	28	5,827	2	63,074-	26-
16-18	426,275	129,555	30	4,861	1	124,694-	29-
17-19	468,343	167,292	36	7,427	2	159,864-	34-
18-20	380,195	48,729	13	63-	0	48,792-	13-
FIVE-YEAR AVERAGE							
16-20	362,085	65,147	18	2,484	1	62,663-	17-

IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	182,686		0		0		0
2008	156,316	4,010	3	1,091	1	2,919-	2-
2009	142	1,415	995	458	322	957-	673-
2010	169		0		0		0
2011	654,229		0	23,941	4	23,941	4
2012	884,163		0	19,026-	2-	19,026-	2-
2013	491,214		0	10,574	2	10,574	2
2014	218,769		0	18,040	8	18,040	8
2015	400		0	1-	0	1-	0
2016	4,040,417		0	3,765	0	3,765	0
2017	2,170,748		0	15,039	1	15,039	1
2018	2,815,225	88,513	3	2,043-	0	90,555-	3-
2019	2,806,234	288,570	10	2,014-	0	290,584-	10-
2020	2,672,845	699,260	26	16,138-	1-	715,398-	27-
TOTAL	17,093,558	1,081,767	6	33,687	0	1,048,080-	6-

THREE-YEAR MOVING AVERAGES

07-09	113,048	1,808	2	516	0	1,292-	1-
08-10	52,209	1,808	3	516	1	1,292-	2-
09-11	218,180	472	0	8,133	4	7,661	4
10-12	512,854		0	1,638	0	1,638	0
11-13	676,536		0	5,163	1	5,163	1
12-14	531,382		0	3,196	1	3,196	1
13-15	236,794		0	9,538	4	9,538	4
14-16	1,419,862		0	7,268	1	7,268	1
15-17	2,070,522		0	6,268	0	6,268	0
16-18	3,008,797	29,504	1	5,587	0	23,917-	1-
17-19	2,597,403	125,694	5	3,661	0	122,033-	5-
18-20	2,764,768	358,781	13	6,732-	0	365,513-	13-

FIVE-YEAR AVERAGE

16-20	2,901,094	215,268	7	278-	0	215,547-	7-
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IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	41,007	28,010	68	9,855	24	18,156-	44-
2008	30,286	49,163	162	18,467	61	30,696-	101-
2009	56,714	47,771	84	7,900	14	39,871-	70-
2010	82,444	38,111	46	9,334	11	28,777-	35-
2011	67,326	64,294	95	12,050	18	52,244-	78-
2012	55,841	87,656	157	9,312	17	78,345-	140-
2013	74,455	55,107	74	6,238	8	48,869-	66-
2014	54,403	45,963	84	5,570	10	40,392-	74-
2015	71,859	51,351	71	2,309	3	49,042-	68-
2016	65,280	44,094	68	52-	0	44,146-	68-
2017	46,362	32,977	71	626-	1-	33,603-	72-
2018	53,928	45,060	84	1,051	2	44,009-	82-
2019	67,155	42,507	63	256-	0	42,762-	64-
2020	110,845	33,782	30	838-	1-	34,620-	31-
TOTAL	877,907	665,845	76	80,313	9	585,532-	67-

THREE-YEAR MOVING AVERAGES

07-09	42,669	41,648	98	12,074	28	29,574-	69-
08-10	56,482	45,015	80	11,900	21	33,115-	59-
09-11	68,828	50,058	73	9,761	14	40,297-	59-
10-12	68,537	63,354	92	10,232	15	53,122-	78-
11-13	65,874	69,019	105	9,200	14	59,819-	91-
12-14	61,567	62,909	102	7,040	11	55,869-	91-
13-15	66,906	50,807	76	4,706	7	46,101-	69-
14-16	63,848	47,136	74	2,609	4	44,527-	70-
15-17	61,167	42,807	70	544	1	42,264-	69-
16-18	55,190	40,710	74	124	0	40,586-	74-
17-19	55,815	40,181	72	56	0	40,125-	72-
18-20	77,309	40,449	52	14-	0	40,464-	52-

FIVE-YEAR AVERAGE

16-20	68,714	39,684	58	144-	0	39,828-	58-
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IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	14,471	2,197	15	2,444	17	247	2
1955	6,467	1,194	18	2,357	36	1,163	18
1956	6,484	1,264	19	3,213	50	1,949	30
1957	6,474	1,363	21	2,143	33	780	12
1958	22,376	1,222	5	2,503	11	1,281	6
1959	7,732	2,002	26	2,398	31	396	5
1960	11,593	2,978	26	4,297	37	1,319	11
1961	19,137	1,841	10	4,107	21	2,266	12
1962	9,262	2,124	23	3,574	39	1,450	16
1963	16,238	3,341	21	3,318	20	23-	0
1964	21,229	3,891	18	5,109	24	1,218	6
1965	51,708	7,177	14	11,302	22	4,125	8
1966	34,062	5,272	15	5,472	16	200	1
1967	39,862	6,386	16	5,784	15	602-	2-
1968	42,368	8,024	19	8,344	20	320	1
1969	41,451	11,460	28	5,215	13	6,245-	15-
1970	29,410	6,944	24	2,729	9	4,215-	14-
1971	63,742	13,184	21	5,899	9	7,285-	11-
1972	62,699	12,734	20	3,054	5	9,680-	15-
1973	46,936	12,205	26	3,178	7	9,027-	19-
1974	62,429	15,430	25	680	1	14,750-	24-
1975	77,371	18,089	23		0	18,089-	23-
1976	45,239	14,210	31		0	14,210-	31-
1977	52,708	12,173	23	2,301	4	9,872-	19-
1978	47,147	14,388	31	6,526	14	7,862-	17-
1979	24,429	5,799	24	2,155	9	3,644-	15-
1980	23,793	14,253	60	6,109	26	8,144-	34-
1981	48,005	22,306	46	5,884	12	16,422-	34-
1982	195,063	81,838	42	18,008	9	63,830-	33-
1983	433,125	125,003	29	18,172	4	106,831-	25-
1984	507,186	81,330	16	16,533	3	64,797-	13-
1985	240,750	81,224	34	14,135	6	67,089-	28-
1986	223,026	47,001	21	7,099	3	39,902-	18-
1987	89,728	12,539	14	7,239	8	5,300-	6-
1988	17,521	10,624	61	4,687	27	5,937-	34-
1989	20,145	10,542	52	10,616	53	74	0
1990	42,174	12,648	30	5,748	14	6,900-	16-
1991	34,071	20,125	59	4,539	13	15,586-	46-
1992	30,213	15,694	52	5,589	18	10,105-	33-
1993	27,329	19,372	71	4,488	16	14,884-	54-
1994	42,092	15,854	38	6,214	15	9,640-	23-
1995	53,995	18,748	35	7,479	14	11,269-	21-
1996	76,995	23,662	31	4,484	6	19,177-	25-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	64,358	21,977	34	996	2	20,981-	33-
1998	6,482	28,668	442	2,591	40	26,077-	402-
1999	29,816	16,950	57	2,141	7	14,809-	50-
2000	30,889	12,318	40	2,793	9	9,526-	31-
2001	68,110	49,640	73	41,971	62	7,669-	11-
2002	80,005	15,538	19	7,829	10	7,710-	10-
2003	59,693	26,139	44	30,708-	51-	56,847-	95-
2004	44,694	35,221	79	6,697	15	28,524-	64-
2005	70,098	33,684	48	4,781	7	28,903-	41-
2006	63,807	81,515	128	22,618	35	58,897-	92-
2007	74,757	39,181	52	8,194	11	30,987-	41-
2008	57,435	32,409	56	13,799	24	18,610-	32-
2009	43,059	21,036	49	1,661	4	19,376-	45-
2010	46,865	50,614	108	6,156	13	44,458-	95-
2011	34,549	14,712	43	1,942	6	12,771-	37-
2012	20,358	23,658	116	1,749	9	21,909-	108-
2013	38,361	13,254	35	3,252	8	10,003-	26-
2014	48,289	16,954	35	260-	1-	17,214-	36-
2015	50,837	25,208	50	509	1	24,699-	49-
2016	120,505	17,295	14	94-	0	17,388-	14-
2017	49,275	20,931	42	886	2	20,045-	41-
2018	53,934	24,447	45	404	1	24,043-	45-
2019	37,911	25,274	67	14	0	25,260-	67-
2020	302,858	563,759	186	5,552-	2-	569,311-	188-
TOTAL	4,465,180	2,010,037	45	339,494	8	1,670,543-	37-

THREE-YEAR MOVING AVERAGES

54-56	9,141	1,552	17	2,671	29	1,120	12
55-57	6,475	1,274	20	2,571	40	1,297	20
56-58	11,778	1,283	11	2,620	22	1,337	11
57-59	12,194	1,529	13	2,348	19	819	7
58-60	13,900	2,067	15	3,066	22	999	7
59-61	12,821	2,274	18	3,601	28	1,327	10
60-62	13,331	2,314	17	3,993	30	1,678	13
61-63	14,879	2,435	16	3,666	25	1,231	8
62-64	15,576	3,119	20	4,000	26	882	6
63-65	29,725	4,803	16	6,576	22	1,773	6
64-66	35,666	5,447	15	7,294	20	1,848	5
65-67	41,877	6,278	15	7,519	18	1,241	3
66-68	38,764	6,561	17	6,533	17	27-	0
67-69	41,227	8,623	21	6,448	16	2,176-	5-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
68-70	37,743	8,809	23	5,429	14	3,380-	9-
69-71	44,868	10,529	23	4,614	10	5,915-	13-
70-72	51,950	10,954	21	3,894	7	7,060-	14-
71-73	57,792	12,708	22	4,044	7	8,664-	15-
72-74	57,355	13,456	23	2,304	4	11,152-	19-
73-75	62,245	15,241	24	1,286	2	13,955-	22-
74-76	61,680	15,910	26	227	0	15,683-	25-
75-77	58,439	14,824	25	767	1	14,057-	24-
76-78	48,365	13,590	28	2,942	6	10,648-	22-
77-79	41,428	10,787	26	3,661	9	7,126-	17-
78-80	31,790	11,480	36	4,930	16	6,550-	21-
79-81	32,076	14,119	44	4,716	15	9,403-	29-
80-82	88,954	39,466	44	10,000	11	29,465-	33-
81-83	225,398	76,382	34	14,021	6	62,361-	28-
82-84	378,458	96,057	25	17,571	5	78,486-	21-
83-85	393,687	95,852	24	16,280	4	79,572-	20-
84-86	323,654	69,852	22	12,589	4	57,263-	18-
85-87	184,501	46,921	25	9,491	5	37,430-	20-
86-88	110,092	23,388	21	6,342	6	17,046-	15-
87-89	42,465	11,235	26	7,514	18	3,721-	9-
88-90	26,613	11,271	42	7,017	26	4,254-	16-
89-91	32,130	14,438	45	6,968	22	7,471-	23-
90-92	35,486	16,156	46	5,292	15	10,864-	31-
91-93	30,538	18,397	60	4,872	16	13,525-	44-
92-94	33,211	16,973	51	5,430	16	11,543-	35-
93-95	41,139	17,991	44	6,060	15	11,931-	29-
94-96	57,694	19,421	34	6,059	11	13,362-	23-
95-97	65,116	21,462	33	4,320	7	17,142-	26-
96-98	49,278	24,769	50	2,691	5	22,078-	45-
97-99	33,552	22,532	67	1,910	6	20,622-	61-
98-00	22,396	19,312	86	2,508	11	16,804-	75-
99-01	42,938	26,303	61	15,635	36	10,668-	25-
00-02	59,668	25,832	43	17,531	29	8,301-	14-
01-03	69,269	30,439	44	6,364	9	24,075-	35-
02-04	61,464	25,633	42	5,394-	9-	31,027-	50-
03-05	58,162	31,681	54	6,410-	11-	38,091-	65-
04-06	59,533	50,140	84	11,365	19	38,775-	65-
05-07	69,554	51,460	74	11,864	17	39,596-	57-
06-08	65,333	51,035	78	14,870	23	36,165-	55-
07-09	58,417	30,875	53	7,885	13	22,991-	39-
08-10	49,120	34,686	71	7,205	15	27,481-	56-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	41,491	28,788	69	3,253	8	25,535-	62-
10-12	33,924	29,661	87	3,282	10	26,379-	78-
11-13	31,089	17,208	55	2,314	7	14,894-	48-
12-14	35,669	17,955	50	1,580	4	16,375-	46-
13-15	45,829	18,472	40	1,167	3	17,305-	38-
14-16	73,210	19,819	27	52	0	19,767-	27-
15-17	73,539	21,145	29	434	1	20,711-	28-
16-18	74,571	20,891	28	399	1	20,492-	27-
17-19	47,040	23,551	50	435	1	23,116-	49-
18-20	131,567	204,493	155	1,711-	1-	206,205-	157-
FIVE-YEAR AVERAGE							
16-20	112,897	130,341	115	868-	1-	131,209-	116-

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	10,211	205	2	200	2	5-	0
1962	6,527	172	3	135	2	37-	1-
1963	74,603	391	1	29,575	40	29,184	39
1964	24,986	4,473	18	60	0	4,413-	18-
1965	7,334	162	2	165	2	3	0
1966	4,453	12	0		0	12-	0
1967	1,362	686	50	10	1	676-	50-
1968	4,565	291	6	200	4	91-	2-
1969	6,502	868	13		0	868-	13-
1970	6,083	1,010	17	9,812	161	8,802	145
1971	27,001	3,729	14	1,946	7	1,783-	7-
1972	44,667		0	275	1	275	1
1973	8,760	21	0		0	21-	0
1974	47,098		0	9,249	20	9,249	20
1975							
1976	20,550	4,920	24		0	4,920-	24-
1977	11,220		0	64,543	575	64,543	575
1978	71,091	374	1	2,600	4	2,226	3
1979	63,084	8,309	13	34,745	55	26,436	42
1980	16,136	18,901	117	9,124	57	9,777-	61-
1981	42,191	25,844	61	1,510	4	24,334-	58-
1982	54,227	55,373	102	437	1	54,936-	101-
1983	100,414	27,682	28	1,994	2	25,688-	26-
1984	72,054	14,500	20		0	14,500-	20-
1985	221,380	38,269	17	835	0	37,434-	17-
1986	192,608	7,767	4	95,966	50	88,199	46
1987	109,981		0	27,844	25	27,844	25
1988	44,597	8,785	20		0	8,785-	20-
1989	19,334	6,445	33		0	6,445-	33-
1990	349,188	31,698	9	7,500	2	24,198-	7-
1991	87,701	55,458	63	2,675	3	52,783-	60-
1992	204,566	30,015	15	111,648	55	81,633	40
1993	990,168	293,769	30	134,855	14	158,914-	16-
1994	128,921	203,080	158	4,995	4	198,085-	154-
1995	380,071	11,824	3		0	11,824-	3-
1996	556,577	117,514	21	124,531	22	7,016	1
1997	203,948	101,914	50		0	101,914-	50-
1998	67,575	30,943-	46-		0	30,943	46
1999	673,167	128,239-	19-	125	0	128,364	19
2000	802,890	356,112-	44-	269	0	356,381	44
2001	163,498	48,196	29	154,305	94	106,109	65
2002	539,872	33,632-	6-	237-	0	33,396	6
2003	116,210	4,240	4	153,178-	132-	157,418-	135-

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	392,033	63,981	16	103,267	26	39,286	10
2005	231,812	54,233	23	43	0	54,190-	23-
2006	279,334	30,304	11	357	0	29,947-	11-
2007	516,445	124,400	24	151,060	29	26,660	5
2008	422,643	127,364	30	674	0	126,690-	30-
2009	320,175	46,133	14	212	0	45,920-	14-
2010	658,555	54,848	8	876	0	53,972-	8-
2011	174,285	43,011	25	41,443	24	1,569-	1-
2012	250,021	37,121	15	252	0	36,869-	15-
2013	221,590	298,860	135	4,922	2	293,938-	133-
2014	585,872	20,158	3	18,016	3	2,142-	0
2015	2,215,597	438,843	20	244	0	438,599-	20-
2016	211,661	51,900	25	9-	0	51,910-	25-
2017	850,457	245,596	29	19,849-	2-	265,445-	31-
2018	160,419	545,374	340	3,497	2	541,877-	338-
2019	792,670	780,533	98	47	0	780,486-	98-
2020	652,124	297,325	46	385-	0	297,710-	46-
TOTAL	15,513,065	3,837,955	25	983,379	6	2,854,576-	18-

THREE-YEAR MOVING AVERAGES

61-63	30,447	256	1	9,970	33	9,714	32
62-64	35,372	1,679	5	9,923	28	8,245	23
63-65	35,641	1,675	5	9,933	28	8,258	23
64-66	12,258	1,549	13	75	1	1,474-	12-
65-67	4,383	287	7	58	1	228-	5-
66-68	3,460	330	10	70	2	260-	8-
67-69	4,143	615	15	70	2	545-	13-
68-70	5,717	723	13	3,337	58	2,614	46
69-71	13,195	1,869	14	3,919	30	2,050	16
70-72	25,917	1,580	6	4,011	15	2,431	9
71-73	26,809	1,250	5	740	3	510-	2-
72-74	33,508	7	0	3,175	9	3,168	9
73-75	18,619	7	0	3,083	17	3,076	17
74-76	22,549	1,640	7	3,083	14	1,443	6
75-77	10,590	1,640	15	21,514	203	19,874	188
76-78	34,287	1,765	5	22,381	65	20,616	60
77-79	48,465	2,894	6	33,963	70	31,068	64
78-80	50,104	9,195	18	15,490	31	6,295	13
79-81	40,470	17,685	44	15,126	37	2,558-	6-
80-82	37,518	33,373	89	3,690	10	29,682-	79-
81-83	65,611	36,300	55	1,314	2	34,986-	53-

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	75,565	32,518	43	810	1	31,708-	42-
83-85	131,283	26,817	20	943	1	25,874-	20-
84-86	162,014	20,179	12	32,267	20	12,088	7
85-87	174,656	15,345	9	41,548	24	26,203	15
86-88	115,729	5,517	5	41,270	36	35,753	31
87-89	57,971	5,077	9	9,281	16	4,205	7
88-90	137,706	15,643	11	2,500	2	13,143-	10-
89-91	152,074	31,200	21	3,392	2	27,809-	18-
90-92	213,818	39,057	18	40,608	19	1,551	1
91-93	427,478	126,414	30	83,059	19	43,355-	10-
92-94	441,218	175,621	40	83,833	19	91,789-	21-
93-95	499,720	169,558	34	46,617	9	122,941-	25-
94-96	355,190	110,806	31	43,175	12	67,631-	19-
95-97	380,199	77,084	20	41,510	11	35,574-	9-
96-98	276,033	62,829	23	41,510	15	21,318-	8-
97-99	314,897	19,089-	6-	42	0	19,131	6
98-00	514,544	171,765-	33-	131	0	171,896	33
99-01	546,518	145,385-	27-	51,566	9	196,951	36
00-02	502,087	113,849-	23-	51,446	10	165,295	33
01-03	273,193	6,268	2	297	0	5,971-	2-
02-04	349,372	11,530	3	16,716-	5-	28,246-	8-
03-05	246,685	40,818	17	16,623-	7-	57,441-	23-
04-06	301,060	49,506	16	34,556	11	14,950-	5-
05-07	342,530	69,646	20	50,487	15	19,159-	6-
06-08	406,141	94,022	23	50,697	12	43,325-	11-
07-09	419,754	99,299	24	50,649	12	48,650-	12-
08-10	467,124	76,115	16	587	0	75,527-	16-
09-11	384,338	47,997	12	14,177	4	33,820-	9-
10-12	360,954	44,993	12	14,190	4	30,803-	9-
11-13	215,299	126,331	59	15,539	7	110,792-	51-
12-14	352,494	118,713	34	7,730	2	110,983-	31-
13-15	1,007,687	252,620	25	7,727	1	244,893-	24-
14-16	1,004,377	170,300	17	6,083	1	164,217-	16-
15-17	1,092,571	245,446	22	6,538-	1-	251,985-	23-
16-18	407,512	280,957	69	5,454-	1-	286,411-	70-
17-19	601,182	523,834	87	5,435-	1-	529,269-	88-
18-20	535,071	541,077	101	1,053	0	540,024-	101-
FIVE-YEAR AVERAGE							
16-20	533,466	384,146	72	3,340-	1-	387,485-	73-

IDAHO POWER COMPANY

ACCOUNTS 392.10, 392.40, 392.50, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	214,111	1,608	1	78,335	37	76,727	36
1962	263,335	1,604	1	66,275	25	64,671	25
1963	238,960	1,251	1	53,236	22	51,985	22
1964	171,926	578	0	32,927	19	32,349	19
1965	252,034	643	0	50,683	20	50,040	20
1966	272,737	440	0	54,559	20	54,119	20
1967	251,879	885	0	38,535	15	37,650	15
1968	337,710	167	0	87,872	26	87,705	26
1969	401,876	133	0	73,593	18	73,460	18
1970	290,737	232	0	58,010	20	57,778	20
1971	279,864		0	58,194	21	58,194	21
1972	281,338		0	98,158	35	98,158	35
1973	162,481	126	0	27,392	17	27,266	17
1974	301,766		0	45,218	15	45,218	15
1975	140,915		0	30,886	22	30,886	22
1976	450,870	136	0	99,057	22	98,921	22
1977	345,928		0	67,481	20	67,481	20
1978	725,993		0	203,237	28	203,237	28
1979	520,202	5,848	1	204,039	39	198,191	38
1980	547,462	4,513	1	157,745	29	153,232	28
1981	609,544	13,789	2	167,979	28	154,190	25
1982	1,016,358	27,573	3	335,420	33	307,847	30
1983	1,132,187	45,008	4	312,581	28	267,573	24
1984	545,751	24,500	4	165,390	30	140,890	26
1985	1,311,231	43,512	3	319,916	24	276,404	21
1986	1,561,767	44,320	3	504,934	32	460,614	29
1987	944,640	96	0	399,550	42	399,454	42
1988	1,228,938	20,923	2	299,144	24	278,221	23
1989	765,664		0	283,837	37	283,837	37
1990	1,769,465	31,790	2	391,988	22	360,198	20
1991	1,317,925	18,631	1	282,543	21	263,912	20
1992	1,594,827	17,869	1	350,194	22	332,325	21
1993	1,365,227		0	340,868	25	340,868	25
1994	1,909,426	5,400	0	521,151	27	515,751	27
1995	1,949,736	33,567	2	1,391	0	32,176-	2-
1996	1,332,689	700-	0	555,394	42	556,094	42
1997	1,343,838	13,519	1	374,290	28	360,771	27
1998	1,788,042	79-	0	365,047	20	365,125	20
1999	1,678,908	131-	0	702,314	42	702,445	42
2000	1,385,920	8	0	226,885	16	226,877	16
2001	1,966,998	47,000-	2-	375,352	19	422,352	21
2002	1,695,448		0	256,174	15	256,174	15

IDAHO POWER COMPANY

ACCOUNTS 392.10, 392.40, 392.50, 392.60, 392.70 AND 392.90 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	1,477,409		0	222,213	15	222,213	15
2004	1,167,347		0	310,204	27	310,204	27
2005	1,123,846	51	0	175,744	16	175,694	16
2006	1,785,800		0	308,235	17	308,235	17
2007	990,416	37-	0	256,298	26	256,335	26
2008	4,459,265		0	382,140	9	382,140	9
2009	2,080,609	37,300-	2-	202,960	10	240,259	12
2010	1,711,154		0	235,335	14	235,335	14
2011	1,730,819		0	281,408	16	281,408	16
2012	1,612,476		0	252,427	16	252,427	16
2013	3,332,857		0	513,109	15	513,109	15
2014	225,179		0	470,457	209	470,457	209
2015	6,047,259		0	356,274	6	356,274	6
2016	3,817,494		0	670,709	18	670,709	18
2017	4,030,711	79	0	528,632	13	528,554	13
2018	3,597,458		0	275,726	8	275,726	8
2019	3,959,610		0	649,806	16	649,806	16
2020	3,752,829	31,161	1	778,298	21	747,138	20
TOTAL	83,569,190	304,712	0	15,987,750	19	15,683,038	19

THREE-YEAR MOVING AVERAGES

61-63	238,802	1,488	1	65,949	28	64,461	27
62-64	224,740	1,144	1	50,813	23	49,668	22
63-65	220,973	824	0	45,615	21	44,791	20
64-66	232,232	554	0	46,056	20	45,503	20
65-67	258,883	656	0	47,926	19	47,270	18
66-68	287,442	497	0	60,322	21	59,825	21
67-69	330,488	395	0	66,667	20	66,272	20
68-70	343,441	177	0	73,158	21	72,981	21
69-71	324,159	122	0	63,266	20	63,144	19
70-72	283,980	77	0	71,454	25	71,377	25
71-73	241,228	42	0	61,248	25	61,206	25
72-74	248,528	42	0	56,923	23	56,881	23
73-75	201,721	42	0	34,499	17	34,457	17
74-76	297,850	45	0	58,387	20	58,342	20
75-77	312,571	45	0	65,808	21	65,763	21
76-78	507,597	45	0	123,258	24	123,213	24
77-79	530,708	1,949	0	158,252	30	156,303	29
78-80	597,886	3,454	1	188,340	32	184,887	31
79-81	559,069	8,050	1	176,588	32	168,538	30

IDAHO POWER COMPANY

ACCOUNTS 392.10, 392.40, 392.50, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	724,455	15,292	2	220,381	30	205,090	28
81-83	919,363	28,790	3	271,993	30	243,203	26
82-84	898,099	32,360	4	271,130	30	238,770	27
83-85	996,390	37,673	4	265,962	27	228,289	23
84-86	1,139,583	37,444	3	330,080	29	292,636	26
85-87	1,272,546	29,309	2	408,133	32	378,824	30
86-88	1,245,115	21,780	2	401,209	32	379,430	30
87-89	979,747	7,006	1	327,510	33	320,504	33
88-90	1,254,689	17,571	1	324,990	26	307,419	25
89-91	1,284,351	16,807	1	319,456	25	302,649	24
90-92	1,560,739	22,763	1	341,575	22	318,812	20
91-93	1,425,993	12,167	1	324,535	23	312,368	22
92-94	1,623,160	7,756	0	404,071	25	396,315	24
93-95	1,741,463	12,989	1	287,803	17	274,814	16
94-96	1,730,617	12,756	1	359,312	21	346,556	20
95-97	1,542,088	15,462	1	310,359	20	294,897	19
96-98	1,488,190	4,247	0	431,577	29	427,330	29
97-99	1,603,596	4,436	0	480,550	30	476,114	30
98-00	1,617,623	67-	0	431,415	27	431,483	27
99-01	1,677,275	15,708-	1-	434,850	26	450,558	27
00-02	1,682,788	15,664-	1-	286,137	17	301,801	18
01-03	1,713,285	15,667-	1-	284,580	17	300,246	18
02-04	1,446,735		0	262,864	18	262,864	18
03-05	1,256,201	17	0	236,054	19	236,037	19
04-06	1,358,998	17	0	264,728	19	264,711	19
05-07	1,300,021	4	0	246,759	19	246,755	19
06-08	2,411,827	12-	0	315,558	13	315,570	13
07-09	2,510,097	12,446-	0	280,466	11	292,912	12
08-10	2,750,343	12,433-	0	273,478	10	285,912	10
09-11	1,840,861	12,433-	1-	239,901	13	252,334	14
10-12	1,684,816		0	256,390	15	256,390	15
11-13	2,225,384		0	348,981	16	348,981	16
12-14	1,723,504		0	411,998	24	411,998	24
13-15	3,201,765		0	446,613	14	446,613	14
14-16	3,363,311		0	499,147	15	499,147	15
15-17	4,631,821	26	0	518,538	11	518,512	11
16-18	3,815,221	26	0	491,689	13	491,663	13

IDAHO POWER COMPANY

ACCOUNTS 392.10, 392.40, 392.50, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	3,862,593	26	0	484,721	13	484,695	13
18-20	3,769,966	10,387	0	567,943	15	557,556	15
FIVE-YEAR AVERAGE							
16-20	3,831,620	6,248	0	580,634	15	574,386	15

IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	95,000		0		0		0
2015	535,472		0	260,000	49	260,000	49
2016							
2017							
2018							
2019							
2020							
TOTAL	630,472		0	260,000	41	260,000	41

THREE-YEAR MOVING AVERAGES

14-16	210,157		0	86,667	41	86,667	41
15-17	178,491		0	86,667	49	86,667	49
16-18							
17-19							
18-20							

FIVE-YEAR AVERAGE

16-20

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1961	3,673	136	4	301	8	165	4
1962	71,813	21	0	36,368	51	36,347	51
1963	46,203	272	1	20,600	45	20,328	44
1964	5,177		0	2,500	48	2,500	48
1965	32,616		0	6,876	21	6,876	21
1966	15,396		0	3,600	23	3,600	23
1967	7,070		0	2,500	35	2,500	35
1968	20,910		0	7,021	34	7,021	34
1969	29,544	119	0	2,975	10	2,856	10
1970	55,135	227	0	3,927	7	3,700	7
1971							
1972	15,640		0	4,415	28	4,415	28
1973	20,019		0	8,311	42	8,311	42
1974	13,312		0		0		0
1975	9,258		0	17,312	187	17,312	187
1976	28,455		0	7,725	27	7,725	27
1977				300		300	
1978	78,317		0	29,179	37	29,179	37
1979	8,689	22	0	945	11	923	11
1980	37,404		0	6,024	16	6,024	16
1981	61,144	782	1	18,340	30	17,558	29
1982	35,013		0	16,570	47	16,570	47
1983	75,704		0	40,420	53	40,420	53
1984	61,046		0	46,425	76	46,425	76
1985	154,210		0	69,616	45	69,616	45
1986	470,204		0	181,849	39	181,849	39
1987	37,870		0	68,357	181	68,357	181
1988	34,738	986	3	3,972	11	2,986	9
1989	1,673		0		0		0
1990	83,305		0	18,217	22	18,217	22
1991	107,508	196	0	2,250	2	2,054	2
1992	675,869		0	129,383	19	129,383	19
1993	10,943		0	4,155	38	4,155	38
1994	742,357		0	100,227	14	100,227	14
1995	227,971	1,500	1	254,429	112	252,929	111
1996	849,429	139	0	453,426	53	453,287	53
1997	271,205		0	1,334	0	1,334	0
1998	176,807		0	64,091	36	64,091	36
1999	87,582	3,126	4	96,114	110	92,987	106
2000	101,474		0	95,773	94	95,773	94
2001	111,033		0		0		0
2002	26,685		0	14,030	53	14,030	53
2003	279,842		0	58,006	21	58,006	21
2004	27,567		0	12,420	45	12,420	45

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	142,603		0	39,560	28	39,560	28
2006	450,791		0	165,092	37	165,092	37
2007	361		0	86,163		86,163	
2008	345,591		0	12,731	4	12,731	4
2009	22,682		0	26,082	115	26,082	115
2010	5,961		0	2,055	34	2,055	34
2011	130,356		0	4,701	4	4,701	4
2012	34,346		0	26,811	78	26,811	78
2013	376,030		0	22,012	6	22,012	6
2014	652,596		0	79,976	12	79,976	12
2015	126,710		0	155,736	123	155,736	123
2016	609,100		0	15,962	3	15,962	3
2017	68,496		0	127,207	186	127,207	186
2018	76,867		0	12,730	17	12,730	17
2019	922,146		0	25,635	3	25,635	3
2020	696,669		0	236,665	34	236,665	34
TOTAL	9,871,112	7,527	0	2,949,400	30	2,941,873	30

THREE-YEAR MOVING AVERAGES

61-63	40,563	143	0	19,090	47	18,947	47
62-64	41,064	98	0	19,823	48	19,725	48
63-65	27,999	91	0	9,992	36	9,901	35
64-66	17,730		0	4,325	24	4,325	24
65-67	18,361		0	4,325	24	4,325	24
66-68	14,459		0	4,374	30	4,374	30
67-69	19,175	40	0	4,165	22	4,126	22
68-70	35,196	115	0	4,641	13	4,526	13
69-71	28,226	115	0	2,301	8	2,185	8
70-72	23,592	76	0	2,781	12	2,705	11
71-73	11,886		0	4,242	36	4,242	36
72-74	16,324		0	4,242	26	4,242	26
73-75	14,196		0	8,541	60	8,541	60
74-76	17,008		0	8,346	49	8,346	49
75-77	12,571		0	8,446	67	8,446	67
76-78	35,591		0	12,401	35	12,401	35
77-79	29,002	7	0	10,141	35	10,134	35
78-80	41,470	7	0	12,049	29	12,042	29
79-81	35,746	268	1	8,436	24	8,168	23
80-82	44,520	261	1	13,645	31	13,384	30
81-83	57,287	261	0	25,110	44	24,849	43
82-84	57,254		0	34,472	60	34,472	60
83-85	96,987		0	52,154	54	52,154	54

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	228,487		0	99,297	43	99,297	43
85-87	220,761		0	106,607	48	106,607	48
86-88	180,937	329	0	84,726	47	84,397	47
87-89	24,760	329	1	24,110	97	23,781	96
88-90	39,905	329	1	7,396	19	7,068	18
89-91	64,162	65	0	6,822	11	6,757	11
90-92	288,894	65	0	49,950	17	49,885	17
91-93	264,773	65	0	45,263	17	45,197	17
92-94	476,390		0	77,922	16	77,922	16
93-95	327,090	500	0	119,604	37	119,104	36
94-96	606,586	546	0	269,361	44	268,814	44
95-97	449,535	546	0	236,396	53	235,850	52
96-98	432,480	46	0	172,950	40	172,904	40
97-99	178,531	1,042	1	53,846	30	52,804	30
98-00	121,954	1,042	1	85,326	70	84,284	69
99-01	100,030	1,042	1	63,962	64	62,920	63
00-02	79,731		0	36,601	46	36,601	46
01-03	139,187		0	24,012	17	24,012	17
02-04	111,365		0	28,152	25	28,152	25
03-05	150,004		0	36,662	24	36,662	24
04-06	206,987		0	72,357	35	72,357	35
05-07	197,918		0	96,938	49	96,938	49
06-08	265,581		0	87,995	33	87,995	33
07-09	122,878		0	41,658	34	41,658	34
08-10	124,744		0	13,622	11	13,622	11
09-11	53,000		0	10,946	21	10,946	21
10-12	56,888		0	11,189	20	11,189	20
11-13	180,244		0	17,841	10	17,841	10
12-14	354,324		0	42,933	12	42,933	12
13-15	385,112		0	85,908	22	85,908	22
14-16	462,802		0	83,891	18	83,891	18
15-17	268,102		0	99,635	37	99,635	37
16-18	251,488		0	51,966	21	51,966	21
17-19	355,836		0	55,191	16	55,191	16
18-20	565,227		0	91,677	16	91,677	16
FIVE-YEAR AVERAGE							
16-20	474,656		0	83,640	18	83,640	18

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

IDAHO POWER COMPANY

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOFTWARE (5-YEAR)						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	111,702.77	111,703	111,703			
2016	480,503.87	432,453	480,504			
2017	321,923.08	225,346	321,923			
2018	504,052.49	252,026	504,052			
2019	497,701.85	149,311	480,905	16,797	3.50	4,799
2020	1,649,228.94	164,923	531,189	1,118,040	4.50	248,453
	3,565,113.00	1,335,762	2,430,276	1,134,837		253,252

SOFTWARE (10-YEAR)
SURVIVOR CURVE.. 10-SQUARE
NET SALVAGE PERCENT.. 0

2014	54,354.59	35,330	54,355			
2015	902,131.43	496,172	902,131			
2016	1,312,569.26	590,656	1,075,495	237,074	5.50	43,104
2017	7,488,001.04	2,620,800	4,772,081	2,715,920	6.50	417,834
2018	10,328,051.46	2,582,013	4,701,455	5,626,596	7.50	750,213
2019	7,460,748.98	1,119,112	2,037,734	5,423,015	8.50	638,002
2020	6,327,092.01	316,355	576,035	5,751,057	9.50	605,374
	33,872,948.77	7,760,438	14,119,286	19,753,663		2,454,527
	37,438,061.77	9,096,200	16,549,562	20,888,500		2,707,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.23

IDAHO POWER COMPANY

ACCOUNT 303.80 MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,557,837.65	177,892	133,749	3,424,089	28.50	120,143
	3,557,837.65	177,892	133,749	3,424,089		120,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 3.38

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1977	113.20	85	107	18	19.42	1
1983	719,907.00	514,282	644,440	147,458	19.52	7,554
1984	2,687.50	1,902	2,383	573	19.54	29
1991	3,103.17	2,026	2,539	875	19.63	45
1993	21,965.67	13,931	17,457	6,705	19.66	341
1994	233,330.20	145,682	182,552	74,111	19.67	3,768
1995	119,276.95	73,245	91,782	39,422	19.68	2,003
1996	38,242.52	23,069	28,907	13,159	19.69	668
2004	20,724.82	10,264	12,862	9,936	19.77	503
2005	373,075.26	178,574	223,769	186,614	19.77	9,439
2008	18,444.70	7,774	9,741	10,548	19.80	533
2009	69,955.25	27,982	35,064	41,887	19.81	2,114
2012	17,459.62	5,705	7,149	12,057	19.83	608
2013	23,095.10	6,904	8,651	16,753	19.83	845
2016	1,051,563.63	211,830	265,441	891,279	19.85	44,901
2019	29,965.39	2,300	2,882	30,080	19.86	1,515
	2,742,909.98	1,225,555	1,535,726	1,481,475		74,867

MILNER DAM
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2067
NET SALVAGE PERCENT.. -10

1992	803,959.31	337,974	419,086	465,269	43.86	10,608
1997	10,264.94	3,807	4,721	6,571	44.25	148
	814,224.25	341,781	423,807	471,840		10,756

NIAGARA SPRINGS HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -40

1966	347,159.36	255,055	252,839	233,184	44.68	5,219
1973	4,712.29	3,208	3,180	3,417	46.10	74
1984	5,342.93	3,116	3,089	4,391	47.88	92
1985	1,218.50	699	693	1,013	48.02	21
1987	92,768.30	51,300	50,854	79,021	48.28	1,637
1988	21,445.88	11,633	11,532	18,492	48.41	382

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -40						
1989	19,519.48	10,381	10,291	17,036	48.53	351
1990	7,270.29	3,786	3,753	6,425	48.65	132
1992	79,609.82	39,668	39,323	72,130	48.88	1,476
1993	42,047.74	20,453	20,275	38,592	49.00	788
1994	3,298,087.41	1,565,226	1,551,625	3,065,697	49.10	62,438
1995	10,766.67	4,977	4,934	10,140	49.21	206
1996	25,776.60	11,594	11,493	24,594	49.31	499
1997	29,380.42	12,835	12,723	28,409	49.41	575
1998	135,566.38	57,428	56,929	132,864	49.51	2,684
1999	92,972.80	38,130	37,799	92,363	49.60	1,862
2000	50,339.32	19,940	19,767	50,708	49.70	1,020
2001	158,280.00	60,488	59,962	161,630	49.78	3,247
2002	25,910.60	9,518	9,435	26,840	49.87	538
2004	92,848.31	31,284	31,012	98,975	50.04	1,978
2005	18,199.62	5,842	5,791	19,688	50.12	393
2006	21,549.30	6,569	6,512	23,657	50.19	471
2007	68,162.76	19,619	19,449	75,979	50.27	1,511
2008	324.63	88	87	367	50.34	7
2010	339,303.16	79,524	78,833	396,191	50.48	7,848
2011	15,699.66	3,381	3,352	18,628	50.55	369
2012	5,386.43	1,056	1,047	6,494	50.61	128
2013	13,432,121.72	2,359,084	2,338,585	16,466,386	50.68	324,909
2014	12,931.77	2,000	1,983	16,122	50.74	318
2015	39,278.73	5,231	5,186	49,805	50.80	980
2016	28,357.47	3,141	3,114	36,587	50.86	719
2017	11,688.03	1,027	1,018	15,345	50.91	301
2018	184,405.88	11,749	11,647	246,521	50.97	4,837
2019	284,431.99	11,078	10,982	387,223	51.02	7,590
2020	11,575,379.01	153,953	152,615	16,052,915	51.07	314,332
	30,578,243.26	4,874,061	4,831,708	37,977,833		749,932

HELLS CANYON MAINTENANCE SHOP
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -42

1956	338.56	276	357	124	42.18	3
1961	6,551.32	5,121	6,619	2,684	43.50	62
1986	1,057,202.02	603,959	780,627	720,600	48.15	14,966

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1991	34,886.84	18,031	23,305	26,234	48.77	538
1993	370.76	183	237	290	49.00	6
1994	103,683.30	49,910	64,509	82,721	49.10	1,685
1995	14,173.81	6,646	8,590	11,537	49.21	234
1996	147,882.56	67,465	87,200	122,794	49.31	2,490
1997	32,997.98	14,621	18,898	27,959	49.41	566
2004	4,474.72	1,529	1,976	4,378	50.04	87
2005	150,670.25	49,055	63,404	150,547	50.12	3,004
2006	51,601.83	15,955	20,622	52,653	50.19	1,049
2007	732,093.18	213,726	276,244	763,328	50.27	15,185
2008	1,256.80	345	446	1,339	50.34	27
2009	25,923.92	6,648	8,593	28,219	50.41	560
2010	19,110.20	4,543	5,872	21,265	50.48	421
2014	26,366.32	4,135	5,345	32,096	50.74	633
2015	80,545.65	10,879	14,061	100,314	50.80	1,975
2016	96,531.09	10,845	14,017	123,057	50.86	2,420
2020	57,623.04	777	1,004	80,820	51.07	1,583
	2,644,284.15	1,084,649	1,401,926	2,352,957		47,494

RAPID RIVER HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -40

1964	217,264.75	162,792	178,707	125,464	44.23	2,837
1965	44,005.23	32,653	35,845	25,762	44.46	579
1966	61,577.76	45,241	49,664	36,545	44.68	818
1968	14,074.71	10,131	11,121	8,583	45.11	190
1969	75,313.84	53,640	58,884	46,556	45.32	1,027
1970	575.88	406	446	361	45.52	8
1971	1,097.21	764	839	697	45.72	15
1972	166.16	114	125	107	45.91	2
1974	14,184.13	9,539	10,472	9,386	46.29	203
1975	18,470.46	12,268	13,467	12,391	46.47	267
1977	8,198.19	5,306	5,825	5,653	46.81	121
1980	43,311.42	26,889	29,518	31,118	47.29	658
1981	56,504.55	34,568	37,947	41,159	47.44	868
1983	32,227.78	19,105	20,973	24,146	47.74	506
1984	28,045.36	16,354	17,953	21,311	47.88	445

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -40						
1985	65,424.99	37,507	41,174	50,421	48.02	1,050
1987	11,997.95	6,635	7,284	9,513	48.28	197
1988	30,929.94	16,777	18,417	24,885	48.41	514
1989	2,404.83	1,279	1,404	1,963	48.53	40
1990	60,884.62	31,710	34,810	50,429	48.65	1,037
1991	1,300.17	663	728	1,092	48.77	22
1992	38,069.69	18,969	20,823	32,474	48.88	664
1993	33,772.12	16,428	18,034	29,247	49.00	597
1994	89,693.73	42,567	46,728	78,843	49.10	1,606
1995	170,076.80	78,623	86,309	151,798	49.21	3,085
1996	21,698.27	9,759	10,713	19,665	49.31	399
1997	54,946.23	24,003	26,350	50,575	49.41	1,024
1999	75,578.20	30,996	34,026	71,783	49.60	1,447
2000	9,999.49	3,961	4,348	9,651	49.70	194
2002	28,791.56	10,576	11,610	28,698	49.87	575
2003	30,889.54	10,883	11,947	31,298	49.96	626
2004	844,724.31	284,620	312,444	870,170	50.04	17,389
2005	19,675.06	6,316	6,933	20,612	50.12	411
2006	84,455.84	25,745	28,262	89,976	50.19	1,793
2007	110,099.39	31,689	34,787	119,352	50.27	2,374
2008	28.19	8	9	31	50.34	1
2009	4,951.25	1,252	1,374	5,557	50.41	110
2010	18,945.36	4,440	4,874	21,649	50.48	429
2011	14,322.72	3,085	3,387	16,665	50.55	330
2012	7,768.29	1,523	1,672	9,204	50.61	182
2014	15,402.70	2,382	2,615	18,949	50.74	373
2015	31,271.18	4,164	4,571	39,209	50.80	772
2016	23,840.56	2,641	2,899	30,478	50.86	599
2017	6,352,255.41	558,312	612,892	8,280,265	50.91	162,645
2018	8,347.50	532	584	11,102	50.97	218
	8,877,563.32	1,697,815	1,863,793	10,564,796		209,247

AMERICAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 2-2055
NET SALVAGE PERCENT.. -11

1924	22,337.73	18,853	22,611	2,184	25.03	87
1927	7,941.92	6,626	7,947	869	25.70	34

