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IDAHO PUBLIC  
UTILITIES COMMISSION

**LISA D. NORDSTROM**  
Lead Counsel  
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November 10, 2021

**VIA ELECTRONIC FILING**

Jan Noriyuki, Secretary  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd., Bldg 8,  
Suite 201-A (83714)  
PO Box 83720  
Boise, Idaho 83720-0074

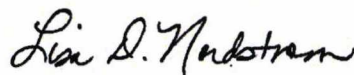
Re: Case No. IPC-E-21-18  
In the Matter of the Application of Idaho Power Company for Authority to  
Increase Its Rates Due to Revised Depreciation Rates for Electric Plant-In-  
Service

Dear Ms. Noriyuki:

Enclosed for electronic filing, pursuant to Order No. 35058, please find Idaho Power Company's Settlement Stipulation and Joint Motion to Approve Settlement Stipulation.

If you have any questions about the attached documents, please do not hesitate to contact me.

Very truly yours,



Lisa D. Nordstrom

LDN:sg  
Enclosures

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Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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

Idaho Power Company ("Idaho Power" or "Company"), Commission Staff ("Staff"), and the Industrial Customers of Idaho Power ("ICIP") jointly request that the Idaho Public Utilities Commission ("Commission") approve the settlement stipulation ("Settlement Stipulation") contained in this filing. The Settlement Stipulation resolves all issues between Idaho Power, Staff, and the ICIP (hereinafter referred to collectively as "Parties" or individually as "Party") related to Idaho Power's request for authorization to institute revised depreciation rates for the Company's electric plant-in-service with no adjustment to Idaho jurisdictional base rates to reflect the revised depreciation rates.

**I. INTRODUCTION AND JOINT MOTION**

1. The terms and conditions of this Settlement Stipulation are set forth herein. The Parties agree that the Settlement Stipulation as a whole and its acceptance by the Commission, if it is accepted, represent a fair, just, and reasonable resolution of all issues

between the Parties identified herein and that it is in the public interest. Therefore, the Parties hereby respectfully move the Commission, in accordance with RP 56 and RP 274-76, for an order approving the Settlement Stipulation executed between the Parties and all of its terms and conditions without material change or condition, and closing the current proceeding.

## **II. BACKGROUND**

2. Idaho Power updates its depreciation rates approximately every five years. The purpose of the update is to reflect changes in the appropriate net salvage percentages and remaining lives of assets as circumstances change. Accordingly, the Company recently engaged Gannett Fleming Valuation and Rate Consultants, LLC to conduct a depreciation study of its electric plant-in-service ("the Study") as of December 31, 2020. The Study updates net salvage percentages and service life estimates for plant assets. The resulting depreciation rates are based on the straight line, remaining life method for production, transmission, distribution, and general plant accounts.

3. On June 2, 2021, Idaho Power filed an Application in this case requesting the Commission adopt revised depreciation rates for its electric plant-in-service and correspondingly adjust Idaho jurisdictional base rates with an effective date of December 1, 2021. The revised depreciation rates proposed by the Company were based on the results of the Study and would have resulted in an increase to annual depreciation expense in Idaho of approximately \$3.68 million. The Company also proposed an increase in its Idaho jurisdictional revenue requirement of \$3,764,914, as measured against current retail base rate revenue. The result of that proposed adjustment would have been an overall increase of 0.31 percent.

4. On June 24, 2021, the Commission issued an Order providing Notice of the Application and setting a deadline for interventions. Order No. 35089. Subsequently the Commission granted Petitions to Intervene from ICIP. Order No. 35114.