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
1928	2,642.12	2,196	2,634	299	25.92	12
1929	506.13	419	503	59	26.13	2
1937	980.24	785	941	147	27.71	5
1938	49.01	39	47	8	27.88	
1940	121.60	96	115	20	28.23	1
1941	1,193.12	939	1,126	198	28.40	7
1943	32.35	25	30	6	28.72	
1950	430.79	325	390	88	29.72	3
1954	428.21	316	379	96	30.22	3
1956	9,941.64	7,255	8,701	2,334	30.44	77
1957	3,943.39	2,861	3,431	946	30.55	31
1960	91.40	65	78	23	30.86	1
1968	1,495.44	1,008	1,209	451	31.56	14
1969	416.70	279	335	128	31.64	4
1970	5,545.50	3,677	4,410	1,746	31.72	55
1971	117.97	78	94	37	31.79	1
1972	101.58	66	79	34	31.86	1
1978	11,122,779.95	6,844,410	8,208,733	4,137,553	32.25	128,296
1979	74,549.88	45,377	54,422	28,328	32.31	877
1982	3,844.73	2,260	2,710	1,557	32.47	48
1984	5,880.91	3,369	4,041	2,487	32.58	76
1986	71,287.08	39,715	47,632	31,497	32.68	964
1987	369.07	203	243	166	32.72	5
1989	14,997.39	7,976	9,566	7,081	32.81	216
1990	48,119.29	25,154	30,168	23,244	32.86	707
1991	2,555.83	1,313	1,575	1,262	32.90	38
1995	88,999.26	42,138	50,538	48,252	33.06	1,460
1997	47,081.04	21,254	25,491	26,769	33.13	808
1998	55,339.67	24,338	29,189	32,238	33.16	972
1999	33,194.32	14,197	17,027	19,819	33.20	597
2000	6,161.33	2,558	3,068	3,771	33.23	113
2002	47,830.45	18,605	22,314	30,778	33.29	925
2007	36,733.99	11,517	13,813	26,962	33.43	807
2009	0.01		0			
2012	9,294.88	2,048	2,456	7,861	33.55	234
2014	171,748.38	30,390	36,448	154,193	33.59	4,590
2015	58,999.52	9,051	10,855	54,634	33.61	1,626

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
2018	52,028.14	3,917	4,698	53,053	33.67	1,576
2019	66,562.99	3,089	3,705	70,180	33.69	2,083
2020	5,989.42	95	114	6,534	33.70	194
	12,082,664.37	7,198,882	8,633,863	4,777,894		147,550
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1960	5,266,639.90	3,773,708	5,071,779	1,722,186	43.25	39,819
1962	9,308.41	6,549	8,802	3,206	43.75	73
1963	6,272.71	4,373	5,877	2,215	43.99	50
1964	188.71	130	175	69	44.23	2
1965	132.36	90	121	50	44.46	1
1967	1,724.88	1,156	1,554	671	44.90	15
1969	296.17	194	261	121	45.32	3
1970	322.96	210	282	134	45.52	3
1971	1,705.46	1,095	1,472	728	45.72	16
1972	245.52	156	210	107	45.91	2
1973	22,221.61	13,938	18,732	9,934	46.10	215
1976	18,472.91	11,164	15,004	8,826	46.64	189
1978	327.00	192	258	164	46.97	3
1980	15,826,006.94	9,053,275	12,167,399	8,248,150	47.29	174,416
1982	4,501.05	2,498	3,357	2,449	47.59	51
1984	20,368.88	10,944	14,708	11,567	47.88	242
1985	573.66	303	407	333	48.02	7
1986	1,179.02	612	823	698	48.15	14
1987	546.52	278	374	331	48.28	7
1989	89,131.30	43,680	58,705	56,274	48.53	1,160
1990	150,060.52	72,013	96,784	96,794	48.65	1,990
1991	89,659.69	42,098	56,579	59,082	48.77	1,211
1992	99,676.30	45,764	61,506	67,077	48.88	1,372
1993	39,777.54	17,829	23,962	27,351	49.00	558
1994	7,323,966.36	3,202,749	4,304,423	5,143,494	49.10	104,755
1995	81,339.69	34,647	46,565	58,363	49.21	1,186
1996	124,115.41	51,438	69,132	90,977	49.31	1,845
1997	131,355.96	52,873	71,060	98,389	49.41	1,991
2001	40,556.50	14,281	19,193	33,125	49.78	665

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
2004	20,295.99	6,301	8,468	17,713	50.04	354
2005	14,816.37	4,382	5,889	13,224	50.12	264
2006	8,203.29	2,304	3,097	7,486	50.19	149
2007	474,585.83	125,865	169,160	443,056	50.27	8,814
2008	680,521.00	169,666	228,027	649,845	50.34	12,909
2009	52,696.24	12,276	16,499	51,479	50.41	1,021
2010	132,137.84	28,536	38,352	132,106	50.48	2,617
2011	15,119.61	3,000	4,032	15,472	50.55	306
2012	463,946.53	83,801	112,627	485,864	50.61	9,600
2013	71,852.37	11,628	15,628	77,062	50.68	1,521
2014	118,315.05	16,858	22,657	129,970	50.74	2,561
2015	341,490.73	41,903	56,317	384,206	50.80	7,563
2016	428,642.07	43,749	58,798	494,151	50.86	9,716
2017	4,205,161.31	340,560	457,705	4,966,953	50.91	97,563
2018	2,776,558.86	163,006	219,076	3,362,685	50.97	65,974
2019	546,396.63	19,609	26,354	678,498	51.02	13,299
2020	190,869.87	2,339	3,144	243,079	51.07	4,760
	39,892,283.53	17,534,020	23,565,330	27,895,716		570,852

BLISS

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -4

1950	280,912.71	243,655	250,851	41,298	13.00	3,177
1953	550.16	474	488	84	13.05	6
1955	18,407.81	15,776	16,242	2,902	13.08	222
1956	5,042.59	4,310	4,437	807	13.10	62
1957	183.55	156	161	30	13.11	2
1961	2,337.26	1,969	2,027	404	13.17	31
1965	208.17	173	178	38	13.22	3
1967	18,184.50	15,014	15,457	3,454	13.24	261
1968	1,540.47	1,267	1,304	298	13.25	22
1971	2,887.83	2,346	2,415	588	13.28	44
1972	123.83	100	103	26	13.29	2
1973	2,679.62	2,158	2,222	565	13.30	42
1976	4,622.38	3,668	3,776	1,031	13.32	77
1978	3,187.49	2,502	2,576	739	13.34	55
1979	734.84	573	590	174	13.35	13

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -4						
1981	9,505.67	7,328	7,544	2,341	13.36	175
1982	23,109.14	17,697	18,220	5,814	13.37	435
1983	16,582.06	12,610	12,982	4,263	13.38	319
1984	17,832.87	13,466	13,864	4,682	13.38	350
1990	1,306.93	937	965	395	13.42	29
1991	8,760.40	6,215	6,399	2,712	13.43	202
1993	1,483.67	1,029	1,059	484	13.44	36
1994	77,740.62	53,271	54,844	26,006	13.44	1,935
1995	19,394.39	13,113	13,500	6,670	13.45	496
1996	43,320.84	28,890	29,743	15,310	13.45	1,138
1997	56,024.54	36,791	37,878	20,388	13.46	1,515
2001	28,951.99	17,692	18,215	11,896	13.47	883
2004	17,454.29	9,927	10,220	7,932	13.48	588
2007	52,708.55	27,245	28,050	26,767	13.49	1,984
2008	247,915.96	123,182	126,820	131,013	13.50	9,705
2009	72,164.69	34,312	35,325	39,726	13.50	2,943
2010	676.70	306	315	389	13.50	29
2011	6,097.31	2,602	2,679	3,662	13.51	271
2012	40,762.63	16,265	16,745	25,648	13.51	1,898
2014	11,594.90	3,893	4,008	8,051	13.51	596
2015	3,143.34	939	967	2,302	13.52	170
2016	106,650.09	27,513	28,326	82,591	13.52	6,109
2017	539,088.46	114,508	117,890	442,762	13.52	32,749
2018	13,905.64	2,242	2,308	12,154	13.52	899
2020	2,331,319.38	84,739	87,242	2,337,331	13.53	172,752
	4,089,098.27	950,853	978,935	3,273,727		242,225

CASCADE

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5

PROBABLE RETIREMENT YEAR.. 1-2061

NET SALVAGE PERCENT.. -9

1983	6,902,136.77	3,647,987	4,441,493	3,081,837	37.67	81,811
1984	173,999.08	90,659	110,379	79,280	37.74	2,101
1985	31,836.73	16,341	19,895	14,807	37.82	392
1986	22,887.38	11,566	14,082	10,865	37.89	287
1987	8,674.08	4,313	5,251	4,204	37.96	111
1991	16,620.91	7,691	9,364	8,753	38.21	229
1993	74,929.41	33,265	40,501	41,172	38.33	1,074

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1994	11,293.24	4,903	5,969	6,340	38.38	165
1995	33,224.61	14,090	17,155	19,060	38.44	496
1996	14,304.52	5,919	7,206	8,385	38.49	218
1997	11,447.66	4,614	5,618	6,860	38.54	178
2015	16,688.68	2,193	2,670	15,521	39.25	395
2016	10,209.02	1,121	1,365	9,763	39.28	249
	7,328,252.09	3,844,662	4,680,948	3,306,847		87,706

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -1

1937	33,539.09	31,293	33,874			
1939	1,836.27	1,710	1,855			
1940	125.60	117	127			
1941	36.69	34	37			
1960	230.44	209	233			
1964	1,001.60	904	1,012			
1967	13,539.80	12,158	13,675			
1983	71,256.88	61,190	71,969			
1986	2,400.92	2,036	2,425			
1987	2,055.68	1,735	2,076			
1989	15,582.33	13,020	15,738			
1990	15,224.86	12,647	15,377			
1993	18,324.53	14,939	18,508			
1996	8,767.14	6,985	8,855			
1997	9,356.87	7,390	53,921	44,471-		
	193,278.70	166,367	239,682	44,471-		

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -42

1967	1,186,658.76	875,353	923,427	761,629	44.90	16,963
1969	3,158.97	2,282	2,407	2,078	45.32	46
1970	427.57	306	323	284	45.52	6

IDAHO POWER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1975	2,464.98	1,661	1,752	1,748	46.47	38
1979	1,382.73	883	931	1,032	47.14	22
1985	158.22	92	97	128	48.02	3
1987	9,662.13	5,419	5,717	8,004	48.28	166
1988	21,020.36	11,565	12,200	17,649	48.41	365
1990	29,246.68	15,450	16,299	25,232	48.65	519
1991	20,572.14	10,633	11,217	17,995	48.77	369
1993	26,254.68	12,954	13,665	23,616	49.00	482
1994	42,900.00	20,651	21,785	39,133	49.10	797
1995	122,200.30	57,298	60,445	113,080	49.21	2,298
1996	46,587.03	21,253	22,420	43,733	49.31	887
1997	39,524.98	17,513	18,475	37,651	49.41	762
1998	90,758.11	38,995	41,137	87,740	49.51	1,772
2000	12,792.26	5,139	5,421	12,744	49.70	256
2002	11,247.19	4,191	4,421	11,550	49.87	232
2003	692,414.18	247,429	261,018	722,210	49.96	14,456
2005	1,060.55	345	364	1,142	50.12	23
2008	25,118.91	6,894	7,273	28,396	50.34	564
2010	83,427.56	19,833	20,922	97,545	50.48	1,932
2011	201,375.89	43,988	46,404	239,550	50.55	4,739
2012	33,824.99	6,725	7,094	40,937	50.61	809
2013	9,316.02	1,660	1,751	11,478	50.68	226
2015	42,717.50	5,770	6,087	54,572	50.80	1,074
2016	23,837.62	2,678	2,825	31,024	50.86	610
2017	186,749.43	16,648	17,562	247,622	50.91	4,864
2018	131,718.71	8,512	8,979	178,061	50.97	3,493
2020	711,511.90	9,598	10,125	1,000,222	51.07	19,585
	3,810,090.35	1,471,718	1,552,544	3,857,784		78,358

LOWER MALAD

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5

PROBABLE RETIREMENT YEAR.. 3-2035

NET SALVAGE PERCENT.. -3

1919	36,025.40	32,385	37,106
1922	5,013.67	4,489	5,164
1929	220.72	196	227
1941	74.58	65	77
1945	45.36	39	47

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -3						
1946	316.80	272	326			
1948	312,274.33	267,375	320,769	874	13.56	64
1949	1,634.79	1,397	1,676	8	13.58	1
1950	2,704.60	2,305	2,765	20	13.60	1
1951	2,014.70	1,713	2,055	20	13.62	1
1952	12,791.89	10,850	13,017	159	13.64	12
1954	1,975.41	1,667	2,000	35	13.68	3
1955	208.01	175	210	4	13.69	
1956	1,195.24	1,003	1,203	28	13.71	2
1958	953.83	796	955	27	13.74	2
1961	799.35	661	793	30	13.79	2
1965	61.93	51	61	3	13.84	
1966	392.26	319	383	21	13.86	2
1968	629.10	507	608	40	13.88	3
1969	92.34	74	89	6	13.89	
1970	946.18	757	908	66	13.90	5
1971	9,864.56	7,855	9,424	737	13.91	53
1972	591.02	468	561	47	13.92	3
1974	3,177.79	2,495	2,993	280	13.94	20
1980	1,832.54	1,391	1,669	219	14.00	16
1982	9,558.82	7,158	8,587	1,258	14.01	90
1984	6,711.58	4,952	5,941	972	14.03	69
1985	525.00	384	461	80	14.04	6
1991	101,820.49	70,447	84,515	20,360	14.08	1,446
1993	5,944.02	4,018	4,820	1,302	14.09	92
1994	45,197.42	30,171	36,196	10,357	14.09	735
1997	14,389.30	9,193	11,029	3,792	14.11	269
1998	16,139.85	10,144	12,170	4,454	14.11	316
2008	134,909.38	64,759	77,691	61,266	14.15	4,330
2009	21,825.50	10,007	12,005	10,475	14.16	740
2011	12,876.95	5,292	6,349	6,914	14.16	488
2013	27,939.21	9,899	11,876	16,902	14.17	1,193
2016	31,600.05	7,788	9,343	23,205	14.18	1,636
2017	29,776.36	6,030	7,234	23,435	14.18	1,653
	855,050.33	579,547	693,304	187,398		13,253

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1919	4,657.67	4,210	4,499	299	12.04	25
1927	1,036.71	927	991	77	12.38	6
1929	33.30	30	32	2	12.45	
1930	210.25	187	200	17	12.49	1
1935	257.16	227	243	22	12.65	2
1936	99.23	88	94	8	12.67	1
1937	594.35	524	560	52	12.70	4
1940	63.41	56	60	5	12.78	
1941	374.95	328	350	36	12.81	3
1943	3.14	3	3			
1944	520.14	452	483	53	12.88	4
1946	407.73	353	377	43	12.92	3
1947	65.16	56	60	7	12.94	1
1949	266,604.97	229,541	245,274	29,329	12.98	2,260
1951	4,265.80	3,657	3,908	486	13.01	37
1952	275.56	236	252	32	13.03	2
1953	126.63	108	115	15	13.05	1
1954	393.90	335	358	48	13.07	4
1957	2,626.12	2,217	2,369	336	13.11	26
1958	7,260.66	6,113	6,532	946	13.13	72
1959	252.21	212	227	33	13.14	3
1964	3,163.24	2,615	2,794	464	13.20	35
1965	1,471.37	1,212	1,295	220	13.22	17
1966	2,018.81	1,657	1,771	309	13.23	23
1967	443.76	363	388	69	13.24	5
1969	84.00	68	73	14	13.26	1
1970	201.88	163	174	34	13.27	3
1971	10,371.45	8,346	8,918	1,765	13.28	133
1978	7,289.76	5,667	6,055	1,453	13.34	109
1982	5,408.09	4,102	4,383	1,187	13.37	89
1983	11,476.95	8,644	9,236	2,585	13.38	193
1984	13,406.66	10,027	10,714	3,095	13.38	231
1985	148,902.17	110,515	118,090	35,279	13.39	2,635
1988	493.25	357	381	127	13.41	9
1989	9,277.07	6,651	7,107	2,449	13.42	182
1990	6,195.87	4,400	4,702	1,680	13.42	125
1991	12,982.39	9,122	9,747	3,625	13.43	270
1992	21,904.69	15,227	16,271	6,291	13.43	468
1993	96,557.06	66,336	70,883	28,571	13.44	2,126
1994	72,819.41	49,419	52,806	22,198	13.44	1,652
1995	23,464.60	15,712	16,789	7,380	13.45	549

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1996	27,437.70	18,122	19,364	8,897	13.45	661
1997	28,786.42	18,722	20,005	9,645	13.46	717
1998	10,742.75	6,877	7,348	3,717	13.46	276
2002	5,532.24	3,274	3,498	2,200	13.48	163
2003	15,716.41	9,085	9,708	6,480	13.48	481
2006	18,980.29	10,063	10,753	8,797	13.49	652
2007	474,060.80	242,686	259,320	228,963	13.49	16,973
2008	1,365,739.18	672,070	718,134	688,577	13.50	51,006
2009	74,940.28	35,289	37,708	39,481	13.50	2,925
2010	33,912.40	15,191	16,232	18,698	13.50	1,385
2012	20,252.89	8,004	8,553	12,308	13.51	911
2014	47,116.93	15,666	16,740	31,791	13.51	2,353
2017	549,299.38	115,555	123,475	442,303	13.52	32,715
2018	110,639.22	17,664	18,875	95,084	13.52	7,033
2020	15,587.24	561	599	15,455	13.53	1,142
	3,536,805.66	1,759,292	1,879,875	1,763,035		130,703

MILNER
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	9,263,021.99	3,826,091	4,722,555	5,466,769	45.07	121,295
1994	71,898.34	28,337	34,976	44,112	45.24	975
1995	37,485.91	14,402	17,776	23,458	45.33	517
1996	2,659.26	995	1,228	1,697	45.41	37
2005	9,094.16	2,452	3,027	6,977	46.05	152
2008	9,868.22	2,250	2,777	8,078	46.23	175
2009	21,468.87	4,577	5,649	17,966	46.29	388
2013	13,589.07	2,026	2,501	12,447	46.49	268
2014	93,487.29	12,295	15,176	87,660	46.54	1,884
2015	16,070.04	1,821	2,248	15,429	46.59	331
2016	281,460.44	26,639	32,881	276,726	46.63	5,935
2019	30,404.44	1,019	1,258	32,187	46.76	688
	9,850,508.03	3,922,904	4,842,052	5,993,507		132,645

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -28						
1961	194,114.45	136,776	190,799	57,667	43.50	1,326
1962	4,910.47	3,428	4,782	1,503	43.75	34
1964	2,857.08	1,957	2,730	927	44.23	21
1965	69,872.20	47,403	66,126	23,310	44.46	524
1966	160,799.97	108,012	150,674	55,150	44.68	1,234
1976	1,117.84	670	935	496	46.64	11
1985	2,269.19	1,189	1,659	1,246	48.02	26
1986	13,032.61	6,711	9,362	7,320	48.15	152
1987	19,346.52	9,781	13,644	11,119	48.28	230
1988	2,405.19	1,193	1,664	1,414	48.41	29
1989	6,690.27	3,253	4,538	4,026	48.53	83
1990	509.10	242	338	314	48.65	6
1991	149,302.53	69,559	97,033	94,074	48.77	1,929
1992	64,179.69	29,238	40,786	41,364	48.88	846
1993	53,929.10	23,984	33,457	35,572	49.00	726
1994	222,716.75	96,638	134,808	150,270	49.10	3,060
1995	2,173.34	919	1,282	1,500	49.21	30
1996	12,086.16	4,970	6,933	8,537	49.31	173
1998	34,848.12	13,497	18,828	25,778	49.51	521
1999	14,791.20	5,546	7,737	11,196	49.60	226
2001	281,638.51	98,405	137,273	223,225	49.78	4,484
2002	19,099.83	6,415	8,949	15,499	49.87	311
2005	17,355.48	5,093	7,105	15,110	50.12	301
2006	11,277.00	3,143	4,384	10,050	50.19	200
2010	15,355.68	3,290	4,589	15,066	50.48	298
2011	57,033.43	11,230	15,666	57,337	50.55	1,134
2012	19,231.65	3,447	4,808	19,808	50.61	391
2013	930,061.82	149,346	208,334	982,145	50.68	19,379
2014	11,307.40	1,599	2,231	12,243	50.74	241
2015	14,723.37	1,793	2,501	16,345	50.80	322
2020	7,675.76	93	130	9,695	51.07	190
	2,416,711.71	848,820	1,184,083	1,909,308		38,438

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1959	13,202.77	9,544	9,935	7,097	42.99	165
1960	3,840.53	2,752	2,865	2,090	43.25	48
1961	5,722,483.43	4,063,645	4,229,947	3,152,056	43.50	72,461
1962	7,976.53	5,612	5,842	4,448	43.75	102
1965	17,054.48	11,661	12,138	9,862	44.46	222
1966	134.68	91	95	79	44.68	2
1967	6,423.71	4,305	4,481	3,805	44.90	85
1968	8,978.51	5,955	6,199	5,384	45.11	119
1970	2,698.72	1,752	1,824	1,658	45.52	36
1971	17,477.19	11,220	11,679	10,866	45.72	238
1972	129,436.03	82,155	85,517	81,455	45.91	1,774
1974	3,785.22	2,346	2,442	2,441	46.29	53
1975	157,166.86	96,190	100,127	102,619	46.47	2,208
1976	11,155.71	6,742	7,018	7,373	46.64	158
1978	817.50	481	501	554	46.97	12
1980	3,040.62	1,739	1,810	2,112	47.29	45
1981	31,582.93	17,803	18,532	22,210	47.44	468
1983	25,350.72	13,847	14,414	18,289	47.74	383
1984	80,344.89	43,170	44,937	58,708	47.88	1,226
1985	331,970.15	175,361	182,538	245,704	48.02	5,117
1986	4,027.95	2,090	2,176	3,021	48.15	63
1987	39,206.28	19,977	20,795	29,782	48.28	617
1988	14,017.49	7,006	7,293	10,790	48.41	223
1989	1,744,464.35	854,889	889,875	1,360,484	48.53	28,034
1990	345,444.36	165,776	172,560	273,063	48.65	5,613
1991	141,437.85	66,410	69,128	113,327	48.77	2,324
1993	20,750.61	9,301	9,682	17,087	49.00	349
1994	110,790.01	48,448	50,431	92,488	49.10	1,884
1995	8,136.86	3,466	3,608	6,889	49.21	140
2002	31,094.50	10,525	10,956	29,156	49.87	585
2003	22,934.53	7,445	7,750	21,836	49.96	437
2004	186,194.65	57,807	60,173	180,018	50.04	3,597
2005	26,481.90	7,833	8,154	26,008	50.12	519
2006	16,888.94	4,744	4,938	16,849	50.19	336
2007	125,892.70	33,388	34,754	127,647	50.27	2,539
2010	2,573.77	556	579	2,741	50.48	54
2011	3,770.94	748	779	4,086	50.55	81
2012	494,738.60	89,363	93,020	545,193	50.61	10,772
2013	237,992.53	38,514	40,090	266,920	50.68	5,267
2014	223,774.79	31,884	33,189	255,481	50.74	5,035
2015	212,508.40	26,076	27,143	246,993	50.80	4,862

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
2016	316,766.07	32,331	33,654	374,974	50.86	7,373
2017	1,930,100.97	156,312	162,709	2,327,121	50.91	45,710
2018	794,712.57	46,656	48,565	976,614	50.97	19,161
2019	3,162,321.94	113,489	118,133	3,961,262	51.02	77,641
2020	141,982.58	1,740	1,811	181,346	51.07	3,551
	16,933,927.32	6,393,145	6,654,781	15,189,985		311,689

OXBOW COMMON						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1961	88,348.23	62,738	94,210	19,760	43.50	454
1965	8,043.31	5,499	8,257	2,118	44.46	48
1978	15,560.73	9,158	13,752	6,321	46.97	135
	111,952.27	77,395	116,219	28,199		637

PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -40						
1981	46,490.76	28,442	37,827	27,261	47.44	575
1995	182,904.28	84,553	112,451	143,615	49.21	2,918
1999	123,294.00	50,565	67,249	105,363	49.60	2,124
2000	65,594.65	25,982	34,555	57,278	49.70	1,152
2002	15,558.79	5,715	7,601	14,182	49.87	284
2003	15,824.67	5,575	7,414	14,740	49.96	295
2005	132,205.22	42,437	56,439	128,648	50.12	2,567
2006	3,039,155.65	926,444	1,232,126	3,022,691	50.19	60,225
2007	9,513,266.22	2,738,165	3,641,629	9,676,944	50.27	192,499
2008	27,588.17	7,465	9,928	28,695	50.34	570
2010	65,623.36	15,380	20,455	71,418	50.48	1,415
2011	72,191.45	15,547	20,677	80,391	50.55	1,590
2012	3,261.30	639	850	3,716	50.61	73
2015	21,068.06	2,806	3,732	25,763	50.80	507
2017	2,973,314.42	261,331	347,558	3,815,082	50.91	74,938

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -40						
2018	107,841.17	6,871	9,138	141,840	50.97	2,783
2019	7,438.13	290	386	10,028	51.02	197
2020	2,465,725.66	32,794	43,614	3,408,401	51.07	66,740
	18,878,345.96	4,251,001	5,653,629	20,776,055		411,452

PAHSIMEROI TRAPPING
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -40

1969	185,558.85	132,159	171,577	88,206	45.32	1,946
1970	1,484.61	1,046	1,358	720	45.52	16
1971	27,554.39	19,197	24,923	13,653	45.72	299
1975	7,758.36	5,153	6,690	4,172	46.47	90
1976	467.81	307	399	256	46.64	5
1977	3,704.91	2,398	3,113	2,074	46.81	44
1979	251.45	158	205	147	47.14	3
1981	51,593.48	31,563	40,977	31,254	47.44	659
1982	18,860.22	11,361	14,750	11,655	47.59	245
1984	2,796.95	1,631	2,117	1,798	47.88	38
1985	62,023.23	35,557	46,162	40,670	48.02	847
1987	807.08	446	579	551	48.28	11
1989	2,255.24	1,199	1,557	1,601	48.53	33
1991	10,345.35	5,272	6,844	7,639	48.77	157
1992	34,560.79	17,221	22,357	26,028	48.88	532
1993	51,787.58	25,191	32,704	39,798	49.00	812
1994	241,389.37	114,560	148,728	189,217	49.10	3,854
1995	20,194.15	9,335	12,119	16,153	49.21	328
1996	12,849.36	5,779	7,503	10,486	49.31	213
1997	38,129.33	16,656	21,624	31,757	49.41	643
2006	366,552.97	111,739	145,066	368,108	50.19	7,334
2009	98,647.92	24,941	32,380	105,727	50.41	2,097
2014	2,819.82	436	566	3,382	50.74	67
	1,242,393.22	573,305	744,298	995,053		20,273

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
1921	195,447.53	164,432	138,869	58,533	16.76	3,492
1922	30.73	26	22	9	16.85	1
1924	52.72	44	37	16	17.03	1
1925	23.05	19	16	7	17.12	
1927	3,114.64	2,588	2,186	960	17.28	56
1928	2,821.29	2,340	1,976	873	17.36	50
1929	48.72	40	34	15	17.44	1
1937	265.82	216	182	86	17.99	5
1941	541.63	436	368	179	18.23	10
1945	420.92	335	283	142	18.43	8
1954	85.75	66	56	31	18.81	2
1956	2,331.00	1,789	1,511	843	18.88	45
1960	4,082.82	3,085	2,605	1,518	19.01	80
1966	3,277.98	2,411	2,036	1,275	19.18	66
1972	75.91	54	46	31	19.32	2
1973	9,477.19	6,706	5,663	3,908	19.34	202
1974	755.04	531	448	314	19.36	16
1980	49,172.69	33,107	27,960	21,704	19.47	1,115
1981	1,459.68	975	823	651	19.49	33
1990	15,292.11	9,291	7,847	7,598	19.62	387
1991	56,438.76	33,836	28,576	28,427	19.63	1,448
1995	30,332.35	17,102	14,443	16,192	19.68	823
1997	79,109.12	43,003	36,318	43,582	19.70	2,212
2000	20,477.06	10,429	8,808	11,874	19.73	602
2006	1,923.50	814	687	1,255	19.78	63
2007	53,151.29	21,557	18,206	35,477	19.79	1,793
2008	12,771.96	4,943	4,175	8,725	19.80	441
2010	8,308.63	2,880	2,432	5,959	19.81	301
2011	23,949.16	7,759	6,553	17,636	19.82	890
2015	22,129.38	4,810	4,062	18,288	19.84	922
2017	328,249.42	49,209	41,559	289,973	19.85	14,608
2018	2,635.16	294	248	2,413	19.86	122
2019	6,196,161.57	436,754	368,856	5,889,267	19.86	296,539
2020	148,756.89	3,616	3,054	147,191	19.87	7,408
	7,273,171.47	865,497	730,946	6,614,957		333,744

IDAHO POWER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1950	31.23	27	31	2	13.00	
1952	1,832,822.27	1,597,747	1,842,685	81,778	13.03	6,276
1954	1,030.58	894	1,031	51	13.07	4
1956	3,174.70	2,740	3,160	173	13.10	13
1957	1,519.42	1,308	1,509	87	13.11	7
1958	818.25	702	810	50	13.13	4
1964	3,616.60	3,047	3,514	283	13.20	21
1967	0.20		0			
1969	206.21	171	197	19	13.26	1
1971	4,475.91	3,672	4,235	465	13.28	35
1973	3,189.25	2,593	2,991	358	13.30	27
1980	6,548.04	5,128	5,914	961	13.36	72
1982	43,719.70	33,802	38,984	6,922	13.37	518
1983	2,207.01	1,695	1,955	363	13.38	27
1985	719.60	544	627	128	13.39	10
1988	43,169.94	31,850	36,733	8,596	13.41	641
1989	1,037.34	758	874	215	13.42	16
1991	34,285.08	24,559	28,324	7,675	13.43	571
1992	4,328.83	3,068	3,538	1,007	13.43	75
1993	22,105.63	15,482	17,855	5,355	13.44	398
1995	252,504.05	172,361	198,784	66,345	13.45	4,933
1996	253,322.72	170,563	196,711	69,278	13.45	5,151
1997	27,856.31	18,469	21,300	7,949	13.46	591
1998	48,178.69	31,439	36,259	14,329	13.46	1,065
1999	6,587.66	4,226	4,874	2,043	13.46	152
2003	20,823.10	12,270	14,151	7,713	13.48	572
2004	13,087.52	7,515	8,667	5,075	13.48	376
2005	22,282.60	12,430	14,336	9,061	13.49	672
2006	67,253.78	36,350	41,923	28,694	13.49	2,127
2007	102,928.38	53,715	61,950	46,125	13.49	3,419
2008	3,068,620.94	1,539,368	1,775,356	1,446,696	13.50	107,163
2009	1,867,490.84	896,468	1,033,898	926,967	13.50	68,664
2010	1,233,771.36	563,408	649,780	645,680	13.50	47,828
2011	60,259.00	25,960	29,940	33,332	13.51	2,467
2012	150,694.68	60,708	70,015	88,215	13.51	6,530
2013	303,663.71	113,133	130,477	188,370	13.51	13,943
2014	156,667.37	53,102	61,243	103,258	13.51	7,643
2015	81,159.87	24,483	28,236	56,982	13.52	4,215
2016	70,095.53	18,257	21,056	52,544	13.52	3,886

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2017	128,383.46	27,532	31,753	103,050	13.52	7,622
2019	7,288.08	759	875	6,777	13.53	501
2020	39,384.32	1,445	1,667	39,687	13.53	2,933
	9,991,309.76	5,573,748	6,428,216	4,062,659		301,169

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1928	92,575.51	76,540	90,440	3,987	18.54	215
1929	159.78	132	156	7	18.63	
1931	303.31	249	294	15	18.81	1
1936	1,879.59	1,523	1,800	118	19.21	6
1937	69.74	56	66	5	19.28	
1938	1,054.16	850	1,004	71	19.35	4
1939	97.11	78	92	7	19.42	
1941	244.90	196	232	18	19.56	1
1946	98.72	78	92	9	19.86	
1947	104.16	82	97	9	19.91	
1953	891.00	685	809	99	20.20	5
1964	92.25	68	80	14	20.62	1
1965	2,259.79	1,651	1,951	354	20.65	17
1986	19,120.35	11,930	14,097	5,406	21.15	256
1990	3,266.97	1,941	2,293	1,039	21.21	49
1991	64,763.89	37,932	44,821	21,239	21.23	1,000
1992	497,396.80	287,111	339,252	168,093	21.24	7,914
1993	11,929.34	6,777	8,008	4,160	21.26	196
1994	23,175,849.95	12,954,846	15,307,510	8,331,857	21.27	391,719
1995	16,680.12	9,163	10,827	6,187	21.28	291
1996	8,626.20	4,651	5,496	3,303	21.30	155
1997	1,098,717.95	580,743	686,209	434,484	21.31	20,389
2003	18,473.90	8,385	9,908	8,936	21.38	418
2004	13,990.26	6,146	7,262	7,008	21.39	328
2005	72,581.94	30,746	36,330	37,704	21.40	1,762
2007	9,033.22	3,523	4,163	5,051	21.42	236
2008	124,283.16	46,217	54,610	72,159	21.42	3,369
2010	173,940.37	57,688	68,164	109,255	21.44	5,096
2012	15,404.91	4,409	5,210	10,503	21.46	489

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
2013	10,169.60	2,660	3,143	7,230	21.46	337
2014	1,903,402.53	446,364	527,426	1,414,045	21.47	65,861
2015	46,095.28	9,487	11,210	35,807	21.48	1,667
2016	49,004.89	8,559	10,113	39,872	21.49	1,855
2017	71,964.99	10,180	12,029	61,376	21.49	2,856
	27,504,526.64	14,611,646	17,265,193	10,789,424		506,493

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	149,682.54	124,900	103,586	52,084	18.05	2,886
1940	1,348.22	1,119	928	474	18.17	26
1941	447.82	371	308	158	18.23	9
1942	4,310.11	3,559	2,952	1,531	18.28	84
1944	20.08	16	13	8	18.38	
1945	275.67	226	187	99	18.43	5
1946	584.39	477	396	212	18.48	11
1950	496.95	401	333	184	18.65	10
1953	5,799.56	4,633	3,842	2,189	18.77	117
1954	502.65	400	332	191	18.81	10
1957	65.15	51	42	25	18.91	1
1960	3,529.53	2,746	2,277	1,393	19.01	73
1962	91.80	71	59	37	19.07	2
1963	195.85	150	124	79	19.10	4
1965	2,364.90	1,800	1,493	967	19.15	50
1966	7,355.41	5,571	4,620	3,029	19.18	158
1968	78.73	59	49	33	19.23	2
1969	1,452.40	1,083	898	612	19.25	32
1970	3,343.75	2,480	2,057	1,421	19.27	74
1971	3,481.52	2,567	2,129	1,492	19.30	77
1977	2,300.42	1,632	1,353	1,039	19.42	54
1981	15,100.72	10,381	8,609	7,095	19.49	364
1982	27,288.57	18,601	15,427	12,953	19.50	664
1983	34,075.28	23,015	19,087	16,351	19.52	838
1984	46,415.16	31,050	25,751	22,521	19.54	1,153
1985	18,097.33	11,989	9,943	8,878	19.55	454
1987	27,573.89	17,883	14,831	13,846	19.58	707

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1990	1,868.83	1,169	970	974	19.62	50
1991	197,908.83	122,174	101,325	104,500	19.63	5,323
1993	4,778.10	2,865	2,376	2,593	19.66	132
1996	9,549.81	5,447	4,517	5,414	19.69	275
1997	77,837.99	43,569	36,134	44,818	19.70	2,275
2002	6,605.42	3,288	2,727	4,143	19.75	210
2013	64,467.76	18,221	15,112	51,935	19.83	2,619
2014	9,873.88	2,508	2,080	8,189	19.84	413
2015	24,215.76	5,419	4,494	20,690	19.84	1,043
2017	724,436.76	111,829	92,745	660,669	19.85	33,283
2020	34,346.98	860	713	35,008	19.87	1,762
	1,512,168.52	584,580	484,820	1,087,835		55,250

TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1995	10,108,653.46	5,868,882	6,773,019	3,739,981	19.68	190,040
2012	86,916.09	26,852	30,989	59,404	19.83	2,996
2013	25,754.47	7,279	8,400	18,384	19.83	927
2015	108,868.75	24,365	28,119	85,105	19.84	4,290
2017	31,829.81	4,913	5,670	27,433	19.85	1,382
2018	68,532.18	7,884	9,099	62,175	19.86	3,131
	10,430,554.76	5,940,175	6,855,295	3,992,482		202,766

THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -2						

1919	14,186.88	13,037	14,471			
1921	90,051.98	82,591	91,853			
1922	1,368.56	1,254	1,396			
1926	1,829.53	1,670	1,866			
1928	411.52	375	420			
1930	136.31	124	139			
1936	13.15	12	13			

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -2						
1938	417.59	376	426			
1939	492.40	443	502			
1940	32.20	29	33			
1941	1,613.92	1,446	1,646			
1947	236.33	210	241			
1952	3,887.39	3,422	3,965			
1954	375.59	329	383			
1955	5,319.19	4,654	5,426			
1958	84.80	74	86			
1960	8,217.43	7,111	8,382			
1966	75.82	65	77			
1967	24,095.35	20,462	24,577			
1968	92.24	78	94			
1970	3,382.06	2,845	3,450			
1971	1,413.30	1,185	1,442			
1982	5,544.77	4,429	5,656			
1984	22,715.83	17,937	23,170			
1985	2,781.19	2,182	2,837			
1989	31,329.09	23,895	31,956			
1990	9,167.13	6,934	9,350			
1991	13,183.42	9,887	13,447			
1992	7,289.23	5,417	7,435			
1993	29,116.38	21,426	29,699			
1994	6,387.53	4,652	6,515			
1995	18,107.50	13,045	18,470			
1996	8,831.40	6,289	9,008			
1997	15,437.50	10,851	15,746			
2010	32,863.37	16,728	33,521			
2018	19,784.06	3,865	49,897	29,718-		
	380,271.94	289,329	417,595	29,718-		

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	308,348.77	261,451	314,516
1954	100.49	84	102
1956	168.15	140	172

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
1965	191.01	154	195			
1971	4,420.21	3,486	4,509			
1974	2,824.33	2,196	2,881			
1981	1,386.08	1,035	1,414			
1986	11,834.82	8,511	12,072			
1988	260.33	184	266			
1989	245.12	172	248	2	14.06	
1990	8,792.21	6,090	8,791	177	14.07	13
1991	5,046.05	3,457	4,990	157	14.08	11
1993	8,950.34	5,991	8,648	481	14.09	34
2008	4,296.47	2,042	2,948	1,435	14.15	101
2009	1,530.75	695	1,003	558	14.16	39
2017	28,370.35	5,689	8,212	20,725	14.18	1,462
	386,765.48	301,377	370,966	23,535		1,660

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1937	415,174.86	365,773	418,154	9,476	12.70	746
1938	1,478.61	1,300	1,486	37	12.73	3
1939	276.82	243	278	7	12.76	1
1940	4,564.54	4,001	4,574	128	12.78	10
1941	105.61	92	105	4	12.81	
1945	3,063.55	2,660	3,041	115	12.90	9
1946	1,267.06	1,098	1,255	50	12.92	4
1948	24,767.33	21,371	24,431	1,079	12.96	83
1949	180.66	156	178	8	12.98	1
1951	2,560.26	2,195	2,509	128	13.01	10
1952	13,004.99	11,121	12,714	682	13.03	52
1954	2,574.53	2,191	2,505	147	13.07	11
1955	245.61	208	238	15	13.08	1
1957	1,812.60	1,530	1,749	118	13.11	9
1958	473.14	398	455	32	13.13	2
1961	198.46	166	190	15	13.17	1
1964	418.90	346	396	36	13.20	3
1965	228.21	188	215	20	13.22	2
1971	340.02	274	313	37	13.28	3

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1972	6,486.17	5,196	5,940	741	13.29	56
1973	958.83	765	875	113	13.30	8
1978	13,712.35	10,660	12,187	1,937	13.34	145
1981	8,417.21	6,426	7,346	1,323	13.36	99
1982	9,617.22	7,294	8,339	1,567	13.37	117
1983	62,246.29	46,881	53,595	10,519	13.38	786
1984	49,087.52	36,712	41,969	8,591	13.38	642
1985	34,226.84	25,403	29,041	6,213	13.39	464
1986	4,505.76	3,317	3,792	849	13.40	63
1987	3,166.58	2,312	2,643	618	13.40	46
1988	585.88	424	485	119	13.41	9
1989	28,908.36	20,725	23,693	6,083	13.42	453
1990	20,877.88	14,825	16,948	4,556	13.42	339
1991	51,605.14	36,262	41,455	11,698	13.43	871
1993	57,841.23	39,738	45,429	14,148	13.44	1,053
1994	29,549.67	20,054	22,926	7,510	13.44	559
2010	11,007.62	4,931	5,637	5,701	13.50	422
2012	11,220.28	4,434	5,069	6,488	13.51	480
2013	11,180.21	4,086	4,671	6,844	13.51	507
2014	24,215.56	8,052	9,205	15,737	13.51	1,165
2015	5,389.04	1,595	1,823	3,727	13.52	276
2017	6,568.65	1,382	1,580	5,186	13.52	384
2018	75,299.48	12,022	13,744	63,815	13.52	4,720
2019	336,998.60	34,433	39,364	307,745	13.53	22,745
	1,336,408.13	763,240	872,541	503,959		37,360

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1947	57,791.01	49,970	25,224	34,301	12.94	2,651
1949	20,783.91	17,894	9,032	12,375	12.98	953
1950	23.90	21	11	14	13.00	1
1956	3,541.99	2,998	1,513	2,135	13.10	163
1959	19,537.56	16,403	8,280	11,844	13.14	901
1967	1,157.65	947	478	714	13.24	54
1972	6,691.28	5,361	2,706	4,186	13.29	315
1982	22,264.55	16,886	8,524	14,409	13.37	1,078

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1984	7,600.61	5,684	2,869	4,959	13.38	371
1987	4,220.24	3,082	1,556	2,791	13.40	208
1990	44,850.02	31,848	16,076	30,119	13.42	2,244
1993	7,629.68	5,242	2,646	5,213	13.44	388
1994	6,476.70	4,395	2,218	4,453	13.44	331
1995	13,215.88	8,849	4,467	9,146	13.45	680
1996	7,497.16	4,952	2,500	5,222	13.45	388
2004	44,194.38	24,895	12,566	32,954	13.48	2,445
2005	57,287.00	31,348	15,824	43,182	13.49	3,201
2008	295,812.64	145,567	73,479	231,208	13.50	17,127
2009	124,723.60	58,732	29,646	98,819	13.50	7,320
2010	2,685.09	1,203	607	2,158	13.50	160
2012	2,381.05	941	475	1,977	13.51	146
2013	4,852.19	1,773	895	4,103	13.51	304
2015	17,842.84	5,280	2,665	15,713	13.52	1,162
2016	509,747.22	130,236	65,740	459,300	13.52	33,972
2017	132,078.78	27,785	14,025	122,016	13.52	9,025
	1,414,886.93	602,292	304,022	1,153,312		85,588

UPPER SALMON COMMON
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1984	166,721.15	124,688	149,609	22,113	13.38	1,653
1985	143,430.51	106,454	127,731	20,003	13.39	1,494
1994	3,266.50	2,217	2,660	704	13.44	52
2006	27,991.43	14,841	17,807	11,024	13.49	817
2007	8,060.76	4,127	4,952	3,351	13.49	248
2009	21,085.80	9,929	11,914	9,805	13.50	726
2011	19,107.86	8,075	9,689	9,992	13.51	740
2017	1,170.93	246	295	911	13.52	67
	390,834.94	270,577	324,657	77,903		5,797
	227,499,485.34	88,598,233	105,530,754	171,035,286		4,807,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 2.11

IDAHO POWER COMPANY

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1960	8,639,663.66	6,234,383	6,639,102	4,506,064	46.71	96,469
	8,639,663.66	6,234,383	6,639,102	4,506,064		96,469
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1960	940,788.93	747,287	698,552	637,368	46.71	13,645
	940,788.93	747,287	698,552	637,368		13,645
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1960	56,309.00	40,633	42,684	29,955	46.71	641
	56,309.00	40,633	42,684	29,955		641
OXBOW COMMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1961	1,520,822.45	1,087,283	1,276,171	685,690	46.96	14,602
1964	373,757.59	259,612	304,713	177,434	47.66	3,723
1965	3,257.74	2,240	2,629	1,573	47.88	33
1979	30,082.05	17,496	20,535	18,270	50.22	364
	1,927,919.83	1,366,631	1,604,049	882,968		18,722

IDAHO POWER COMPANY

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -30						
1960	7,895,824.78	5,741,796	6,592,275	3,672,297	46.71	78,619
	7,895,824.78	5,741,796	6,592,275	3,672,297		78,619
	19,460,506.20	14,130,730	15,576,662	9,728,652		208,096
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.8	1.07

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	614,874.97	258,979	294,503	381,860	45.82	8,334
2013	194,709.45	29,825	33,916	180,264	46.36	3,888
	809,584.42	288,804	328,419	562,124		12,222
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
1978	4,217,904.39	2,610,800	3,194,047	1,487,826	33.54	44,360
2007	75,170.71	23,669	28,957	54,483	34.09	1,598
	4,293,075.10	2,634,469	3,223,004	1,542,309		45,958
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1959	655.47	477	553	292	46.45	6
1960	39,060,442.63	28,186,023	32,702,183	17,685,788	46.71	378,630
1961	19,112.43	13,664	15,853	8,802	46.96	187
1962	649.10	460	534	304	47.20	6
1963	41,189.39	28,893	33,522	19,612	47.43	413
1966	1,882.50	1,281	1,486	942	48.09	20
1980	13,170,481.89	7,548,792	8,758,312	8,231,610	50.34	163,520
1983	119,689.40	65,470	75,960	78,439	50.68	1,548
1984	2,363.18	1,271	1,475	1,574	50.78	31
1992	6,655.39	3,056	3,546	5,040	51.44	98
2002	12,011.84	4,065	4,716	10,779	51.96	207
2003	124,330.51	40,350	46,815	113,571	52.00	2,184
2004	5,202.98	1,615	1,874	4,838	52.03	93
2006	42,336.15	11,877	13,780	40,834	52.10	784
2007	43,831.53	11,624	13,486	43,056	52.13	826
2009	310,388.56	72,256	83,833	316,568	52.18	6,067
2013	92,054.36	14,883	17,268	101,482	52.27	1,941
2014	15,153.91	2,162	2,508	17,040	52.28	326

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
2015	438,115.90	53,782	62,399	502,770	52.30	9,613
2019	25,250.13	907	1,052	31,520	52.36	602
2020	3,011,100.88	36,746	42,634	3,841,686	52.37	73,357
	56,542,898.13	36,099,654	41,883,791	31,056,548		640,459

BLISS
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -4

1950	7,120,944.04	6,217,450	6,823,387	582,395	13.27	43,888
1952	244.19	212	233	21	13.30	2
1961	987.47	837	919	108	13.41	8
1964	6,944.86	5,827	6,395	828	13.44	62
1967	1,189.00	987	1,083	153	13.46	11
1972	3,579.78	2,910	3,194	529	13.50	39
1991	238,329.85	169,754	186,298	61,565	13.56	4,540
1995	6,077.96	4,125	4,527	1,794	13.57	132
1997	2,278.82	1,502	1,648	722	13.57	53
2005	22,685.97	12,572	13,797	9,796	13.58	721
2006	29,929.77	16,068	17,634	13,493	13.58	994
2007	538,882.89	279,289	306,508	253,930	13.58	18,699
2008	16,151.92	8,051	8,836	7,962	13.58	586
2010	223,175.50	101,208	111,071	121,031	13.58	8,912
2011	25,460.83	10,899	11,961	14,518	13.58	1,069
2014	184,664.42	62,169	68,228	123,823	13.58	9,118
2015	368,465.75	110,462	121,227	261,977	13.58	19,291
2016	297,088.81	76,900	84,394	224,578	13.58	16,537
2019	2,324.97	241	264	2,153	13.58	159
	9,089,406.80	7,081,463	7,771,604	1,681,379		124,821

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1983	3,143,493.19	1,668,763	1,983,183	1,443,224	39.34	36,686
1985	2,137.27	1,102	1,310	1,020	39.43	26
	3,145,630.46	1,669,865	1,984,493	1,444,244		36,712
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -1						
1917	60,261.58	57,229	58,883	1,981	6.21	319
1937	24,654.01	23,095	23,763	1,138	6.38	178
1985	1,762.52	1,505	1,549	232	6.49	36
1990	431,599.77	359,273	369,658	66,257	6.50	10,193
1991	10,137.97	8,389	8,632	1,608	6.50	247
2013	1,759,275.43	951,886	979,402	797,466	6.50	122,687
2018	5,606.89	1,573	1,618	4,044	6.50	622
	2,293,298.17	1,402,950	1,443,505	872,726		134,282
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1967	51,370,104.18	38,092,895	37,095,852	35,849,696	48.29	742,383
1969	4,197.95	3,047	2,967	2,994	48.67	62
1971	610.13	433	422	445	49.03	9
1989	60,816.20	32,810	31,951	54,408	51.23	1,062
2008	188,429.53	51,700	50,347	217,223	52.15	4,165
2010	16,151.92	3,841	3,740	19,195	52.20	368
2011	21,474.00	4,689	4,566	25,927	52.23	496
2014	395,648.24	62,126	60,500	501,321	52.28	9,589
2019	852,181.76	33,701	32,819	1,177,279	52.36	22,484
2020	1,464,406.69	19,672	19,157	2,060,300	52.37	39,341
	54,374,020.60	38,304,914	37,302,322	39,908,787		819,959

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -3						
1948	1,327,140.75	1,144,346	1,268,590	98,365	13.86	7,097
1952	16,690.13	14,252	15,799	1,391	13.93	100
1954	11,744.13	9,975	11,058	1,038	13.97	74
1957	488.94	412	457	47	14.01	3
1958	285.48	240	266	28	14.02	2
1959	6,778.86	5,674	6,290	692	14.04	49
1963	646.77	534	592	74	14.08	5
1965	42,271.34	34,673	38,438	5,102	14.10	362
1980	574,026.92	437,482	484,980	106,267	14.20	7,484
1982	10,714.59	8,058	8,933	2,103	14.20	148
1985	6,014.04	4,422	4,902	1,292	14.21	91
1987	5,738.98	4,148	4,598	1,313	14.22	92
1991	4,219.06	2,930	3,248	1,098	14.23	77
1997	38,665.25	24,790	27,482	12,344	14.24	867
2000	12,216.05	7,423	8,229	4,354	14.24	306
2007	160,356.21	80,380	89,107	76,060	14.24	5,341
2008	2,615,897.61	1,258,515	1,395,155	1,299,220	14.25	91,173
2011	66,088.26	27,211	30,165	37,906	14.25	2,660
2018	654,075.35	100,549	111,466	562,232	14.25	39,455
	5,554,058.72	3,166,014	3,509,755	2,210,925		155,386

LOWER SALMON
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1919	90,169.18	82,199	89,145	3,729	12.34	302
1935	5,149.42	4,586	4,974	330	12.95	25
1942	3,481.53	3,062	3,321	265	13.12	20
1944	11,749.20	10,293	11,163	939	13.16	71
1949	5,191,091.94	4,499,406	4,879,610	467,215	13.25	35,262
1951	592.95	511	554	57	13.29	4
1954	716.91	614	666	73	13.33	5
1961	836.19	702	761	100	13.41	7
1972	3,896.92	3,137	3,402	612	13.50	45
1984	5,236.96	3,932	4,264	1,130	13.55	83
1985	33,752.13	25,149	27,274	7,491	13.55	553
1989	19,438.80	13,991	15,173	4,849	13.56	358
1992	752,157.28	524,835	569,184	205,538	13.56	15,158

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1995	106,416.95	71,520	77,564	32,046	13.57	2,362
2004	14,004.77	7,910	8,578	5,847	13.58	431
2006	130,243.18	69,250	75,102	59,049	13.58	4,348
2007	637.98	327	355	302	13.58	22
2008	175,440.03	86,609	93,928	86,776	13.58	6,390
2010	71,379.39	32,059	34,768	38,753	13.58	2,854
2011	88,944.14	37,709	40,895	50,717	13.58	3,735
2016	41,920.63	10,747	11,655	31,523	13.58	2,321
2017	1,050,690.10	221,767	240,507	841,704	13.58	61,981
2019	7,453.27	764	829	6,848	13.58	504
2020	168,370.36	6,158	6,678	166,743	13.58	12,279
	7,973,770.21	5,717,237	6,200,349	2,012,634		149,120

MILNER
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	16,397,118.83	6,783,832	7,964,573	10,072,257	47.16	213,576
1996	26,579.77	9,958	11,691	17,547	47.34	371
2004	5,240.49	1,483	1,741	4,023	47.59	85
2010	32,428.83	6,434	7,554	28,118	47.71	589
2014	73,373.28	9,667	11,350	69,361	47.77	1,452
2015	48,162.66	5,469	6,421	46,558	47.78	974
2016	374,513.57	35,454	41,625	370,340	47.79	7,749
2019	12,584.43	421	494	13,349	47.82	279
	16,970,001.86	6,852,718	8,045,449	10,621,553		225,075

OXBOW
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -29

1961	28,140,187.39	20,118,289	19,842,922	16,457,920	46.96	350,467
1962	1,880.66	1,332	1,314	1,112	47.20	24
1966	7,218.22	4,913	4,846	4,466	48.09	93
1967	1,479.00	996	982	926	48.29	19
1979	1,470,840.06	855,435	843,726	1,053,657	50.22	20,981

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1981	88,610.09	50,026	49,341	64,966	50.46	1,287
1990	879.09	422	416	718	51.30	14
1991	11,496.62	5,399	5,325	9,506	51.38	185
1997	112,688.51	45,351	44,730	100,638	51.74	1,945
2000	110,217.88	40,227	39,676	102,505	51.88	1,976
2001	8,115.00	2,856	2,817	7,651	51.92	147
2002	66,567.38	22,528	22,220	63,652	51.96	1,225
2003	34,371.21	11,155	11,002	33,337	52.00	641
2004	141,130.82	43,814	43,214	138,844	52.03	2,669
2011	91,901.57	18,229	17,979	100,574	52.23	1,926
2015	47,665.71	5,851	5,771	55,718	52.30	1,065
2016	22,220.33	2,266	2,235	26,429	52.32	505
2017	1,044,322.85	84,454	83,298	1,263,878	52.33	24,152
2018	44,450.05	2,614	2,578	54,762	52.34	1,046
2019	2,411.92	87	86	3,026	52.36	58
	31,448,654.36	21,316,244	21,024,480	19,544,284		410,425

OXBOW COMMON

INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -29

1990	9,871.65	4,739	6,635	6,099	51.30	119
	9,871.65	4,739	6,635	6,099		119

SHOSHONE FALLS

INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -1

1919	69,915.05	59,770	61,017	9,597	17.06	563
1921	274,009.30	233,200	238,067	38,683	17.31	2,235
1922	49.44	42	43	7	17.43	
1930	137.12	114	116	22	18.17	1
1966	420.18	311	317	107	19.68	5
1991	8,614.18	5,189	5,297	3,403	19.94	171

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2014	4,181,302.28	1,036,268	1,057,893	3,165,222	19.99	158,340
2015	5,267,431.23	1,147,919	1,171,874	4,148,231	19.99	207,515
2019	5,107,126.79	359,887	367,397	4,790,801	20.00	239,540
	14,909,005.57	2,842,700	2,902,023	12,156,073		608,370
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1952	9,580,934.32	8,405,517	9,018,747	1,041,234	13.30	78,288
1953	5,288.08	4,627	4,965	588	13.32	44
1955	497.77	433	465	58	13.34	4
1956	3,100.75	2,692	2,888	367	13.36	27
1961	678.10	580	622	90	13.41	7
1964	1,329.48	1,126	1,208	188	13.44	14
1968	738.79	617	662	114	13.47	8
1980	7,129.30	5,608	6,017	1,469	13.53	109
1989	5,395.77	3,959	4,248	1,418	13.56	105
1991	7,426.17	5,340	5,730	2,068	13.56	153
1992	21,732.46	15,459	16,587	6,232	13.56	460
1994	4,928.45	3,421	3,671	1,504	13.57	111
2003	2,762.25	1,633	1,752	1,148	13.58	85
2006	16,723.36	9,064	9,725	7,834	13.58	577
2007	268,493.12	140,491	150,741	131,177	13.58	9,660
2008	167,821.68	84,457	90,619	85,594	13.58	6,303
2009	31,062.20	14,955	16,046	16,569	13.58	1,220
2010	205,582.29	94,126	100,993	114,868	13.58	8,459
2011	722.37	312	335	424	13.58	31
2012	258,571.78	104,517	112,142	159,358	13.58	11,735
2013	40,511.16	15,134	16,238	26,299	13.58	1,937
2014	99,267.26	33,740	36,202	68,029	13.58	5,009
2016	474,346.80	123,963	133,007	365,057	13.58	26,882
2018	193,903.96	31,654	33,963	169,636	13.58	12,492
2019	616,250.93	64,363	69,059	578,005	13.58	42,563
2020	169,895.55	6,335	6,797	171,593	13.58	12,636
	12,185,094.15	9,174,123	9,843,427	2,950,922		218,919

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
1928	267,078.25	223,226	254,871	17,549	19.28	910
1937	9,688.05	7,912	9,034	848	20.02	42
1963	36.48	27	31	6	21.21	
1972	2,466.24	1,743	1,990	525	21.40	25
1986	9,111,138.39	5,713,094	6,522,984	2,770,377	21.57	128,437
1988	3,592.90	2,201	2,513	1,152	21.58	53
1989	429,666.46	259,831	296,665	141,595	21.59	6,558
1990	740.33	442	505	250	21.59	12
1994	3,758,661.78	2,110,680	2,409,891	1,423,944	21.61	65,893
1995	66.79	37	42	26	21.62	1
1997	340.60	181	207	141	21.62	7
2003	57,982.54	26,435	30,182	28,960	21.64	1,338
2007	215,428.06	84,355	96,313	123,423	21.65	5,701
2014	2,132,578.21	502,087	573,263	1,601,967	21.66	73,960
2019	2,748.86	182	208	2,596	21.66	120
2020	30,302.45	697	796	30,113	21.66	1,390
	16,022,516.39	8,933,130	10,199,494	6,143,473		284,447

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	151,146.94	127,351	96,437	60,756	18.68	3,252
1952	904.65	731	554	387	19.31	20
1962	2,367.32	1,840	1,393	1,069	19.60	55
1969	5,013.90	3,763	2,850	2,365	19.74	120
2013	66,603.06	18,898	14,311	54,957	19.99	2,749
2015	1,096,963.44	246,159	186,405	954,437	19.99	47,746
2019	426.20	31	23	420	20.00	21
	1,323,425.51	398,773	301,972	1,074,391		53,963

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1995	7,625,243.00	4,446,017	4,847,690	3,082,563	19.96	154,437
2006	20,537.81	8,976	9,787	11,572	19.99	579
2019	55,870.60	4,054	4,420	53,685	20.00	2,684
	7,701,651.41	4,459,047	4,861,897	3,147,820		157,700

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -2

1919	103,471.45	95,742	105,541			
1921	269,406.26	248,758	274,794			
1928	35.27	32	36			
1929	12,013.56	11,000	12,254			
1931	2,748.42	2,511	2,803			
1939	4,173.76	3,774	4,257			
1940	82.37	74	84			
1944	2,151.10	1,930	2,194			
1946	43.98	39	45			
1954	1,249.04	1,101	1,274			
1977	136,447.28	112,122	134,829	4,347	10.47	415
1987	137,923.92	107,128	128,824	11,859	10.48	1,132
1991	1,270,097.34	955,418	1,148,910	146,590	10.49	13,974
1996	95,018.21	67,854	81,596	15,323	10.49	1,461
2004	26,521.71	16,528	19,875	7,177	10.50	684
2011	1,977,005.73	957,859	1,151,845	864,701	10.50	82,352
2016	292,042.50	89,365	107,463	190,420	10.50	18,135
2017	226,068.90	57,648	69,323	161,267	10.50	15,359
	4,556,500.80	2,728,883	3,245,947	1,401,684		133,512

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	1,168,792.27	998,024	1,131,440	60,729	13.86	4,382
1953	1,098.78	927	1,051	70	13.95	5
1965	1,832.99	1,489	1,688	182	14.10	13

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
1967	8,576.49	6,913	7,837	911	14.12	65
1986	4,267.41	3,081	3,493	860	14.22	60
1988	45,385.94	32,191	36,494	9,799	14.22	689
1991	7,408.61	5,096	5,777	1,780	14.23	125
1995	15,165.95	9,926	11,253	4,216	14.23	296
2008	49,578.78	23,621	26,779	23,792	14.25	1,670
2015	20,419.52	5,800	6,575	14,253	14.25	1,000
2016	19,511.34	4,776	5,414	14,487	14.25	1,017
2019	566,799.85	55,062	62,423	515,713	14.25	36,190
	1,908,837.93	1,146,906	1,300,224	646,791		45,512

UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1937	398,868.53	354,041	355,256	55,579	13.00	4,275
1991	185,720.64	131,010	131,459	59,833	13.56	4,412
2005	452,974.92	248,609	249,462	217,102	13.58	15,987
2006	70,626.64	37,552	37,681	35,065	13.58	2,582
2008	180,205.43	88,962	89,267	96,344	13.58	7,095
2015	54,924.48	16,308	16,364	40,208	13.58	2,961
2019	1,292,659.23	132,438	132,892	1,198,547	13.58	88,258
	2,635,979.87	1,008,920	1,012,381	1,702,678		125,570

UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1947	2,132,576.49	1,856,527	2,176,575	19,979	13.22	1,511
1949	254.55	221	259	3	13.25	
1982	50,242.22	38,264	44,860	6,889	13.54	509
1986	2,712.46	2,005	2,351	443	13.55	33
1991	6,259.23	4,415	5,176	1,271	13.56	94
2004	483,981.33	273,373	320,500	178,001	13.58	13,108
2006	48,298.58	25,680	30,107	19,641	13.58	1,446
2007	138,996.83	71,346	83,645	59,521	13.58	4,383

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2008	7,367.66	3,637	4,264	3,325	13.58	245
2009	642,369.07	303,382	355,682	305,958	13.58	22,530
2010	41,600.16	18,684	21,905	20,943	13.58	1,542
2015	56,533.82	16,785	19,679	38,551	13.58	2,839
2016	4,714.44	1,209	1,417	3,438	13.58	253
	3,615,906.84	2,615,528	3,066,421	657,963		48,493

UPPER SALMON COMMON
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1937	163,526.21	145,148	108,651	59,781	13.00	4,599
1939	66.09	58	43	25	13.05	2
1943	343,750.81	301,754	225,879	128,185	13.14	9,755
1946	177.74	155	116	67	13.20	5
1947	40,396.36	35,167	26,324	15,284	13.22	1,156
1948	604.81	525	393	230	13.24	17
1953	2,880.81	2,473	1,851	1,116	13.32	84
1986	8,061.70	5,960	4,461	3,842	13.55	284
1988	32,764.91	23,802	17,817	15,931	13.56	1,175
2006	129,825.35	69,028	51,671	82,049	13.58	6,042
2014	449,801.33	149,973	112,263	351,033	13.58	25,849
2016	46,156.84	11,833	8,858	38,684	13.58	2,849
2018	1,053,775.35	168,745	126,314	959,074	13.58	70,624
2019	418,124.95	42,839	32,067	398,601	13.58	29,352
	2,689,913.26	957,460	716,709	2,053,902		151,793

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -43						
1967	1,263,725.45	943,700	1,244,128	562,999	48.29	11,659
1983	2,459,443.25	1,491,315	1,966,077	1,550,927	50.68	30,602
	3,723,168.70	2,435,015	3,210,205	2,113,926		42,261
	263,776,270.91	161,239,556	173,384,506	145,513,235		4,625,078
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.5	1.75

IDAHO POWER COMPANY

ACCOUNT 332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEZ PIERCE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. 0						
1997	5,472,398.44	1,692,120	2,355,762	3,116,636	52.50	59,364
	5,472,398.44	1,692,120	2,355,762	3,116,636		59,364
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.5 1.08

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	878,005.87	382,314	391,467	574,339	42.26	13,591
2013	396,301.49	62,112	63,599	372,333	45.08	8,259
	1,274,307.36	444,426	455,066	946,672		21,850
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
1978	25,160,691.21	15,825,609	16,599,793	11,328,574	30.85	367,215
1979	3,638.10	2,264	2,375	1,664	30.96	54
1980	8,880.45	5,463	5,730	4,127	31.07	133
1982	2,048.86	1,231	1,291	983	31.29	31
1990	223,419.84	119,241	125,074	122,922	32.08	3,832
1991	30,804.66	16,149	16,939	17,254	32.17	536
1992	12,021.52	6,184	6,487	6,857	32.26	213
1994	18,939.57	9,353	9,811	11,212	32.43	346
1997	6,572.33	3,024	3,172	4,123	32.68	126
2000	17,761.35	7,514	7,882	11,834	32.90	360
2006	23,672.71	7,936	8,324	17,952	33.30	539
2007	802.78	256	269	623	33.35	19
2009	87,892.15	24,890	26,108	71,453	33.46	2,135
2010	165,184.38	43,609	45,742	137,612	33.52	4,105
2011	16,006.97	3,909	4,100	13,668	33.57	407
2012	81,420.25	18,208	19,099	71,278	33.61	2,121
2013	54,428.61	10,985	11,522	48,893	33.66	1,453
2015	90,284.57	14,046	14,733	85,483	33.74	2,534
2016	33,235.38	4,337	4,549	32,342	33.78	957
2018	1,101,761.19	84,115	88,230	1,134,725	33.85	33,522
2019	54,134.16	2,548	2,673	57,416	33.88	1,695
	27,193,601.04	16,210,871	17,003,902	13,180,995		422,333

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1960	8,462,076.25	6,319,318	6,452,270	4,463,808	38.43	116,154
1961	1,002.92	743	759	535	38.71	14
1970	8,174.66	5,557	5,674	4,871	41.20	118
1973	240,249.77	157,893	161,215	148,707	42.01	3,540
1980	27,737,329.26	16,632,154	16,982,079	18,799,076	43.82	429,007
1983	42,646.22	24,410	24,924	30,090	44.57	675
1985	9,749.33	5,395	5,509	7,068	45.05	157
1987	2,022.60	1,079	1,102	1,507	45.52	33
1988	320,338.27	167,559	171,084	242,152	45.76	5,292
1989	9,611.12	4,928	5,032	7,367	45.98	160
1990	30,502.66	15,310	15,632	23,716	46.21	513
1991	56,657.55	27,817	28,402	44,686	46.43	962
1992	112,963.98	54,205	55,345	90,378	46.65	1,937
1993	23,247.31	10,886	11,115	18,874	46.87	403
1994	20,461.04	9,342	9,539	16,856	47.08	358
1996	137,309.89	59,340	60,588	116,541	47.50	2,453
1998	33,151.35	13,481	13,765	29,001	47.90	605
1999	4,530.57	1,783	1,821	4,024	48.09	84
2000	1,231,587.25	467,981	477,827	1,110,921	48.28	23,010
2001	175,468.21	64,223	65,574	160,780	48.47	3,317
2002	37,972.47	13,363	13,644	35,340	48.65	726
2003	1,507,915.90	508,439	519,136	1,426,075	48.83	29,205
2004	90,318.54	29,110	29,722	86,788	49.00	1,771
2005	153,996.73	47,262	48,256	150,399	49.17	3,059
2006	37,618.48	10,953	11,183	37,344	49.33	757
2007	2,116.07	582	594	2,135	49.49	43
2008	54,305.92	14,018	14,313	55,742	49.65	1,123
2010	61,323.34	13,686	13,974	65,133	49.95	1,304
2012	1,502,140.26	279,600	285,483	1,652,278	50.23	32,894
2013	117,717.03	19,661	20,075	131,780	50.36	2,617
2015	1,418,080.14	178,981	182,747	1,646,577	50.62	32,528
2016	18,521,319.93	1,942,460	1,983,327	21,909,175	50.74	431,793
2017	18,588,529.86	1,544,261	1,576,751	22,402,453	50.85	440,560
2018	14,129,979.87	852,326	870,258	17,357,416	50.96	340,609
2020	15,709,444.67	196,167	200,294	20,064,889	51.17	392,122
	110,591,859.42	29,694,273	30,319,012	112,344,487		2,299,903

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -4						
1950	2,828,119.33	2,457,527	1,883,007	1,058,237	12.56	84,255
1952	418.06	362	277	157	12.61	12
1959	773.09	657	503	301	12.78	24
1964	7,470.69	6,256	4,793	2,976	12.89	231
1966	9,174.16	7,629	5,845	3,696	12.94	286
1972	548.90	446	342	229	13.06	18
1978	2,236.45	1,763	1,351	975	13.17	74
1983	223,909.71	171,070	131,077	101,789	13.25	7,682
1985	6,144.79	4,626	3,545	2,846	13.28	214
1987	609,666.22	451,541	345,980	288,073	13.31	21,643
1988	81,740.40	60,020	45,989	39,021	13.32	2,930
1991	18,100.05	12,905	9,888	8,936	13.36	669
1992	7,291.73	5,141	3,939	3,644	13.38	272
1993	26,489.74	18,461	14,145	13,404	13.39	1,001
1994	59,884.20	41,221	31,584	30,695	13.40	2,291
1995	141,076.12	95,853	73,445	73,275	13.41	5,464
1997	41,149.84	27,157	20,808	21,988	13.43	1,637
1998	27,427.28	17,810	13,646	14,878	13.44	1,107
1999	50,646.45	32,327	24,770	27,903	13.45	2,075
2007	9,708.26	5,039	3,861	6,236	13.52	461
2008	208,574.87	104,121	79,780	137,138	13.52	10,143
2009	17,167.17	8,195	6,279	11,575	13.53	856
2010	3,841.36	1,743	1,336	2,659	13.54	196
2012	80,318.78	32,177	24,655	58,877	13.55	4,345
2013	134,268.54	49,752	38,121	101,518	13.55	7,492
2014	66,699.49	22,454	17,205	52,163	13.56	3,847
2016	16,021.98	4,152	3,181	13,482	13.56	994
2018	11,210,990.23	1,813,858	1,389,815	10,269,615	13.57	756,788
	15,889,857.89	5,454,263	4,179,167	12,346,285		917,007

CASCADE

INTERIM SURVIVOR CURVE.. IOWA 100-S1.5

PROBABLE RETIREMENT YEAR.. 1-2061

NET SALVAGE PERCENT.. -9

1983	8,070,654.98	4,389,358	4,168,508	4,628,506	36.00	128,570
1985	90,584.87	47,847	45,440	53,298	36.28	1,469
1993	18,472.48	8,423	7,999	12,136	37.33	325
1996	51,666.41	21,926	20,823	35,494	37.69	942

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1998	2,708.45	1,088	1,033	1,919	37.91	51
2010	33,743.75	7,777	7,386	29,395	39.01	754
2014	565,397.62	87,364	82,968	533,315	39.29	13,574
2015	474,768.83	63,362	60,174	457,324	39.35	11,622
2017	41,092.17	3,649	3,465	41,325	39.46	1,047
	9,349,089.56	4,630,794	4,397,796	5,792,712		158,354

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -1

1937	17,751.56	16,544	17,929			
1940	437.08	406	441			
1943	121.90	113	123			
1982	36.19	31	37			
1983	21,340.74	18,357	21,554			
1994	13,779.08	11,175	13,917			
2003	685,441.75	504,905	692,296			
2006	3,543.11	2,470	59,836	56,257-		
	742,451.41	554,001	806,133	56,257-		

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -42

1967	8,483,266.26	6,546,769	5,551,115	6,495,123	40.38	160,850
1969	1,702.36	1,287	1,091	1,326	40.93	32
1982	6,019.36	3,854	3,268	5,280	44.32	119
1986	790,592.73	472,958	401,029	721,613	45.29	15,933
1988	209,977.03	120,901	102,514	195,653	45.76	4,276
1989	47,455.23	26,783	22,710	44,677	45.98	972
1991	10,175.24	5,499	4,663	9,786	46.43	211
1992	5,450.16	2,879	2,441	5,298	46.65	114
1993	20,427.33	10,530	8,929	20,078	46.87	428
1994	46,749.60	23,495	19,922	46,463	47.08	987
1996	48,731.01	23,182	19,656	49,542	47.50	1,043

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1999	26,551.29	11,502	9,753	27,950	48.09	581
2000	17,530.31	7,332	6,217	18,676	48.28	387
2003	1,140,912.88	423,461	359,060	1,261,037	48.83	25,825
2004	6,649.07	2,359	2,000	7,441	49.00	152
2007	30,694.54	9,287	7,875	35,712	49.49	722
2009	607,504.92	161,153	136,644	726,013	49.80	14,579
2010	379,769.67	93,300	79,111	460,162	49.95	9,212
2011	255,811.03	57,757	48,973	314,279	50.09	6,274
2015	29,713.85	4,128	3,500	38,693	50.62	764
2016	116,436.59	13,442	11,398	153,942	50.74	3,034
2017	138,188.86	12,637	10,715	185,513	50.85	3,648
2018	1,841,049.88	122,244	103,653	2,510,638	50.96	49,267
	14,261,359.20	8,156,739	6,916,235	13,334,895		299,410

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -3

1948	340,857.94	292,375	188,882	162,202	13.06	12,420
1968	51,845.09	41,982	27,121	26,279	13.58	1,935
1980	1,744.80	1,330	859	938	13.83	68
1994	6,142.49	4,119	2,661	3,666	14.05	261
1995	1,818.29	1,203	777	1,096	14.06	78
1999	32,527.06	20,181	13,037	20,465	14.10	1,451
2014	4,310,772.29	1,391,437	898,905	3,541,191	14.22	249,029
	4,745,707.96	1,752,627	1,132,243	3,755,836		265,242

LOWER SALMON
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1949	2,937,601.59	2,533,474	1,696,526	1,329,204	12.53	106,082
1953	705.29	603	404	323	12.64	26
1955	96.31	82	55	44	12.69	3
1958	261.91	221	148	122	12.76	10
1959	1,420.16	1,196	801	662	12.78	52

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1960	1,560.16	1,310	877	730	12.81	57
1980	3,186.04	2,459	1,647	1,635	13.20	124
1981	27,176.61	20,840	13,955	14,037	13.22	1,062
1983	859,029.18	650,001	435,269	449,531	13.25	33,927
1984	8,578.75	6,444	4,315	4,521	13.27	341
1986	15,023.96	11,111	7,440	8,034	13.30	604
1990	21,902.03	15,625	10,463	12,096	13.35	906
2001	46,108.01	28,029	18,769	28,722	13.47	2,132
2004	43,181.63	24,422	16,354	28,123	13.50	2,083
2005	57,616.43	31,671	21,208	38,137	13.50	2,825
2007	374,895.60	192,712	129,048	257,094	13.52	19,016
2008	88,377.26	43,694	29,259	61,769	13.52	4,569
2009	3,505.74	1,657	1,110	2,501	13.53	185
2016	9,383,648.89	2,408,268	1,612,682	8,052,476	13.56	593,840
2020	9,644,008.11	352,732	236,205	9,697,123	13.58	714,074
	23,517,883.66	6,326,551	4,236,537	19,986,883		1,481,918

MILNER
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	22,853,573.87	9,797,144	9,752,803	15,386,128	43.33	355,092
1994	8,047.96	3,290	3,275	5,578	43.68	128
1997	50,148.46	18,900	18,814	36,349	44.19	823
1998	22,654.08	8,285	8,248	16,672	44.35	376
2012	151,137.14	25,764	25,647	140,603	46.24	3,041
2014	297,130.94	40,068	39,887	286,957	46.45	6,178
2015	631,381.75	73,272	72,940	621,580	46.55	13,353
2016	176,524.56	17,086	17,009	177,168	46.64	3,799
2017	52,973.74	4,060	4,042	54,229	46.73	1,160
2018	55,940.74	3,119	3,105	58,430	46.82	1,248
2019	9,521.09	325	324	10,150	46.90	216
	24,309,034.33	9,991,313	9,946,093	16,793,845		385,414

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1961	8,345,543.02	6,180,617	6,266,460	4,499,290	38.71	116,231
1975	203,444.80	130,540	132,353	130,091	42.53	3,059
1983	40,450.68	23,153	23,475	28,707	44.57	644
1988	1,484,621.94	776,560	787,346	1,127,817	45.76	24,646
1990	156,858.45	78,729	79,822	122,525	46.21	2,651
1991	231,311.29	113,568	115,145	183,246	46.43	3,947
1992	14,157.64	6,793	6,887	11,376	46.65	244
1994	66,019.79	30,142	30,561	54,605	47.08	1,160
1996	50,385.17	21,775	22,077	42,919	47.50	904
1999	30,566.34	12,029	12,196	27,235	48.09	566
2003	65,070.80	21,941	22,246	61,696	48.83	1,263
2004	704.11	227	230	678	49.00	14
2007	16,893.02	4,643	4,707	17,085	49.49	345
2008	20,635.63	5,327	5,401	21,219	49.65	427
2009	88,007.68	21,209	21,504	92,026	49.80	1,848
2010	32,844.02	7,330	7,432	34,937	49.95	699
2011	10,333.10	2,119	2,148	11,181	50.09	223
2014	42,590.73	6,258	6,345	48,597	50.49	963
2015	559,605.74	70,630	71,611	650,280	50.62	12,846
2016	636,690.93	66,774	67,701	753,630	50.74	14,853
2017	89,491.04	7,435	7,538	107,905	50.85	2,122
2018	645,004.18	38,907	39,447	792,608	50.96	15,554
2019	639,768.67	23,546	23,873	801,429	51.07	15,693
	13,470,998.77	7,650,252	7,756,507	9,621,081		220,902

SHOSHONE FALLS

INTERIM SURVIVOR CURVE.. IOWA 100-S1.5

PROBABLE RETIREMENT YEAR.. 12-2040

NET SALVAGE PERCENT.. -1

1921	135,733.25	113,732	82,882	54,209	15.92	3,405
1922	10.14	8	6	4	15.99	
1929	694.32	574	418	283	16.46	17
1930	93.40	77	56	38	16.53	2
1956	4,342.66	3,354	2,444	1,942	18.04	108
1963	44,894.13	33,734	24,583	20,760	18.38	1,129
1964	7,845.37	5,869	4,277	3,647	18.43	198
1966	2,058.90	1,526	1,112	967	18.52	52
1985	10,134.46	6,575	4,791	5,444	19.28	282

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
1987	885,929.99	562,760	410,108	484,681	19.34	25,061
1992	1,559.23	929	677	898	19.49	46
1998	248,004.96	133,185	97,058	153,427	19.64	7,812
2007	120,059.85	49,044	35,741	85,520	19.82	4,315
2008	1,283.77	500	364	932	19.84	47
2010	877,945.92	306,000	222,996	663,730	19.87	33,404
2019	55,071.50	3,888	2,833	52,789	19.96	2,645
2020	13,165,150.09	324,841	236,726	13,060,076	19.97	653,985
	15,560,811.94	1,546,596	1,127,073	14,589,347		732,508

STRIKE

INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -5

1952	2,931,389.84	2,560,585	2,554,222	523,737	12.61	41,533
1954	6,622.80	5,758	5,744	1,210	12.66	96
1955	7,404.03	6,422	6,406	1,368	12.69	108
1965	8,252.29	6,953	6,936	1,729	12.92	134
1980	2,934.40	2,308	2,302	779	13.20	59
1983	237,480.01	183,183	182,728	66,626	13.25	5,028
1988	496,446.04	368,031	367,116	154,152	13.32	11,573
1989	329,514.17	241,968	241,367	104,623	13.34	7,843
1991	33,242.77	23,930	23,871	11,034	13.36	826
1992	10,143.47	7,220	7,202	3,449	13.38	258
1993	8,715.81	6,133	6,118	3,034	13.39	227
1995	7,585.60	5,204	5,191	2,774	13.41	207
1997	4,321.06	2,879	2,872	1,665	13.43	124
1999	86,122.25	55,499	55,361	35,067	13.45	2,607
2000	30,209.42	19,103	19,056	12,664	13.46	941
2009	2,297,059.65	1,107,116	1,104,365	1,307,548	13.53	96,641
2011	2,110,382.81	913,107	910,838	1,305,064	13.54	96,386
2012	38,895.74	15,732	15,693	25,148	13.55	1,856
2013	382,561.35	143,118	142,762	258,927	13.55	19,109
2014	14,260.18	4,847	4,835	10,138	13.56	748

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2018	73,232.68	11,962	11,932	64,962	13.57	4,787
2019	15,479.33	1,618	1,614	14,639	13.57	1,079
2020	39,854.48	1,486	1,482	40,365	13.58	2,972
	9,172,110.18	5,694,162	5,680,012	3,950,704		295,142

SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
1994	25,077,521.71	14,145,738	14,133,081	11,445,991	21.12	541,950
1995	109.29	61	61	51	21.15	2
2000	67,565.06	33,664	33,634	35,282	21.29	1,657
2001	302,707.30	146,980	146,848	161,913	21.31	7,598
2012	18,618.86	5,371	5,366	13,625	21.53	633
2015	423,620.77	87,793	87,714	344,379	21.57	15,966
2016	301,679.67	53,096	53,048	254,665	21.58	11,801
2018	594,113.26	62,860	62,804	543,192	21.60	25,148
2019	14,161.66	938	937	13,508	21.61	625
2020	15,834.85	365	365	15,787	21.62	730
	26,815,932.43	14,536,866	14,523,859	12,828,392		606,110

TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1938	170,167.75	142,272	134,510	42,465	17.03	2,494
1942	46.80	39	37	12	17.27	1
1943	147.46	122	115	38	17.32	2
1945	2,009.05	1,652	1,562	528	17.44	30
1964	2,216.59	1,707	1,614	691	18.43	37
1971	48,402.10	35,984	34,021	16,317	18.74	871
1992	1,974.69	1,212	1,146	908	19.49	47
1993	75,084.73	45,400	42,923	35,165	19.52	1,801
1996	468,611.10	269,371	254,674	232,682	19.60	11,872

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1997	38,245.74	21,576	20,399	19,377	19.62	988
2004	623,537.98	294,228	278,175	370,305	19.77	18,731
2020	412,387.59	10,478	9,906	418,977	19.97	20,980
	1,842,831.58	824,041	779,081	1,137,464		57,854
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1995	15,661,967.76	9,166,812	8,985,707	7,302,739	19.57	373,160
1999	1,494.81	809	793	762	19.67	39
2014	299,980.42	76,666	75,151	236,828	19.92	11,889
2018	62,809.12	7,274	7,130	58,191	19.95	2,917
2019	9,159.50	666	653	8,873	19.96	445
2020	698,233.37	17,740	17,390	708,773	19.97	35,492
	16,733,644.98	9,269,967	9,086,824	8,316,167		423,942
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -2						
1919	8,611.99	7,883	5,829	2,956	9.32	317
1921	29,656.89	27,108	20,043	10,207	9.36	1,090
1955	2,423.80	2,124	1,570	902	9.97	90
1985	50.00	39	29	22	10.33	2
1993	171,817.85	126,865	93,802	81,453	10.39	7,840
1999	47,633.22	32,656	24,145	24,441	10.43	2,343
2000	143,844.16	97,084	71,782	74,939	10.43	7,185
2001	2,654.89	1,761	1,302	1,406	10.44	135
2011	1,795,536.58	870,322	643,500	1,187,947	10.48	113,354
2018	1,912,359.22	375,414	277,574	1,673,032	10.49	159,488
	4,114,588.60	1,541,256	1,139,576	3,057,304		291,844

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
1948	279,818.07	237,687	203,032	82,383	13.06	6,308
1953	536.06	450	384	162	13.20	12
1980	1,708.20	1,290	1,102	640	13.83	46
1985	102,217.21	74,488	63,627	40,634	13.91	2,921
1986	34,021.56	24,587	21,002	13,700	13.93	983
1995	1,818.27	1,191	1,017	837	14.06	60
2016	4,161,820.32	1,019,917	871,211	3,373,846	14.23	237,094
2019	936,016.08	90,986	77,720	877,016	14.24	61,588
	5,517,955.77	1,450,596	1,239,096	4,389,219		309,012

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1937	359,149.28	316,281	297,055	72,869	12.20	5,973
1939	108.51	95	89	23	12.26	2
1943	122.91	107	100	26	12.37	2
1944	11,284.91	9,826	9,229	2,395	12.40	193
1946	145.68	126	118	32	12.45	3
1948	3,358.72	2,902	2,726	734	12.51	59
1969	44,068.90	35,895	33,713	11,678	13.00	898
1984	54,767.81	41,137	38,636	17,774	13.27	1,339
1985	38,919.52	29,017	27,253	12,834	13.28	966
1988	231,607.72	168,428	158,190	80,366	13.32	6,033
1990	124,221.06	88,618	83,231	44,717	13.35	3,350
1991	114,261.89	80,685	75,780	41,909	13.36	3,137
1997	4,144.56	2,709	2,544	1,725	13.43	128
2002	71,255.24	42,370	39,794	33,598	13.48	2,492
2005	119,003.02	65,415	61,439	61,135	13.50	4,529
2007	94,437.33	48,545	45,594	51,676	13.52	3,822
2009	241,045.80	113,964	107,036	141,241	13.53	10,439
2012	909,313.46	360,785	338,854	597,739	13.55	44,114
	2,421,216.32	1,406,905	1,321,382	1,172,471		87,479

IDAHO POWER COMPANY

ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1947	582,908.55	504,711	481,336	119,060	12.48	9,540
1949	5,924.68	5,110	4,873	1,229	12.53	98
1982	1,123.18	856	816	341	13.24	26
1983	2,293.54	1,735	1,655	708	13.25	53
1989	2,135.56	1,538	1,467	733	13.34	55
1991	3,070.59	2,168	2,068	1,095	13.36	82
2004	13,464.36	7,615	7,262	6,606	13.50	489
2006	1,430,445.39	761,697	726,419	746,939	13.51	55,288
2008	201,106.24	99,427	94,822	112,317	13.52	8,307
2009	1,391,971.53	658,111	627,631	806,100	13.53	59,579
2010	34,683.88	15,587	14,865	20,859	13.54	1,541
2011	35,808.96	15,198	14,494	22,389	13.54	1,654
	3,704,936.46	2,073,753	1,977,708	1,838,377		136,712
	331,230,178.86	129,210,252	124,023,302	259,326,879		9,412,936
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 2.84

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	270,948.91	118,109	139,022	159,022	32.77	4,853
2008	66,430.54	16,605	19,545	53,528	36.76	1,456
2009	180.00	42	49	149	37.01	4
2013	243,912.45	40,669	47,870	220,434	38.06	5,792
	581,471.90	175,425	206,487	433,132		12,105
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
1978	2,182,950.71	1,331,553	1,574,980	848,096	24.69	34,350
1979	68,818.86	41,544	49,139	27,250	24.86	1,096
1984	10,554.67	6,012	7,111	4,605	25.68	179
1985	5,015.14	2,820	3,336	2,231	25.84	86
1991	30,710.70	15,775	18,659	15,430	26.77	576
1992	3,822.57	1,929	2,282	1,961	26.92	73
1993	20,356.07	10,089	11,933	10,662	27.06	394
1996	27,530.33	12,823	15,167	15,391	27.51	559
1997	14,514.13	6,607	7,815	8,296	27.65	300
1999	118,032.45	51,091	60,431	70,585	27.94	2,526
2000	126,565.90	53,258	62,994	77,494	28.09	2,759
2001	37,165.23	15,182	17,957	23,296	28.23	825
2002	80,291.01	31,756	37,561	51,562	28.38	1,817
2005	73,309.95	25,919	30,657	50,717	28.82	1,760
2007	34,496.04	11,115	13,147	25,144	29.12	863
2008	109,783.70	33,529	39,659	82,201	29.27	2,808
2011	19,177.15	4,793	5,669	15,617	29.73	525
2012	47,935.60	11,015	13,029	40,180	29.88	1,345
2014	792,105.13	147,149	174,050	705,187	30.20	23,351
2015	6,933.80	1,120	1,325	6,372	30.37	210
2017	18,331.98	2,007	2,374	17,975	30.71	585
	3,828,401.12	1,817,086	2,149,275	2,100,250		76,987

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1960	704,150.14	551,589	579,150	329,204	23.55	13,979
1963	2,297.08	1,737	1,824	1,139	24.79	46
1967	6,097.37	4,394	4,614	3,252	26.37	123
1969	7,603.63	5,344	5,611	4,198	27.14	155
1973	48,206.25	32,188	33,796	28,390	28.62	992
1976	38,234.10	24,523	25,748	23,574	29.68	794
1979	2,411.31	1,481	1,555	1,556	30.72	51
1980	2,263,756.78	1,370,530	1,439,011	1,481,236	31.05	47,705
1982	4,021.06	2,360	2,478	2,709	31.72	85
1984	11,741.20	6,670	7,003	8,143	32.37	252
1986	9,003.56	4,942	5,189	6,426	33.01	195
1987	834.38	450	472	604	33.33	18
1989	4,636.24	2,405	2,525	3,456	33.96	102
1990	10,095.90	5,133	5,389	7,634	34.27	223
1991	99,204.76	49,399	51,867	76,107	34.58	2,201
1992	80,083.27	39,012	40,961	62,346	34.89	1,787
1993	16,166.92	7,701	8,086	12,770	35.19	363
1995	61,452.19	27,879	29,272	50,001	35.80	1,397
1996	7,985.30	3,527	3,703	6,598	36.11	183
1998	2,040,937.29	852,214	894,796	1,738,013	36.71	47,344
1999	10,567.40	4,279	4,493	9,139	37.01	247
2001	193,279.91	73,199	76,857	172,475	37.61	4,586
2002	68,450.96	24,986	26,234	62,067	37.91	1,637
2003	26,864.17	9,433	9,904	24,750	38.21	648
2004	153,344.36	51,560	54,136	143,678	38.52	3,730
2005	59,555.74	19,140	20,096	56,731	38.82	1,461
2006	36,959.75	11,304	11,869	35,809	39.13	915
2007	4,319.33	1,252	1,315	4,257	39.43	108
2008	419,613.79	114,745	120,478	420,823	39.74	10,589
2009	1,161,151.20	297,600	312,470	1,185,415	40.05	29,598
2010	1,828,847.58	436,407	458,213	1,901,001	40.36	47,101
2011	244,947.50	53,919	56,613	259,369	40.68	6,376
2012	98,829.58	19,871	20,864	106,626	41.00	2,601
2013	207,297.08	37,494	39,367	228,046	41.33	5,518
2014	708,721.84	113,779	119,464	794,787	41.65	19,083
2015	738,102.42	102,404	107,521	844,631	41.99	20,115
2016	1,098,501.90	127,635	134,012	1,283,055	42.33	30,311

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
2017	272,459.89	25,225	26,485	324,988	42.68	7,615
2018	269,343.64	18,280	19,193	328,260	43.04	7,627
2019	1,147,849.22	47,857	50,248	1,430,477	43.41	32,953
	14,167,925.99	4,583,847	4,812,886	13,463,739		350,814