5. The Parties met on October 14, 2021, and November 1, 2021, for settlement discussions regarding rate issues related to the Company's depreciation rates for its electric plant-in-service. Based upon these settlement discussions, as a compromise of the respective positions of the Parties, and for other considerations as set forth below, the Parties agree to the following terms:

### **III. TERMS OF THE SETTLEMENT STIPULATION**

6. The Parties agree that the Commission should adopt the depreciation rates set forth in Attachment 1 to this Stipulation. While the appropriateness of a base rate change with the agreed upon change in depreciation rates was not fully discussed, the Parties agreed the magnitude of the resulting depreciation expense adjustment does not warrant an associated change in retail rates. The Parties agree that the revised depreciation rates in Attachment 1 should be effective January 1, 2022. The agreed-upon rates represent a compromise of the differing depreciation methodologies, theories, and opinions presented in this case, and do not necessarily reflect an endorsement of the underlying rationale for each adjustment by any of the stipulating Parties.

7. The Parties used the straight line method, the remaining life basis, and the average service life depreciation procedure to calculate the depreciation accrual rates. Attachment 2 shows the depreciation groups for which the Parties' analyses produced differing results from the filed depreciation study and the final position agreed to by the Parties following settlement discussions.

8. The Parties submit this Settlement Stipulation to the Commission and recommend approval in its entirety pursuant to RP 274-76. The Parties shall support this

Settlement Stipulation before the Commission and shall not appeal a Commission order approving the Settlement Stipulation or an issue resolved by the Settlement Stipulation. If this Settlement Stipulation is challenged by anyone who is not a party, then each Party reserves the right to file testimony, cross-examine witnesses, and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlements embodied in this Settlement Stipulation. Notwithstanding this reservation of rights, the Parties agree that they will continue to support the Commission's adoption of the terms of this Settlement Stipulation.

9. If the Commission or any reviewing body on appeal rejects any part or all of this Settlement Stipulation or imposes any additional material conditions on approval of this Settlement Stipulation, then each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding within 14 days of the date of such action by the Commission, to withdraw from this Settlement Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Settlement Stipulation and each Party shall be entitled to seek reconsideration of the Commission's order, file testimony as it chooses, cross-examine witnesses, and do all other things necessary to put on such case as it deems appropriate. In such case, the Parties immediately will request the prompt reconvening of a prehearing conference for purposes of establishing a procedural schedule for the completion of Case No. IPC-E-21-18, and the Parties agree to cooperate in development of a schedule that concludes the proceeding on the earliest possible date, taking into account the needs of the Parties in participating in hearings and preparing briefs.

10. The Parties agree that this Settlement Stipulation is in the public interest and that all of its terms and conditions are fair, just, and reasonable.

11. No Party shall be bound, benefited, or prejudiced by any position asserted

in the negotiation of this Settlement Stipulation, except to the extent expressly stated herein, nor shall this Settlement Stipulation be construed as a waiver of rights unless such rights are expressly waived herein. Except as otherwise expressly provided for herein, execution of this Settlement Stipulation shall not be deemed to constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation or cost recovery. No Party shall be deemed to have agreed that any method, theory, or principle of regulation or cost recovery employed in arriving at this Settlement Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Settlement Stipulation. This Settlement Stipulation sets forth the complete understanding of the Parties, and this Settlement Stipulation includes no other promises, understandings, representations, arrangements, or agreements pertaining to the subject matter of this Settlement Stipulation, or any other subject matter, not expressly contained herein.

12. The obligations of the Parties are subject to the Commission's approval of this Settlement Stipulation in accordance with its terms and conditions and upon such approval being upheld on appeal, if any, by a court of competent jurisdiction. All terms and conditions of this Settlement Stipulation are subject to approval by the Commission, and only after such approval, without material change or modification, has been received shall the Settlement Stipulation be valid.

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

#### **IV. PROCEDURE**

14. Pursuant to RP 274, the Commission has discretion to determine the manner with which it considers a proposed settlement. In this matter, the Parties have

reached agreement on a final resolution to this case. This Settlement Stipulation is reasonable and in the public interest. Pursuant to RP 201 and 202, the Parties believe the public interest does not require a hearing to consider the issues presented by this Motion and request it be processed as expeditiously as possible by Modified Procedure to effectuate a January 1, 2022, effective date, without waiving the right to a hearing on the previously disputed matters in this proceeding should the Commission reject the settlement.