BLISS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -4

1992	13,030.06	9,004	5,762	7,790	12.51	623
1994	732.92	495	317	445	12.56	35
1995	320,645.97	213,926	136,889	196,583	12.59	15,614
1996	30,216.99	19,890	12,727	18,698	12.62	1,482
1997	13,348.96	8,665	5,545	8,338	12.64	660
1999	784,579.10	493,135	315,551	500,411	12.70	39,402
2002	102,958.20	61,033	39,054	68,022	12.78	5,323
2003	1,052.79	610	390	705	12.80	55
2004	28,686.31	16,207	10,371	19,463	12.83	1,517
2005	9,148.75	5,026	3,216	6,299	12.86	490
2006	11,632.55	6,200	3,967	8,131	12.88	631
2011	1,071,936.07	458,032	293,089	821,724	13.02	63,112
2013	417,290.19	154,489	98,856	335,126	13.08	25,621
2014	337,737.93	114,004	72,950	278,298	13.11	21,228
2015	349,488.61	105,170	67,297	296,171	13.14	22,540
2016	475,064.84	123,448	78,993	415,074	13.18	31,493
2017	20,081.12	4,305	2,755	18,130	13.21	1,372
2018	30,939.53	5,039	3,224	28,953	13.25	2,185
2019	418,788.86	43,937	28,115	407,426	13.28	30,680
2020	9,695.71	358	229	9,854	13.33	739
	4,447,055.46	1,842,973	1,179,297	3,445,641		264,802

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1983	1,380,908.46	736,068	575,395	929,795	28.15	33,030
1989	1,280.22	623	487	908	29.38	31
1993	5,050.09	2,281	1,783	3,722	30.18	123
1998	233,934.47	93,973	73,460	181,528	31.15	5,828
2000	6,399.33	2,427	1,897	5,078	31.53	161
2002	201,705.97	71,646	56,007	163,853	31.92	5,133
2003	145,256.62	49,768	38,904	119,425	32.11	3,719
2005	21,852.80	6,899	5,393	18,427	32.50	567
2007	289,238.49	82,932	64,829	250,441	32.89	7,615
2010	36,293.11	8,641	6,755	32,805	33.49	980
2012	227,055.53	45,858	35,848	211,643	33.90	6,243
2013	20,546.57	3,754	2,935	19,461	34.11	571
2014	39,355.75	6,393	4,998	37,900	34.32	1,104
2017	271,082.54	25,754	20,132	275,348	34.98	7,872
	2,879,959.95	1,137,017	888,823	2,250,333		72,977

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -1

1937	98.28	90	99			
1940	69.87	64	71			
1959	288.49	258	291			
1961	100.57	90	102			
1962	359.87	320	363			
1963	115.56	103	117			
1968	51.69	46	52			
1973	1,305.22	1,138	1,318			
1981	1,352.01	1,154	1,366			
1982	1,095.94	932	1,107			
1983	83,518.33	70,805	84,354			
1984	4,176.09	3,527	4,218			
2001	3,965.88	2,979	4,006			
2007	23,969.77	16,244	24,209			
2013	21,146.42	11,410	20,582	776	6.40	121

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -1						
2014	11,214.09	5,650	10,192	1,135	6.41	177
2015	6,237.16	2,881	5,197	1,103	6.42	172
2017	9,569.28	3,388	6,111	3,554	6.43	553
	168,634.52	121,079	163,754	6,567		1,023

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -42

1961	3,529.03	3,007	2,608	2,403	23.97	100
1963	2,599.58	2,164	1,877	1,815	24.79	73
1967	854,569.82	677,843	587,852	625,637	26.37	23,725
1973	360.32	265	230	282	28.62	10
1975	233.37	167	145	187	29.33	6
1979	1,607.54	1,087	943	1,340	30.72	44
1984	7,193.00	4,498	3,901	6,313	32.37	195
1985	7,931.06	4,877	4,230	7,033	32.69	215
1986	7,631.26	4,611	3,999	6,838	33.01	207
1987	112,923.76	66,998	58,103	102,248	33.33	3,068
1988	3,351.41	1,951	1,692	3,067	33.65	91
1991	112,971.75	61,924	53,703	106,717	34.58	3,086
1992	29,132.04	15,622	13,548	27,819	34.89	797
1993	38,684.59	20,283	17,590	37,342	35.19	1,061
1995	63,168.04	31,545	27,357	62,342	35.80	1,741
1996	17,701.17	8,606	7,463	17,672	36.11	489
1997	90,145.01	42,645	36,983	91,022	36.41	2,500
2000	1,460,515.28	630,309	546,629	1,527,303	37.31	40,935
2002	22,278.24	8,951	7,763	23,872	37.91	630
2003	5,353.93	2,069	1,794	5,808	38.21	152
2004	76,035.41	28,142	24,406	83,564	38.52	2,169
2005	38,004.42	13,445	11,660	42,306	38.82	1,090
2006	11,285.43	3,799	3,295	12,731	39.13	325
2007	4,404.01	1,405	1,218	5,035	39.43	128
2008	181,539.39	54,645	47,390	210,396	39.74	5,294
2009	6,822.89	1,925	1,669	8,019	40.05	200
2010	311,072.46	81,710	70,862	370,861	40.36	9,189
2012	21,697.57	4,802	4,164	26,646	41.00	650
2013	63,040.96	12,551	10,885	78,633	41.33	1,903

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
2014	2,462,302.08	435,136	377,367	3,119,102	41.65	74,888
2015	143,135.05	21,860	18,958	184,294	41.99	4,389
2016	136,995.36	17,522	15,196	179,338	42.33	4,237
2017	255,666.14	26,056	22,597	340,449	42.68	7,977
2018	35,609.59	2,660	2,307	48,259	43.04	1,121
2020	7,590.17	119	103	10,675	43.80	244
	6,597,081.13	2,295,199	1,990,487	7,377,368		192,929

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -3

1948	35,440.66	29,401	27,523	8,981	11.17	804
1968	1,331.63	1,043	976	395	12.25	32
1981	6,478.84	4,774	4,469	2,204	12.73	173
1985	1,626.73	1,167	1,092	583	12.86	45
1989	18,692.34	12,971	12,142	7,111	12.98	548
1990	2,298.98	1,580	1,479	889	13.01	68
1992	673.52	453	424	270	13.07	21
1996	71,969.46	46,109	43,164	30,965	13.18	2,349
1998	5,955.20	3,700	3,464	2,670	13.24	202
1999	13,906.75	8,495	7,952	6,372	13.27	480
2000	12,608.82	7,562	7,079	5,908	13.30	444
2001	5,126.47	3,013	2,821	2,460	13.33	185
2002	7,515.38	4,323	4,047	3,694	13.36	276
2003	15,134.63	8,501	7,958	7,631	13.39	570
2005	32,256.62	17,173	16,076	17,148	13.44	1,276
2006	6,425.61	3,314	3,102	3,516	13.47	261
2010	145,730.91	63,456	59,402	90,700	13.60	6,669
2011	25,926.24	10,663	9,982	16,722	13.63	1,227
2014	1,382,578.68	446,926	418,376	1,005,680	13.73	73,247
2018	67,144.04	10,418	9,752	59,406	13.87	4,283
	1,858,821.51	685,042	641,281	1,273,305		93,160

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1949	90,523.23	75,523	65,367	27,872	10.84	2,571
1954	872.82	720	623	276	11.14	25
1955	79.40	65	56	26	11.19	2
1963	4,191.54	3,373	2,919	1,398	11.57	121
1967	918.25	730	632	314	11.73	27
1985	12,011.19	8,737	7,562	4,809	12.32	390
1991	182,755.27	126,368	109,374	78,864	12.48	6,319
1995	141,592.86	93,558	80,977	64,864	12.59	5,152
1996	2,643.80	1,724	1,492	1,231	12.62	98
1997	884,464.31	568,600	492,136	418,862	12.64	33,138
2000	45,542.93	27,852	24,107	22,803	12.72	1,793
2004	66,720.68	37,333	32,313	36,410	12.83	2,838
2006	8,560.25	4,519	3,911	4,906	12.88	381
2007	136,271.75	69,522	60,173	80,187	12.91	6,211
2008	44,989.19	22,082	19,112	27,226	12.94	2,104
2009	755,872.38	355,158	307,397	471,151	12.97	36,326
2010	12,074.35	5,407	4,680	7,757	12.99	597
2011	156,998.33	66,439	57,504	104,204	13.02	8,003
2013	9,105.92	3,339	2,890	6,489	13.08	496
2014	94,556.99	31,611	27,360	70,034	13.11	5,342
2015	108,432.95	32,316	27,970	83,716	13.14	6,371
2016	447,484.94	115,163	99,676	361,233	13.18	27,408
2017	101,483.23	21,546	18,649	85,879	13.21	6,501
	3,308,146.56	1,671,685	1,446,882	1,960,509		152,214

MILNER

INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	1,854,969.15	798,598	951,425	1,089,041	33.31	32,694
1994	2,510.42	1,034	1,232	1,530	33.84	45
1996	24,634.92	9,659	11,507	15,591	34.36	454
2000	150,662.16	52,622	62,692	103,036	35.40	2,911
2002	37,056.96	12,076	14,387	26,376	35.92	734
2003	9,946.20	3,119	3,716	7,225	36.18	200
2004	129,474.49	38,948	46,401	96,021	36.45	2,634
2010	37,942.11	8,149	9,708	32,028	38.04	842
2011	20,390.81	4,045	4,819	17,611	38.31	460

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
2015	7,473.09	938	1,118	7,103	39.45	180
2016	7,363.17	776	925	7,175	39.74	181
2017	18,086.45	1,519	1,810	18,085	40.04	452
2019	81,156.91	3,073	3,661	85,612	40.68	2,105
	2,381,666.84	934,556	1,113,401	1,506,433		43,892

OXBOW
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -29

1961	584,357.21	452,368	452,233	301,587	23.97	12,582
1967	740.08	533	533	422	26.37	16
1968	1,031.33	734	734	597	26.76	22
1969	5,075.86	3,568	3,567	2,981	27.14	110
1970	6,922.01	4,806	4,805	4,125	27.51	150
1971	4,228.58	2,898	2,897	2,558	27.89	92
1973	989.25	661	661	615	28.62	21
1975	32,521.67	21,143	21,137	20,816	29.33	710
1977	21,760.97	13,762	13,758	14,314	30.03	477
1981	2,352.32	1,402	1,402	1,633	31.39	52
1985	858.98	480	480	628	32.69	19
1986	8,739.14	4,797	4,796	6,478	33.01	196
1987	59,964.87	32,320	32,310	45,044	33.33	1,351
1988	63,819.43	33,751	33,741	48,586	33.65	1,444
1989	9,307.10	4,828	4,827	7,180	33.96	211
1990	2,537.02	1,290	1,290	1,983	34.27	58
1991	67,153.11	33,439	33,429	53,198	34.58	1,538
1992	6,125.53	2,984	2,983	4,919	34.89	141
1993	63,537.44	30,264	30,255	51,708	35.19	1,469
1994	36,254.75	16,859	16,854	29,915	35.50	843
1995	19,054.40	8,644	8,641	15,939	35.80	445
1997	1,534,141.27	659,318	659,122	1,319,920	36.41	36,252
1999	84,612.92	34,259	34,249	74,902	37.01	2,024
2002	59,605.99	21,757	21,751	55,141	37.91	1,455
2003	8,517.90	2,991	2,990	7,998	38.21	209
2004	35,834.81	12,049	12,045	34,181	38.52	887
2005	34,837.41	11,196	11,193	33,748	38.82	869
2006	9,022.35	2,759	2,758	8,881	39.13	227

IDAHO POWER COMPANY

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
2007	311,857.31	90,408	90,381	311,915	39.43	7,911
2008	614,627.58	168,072	168,022	624,848	39.74	15,723
2009	2,518.65	646	646	2,603	40.05	65
2010	36,723.23	8,763	8,760	38,613	40.36	957
2011	38,116.63	8,390	8,388	40,783	40.68	1,003
2012	21,993.51	4,422	4,421	23,951	41.00	584
2013	2,797,682.18	506,019	505,869	3,103,141	41.33	75,082
2014	124,761.40	20,029	20,023	140,919	41.65	3,383
2016	64,574.67	7,503	7,501	75,801	42.33	1,791
2017	130,331.34	12,067	12,063	156,064	42.68	3,657
2018	113,056.96	7,673	7,671	138,173	43.04	3,210
	7,020,147.16	2,249,852	2,249,183	6,806,807		177,236

SHOSHONE FALLS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -1

1919	377.16	337	174	207	6.88	30
1921	5,773.53	5,089	2,630	3,201	7.64	419
1942	264.46	208	107	160	13.15	12
1948	656.71	504	260	403	14.04	29
1951	893.87	678	350	552	14.42	38
1956	166.14	124	64	104	14.99	7
1963	147.62	107	55	94	15.66	6
1964	2,593.56	1,867	965	1,655	15.74	105
1965	7,045.95	5,047	2,608	4,508	15.83	285
1966	170.13	121	63	109	15.91	7
1968	2,137.03	1,509	780	1,379	16.07	86
1969	99.75	70	36	65	16.15	4
1982	64,590.33	41,753	21,578	43,659	17.03	2,564
1986	28,945.10	18,052	9,329	19,905	17.27	1,153
1987	50,082.46	30,920	15,979	34,604	17.33	1,997
1992	167.92	98	51	119	17.62	7
1995	3,812.76	2,122	1,097	2,754	17.78	155
1998	20,023.27	10,561	5,458	14,766	17.95	823
2000	6,936.46	3,506	1,812	5,194	18.06	288
2006	71,850.31	30,390	15,705	56,863	18.39	3,092
2008	1,283,405.89	498,482	257,613	1,038,627	18.50	56,142

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2011	19,140.16	6,252	3,231	16,101	18.68	862
2016	111,842.81	21,092	10,900	102,061	18.99	5,374
2017	10,012.35	1,535	793	9,319	19.06	489
2020	6,075.19	152	79	6,057	19.29	314
	1,697,210.92	680,576	351,718	1,362,465		74,288

STRIKE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -5

1952	168,432.65	142,262	143,052	33,803	11.02	3,067
1954	5,468.40	4,596	4,622	1,120	11.14	101
1955	1,610.69	1,350	1,357	334	11.19	30
1959	137.67	114	115	30	11.39	3
1960	250.36	207	208	55	11.44	5
1965	2,834.41	2,311	2,324	652	11.65	56
1966	1,639.46	1,332	1,339	382	11.69	33
1968	2,573.05	2,077	2,089	613	11.77	52
1969	245.69	198	199	59	11.81	5
1972	791.85	630	633	198	11.91	17
1975	14,028.86	11,014	11,075	3,655	12.01	304
1982	29,125.09	22,033	22,155	8,426	12.23	689
1985	4,047.71	3,001	3,018	1,232	12.32	100
1991	61,978.28	43,688	43,930	21,147	12.48	1,694
1992	4,075.99	2,844	2,860	1,420	12.51	114
1993	7,679.08	5,298	5,327	2,736	12.54	218
1994	7,937.33	5,414	5,444	2,890	12.56	230
1996	682.27	453	456	261	12.62	21
1998	1,367,680.48	882,519	887,417	548,648	12.67	43,303
2000	12,044.44	7,509	7,551	5,096	12.72	401
2001	165,805.18	101,365	101,928	72,168	12.75	5,660
2004	12,035.44	6,865	6,903	5,734	12.83	447
2006	38,066.82	20,484	20,598	19,372	12.88	1,504
2008	21,376.19	10,696	10,755	11,690	12.94	903
2010	235,166.12	107,345	107,941	138,984	12.99	10,699
2011	61,337.63	26,461	26,608	37,797	13.02	2,903
2012	75,908.84	30,664	30,834	48,870	13.05	3,745
2013	610,803.67	228,306	229,573	411,771	13.08	31,481

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2014	4,794.79	1,634	1,643	3,391	13.11	259
2015	585,120.84	177,770	178,757	435,620	13.14	33,152
2016	47,043.38	12,342	12,410	36,985	13.18	2,806
2017	333,190.24	72,115	72,515	277,335	13.21	20,994
2018	183,611.45	30,189	30,357	162,435	13.25	12,259
2019	7,635.42	809	813	7,204	13.28	542
2020	19,486.79	726	730	19,731	13.33	1,480
	4,094,646.56	1,966,621	1,977,535	2,321,844		179,277

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1994	2,758,641.56	1,522,245	1,568,214	1,245,600	18.98	65,627
1995	12.14	7	7	5	19.05	
1997	107.76	56	58	52	19.17	3
2000	107,582.81	52,824	54,419	55,315	19.36	2,857
2001	25,035.41	11,991	12,353	13,183	19.43	678
2006	4,881.81	1,993	2,053	2,926	19.75	148
2010	21,568.45	7,215	7,433	14,567	20.02	728
2011	4,243.44	1,329	1,369	2,959	20.08	147
2012	6,820.08	1,979	2,039	4,918	20.15	244
2013	21,808.39	5,787	5,962	16,283	20.22	805
2015	54,463.96	11,436	11,781	43,772	20.37	2,149
2016	266,619.49	47,611	49,049	222,903	20.45	10,900
2017	42,950.89	6,225	6,413	37,397	20.53	1,822
2018	303,437.33	32,764	33,753	275,753	20.61	13,380
2020	7,146.94	168	173	7,117	20.79	342
	3,625,320.46	1,703,630	1,755,077	1,942,750		99,830

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	10,255.89	8,439	9,032	1,634	12.43	131
1942	52.34	42	45	9	13.15	1

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1950	30.52	24	26	6	14.30	
1964	2,294.73	1,701	1,821	566	15.74	36
1972	1,711.80	1,219	1,305	476	16.37	29
1986	1,767.00	1,135	1,215	623	17.27	36
1995	1,910.81	1,095	1,172	815	17.78	46
1996	457,584.96	257,865	275,984	199,904	17.84	11,205
2005	34,458.67	15,575	16,669	19,168	18.33	1,046
2011	43,838.24	14,746	15,782	29,810	18.68	1,596
2015	90,119.98	20,470	21,908	71,816	18.93	3,794
2017	11,779.01	1,859	1,990	10,261	19.06	538
2019	30,105.70	2,240	2,397	28,913	19.21	1,505
2020	504,029.26	12,984	13,896	510,294	19.29	26,454
	1,189,938.91	339,394	363,242	874,294		46,417

TWIN FALLS (NEW)
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1995	2,058,271.85	1,179,729	1,094,277	1,046,326	17.78	58,848
2000	16,500.43	8,587	7,965	9,195	18.06	509
2001	26,885.97	13,665	12,675	15,286	18.11	844
2002	37,417.34	18,532	17,190	21,724	18.17	1,196
2004	15,856.54	7,406	6,870	9,621	18.28	526
2006	18,497.56	8,056	7,472	11,765	18.39	640
2007	104,160.50	43,577	40,421	67,906	18.44	3,683
2011	27,676.80	9,310	8,636	20,148	18.68	1,079
2014	16,988.43	4,382	4,065	13,603	18.86	721
2015	79,061.60	17,959	16,658	65,566	18.93	3,464
2016	6,905.09	1,341	1,244	5,937	18.99	313
2017	8,879.65	1,401	1,300	7,935	19.06	416
2018	188,427.36	22,248	20,636	175,328	19.13	9,165
2019	76,005.09	5,654	5,244	73,801	19.21	3,842
2020	1,348,861.25	34,748	32,231	1,370,585	19.29	71,052
	4,030,395.46	1,376,595	1,276,883	2,914,728		156,298

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -2						
1921	2,004.07	1,821	2,044			
1936	86.70	76	88			
1945	302.13	261	308			
1946	560.63	484	572			
1954	31.26	27	32			
1963	12.38	10	13			
1964	1,501.54	1,253	1,532			
1982	345.18	271	352			
1983	11,943.44	9,311	12,182			
1985	126,605.79	97,613	129,138			
1986	1,222.01	936	1,246			
1987	5,304.82	4,039	5,411			
1998	202,047.88	138,700	206,089			
2000	16,328.22	10,880	16,655			
2001	90,525.62	59,350	92,336			
2002	121,484.08	78,203	123,914			
2006	6,425.60	3,773	6,554			
2007	31,519.29	17,962	32,150			
2009	1,339.75	710	1,367			
2012	17,121.61	7,793	15,368	2,096	10.20	205
2013	20,256.30	8,595	16,950	3,712	10.22	363
2015	72,639.50	25,456	50,200	23,892	10.26	2,329
2017	10,749.91	2,745	5,413	5,552	10.30	539
	740,357.71	470,269	719,913	35,252		3,436

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	3,780.14	3,106	2,014	1,842	11.17	165
1968	524.39	407	264	271	12.25	22
1976	6,571.46	4,928	3,195	3,508	12.56	279
1986	106,778.25	75,264	48,796	60,118	12.89	4,664
1996	78,591.54	49,863	32,327	47,836	13.18	3,629
1998	1,250.67	770	499	776	13.24	59
2000	8,550.57	5,078	3,292	5,429	13.30	408
2001	4,750.28	2,765	1,793	3,053	13.33	229
2004	99,353.41	53,890	34,938	66,402	13.41	4,952

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
2008	210,471.50	99,829	64,722	149,959	13.53	11,083
2009	815.29	370	240	592	13.56	44
2011	23,523.34	9,580	6,211	17,783	13.63	1,305
2016	661,202.04	162,766	105,525	568,901	13.80	41,225
2018	11,767.32	1,808	1,172	10,830	13.87	781
	1,217,930.20	470,424	304,988	937,301		68,845

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1937	22,574.13	19,368	13,734	9,518	9.86	965
1941	12,938.70	10,995	7,796	5,530	10.24	540
1944	941.02	794	563	406	10.49	39
1946	8,844.57	7,429	5,268	3,842	10.64	361
1947	283.63	238	169	123	10.71	11
1948	3,069.82	2,567	1,820	1,342	10.78	124
1951	21,265.89	17,657	12,520	9,383	10.97	855
1955	23.62	19	13	11	11.19	1
1960	176.02	143	101	80	11.44	7
1968	16,844.16	13,338	9,458	7,892	11.77	671
1970	3,288.52	2,585	1,833	1,554	11.84	131
1980	4,761.15	3,575	2,535	2,369	12.17	195
1983	263.26	194	138	134	12.26	11
1985	4,413.31	3,210	2,276	2,270	12.32	184
1988	10,032.07	7,130	5,056	5,277	12.40	426
1989	6,073.70	4,279	3,034	3,222	12.43	259
1991	59,121.68	40,880	28,988	31,908	12.48	2,557
1997	548,533.46	352,638	250,053	314,937	12.64	24,916
2000	9,452.89	5,781	4,099	5,637	12.72	443
2002	1,053.39	618	438	647	12.78	51
2006	11,048.70	5,832	4,135	7,245	12.88	562
2008	34,187.61	16,781	11,899	23,314	12.94	1,802
2009	60,103.14	28,240	20,025	41,881	12.97	3,229
2010	21,185.51	9,486	6,726	15,095	12.99	1,162
2011	15,486.64	6,554	4,647	11,304	13.02	868
2013	8,895.79	3,262	2,313	6,850	13.08	524
2015	3,530.04	1,052	746	2,890	13.14	220

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2017	14,283.93	3,033	2,151	12,562	13.21	951
2018	279,555.42	45,089	31,972	255,970	13.25	19,318
2019	183,739.48	19,092	13,538	175,714	13.28	13,231
2020	39,788.97	1,453	1,030	39,952	13.33	2,997
	1,405,760.22	633,312	449,076	998,857		77,611

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1947	32,812.64	27,499	18,109	15,688	10.71	1,465
1949	2,778.90	2,318	1,526	1,336	10.84	123
1961	1,377.70	1,115	734	685	11.48	60
1971	35,294.72	27,639	18,201	18,152	11.88	1,528
1985	4,620.97	3,361	2,213	2,546	12.32	207
1991	45,036.08	31,141	20,508	25,880	12.48	2,074
1998	427,380.64	270,522	178,150	262,052	12.67	20,683
1999	38,224.88	23,795	15,670	23,702	12.70	1,866
2000	6,138.50	3,754	2,472	3,850	12.72	303
2004	10,200.88	5,708	3,759	6,748	12.83	526
2006	90,993.75	48,032	31,631	62,093	12.88	4,821
2008	30,643.37	15,041	9,905	21,658	12.94	1,674
2011	37,392.23	15,824	10,421	28,093	13.02	2,158
2012	12,486.60	4,948	3,258	9,603	13.05	736
2014	110,947.78	37,091	24,426	89,850	13.11	6,854
2017	19,614.44	4,164	2,742	17,461	13.21	1,322
2018	260,949.69	42,088	27,717	241,062	13.25	18,193
2019	222,077.74	23,075	15,196	213,544	13.28	16,080
	1,388,971.51	587,115	386,639	1,044,002		80,673
	66,629,844.09	25,741,697	24,426,708	53,055,696		2,224,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 3.34

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1947	1,223.68	1,039	1,083	263	17.44	15
1950	569.77	479	499	127	17.62	7
1953	1,459.50	1,215	1,267	339	17.80	19
1956	1,114.92	918	957	269	17.96	15
1957	760.89	624	651	186	18.01	10
1960	1,106.24	897	935	282	18.16	16
1970	560.68	433	451	165	18.57	9
1972	4,239.78	3,237	3,375	1,289	18.64	69
1973	466.35	354	369	144	18.67	8
1976	463.35	345	360	150	18.77	8
1977	2,928.07	2,163	2,255	966	18.80	51
1979	7,627.57	5,551	5,787	2,603	18.86	138
1980	3,903.95	2,819	2,939	1,355	18.88	72
1981	10,495.09	7,516	7,836	3,709	18.91	196
1982	65,238.50	46,314	48,284	23,478	18.94	1,240
1983	50,080.86	35,239	36,738	18,351	18.96	968
1984	8,529.83	5,944	6,197	3,186	18.99	168
1985	26,500.63	18,289	19,067	10,084	19.01	530
1986	8,219.96	5,615	5,854	3,188	19.03	168
1987	7,981.50	5,392	5,621	3,158	19.06	166
1988	4,854.88	3,243	3,381	1,959	19.08	103
1989	7,460.93	4,925	5,134	3,073	19.10	161
1990	15,795.00	10,296	10,734	6,641	19.12	347
1991	73,435.84	47,234	49,243	31,536	19.14	1,648
1992	3,479.56	2,207	2,301	1,527	19.16	80
1993	72,523.97	45,323	47,251	32,526	19.18	1,696
1994	29,281.83	18,013	18,779	13,431	19.20	700
1995	8,646.19	5,233	5,456	4,055	19.21	211
1996	39,741.38	23,628	24,633	19,083	19.23	992
1997	221,606.87	129,260	134,758	109,009	19.25	5,663
1999	3,875.82	2,169	2,261	2,002	19.28	104
2000	429.09	235	245	227	19.30	12
2001	41,758.19	22,275	23,222	22,712	19.31	1,176
2002	41,860.70	21,728	22,652	23,395	19.33	1,210
2003	27,608.98	13,922	14,514	15,856	19.34	820
2004	25,155.93	12,294	12,817	14,855	19.35	768
2005	82,560.76	38,956	40,613	50,204	19.37	2,592
2006	51,464.43	23,385	24,380	32,231	19.38	1,663
2007	100,870.95	43,921	45,789	65,169	19.40	3,359
2008	269,549.26	112,043	116,809	179,695	19.41	9,258
2010	105,941.69	39,440	41,118	75,418	19.43	3,882

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
2011	74,095.39	25,783	26,880	54,625	19.45	2,808
2012	97,709.68	31,506	32,846	74,635	19.46	3,835
2013	52,465.24	15,470	16,128	41,584	19.47	2,136
2014	52,063.86	13,810	14,397	42,873	19.48	2,201
2015	181,539.62	42,377	44,180	155,514	19.49	7,979
2016	173,221.95	34,426	35,890	154,654	19.50	7,931
2017	65,855.53	10,616	11,068	61,374	19.51	3,146
2018	258,229.41	30,970	32,287	251,765	19.53	12,891
2019	68,362.90	5,162	5,382	69,818	19.54	3,573
2020	61,633.38	1,624	1,693	66,104	19.55	3,381
	2,516,550.33	975,857	1,017,365	1,750,840		90,199
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	26,686.60	10,967	11,349	18,006	41.01	439
1997	12,783.88	4,630	4,791	9,271	41.60	223
1999	8,755.88	2,985	3,089	6,543	41.81	156
	48,226.36	18,582	19,229	33,820		818
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -15						
1992	1,627.69	652	75	1,796	45.19	40
1994	10,030.60	3,824	443	11,093	45.51	244
1995	4,381.76	1,627	188	4,851	45.67	106
1996	521.28	188	22	578	45.82	13
1999	2,756.39	907	105	3,065	46.25	66
2002	4,182.62	1,233	143	4,667	46.65	100
2005	15,572.40	4,011	464	17,444	47.02	371
2011	17,474.33	3,019	349	19,746	47.69	414
2013	30,440.87	4,291	497	34,510	47.89	721

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -15						
2014	6,047.53	751	87	6,868	47.99	143
2015	18,131.05	1,935	224	20,627	48.09	429
2016	10,862.15	966	112	12,380	48.18	257
	122,028.67	23,404	2,709	137,624		2,904
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1956	7,954.79	6,471	5,994	5,302	36.41	146
1961	562.61	437	405	394	37.97	10
1966	205.20	152	141	151	39.43	4
1967	2,172.34	1,587	1,470	1,615	39.71	41
1974	15,762.12	10,607	9,824	12,558	41.53	302
1976	1,492.09	978	906	1,213	42.01	29
1978	360.59	230	213	299	42.47	7
1979	1,673.75	1,052	974	1,402	42.70	33
1980	573.69	355	329	486	42.91	11
1981	835.00	509	471	714	43.13	17
1982	12,378.34	7,428	6,880	10,697	43.34	247
1983	2,849.10	1,682	1,558	2,488	43.54	57
1984	1,178.19	684	634	1,040	43.74	24
1985	8,644.95	4,931	4,567	7,709	43.94	175
1986	68,778.69	38,536	35,693	61,973	44.13	1,404
1987	13,695.82	7,530	6,974	12,474	44.32	281
1988	4,288.70	2,312	2,141	3,949	44.50	89
1989	45,009.51	23,778	22,023	41,890	44.68	938
1990	29,990.05	15,511	14,366	28,219	44.86	629
1991	21,747.28	11,001	10,189	20,692	45.03	460
1992	4,767.95	2,358	2,184	4,586	45.19	101
1993	20,886.79	10,084	9,340	20,319	45.35	448
1994	50,250.63	23,656	21,910	49,445	45.51	1,086
1995	11,736.83	5,380	4,983	11,683	45.67	256
1996	47,783.76	21,304	19,732	48,121	45.82	1,050
1997	46,538.00	20,146	18,659	47,424	45.97	1,032
1998	36,516.44	15,334	14,203	37,651	46.11	817
1999	7,199.01	2,926	2,710	7,512	46.25	162
2000	134,254.07	52,693	48,805	141,836	46.39	3,057

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
2001	20,493.33	7,755	7,183	21,918	46.52	471
2002	42,746.53	15,560	14,412	46,288	46.65	992
2003	14,531.78	5,071	4,697	15,938	46.78	341
2004	23,326.89	7,786	7,211	25,913	46.90	553
2005	26,637.35	8,471	7,846	29,979	47.02	638
2006	24,135.44	7,283	6,746	27,527	47.14	584
2007	30,747.31	8,772	8,125	35,536	47.25	752
2008	28,796.66	7,717	7,148	33,744	47.37	712
2009	8,790.13	2,200	2,038	10,444	47.48	220
2010	58,136.24	13,483	12,488	70,065	47.59	1,472
2011	90,193.33	19,238	17,818	110,256	47.69	2,312
2012	511,854.88	99,278	91,953	634,881	47.79	13,285
2013	183,426.55	31,925	29,569	230,896	47.89	4,821
2014	79,037.15	12,120	11,226	101,007	47.99	2,105
2015	84,970.12	11,198	10,372	110,286	48.09	2,293
2016	66,517.71	7,307	6,768	87,687	48.18	1,820
2017	188,629.90	16,409	15,198	252,656	48.27	5,234
2018	52,298.47	3,316	3,071	71,193	48.36	1,472
2019	173,946.60	6,743	6,245	240,759	48.45	4,969
2020	7,761.72	101	94	10,928	48.54	225
	2,317,064.38	581,385	538,486	2,751,745		58,184

RAPID RIVER HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -15

1964	3,389.02	2,069	1,797	2,101	38.86	54
1974	900.12	491	426	609	41.53	15
1976	871.98	463	402	601	42.01	14
1978	791.78	409	355	555	42.47	13
1981	2,267.08	1,119	972	1,635	43.13	38
1984	3,003.57	1,412	1,226	2,228	43.74	51
1988	697.56	305	265	537	44.50	12
1992	11,318.42	4,533	3,936	9,080	45.19	201
1995	1,303.15	484	420	1,078	45.67	24
2011	16,657.89	2,878	2,499	16,657	47.69	349

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -15						
2014	2,756.17	342	297	2,873	47.99	60
2015	2,733.18	292	254	2,890	48.09	60
2017	2,994.50	211	183	3,260	48.27	68
	49,684.42	15,008	13,033	44,104		959
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
1919	629.23	536	518	181	20.59	9
1924	66.82	56	54	20	21.70	1
1925	30.84	26	25	9	21.91	
1943	274.80	212	205	100	25.59	4
1950	942.06	701	677	369	26.82	14
1957	549.70	393	380	231	27.92	8
1958	581.37	413	399	246	28.07	9
1968	829.66	549	530	391	29.37	13
1969	279.65	184	178	133	29.48	5
1971	306.12	198	191	149	29.70	5
1978	1,336,376.17	805,978	778,371	705,007	30.40	23,191
1979	8,976.64	5,355	5,172	4,792	30.49	157
1980	990.18	584	564	535	30.58	17
1982	321.36	185	179	178	30.74	6
1984	1,739.28	976	943	988	30.90	32
1989	813.58	424	409	494	31.26	16
1993	14,687.31	7,105	6,862	9,441	31.52	300
1994	31,541.83	14,945	14,433	20,578	31.58	652
1995	184,081.61	85,314	82,392	121,939	31.64	3,854
1996	2,985.64	1,353	1,307	2,007	31.69	63
1997	51,432.19	22,727	21,949	35,141	31.75	1,107
1999	10,368.55	4,343	4,194	7,315	31.85	230
2004	34,352.32	12,135	11,719	26,412	32.09	823
2005	112,265.70	37,980	36,679	87,936	32.14	2,736
2007	6,954.05	2,136	2,063	5,656	32.22	176
2008	137,162.78	39,856	38,491	113,760	32.26	3,526
2009	1,799.88	491	474	1,524	32.31	47
2011	795.18	188	182	701	32.38	22
2012	158,252.34	34,206	33,034	142,626	32.42	4,399

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
2013	32,546.78	6,356	6,138	29,989	32.46	924
2015	23,927.77	3,600	3,477	23,083	32.53	710
2018	31,684.29	2,353	2,272	32,897	32.63	1,008
2019	7,784.81	355	343	8,298	32.67	254
	2,196,330.49	1,092,213	1,054,801	1,383,126		44,318

BROWNLEE

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -29

1960	461,258.75	328,596	397,351	197,672	37.67	5,247
1961	399.49	282	341	174	37.97	5
1962	630.08	440	532	281	38.27	7
1969	4,979.10	3,233	3,909	2,514	40.25	62
1972	303.29	190	230	161	41.03	4
1973	2,049.52	1,269	1,535	1,109	41.28	27
1974	295.15	180	218	163	41.53	4
1975	46.79	28	34	27	41.77	1
1976	5,995.16	3,570	4,317	3,417	42.01	81
1977	549.65	323	391	318	42.24	8
1980	2,336,863.41	1,314,526	1,589,577	1,424,977	42.91	33,209
1982	1,151.47	628	759	726	43.34	17
1984	559.04	295	357	364	43.74	8
1985	8,469.77	4,389	5,307	5,619	43.94	128
1986	15,921.79	8,104	9,800	10,739	44.13	243
1988	6,229.64	3,051	3,689	4,347	44.50	98
1990	4,260.94	2,002	2,421	3,076	44.86	69
1991	112,746.57	51,814	62,656	82,788	45.03	1,839
1992	14,234.34	6,395	7,733	10,629	45.19	235
1994	2,217.19	948	1,146	1,714	45.51	38
1995	8,059.59	3,356	4,058	6,339	45.67	139
1996	15,086.02	6,110	7,388	12,073	45.82	263
1997	2,550.54	1,003	1,213	2,077	45.97	45
2000	7,334.02	2,615	3,162	6,299	46.39	136
2004	68,378.65	20,733	25,071	63,137	46.90	1,346
2005	22,149.50	6,399	7,738	20,835	47.02	443
2006	1,048.95	288	348	1,005	47.14	21
2007	142,899.70	37,036	44,785	139,555	47.25	2,954

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
2008	396,858.60	96,620	116,837	395,111	47.37	8,341
2010	538,427.86	113,444	137,181	557,391	47.59	11,712
2011	64,049.41	12,411	15,008	67,616	47.69	1,418
2012	14,392.12	2,536	3,067	15,499	47.79	324
2013	91,829.74	14,520	17,558	100,902	47.89	2,107
2014	340,893.44	47,489	57,426	382,327	47.99	7,967
2015	738,503.95	88,417	106,917	845,753	48.09	17,587
2016	335,046.14	33,436	40,432	391,777	48.18	8,132
2017	65,376.19	5,166	6,247	78,088	48.27	1,618
2018	63,416.18	3,653	4,417	77,390	48.36	1,600
2019	18,291.23	644	779	22,817	48.45	471
2020	897,445.18	10,639	12,865	1,144,839	48.54	23,585
	6,811,198.15	2,236,778	2,704,801	6,081,645		131,539

BLISS
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -4

1950	198,583.86	170,211	133,113	73,414	12.52	5,864
1952	299.87	256	200	112	12.57	9
1957	179.69	151	118	69	12.70	5
1964	1,331.17	1,098	859	526	12.85	41
1973	2,344.69	1,866	1,459	979	13.00	75
1982	4,260.33	3,227	2,524	1,907	13.11	145
1986	2,574.63	1,893	1,480	1,197	13.16	91
1989	1,610.13	1,153	902	773	13.19	59
1991	2,653.41	1,863	1,457	1,303	13.20	99
1992	2,770.11	1,924	1,505	1,376	13.21	104
1993	9,807.48	6,732	5,265	4,935	13.22	373
1994	2,251.08	1,526	1,193	1,148	13.23	87
1997	5,686.88	3,697	2,891	3,023	13.25	228
1999	7,063.06	4,439	3,472	3,874	13.27	292
2000	14,875.79	9,181	7,180	8,291	13.27	625
2005	224,829.62	123,033	96,218	137,605	13.30	10,346
2006	54,241.21	28,756	22,489	33,922	13.31	2,549
2007	224,026.20	114,627	89,644	143,344	13.32	10,762
2012	24,352.68	9,634	7,534	17,793	13.34	1,334
2014	14,947.24	4,973	3,889	11,656	13.35	873

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BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -4						
2015	3,890.93	1,152	901	3,146	13.36	235
2018	58,992.40	9,436	7,379	53,973	13.37	4,037
2020	15,243.84	560	438	15,416	13.38	1,152
	876,816.30	501,388	392,109	519,780		39,385

CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1983	994,971.42	514,734	533,878	550,641	35.29	15,603
1984	1,752.01	893	926	983	35.40	28
1988	957.97	458	475	569	35.82	16
1989	2,089.69	982	1,019	1,259	35.91	35
1990	7,518.95	3,468	3,597	4,599	36.01	128
1991	1,755.71	795	825	1,089	36.10	30
1992	12,362.47	5,482	5,686	7,789	36.19	215
1993	23,379.43	10,149	10,526	14,957	36.28	412
1994	2,753.07	1,169	1,212	1,788	36.36	49
1996	1,937.17	783	812	1,299	36.53	36
1997	12,349.11	4,863	5,044	8,417	36.61	230
1999	9,373.60	3,486	3,616	6,602	36.76	180
2005	27,939.21	8,297	8,606	21,848	37.17	588
2007	12,583.15	3,377	3,503	10,213	37.29	274
2009	871.10	207	215	735	37.41	20
2014	15,875.15	2,356	2,444	14,860	37.69	394
2015	27,075.82	3,477	3,606	25,906	37.74	686
2017	3,524.05	301	312	3,529	37.84	93
2018	87,059.17	5,455	5,658	89,237	37.88	2,356
	1,246,128.25	570,732	591,959	766,321		21,373

CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -1						
1937	160.43	149	153	9	6.17	1
1957	42.21	38	39	3	6.31	

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CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -1						
1973	721.19	635	654	74	6.37	12
1983	20.00	17	18	3	6.40	
1984	466.85	397	409	63	6.40	10
1988	830.29	693	714	125	6.41	20
1992	6,456.56	5,270	5,428	1,093	6.42	170
2005	12,445.00	8,796	9,060	3,510	6.44	545
2010	3,362.63	2,083	2,146	1,251	6.45	194
2014	5,818.05	2,920	3,008	2,869	6.45	445
2015	19,708.58	9,071	9,343	10,562	6.45	1,638
2016	20,199.09	8,295	8,544	11,857	6.45	1,838
2019	10,646.75	1,993	2,053	8,700	6.46	1,347
	80,877.63	40,357	41,568	40,118		6,220

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -42

1952	113.72	96	58	103	35.10	3
1967	447,326.12	326,806	197,651	437,553	39.71	11,019
1974	455.15	306	185	461	41.53	11
1980	9,007.35	5,577	3,373	9,417	42.91	219
1981	20,171.70	12,298	7,438	21,206	43.13	492
1988	16,821.11	9,070	5,485	18,400	44.50	413
1989	6,848.83	3,618	2,188	7,537	44.68	169
1990	3,805.31	1,968	1,190	4,213	44.86	94
1991	4,153.45	2,101	1,271	4,627	45.03	103
1993	5,050.80	2,438	1,474	5,698	45.35	126
1995	2,383.38	1,093	661	2,723	45.67	60
1996	13,362.97	5,958	3,603	15,372	45.82	335
2005	24,985.14	7,946	4,806	30,673	47.02	652
2008	34,916.28	9,357	5,659	43,922	47.37	927
2009	19,467.59	4,873	2,947	24,697	47.48	520
2011	563,831.33	120,264	72,735	727,905	47.69	15,263
2012	120,567.30	23,385	14,143	157,062	47.79	3,287
2013	9,159.12	1,594	964	12,042	47.89	251
2014	5,836.92	895	541	7,747	47.99	161
2015	188,148.95	24,796	14,996	252,175	48.09	5,244
2016	9,992.83	1,098	664	13,526	48.18	281

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
2017	102,931.92	8,954	5,415	140,748	48.27	2,916
2018	164,177.53	10,409	6,295	226,837	48.36	4,691
2019	7,992.89	310	187	11,162	48.45	230
	1,781,507.69	585,210	353,932	2,175,809		47,467

LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -3						
1948	64,485.57	54,540	48,075	18,345	13.01	1,410
1988	422.22	298	263	172	13.80	12
1992	4,279.05	2,895	2,552	1,856	13.84	134
2003	10,942.26	6,126	5,400	5,871	13.93	421
2007	34,038.63	16,837	14,841	20,219	13.95	1,449
2008	150,049.22	71,280	62,830	91,720	13.96	6,570
2009	70,216.30	31,860	28,083	44,240	13.97	3,167
2011	3,777.15	1,536	1,354	2,537	13.98	181
2016	182,410.59	44,515	39,238	148,645	14.01	10,610
2018	61,138.56	9,270	8,171	54,802	14.02	3,909
2020	2,599.65	89	78	2,599	14.03	185
	584,359.20	239,246	210,885	391,005		28,048

LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1949	167,047.82	142,124	109,634	62,425	12.49	4,998
1957	1,095.71	914	705	424	12.70	33
1962	242.42	199	154	96	12.81	7
1966	914.43	742	572	369	12.88	29
1978	500.95	385	297	219	13.07	17
1979	2,108.34	1,611	1,243	929	13.08	71
1981	16,166.12	12,205	9,415	7,236	13.10	552
1983	1,331.09	991	764	607	13.13	46
1988	669.89	480	370	320	13.18	24
1989	18,544.40	13,152	10,145	8,955	13.19	679

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1990	8,252.25	5,798	4,473	4,027	13.19	305
1996	2,011.04	1,314	1,014	1,058	13.24	80
1997	5,950.33	3,831	2,955	3,174	13.25	240
2003	11,739.05	6,719	5,183	6,908	13.29	520
2006	5,992.85	3,147	2,428	3,745	13.31	281
2007	302.89	153	118	194	13.32	15
2008	10,123.86	4,935	3,807	6,621	13.32	497
2009	209,287.15	97,559	75,257	140,309	13.33	10,526
2010	1,884.82	836	645	1,296	13.33	97
2011	4,861.13	2,034	1,569	3,438	13.34	258
2014	21,323.27	7,026	5,420	16,543	13.35	1,239
2015	39,050.83	11,455	8,836	31,386	13.36	2,349
2016	21,746.98	5,511	4,251	18,148	13.36	1,358
2019	10,716.15	1,086	838	10,200	13.38	762
2020	12,233.97	445	343	12,258	13.38	916
	574,097.74	324,652	250,436	340,885		25,899