#### **V. REQUESTED RELIEF**


NOW, THEREFORE, the Parties respectfully request that the Commission process this Settlement Stipulation using Modified Procedure and then enter its order approving the Settlement Stipulation without material change or condition.

DATED this 10<sup>th</sup> day of November 2021.

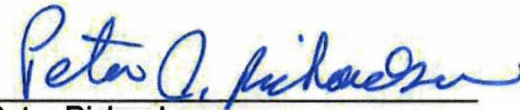
Idaho Power Company

Commission Staff

By   
Lisa D. Nordstrom  
Attorney for Idaho Power Company

By   
Dayn Hardie  
Attorney for IPUC Staff

Industrial Customers of Idaho Power

By   
Peter Richardson  
Attorney for Industrial Customers of Idaho  
Power



**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on the 10<sup>th</sup> day of November 2021 I served a true and correct copy of the SETTLEMENT STIPULATION AND JOINT MOTION TO APPROVE SETTLEMENT STIPULATION upon the following named parties by the method indicated below, and addressed to the following:

**Commission Staff**

Dayn Hardie  
Deputy Attorney General  
Idaho Public Utilities Commission  
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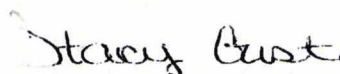
**Industrial Customers of Idaho Power**

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Stacy Gust, Regulatory Administrative Assistant

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

**IDAHO POWER COMPANY**

**ATTACHMENT 1**

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)	ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)	
<b>ELECTRIC PLANT</b>										
<b>MISCELLANEOUS INTANGIBLE PLANT</b>										
303 00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE									
	5-YEAR	5-SQ	0	3,585,113.00	2,430,276	1,134,837	253,252	7.10	4.5	
	10-YEAR	10-SQ	0	33,872,948.77	14,119,286	18,753,863	2,454,527	7.25	8.0	
	TOTAL ACCOUNT 303			37,458,061.77	16,549,562	20,888,500	2,707,779	7.23	7.7	
303 80	MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM	30-SQ	0	3,557,837.85	133,749	3,424,089	120,143	3.38	28.5	
	TOTAL MISCELLANEOUS INTANGIBLE PLANT			40,995,899.62	16,683,311	24,312,589	2,827,922	6.90		
<b>HYDRAULIC PRODUCTION PLANT</b>										
331 00	STRUCTURES AND IMPROVEMENTS									
	HAGERMAN MAINTENANCE SHOP	12-2040	110-R2.5	(10)	2,742,909.98	1,535,728	1,481,475	74,867	2.73	19.8
	MILNER DAM	08-2007	110-R2.5	(10)	814,224.25	423,807	471,840	10,796	1.32	43.9
	NAKARA SPRINGS HATCHERY	06-2073	110-R2.5	(40)	30,578,243.28	4,831,708	37,977,833	740,932	2.45	50.6
	HELLS CANYON MAINTENANCE SHOP	06-2073	110-R2.5	(42)	2,644,284.15	1,401,928	2,352,857	47,494	1.80	49.5
	RAPID RIVER HATCHERY	06-2073	110-R2.5	(40)	8,877,583.32	1,863,793	10,584,796	209,247	2.36	50.5
	AMERICAN FALLS	02-2055	110-R2.5	(11)	12,062,864.37	8,833,863	4,777,894	147,560	1.22	32.4
	BROWNLEE	06-2073	110-R2.5	(28)	38,852,283.53	23,565,330	27,985,716	570,852	1.43	48.9
	BLISS	07-2034	110-R2.5	(4)	4,088,069.27	978,935	3,273,727	242,225	5.92	13.5
	CASCADE	01-2061	110-R2.5	(9)	7,328,252.09	4,680,948	3,308,847	87,706	1.20	37.7
	CLEAR LAKE	08-2027	110-R2.5	(1)	193,278.70	239,882	(44,471)	0	-	-
	HELLS CANYON	06-2073	110-R2.5	(42)	3,810,060.35	1,852,544	3,857,784	78,358	2.06	49.2
	LOWER MALAD	03-2035	110-R2.5	(3)	855,050.33	693,304	187,398	13,253	1.55	14.1
	LOWER SALMON	07-2034	110-R2.5	(3)	3,536,805.86	1,879,875	1,783,035	130,703	3.70	13.5
	MILNER	11-2098	110-R2.5	(10)	9,840,509.03	4,842,052	5,893,507	132,845	1.35	45.2
	OXBOW HATCHERY	06-2073	110-R2.5	(28)	2,418,711.71	1,184,083	1,930,308	38,438	1.58	49.7
	OXBOW	06-2073	110-R2.5	(28)	16,933,827.32	8,854,781	15,186,885	311,889	1.84	48.7
	OXBOW COMMON	06-2073	110-R2.5	(28)	111,952.27	118,219	28,199	637	0.57	44.3
	PAHSIMEROI ACCUMULATING PONDS	06-2073	110-R2.5	(40)	18,878,345.98	5,653,829	20,776,055	411,452	2.18	50.5
	PAHSIMEROI TRAPPING	06-2073	110-R2.5	(40)	1,262,360.22	74,298	885,053	20,273	1.63	48.1
	SHOSHONE FALLS	12-2040	110-R2.5	(1)	7,273,171.47	730,946	6,614,857	333,744	4.59	19.8
	STRIKE	07-2034	110-R2.5	(5)	8,981,309.76	6,428,216	4,062,859	301,189	3.01	13.5
	SWAN FALLS	08-2042	110-R2.5	(2)	27,504,526.64	17,265,193	10,789,424	506,483	1.84	21.3
	TWIN FALLS	12-2040	110-R2.5	(4)	1,512,168.52	484,820	1,087,835	55,250	3.65	19.7
	THOUSAND SPRINGS	06-2031	110-R2.5	(2)	380,271.94	417,595	(29,718)	0	-	-
	UPPER MALAD	03-2035	110-R2.5	(2)	386,765.48	379,888	23,535	1,890	0.43	14.2
	UPPER SALMON A	07-2034	110-R2.5	(3)	1,336,408.13	872,541	630,858	37,360	2.80	13.5
	UPPER SALMON B	07-2034	110-R2.5	(3)	1,414,886.83	304,022	1,153,312	85,588	6.05	13.5
	UPPER SALMON COMMON	07-2034	110-R2.5	(3)	380,834.84	324,657	77,803	5,787	1.48	13.4
	TOTAL ACCOUNT 331			227,489,485.34	105,530,754	171,035,286	4,807,904	2.11	35.6	
332 10	RESERVOIRS, DAMS AND WATERWAYS - RELOCATION									
	BROWNLEE	06-2073	120-R4	(29)	8,630,863.86	8,639,102	4,506,064	96,468	1.12	46.7
	HELLS CANYON	06-2073	120-R4	(42)	940,788.83	898,552	637,368	13,645	1.45	46.7
	OXBOW	06-2073	120-R4	(28)	56,309.00	42,684	25,955	841	1.14	46.7
	OXBOW COMMON	06-2073	120-R4	(28)	1,827,919.83	1,804,049	882,988	18,722	0.97	47.2
	BROWNLEE COMMON	06-2073	120-R4	(30)	7,895,824.78	8,562,275	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