MILNER
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	525,127.39	212,057	205,363	372,277	42.03	8,857
1993	2,720.36	1,074	1,040	1,952	42.16	46
1994	15,667.14	6,035	5,844	11,389	42.29	269
1995	14,057.66	5,280	5,113	10,350	42.41	244
1996	18,104.27	6,617	6,408	13,507	42.54	318
1997	8,103.30	2,881	2,790	6,124	42.65	144
1998	6,583.35	2,272	2,200	5,041	42.77	118
2000	7,038.38	2,276	2,204	5,538	42.99	129
2005	33,534.92	8,829	8,550	28,338	43.51	651
2009	29,006.27	6,048	5,857	26,050	43.87	594
2012	22,537.75	3,655	3,540	21,252	44.13	482
2014	9,092.85	1,169	1,132	8,870	44.29	200
2015	4,877.96	540	523	4,843	44.37	109
2016	10,179.31	939	909	10,288	44.44	232
	706,630.91	259,672	251,475	525,819		12,393

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -28						
1988	572.70	278	177	556	44.50	12
1992	4,934.87	2,200	1,399	4,917	45.19	109
1996	4,751.00	1,909	1,214	4,867	45.82	106
2011	2,361.91	454	289	2,735	47.69	57
2015	2,700.48	321	204	3,252	48.09	68
	15,320.96	5,162	3,283	16,328		352

OXBOW
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -29

1931	70.14	62	20	70	27.67	3
1946	207.87	167	54	214	33.05	6
1961	272,729.15	192,467	62,249	289,572	37.97	7,626
1962	2,031.37	1,420	459	2,161	38.27	56
1963	448.00	310	100	478	38.57	12
1966	108.00	72	23	116	39.43	3
1967	1,626.16	1,079	349	1,749	39.71	44
1968	106.56	70	23	115	39.98	3
1969	1,065.75	692	224	1,151	40.25	29
1971	471.03	299	97	511	40.78	13
1972	98.57	62	20	107	41.03	3
1973	864.69	535	173	942	41.28	23
1976	1,470.14	875	283	1,613	42.01	38
1977	166.90	98	32	184	42.24	4
1978	6,603.51	3,825	1,237	7,281	42.47	171
1980	2,033.77	1,144	370	2,254	42.91	53
1981	5,040.87	2,792	903	5,600	43.13	130
1983	5,158.41	2,767	895	5,759	43.54	132
1984	3,969.69	2,094	677	4,444	43.74	102
1985	794.12	411	133	891	43.94	20
1986	12,256.65	6,239	2,018	13,793	44.13	313
1988	9,384.26	4,597	1,487	10,619	44.50	239
1989	20,358.47	9,770	3,160	23,103	44.68	517
1990	9,203.62	4,324	1,398	10,474	44.86	233
1991	1,129.36	519	168	1,289	45.03	29
1993	173.43	76	25	199	45.35	4
1994	6,728.09	2,877	930	7,749	45.51	170

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1995	13,834.18	5,761	1,863	15,983	45.67	350
1997	46,667.53	18,352	5,936	54,266	45.97	1,180
1998	7,422.57	2,831	916	8,659	46.11	188
2000	3,090.06	1,102	356	3,630	46.39	78
2001	49,348.44	16,964	5,487	58,173	46.52	1,250
2003	16,633.37	5,273	1,705	19,752	46.78	422
2005	2,607.44	753	244	3,120	47.02	66
2006	1,571.02	431	139	1,887	47.14	40
2007	60,860.40	15,773	5,101	73,409	47.25	1,554
2009	25,357.07	5,766	1,865	30,846	47.48	650
2010	9,345.05	1,969	637	11,418	47.59	240
2012	2,811.14	495	160	3,466	47.79	73
2014	101,143.34	14,090	4,557	125,918	47.99	2,624
2015	164,732.21	19,723	6,379	206,126	48.09	4,286
2017	910,813.60	71,977	23,279	1,151,670	48.27	23,859
2018	26,093.40	1,503	486	33,174	48.36	686
2019	49,996.96	1,761	570	63,927	48.45	1,319
2020	15,944.62	189	61	20,507	48.54	422
	1,872,570.98	424,356	137,248	2,278,369		49,263

PAHSIMEROI ACCUMULATING PONDS
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -15

1978	66.23	34	72	5	42.47	
1984	162.12	76	160	26	43.74	1
2011	19,024.13	3,286	6,924	14,953	47.69	314
2013	1,282.84	181	381	1,094	47.89	23
2015	2,813.67	300	632	2,604	48.09	54
2017	7,583.21	534	1,125	7,595	48.27	157
2018	2,199.68	113	238	2,292	48.36	47
	33,131.88	4,524	9,533	28,569		596

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -15						
1951	484.49	333	576-	1,133	34.76	33
1978	281.82	146	253-	577	42.47	14
1984	162.12	76	131-	318	43.74	7
1987	1,269.56	565	977-	2,437	44.32	55
1988	1,213.21	530	917-	2,312	44.50	52
1991	680.64	279	483-	1,265	45.03	28
1992	748.14	300	519-	1,379	45.19	31
1995	1,427.25	530	917-	2,558	45.67	56
1996	1,315.31	475	822-	2,334	45.82	51
2014	20,764.06	2,579	4,461-	28,340	47.99	591
	28,346.60	5,813	10,056-	42,655		918

SHOSHONE FALLS
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -1

1988	145.06	89	39-	185	19.08	10
1994	2,519.27	1,423	620-	3,165	19.20	165
1995	6,266.51	3,482	1,518-	7,847	19.21	408
1996	10,442.47	5,701	2,486-	13,033	19.23	678
1997	20,250.89	10,846	4,729-	25,182	19.25	1,308
1999	7,038.38	3,616	1,577-	8,685	19.28	450
2000	7,560.51	3,795	1,655-	9,291	19.30	481
2004	102,273.16	45,892	20,010-	123,306	19.35	6,372
2005	3,630.65	1,573	686-	4,353	19.37	225
2006	1,545.93	645	281-	1,843	19.38	95
2007	3,356.11	1,342	585-	3,975	19.40	205
2009	6,739.43	2,443	1,065-	7,872	19.42	405
2010	111,283.14	38,039	16,586-	128,982	19.43	6,638
2014	26,448.61	6,442	2,809-	29,522	19.48	1,516
2018	14,022.46	1,544	673-	14,836	19.53	760
2019	770,044.43	53,384	23,276-	801,021	19.54	40,994
	1,093,567.01	180,256	78,595-	1,183,098		60,710

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1950	110.42	96	81	35	12.52	3
1952	202,892.52	174,782	147,726	65,311	12.57	5,196
1954	701.17	601	508	228	12.63	18
1956	330.17	282	238	108	12.67	9
1961	66.83	56	47	23	12.79	2
1962	493.88	414	350	169	12.81	13
1963	971.13	811	685	334	12.83	26
1964	698.44	582	492	241	12.85	19
1965	402.65	334	282	140	12.86	11
1966	1,445.75	1,196	1,011	507	12.88	39
1975	455.26	362	306	172	13.03	13
1978	1,544.74	1,210	1,023	599	13.07	46
1980	9,340.75	7,233	6,113	3,694	13.09	282
1981	1,773.80	1,365	1,154	709	13.10	54
1982	2,552.90	1,952	1,650	1,031	13.11	79
1988	2,042.71	1,491	1,260	885	13.18	67
1991	6,003.33	4,255	3,596	2,707	13.20	205
1992	9,740.31	6,828	5,771	4,456	13.21	337
1993	8,758.12	6,069	5,130	4,067	13.22	308
1994	4,827.29	3,304	2,793	2,276	13.23	172
1995	11,877.77	8,023	6,781	5,691	13.24	430
1997	18,076.83	11,864	10,027	8,953	13.25	676
1999	2,695.84	1,711	1,446	1,384	13.27	104
2000	4,437.75	2,765	2,337	2,323	13.27	175
2002	50,025.45	29,877	25,252	27,275	13.29	2,052
2005	272,103.56	150,334	127,062	158,646	13.30	11,928
2006	17,139.48	9,174	7,754	10,243	13.31	770
2007	15,399.32	7,955	6,724	9,446	13.32	709
2008	42,018.92	20,882	17,649	26,470	13.32	1,987
2009	26,148.86	12,426	10,502	16,954	13.33	1,272
2010	9,490.13	4,291	3,627	6,338	13.33	475
2011	67,457.45	28,780	24,325	46,505	13.34	3,486
2012	9,986.21	3,989	3,372	7,114	13.34	533
2013	27,369.21	10,096	8,533	20,205	13.35	1,513
2014	441,477.71	148,299	125,342	338,209	13.35	25,334
2015	49,960.96	14,940	12,627	39,832	13.36	2,981
2016	41,375.57	10,689	9,034	34,410	13.36	2,576

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STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
2017	12,809.19	2,720	2,299	11,151	13.37	834
2018	57,874.29	9,346	7,899	52,869	13.37	3,954
2020	39,258.82	1,456	1,231	39,991	13.38	2,989
	1,472,135.49	702,840	594,041	951,701		71,677

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1928	362.99	296	254	116	16.94	7
1938	162.66	129	111	55	17.90	3
1947	535.22	414	356	190	18.64	10
1956	166.26	125	107	62	19.25	3
1975	997.53	675	580	438	20.17	22
1984	3,338.59	2,094	1,798	1,607	20.46	79
1987	1,755.14	1,065	915	876	20.55	43
1989	7,086.27	4,197	3,605	3,623	20.60	176
1990	7,104.56	4,154	3,568	3,679	20.62	178
1994	876,076.34	482,069	414,038	479,560	20.71	23,156
1995	103,984.20	56,240	48,303	57,761	20.73	2,786
1996	4,168.65	2,213	1,901	2,351	20.75	113
1997	268,947.66	140,008	120,250	154,077	20.77	7,418
2000	6,098.61	2,967	2,548	3,672	20.83	176
2002	2,477.19	1,142	981	1,546	20.87	74
2003	1,767.04	790	679	1,124	20.88	54
2006	12,091.94	4,856	4,171	8,163	20.93	390
2007	1,710.47	657	564	1,180	20.95	56
2010	11,192.29	3,661	3,144	8,272	20.99	394
2011	36,183.51	11,051	9,491	27,416	21.01	1,305
2013	96,754.58	24,927	21,409	77,280	21.04	3,673
2014	209,005.79	48,323	41,503	171,682	21.05	8,156
2016	27,983.84	4,817	4,137	24,406	21.08	1,158
2019	15,361.96	994	854	14,815	21.12	701
2020	17,115.40	388	333	17,124	21.13	810
	1,712,428.69	798,252	685,600	1,061,077		50,941

IDAHO POWER COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1938	25,328.19	20,839	16,920	9,421	16.80	561
1943	140.81	114	93	54	17.17	3
1944	888.72	719	584	340	17.24	20
1947	98.75	79	64	39	17.44	2
1949	2,814.79	2,245	1,823	1,105	17.56	63
1950	250.08	199	162	99	17.62	6
1957	194.24	151	123	79	18.01	4
1980	335.04	229	186	163	18.88	9
1988	6,921.92	4,371	3,549	3,650	19.08	191
1989	931.82	582	473	497	19.10	26
1993	6,886.89	4,069	3,304	3,859	19.18	201
1994	587.13	341	277	334	19.20	17
1995	4,184.40	2,394	1,944	2,408	19.21	125
1996	13,789.43	7,751	6,293	8,048	19.23	419
1997	11,178.72	6,165	5,006	6,620	19.25	344
2002	12,711.09	6,238	5,065	8,155	19.33	422
2009	15,902.87	5,935	4,819	11,720	19.42	604
2011	86,455.20	28,443	23,094	66,819	19.45	3,435
2013	151,542.03	42,246	34,301	123,303	19.47	6,333
2020	1,465.20	37	30	1,494	19.55	76
	342,607.32	133,147	108,107	248,205		12,861

TWIN FALLS (NEW)
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1995	311,667.53	178,345	138,879	185,255	19.21	9,644
2000	29,280.51	15,135	11,786	18,666	19.30	967
2002	121,802.59	59,773	46,546	80,129	19.33	4,145
2005	3,126.99	1,395	1,086	2,166	19.37	112
2010	2,155.08	759	591	1,650	19.43	85
2013	6,651.50	1,854	1,444	5,474	19.47	281
2016	20,216.13	3,799	2,958	18,066	19.50	926
2019	5,814.24	415	323	5,724	19.54	293
	500,714.57	261,475	203,613	317,130		16,453

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -2						
1921	9,337.76	8,472	9,525			
1925	81.41	74	83			
1964	2,975.60	2,525	3,035			
1988	855.61	652	873			
1993	21,275.70	15,526	21,701			
1996	910.94	643	901	28	10.30	3
2009	247,986.38	130,895	183,422	69,524	10.35	6,717
2014	70,012.69	27,016	37,857	33,556	10.37	3,236
2016	10,124.20	3,071	4,303	6,023	10.37	581
2017	16,707.05	4,226	5,922	11,119	10.37	1,072
2019	8,769.84	1,110	1,555	7,390	10.38	712
	389,037.18	194,210	269,178	127,640		12,321

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	53,431.25	44,752	29,028	25,472	13.01	1,958
1957	54.51	45	29	26	13.27	2
1986	696.85	495	321	390	13.78	28
1988	422.22	295	191	239	13.80	17
1989	14,128.43	9,774	6,340	8,071	13.81	584
1992	3,686.93	2,470	1,602	2,159	13.84	156
2009	5,560.82	2,499	1,621	4,051	13.97	290
2013	2,500.00	868	563	1,987	13.99	142
2014	138,678.80	43,706	28,349	113,103	14.00	8,079
2015	397.32	111	72	333	14.00	24
	219,557.13	105,015	68,117	155,831		11,280

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1937	4,466.75	3,888	3,728	873	12.10	72
1946	50,210.16	42,990	41,218	10,498	12.40	847
1957	65.91	55	53	15	12.70	1

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1968	80.80	65	62	21	12.92	2
1989	3,400.03	2,411	2,312	1,190	13.19	90
1990	694.83	488	468	248	13.19	19
1991	7,284.28	5,065	4,856	2,647	13.20	201
1992	2,565.38	1,764	1,691	951	13.21	72
1995	2,273.69	1,507	1,445	897	13.24	68
1999	7,038.38	4,381	4,200	3,049	13.27	230
2005	9,254.99	5,016	4,809	4,723	13.30	355
2007	33,181.21	16,815	16,122	18,055	13.32	1,355
2009	8,070.01	3,762	3,607	4,705	13.33	353
2012	21,515.92	8,430	8,083	14,079	13.34	1,055
2013	92,748.08	33,561	32,178	63,353	13.35	4,746
2014	6,823.03	2,248	2,155	4,872	13.35	365
2015	9,984.31	2,929	2,808	7,476	13.36	560
2016	5,348.51	1,355	1,299	4,210	13.36	315
2018	7,387.11	1,170	1,122	6,487	13.37	485
2020	2,700.44	98	94	2,687	13.38	201
	275,093.82	137,998	132,311	151,036		11,392

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1947	86,388.08	73,814	72,943	16,036	12.43	1,290
1949	1,487.44	1,266	1,251	281	12.49	22
1989	1,595.84	1,132	1,119	525	13.19	40
2001	65,664.60	39,327	38,863	28,771	13.28	2,166
2005	21,634.36	11,725	11,587	10,697	13.30	804
2007	38,137.32	19,326	19,098	20,183	13.32	1,515
2012	17,860.72	6,998	6,915	11,481	13.34	861
2014	9,660.99	3,183	3,145	6,805	13.35	510
2016	3,535.20	896	885	2,756	13.36	206
2018	6,671.34	1,057	1,045	5,827	13.37	436
2019	7,397.14	750	741	6,878	13.38	514
	260,033.03	159,474	157,593	110,241		8,364

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1974	202.47	159	112	96	13.01	7
2005	1,727.90	936	660	1,120	13.30	84
2017	3,048.60	635	448	2,692	13.37	201
	4,978.97	1,730	1,220	3,908		292
	28,131,024.15	10,578,736	9,723,981	23,618,429		817,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.9 2.90

IDAHO POWER COMPANY

ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	2,395.51	2,396	2,396			
2004	1,105.18	1,105	1,105			
2005	9,355.05	9,355	9,355			
2008	2,828.67	2,357	2,551	278	2.50	111
2009	2,693.77	2,065	2,235	459	3.50	131
2010	34,469.99	24,129	26,114	8,356	4.50	1,857
2011	16,370.81	10,368	11,221	5,150	5.50	936
2013	1,517.73	759	821	697	7.50	93
2015	8,372.10	3,070	3,323	5,049	9.50	531
2018	13,533.44	2,256	2,442	11,091	12.50	887
2019	15,516.03	1,552	1,680	13,836	13.50	1,025
2020	12,923.61	431	466	12,458	14.50	859
	121,081.89	59,843	63,709	57,373		6,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 5.31

IDAHO POWER COMPANY

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	42,231.03	15,837	5,525-	47,756	12.50	3,820
	42,231.03	15,837	5,525-	47,756		3,820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.5 9.05

IDAHO POWER COMPANY

ACCOUNT 335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,765.50	3,766	3,766			
2012	22,268.98	22,269	22,269			
2013	46,708.34	46,708	46,708			
2014	30,642.71	30,643	30,643			
2015	39,817.19	39,817	39,817			
2016	9,755.88	8,780	9,756			
2017	68,340.24	47,838	58,304	10,036	1.50	6,691
2018	14,494.35	7,247	8,832	5,662	2.50	2,265
2019	30,943.41	9,283	11,314	19,629	3.50	5,608
2020	2,552.41	255	311	2,241	4.50	498
	269,289.01	216,606	231,720	37,569		15,062

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 5.59

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	12,737.21	5,489	5,174	8,837	43.98	201
	12,737.21	5,489	5,174	8,837		201
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. 0						
1966	46,667.72	27,527	46,681	13-		
	46,667.72	27,527	46,681	13-		
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. 0						
1964	3,241.03	1,966	3,008	233	35.04	7
1965	3,956.36	2,367	3,621	335	35.73	9
2016	10,699.07	854	1,306	9,393	51.90	181
	17,896.46	5,187	7,935	9,961		197
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 2-2055						
NET SALVAGE PERCENT.. -11						
1978	302,946.18	191,220	212,989	123,281	31.76	3,882
1980	3,386.40	2,087	2,325	1,434	32.05	45
1981	532,943.29	324,226	361,137	230,431	32.19	7,158
	839,275.87	517,533	576,450	355,146		11,085

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1960	274,510.29	226,586	118,210	235,908	32.24	7,317
1965	16,406.90	12,660	6,605	14,560	35.73	408
1980	227,526.95	138,742	72,382	221,128	44.43	4,977
2018	940,818.46	55,670	29,043	1,184,613	52.00	22,781
	1,459,262.60	433,658	226,240	1,656,209		35,483
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -4						
1950	29,776.21	26,146	9,006	21,962	12.31	1,784
1991	225,571.14	160,730	55,362	179,232	13.52	13,257
1993	35,232.85	24,541	8,453	28,189	13.53	2,083
1994	195,896.44	134,785	46,425	157,307	13.53	11,627
	486,476.64	346,202	119,246	386,690		28,751
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1983	122,668.04	66,702	65,704	68,004	37.26	1,825
	122,668.04	66,702	65,704	68,004		1,825
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -1						
1955	5,744.89	5,279	5,793	9	6.30	1
1964	5,352.41	4,849	5,321	85	6.39	13
	11,097.30	10,128	11,114	94		14

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -42						
1967	818,191.89	675,559	606,871	554,961	37.07	14,971
2010	103,589.38	24,901	22,369	124,728	51.48	2,423
2019	46,900.15	1,865	1,675	64,923	52.05	1,247
	968,681.42	702,325	630,916	744,612		18,641
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -3						
1948	25,560.48	22,198	22,617	3,710	12.67	293
1985	199,373.45	146,718	149,487	55,868	14.12	3,957
1991	19,631.52	13,647	13,905	6,316	14.17	446
	244,565.45	182,563	186,008	65,894		4,696
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1919	1,361.60	1,283	1,044-	2,446	7.65	320
1949	2,023.78	1,764	1,435-	3,519	12.24	288
1966	6,090.37	5,039	4,099-	10,372	13.08	793
1984	76,017.96	57,143	46,481-	124,779	13.45	9,277
1989	3,199.33	2,305	1,875-	5,170	13.50	383
	88,693.04	67,534	54,933-	146,287		11,061
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
1992	487,016.63	206,659	195,756	339,962	45.11	7,536
1995	2,122.87	835	791	1,544	45.64	34
	489,139.50	207,494	196,547	341,506		7,570

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -28						
1961	3,070.44	2,482	3,070	860	32.95	26
	3,070.44	2,482	3,070	860		26
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. -29						
1961	543,934.95	443,115	328,102	373,574	32.95	11,338
1962	4,870.64	3,916	2,900	3,384	33.65	101
1963	17,036.77	13,514	10,006	11,971	34.35	349
2014	20,033.31	2,878	2,131	23,712	51.78	458
2019	1,035,690.49	37,423	27,710	1,308,331	52.05	25,136
2020	927,000.21	11,372	8,420	1,187,410	52.09	22,795
	2,548,566.37	512,218	379,269	2,908,382		60,177
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. 0						
1966	15,308.71	9,030	10,899	4,410	36.40	121
1981	1,041.65	484	584	457	44.87	10
1988	6,152.38	2,487	3,002	3,151	47.46	66
2017	36,831.15	2,325	2,806	34,025	51.95	655
	59,333.89	14,326	17,291	42,043		852
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2073						
NET SALVAGE PERCENT.. 0						
1969	13,065.48	7,378	13,065			
1981	2,546.87	1,183	2,288	259	44.87	6
	15,612.35	8,561	15,353	259		6

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
1919	1,013.61	926	6,009-	7,032	8.56	821
1921	29,476.96	26,764	173,665-	203,437	9.08	22,405
1988	20,892.83	13,104	85,029-	106,131	19.75	5,374
2014	63,725.01	15,799	102,516-	166,878	19.98	8,352
	115,108.41	56,593	367,219-	483,478		36,952
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -5						
1952	155,421.37	137,059	59,975	103,217	12.44	8,297
1979	20,776.00	16,463	7,204	14,611	13.39	1,091
1988	8,167.40	6,054	2,649	5,927	13.49	439
2003	16,738.82	9,900	4,332	13,244	13.56	977
2007	9,311.79	4,874	2,133	7,645	13.57	563
2014	1,392,452.69	473,288	207,105	1,254,970	13.58	92,413
	1,602,868.07	647,638	283,399	1,399,612		103,780
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
1928	6,433.83	5,736	5,728	835	11.28	74
1984	747,680.61	480,871	480,187	282,448	21.24	13,298
1994	81,828.67	46,034	45,968	37,497	21.49	1,745
1995	3.04	2	2	1	21.50	
	835,946.15	532,643	531,885	320,780		15,117

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1938	22,943.23	20,055	18,637	5,224	14.00	373
1956	844.99	682	634	245	17.78	14
1987	864,397.21	564,762	524,833	374,140	19.73	18,963
1991	5,588.07	3,472	3,227	2,585	19.81	130
	893,773.50	588,971	547,330	382,194		19,480
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1995	1,023,829.64	597,844	426,577	638,206	19.87	32,119
	1,023,829.64	597,844	426,577	638,206		32,119
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -2						
1919	2,037.02	1,920	2,078			
1921	13,288.62	12,489	13,554			
1989	11,293.65	8,642	11,520			
1991	3,748.84	2,821	3,824			
1993	22,542.33	16,645	22,993			
2010	29,108.02	14,838	22,794	6,896	10.50	657
2011	590,697.52	286,036	439,402	163,110	10.50	15,534
2014	8,752.19	3,413	5,243	3,684	10.50	351
2015	31,842.99	11,165	17,151	15,328	10.50	1,460
2019	72,178.22	9,203	14,137	59,484	10.50	5,665
	785,489.40	367,172	552,696	248,503		23,667

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
1948	15,773.68	13,566	5,968	10,121	12.67	799
1991	7,939.82	5,466	2,405	5,694	14.17	402
2012	5,122.13	1,953	859	4,365	14.24	307
2015	1,234,041.01	350,076	154,003	1,104,718	14.25	77,524
	1,262,876.64	371,061	163,235	1,124,899		79,032
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1991	1,650.89	1,165	1,183	517	13.52	38
	1,650.89	1,165	1,183	517		38
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1937	9,578.80	8,630	9,756	111	10.78	10
1940	55.47	50	57	1	11.25	
1947	17,097.18	14,984	16,938	672	12.08	56
1951	977.02	847	957	49	12.38	4
	27,708.47	24,511	27,708	832		70
	13,962,995.47	6,297,527	4,598,859	11,333,792		490,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.1 3.52

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -2						
1967	2,587.29	2,639	2,639			
1972	1,427.85	1,456	1,456			
1987	7,943.94	8,103	7,864	239		
	11,959.08	12,198	11,959	239		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -4						
2001	3,922,174.30	2,013,955	1,995,339	2,083,722	19.38	107,519
2002	287,444.04	143,564	142,237	156,705	19.46	8,053
2004	28,712.80	13,455	13,331	16,531	19.62	843
2012	32,859.47	10,074	9,981	24,193	20.07	1,205
2013	12,082.59	3,383	3,352	9,214	20.11	458
2015	371,789.53	82,220	81,460	305,201	20.18	15,124
	4,655,062.73	2,266,651	2,245,699	2,595,566		133,202
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2005	1,012,940.68	410,364	439,005	624,582	24.02	26,003
2007	395,175.75	146,289	156,499	258,435	24.24	10,662
2008	47,436.37	16,666	17,829	31,979	24.34	1,314
2012	39,594.33	10,538	11,274	30,301	24.68	1,228
2013	178,703.65	43,189	46,203	141,435	24.75	5,715
2014	11,840.42	2,555	2,733	9,699	24.82	391
2017	89,607.08	11,438	12,236	81,851	25.00	3,274
2019	5,391.06	317	339	5,321	25.09	212
2020	132,472.69	2,714	2,903	136,193	25.13	5,420
	1,913,162.03	644,070	689,023	1,319,797		54,219

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	1,365,819.46	458,184	549,501	884,610	26.05	33,958
2017	10,270.50	1,231	1,476	9,308	26.86	347
	1,376,089.96	459,415	550,977	893,917		34,305
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2012	4,693,226.91	1,030,520	1,339,305	3,588,583	31.58	113,635
2013	12,512.44	2,476	3,218	9,920	31.74	313
2014	128,942,292.95	22,635,755	29,418,329	105,971,078	31.88	3,324,061
2015	117,262.63	17,857	23,208	99,918	32.01	3,121
2016	1,317,550.54	167,920	218,236	1,165,193	32.14	36,254
2017	149,265.47	15,142	19,679	137,050	32.26	4,248
2018	79,543.37	5,922	7,696	75,824	32.37	2,342
2019	10,705,407.43	489,981	636,799	10,603,879	32.47	326,575
2020	264,293.48	4,196	5,453	272,055	32.56	8,355
	146,281,355.22	24,369,769	31,671,923	121,923,500		3,818,904
	154,237,629.02	27,752,103	35,169,581	126,733,019		4,040,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.4	2.62

IDAHO POWER COMPANY

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
2016	2,976.33	373	278	2,698	30.61	88
	2,976.33	373	278	2,698		88
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.7 2.96

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -2						
1959	28,502.96	29,073	29,073			
1994	32,803.43	33,459	32,233	1,227		
	61,306.39	62,532	61,306	1,227		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -4						
2001	1,433,423.71	753,416	877,835	612,926	18.81	32,585
2012	7,924.49	2,447	2,851	5,390	20.13	268
	1,441,348.20	755,863	880,686	618,316		32,853
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2005	2,025,881.34	843,638	903,858	1,223,318	23.40	52,279
2007	245,078.25	92,797	99,421	157,911	23.83	6,627
2012	19,753.81	5,314	5,693	15,048	24.65	610
	2,290,713.40	941,749	1,008,972	1,396,277		59,516
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	680,176.64	233,803	258,899	455,287	25.58	17,799
2018	36,112.81	3,208	3,552	34,366	27.05	1,270
	716,289.45	237,011	262,451	489,653		19,069

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2012	3,508,483.17	791,819	674,892	3,009,016	31.01	97,034
2014	2,193,899.96	393,108	335,058	1,968,537	31.54	62,414
2017	85,021.62	8,759	7,466	81,807	32.17	2,543
2018	141,185.30	10,635	9,065	139,180	32.35	4,302
	5,928,590.05	1,204,321	1,026,480	5,198,540		166,293
	10,438,247.49	3,201,476	3,239,895	7,704,013		277,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.66

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -4						
2001	24,684,338.59	12,428,959	13,170,983	12,500,729	17.09	731,465
2002	207,721.44	101,584	107,649	108,382	17.26	6,279
2003	832,018.49	394,126	417,656	447,643	17.43	25,682
2006	571,646.03	242,608	257,092	337,420	17.87	18,882
2007	70,946.77	28,825	30,546	43,239	18.00	2,402
2008	1,099,534.96	425,400	450,797	692,719	18.13	38,208
2009	185,738.50	68,181	72,251	120,917	18.24	6,629
2012	251,962.93	75,201	79,691	182,351	18.56	9,825
2013	65,019.98	17,734	18,793	48,828	18.65	2,618
2016	14,148.36	2,585	2,739	11,975	18.91	633
2017	137,104.36	20,352	21,567	121,021	18.98	6,376
2018	642,221.68	71,112	75,357	592,553	19.05	31,105
2019	13,290.59	924	979	12,843	19.12	672
	28,775,692.68	13,877,591	14,706,100	15,220,620		880,776

BENNETT MOUNTAIN
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5
PROBABLE RETIREMENT YEAR.. 6-2046
NET SALVAGE PERCENT.. -5

2006	13,900.00	5,300	2,660	11,935	21.10	566
2007	5,879,685.48	2,135,596	1,071,739	5,101,930	21.31	239,415
2008	7,813,442.83	2,688,571	1,349,247	6,854,868	21.52	318,535
2009	2,155.14	700	351	1,912	21.71	88
2010	7,436,745.19	2,262,537	1,135,444	6,673,138	21.89	304,849
2011	386,702.10	109,208	54,806	351,232	22.07	15,914
2012	54,699.10	14,213	7,133	50,301	22.23	2,263
2016	21,609.47	3,348	1,680	21,010	22.82	921
2017	8,947,475.44	1,115,263	559,690	8,835,159	22.94	385,142
2020	171,148.87	3,407	1,710	177,997	23.29	7,643
	30,727,563.62	8,338,143	4,184,460	28,079,482		1,275,336

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	19,722,737.99	6,507,143	2,385,203	18,323,672	22.72	806,500
2009	1,758,742.88	545,842	200,079	1,646,601	22.95	71,747
2012	172,442.98	42,594	15,613	165,452	23.57	7,020
2013	173,368.42	38,770	14,211	167,826	23.76	7,063
2016	184,858.22	26,992	9,894	184,207	24.27	7,590
2018	10,937,772.70	943,809	345,955	11,138,707	24.57	453,346
2019	394,933.12	21,028	7,708	406,972	24.71	16,470
	33,344,856.31	8,126,178	2,978,663	32,033,436		1,369,736
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 30-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2014	114,727,269.10	23,687,969	16,047,638	104,415,995	23.41	4,460,316
2015	866,574.89	153,428	103,941	805,962	24.06	33,498
2016	10,617,599.37	1,561,568	1,057,899	10,090,580	24.68	408,857
2017	300,260.20	34,932	23,665	291,608	25.28	11,535
2018	70,333.28	5,935	4,021	69,829	25.86	2,700
2019	1,029,221.67	52,921	35,852	1,044,831	26.41	39,562
2020	15,702.73	277	188	16,300	26.94	605
	127,626,961.24	25,497,030	17,273,203	116,735,106		4,957,073
	220,475,073.85	55,838,942	39,142,426	192,068,644		8,482,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.6 3.85

IDAHO POWER COMPANY

ACCOUNT 344.00GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -2						
1967	484,555.66	494,247	494,247			
1995	37,391.18	38,139	38,139			
2002	19,698.11	20,092	9,259	10,833		
	541,644.95	552,478	541,645	10,833		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -4						
2001	13,166,034.86	7,065,969	9,625,025	4,067,651	17.65	230,462
	13,166,034.86	7,065,969	9,625,025	4,067,651		230,462
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2006	8,139,999.35	3,341,962	5,258,720	3,288,279	22.21	148,054
	8,139,999.35	3,341,962	5,258,720	3,288,279		148,054
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	9,814,220.56	3,495,227	3,781,463	6,523,468	24.10	270,683
2018	87,273.06	7,897	8,544	83,093	26.51	3,134
	9,901,493.62	3,503,124	3,790,007	6,606,561		273,817

IDAHO POWER COMPANY

ACCOUNT 344.00GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2014	34,673,356.87	6,478,630	9,169,741	27,237,283	29.98	908,515
2015	176,619.96	28,467	40,292	145,159	30.33	4,786
	34,849,976.83	6,507,097	9,210,033	27,382,443		913,301
	66,599,149.61	20,970,630	28,425,430	41,355,767		1,565,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 2.35

IDAHO POWER COMPANY

ACCOUNT 344.10 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2016	79,330.62	17,770	7,404	71,927	15.52	4,634
	79,330.62	17,770	7,404	71,927		4,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.5	5.84

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SALMON DIESEL
INTERIM SURVIVOR CURVE.. IOWA 40-L3
PROBABLE RETIREMENT YEAR.. 6-2012
NET SALVAGE PERCENT.. -2

1967	19,525.95	19,916	19,916			
1971	391.85	400	400			
1987	2,520.34	2,571	2,571			
2001	11,171.47	11,395	11,395			
2003	226,404.59	230,933	230,933			
2010	8,204.60	8,369	395,953	387,584-		
	268,218.80	273,584	661,167	387,584-		

EVANDER ANDREWS/DANSKIN #2
INTERIM SURVIVOR CURVE.. IOWA 40-L3
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -4

2001	2,047,088.55	1,149,049	648,637	1,480,335	15.99	92,579
2002	6,403.72	3,474	1,961	4,699	16.40	287
2003	36,851.59	19,276	10,881	27,444	16.80	1,634
2004	1,616.95	813	459	1,223	17.19	71
2008	26,871.56	11,193	6,318	21,628	18.50	1,169
2009	140,811.63	55,384	31,264	115,180	18.76	6,140
2014	165,474.39	42,629	24,064	148,029	19.74	7,499
2015	45,934.43	10,356	5,846	41,926	19.87	2,110
2017	36,672.35	5,661	3,196	34,944	20.08	1,740
2019	20,596.52	1,479	835	20,585	20.23	1,018
	2,528,321.69	1,299,314	733,461	1,895,994		114,247

BENNETT MOUNTAIN
INTERIM SURVIVOR CURVE.. IOWA 40-L3
PROBABLE RETIREMENT YEAR.. 6-2046
NET SALVAGE PERCENT.. -5

2005	1,474,792.98	666,798	669,691	878,842	20.02	43,898
2007	9,373,968.82	3,813,049	3,829,591	6,013,076	21.00	286,337
2008	126,849.68	48,666	48,877	84,315	21.45	3,931
2010	120,130.05	40,196	40,370	85,766	22.30	3,846
2011	10,730.97	3,313	3,327	7,940	22.69	350
2014	5,493.99	1,243	1,248	4,520	23.67	191

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-L3						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2017	389,789.50	51,344	51,567	357,712	24.40	14,660
2018	22,948.93	2,225	2,235	21,862	24.58	889
2019	7,145.11	429	431	7,072	24.74	286
	11,531,850.03	4,627,263	4,647,337	7,461,106		354,388
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 40-L3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	3,044,777.24	1,135,612	1,152,674	2,044,342	22.40	91,265
2009	8,189,440.28	2,854,581	2,897,470	5,701,442	22.90	248,971
2010	33.29	11	11	24	23.38	1
2016	13,062.23	2,046	2,077	11,639	25.67	453
2019	241,473.94	13,631	13,836	239,712	26.40	9,080
	11,488,786.98	4,005,881	4,066,068	7,997,158		349,770
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 40-L3						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2014	63,375,016.65	12,450,339	16,427,610	50,116,157	28.24	1,774,651
2015	45,600.97	7,668	10,118	37,763	28.79	1,312
2016	2,706,004.38	378,291	499,136	2,342,168	29.30	79,937
2018	23,749.84	1,905	2,514	22,424	30.23	742
2019	26,288.42	1,288	1,699	25,903	30.64	845
2020	8,750.77	146	193	8,996	31.02	290
	66,185,411.03	12,839,637	16,941,270	52,553,412		1,857,777
	92,002,588.53	23,045,679	27,049,303	69,520,086		2,676,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 2.91

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -2						
1950	49.64	51	51			
1955	93.00	95	95			
1999	861.86	879	2,145	1,265-		
	1,004.50	1,025	2,290	1,265-		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -4						
2001	1,020,568.57	529,242	548,095	513,296	16.45	31,203
2002	46,565.61	23,509	24,346	24,082	16.62	1,449
2003	38,707.79	18,994	19,671	20,585	16.78	1,227
2004	7,675.10	3,651	3,781	4,201	16.94	248
2005	1,967.35	904	936	1,110	17.11	65
2006	5,334.32	2,360	2,444	3,104	17.27	180
2007	8,929.62	3,794	3,929	5,358	17.42	308
2008	4,383.57	1,779	1,842	2,717	17.58	155
2009	13,971.35	5,383	5,575	8,955	17.74	505
2010	32,587.57	11,851	12,273	21,618	17.89	1,208
2011	15,838.78	5,391	5,583	10,889	18.05	603
2012	4,336.45	1,367	1,416	3,094	18.20	170
2013	7,422.63	2,143	2,219	5,500	18.35	300
2015	160,573.40	36,684	37,991	129,006	18.65	6,917
2016	162,530.18	31,643	32,770	136,261	18.80	7,248
2017	25,559.76	4,046	4,190	22,392	18.94	1,182
2018	131,658.09	15,518	16,071	120,854	19.09	6,331
2019	53,011.85	3,940	4,080	51,052	19.23	2,655
2020	1,985.81	52	54	2,011	19.38	104
	1,743,607.80	702,251	727,267	1,086,085		62,058

BENNETT MOUNTAIN
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
PROBABLE RETIREMENT YEAR.. 6-2046
NET SALVAGE PERCENT.. -5

2007	819,887.34	315,031	322,934	537,948	20.48	26,267
2008	14,221.16	5,198	5,328	9,604	20.71	464

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2010	26,134.65	8,488	8,701	18,740	21.17	885
2011	3,428.88	1,037	1,063	2,537	21.40	119
2012	4,999.24	1,394	1,429	3,820	21.63	177
2013	16,943.64	4,307	4,415	13,376	21.85	612
2015	2,005.25	399	409	1,697	22.30	76
2016	6,800.54	1,147	1,176	5,965	22.52	265
2017	1,276.63	173	177	1,163	22.75	51
2018	12,715.45	1,277	1,309	12,042	22.97	524
2019	59,294.90	3,711	3,804	58,456	23.19	2,521
2020	16,172.84	348	357	16,625	23.41	710
	983,880.52	342,510	351,102	681,973		32,671

EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	933,654.32	328,668	383,792	596,545	21.81	27,352
2014	2,172.67	471	550	1,731	23.37	74
2015	340.20	64	75	282	23.63	12
2019	12,438.86	735	858	12,203	24.65	495
2020	11,264.39	233	272	11,556	24.90	464
	959,870.44	330,171	385,547	622,317		28,397

LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2010	8,740.65	2,466	3,346	5,831	25.34	230
2011	18,383.35	4,806	6,522	12,781	25.70	497
2012	62,747.49	15,022	20,386	45,499	26.07	1,745
2013	77,208.10	16,725	22,697	58,372	26.43	2,209
2014	2,416,321.04	465,514	631,723	1,905,414	26.79	71,124
2015	72,414.71	12,123	16,451	59,584	27.15	2,195
2016	56,754.91	7,991	10,844	48,749	27.51	1,772
2017	152,438.01	17,174	23,306	136,754	27.87	4,907

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2018	29,691.67	2,451	3,326	27,850	28.24	986
2019	31,473.01	1,605	2,178	30,869	28.60	1,079
2020	40,476.38	707	959	41,541	28.96	1,434
	2,966,649.32	546,584	741,739	2,373,243		88,178
	6,655,012.58	1,922,541	2,207,945	4,762,353		211,304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.5 3.18

IDAHO POWER COMPANY

ACCOUNT 346.10 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2016	12,592.16	2,262	1,175	11,417	20.51	557
	12,592.16	2,262	1,175	11,417		557
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 4.42

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R3						
NET SALVAGE PERCENT.. 0						
1919	18.08	16	18			
1922	439.12	378	439			
1925	18.83	16	19			
1926	105.85	89	106			
1929	697.46	580	694	3	14.33	
1936	161.47	128	153	8	17.39	
1941	15,732.27	12,049	14,426	1,306	19.90	66
1946	12,068.71	8,847	10,593	1,476	22.69	65
1948	215.92	155	186	30	23.88	1
1949	17,546.94	12,491	14,956	2,591	24.49	106
1950	61,524.12	43,349	51,902	9,622	25.11	383
1951	63,431.81	44,223	52,949	10,483	25.74	407
1952	53,975.04	37,224	44,569	9,406	26.38	357
1953	79,403.75	54,153	64,838	14,566	27.03	539
1954	15,893.78	10,716	12,830	3,064	27.69	111
1955	6,342.08	4,227	5,061	1,281	28.35	45
1956	66,616.61	43,865	52,520	14,097	29.03	486
1957	19,054.99	12,395	14,841	4,214	29.71	142
1958	20,508.70	13,174	15,773	4,736	30.40	156
1959	42,715.89	27,087	32,432	10,284	31.10	331
1960	150,742.35	94,329	112,942	37,800	31.81	1,188
1961	258,129.95	159,372	190,819	67,311	32.52	2,070
1962	25,372.63	15,450	18,499	6,874	33.24	207
1963	90,155.57	54,125	64,805	25,351	33.97	746
1964	160,628.50	95,036	113,788	46,840	34.71	1,349
1965	33,098.37	19,290	23,096	10,002	35.46	282
1966	167,203.09	95,975	114,912	52,291	36.21	1,444
1967	107,050.71	60,503	72,441	34,610	36.96	936
1968	11,448.14	6,367	7,623	3,825	37.73	101
1969	126,720.49	69,324	83,003	43,717	38.50	1,136
1970	11,359.07	6,110	7,316	4,043	39.28	103
1971	6,546.09	3,461	4,144	2,402	40.06	60
1972	4,111.78	2,136	2,557	1,555	40.85	38
1973	499,302.15	254,644	304,889	194,413	41.65	4,668
1974	145,125.22	72,648	86,983	58,142	42.45	1,370
1975	57,049.91	28,015	33,543	23,507	43.26	543
1976	233,575.19	112,445	134,632	98,943	44.08	2,245
1977	102,427.29	48,321	57,855	44,572	44.90	993
1978	71,350.88	32,973	39,479	31,872	45.72	697
1979	5,388.11	2,437	2,918	2,470	46.56	53
1980	1,096,503.19	485,170	580,901	515,602	47.39	10,880
1981	375,476.99	162,383	194,424	181,053	48.24	3,753
1982	264,820.73	111,879	133,954	130,867	49.09	2,666

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R3						
NET SALVAGE PERCENT.. 0						
1983	254,798.75	105,097	125,834	128,965	49.94	2,582
1984	13,658.38	5,495	6,579	7,079	50.80	139
1985	50,686.80	19,875	23,797	26,890	51.67	520
1986	99,047.47	37,824	45,287	53,760	52.54	1,023
1987	131,042.51	48,686	58,293	72,750	53.42	1,362
1989	14,651.56	5,140	6,154	8,498	55.18	154
1990	134,442.46	45,743	54,769	79,673	56.08	1,421
1991	493,202.84	162,639	194,730	298,473	56.97	5,239
1992	95,924.73	30,617	36,658	59,267	57.87	1,024
1993	210,899.29	65,056	77,893	133,006	58.78	2,263
1994	984,883.03	293,259	351,124	633,759	59.69	10,618
1995	687,538.84	197,365	236,308	451,231	60.60	7,446
1996	290,370.42	80,212	96,039	194,331	61.52	3,159
1997	1,291,495.19	342,776	410,411	881,084	62.44	14,111
1999	121,854.39	29,675	35,530	86,324	64.30	1,343
2000	1,296,251.87	301,495	360,985	935,267	65.23	14,338
2001	2,281,245.32	505,364	605,080	1,676,165	66.17	25,331
2002	2,594,984.12	546,166	653,933	1,941,051	67.11	28,923
2003	3,199,716.34	638,055	763,953	2,435,763	68.05	35,794
2004	242,149.94	45,582	54,576	187,574	69.00	2,718
2005	2,516,033.31	445,489	533,391	1,982,642	69.95	28,344
2006	926,834.76	153,743	184,079	742,756	70.90	10,476
2007	1,998,011.27	308,873	369,818	1,628,193	71.86	22,658
2008	837,905.90	120,064	143,754	694,152	72.82	9,532
2009	1,710,690.21	225,811	270,367	1,440,323	73.78	19,522
2010	3,042,214.27	366,861	439,248	2,602,966	74.75	34,822
2011	702,322.51	76,757	91,902	610,421	75.71	8,063
2012	16,541.73	1,619	1,938	14,604	76.68	190
2013	758,248.16	65,475	78,395	679,853	77.66	8,754
2014	97,480.59	7,305	8,746	88,735	78.63	1,129
2015	132,371.22	8,410	10,069	122,302	79.60	1,536
2016	600,496.54	31,226	37,388	563,109	80.58	6,988
2017	240,817.42	9,746	11,669	229,148	81.56	2,810
2018	1,823,488.15	52,772	63,185	1,760,303	82.54	21,327
2019	598,986.39	10,428	12,486	586,500	83.52	7,022
2020	78,352.69	451	540	77,813	84.51	921
	35,049,697.19	7,708,706	9,229,736	25,819,961		384,325