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)	ACCRUAL RATE (9)-(8)/(5)	COMPOSITE REMAINING LIFE (10)-(7)/(6)		
<b>332.20</b>	<b>RESERVOIRS, DAMS AND WATERWAYS</b>										
MILNER DAM	06-2067	120-R4	*	(10)	808,584.42	328,419	562,124	12,222	1.51	48.0	
AMERICAN FALLS	02-2055	120-R4	*	(11)	4,293,075.10	3,223,004	1,542,309	45,958	1.07	33.6	
BROWNLEE	06-2073	120-R4	*	(28)	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	7,771,804	1,681,378	124,821	1.37	13.5	
CASCADE	01-2081	120-R4	*	(9)	3,145,830.46	1,884,493	1,444,244	36,712	1.17	39.3	
CLEAR LAKE	06-2027	120-R4	*	(1)	2,293,298.17	1,443,505	872,728	134,282	5.86	6.5	
HELLS CANYON	06-2073	120-R4	*	(42)	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	2,210,825	195,388	2.80	14.2	
LOWER SALMON	07-2034	120-R4	*	(3)	7,973,770.21	8,203,349	2,012,834	148,120	1.87	15.5	
MILNER	11-2068	120-R4	*	(10)	16,970,001.86	8,045,448	10,821,553	225,075	1.33	47.2	
OXBOW	06-2073	120-R4	*	(28)	31,448,854.36	21,024,480	19,544,284	410,425	1.31	47.6	
OXBOW COMMON	06-2073	120-R4	*	(28)	9,871.85	6,635	9,099	119	1.21	51.3	
SHOSHONE FALLS	12-2040	120-R4	*	(1)	14,909,055.57	2,922,023	12,158,073	608,370	4.08	20.0	
STRIKE	07-2034	120-R4	*	(5)	12,185,094.15	8,843,427	2,950,922	218,919	1.80	13.5	
SWAN FALLS	06-2042	120-R4	*	(2)	16,022,516.38	10,199,494	6,143,473	284,447	1.78	21.6	
TWIN FALLS	12-2040	120-R4	*	(4)	1,323,425.51	301,872	1,074,391	53,863	4.08	19.8	
TWIN FALLS (NEW)	07-2034	120-R4	*	(4)	7,701,851.41	4,881,897	3,147,820	157,700	2.05	20.0	
THOUSAND SPRINGS	06-2031	120-R4	*	(2)	4,596,500.80	3,245,947	1,401,884	133,512	2.93	10.5	
UPPER MALAD	03-2035	120-R4	*	(2)	1,908,837.93	1,300,224	948,791	45,512	2.38	14.2	
UPPER SALMON A	07-2034	120-R4	*	(3)	2,636,978.87	1,012,381	1,702,878	126,570	4.78	13.6	
UPPER SALMON B	07-2034	120-R4	*	(3)	3,815,806.84	3,086,421	857,963	48,463	1.34	13.6	
UPPER SALMON COMMON	07-2034	120-R4	*	(3)	2,889,913.26	716,709	2,053,902	151,793	5.84	13.5	
HELLS CANYON COMMON	06-2073	120-R4	*	(43)	3,723,188.70	3,210,205	2,113,828	42,281	1.14	50.0	
<b>TOTAL ACCOUNT 332.2</b>					<b>283,776,270.91</b>	<b>173,384,508</b>	<b>145,513,235</b>	<b>4,625,078</b>	<b>1.75</b>	<b>31.5</b>	
<b>332.30</b>	<b>RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE</b>	06-2073	SQUARE	*	0	5,472,398.44	2,355,782	3,116,636	59,364	1.08	52.5
<b>333.00</b>	<b>WATER WHEELS, TURBINES AND GENERATORS</b>										
MILNER DAM	06-2067	100-S1.5	*	(10)	1,274,307.36	455,088	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	*	(28)	110,581,859.42	30,319,012	112,344,487	2,289,803	2.08	48.8	
BLISS	07-2034	100-S1.5	*	(4)	15,889,857.89	4,178,987	12,346,285	917,007	5.77	13.5	
CASCADE	01-2081	100-S1.5	*	(9)	9,349,088.56	4,387,796	5,782,712	159,354	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)	14,291,339.20	6,916,235	13,334,895	299,410	2.10	44.5	
LOWER MALAD	03-2035	100-S1.5	*	(3)	4,745,707.86	1,132,243	3,755,838	289,242	5.59	14.2	
LOWER SALMON	07-2034	100-S1.5	*	(3)	23,517,883.86	4,236,537	19,888,863	1,481,918	6.30	13.5	
MILNER	11-2068	100-S1.5	*	(10)	24,309,034.33	9,946,083	16,793,845	385,414	1.59	43.8	
OXBOW	06-2073	100-S1.5	*	(28)	13,470,998.77	7,756,907	9,621,081	220,862	1.64	43.6	
SHOSHONE FALLS	12-2040	100-S1.5	*	(1)	15,980,811.94	1,127,073	14,586,347	732,508	4.71	19.9	
STRIKE	07-2034	100-S1.5	*	(5)	9,172,110.18	5,680,012	3,850,704	295,142	3.22	13.4	
SWAN FALLS	06-2042	100-S1.5	*	(2)	26,815,832.43	14,523,859	12,828,392	608,110	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	*	(4)	16,733,644.98	9,086,824	8,316,167	423,942	2.53	19.6	
THOUSAND SPRINGS	06-2031	100-S1.5	*	(2)	4,114,588.60	3,057,304	2,917,844	291,844	7.09	10.5	
UPPER MALAD	03-2035	100-S1.5	*	(2)	5,817,955.77	1,239,086	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)	3,704,836.46	1,877,708	1,838,377	138,712	3.89	14.2	
<b>TOTAL ACCOUNT 333</b>					<b>331,230,178.86</b>	<b>124,023,302</b>	<b>259,326,879</b>	<b>9,412,936</b>	<b>2.84</b>	<b>27.6</b>	
<b>334.00</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>										
MILNER DAM	06-2067	80-S0	*	(10)	581,471.90	208,487	433,132	12,105	2.08	35.8	
AMERICAN FALLS	02-2055	80-S0	*	(11)	3,828,401.12	2,149,275	2,100,250	76,887	2.91	27.3	
BROWNLEE	06-2073	80-S0	*	(28)	14,157,325.99	4,812,888	13,683,739	350,814	2.48	38.4	
BLISS	07-2034	80-S0	*	(4)	4,447,055.46	1,179,297	3,445,941	264,802	5.95	13.0	
CASCADE	01-2081	80-S0	*	(9)	2,879,959.95	888,823	2,250,333	72,877	2.53	30.8	
CLEAR LAKE	06-2027	80-S0	*	(1)	189,834.52	163,754	8,567	1,023	0.61	8.4	
HELLS CANYON	06-2073	80-S0	*	(42)	6,597,081.13	1,990,487	7,377,368	182,829	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)	ACCRUAL RATE (9)=(7)/(8)	COMPOSITE REMAINING LIFE (10)=(7)/(9)	
LOWER MALAD	03-2035	80-S0	*	(3)	1,858,821.51	641,281	1,273,305	93,160	5.01	13.7
LOWER SALMON	07-2034	80-S0	*	(3)	3,308,146.56	1,448,862	1,860,508	152,214	4.80	12.9
MILNER	11-2088	50-S0	*	(10)	2,381,866.84	1,113,401	1,306,433	43,862	1.84	34.3
OXBOW	06-2073	80-S0	*	(28)	7,020,147.16	2,248,183	8,806,807	177,236	2.52	38.4
SHOSHONE FALLS	12-2040	80-S0	*	(1)	1,897,210.92	351,718	1,362,485	74,289	4.38	18.3
STRIKE	07-2034	80-S0	*	(3)	4,094,846.58	1,977,535	2,321,844	179,277	4.38	13.0
SWAN FALLS	08-2042	50-S0	*	(2)	3,625,320.48	1,755,077	1,942,750	89,830	2.75	19.5
TWIN FALLS	12-2040	80-S0	*	(4)	1,186,838.91	363,242	874,294	46,417	3.90	18.8
TWIN FALLS (NEW)	12-2040	80-S0	*	(4)	4,030,395.46	1,278,983	2,914,728	156,286	3.88	18.9
THOUSAND SPRINGS	06-2031	80-S0	*	(2)	740,357.71	719,813	35,252	3,436	0.46	10.3
UPPER MALAD	03-2035	80-S0	*	(2)	1,217,930.20	304,986	937,301	68,845	5.85	13.6
UPPER SALMON A	07-2034	80-S0	*	(3)	1,405,760.22	449,076	968,857	77,811	5.52	12.9
UPPER SALMON B	07-2034	80-S0	*	(3)	1,388,971.51	386,639	1,044,002	80,673	5.81	12.9
TOTAL ACCOUNT 334					66,629,844.09	24,426,827	53,055,577	2,224,814	3.34	23.9
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
MILNER DAM	06-2073	90-R1.5	*	(19)	48,228.36	19,229	33,820	818	1.70	41.3
NIAGARA SPRINGS HATCHERY	06-2073	90-R1.5	*	(15)	122,028.67	2,709	137,624	2,904	2.38	47.4
HELLS CANYON MAINTENANCE SHOP	06-2073	90-R1.5	*	(42)	2,317,064.38	538,486	2,751,745	58,184	2.51	47.3