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 67.2 1.10

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -40						
1909	2,402.80	3,287	3,364			
1919	7,192.68	9,479	10,070			
1921	31,347.03	40,989	43,886			
1923	6,532.40	8,475	9,145			
1924	16,323.44	21,093	22,853			
1926	482.43	618	675			
1927	95,341.69	121,732	133,478			
1928	2,066.40	2,627	2,885	8	6.43	1
1929	23,020.10	29,148	32,016	212	6.69	32
1930	167.15	211	232	2	6.95	
1931	21.14	27	30			
1934	104.55	130	143	3	8.05	
1936	5,720.92	7,021	7,712	297	8.64	34
1937	18,750.70	22,898	25,151	1,100	8.94	123
1938	26,411.41	32,084	35,241	1,735	9.26	187
1939	7,050.31	8,520	9,358	512	9.58	53
1940	6,006.23	7,218	7,928	481	9.91	49
1941	465.08	556	611	40	10.25	4
1942	104.39	124	136	10	10.61	1
1943	2,058.11	2,430	2,669	212	10.97	19
1944	489.88	575	632	54	11.35	5
1945	54.26	63	69	7	11.74	1
1946	31,302.07	36,217	39,780	4,043	12.15	333
1947	32,143.12	36,926	40,559	4,441	12.56	354
1948	64,100.25	73,087	80,278	9,462	12.99	728
1949	158,572.13	179,408	197,059	24,942	13.43	1,857
1950	67,996.97	76,306	83,813	11,383	13.89	820
1951	172,420.62	191,870	210,747	30,642	14.36	2,134
1952	99,993.86	110,313	121,166	18,825	14.84	1,269
1953	124,653.97	136,272	149,679	24,837	15.34	1,619
1954	65,119.69	70,524	77,463	13,705	15.85	865
1955	77,896.66	83,552	91,772	17,283	16.37	1,056
1956	194,571.86	206,597	226,923	45,478	16.91	2,689
1957	23,889.10	25,103	27,573	5,872	17.46	336
1958	10,854.02	11,282	12,392	2,804	18.03	156
1959	844,542.15	868,194	953,613	228,746	18.60	12,298
1960	749,012.83	761,150	836,037	212,581	19.19	11,078
1961	374,200.77	375,775	412,746	111,135	19.79	5,616
1962	89,988.60	89,251	98,032	27,952	20.41	1,370
1963	102,385.81	100,276	110,142	33,198	21.03	1,579
1964	91,431.56	88,378	97,073	30,931	21.67	1,427
1965	739,900.97	705,567	774,985	260,876	22.32	11,688
1966	245,188.69	230,574	253,259	90,005	22.98	3,917

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -40						
1967	906,909.39	840,701	923,415	346,258	23.65	14,641
1968	134,215.45	122,593	134,654	53,248	24.33	2,189
1969	233,397.45	209,964	230,622	96,134	25.02	3,842
1970	149,630.64	132,513	145,550	63,933	25.72	2,486
1971	144,108.51	125,576	137,931	63,821	26.43	2,415
1972	586,930.94	503,121	552,621	269,082	27.14	9,915
1973	181,654.52	153,063	168,122	86,194	27.87	3,093
1974	244,685.16	202,552	222,480	120,079	28.61	4,197
1975	820,937.99	667,418	733,083	416,230	29.35	14,182
1976	1,369,312.67	1,092,443	1,199,925	717,113	30.11	23,816
1977	822,338.44	643,562	706,880	444,394	30.87	14,396
1978	265,338.53	203,568	223,596	147,878	31.64	4,674
1979	88,206.42	66,296	72,819	50,670	32.42	1,563
1980	863,155.26	635,277	697,780	510,637	33.20	15,381
1981	1,103,238.95	794,555	872,728	671,807	33.99	19,765
1982	365,260.49	257,216	282,523	228,842	34.79	6,578
1983	182,805.11	125,770	138,144	117,783	35.60	3,309
1984	243,020.15	163,211	179,269	160,959	36.42	4,420
1985	647,064.16	423,956	465,668	440,222	37.24	11,821
1986	8,575.61	5,476	6,015	5,991	38.07	157
1987	12,353.04	7,681	8,437	8,857	38.91	228
1988	1,270,150.37	768,436	844,040	934,171	39.75	23,501
1989	163,540.14	96,162	105,623	123,333	40.60	3,038
1990	66,150.00	37,758	41,473	51,137	41.46	1,233
1991	240,753.60	133,282	146,395	190,660	42.32	4,505
1992	704,003.13	377,486	414,625	570,979	43.19	13,220
1993	57,252.58	29,691	32,612	47,542	44.07	1,079
1994	953,834.85	477,875	524,891	810,478	44.95	18,031
1995	246,805.35	119,255	130,988	214,539	45.84	4,680
1996	312,222.33	145,309	159,605	277,506	46.73	5,938
1997	201,592.75	90,192	99,066	183,164	47.63	3,846
1998	186,708.51	80,135	88,019	173,373	48.54	3,572
1999	449,663.01	184,811	202,994	426,534	49.45	8,626
2000	392,855.13	154,313	169,495	380,502	50.36	7,556
2001	4,602,857.24	1,722,417	1,891,880	4,552,120	51.29	88,753
2002	1,015,660.87	361,368	396,922	1,025,003	52.21	19,632
2003	2,545,052.86	858,202	942,637	2,620,437	53.14	49,312
2004	184,756.10	58,827	64,615	194,044	54.08	3,588
2005	3,423,448.15	1,025,665	1,126,577	3,666,250	55.02	66,635
2006	2,072,916.47	582,071	639,339	2,262,744	55.96	40,435
2007	3,269,347.08	855,915	940,125	3,636,961	56.91	63,907
2008	558,551.95	135,618	148,961	633,012	57.86	10,940
2009	1,996,799.39	446,892	490,860	2,304,659	58.81	39,188

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -40						
2010	21,915,095.98	4,483,741	4,924,881	25,756,253	59.77	430,923
2011	1,111,486.11	206,072	226,347	1,329,734	60.73	21,896
2012	3,226,924.91	535,663	588,365	3,929,330	61.70	63,684
2013	3,136,851.49	459,844	505,086	3,886,506	62.67	62,015
2014	2,558,120.48	325,403	357,418	3,223,951	63.64	50,659
2015	5,629,357.37	606,845	666,551	7,214,549	64.61	111,663
2016	441,158.04	38,910	42,738	574,883	65.59	8,765
2017	1,277,193.53	87,866	96,511	1,691,560	66.56	25,414
2018	1,652,169.29	81,280	89,277	2,223,760	67.54	32,925
2019	993,180.47	29,394	32,286	1,358,167	68.52	19,821
2020	3,861,595.79	37,844	41,567	5,364,667	69.51	77,178
	84,703,473.00	27,786,981	30,518,406	88,066,456		1,612,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.6 1.90

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
1943	5,528.93	5,134	5,335	1,023	10.01	102
1944	908.58	836	869	176	10.41	17
1945	478.11	436	453	97	10.81	9
1946	100,833.59	90,983	94,541	21,418	11.20	1,912
1947	104,722.95	93,566	97,225	23,206	11.60	2,001
1948	161,672.44	142,982	148,573	37,350	12.01	3,110
1949	795,782.57	696,749	723,995	191,155	12.41	15,403
1950	434,424.85	376,515	391,238	108,351	12.81	8,458
1951	521,785.11	447,501	465,000	135,053	13.22	10,216
1952	646,306.56	548,431	569,877	173,376	13.63	12,720
1953	667,835.79	560,648	582,572	185,439	14.04	13,208
1954	192,408.96	159,784	166,032	55,238	14.45	3,823
1955	946,733.02	777,406	807,806	280,937	14.87	18,893
1956	617,981.22	501,846	521,470	189,208	15.28	12,383
1957	1,058,095.40	849,431	882,647	334,163	15.70	21,284
1958	30,018.71	23,820	24,751	9,771	16.12	606
1959	1,287,187.31	1,009,423	1,048,896	431,369	16.54	26,080
1960	2,488,217.46	1,927,616	2,002,994	858,456	16.97	50,587
1961	488,975.91	374,270	388,906	173,416	17.39	9,972
1962	207,698.52	157,001	163,140	75,713	17.82	4,249
1963	478,290.66	356,890	370,846	179,188	18.26	9,813
1964	202,827.49	149,416	155,259	77,993	18.69	4,173
1965	3,444,044.11	2,503,607	2,601,509	1,359,142	19.13	71,048
1966	653,251.31	468,510	486,831	264,408	19.57	13,511
1967	737,827.99	521,990	542,402	306,100	20.01	15,297
1968	835,606.71	583,036	605,835	355,113	20.45	17,365
1969	754,689.56	519,069	539,367	328,526	20.90	15,719
1970	878,229.76	595,293	618,572	391,392	21.35	18,332
1971	282,359.12	188,584	195,958	128,755	21.80	5,906
1972	1,507,216.86	991,309	1,030,074	703,225	22.26	31,591
1973	742,022.14	480,491	499,280	354,045	22.72	15,583
1974	611,132.90	389,514	404,746	298,057	23.18	12,858
1975	2,951,610.12	1,851,211	1,923,602	1,470,750	23.64	62,214
1976	5,329,062.28	3,286,979	3,415,514	2,712,908	24.11	112,522
1977	3,518,184.25	2,132,681	2,216,078	1,829,834	24.59	74,414
1978	1,888,099.96	1,124,915	1,168,904	1,002,411	25.06	40,000
1979	470,360.42	275,244	286,007	254,907	25.54	9,981
1980	6,589,808.19	3,784,744	3,932,744	3,645,535	26.03	140,051
1981	4,765,020.71	2,686,130	2,791,170	2,688,604	26.51	101,418
1982	1,421,738.76	785,748	816,474	818,526	27.01	30,305
1983	575,296.04	311,708	323,897	337,693	27.50	12,280
1984	489,464.53	259,794	269,953	292,931	28.00	10,462
1985	740,661.96	384,766	399,812	451,949	28.51	15,852

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -15						
1987	112,928.23	56,118	58,312	71,555	29.53	2,423
1988	9,396,405.42	4,561,372	4,739,742	6,066,124	30.05	201,868
1989	321,600.30	152,345	158,302	211,538	30.58	6,918
1990	374,765.08	173,138	179,908	251,072	31.11	8,070
1991	2,881,986.23	1,297,045	1,347,765	1,966,519	31.65	62,133
1992	4,870,992.55	2,134,001	2,217,450	3,384,191	32.19	105,132
1993	917,273.18	390,701	405,979	648,885	32.74	19,819
1994	4,736,394.81	1,959,833	2,036,471	3,410,383	33.29	102,445
1995	4,001,600.55	1,606,226	1,669,037	2,932,804	33.85	86,641
1996	3,709,928.69	1,442,391	1,498,795	2,767,623	34.42	80,407
1997	3,828,453.89	1,439,338	1,495,622	2,907,100	35.00	83,060
1998	531,347.37	192,951	200,496	410,553	35.58	11,539
1999	2,936,590.45	1,028,050	1,068,251	2,308,828	36.17	63,833
2000	1,265,875.83	426,362	443,035	1,012,722	36.77	27,542
2001	26,485,472.76	8,563,349	8,898,214	21,560,080	37.38	576,781
2002	9,697,809.60	3,002,582	3,119,996	8,032,485	38.00	211,381
2003	12,614,808.62	3,730,048	3,875,909	10,631,121	38.63	275,204
2004	5,647,491.44	1,591,181	1,653,403	4,841,212	39.26	123,312
2005	10,837,593.44	2,897,702	3,011,015	9,452,217	39.91	236,838
2006	9,858,085.82	2,491,942	2,589,388	8,747,411	40.57	215,613
2007	18,683,284.80	4,445,837	4,619,689	16,866,089	41.24	408,974
2008	18,456,431.84	4,114,446	4,275,339	16,949,558	41.92	404,331
2009	9,512,697.11	1,973,285	2,050,449	8,889,153	42.62	208,568
2010	30,279,295.82	5,805,737	6,032,767	28,788,423	43.33	664,399
2011	20,799,152.93	3,656,741	3,799,736	20,119,290	44.05	456,738
2012	21,239,501.20	3,381,945	3,514,194	20,911,232	44.80	466,769
2013	12,549,807.69	1,787,438	1,857,335	12,574,944	45.56	276,008
2014	22,285,926.73	2,794,566	2,903,846	22,724,970	46.33	490,502
2015	37,703,794.94	4,060,604	4,219,392	39,139,972	47.13	830,468
2016	8,083,407.96	723,966	752,276	8,543,643	47.95	178,178
2017	19,579,001.92	1,389,904	1,444,256	21,071,596	48.79	431,884
2018	16,560,191.43	853,372	886,743	18,157,477	49.67	365,562
2019	15,528,910.84	491,102	510,306	17,347,941	50.57	343,048
2020	27,168,531.54	294,317	305,826	30,937,985	51.51	600,621
	444,081,742.83	108,285,942	112,520,398	398,173,606		9,682,737
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 2.18

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -20						
1949	243,137.99	231,989	291,766			
1950	51,777.78	48,914	62,133			
1951	26,496.76	24,773	31,796			
1952	158,381.68	146,512	190,058			
1953	98,145.14	89,789	117,774			
1958	50,574.28	43,628	60,689			
1959	94,697.18	80,668	113,637			
1960	3,465,437.76	2,913,546	4,128,840	29,685	23.95	1,239
1961	793,160.64	658,050	932,535	19,258	24.69	780
1964	24,363.15	19,380	27,464	1,772	26.97	66
1965	2,458,448.56	1,926,794	2,730,495	219,643	27.75	7,915
1966	413,094.82	318,868	451,874	43,840	28.54	1,536
1967	1,122,362.53	852,883	1,208,636	138,199	29.34	4,710
1968	105,484.94	78,876	111,777	14,805	30.15	491
1969	56,808.73	41,780	59,207	8,963	30.97	289
1970	2,256.87	1,632	2,313	395	31.79	12
1971	2,228.89	1,584	2,245	430	32.63	13
1973	2,198,407.66	1,506,349	2,134,675	503,414	34.32	14,668
1974	48,388.10	32,531	46,100	11,966	35.18	340
1975	41,271.43	27,208	38,557	10,969	36.05	304
1976	876,896.42	566,524	802,832	249,444	36.93	6,755
1978	97,502.40	60,403	85,598	31,405	38.70	811
1980	6,004,677.31	3,556,835	5,040,456	2,165,157	40.51	53,447
1981	10,163,070.14	5,881,369	8,334,596	3,861,088	41.42	93,218
1982	978,053.52	552,502	782,961	390,703	42.34	9,228
1983	2,685,890.53	1,480,194	2,097,610	1,125,459	43.26	26,016
1984	2,867,996.51	1,540,527	2,183,109	1,258,487	44.19	28,479
1985	88,194.56	46,143	65,390	40,443	45.12	896
1986	33,073.89	16,838	23,861	15,828	46.06	344
1987	1,301,580.20	644,095	912,759	649,137	47.01	13,808
1988	3,290.10	1,581	2,240	1,708	47.96	36
1989	228,912.06	106,752	151,280	123,414	48.91	2,523
1991	336,326.63	147,158	208,540	195,052	50.83	3,837
1992	186,249.67	78,810	111,683	111,817	51.79	2,159
1993	189,052.50	77,247	109,468	117,395	52.76	2,225
1994	2,421,204.43	954,090	1,352,059	1,553,386	53.73	28,911
1995	528,674.62	200,632	284,319	350,091	54.70	6,400
1996	653,181.49	238,281	337,672	446,146	55.68	8,013
1997	361,374.55	126,517	179,290	254,359	56.66	4,489
1998	246,031.76	82,519	116,939	178,299	57.64	3,093
1999	755,446.55	242,272	343,328	563,208	58.62	9,608
2000	739,795.36	226,271	320,653	567,101	59.61	9,514
2001	10,800,990.40	3,144,644	4,456,333	8,504,855	60.59	140,367

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -20						
2002	2,181,734.24	602,813	854,257	1,763,824	61.58	28,643
2003	17,618,788.70	4,606,538	6,528,010	14,614,536	62.57	233,571
2004	7,713,860.56	1,902,238	2,695,697	6,560,936	63.56	103,224
2005	2,366,028.85	548,313	777,024	2,062,211	64.55	31,947
2006	3,900,280.27	845,971	1,198,841	3,481,495	65.54	53,120
2007	23,367,212.56	4,717,840	6,685,738	21,354,917	66.54	320,934
2008	15,180,824.22	2,839,664	4,024,140	14,192,849	67.53	210,171
2009	1,372,106.78	236,079	334,552	1,311,976	68.53	19,145
2010	6,801,913.32	1,069,261	1,515,270	6,647,026	69.52	95,613
2011	1,682,328.35	239,227	339,013	1,679,781	70.52	23,820
2012	9,015,256.63	1,148,039	1,626,907	9,191,401	71.51	128,533
2013	4,429,530.86	497,631	705,202	4,610,235	72.51	63,581
2014	2,862,978.21	278,694	394,942	3,040,632	73.51	41,364
2015	32,023,902.85	2,636,976	3,736,908	34,691,775	74.51	465,599
2016	3,746,176.15	252,282	357,514	4,137,897	75.51	54,799
2017	13,485,005.28	707,963	1,003,267	15,178,739	76.50	198,415
2018	10,873,978.07	407,774	577,864	12,470,910	77.50	160,915
2019	7,098,054.58	159,706	226,323	8,291,342	78.50	105,622
2020	3,128,224.34	23,462	33,248	3,720,621	79.50	46,800
	222,850,575.31	52,738,429	74,660,264	192,760,426		2,872,356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						67.1 1.29

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 61-S0.5						
NET SALVAGE PERCENT.. -75						
1917	5,912.38	9,270	9,312	1,035	6.35	163
1941	23,259.33	30,921	31,062	9,642	14.66	658
1942	13,426.40	17,711	17,791	5,705	15.02	380
1943	2,537.99	3,321	3,336	1,105	15.39	72
1944	443,772.39	575,835	578,452	198,150	15.77	12,565
1946	20,519.11	26,184	26,303	9,605	16.52	581
1947	18,022.17	22,801	22,905	8,634	16.90	511
1948	86,347.78	108,303	108,795	42,314	17.28	2,449
1949	7,004.97	8,708	8,748	3,511	17.67	199
1950	60,354.89	74,350	74,688	30,933	18.06	1,713
1951	1,572,769.10	1,919,871	1,928,596	823,750	18.45	44,648
1952	454,241.56	549,411	551,908	243,015	18.84	12,899
1953	521,543.19	624,826	627,666	285,035	19.24	14,815
1954	124,274.89	147,459	148,129	69,352	19.64	3,531
1955	137,973.83	162,091	162,828	78,626	20.05	3,921
1956	576,521.07	670,513	673,560	335,352	20.46	16,391
1957	37,047.45	42,652	42,846	21,987	20.87	1,054
1958	364,072.21	414,757	416,642	220,484	21.29	10,356
1959	368,202.20	415,028	416,914	227,440	21.71	10,476
1960	384,831.00	429,132	431,082	242,372	22.13	10,952
1961	1,387,948.43	1,530,602	1,537,558	891,352	22.56	39,510
1962	139,812.26	152,457	153,150	91,521	22.99	3,981
1963	106,147.30	114,408	114,928	70,830	23.43	3,023
1964	80,283.13	85,518	85,907	54,588	23.87	2,287
1965	148,877.28	156,707	157,419	103,116	24.31	4,242
1966	2,389,592.62	2,484,400	2,495,691	1,686,096	24.76	68,098
1967	773,183.56	793,657	797,264	555,807	25.22	22,038
1968	88,222.15	89,394	89,800	64,589	25.68	2,515
1969	803,745.87	803,818	807,471	599,084	26.14	22,918
1970	142,232.43	140,326	140,964	107,943	26.61	4,056
1971	22,853.07	22,232	22,333	17,660	27.09	652
1972	159,171.51	152,654	153,348	125,202	27.57	4,541
1973	225,484.69	213,146	214,115	180,483	28.05	6,434
1974	1,030,005.29	959,169	963,528	838,981	28.54	29,397
1975	467,473.85	428,616	430,564	387,515	29.04	13,344
1976	1,557,857.69	1,406,037	1,412,427	1,313,824	29.54	44,476
1977	550,685.60	488,962	491,184	472,516	30.05	15,724
1978	1,493,461.76	1,303,773	1,309,698	1,303,860	30.57	42,652
1979	212,937.61	182,717	183,547	189,094	31.09	6,082
1980	2,249,782.30	1,896,274	1,904,892	2,032,227	31.62	64,270
1981	3,259,246.04	2,696,643	2,708,898	2,994,783	32.16	93,121
1982	956,685.16	776,711	780,241	893,958	32.70	27,338
1983	2,412,696.91	1,920,772	1,929,501	2,292,719	33.25	68,954

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 61-S0.5						
NET SALVAGE PERCENT.. -75						
1984	3,395,888.04	2,649,896	2,661,939	3,280,865	33.80	97,067
1985	1,857,315.62	1,418,952	1,425,401	1,824,901	34.37	53,096
1986	1,230,388.37	919,860	924,040	1,229,140	34.94	35,179
1987	906,291.76	662,477	665,488	920,523	35.52	25,916
1988	252,359.58	180,198	181,017	260,612	36.11	7,217
1989	458,012.51	319,294	320,745	480,777	36.70	13,100
1990	3,374,656.38	2,293,518	2,303,941	3,601,708	37.31	96,535
1991	1,172,468.78	776,327	779,855	1,271,965	37.92	33,543
1992	1,538,355.67	991,239	995,744	1,696,378	38.54	44,016
1993	891,862.35	558,549	561,087	999,672	39.17	25,521
1994	1,921,983.80	1,168,403	1,173,713	2,189,759	39.81	55,005
1995	2,209,982.21	1,302,254	1,308,172	2,559,297	40.46	63,255
1996	3,814,479.39	2,175,493	2,185,380	4,489,959	41.12	109,192
1997	1,439,417.20	793,277	796,882	1,722,098	41.79	41,208
1998	787,201.81	418,475	420,377	957,226	42.47	22,539
1999	1,584,017.18	810,708	814,392	1,957,638	43.16	45,358
2000	949,055.19	466,665	468,786	1,192,061	43.86	27,179
2001	1,607,665.12	757,765	761,209	2,052,205	44.57	46,045
2002	624,387.06	281,233	282,511	810,166	45.30	17,884
2003	1,133,908.56	486,977	489,190	1,495,150	46.03	32,482
2004	1,146,627.94	467,758	469,884	1,536,715	46.78	32,850
2005	2,562,119.87	990,093	994,593	3,489,117	47.53	73,409
2006	1,593,379.82	580,548	583,186	2,205,229	48.30	45,657
2007	11,030,539.50	3,768,997	3,786,126	15,517,318	49.09	316,099
2008	4,990,714.68	1,592,163	1,599,399	7,134,352	49.88	143,030
2009	2,342,312.31	692,821	695,970	3,403,077	50.69	67,135
2010	7,416,006.07	2,018,989	2,028,165	10,949,846	51.51	212,577
2011	6,529,796.86	1,622,312	1,629,685	9,797,460	52.34	187,189
2012	14,345,997.73	3,214,257	3,228,865	21,876,631	53.19	411,292
2013	8,481,421.54	1,691,005	1,698,690	13,143,798	54.05	243,179
2014	15,181,185.81	2,643,690	2,655,705	23,911,370	54.93	435,306
2015	18,666,372.42	2,774,010	2,786,617	29,879,535	55.82	535,284
2016	15,362,083.57	1,886,157	1,894,729	24,988,917	56.72	440,566
2017	10,404,350.47	1,002,875	1,007,432	17,200,181	57.64	298,407
2018	13,363,613.85	927,735	931,951	22,454,373	58.58	383,311
2019	11,630,890.90	490,533	492,763	19,861,296	59.53	333,635
2020	12,266,621.85	172,377	173,160	21,293,428	60.51	351,899
	214,344,752.19	71,020,017	71,342,780	303,760,536		6,140,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 2.86

IDAHO POWER COMPANY

ACCOUNT 355.10 POLES AND FIXTURES - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
2014	140,503.75	45,523	77,129	63,375	13.52	4,688
2015	698,638.01	191,776	324,923	373,715	14.51	25,756
2016	263,735.16	59,340	100,539	163,196	15.50	10,529
2017	460,649.78	80,614	136,583	324,067	16.50	19,640
2018	451,275.08	56,409	95,573	355,702	17.50	20,326
2019	597,561.33	44,817	75,932	521,629	18.50	28,196
2020	414,113.01	10,353	17,541	396,572	19.50	20,337
	3,026,476.12	488,832	828,220	2,198,256		129,472
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 4.28

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -40						
1941	126,310.09	130,403	157,008	19,826	18.38	1,079
1942	4,399.78	4,507	5,427	733	18.78	39
1943	1,171.38	1,190	1,433	207	19.19	11
1944	212,079.57	213,735	257,342	39,569	19.61	2,018
1946	101,226.32	100,275	120,734	20,983	20.47	1,025
1947	2,387.20	2,344	2,822	520	20.90	25
1948	1,000.24	973	1,172	228	21.35	11
1949	157,396.66	151,699	182,649	37,706	21.81	1,729
1950	236,331.48	225,603	271,632	59,232	22.27	2,660
1951	2,717,825.32	2,568,878	3,092,993	711,962	22.74	31,309
1952	827,179.63	773,914	931,812	226,239	23.22	9,743
1953	490,076.47	453,812	546,401	139,706	23.70	5,895
1954	75,293.25	68,984	83,058	22,353	24.19	924
1955	178,987.61	162,200	195,293	55,290	24.69	2,239
1956	897,868.52	804,490	968,626	288,390	25.20	11,444
1957	110,040.14	97,473	117,360	36,696	25.71	1,427
1958	726,448.22	635,785	765,501	251,527	26.24	9,586
1959	842,765.10	728,818	877,515	302,356	26.76	11,299
1960	3,012,374.52	2,572,568	3,097,436	1,119,888	27.30	41,022
1961	3,603,979.96	3,038,898	3,658,909	1,386,663	27.84	49,808
1962	255,130.49	212,270	255,578	101,605	28.40	3,578
1963	202,040.34	165,876	199,719	83,137	28.95	2,872
1964	169,303.00	137,069	165,035	71,989	29.52	2,439
1965	2,734,887.80	2,182,977	2,628,359	1,200,484	30.09	39,896
1966	3,191,864.04	2,510,733	3,022,985	1,445,625	30.67	47,135
1967	2,028,412.31	1,571,618	1,892,267	947,510	31.26	30,311
1968	170,698.75	130,243	156,816	82,162	31.85	2,580
1969	845,214.25	634,758	764,265	419,035	32.45	12,913
1970	143,588.35	106,112	127,762	73,262	33.05	2,217
1971	93,202.03	67,721	81,538	48,945	33.67	1,454
1972	163,285.71	116,652	140,452	88,148	34.28	2,571
1973	2,166,384.40	1,520,382	1,830,578	1,202,360	34.91	34,442
1974	736,974.98	507,928	611,558	420,207	35.54	11,823
1975	1,172,899.37	793,344	955,206	686,853	36.18	18,984
1976	2,233,757.63	1,482,322	1,784,753	1,342,508	36.82	36,461
1977	77,558.58	50,459	60,754	47,828	37.47	1,276
1978	816,620.21	520,519	626,718	516,550	38.13	13,547
1979	193,824.37	120,986	145,670	125,684	38.79	3,240
1980	5,918,359.32	3,616,129	4,353,910	3,931,793	39.45	99,665
1981	7,695,197.88	4,598,681	5,536,927	5,236,350	40.12	130,517
1982	2,683,079.14	1,566,907	1,886,595	1,869,716	40.80	45,826
1983	1,342,854.90	765,967	922,243	957,754	41.48	23,090
1984	164,589.09	91,610	110,301	120,124	42.17	2,849

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -40						
1985	446,583.01	242,403	291,859	333,357	42.86	7,778
1987	653,420.01	336,377	405,006	509,782	44.26	11,518
1988	228,090.14	114,181	137,477	181,849	44.97	4,044
1989	214,067.83	104,123	125,367	174,328	45.68	3,816
1990	3,083,660.65	1,455,475	1,752,428	2,564,697	46.40	55,274
1991	865,689.07	396,143	476,966	734,999	47.12	15,598
1992	800,034.31	354,574	426,916	693,132	47.84	14,489
1993	748,434.28	320,776	386,222	661,586	48.57	13,621
1994	2,517,898.34	1,042,395	1,255,070	2,269,988	49.30	46,044
1995	1,492,636.34	595,854	717,423	1,372,268	50.04	27,423
1996	2,495,190.86	959,146	1,154,836	2,338,431	50.78	46,050
1997	617,588.14	228,140	274,686	589,937	51.53	11,448
1998	671,888.47	238,256	286,866	653,778	52.27	12,508
1999	2,458,937.76	835,050	1,005,421	2,437,092	53.02	45,966
2000	845,408.48	274,245	330,198	853,374	53.78	15,868
2001	10,778,669.44	3,332,808	4,012,784	11,077,353	54.54	203,105
2002	2,841,104.22	835,285	1,005,704	2,971,842	55.30	53,740
2003	4,229,451.92	1,179,154	1,419,731	4,501,502	56.06	80,298
2004	7,132,198.31	1,878,593	2,261,873	7,723,205	56.83	135,900
2005	3,690,548.67	914,518	1,101,102	4,065,666	57.61	70,572
2006	2,250,076.20	522,918	629,606	2,520,501	58.38	43,174
2007	19,077,825.93	4,136,149	4,980,027	21,728,929	59.16	367,291
2008	11,186,494.13	2,250,655	2,709,845	12,951,247	59.94	216,070
2009	4,814,379.53	892,596	1,074,708	5,665,423	60.73	93,289
2010	13,892,726.28	2,356,151	2,836,865	16,612,952	61.52	270,041
2011	4,933,396.22	758,776	913,585	5,993,170	62.31	96,183
2012	10,755,004.38	1,484,169	1,786,977	13,270,029	63.10	210,302
2013	4,272,813.28	521,266	627,617	5,354,322	63.90	83,792
2014	8,879,534.25	939,437	1,131,106	11,300,242	64.71	174,629
2015	27,442,844.38	2,464,258	2,967,028	35,452,954	65.51	541,184
2016	6,867,220.45	505,414	608,531	9,005,578	66.32	135,790
2017	7,695,372.83	441,714	531,835	10,241,687	67.13	152,565
2018	11,534,678.05	472,991	569,492	15,579,057	67.95	229,272
2019	8,125,950.33	199,882	240,663	11,135,667	68.77	161,926
2020	6,695,950.32	54,934	66,142	9,308,188	69.59	133,758
	244,760,635.21	69,846,618	84,097,074	258,567,815		4,537,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.0 1.85

IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. 0						
1949	149.57	115	141	9	16.05	1
1951	256,015.40	193,985	237,520	18,495	16.96	1,091
1952	1,998.24	1,501	1,838	160	17.43	9
1953	730.24	543	665	65	17.91	4
1954	1,162.26	857	1,049	113	18.41	6
1955	775.78	566	693	83	18.92	4
1956	1,384.58	1,000	1,224	161	19.44	8
1961	20,853.83	14,234	17,428	3,426	22.22	154
1966	8.67	6	7	2	25.27	
1988	2,747.75	1,129	1,382	1,366	41.23	33
1989	17,690.02	7,068	8,655	9,035	42.03	215
1991	14,604.35	5,493	6,726	7,878	43.67	180
1995	230.37	76	93	137	47.00	3
2009	6,184.16	944	1,156	5,028	59.31	85
2010	65,730.96	9,174	11,233	54,498	60.23	905
	390,266.18	236,691	289,810	100,456		2,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 0.69

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1909	1,707.90	2,385	2,384	178	4.83	37
1919	785.94	1,060	1,059	120	7.05	17
1921	84.70	113	113	14	7.50	2
1922	144.15	192	192	24	7.73	3
1923	36,669.98	48,750	48,722	6,283	7.96	789
1924	21.43	28	28	4	8.19	
1929	20,949.75	27,200	27,184	4,241	9.41	451
1931	2,313.83	2,978	2,976	495	9.93	50
1936	3,731.97	4,693	4,690	908	11.32	80
1937	740.33	926	925	185	11.62	16
1938	7,374.75	9,177	9,172	1,890	11.93	158
1939	7,788.39	9,638	9,632	2,051	12.25	167
1940	2,364.68	2,910	2,908	639	12.58	51
1941	515.56	631	631	142	12.92	11
1942	184.75	225	225	52	13.27	4
1943	25.40	31	31	7	13.63	1
1944	50.59	61	61	15	14.00	1
1945	2,855.95	3,403	3,401	883	14.39	61
1946	8,125.90	9,613	9,607	2,582	14.79	175
1947	7,997.34	9,391	9,386	2,610	15.20	172
1948	15,026.69	17,510	17,500	5,040	15.62	323
1949	38,235.20	44,202	44,176	13,177	16.05	821
1950	43,148.53	49,467	49,438	15,285	16.50	926
1951	117,405.66	133,439	133,361	42,747	16.96	2,520
1952	46,022.90	51,845	51,815	17,219	17.43	988
1953	80,297.95	89,629	89,577	30,870	17.91	1,724
1954	25,084.90	27,731	27,715	9,912	18.41	538
1955	37,928.10	41,515	41,491	15,401	18.92	814
1956	111,248.67	120,531	120,461	46,412	19.44	2,387
1957	75,616.63	81,066	81,019	32,406	19.97	1,623
1958	25,445.60	26,980	26,964	11,204	20.52	546
1959	80,118.88	84,005	83,956	36,222	21.07	1,719
1960	61,622.71	63,859	63,822	28,612	21.64	1,322
1961	34,557.71	35,382	35,361	16,476	22.22	741
1962	62,681.35	63,384	63,347	30,675	22.81	1,345
1963	86,032.26	85,891	85,841	43,207	23.41	1,846
1964	136,841.28	134,828	134,749	70,513	24.02	2,936
1965	128,105.84	124,519	124,446	67,713	24.64	2,748
1966	109,691.92	105,140	105,079	59,459	25.27	2,353
1967	84,426.55	79,765	79,718	46,922	25.91	1,811
1968	94,249.65	87,733	87,682	53,692	26.56	2,022
1969	48,773.69	44,711	44,685	28,476	27.22	1,046
1970	161,443.29	145,713	145,628	96,537	27.88	3,463

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1971	164,388.76	145,977	145,892	100,691	28.56	3,526
1972	211,471.30	184,706	184,598	132,609	29.24	4,535
1973	262,465.30	225,309	225,177	168,521	29.94	5,629
1974	276,812.83	233,474	233,338	181,881	30.64	5,936
1975	300,430.12	248,819	248,674	201,971	31.35	6,442
1976	304,452.17	247,520	247,375	209,303	32.06	6,528
1977	267,495.58	213,289	213,164	188,079	32.79	5,736
1978	460,687.33	360,124	359,914	331,117	33.52	9,878
1979	147,450.34	112,926	112,860	108,316	34.26	3,162
1980	246,405.18	184,752	184,644	184,964	35.01	5,283
1981	131,120.08	96,204	96,148	100,532	35.76	2,811
1982	276,480.46	198,357	198,241	216,480	36.52	5,928
1983	319,872.38	224,210	224,079	255,730	37.29	6,858
1984	198,899.08	136,133	136,054	162,295	38.06	4,264
1985	330,031.66	220,296	220,167	274,880	38.85	7,075
1986	252,512.91	164,333	164,237	214,532	39.63	5,413
1987	74,154.48	46,988	46,961	64,271	40.43	1,590
1988	42,332.69	26,098	26,083	37,416	41.23	907
1989	326,642.07	195,775	195,661	294,302	42.03	7,002
1990	175,879.14	102,325	102,265	161,554	42.85	3,770
1991	1,063,219.29	599,879	599,529	995,300	43.67	22,791
1992	382,535.07	209,111	208,989	364,814	44.49	8,200
1993	509,806.80	269,614	269,457	495,253	45.32	10,928
1994	349,706.95	178,650	178,546	346,014	46.16	7,496
1995	243,535.33	120,028	119,958	245,345	47.00	5,220
1996	190,207.71	90,281	90,228	195,084	47.85	4,077
1997	316,734.58	144,569	144,485	330,617	48.70	6,789
1998	789,816.07	345,939	345,737	838,987	49.56	16,929
1999	920,429.77	386,180	385,954	994,691	50.42	19,728
2000	608,059.65	243,792	243,650	668,439	51.29	13,033
2001	1,379,283.31	527,286	526,978	1,541,947	52.16	29,562
2002	1,976,576.22	718,357	717,937	2,246,927	53.04	42,363
2003	1,138,145.26	391,926	391,697	1,315,521	53.93	24,393
2004	1,226,826.63	399,332	399,099	1,441,141	54.81	26,293
2005	1,362,616.97	417,554	417,310	1,626,615	55.70	29,203
2006	727,602.46	208,927	208,805	882,599	56.60	15,594
2007	1,103,988.07	295,709	295,536	1,360,446	57.50	23,660
2008	3,288,480.21	816,711	816,234	4,116,486	58.41	70,476
2009	2,623,773.68	601,015	600,664	3,334,997	59.31	56,230
2010	2,401,809.45	502,831	502,537	3,100,177	60.23	51,472
2011	2,530,825.67	480,490	480,209	3,316,030	61.14	54,237
2012	203,972.81	34,705	34,685	271,274	62.06	4,371
2013	881,730.63	132,643	132,566	1,190,030	62.98	18,895

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
2014	1,081,923.19	141,191	141,108	1,481,777	63.91	23,185
2015	2,104,993.81	232,739	232,603	2,924,888	64.84	45,109
2016	1,272,663.44	115,361	115,294	1,793,701	65.77	27,272
2017	1,252,078.09	88,272	88,220	1,789,897	66.71	26,831
2018	4,450,716.80	225,050	224,919	6,451,156	67.64	95,375
2019	6,584,256.01	200,392	200,275	9,676,109	68.58	141,092
2020	1,334,537.25	13,432	13,424	1,988,382	69.53	28,597
	50,879,274.29	14,571,831	14,563,323	61,755,588		1,090,482
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.6 2.14

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0						
NET SALVAGE PERCENT.. -15						
1919	6,746.47	6,869	7,090	668	6.88	97
1923	5,696.34	5,633	5,814	737	8.41	88
1924	140.21	138	142	19	8.79	2
1927	4.05	4	4	1	9.96	
1928	3,330.11	3,169	3,271	559	10.35	54
1929	977.21	923	953	171	10.74	16
1930	1,497.86	1,403	1,448	275	11.13	25
1931	8,898.58	8,269	8,535	1,698	11.52	147
1933	2,026.81	1,852	1,912	419	12.32	34
1934	20.07	18	19	4	12.71	
1935	51.63	46	47	12	13.11	1
1936	41,967.98	37,396	38,598	9,665	13.51	715
1937	24,453.81	21,602	22,296	5,826	13.91	419
1938	3,759.18	3,291	3,397	926	14.32	65
1939	23,947.49	20,783	21,451	6,089	14.72	414
1940	1,367.82	1,176	1,214	359	15.13	24
1941	38,735.42	33,008	34,069	10,477	15.54	674
1942	39,635.65	33,464	34,540	11,041	15.95	692
1943	35,627.13	29,800	30,758	10,213	16.36	624
1944	6,463.14	5,355	5,527	1,906	16.77	114
1945	26,757.14	21,955	22,661	8,110	17.19	472
1946	60,169.63	48,898	50,470	18,725	17.60	1,064
1947	84,425.70	67,931	70,115	26,975	18.02	1,497
1948	155,925.00	124,205	128,197	51,117	18.44	2,772
1949	297,091.64	234,263	241,793	99,862	18.86	5,295
1950	256,865.31	200,476	206,920	88,475	19.28	4,589
1951	454,354.35	350,864	362,142	160,366	19.71	8,136
1952	265,643.97	202,947	209,470	96,021	20.14	4,768
1953	816,921.31	617,385	637,230	302,230	20.57	14,693
1954	165,528.62	123,733	127,710	62,648	21.00	2,983
1955	302,265.64	223,451	230,633	116,972	21.43	5,458
1956	320,796.54	234,446	241,982	126,934	21.87	5,804
1957	347,244.80	250,912	258,977	140,355	22.30	6,294
1958	148,428.27	106,000	109,407	61,286	22.74	2,695
1959	468,314.58	330,408	341,028	197,534	23.19	8,518
1960	420,987.49	293,468	302,901	181,235	23.63	7,670
1961	351,806.14	242,208	249,993	154,584	24.08	6,420
1962	231,678.95	157,506	162,569	103,862	24.53	4,234
1963	407,775.65	273,707	282,505	186,437	24.98	7,463
1964	574,227.88	380,369	392,595	267,767	25.44	10,525
1965	717,439.59	469,044	484,121	340,935	25.89	13,169
1966	946,837.05	610,667	630,296	458,567	26.35	17,403
1967	498,995.22	317,336	327,536	246,309	26.82	9,184

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0						
NET SALVAGE PERCENT.. -15						
1968	1,627,850.24	1,020,873	1,053,687	818,341	27.28	29,998
1969	505,432.84	312,421	322,463	258,785	27.75	9,326
1970	491,097.12	299,137	308,752	256,010	28.22	9,072
1971	922,057.45	553,161	570,941	489,425	28.70	17,053
1972	1,382,920.59	816,920	843,179	747,180	29.18	25,606
1973	658,848.62	383,134	395,449	362,227	29.66	12,213
1974	1,238,599.68	708,876	731,662	692,728	30.14	22,984
1975	1,721,654.77	969,163	1,000,315	979,588	30.63	31,981
1976	2,824,232.76	1,563,296	1,613,546	1,634,322	31.12	52,517
1977	2,985,360.12	1,623,887	1,676,084	1,757,080	31.62	55,569
1978	2,042,198.05	1,091,290	1,126,368	1,222,160	32.12	38,050
1979	1,370,758.88	719,346	742,468	833,905	32.62	25,564
1980	1,984,971.10	1,022,269	1,055,128	1,227,589	33.13	37,054
1981	1,833,802.80	926,491	956,272	1,152,601	33.64	34,263
1982	572,145.71	283,367	292,475	365,493	34.16	10,699
1983	825,573.41	400,651	413,529	535,880	34.68	15,452
1984	459,035.22	218,193	225,206	302,685	35.20	8,599
1985	1,110,811.57	516,722	533,331	744,102	35.73	20,826
1986	750,613.77	341,398	352,372	510,834	36.27	14,084
1987	692,579.24	307,834	317,729	478,737	36.81	13,006
1988	241,286.36	104,748	108,115	169,364	37.35	4,535
1989	1,203,605.07	509,822	526,209	857,937	37.90	22,637
1990	3,563,131.46	1,471,039	1,518,323	2,579,278	38.46	67,064
1991	4,737,174.06	1,904,915	1,966,146	3,481,604	39.02	89,226
1992	3,543,094.13	1,386,042	1,430,594	2,643,964	39.59	66,784
1993	3,755,098.05	1,427,953	1,473,852	2,844,511	40.16	70,829
1994	1,458,737.27	538,493	555,802	1,121,746	40.74	27,534
1995	3,292,461.97	1,178,193	1,216,064	2,570,267	41.33	62,189
1996	1,758,661.93	609,428	629,017	1,393,444	41.92	33,241
1997	2,890,368.20	968,359	999,485	2,324,438	42.52	54,667
1998	5,964,205.28	1,928,499	1,990,488	4,868,348	43.13	112,876
1999	5,904,764.84	1,839,066	1,898,180	4,892,300	43.75	111,824
2000	5,071,259.43	1,519,223	1,568,056	4,263,892	44.37	96,099
2001	8,480,763.86	2,436,562	2,514,882	7,237,996	45.01	160,809
2002	9,557,514.86	2,628,751	2,713,248	8,277,894	45.65	181,334
2003	9,459,289.09	2,483,815	2,563,653	8,314,529	46.30	179,579
2004	6,295,211.11	1,573,359	1,623,932	5,615,561	46.96	119,582
2005	8,310,806.28	1,968,830	2,032,115	7,525,312	47.64	157,962
2006	6,399,974.75	1,432,766	1,478,820	5,881,151	48.32	121,713
2007	9,116,256.69	1,920,298	1,982,023	8,501,672	49.01	173,468
2008	15,350,135.62	3,024,430	3,121,646	14,531,010	49.72	292,257
2009	14,451,319.30	2,647,908	2,733,021	13,885,996	50.44	275,297
2010	1,633,942.26	276,537	285,426	1,593,608	51.17	31,143

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0						
NET SALVAGE PERCENT.. -15						
2011	8,041,131.38	1,245,334	1,285,363	7,961,938	51.92	153,350
2012	1,551,912.98	217,733	224,732	1,559,968	52.68	29,612
2013	5,655,187.13	708,878	731,664	5,771,801	53.46	107,965
2014	6,890,493.44	758,096	782,464	7,141,603	54.26	131,618
2015	11,581,287.92	1,094,380	1,129,557	12,188,924	55.07	221,335
2016	11,689,530.90	916,407	945,863	12,497,098	55.91	223,522
2017	13,034,244.84	806,878	832,814	14,156,568	56.77	249,367
2018	21,939,323.97	988,268	1,020,034	24,210,189	57.65	419,951
2019	18,113,901.68	499,944	516,014	20,314,973	58.56	346,909
2020	21,760,916.05	204,455	211,027	24,814,026	59.51	416,972
	287,263,363.53	63,394,216	65,431,921	264,920,947		5,452,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.6 1.90