RAPID RIVER HATCHERY	06-2073	90-R1.5	*	(19)	49,884.42	13,033	44,104	959	1.63	46.0
AMERICAN FALLS	02-2055	90-R1.5	*	(11)	2,186,330.49	1,084,801	1,383,126	44,318	2.62	31.2
BROWNLEE	06-2073	90-R1.5	*	(28)	6,811,194.15	2,704,801	6,061,645	131,539	1.83	48.2
BLISS	07-2034	90-R1.5	*	(4)	876,818.30	392,109	519,780	39,385	4.49	13.2
CASCADE	01-2061	90-R1.5	*	(9)	1,246,128.25	591,859	796,321	21,373	1.72	36.9
CLEAR LAKE	08-2027	90-R1.5	*	(1)	80,877.63	41,568	40,118	6,220	7.69	6.4
HELLS CANYON	06-2073	90-R1.5	*	(42)	1,781,507.69	353,932	2,175,809	47,467	2.86	45.8
LOWER MALAD	03-2035	90-R1.5	*	(3)	584,359.20	210,885	391,005	28,048	4.80	13.9
LOWER SALMON	07-2034	90-R1.5	*	(3)	574,097.74	250,436	340,885	25,899	4.51	13.2
MILNER	11-2088	90-R1.5	*	(10)	706,930.91	251,478	525,819	12,383	1.75	42.4
OXBOW HATCHERY	06-2073	90-R1.5	*	(28)	15,320.96	3,283	16,328	352	2.30	46.4
OXBOW	06-2073	90-R1.5	*	(28)	1,872,570.86	137,246	2,278,369	49,283	2.63	46.2
PAHSIMEROI ACCUMULATING PONDS	06-2073	90-R1.5	*	(15)	33,131.86	9,533	29,569	586	1.80	47.9
PAHSIMEROI TRAPPING	06-2073	90-R1.5	*	(15)	28,346.80	(10,056)	42,855	918	3.24	46.5
SHOSHONE FALLS	12-2040	90-R1.5	*	(1)	1,083,567.01	(78,595)	1,163,098	60,710	5.55	18.5
STRIKE	07-2034	90-R1.5	*	(5)	1,472,135.49	594,041	951,701	71,677	4.87	13.3
SWAN FALLS	08-2042	90-R1.5	*	(2)	1,712,428.89	665,600	1,061,077	50,941	2.87	20.8
TWIN FALLS	12-2040	90-R1.5	*	(4)	342,807.32	108,107	246,205	12,861	3.75	19.3
TWIN FALLS (NEW)	12-2040	90-R1.5	*	(4)	500,714.57	203,613	317,130	16,453	3.29	19.3
THOUSAND SPRINGS	06-2031	90-R1.5	*	(2)	389,037.18	289,178	127,640	12,321	3.17	10.4
UPPER MALAD	03-2035	90-R1.5	*	(2)	219,557.13	68,117	155,831	11,280	5.14	13.8
UPPER SALMON A	07-2034	90-R1.5	*	(3)	275,053.82	132,311	151,036	11,392	4.14	13.3
UPPER SALMON B	07-2034	90-R1.5	*	(3)	260,033.03	157,583	110,241	8,364	3.22	13.2
UPPER SALMON COMMON	07-2034	90-R1.5	*	(3)	4,978.97	1,220	3,808	262	5.86	13.4
TOTAL ACCOUNT 335					28,131,024.15	9,723,981	23,818,429	817,126	2.90	28.9
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT		15-SQ	0		121,881.89	63,709	57,373	6,430	5.31	8.9
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE		20-SQ	0		42,231.03	(5,529)	47,798	3,620	9.05	12.5
335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER		5-SQ	0		289,298.01	231,720	37,669	15,082	5.58	2.5
336.00 ROADS, RAILROADS AND BRIDGES										
MILNER DAM	06-2073	90-R4	*	(10)	12,737.21	5,174	8,937	201	1.58	44.0
NIAGARA SPRINGS HATCHERY	06-2073	90-R4	*	0	46,867.72	46,881	(13)	0	-	-
RAPID RIVER HATCHERY	06-2073	90-R4	*	0	17,896.46	7,935	9,961	197	1.10	50.6
AMERICAN FALLS	02-2055	90-R4	*	(11)	839,275.87	578,450	355,146	11,085	1.32	32.0
BROWNLEE	06-2073	90-R4	*	(28)	1,459,262.60	228,240	1,659,209	36,463	4.67	46.7
BLISS	07-2034	90-R4	*	(4)	486,476.64	119,246	366,660	28,751	5.91	13.4
CASCADE	01-2061	90-R4	*	(9)	122,868.04	65,704	68,004	1,825	1.49	37.3
CLEAR LAKE	06-2027	90-R4	*	(1)	11,097.30	11,114	94	14	0.13	8.7
HELLS CANYON	06-2073	90-R4	*	(42)	986,681.42	630,916	744,612	18,841	1.92	39.9