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1						
NET SALVAGE PERCENT.. -50						
1927	1,117.15	1,408	1,676			
1928	6,022.45	7,542	9,034			
1929	12,512.26	15,563	18,768			
1930	8,965.81	11,076	13,449			
1931	4,349.83	5,337	6,525			
1932	2,015.65	2,455	3,023			
1933	949.77	1,149	1,425			
1934	2,745.01	3,295	4,118			
1935	8,913.16	10,620	13,370			
1936	3,139.76	3,713	4,710			
1937	16,483.15	19,341	24,725			
1938	18,261.73	21,260	27,393			
1939	25,963.16	29,981	38,945			
1940	48,446.90	55,487	72,670			
1941	46,878.98	53,238	70,318			
1942	16,175.29	18,213	24,263			
1943	15,946.57	17,801	23,920			
1944	27,775.69	30,730	41,664			
1945	94,050.95	103,100	141,076			
1946	112,157.21	121,835	168,236			
1947	195,340.93	210,165	293,011			
1948	231,149.42	246,285	346,724			
1949	235,185.99	248,141	352,779			
1950	341,354.55	356,523	512,032			
1951	263,648.66	272,556	395,473			
1952	245,925.48	251,560	368,400	488	19.72	25
1953	279,232.91	282,522	413,742	5,107	20.18	253
1954	275,638.72	275,818	403,924	9,534	20.64	462
1955	123,849.29	122,551	179,471	6,303	21.10	299
1956	261,977.43	256,253	375,272	17,694	21.57	820
1957	289,185.48	279,505	409,324	24,454	22.05	1,109
1958	391,513.44	373,862	547,506	39,764	22.53	1,765
1959	371,831.57	350,751	513,661	44,086	23.01	1,916
1960	352,569.54	328,318	480,809	48,045	23.51	2,044
1961	463,128.37	425,777	623,533	71,160	24.00	2,965
1962	526,540.76	477,709	699,586	90,225	24.50	3,683
1963	468,059.77	418,874	613,424	88,666	25.01	3,545
1964	531,300.28	468,790	686,524	110,426	25.53	4,325
1965	717,355.63	623,927	913,716	162,317	26.05	6,231
1966	723,390.68	620,072	908,071	177,015	26.57	6,662
1967	803,630.41	678,545	993,702	211,744	27.10	7,813
1968	688,958.45	572,721	838,727	194,711	27.64	7,045
1969	809,611.43	662,440	970,117	244,300	28.18	8,669

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1						
NET SALVAGE PERCENT.. -50						
1970	954,327.50	768,153	1,124,929	306,562	28.73	10,670
1971	1,157,878.36	916,588	1,342,306	394,512	29.28	13,474
1972	1,513,264.78	1,177,418	1,724,281	545,616	29.84	18,285
1973	1,918,832.18	1,466,986	2,148,342	729,906	30.40	24,010
1974	2,575,925.72	1,933,799	2,831,971	1,031,918	30.97	33,320
1975	2,634,820.16	1,941,059	2,842,603	1,109,627	31.55	35,170
1976	2,669,136.64	1,928,865	2,824,746	1,178,959	32.13	36,693
1977	2,857,008.66	2,023,876	2,963,885	1,321,628	32.72	40,392
1978	2,913,919.93	2,022,581	2,961,989	1,408,891	33.31	42,296
1979	3,476,042.56	2,363,170	3,460,768	1,753,296	33.90	51,720
1980	6,276,976.44	4,174,723	6,113,715	3,301,750	34.51	95,675
1981	3,518,512.52	2,289,021	3,352,180	1,925,589	35.11	54,844
1982	3,706,140.96	2,355,493	3,449,525	2,109,686	35.73	59,045
1983	3,061,810.05	1,900,787	2,783,626	1,809,089	36.34	49,782
1984	3,212,359.00	1,945,292	2,848,802	1,969,736	36.97	53,279
1985	3,424,596.86	2,022,447	2,961,793	2,175,102	37.59	57,864
1986	2,977,036.88	1,712,764	2,508,274	1,957,281	38.22	51,211
1987	2,977,751.42	1,667,079	2,441,370	2,025,257	38.86	52,117
1988	2,790,422.41	1,518,966	2,224,465	1,961,169	39.50	49,650
1989	2,963,541.56	1,567,328	2,295,289	2,150,023	40.14	53,563
1990	2,728,418.25	1,400,088	2,050,373	2,042,254	40.79	50,068
1991	6,029,680.04	2,999,253	4,392,286	4,652,234	41.44	112,264
1992	7,433,101.61	3,578,704	5,240,869	5,908,783	42.10	140,351
1993	7,486,164.93	3,484,660	5,103,145	6,126,102	42.76	143,267
1994	8,178,056.47	3,676,200	5,383,648	6,883,437	43.42	158,531
1995	8,195,808.51	3,553,252	5,203,595	7,090,118	44.08	160,847
1996	8,381,647.06	3,498,038	5,122,736	7,449,735	44.75	166,475
1997	13,334,763.28	5,345,773	7,828,670	12,173,475	45.43	267,961
1998	231,315.13	88,981	130,309	216,664	46.10	4,700
1999	1,693,192.35	623,467	913,042	1,626,747	46.78	34,774
2000	2,740,816.88	964,165	1,411,981	2,699,244	47.46	56,874
2001	8,952,107.77	3,001,866	4,396,113	9,032,049	48.14	187,620
2002	6,746,521.62	2,151,263	3,150,438	6,969,344	48.82	142,756
2003	4,159,574.36	1,256,919	1,840,708	4,398,654	49.51	88,844
2004	5,669,758.44	1,618,603	2,370,379	6,134,259	50.20	122,196
2005	5,698,679.33	1,531,720	2,243,143	6,304,876	50.89	123,892
2006	4,845,204.77	1,221,428	1,788,732	5,479,075	51.58	106,225
2007	10,745,434.71	2,526,843	3,700,460	12,417,692	52.28	237,523
2008	8,415,257.24	1,836,377	2,689,301	9,933,585	52.98	187,497
2009	7,781,043.29	1,566,207	2,293,647	9,377,918	53.68	174,700
2010	6,707,362.42	1,234,892	1,808,450	8,252,594	54.39	151,730
2011	7,552,629.97	1,260,798	1,846,388	9,482,557	55.10	172,097
2012	2,526,054.60	378,302	554,008	3,235,074	55.81	57,966

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R1						
NET SALVAGE PERCENT.. -50						
2013	7,218,769.22	955,368	1,399,098	9,429,056	56.53	166,797
2014	5,264,736.67	606,261	887,845	7,009,260	57.24	122,454
2015	7,520,023.84	733,202	1,073,745	10,206,291	57.97	176,062
2016	10,452,497.79	837,088	1,225,882	14,452,865	58.69	246,258
2017	10,087,547.72	629,614	922,045	14,209,277	59.42	239,133
2018	7,761,360.48	347,398	508,750	11,133,291	60.15	185,092
2019	9,015,459.96	242,065	354,495	13,168,695	60.89	216,270
2020	9,891,256.38	88,576	129,716	14,707,169	61.63	238,637
	281,087,799.35	100,270,575	146,717,692	274,914,007		5,582,552
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.2 1.99

IDAHO POWER COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
2014	320,116.95	103,718	144,190	175,927	13.52	13,012
2015	2,017,095.90	553,693	769,748	1,247,348	14.51	85,965
2016	1,489,702.61	335,183	465,974	1,023,729	15.50	66,047
2017	1,535,796.65	268,764	373,637	1,162,160	16.50	70,434
2018	2,707,430.68	338,429	470,486	2,236,945	17.50	127,825
2019	2,145,314.27	160,899	223,683	1,921,631	18.50	103,872
2020	1,839,408.10	45,985	63,929	1,775,479	19.50	91,050
	12,054,865.16	1,806,671	2,511,647	9,543,218		558,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 4.63

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
1935	3,312.36	3,736	4,306			
1936	6,173.78	6,897	8,026			
1937	11,220.18	12,416	14,586			
1938	13,188.94	14,457	17,130	16	7.84	2
1939	17,132.37	18,602	22,042	230	8.24	28
1940	45,044.66	48,439	57,396	1,162	8.64	134
1941	36,683.16	39,066	46,290	1,398	9.04	155
1942	14,919.27	15,737	18,647	748	9.43	79
1943	15,135.03	15,807	18,730	946	9.83	96
1944	12,927.20	13,367	15,839	966	10.23	94
1945	32,002.88	32,767	38,826	2,778	10.62	262
1946	64,418.65	65,287	77,360	6,384	11.02	579
1947	118,303.39	118,668	140,612	13,182	11.42	1,154
1948	171,583.93	170,328	201,826	21,233	11.82	1,796
1949	185,795.57	182,503	216,252	25,282	12.22	2,069
1950	235,578.50	228,954	271,293	34,959	12.62	2,770
1951	188,542.59	181,280	214,803	30,302	13.02	2,327
1952	188,693.67	179,414	212,592	32,710	13.43	2,436
1953	206,027.93	193,699	229,518	38,318	13.84	2,769
1954	199,025.12	184,994	219,204	39,529	14.25	2,774
1955	144,744.63	132,960	157,547	30,621	14.67	2,087
1956	225,968.94	205,103	243,031	50,729	15.09	3,362
1957	226,593.21	203,195	240,770	53,801	15.51	3,469
1958	275,097.75	243,687	288,750	68,877	15.93	4,324
1959	256,012.37	223,919	265,327	67,489	16.36	4,125
1960	233,321.84	201,403	238,647	64,671	16.80	3,849
1961	348,409.83	296,852	351,747	101,186	17.23	5,873
1962	396,248.45	333,079	394,673	120,450	17.67	6,817
1963	369,581.62	306,339	362,988	117,468	18.12	6,483
1964	380,860.53	311,232	368,786	126,333	18.57	6,803
1965	603,444.58	486,063	575,947	208,531	19.02	10,964
1966	708,732.92	562,394	666,393	254,960	19.48	13,088
1967	725,004.78	566,635	671,419	271,087	19.94	13,595
1968	570,532.04	439,081	520,277	221,415	20.40	10,854
1969	686,926.96	520,265	616,474	276,531	20.87	13,250
1970	753,727.88	561,452	665,277	314,569	21.35	14,734
1971	855,308.11	626,445	742,289	369,612	21.83	16,931
1972	955,845.14	688,151	815,406	427,193	22.31	19,148
1973	1,016,070.42	718,565	851,444	469,448	22.80	20,590
1974	1,700,289.35	1,180,783	1,399,137	811,239	23.29	34,832
1975	1,812,406.26	1,235,082	1,463,477	892,651	23.79	37,522
1976	1,504,341.88	1,005,201	1,191,086	764,558	24.30	31,463
1977	1,624,563.46	1,064,414	1,261,248	850,684	24.80	34,302

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
1978	1,867,082.52	1,198,070	1,419,620	1,007,587	25.32	39,794
1979	2,295,625.90	1,442,617	1,709,390	1,274,924	25.83	49,358
1980	2,842,169.20	1,747,650	2,070,830	1,623,990	26.35	61,631
1981	1,187,053.35	713,562	845,516	697,653	26.88	25,954
1982	2,333,799.90	1,370,734	1,624,214	1,409,726	27.41	51,431
1983	2,073,270.30	1,189,145	1,409,045	1,286,206	27.94	46,035
1984	1,759,198.93	984,307	1,166,328	1,120,631	28.48	39,348
1985	2,243,582.31	1,223,829	1,450,143	1,466,514	29.02	50,535
1986	1,551,663.92	824,213	976,629	1,040,534	29.57	35,189
1987	1,472,806.08	761,264	902,039	1,012,609	30.12	33,619
1988	1,368,532.96	687,441	814,565	964,528	30.68	31,438
1989	1,916,445.72	934,766	1,107,626	1,383,753	31.24	44,294
1990	1,328,230.77	628,519	744,746	981,954	31.80	30,879
1991	2,708,882.74	1,242,402	1,472,150	2,049,398	32.36	63,331
1992	3,059,064.09	1,357,674	1,608,739	2,368,044	32.93	71,911
1993	2,826,915.33	1,212,012	1,436,141	2,238,849	33.51	66,811
1994	2,734,219.63	1,131,748	1,341,034	2,213,452	34.08	64,949
1995	3,123,927.37	1,245,947	1,476,351	2,584,755	34.66	74,575
1996	2,223,250.92	853,195	1,010,970	1,879,256	35.24	53,327
1997	2,533,689.67	934,121	1,106,861	2,186,936	35.82	61,053
1998	113,402.62	40,070	47,480	99,943	36.41	2,745
1999	223,212.57	75,446	89,398	200,778	37.00	5,426
2000	560,093.16	180,720	214,139	513,982	37.59	13,673
2001	4,627,672.94	1,422,176	1,685,169	4,330,806	38.18	113,431
2002	2,968,197.93	866,654	1,026,918	2,831,739	38.77	73,039
2003	1,486,280.17	411,165	487,199	1,444,965	39.36	36,712
2004	2,502,452.71	653,240	774,039	2,479,150	39.96	62,041
2005	2,466,077.02	605,274	717,203	2,488,697	40.56	61,358
2006	3,019,666.55	694,040	822,384	3,103,183	41.16	75,393
2007	8,783,872.66	1,881,857	2,229,855	9,189,179	41.76	220,047
2008	10,958,512.10	2,176,799	2,579,339	11,666,727	42.36	275,418
2009	4,249,412.94	777,813	921,648	4,602,589	42.96	107,137
2010	243,836.85	40,828	48,378	268,610	43.56	6,166
2011	4,642,838.88	703,762	833,904	5,201,787	44.17	117,767
2012	2,603,452.72	353,341	418,682	2,965,807	44.78	66,231
2013	3,200,494.93	384,443	455,535	3,705,108	45.38	81,646
2014	2,742,173.23	285,899	338,768	3,226,057	45.99	70,147
2015	4,430,495.66	390,504	462,717	5,296,927	46.61	113,644
2016	3,815,902.43	275,813	326,817	4,633,856	47.22	98,133
2017	4,911,691.45	277,118	328,364	6,056,835	47.83	126,633

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
2018	6,631,000.10	267,229	316,646	8,303,654	48.45	171,386
2019	5,448,424.72	131,743	156,105	6,926,847	49.07	141,163
2020	5,102,444.23	41,126	48,731	6,584,446	49.69	132,510
	147,320,762.31	48,458,994	57,419,773	134,097,218		3,505,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 2.38

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -30						
1949	537.59	572	502	197	10.52	19
1950	1,117.90	1,181	1,036	417	10.87	38
1951	1,143.12	1,198	1,051	435	11.23	39
1952	297.16	309	271	115	11.60	10
1953	85.15	88	77	34	11.98	3
1954	252.60	258	226	102	12.36	8
1955	32.10	33	29	13	12.76	1
1956	17.89	18	16	7	13.17	1
1957	10.78	11	10	4	13.58	
1959	54.03	53	46	24	14.44	2
1960	1,206.09	1,165	1,022	546	14.89	37
1962	3.63	3	3	2	15.81	
1963	454.19	425	373	217	16.28	13
1964	20,004.62	18,487	16,218	9,788	16.77	584
1965	59,085.23	53,940	47,318	29,493	17.27	1,708
1966	52,024.43	46,911	41,152	26,480	17.77	1,490
1967	31,813.63	28,316	24,840	16,518	18.29	903
1968	23,367.45	20,521	18,002	12,376	18.82	658
1969	109,746.71	95,073	83,402	59,269	19.35	3,063
1970	97,131.07	82,947	72,764	53,506	19.90	2,689
1971	155,645.29	130,962	114,885	87,454	20.46	4,274
1972	345,071.82	285,938	250,836	197,757	21.03	9,404
1973	344,923.71	281,412	246,866	201,535	21.60	9,330
1974	181,848.56	145,958	128,040	108,363	22.19	4,883
1975	113,793.09	89,804	78,780	69,151	22.79	3,034
1976	236,635.10	183,566	161,031	146,595	23.39	6,267
1977	311,911.25	237,626	208,455	197,030	24.01	8,206
1978	494,726.90	370,027	324,602	318,543	24.63	12,933
1979	507,989.50	372,663	326,914	333,472	25.27	13,196
1980	589,896.22	424,291	372,205	394,660	25.91	15,232
1981	453,594.49	319,644	280,404	309,269	26.56	11,644
1982	313,447.82	216,247	189,700	217,782	27.22	8,001
1983	550,070.73	371,233	325,660	389,432	27.89	13,963
1984	91,913.64	60,629	53,186	66,302	28.57	2,321
1985	191,906.95	123,664	108,483	140,996	29.25	4,820
1986	384,693.31	241,859	212,168	287,933	29.95	9,614
1987	226,706.98	138,975	121,914	172,805	30.65	5,638
1988	544,599.67	325,182	285,262	422,718	31.36	13,480
1989	532,443.40	309,334	271,360	420,816	32.08	13,118
1990	615,306.56	347,540	304,876	495,023	32.80	15,092
1991	973,150.66	533,744	468,221	796,875	33.53	23,766
1992	1,476,133.17	785,129	688,746	1,230,227	34.27	35,898
1993	1,525,658.82	785,826	689,357	1,293,999	35.02	36,950

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -30						
1994	1,751,078.60	872,090	765,031	1,511,371	35.78	42,241
1995	1,502,135.12	722,527	633,829	1,318,947	36.54	36,096
1996	1,554,980.02	721,100	632,577	1,388,897	37.31	37,226
1997	1,858,068.30	829,600	727,757	1,687,732	38.08	44,321
1998	1,559,176.99	668,887	586,774	1,440,156	38.86	37,060
1999	2,242,102.87	922,163	808,957	2,105,777	39.65	53,109
2000	2,474,327.01	973,319	853,833	2,362,792	40.45	58,413
2001	2,932,980.14	1,101,120	965,945	2,846,929	41.25	69,016
2002	3,377,635.03	1,206,758	1,058,615	3,332,311	42.06	79,228
2003	3,117,636.87	1,057,247	927,458	3,125,470	42.87	72,906
2004	3,453,815.72	1,107,763	971,773	3,518,187	43.69	80,526
2005	2,146,945.34	648,663	569,032	2,221,997	44.52	49,910
2006	1,750,729.72	496,384	435,447	1,840,502	45.35	40,584
2007	1,689,338.22	447,178	392,282	1,803,858	46.19	39,053
2008	843,186.63	207,324	181,873	914,270	47.03	19,440
2009	855,676.05	194,088	170,261	942,118	47.88	19,677
2010	99,556.98	20,686	18,147	111,277	48.73	2,284
2011	62,634.51	11,807	10,358	71,067	49.59	1,433
2012	57,141.22	9,657	8,471	65,813	50.46	1,304
2013	97,759.67	14,637	12,840	114,248	51.32	2,226
2014	601,473.83	78,192	68,593	713,323	52.20	13,665
2015	1,636,255.10	180,445	158,293	1,968,839	53.08	37,092
2016	1,614,899.02	146,242	128,289	1,971,080	53.96	36,529
2017	708,294.76	50,008	43,869	876,914	54.85	15,987
2018	1,646,740.29	83,040	72,846	2,067,916	55.75	37,093
2019	2,121,431.69	64,672	56,733	2,701,128	56.64	47,689
2020	249,765.37	2,520	2,211	322,484	57.55	5,604
	53,566,218.08	20,270,879	17,782,403	51,853,681		1,272,042

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 2.37

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -20						
1949	2,046.01	2,057	2,361	94	8.11	12
1950	953.85	952	1,093	52	8.41	6
1951	3,064.46	3,037	3,485	192	8.71	22
1952	948.87	933	1,071	68	9.02	8
1953	202.13	197	226	17	9.33	2
1954	298.82	289	332	27	9.65	3
1955	954.10	917	1,052	93	9.97	9
1956	127.40	121	139	14	10.30	1
1957	370.84	350	402	43	10.64	4
1958	7.03	7	8			
1959	136.36	127	146	18	11.34	2
1960	1,194.35	1,098	1,260	173	11.70	15
1961	1,001.20	911	1,045	156	12.07	13
1962	517.66	467	536	85	12.45	7
1963	6,680.80	5,958	6,837	1,180	12.84	92
1964	9,809.28	8,654	9,931	1,840	13.24	139
1965	53,529.35	46,699	53,592	10,643	13.65	780
1966	43,957.67	37,906	43,501	9,248	14.07	657
1967	56,777.99	48,388	55,530	12,604	14.49	870
1968	89,903.77	75,670	86,839	21,046	14.93	1,410
1969	193,204.53	160,530	184,224	47,621	15.38	3,096
1970	170,943.27	140,146	160,831	44,301	15.84	2,797
1971	304,033.60	245,829	282,112	82,728	16.31	5,072
1972	470,744.38	375,202	430,580	134,313	16.79	8,000
1973	687,971.18	540,250	619,989	205,576	17.28	11,897
1974	623,931.41	482,474	553,685	195,033	17.78	10,969
1975	396,122.78	301,465	345,960	129,387	18.29	7,074
1976	677,294.22	506,995	581,825	230,928	18.81	12,277
1977	848,690.28	624,297	716,441	301,987	19.35	15,607
1978	1,509,971.96	1,091,166	1,252,218	559,748	19.89	28,142
1979	1,339,315.45	950,164	1,090,404	516,775	20.44	25,283
1980	2,916,695.63	2,030,020	2,329,642	1,170,393	21.00	55,733
1981	1,343,579.40	916,429	1,051,690	560,605	21.58	25,978
1982	905,557.28	605,057	694,361	392,308	22.16	17,703
1983	1,260,097.64	824,104	945,738	566,379	22.75	24,896
1984	472,623.44	302,290	346,907	220,241	23.35	9,432
1985	1,327,938.37	829,908	952,399	641,127	23.96	26,758
1986	1,634,715.61	997,307	1,144,505	817,154	24.58	33,245
1987	1,380,523.99	821,357	942,586	714,043	25.21	28,324
1988	1,505,109.94	872,723	1,001,533	804,599	25.84	31,138
1989	2,944,634.76	1,661,481	1,906,709	1,626,853	26.49	61,414
1990	3,163,542.86	1,735,646	1,991,820	1,804,431	27.14	66,486
1991	5,426,124.37	2,891,039	3,317,744	3,193,605	27.80	114,878

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -20						
1992	6,515,271.48	3,366,571	3,863,463	3,954,863	28.47	138,913
1993	8,877,249.01	4,444,306	5,100,267	5,552,432	29.14	190,543
1994	11,662,369.20	5,645,520	6,478,775	7,516,068	29.83	251,963
1995	10,807,916.57	5,052,917	5,798,707	7,170,793	30.52	234,954
1996	11,015,565.45	4,964,936	5,697,740	7,520,939	31.22	240,901
1997	13,076,985.32	5,674,365	6,511,878	9,180,504	31.92	287,610
1998	1,995,309.33	831,805	954,576	1,439,795	32.63	44,125
1999	2,591,542.05	1,035,580	1,188,427	1,921,423	33.35	57,614
2000	6,323,389.23	2,417,558	2,774,379	4,813,688	34.07	141,288
2001	6,496,099.28	2,369,777	2,719,546	5,075,773	34.80	145,856
2002	7,748,439.02	2,690,878	3,088,040	6,210,087	35.53	174,784
2003	7,066,437.22	2,328,532	2,672,214	5,807,511	36.27	160,119
2004	8,593,748.30	2,677,124	3,072,256	7,240,242	37.02	195,576
2005	6,527,684.60	1,916,006	2,198,801	5,634,421	37.77	149,177
2006	6,619,963.36	1,823,932	2,093,137	5,850,819	38.52	151,890
2007	9,505,676.48	2,445,620	2,806,583	8,600,229	39.28	218,947
2008	8,553,619.13	2,042,604	2,344,084	7,920,259	40.05	197,759
2009	8,183,907.21	1,803,078	2,069,205	7,751,484	40.82	189,894
2010	3,075,012.74	620,661	712,268	2,977,747	41.59	71,598
2011	6,243,070.37	1,143,231	1,311,967	6,179,717	42.37	145,851
2012	2,268,541.48	372,948	427,994	2,294,256	43.15	53,169
2013	8,685,090.87	1,263,160	1,449,597	8,972,512	43.94	204,199
2014	11,296,362.59	1,428,764	1,639,644	11,915,991	44.73	266,398
2015	16,018,637.49	1,718,479	1,972,119	17,250,246	45.53	378,876
2016	14,999,524.74	1,321,158	1,516,155	16,483,275	46.33	355,780
2017	16,060,022.39	1,102,360	1,265,064	18,006,963	47.14	381,989
2018	20,305,144.85	999,013	1,146,463	23,219,711	47.95	484,248
2019	17,191,043.67	507,480	582,382	20,046,870	48.77	411,049
2020	12,896,277.15	126,899	145,629	15,329,904	49.59	309,133
	302,975,748.87	84,275,879	96,714,649	266,856,250		6,864,454

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9 2.27

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-01						
NET SALVAGE PERCENT.. -15						
1942	851.66	801	979			
1943	684.15	635	787			
1944	3,196.72	2,930	3,676			
1945	9,742.29	8,811	11,204			
1946	12,165.72	10,857	13,991			
1947	14,799.08	13,030	17,019			
1948	35,872.67	31,155	41,254			
1949	22,509.44	19,280	25,886			
1950	73,766.98	62,299	84,832			
1951	133,787.03	111,385	153,855			
1952	69,606.55	57,117	80,048			
1953	99,299.89	80,293	114,195			
1954	118,930.55	94,742	136,770			
1955	117,697.47	92,349	135,352			
1956	165,326.51	127,742	190,125			
1957	250,977.70	190,913	288,624			
1958	224,462.65	168,054	258,132			
1959	253,341.75	186,640	291,343			
1960	336,048.92	243,549	386,456			
1961	477,557.33	340,383	549,191			
1962	305,593.67	214,156	347,190	4,243	18.75	226
1963	342,676.84	236,037	382,664	11,414	19.25	593
1964	385,139.71	260,671	422,600	20,311	19.75	1,028
1965	589,620.42	392,002	635,514	42,549	20.25	2,101
1966	709,750.19	463,372	751,219	64,994	20.75	3,132
1967	663,159.30	425,008	689,024	73,609	21.25	3,464
1968	823,625.06	517,988	839,763	107,406	21.75	4,938
1969	836,678.05	516,171	836,817	125,363	22.25	5,634
1970	1,249,209.07	755,704	1,225,148	211,442	22.75	9,294
1971	1,190,306.68	705,808	1,144,257	224,596	23.25	9,660
1972	1,669,241.73	969,815	1,572,266	347,362	23.75	14,626
1973	2,288,235.34	1,302,025	2,110,845	520,626	24.25	21,469
1974	2,980,323.69	1,660,151	2,691,439	735,933	24.75	29,735
1975	3,027,272.23	1,650,027	2,675,026	806,337	25.25	31,934
1976	3,169,814.94	1,689,736	2,739,403	905,884	25.75	35,180
1977	4,080,372.01	2,126,233	3,447,052	1,245,376	26.25	47,443
1978	4,312,205.46	2,195,415	3,559,210	1,399,826	26.75	52,330
1979	4,817,592.59	2,394,987	3,882,757	1,657,474	27.25	60,825
1980	6,782,864.72	3,290,788	5,335,030	2,465,264	27.75	88,838
1981	5,975,220.84	2,827,349	4,583,702	2,287,802	28.25	80,984
1982	5,014,811.24	2,312,811	3,749,533	2,017,500	28.75	70,174
1983	5,511,153.40	2,475,682	4,013,579	2,324,247	29.25	79,461
1984	6,853,773.05	2,996,754	4,858,342	3,023,497	29.75	101,630

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-01						
NET SALVAGE PERCENT.. -15						
1985	2,830,180.51	1,203,558	1,951,210	1,303,498	30.25	43,091
1986	4,435,182.10	1,833,003	2,971,667	2,128,792	30.75	69,229
1987	4,521,317.69	1,814,423	2,941,545	2,257,970	31.25	72,255
1988	5,117,681.66	1,992,421	3,230,116	2,655,218	31.75	83,629
1989	8,035,098.98	3,031,948	4,915,399	4,324,965	32.25	134,107
1990	8,045,787.04	2,939,661	4,765,783	4,486,872	32.75	137,004
1991	6,559,346.92	2,317,965	3,757,888	3,785,361	33.25	113,845
1992	8,474,040.58	2,893,139	4,690,361	5,054,786	33.75	149,771
1993	8,832,759.54	2,909,767	4,717,319	5,440,354	34.25	158,842
1994	11,132,440.97	3,533,949	5,729,243	7,073,064	34.75	203,541
1995	9,162,971.77	2,798,949	4,537,660	5,999,758	35.25	170,206
1996	10,672,915.26	3,132,410	5,078,268	7,195,585	35.75	201,275
1997	10,118,049.65	2,848,317	4,617,696	7,018,061	36.25	193,602
1998	7,835,696.27	2,112,010	3,423,994	5,587,057	36.75	152,029
1999	187,843.69	48,380	78,434	137,586	37.25	3,694
2000	3,722,397.16	914,113	1,481,961	2,798,796	37.75	74,140
2001	4,163,841.80	972,623	1,576,818	3,211,600	38.25	83,963
2002	5,765,698.44	1,277,774	2,071,529	4,559,024	38.75	117,652
2003	4,425,465.31	927,726	1,504,031	3,585,254	39.25	91,344
2004	18,739,683.60	3,704,123	6,005,130	15,545,506	39.75	391,082
2005	22,931,516.09	4,257,901	6,902,916	19,468,328	40.25	483,685
2006	23,615,260.00	4,101,876	6,649,968	20,507,581	40.75	503,254
2007	36,559,293.76	5,912,113	9,584,726	32,458,462	41.25	786,872
2008	31,847,572.12	4,768,903	7,731,353	28,893,355	41.75	692,056
2009	23,630,310.00	3,255,276	5,277,458	21,897,398	42.25	518,282
2010	16,302,928.36	2,050,696	3,324,591	15,423,777	42.75	360,790
2011	20,091,402.30	2,286,482	3,706,848	19,398,265	43.25	448,515
2012	22,923,086.23	2,334,052	3,783,969	22,577,580	43.75	516,059
2013	23,162,391.32	2,080,863	3,373,498	23,263,252	44.25	525,723
2014	27,104,440.13	2,110,528	3,421,591	27,748,515	44.75	620,079
2015	26,101,198.19	1,719,638	2,787,880	27,228,498	45.25	601,735
2016	28,044,251.23	1,511,922	2,451,130	29,799,759	45.75	651,361
2017	30,870,938.21	1,294,388	2,098,464	33,403,115	46.25	722,230
2018	34,348,784.17	1,028,609	1,667,583	37,833,519	46.75	809,273
2019	34,355,158.44	617,122	1,000,479	38,507,953	47.25	814,983
2020	36,966,609.51	221,485	359,072	42,152,529	47.75	882,775
	647,632,804.29	116,979,768	189,443,677	555,334,048		13,336,672

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.6 2.06

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -40						
1955	33.54	34	47			
1956	2.65	3	4			
1957	216.38	213	303			
1958	1,519.04	1,480	2,127			
1959	4,828.24	4,649	6,760			
1960	6,887.28	6,553	9,642			
1961	10,782.88	10,136	15,096			
1962	18,168.21	16,866	25,435			
1963	23,301.16	21,352	32,622			
1964	29,786.39	26,931	41,701			
1965	45,452.15	40,540	63,633			
1966	62,373.36	54,870	87,323			
1967	78,587.55	68,153	110,023			
1968	108,027.40	92,310	151,238			
1969	172,563.15	145,216	241,588			
1970	250,775.16	207,779	351,085			
1971	360,272.88	293,732	504,382			
1972	486,050.40	389,848	680,471			
1973	601,099.18	474,014	832,678	8,861	24.02	369
1974	203,289.80	157,515	276,699	7,907	24.56	322
1975	1,171,233.92	891,421	1,565,917	73,810	25.10	2,941
1976	803,415.50	600,229	1,054,394	70,388	25.65	2,744
1977	852,755.59	625,152	1,098,175	95,683	26.20	3,652
1978	975,042.98	700,644	1,230,788	134,272	26.77	5,016
1979	1,168,402.69	822,936	1,445,612	190,152	27.33	6,958
1980	1,577,708.43	1,087,940	1,911,132	297,660	27.91	10,665
1981	572,515.62	386,334	678,655	122,867	28.49	4,313
1982	852,370.56	562,590	988,275	205,044	29.07	7,053
1983	926,013.22	597,066	1,048,837	247,582	29.67	8,345
1984	981,321.52	617,738	1,085,151	288,699	30.27	9,537
1985	994,051.99	610,569	1,072,558	319,115	30.87	10,337
1986	1,041,392.00	623,477	1,095,232	362,717	31.48	11,522
1987	839,330.14	489,249	859,440	315,622	32.10	9,832
1988	1,109,291.70	629,108	1,105,124	447,884	32.72	13,688
1989	1,065,752.67	587,601	1,032,211	459,843	33.34	13,793
1990	318,999.37	170,762	299,969	146,630	33.97	4,316
1991	1,555,960.15	807,578	1,418,634	759,710	34.61	21,951
1992	1,102,834.42	554,424	973,930	570,038	35.25	16,171
1993	1,815,420.17	882,617	1,550,451	991,137	35.90	27,608
1994	2,133,014.67	1,001,728	1,759,688	1,226,533	36.55	33,558
1995	1,835,571.33	831,690	1,460,990	1,108,810	37.20	29,807
1996	1,723,162.57	751,809	1,320,667	1,091,761	37.86	28,837
1997	811,670.10	340,492	598,126	538,212	38.52	13,972

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -40						
1999	2,876,414.28	1,108,507	1,947,262	2,079,718	39.86	52,176
2000	885,637.36	326,203	573,025	666,867	40.53	16,454
2001	2,548,728.19	894,660	1,571,607	1,996,612	41.21	48,450
2002	2,540,802.32	848,552	1,490,611	2,066,512	41.88	49,344
2003	1,906,306.64	603,155	1,059,534	1,609,295	42.57	37,804
2004	2,189,585.73	654,896	1,150,425	1,914,995	43.25	44,277
2005	2,431,614.07	684,563	1,202,539	2,201,721	43.94	50,107
2006	2,791,075.54	736,760	1,294,231	2,613,275	44.63	58,554
2007	2,963,271.51	730,150	1,282,620	2,865,960	45.32	63,238
2008	2,065,669.49	472,687	830,347	2,061,590	46.01	44,807
2009	1,174,364.64	247,817	435,328	1,208,782	46.71	25,878
2010	539,144.85	104,163	182,978	571,825	47.41	12,061
2011	209,097.49	36,618	64,325	228,411	48.12	4,747
2012	212,573.16	33,385	58,646	238,956	48.83	4,894
2013	536,548.79	74,568	130,990	620,178	49.54	12,519
2014	866,810.55	104,801	184,099	1,029,436	50.25	20,486
2015	1,141,413.02	117,084	205,676	1,392,302	50.97	27,316
2016	1,426,922.44	119,861	210,554	1,787,137	51.70	34,567
2017	1,675,142.78	110,013	193,255	2,151,945	52.42	41,052
2018	1,598,817.51	75,298	132,273	2,106,072	53.15	39,625
2019	1,712,988.49	48,395	85,013	2,313,171	53.89	42,924
2020	1,827,856.25	17,222	30,253	2,528,746	54.63	46,289
	64,812,033.21	25,334,706	44,402,404	46,334,442		1,074,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1 1.66

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-01						
NET SALVAGE PERCENT.. -5						
1968	1,473.24	1,504	1,547			
1969	7,628.16	7,639	8,010			
1970	16,098.10	15,808	16,903			
1971	21,784.44	20,968	22,874			
1972	40,968.14	38,635	43,017			
1973	52,098.42	48,119	54,703			
1974	69,311.21	62,669	71,555	1,222	3.75	326
1975	78,612.31	69,550	79,411	3,132	4.25	737
1976	94,393.93	81,677	93,258	5,856	4.75	1,233
1977	146,880.90	124,237	141,852	12,373	5.25	2,357
1978	154,782.54	127,911	146,047	16,475	5.75	2,865
1979	156,368.51	126,181	144,072	20,115	6.25	3,218
1980	978,541.74	770,602	879,864	147,605	6.75	21,867
1981	148,924.71	114,382	130,600	25,771	7.25	3,555
1982	87,592.17	65,572	74,869	17,103	7.75	2,207
1983	149,928.40	109,322	124,822	32,603	8.25	3,952
1984	163,333.47	115,922	132,358	39,142	8.75	4,473
1985	50,009.74	34,521	39,416	13,094	9.25	1,416
1986	117,370.07	78,736	89,900	33,339	9.75	3,419
1987	120,247.04	78,328	89,434	36,825	10.25	3,593
1988	129,484.30	81,827	93,429	42,530	10.75	3,956
1989	138,564.67	84,870	96,903	48,590	11.25	4,319
1990	262,331.72	155,576	177,635	97,813	11.75	8,325
1991	320,297.40	183,727	209,777	126,535	12.25	10,329
1992	329,431.76	182,561	208,446	137,457	12.75	10,781
1993	367,452.48	196,485	224,344	161,481	13.25	12,187
1994	451,817.85	232,811	265,821	208,588	13.75	15,170
1995	459,039.54	227,606	259,878	222,114	14.25	15,587
1996	572,542.89	272,751	311,424	289,746	14.75	19,644
1997	397,135.11	181,471	207,201	209,791	15.25	13,757
1998	603,105.54	263,861	301,273	331,988	15.75	21,079
1999	11,711.86	4,896	5,590	6,707	16.25	413
2000	330,055.45	131,564	150,218	196,340	16.75	11,722
2001	304,965.43	115,632	132,027	188,187	17.25	10,909
2002	480,209.60	172,741	197,233	306,987	17.75	17,295
2003	311,036.92	105,838	120,845	205,744	18.25	11,274
2004	417,024.60	133,797	152,768	285,108	18.75	15,206
2005	963,359.78	290,349	331,517	680,011	19.25	35,325
2006	1,137,665.50	320,760	366,240	828,309	19.75	41,940
2007	718,903.34	188,712	215,469	539,380	20.25	26,636
2008	313,114.79	76,104	86,894	241,877	20.75	11,657
2010	90,538.52	18,485	21,106	73,959	21.75	3,400
2011	641,862.81	118,569	135,380	538,576	22.25	24,206

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-01						
NET SALVAGE PERCENT.. -5						
2012	689,858.52	114,020	130,187	594,164	22.75	26,117
2013	310,308.67	45,254	51,670	274,154	23.25	11,792
2014	519,772.84	65,693	75,007	470,754	23.75	19,821
2015	632,372.38	67,627	77,216	586,775	24.25	24,197
2016	624,658.36	54,655	62,404	593,487	24.75	23,979
2017	655,603.60	44,614	50,940	637,444	25.25	25,245
2018	1,136,459.09	55,249	63,083	1,130,199	25.75	43,891
2019	1,120,385.55	32,681	37,315	1,139,090	26.25	43,394
2020	1,096,948.24	10,666	12,178	1,139,618	26.75	42,603
	19,194,366.35	6,323,735	7,215,930	12,938,155		661,374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 3.45

IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R1						
NET SALVAGE PERCENT.. 0						
2004	3,630,191.25	2,145,842	2,435,559	1,194,632	7.36	162,314
2005	8,914.89	5,007	5,683	3,232	7.89	410
2006	1,023.94	544	617	407	8.43	48
2007	196,880.71	98,551	111,857	85,024	8.99	9,458
2008	47,887.58	22,427	25,455	22,433	9.57	2,344
2009	15,199,513.93	6,611,789	7,504,468	7,695,046	10.17	756,642
2010	14,733,116.70	5,901,497	6,698,277	8,034,840	10.79	744,656
2011	13,090,319.45	4,777,967	5,423,055	7,667,264	11.43	670,802
2012	1,456,281.09	479,757	544,531	911,750	12.07	75,539
2013	77,358.67	22,649	25,707	51,652	12.73	4,058
2014	6,228,778.38	1,588,338	1,802,784	4,425,994	13.41	330,052
2015	3,166,109.16	687,742	780,596	2,385,513	14.09	169,305
2016	4,104,771.64	736,560	836,005	3,268,767	14.77	221,311
2017	4,208,345.94	591,525	671,389	3,536,957	15.47	228,633
2018	4,376,866.68	442,545	502,295	3,874,572	16.18	239,467
2019	6,600,034.70	403,328	457,783	6,142,252	16.90	363,447
2020	8,555,688.47	175,905	199,654	8,356,034	17.63	473,967
	85,682,083.18	24,691,973	28,025,715	57,656,368		4,452,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 5.20

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R1						
NET SALVAGE PERCENT.. -10						
1992	1,886.22	1,534	1,746	329	5.99	55
1993	816,591.91	648,304	738,049	160,202	6.40	25,032
1994	77,386.20	59,846	68,131	16,994	6.83	2,488
1995	63,206.61	47,520	54,098	15,429	7.28	2,119
1996	38,015.55	27,763	31,606	10,211	7.73	1,321
1997	135,884.59	96,117	109,423	40,050	8.21	4,878
2000	17,504.94	11,126	12,666	6,589	9.71	679
2001	89,543.26	54,644	62,208	36,290	10.24	3,544
2002	89,780.97	52,428	59,686	39,073	10.79	3,621
2003	23,917.33	13,326	15,171	11,138	11.35	981
2004	79,644.78	42,205	48,047	39,562	11.92	3,319
2005	91,631.15	45,971	52,335	48,459	12.51	3,874
2006	81,880.47	38,691	44,047	46,022	13.12	3,508
2007	159,855.64	70,795	80,595	95,246	13.74	6,932
2008	111,791.55	46,141	52,528	70,443	14.37	4,902
2009	153,982.99	58,841	66,987	102,394	15.01	6,822
2010	181,263.93	63,631	72,440	126,950	15.66	8,107
2011	76,213.86	24,312	27,678	56,157	16.33	3,439
2012	101,843.78	29,225	33,271	78,757	17.00	4,633
2013	85,731.62	21,813	24,832	69,473	17.68	3,929
2014	93,924.28	20,843	23,728	79,589	18.36	4,335
2015	113,985.30	21,533	24,514	100,870	19.05	5,295
2016	113,240.22	17,601	20,037	104,527	19.75	5,293
2017	85,774.19	10,419	11,861	82,491	20.46	4,032
2018	117,783.33	10,309	11,736	117,826	21.17	5,566
2019	87,892.26	4,624	5,264	91,417	21.90	4,174
2020	914,355.50	16,183	18,424	987,367	22.63	43,631
	4,004,512.43	1,555,745	1,771,108	2,633,856		166,509
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 4.16

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R1						
NET SALVAGE PERCENT.. -35						
1954	181.09	227	244			
1955	654.22	815	883			
1956	801.86	990	1,073	10	3.17	3
1957	1,259.21	1,541	1,671	29	3.47	8
1958	2,093.31	2,538	2,751	75	3.77	20
1959	3,127.32	3,757	4,073	149	4.07	37
1960	4,572.33	5,442	5,899	274	4.38	63
1961	7,911.58	9,327	10,111	570	4.69	122
1962	4,165.70	4,862	5,271	353	5.01	70
1963	7,640.15	8,826	9,568	746	5.34	140
1964	8,791.33	10,050	10,895	973	5.67	172
1965	12,744.46	14,410	15,621	1,584	6.01	264
1966	17,169.71	19,201	20,815	2,364	6.35	372
1967	15,315.33	16,926	18,349	2,327	6.71	347
1968	15,628.94	17,067	18,501	2,598	7.07	367
1969	20,297.74	21,899	23,739	3,663	7.43	493
1970	14,785.90	15,753	17,077	2,884	7.80	370
1971	27,406.56	28,819	31,241	5,758	8.18	704
1972	30,153.20	31,278	33,907	6,800	8.57	793
1973	34,326.94	35,119	38,071	8,270	8.96	923
1974	48,206.95	48,616	52,702	12,377	9.36	1,322
1975	54,141.31	53,791	58,312	14,779	9.77	1,513
1976	49,591.84	48,511	52,588	14,361	10.19	1,409
1977	64,586.44	62,165	67,390	19,802	10.62	1,865
1978	72,681.07	68,816	74,599	23,520	11.05	2,129
1979	41,135.11	38,287	41,505	14,027	11.49	1,221
1980	42,775.29	39,112	42,399	15,348	11.94	1,285
1981	14,315.64	12,849	13,929	5,397	12.40	435
1982	19,064.60	16,785	18,196	7,541	12.87	586
1983	77,168.47	66,589	72,185	31,992	13.35	2,396
1984	321,628.53	271,904	294,755	139,444	13.83	10,083
1985	313,240.84	259,096	280,871	142,004	14.33	9,910
1986	504,263.55	407,902	442,183	238,573	14.83	16,087
1987	125,919.80	99,469	107,829	62,163	15.35	4,050
1988	35,130.53	27,084	29,360	18,066	15.87	1,138
1989	40,541.95	30,472	33,033	21,699	16.40	1,323
1990	5,643.67	4,131	4,478	3,141	16.94	185
1991	9,402.92	6,690	7,252	5,442	17.50	311
1992	55,502.74	38,355	41,578	33,351	18.06	1,847
1993	125,380.73	84,038	91,101	78,163	18.63	4,196
1994	75,443.81	48,970	53,086	48,763	19.21	2,538
1995	87,862.73	55,139	59,773	58,842	19.80	2,972
1996	96,146.58	58,269	63,166	66,632	20.39	3,268

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R1						
NET SALVAGE PERCENT.. -35						
1997	97,678.47	57,023	61,815	70,051	21.00	3,336
1998	6,797.73	3,817	4,138	5,039	21.61	233
2000	46,622.72	24,036	26,056	36,885	22.87	1,613
2001	145,293.44	71,566	77,581	118,565	23.50	5,045
2002	115,695.38	54,244	58,803	97,386	24.15	4,033
2003	7,159.53	3,187	3,455	6,210	24.80	250
2004	93,254.42	39,265	42,565	83,328	25.46	3,273
2005	83,211.62	33,032	35,808	76,528	26.12	2,930
2006	115,253.48	42,936	46,544	109,048	26.79	4,070
2007	173,644.33	60,443	65,523	168,897	27.46	6,151
2008	83,358.03	26,947	29,212	83,321	28.14	2,961
2009	130,880.55	39,062	42,345	134,344	28.82	4,661
2010	133,933.23	36,601	39,677	141,133	29.51	4,783
2011	55,784.78	13,840	15,003	60,306	30.20	1,997
2012	31,689.73	7,065	7,659	35,122	30.89	1,137
2013	51,644.72	10,195	11,052	58,668	31.59	1,857
2014	67,776.68	11,648	12,627	78,872	32.29	2,443
2015	73,756.93	10,765	11,670	87,902	33.00	2,664
2016	68,867.93	8,242	8,934	84,038	33.72	2,492
2017	76,650.36	7,160	7,762	95,716	34.44	2,779
2018	98,034.31	6,582	7,135	125,211	35.16	3,561
2019	95,725.44	3,877	4,203	125,026	35.89	3,484
2020	487,005.08	6,575	7,127	650,330	36.63	17,754
	4,848,520.87	2,673,995	2,898,724	3,646,779		160,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.32

IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. -10						
1991	20,099,620.04	10,223,471	9,849,803	12,259,779	30.10	407,302
1992	488,555.79	243,958	235,041	302,370	30.24	9,999
1993	21,338.80	10,455	10,073	13,400	30.37	441
1994	186,524.00	89,531	86,259	118,917	30.51	3,898
1995	2,879.03	1,352	1,303	1,864	30.65	61
1996	30,315.95	13,919	13,410	19,938	30.78	648
1997	175,181.62	78,490	75,621	117,079	30.92	3,787
1998	102,690.47	44,833	43,194	69,766	31.06	2,246
1999	109,016.93	46,321	44,628	75,291	31.19	2,414
2000	21,331.74	8,802	8,480	14,985	31.32	478
2001	95,692.48	38,254	36,856	68,406	31.46	2,174
2002	28,145.26	10,881	10,483	20,477	31.59	648
2003	477,255.34	177,984	171,479	353,502	31.72	11,144
2004	782,849.94	280,790	270,527	590,608	31.85	18,543
2005	449,703.49	154,610	148,959	345,715	31.98	10,810
2006	93,845.01	30,809	29,683	73,547	32.11	2,290
2007	659,758.05	205,898	198,372	527,362	32.24	16,357
2008	124,780.25	36,828	35,482	101,776	32.37	3,144
2009	255,257.73	70,859	68,269	212,515	32.50	6,539
2010	296,914.92	76,906	74,095	252,511	32.63	7,739
2011	625,009.06	149,843	144,366	543,144	32.76	16,579
2012	479,447.93	105,273	101,425	425,968	32.88	12,955
2013	1,042,101.56	206,657	199,104	947,208	33.01	28,695
2014	664,643.62	117,094	112,814	618,294	33.14	18,657
2015	1,603,100.00	245,132	236,173	1,527,237	33.26	45,918
2016	1,498,774.04	191,952	184,937	1,463,714	33.39	43,837
2017	287,677.67	29,461	28,384	288,061	33.51	8,596
2018	1,824,964.04	137,350	132,330	1,875,130	33.63	55,758
2019	1,228,252.56	56,745	54,671	1,296,407	33.76	38,401
2020	922,111.07	14,748	14,209	1,000,113	33.88	29,519
	34,677,738.39	13,099,206	12,620,430	25,525,082		809,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.33

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE CENTER WEST						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
2012	7,114,266.42	1,318,786	1,347,587	6,478,106	39.67	163,300
2013	6,205,165.18	1,033,681	1,056,256	5,769,426	39.95	144,416
2014	65,477.79	9,647	9,858	62,168	40.22	1,546
2015	934,704.70	118,785	121,379	906,796	40.50	22,390
2016	552,217.47	58,685	59,967	547,473	40.77	13,428
2017	283,646.87	23,938	24,461	287,551	41.04	7,007
2018	8,277.62	512	523	8,582	41.31	208
2019	111,387.84	4,210	4,302	118,225	41.59	2,843
2020	18,233.81	237	242	19,815	41.86	473
	15,293,377.70	2,568,481	2,624,574	14,198,141		355,611

BOISE OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. -10

1969	1,744.37	1,185	1,211	708	23.29	30
1978	9,250.32	5,801	5,928	4,248	24.97	170
1981	21,505.81	13,056	13,341	10,315	25.51	404
1982	36,530.71	21,926	22,405	17,779	25.68	692
1983	101,348.43	60,094	61,406	50,077	25.86	1,936
1984	36,218.68	21,212	21,675	18,165	26.03	698
1985	214,338.77	123,906	126,612	109,161	26.20	4,166
1986	36,170.14	20,631	21,082	18,706	26.37	709
1987	3,091.24	1,738	1,776	1,624	26.54	61
1988	5,052.93	2,800	2,861	2,697	26.71	101
1989	34,489.70	18,813	19,224	18,715	26.88	696
1990	36,266.84	19,471	19,896	19,997	27.04	740
1991	129,759.45	68,474	69,969	72,766	27.21	2,674
1993	2,332.94	1,186	1,212	1,354	27.54	49
1994	11,676.01	5,822	5,949	6,894	27.70	249
1995	21,860.57	10,675	10,908	13,138	27.86	472
1996	12,351.24	5,896	6,025	7,562	28.03	270
1997	85,727.66	39,971	40,844	53,456	28.19	1,896
1998	9,583.47	4,357	4,452	6,090	28.35	215
1999	1,023,149.20	452,921	462,812	662,652	28.51	23,243
2000	73,629.68	31,671	32,363	48,630	28.67	1,696
2001	1,983,973.49	828,013	846,096	1,336,275	28.82	46,366
2002	3,295.24	1,331	1,360	2,265	28.98	78

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -10						
2004	8,803.63	3,303	3,375	6,309	29.29	215
2005	57,917.33	20,843	21,298	42,411	29.45	1,440
2006	107,124.93	36,854	37,659	80,179	29.60	2,709
2007	825,424.49	270,075	275,973	631,994	29.76	21,236
2008	438,249.99	135,801	138,767	343,308	29.91	11,478
2009	31,186.39	9,098	9,297	25,008	30.06	832
2010	97,454.21	26,553	27,133	80,067	30.22	2,649
2011	2,633,836.67	664,564	679,077	2,218,143	30.37	73,037
2013	152,920.48	32,018	32,717	135,495	30.67	4,418
2014	13,326.17	2,485	2,539	12,120	30.81	393
2015	530,982.55	85,924	87,800	496,280	30.96	16,030
2016	235,126.85	31,983	32,681	225,958	31.11	7,263
2017	476,061.68	51,780	52,911	470,757	31.26	15,059
2018	364,282.95	29,224	29,862	370,849	31.40	11,810
2019	774,703.08	38,186	39,020	813,153	31.55	25,773
	10,640,748.29	3,199,641	3,269,518	8,435,305		281,953

BOISE MECHANICAL AND ENVIRONMENTAL CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. -10

1946	1,700.68	1,344	1,373	497	18.17	27
1947	1,186.96	932	952	353	18.43	19
1949	3,414.44	2,650	2,708	1,048	18.93	55
1950	1,040.07	802	820	325	19.18	17
1957	60.48	45	46	21	20.80	1
1973	1,622.85	1,067	1,090	695	24.06	29
1979	229.52	142	145	107	25.15	4
1980	414.40	254	260	196	25.33	8
1981	170,627.08	103,588	105,850	81,840	25.51	3,208
1982	191,004.25	114,644	117,148	92,957	25.68	3,620
1983	318,787.16	189,023	193,151	157,515	25.86	6,091
1984	12,564.60	7,359	7,520	6,301	26.03	242
1985	158,211.27	91,459	93,456	80,576	26.20	3,075
1986	324,240.40	184,941	188,980	167,684	26.37	6,359
1987	39,328.43	22,116	22,599	20,662	26.54	779
1988	99,381.80	55,067	56,270	53,050	26.71	1,986
1989	7,474.96	4,077	4,166	4,056	26.88	151

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE MECHANICAL AND ENVIRONMENTAL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -10						
1990	138,387.54	74,297	75,920	76,307	27.04	2,822
1991	176,165.91	92,963	94,993	98,789	27.21	3,631
1993	16,004.27	8,139	8,317	9,288	27.54	337
1994	25,960.38	12,945	13,228	15,329	27.70	553
1995	20,850.10	10,181	10,403	12,532	27.86	450
1996	13,450.13	6,421	6,561	8,234	28.03	294
1997	168,870.56	78,737	80,457	105,301	28.19	3,735
1998	7,712.29	3,506	3,583	4,901	28.35	173
1999	294,400.50	130,323	133,169	190,671	28.51	6,688
2000	116,755.08	50,221	51,318	77,113	28.67	2,690
2001	53,823.26	22,463	22,954	36,252	28.82	1,258
2002	140,379.00	56,688	57,926	96,491	28.98	3,330
2003	118,033.19	46,002	47,007	82,830	29.14	2,842
2004	64,636.64	24,249	24,779	46,322	29.29	1,581
2005	46,235.29	16,639	17,002	33,856	29.45	1,150
2006	122,204.09	42,041	42,959	91,465	29.60	3,090
2007	279,876.35	91,574	93,574	214,290	29.76	7,201
2008	138,504.20	42,918	43,855	108,499	29.91	3,628
2009	59,271.88	17,292	17,670	47,529	30.06	1,581
2010	212,280.70	57,840	59,103	174,406	30.22	5,771
2011	3,082,512.21	777,773	794,759	2,596,005	30.37	85,479
2012	244,085.76	56,478	57,711	210,783	30.52	6,906
2013	103,961.22	21,767	22,242	92,115	30.67	3,003
2014	170,889.19	31,870	32,566	155,412	30.81	5,044
2015	474,752.08	76,825	78,503	443,724	30.96	14,332
2016	120,291.03	16,363	16,720	115,600	31.11	3,716
2017	250,391.77	27,235	27,830	247,601	31.26	7,921
2018	1,487,135.20	119,302	121,907	1,513,941	31.40	48,215
2019	11,868.88	585	598	12,458	31.55	395
2020	1,301,682.94	21,793	22,269	1,409,582	31.70	44,466
	10,792,660.99	2,814,940	2,876,416	8,995,511		297,953

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 65-S0.5
NET SALVAGE PERCENT.. -10

1919	49.26	46	47	7	9.72	1
1929	1,434.74	1,258	1,285	293	13.18	22
1937	110.10	91	93	28	16.06	2

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. -10						
1939	87,505.64	71,362	72,920	23,336	16.81	1,388
1940	4,888.85	3,956	4,042	1,335	17.18	78
1942	118.03	94	96	34	17.94	2
1945	126.36	98	100	39	19.09	2
1947	1,353.58	1,034	1,057	432	19.88	22
1948	18.15	14	14	6	20.28	
1949	441.63	331	338	148	20.68	7
1950	8,097.42	6,018	6,149	2,758	21.08	131
1951	78,187.54	57,585	58,843	27,164	21.48	1,265
1953	10,709.44	7,737	7,906	3,874	22.31	174
1954	110,050.36	78,742	80,462	40,594	22.72	1,787
1955	737.42	522	533	278	23.14	12
1956	15,753.59	11,045	11,286	6,043	23.57	256
1957	20,874.61	14,484	14,800	8,162	24.00	340
1958	105,033.04	72,112	73,687	41,849	24.43	1,713
1959	11,803.75	8,018	8,193	4,791	24.86	193
1960	38,275.45	25,715	26,277	15,826	25.30	626
1961	2,871.51	1,907	1,949	1,210	25.75	47
1962	48,776.74	32,027	32,726	20,928	26.20	799
1963	3,910.49	2,538	2,593	1,708	26.65	64
1964	277,864.34	178,219	182,111	123,540	27.10	4,559
1965	197,609.47	125,173	127,907	89,464	27.57	3,245
1966	63,386.09	39,657	40,523	29,202	28.03	1,042
1967	12,958.77	8,005	8,180	6,075	28.50	213
1968	40,829.03	24,888	25,432	19,480	28.98	672
1969	1,443.05	868	887	700	29.46	24
1970	1,970.65	1,169	1,195	973	29.95	32
1971	20,501.43	11,990	12,252	10,300	30.44	338
1972	3,975.49	2,291	2,341	2,032	30.94	66
1973	14,188.50	8,058	8,234	7,373	31.44	235
1974	235,390.39	131,655	134,530	124,399	31.95	3,894
1975	17,054.57	9,392	9,597	9,163	32.46	282
1976	215,090.45	116,554	119,099	117,500	32.98	3,563
1977	87,734.96	46,754	47,775	48,733	33.51	1,454
1978	359,249.17	188,225	192,336	202,838	34.04	5,959
1979	95,023.87	48,918	49,986	54,540	34.58	1,577
1980	701,046.87	354,375	362,114	409,037	35.13	11,644
1981	237,221.70	117,707	120,278	140,666	35.68	3,942
1982	906,962.82	441,424	451,064	546,595	36.24	15,083
1983	2,873,523.51	1,370,840	1,400,778	1,760,098	36.81	47,816
1984	547,972.33	256,129	261,723	341,047	37.38	9,124
1985	3,461,990.48	1,584,207	1,618,805	2,189,385	37.96	57,676

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. -10						
1986	189,001.33	84,599	86,447	121,455	38.55	3,151
1987	65,552.08	28,676	29,302	42,805	39.15	1,093
1988	45,686.97	19,522	19,948	30,307	39.75	762
1989	69,774.79	29,083	29,718	47,034	40.37	1,165
1990	278,667.33	113,228	115,701	190,833	40.99	4,656
1991	258,103.14	102,121	104,351	179,562	41.62	4,314
1992	1,342,573.41	516,669	527,953	948,878	42.26	22,453
1993	211,912.33	79,255	80,986	152,118	42.90	3,546
1994	2,492,099.70	904,221	923,968	1,817,341	43.56	41,720
1995	124,706.54	43,854	44,812	92,365	44.22	2,089
1996	116,451.58	39,611	40,476	87,621	44.90	1,951
1997	1,138,306.92	374,101	382,271	869,867	45.58	19,084
1998	238,525.36	75,565	77,215	185,163	46.28	4,001
1999	1,653,102.53	504,119	515,128	1,303,284	46.98	27,741
2000	792,575.68	232,038	237,105	634,728	47.70	13,307
2001	1,369,927.64	384,385	392,780	1,114,141	48.42	23,010
2002	286,623.13	76,832	78,510	236,776	49.16	4,816
2003	17,645.65	4,506	4,604	14,806	49.91	297
2004	1,271,213.86	308,501	315,238	1,083,097	50.66	21,380
2005	3,068,569.11	704,688	720,078	2,655,348	51.43	51,630
2006	548,112.65	118,637	121,228	481,696	52.21	9,226
2007	3,246,897.25	658,815	673,203	2,898,384	53.01	54,676
2008	2,265,591.96	429,024	438,393	2,053,758	53.81	38,167
2009	4,405,860.35	773,202	790,088	4,056,358	54.63	74,251
2010	908,807.68	146,724	149,928	849,760	55.46	15,322
2011	1,656,018.90	243,824	249,149	1,572,472	56.30	27,930
2012	1,250,005.01	166,059	169,686	1,205,320	57.15	21,090
2013	1,376,064.73	162,538	166,088	1,347,584	58.02	23,226
2014	3,972,149.88	410,065	419,020	3,950,344	58.90	67,069
2015	4,118,176.02	362,399	370,313	4,159,680	59.80	69,560
2016	5,581,935.24	405,248	414,098	5,726,031	60.71	94,318
2017	1,650,554.59	94,139	96,195	1,719,415	61.63	27,899
2018	2,644,045.19	108,718	111,092	2,797,357	62.57	44,708
2019	4,090,427.12	101,778	104,001	4,395,469	63.53	69,187
2020	1,241,935.71	10,301	10,526	1,355,603	64.51	21,014
	64,911,717.00	14,280,277	14,592,144	56,810,745		1,091,180
	101,638,503.98	22,863,339	23,362,652	88,439,702		2,026,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.6 1.99

IDAHO POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	357,589.37	348,650	346,536	11,053	0.50	11,053
2002	492,454.27	455,520	452,758	39,696	1.50	26,464
2003	202,294.49	177,008	175,935	26,359	2.50	10,544
2004	407,914.63	336,530	334,489	73,426	3.50	20,979
2005	729,475.74	565,344	561,916	167,560	4.50	37,236
2006	941,504.27	682,591	678,452	263,052	5.50	47,828
2007	1,344,188.78	907,327	901,825	442,364	6.50	68,056
2008	1,228,147.51	767,592	762,938	465,210	7.50	62,028
2009	956,460.42	549,965	546,630	409,830	8.50	48,215
2010	507,868.60	266,631	265,014	242,855	9.50	25,564
2011	402,665.81	191,266	190,106	212,560	10.50	20,244
2012	243,515.61	103,494	102,867	140,649	11.50	12,230
2013	1,488,220.32	558,083	554,699	933,521	12.50	74,682
2014	991,146.51	322,123	320,170	670,977	13.50	49,702
2015	524,381.66	144,205	143,331	381,051	14.50	26,279
2016	754,267.36	169,710	168,681	585,586	15.50	37,780
2017	842,269.63	147,397	146,503	695,767	16.50	42,168
2018	317,250.86	39,656	39,416	277,835	17.50	15,876
2019	379,816.82	28,486	28,313	351,504	18.50	19,000
2020	71,297.70	1,782	1,771	69,527	19.50	3,565
	13,182,730.36	6,763,360	6,722,350	6,460,380		659,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.8 5.00

IDAHO POWER COMPANY

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	4,824,473.46	4,342,026	4,091,420	733,053	0.50	733,053
2017	4,240,099.45	2,968,070	2,796,764	1,443,335	1.50	962,223
2018	6,961,457.01	3,480,729	3,279,834	3,681,623	2.50	1,472,649
2019	6,073,679.85	1,822,104	1,716,939	4,356,741	3.50	1,244,783
2020	4,855,950.62	485,595	457,568	4,398,383	4.50	977,418
	26,955,660.39	13,098,524	12,342,525	14,613,135		5,390,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 20.00

IDAHO POWER COMPANY

ACCOUNT 391.21 OFFICE FURNITURE AND EQUIPMENT - SERVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	4,870.79	4,566	4,564	307	0.50	307
2014	606,258.47	492,585	492,390	113,868	1.50	75,912
2015	138,664.12	95,332	95,294	43,370	2.50	17,348
2016	148,726.71	83,659	83,626	65,101	3.50	18,600
2017	23,003.55	10,064	10,060	12,944	4.50	2,876
2018	1,734,819.15	542,131	541,918	1,192,901	5.50	216,891
2020	630,389.48	39,399	39,383	591,006	7.50	78,801
	3,286,732.27	1,267,736	1,267,235	2,019,497		410,735

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 12.50

IDAHO POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +15						
2011	267,808.14	133,081	126,723	100,914	5.40	18,688
2012	165,175.05	77,111	73,427	66,972	5.86	11,429
2013	44,561.54	19,114	18,201	19,676	6.44	3,055
2014	69,030.07	26,585	25,315	33,361	7.11	4,692
2015	93,223.55	31,209	29,718	49,522	7.88	6,285
2017	41,447.26	9,187	8,748	26,482	9.61	2,756
2018	127,219.73	20,463	19,486	88,651	10.54	8,411
2020	113,304.11	3,704	3,527	92,781	12.50	7,422
	921,769.45	320,454	305,145	478,359		62,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 6.81

IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-S2						
NET SALVAGE PERCENT.. +40						
2002	1,759,899.54	848,046	1,055,940			
2003	134,463.01	63,080	80,678			
2004	55,385.14	25,214	33,231			
2011	9,873.75	3,158	4,533	1,391	7.47	186
2013	425,281.62	112,433	161,369	93,800	8.95	10,480
2015	2,178,202.76	437,008	627,214	679,708	10.65	63,822
	4,563,105.82	1,488,939	1,962,965	774,898		74,488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.4	1.63

IDAHO POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +15						
1997	174,232.43	122,465	128,160	19,938	2.25	8,861
1998	32,356.10	22,362	23,402	4,101	2.43	1,688
1999	9,657.40	6,548	6,853	1,356	2.63	516
2001	346,767.98	225,598	236,089	58,664	3.05	19,234
2002	105,894.26	67,230	70,357	19,653	3.29	5,974
2003	327,827.12	203,202	212,652	66,001	3.52	18,750
2004	253,240.80	152,997	160,112	55,143	3.76	14,666
2005	739,158.01	435,451	455,702	172,582	3.99	43,254
2006	655,095.91	376,930	394,459	162,373	4.20	38,660
2007	1,329,985.06	748,733	783,553	346,934	4.39	79,028
2008	1,062,060.13	584,703	611,895	290,856	4.58	63,506
2009	200,707.59	107,742	112,753	57,848	4.79	12,077
2010	786,782.00	408,976	427,995	240,770	5.05	47,677
2011	627,813.41	311,977	326,486	207,155	5.40	38,362
2012	1,742,928.12	813,678	851,518	629,971	5.86	107,504
2013	2,856,891.35	1,225,398	1,282,385	1,145,973	6.44	177,946
2014	2,422,267.26	932,859	976,242	1,082,685	7.11	152,276
2015	2,486,954.61	832,564	871,282	1,242,629	7.88	157,694
2016	2,392,791.10	669,612	700,752	1,333,120	8.72	152,881
2017	1,562,498.90	346,335	362,441	965,683	9.61	100,487
2018	2,677,124.69	430,603	450,628	1,824,928	10.54	173,143
2019	3,256,417.52	317,263	332,018	2,435,937	11.51	211,637
2020	3,190,784.30	104,310	109,161	2,603,006	12.50	208,240
	29,240,236.05	9,447,536	9,886,895	14,967,306		1,834,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 6.27

IDAHO POWER COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +15						
1999	6,847.59	4,643	2,922	2,898	2.63	1,102
2001	28,433.75	18,498	11,642	12,527	3.05	4,107
2004	7,398.20	4,470	2,813	3,475	3.76	924
2005	6,103.78	3,596	2,263	2,925	3.99	733
2007	5,210.17	2,933	1,846	2,583	4.39	588
2008	678.30	373	235	342	4.58	75
2009	18,209.36	9,775	6,152	9,326	4.79	1,947
2010	95,213.96	49,493	31,149	49,783	5.05	9,858
2011	58,524.47	29,082	18,303	31,443	5.40	5,823
2012	120,420.92	56,218	35,381	66,977	5.86	11,430
2013	114,537.61	49,128	30,919	66,438	6.44	10,316
2014	202,278.75	77,901	49,027	122,910	7.11	17,287
2015	102,915.79	34,453	21,683	65,795	7.88	8,350
2016	34,521.45	9,661	6,080	23,263	8.72	2,668
2017	422,401.60	93,627	58,924	300,117	9.61	31,230
2018	185,200.99	29,789	18,748	138,673	10.54	13,157
2019	293,637.37	28,608	18,004	231,588	11.51	20,121
2020	318,499.69	10,412	6,553	264,172	12.50	21,134
	2,021,033.75	512,660	322,644	1,395,235		160,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 7.96

IDAHO POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1						
NET SALVAGE PERCENT.. +15						
1992	149,032.19	105,649	84,167	42,510	3.32	12,804
1995	90,374.12	60,187	47,949	28,869	4.33	6,667
1997	293,873.39	186,720	148,753	101,039	5.05	20,008
1998	328,548.53	203,585	162,189	117,077	5.42	21,601
1999	103,389.05	62,351	49,673	38,208	5.81	6,576
2000	127,551.13	74,755	59,555	48,863	6.21	7,868
2001	240,370.88	136,585	108,812	95,503	6.63	14,405
2002	1,359,729.91	747,783	595,731	560,039	7.06	79,326
2003	495,110.51	262,817	209,376	211,468	7.51	28,158
2004	567,067.29	289,686	230,782	251,225	7.98	31,482
2005	470,261.70	230,440	183,583	216,139	8.47	25,518
2006	1,495,010.08	700,188	557,813	712,946	8.98	79,393
2007	3,136,012.71	1,398,113	1,113,824	1,551,787	9.51	163,174
2008	2,639,125.20	1,113,777	887,304	1,355,952	10.07	134,653
2009	577,373.18	229,188	182,585	308,182	10.66	28,910
2010	1,546,583.88	573,164	456,618	857,978	11.28	76,062
2011	354,159.41	121,468	96,769	204,266	11.93	17,122
2012	2,632,255.44	826,726	658,622	1,578,795	12.61	125,202
2013	1,563,468.44	442,540	352,555	976,393	13.34	73,193
2014	3,511,681.50	880,554	701,504	2,283,425	14.10	161,945
2015	1,886,111.41	408,815	325,688	1,277,507	14.90	85,739
2016	6,569,643.25	1,189,434	947,578	4,636,619	15.74	294,576
2017	5,576,547.94	798,701	636,295	4,103,771	16.63	246,769
2018	5,431,249.07	565,529	450,536	4,166,026	17.55	237,380
2019	3,118,870.96	197,503	157,343	2,493,697	18.51	134,722
2020	13,759,096.18	292,381	232,929	11,462,303	19.50	587,810
	58,022,497.35	12,098,639	9,638,533	39,680,590		2,701,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.66

IDAHO POWER COMPANY

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1						
NET SALVAGE PERCENT.. +15						
1961	1,281.30	1,089	1,089			
1973	15,000.00	12,750	12,750			
1978	53,171.87	45,196	45,196			
1981	15,000.00	12,661	11,690	1,060	0.14	1,060
1986	39,899.40	31,371	28,965	4,949	1.50	3,299
1987	5,100.00	3,947	3,644	691	1.79	386
1989	14,999.99	11,233	10,371	2,379	2.38	1,000
1990	134,798.73	99,168	91,562	23,017	2.69	8,557
1991	441,119.75	318,709	294,263	80,689	3.00	26,896
1992	148,722.25	105,429	97,342	29,072	3.32	8,757
1993	83,909.40	58,342	53,867	17,456	3.64	4,796
1994	96,884.55	65,964	60,904	21,448	3.98	5,389
1995	64,071.71	42,670	39,397	15,064	4.33	3,479
1996	328,237.30	213,715	197,323	81,679	4.68	17,453
1997	5,113.89	3,249	3,000	1,347	5.05	267
1998	87,562.82	54,258	50,096	24,332	5.42	4,489
1999	988.76	596	550	290	5.81	50
2000	397,068.12	232,712	214,862	122,646	6.21	19,750
2001	236,907.79	134,617	124,292	77,080	6.63	11,626
2002	195,620.99	107,582	99,330	66,948	7.06	9,483
2003	116,006.47	61,579	56,856	41,749	7.51	5,559
2004	638,047.57	325,947	300,946	241,394	7.98	30,250
2005	73,966.81	36,246	33,466	29,406	8.47	3,472
2006	387,235.11	181,362	167,451	161,699	8.98	18,007
2007	476,073.29	212,245	195,965	208,697	9.51	21,945
2008	227,238.08	95,900	88,544	104,608	10.07	10,388
2010	486,604.92	180,336	166,504	247,110	11.28	21,907
2011	389,280.78	133,514	123,273	207,616	11.93	17,403
2012	424,359.02	133,281	123,058	237,647	12.61	18,846
2013	398,384.81	112,763	104,114	234,513	13.34	17,580
2014	262,666.72	65,864	60,812	162,455	14.10	11,522
2015	695,718.73	150,797	139,231	452,130	14.90	30,344
2016	83,201.06	15,064	13,909	56,812	15.74	3,609
2017	876,818.82	125,582	115,949	629,347	16.63	37,844
2018	1,103,717.22	114,925	106,110	832,050	17.55	47,410
2019	653,993.79	41,414	38,238	517,657	18.51	27,966
2020	1,339,036.33	28,455	26,272	1,111,909	19.50	57,021
	10,997,808.15	3,570,532	3,301,191	6,046,946		507,810

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 4.62

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S1.5						
NET SALVAGE PERCENT.. +15						
1949	1,498.37	1,274	1,274			
1951	7,373.33	6,267	6,267			
1957	8,200.00	6,937	6,191	779	0.15	779
1963	18,541.81	14,928	13,322	2,439	1.69	1,443
1966	914.78	718	641	137	2.45	56
1967	3,785.95	2,947	2,630	588	2.70	218
1969	12,880.00	9,850	8,790	2,158	3.21	672
1970	2,288.06	1,734	1,547	398	3.47	115
1971	16,378.83	12,304	10,980	2,942	3.72	791
1974	20,794.71	15,184	13,550	4,126	4.51	915
1975	50,676.11	36,627	32,686	10,389	4.79	2,169
1981	2,763.39	1,869	1,668	681	6.54	104
1982	9,924.87	6,628	5,915	2,521	6.86	367
1983	16,203.79	10,679	9,530	4,243	7.19	590
1984	140,935.49	91,606	81,749	38,046	7.53	5,053
1985	18,559.42	11,891	10,612	5,164	7.88	655
1986	611.18	386	344	176	8.24	21
1987	19,200.98	11,930	10,646	5,675	8.61	659
1988	45,939.33	28,066	25,046	14,002	9.00	1,556
1989	21,272.80	12,776	11,401	6,681	9.39	712
1990	37,976.80	22,394	19,984	12,296	9.80	1,255
1991	34,151.70	19,749	17,624	11,405	10.23	1,115
1992	378,922.94	214,689	191,589	130,495	10.67	12,230
1993	33,558.51	18,604	16,602	11,923	11.13	1,071
1994	71,811.39	38,913	34,726	26,314	11.60	2,268
1995	48,928.30	25,876	23,092	18,497	12.09	1,530
1996	12,025.58	6,197	5,530	4,692	12.60	372
1997	127,978.65	64,114	57,216	51,566	13.14	3,924
1998	26,174.68	12,730	11,360	10,888	13.69	795
1999	54,565.62	25,713	22,946	23,435	14.26	1,643
2000	126,654.21	57,697	51,489	56,167	14.85	3,782
2001	142,626.20	62,624	55,886	65,346	15.47	4,224
2002	183,733.98	77,550	69,206	86,968	16.11	5,398
2003	38,342.07	15,511	13,842	18,749	16.77	1,118
2004	56,038.43	21,643	19,314	28,319	17.46	1,622
2005	309,744.15	113,788	101,545	161,738	18.17	8,901
2006	265,944.42	92,469	82,520	143,533	18.91	7,590
2007	351,247.08	115,038	102,660	195,900	19.67	9,959
2008	40,307.61	12,355	11,026	23,235	20.46	1,136
2009	75,154.88	21,420	19,115	44,767	21.27	2,105
2010	36,998.30	9,719	8,673	22,776	22.11	1,030
2011	412,091.59	98,953	88,306	261,972	22.96	11,410
2012	182,317.82	39,517	35,265	119,705	23.84	5,021

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S1.5						
NET SALVAGE PERCENT.. +15						
2013	295,252.39	56,859	50,741	200,224	24.75	8,090
2014	148,054.67	24,894	22,216	103,630	25.67	4,037
2015	409,947.29	58,694	52,379	296,076	26.61	11,126
2016	140,873.94	16,614	14,826	104,917	27.56	3,807
2017	422,444.35	38,938	34,749	324,329	28.53	11,368
2018	646,050.65	42,729	38,132	511,011	29.51	17,317
2019	876,783.31	34,938	31,179	714,087	30.50	23,413
2020	1,122,415.49	14,902	13,298	940,755	31.50	29,865
	7,527,860.20	1,760,432	1,571,825	4,826,856		215,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 2.86

IDAHO POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	44,523.81	43,633	43,427	1,097	0.50	1,097
1997	26,913.60	25,299	25,179	1,735	1.50	1,157
1998	56,645.88	50,981	50,740	5,906	2.50	2,362
1999	4,640.77	3,991	3,972	669	3.50	191
2000	31,338.69	25,698	25,577	5,762	4.50	1,280
2001	33,635.12	26,235	26,111	7,524	5.50	1,368
2002	52,588.84	38,916	38,732	13,857	6.50	2,132
2003	32,043.92	22,431	22,325	9,719	7.50	1,296
2004	42,657.25	28,154	28,021	14,636	8.50	1,722
2005	26,202.34	16,245	16,168	10,034	9.50	1,056
2006	4,816.30	2,793	2,780	2,036	10.50	194
2007	180,343.39	97,385	96,925	83,418	11.50	7,254
2008	91,504.50	45,752	45,536	45,968	12.50	3,677
2009	371,067.85	170,691	169,885	201,183	13.50	14,902
2010	42,833.76	17,990	17,905	24,929	14.50	1,719
2011	146,017.23	55,487	55,225	90,792	15.50	5,858
2012	283,606.77	96,426	95,970	187,637	16.50	11,372
2013	21,933.38	6,580	6,549	15,384	17.50	879
2014	43,139.37	11,216	11,163	31,976	18.50	1,728
2015	376,236.05	82,772	82,381	293,855	19.50	15,069
2016	375,460.34	67,583	67,264	308,196	20.50	15,034
2017	341,380.45	47,793	47,567	293,813	21.50	13,666
2018	232,411.63	23,241	23,131	209,281	22.50	9,301
2019	628,980.71	37,739	37,561	591,420	23.50	25,167
2020	722,468.71	14,449	14,381	708,088	24.50	28,902
	4,213,390.66	1,059,480	1,054,475	3,158,916		168,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 4.00

IDAHO POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	190,032.68	185,282	184,108	5,925	0.50	5,925
2002	163,825.56	151,539	150,579	13,247	1.50	8,831
2003	150,205.48	131,430	130,597	19,608	2.50	7,843
2004	305,617.97	252,135	250,538	55,080	3.50	15,737
2005	389,634.70	301,967	300,054	89,581	4.50	19,907
2006	146,637.38	106,312	105,639	40,998	5.50	7,454
2007	275,667.20	186,075	184,896	90,771	6.50	13,965
2008	362,778.36	226,736	225,300	137,478	7.50	18,330
2009	410,162.75	235,844	234,350	175,813	8.50	20,684
2010	520,738.58	273,388	271,656	249,083	9.50	26,219
2011	510,070.02	242,283	240,748	269,322	10.50	25,650
2012	552,100.99	234,643	233,157	318,944	11.50	27,734
2013	728,285.99	273,107	271,377	456,909	12.50	36,553
2014	482,139.33	156,695	155,702	326,437	13.50	24,181
2015	1,158,184.57	318,501	316,483	841,702	14.50	58,048
2016	811,634.54	182,618	181,461	630,174	15.50	40,656
2017	1,238,595.06	216,754	215,381	1,023,214	16.50	62,013
2018	1,472,348.88	184,044	182,878	1,289,471	17.50	73,684
2019	878,045.58	65,853	65,436	812,610	18.50	43,925
2020	851,987.44	21,300	21,165	830,822	19.50	42,606
	11,598,693.06	3,946,506	3,921,505	7,677,188		579,945
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 5.00

IDAHO POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	881,168.88	859,140	849,240	31,929	0.50	31,929
2002	339,181.18	313,743	310,128	29,053	1.50	19,369
2003	529,682.11	463,472	458,131	71,551	2.50	28,620
2004	403,526.94	332,910	329,074	74,453	3.50	21,272
2005	394,987.10	306,115	302,588	92,399	4.50	20,533
2006	670,515.68	486,124	480,522	189,994	5.50	34,544
2007	766,120.34	517,131	511,172	254,948	6.50	39,223
2008	977,669.50	611,043	604,002	373,668	7.50	49,822
2009	945,489.96	543,657	537,393	408,097	8.50	48,011
2010	691,835.69	363,214	359,029	332,807	9.50	35,032
2011	767,750.20	364,681	360,479	407,271	10.50	38,788
2012	752,623.78	319,865	316,179	436,445	11.50	37,952
2013	535,606.91	200,853	198,539	337,068	12.50	26,965
2014	812,099.14	263,932	260,891	551,208	13.50	40,830
2015	532,598.27	146,465	144,777	387,821	14.50	26,746
2016	640,679.27	144,153	142,492	498,187	15.50	32,141
2017	1,354,122.39	236,971	234,240	1,119,882	16.50	67,872
2018	685,478.72	85,685	84,698	600,781	17.50	34,330
2019	1,399,125.75	104,934	103,724	1,295,402	18.50	70,022
2020	743,834.44	18,596	18,382	725,452	19.50	37,203
	14,824,096.25	6,682,684	6,605,680	8,218,416		741,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.00

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. +25						
1961	80.00	60	60			
1976	806.83	605	605			
1977	1,316.68	988	988			
1980	61,158.83	45,869	45,869			
1981	84,019.77	62,227	63,015			
1982	348,889.79	251,855	261,667			
1983	254,437.55	178,901	190,828			
1984	43,136.44	29,522	32,352			
1986	82,307.68	53,243	61,731			
1987	119,118.57	74,821	89,339			
1988	17,279.22	10,530	12,959			
1989	42,952.82	25,369	32,215			
1990	24,093.35	13,778	18,070			
1991	4,804.95	2,658	3,583	21	5.25	4
1993	8,785.38	4,530	6,106	483	6.25	77
1994	955,708.24	474,868	640,061	76,720	6.75	11,366
1995	37,723.54	18,037	24,312	3,981	7.25	549
1996	50,847.86	23,358	31,484	6,652	7.75	858
1997	145,974.59	64,320	86,695	22,786	8.25	2,762
1998	90,694.34	38,262	51,572	16,449	8.75	1,880
1999	76,734.08	30,933	41,694	15,857	9.25	1,714
2000	117,895.39	45,316	61,080	27,342	9.75	2,804
2001	123,749.28	45,246	60,986	31,826	10.25	3,105
2002	113,254.78	39,285	52,951	31,990	10.75	2,976
2003	116,552.39	38,244	51,548	35,866	11.25	3,188
2004	173,599.86	53,707	72,390	57,810	11.75	4,920
2005	889,765.84	258,588	348,543	318,781	12.25	26,023
2006	449,049.82	122,085	164,555	172,232	12.75	13,508
2007	965,510.61	244,395	329,413	394,720	13.25	29,790
2008	290,177.05	68,010	91,669	125,964	13.75	9,161
2009	523,517.09	112,883	152,152	240,486	14.25	16,876
2010	667,006.19	131,317	176,998	323,257	14.75	21,916
2011	545,254.16	97,123	130,909	278,032	15.25	18,232
2012	805,562.17	128,386	173,048	431,124	15.75	27,373
2013	1,900,161.95	267,210	360,165	1,064,956	16.25	65,536
2014	940,447.95	114,617	154,489	550,847	16.75	32,886
2015	1,892,853.25	195,200	263,104	1,156,536	17.25	67,046
2016	299,653.57	25,283	34,078	190,662	17.75	10,742
2017	1,219,583.17	80,035	107,877	806,810	18.25	44,209

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. +25						
2018	3,140,375.80	147,205	198,413	2,156,869	18.75	115,033
2019	3,653,667.08	102,759	138,506	2,601,744	19.25	135,156
2020	2,428,041.31	22,763	30,682	1,790,349	19.75	90,651
	23,706,549.22	3,744,391	4,848,761	12,931,151		760,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.0 3.21

IDAHO POWER COMPANY

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TELEPHONES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	37,219.43	35,979	35,911	1,308	0.50	1,308
2007	776,545.52	698,891	697,577	78,969	1.50	52,646
2008	321,263.74	267,719	267,215	54,049	2.50	21,620
2009	158,945.74	121,859	121,630	37,316	3.50	10,662
2011	33,331.62	21,110	21,070	12,262	5.50	2,229
2012	53,017.58	30,043	29,987	23,031	6.50	3,543
2013	10,121.19	5,061	5,051	5,070	7.50	676
2014	4,898.64	2,123	2,119	2,780	8.50	327
2015	106,292.79	38,974	38,901	67,392	9.50	7,094
2016	28,233.29	8,470	8,454	19,779	10.50	1,884
2017	341,100.92	79,589	79,440	261,661	11.50	22,753
2018	28,095.75	4,683	4,674	23,422	12.50	1,874
2019	61,740.10	6,174	6,162	55,578	13.50	4,117
2020	291,075.92	9,702	9,684	281,392	14.50	19,406
	2,251,882.23	1,330,377	1,327,875	924,007		150,139

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 6.67

IDAHO POWER COMPANY

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,842,213.87	1,780,813	1,757,256	84,958	0.50	84,958
2007	937,812.77	844,031	832,866	104,947	1.50	69,965
2008	577,249.76	481,040	474,677	102,573	2.50	41,029
2009	2,464,041.94	1,889,107	1,864,118	599,924	3.50	171,407
2010	3,230,269.40	2,261,189	2,231,278	998,991	4.50	221,998
2011	5,716,435.03	3,620,390	3,572,499	2,143,936	5.50	389,807
2012	1,137,392.82	644,526	636,000	501,393	6.50	77,137
2013	514,770.16	257,385	253,980	260,790	7.50	34,772
2014	1,735,269.03	751,944	741,997	993,272	8.50	116,856
2015	4,318,335.25	1,583,404	1,562,459	2,755,876	9.50	290,092
2016	170,876.21	51,263	50,585	120,291	10.50	11,456
2017	206,365.16	48,151	47,514	158,851	11.50	13,813
2018	321,588.68	53,599	52,890	268,699	12.50	21,496
2019	747,644.57	74,764	73,775	673,870	13.50	49,916
2020	663,479.05	22,114	21,821	641,658	14.50	44,252
	24,583,743.70	14,363,720	14,173,715	10,410,029		1,638,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 6.67

IDAHO POWER COMPANY

ACCOUNT 397.30 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	23,804.54	23,011	22,951	854	0.50	854
2007	198,682.84	178,815	178,348	20,335	1.50	13,557
2008	125,150.22	104,291	104,019	21,131	2.50	8,452
2009	321,803.78	246,717	246,073	75,731	3.50	21,637
2010	30,405.72	21,284	21,228	9,178	4.50	2,040
2011	414,114.23	262,271	261,586	152,528	5.50	27,732
2012	231,155.65	130,989	130,647	100,509	6.50	15,463
2013	492,261.83	246,131	245,488	246,774	7.50	32,903
2014	115,462.22	50,033	49,902	65,560	8.50	7,713
2015	896,558.13	328,741	327,883	568,675	9.50	59,861
2016	191,091.52	57,327	57,177	133,915	10.50	12,754
2017	95,001.15	22,167	22,109	72,892	11.50	6,338
2018	679,343.33	113,226	112,930	566,413	12.50	45,313
2019	3,026,121.71	302,612	301,822	2,724,300	13.50	201,800
2020	6,361,077.28	212,015	211,462	6,149,615	14.50	424,111
	13,202,034.15	2,299,630	2,293,625	10,908,409		880,528
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.4 6.67

IDAHO POWER COMPANY

ACCOUNT 397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	269,901.84	242,912	242,912	26,990	1.50	17,993
2008	335,151.84	279,292	279,292	55,860	2.50	22,344
2009	168,874.54	129,471	129,471	39,404	3.50	11,258
2010	531,390.97	371,974	371,974	159,417	4.50	35,426
2011	229,591.11	145,407	145,407	84,184	5.50	15,306
2012	1,144,495.78	648,551	648,551	495,945	6.50	76,299
2013	2,704,794.36	1,352,397	1,352,397	1,352,397	7.50	180,320
2014	1,802,072.85	780,892	780,892	1,021,181	8.50	120,139
2015	8,574,818.53	3,144,129	3,144,128	5,430,691	9.50	571,652
2016	3,571,522.23	1,071,457	1,071,457	2,500,065	10.50	238,101
2017	111,199.88	25,946	25,946	85,254	11.50	7,413
2018	448,131.07	74,690	74,690	373,441	12.50	29,875
2019	204,561.58	20,456	20,456	184,106	13.50	13,637
2020	167,316.40	5,577	5,577	161,739	14.50	11,154
	20,263,822.98	8,293,151	8,293,150	11,970,673		1,350,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 6.67

IDAHO POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	202,565.50	195,814	194,668	7,898	0.50	7,898
2007	512,670.72	461,404	458,704	53,967	1.50	35,978
2008	403,795.08	336,495	334,526	69,269	2.50	27,708
2009	755,021.64	578,852	575,465	179,557	3.50	51,302
2010	681,375.03	476,963	474,172	207,203	4.50	46,045
2011	688,992.37	436,360	433,807	255,185	5.50	46,397
2012	448,890.41	254,373	252,885	196,005	6.50	30,155
2013	212,993.40	106,497	105,874	107,119	7.50	14,283
2014	542,502.37	235,083	233,708	308,794	8.50	36,329
2015	440,018.18	161,341	160,397	279,621	9.50	29,434
2016	635,546.54	190,664	189,548	445,999	10.50	42,476
2017	630,947.35	147,219	146,358	484,589	11.50	42,138
2018	1,306,111.93	217,690	216,416	1,089,696	12.50	87,176
2019	341,599.75	34,160	33,960	307,640	13.50	22,788
2020	320,238.15	10,674	10,612	309,626	14.50	21,354
	8,123,268.42	3,843,589	3,821,100	4,302,168		541,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.67