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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)	ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)
LOWER MALAD	03-2035	90-R4	*	(3)	244,595.45	186,008	65,894	4,896	1.82
LOWER SALMON	07-2034	90-R4	*	(3)	88,893.04	(54,933)	146,287	11,081	12.47
MILNER	11-2068	90-R4	*	(10)	498,135.50	196,547	341,506	7,570	1.55
OXBOW HATCHERY	06-2073	90-R4	*	(28)	3,070.44	3,070	860	28	0.85
OXBOW	06-2073	90-R4	*	(28)	2,548,568.37	379,286	2,908,382	80,177	2.36
PAHSIMEROI ACCUMULATING PONDS	06-2073	90-R4	*	0	59,333.89	17,291	42,043	852	1.44
PAHSIMEROI TRAPPING	06-2073	90-R4	*	0	15,612.35	15,353	259	8	0.04
SHOSHONE FALLS	12-2040	90-R4	*	(1)	115,108.41	(367,219)	483,478	36,952	32.10
STRIKE	07-2034	90-R4	*	(9)	1,802,868.07	283,369	1,399,812	100,780	6.47
SWAN FALLS	06-2042	90-R4	*	(2)	835,946.15	531,885	320,780	15,117	1.81
TWIN FALLS	12-2040	90-R4	*	(4)	893,773.50	547,330	382,194	19,480	2.18
TWIN FALLS (NEW)	12-2040	90-R4	*	(4)	1,823,829.84	428,577	834,208	32,116	3.14
THOUSAND SPRINGS	06-2031	90-R4	*	(2)	785,488.40	552,686	248,503	23,867	3.01
UPPER MALAD	03-2035	90-R4	*	(2)	1,282,876.84	163,235	1,124,899	79,032	6.26
UPPER SALMON A	07-2034	90-R4	*	(3)	1,650.89	1,183	517	38	2.30
UPPER SALMON COMMON	07-2034	90-R4	*	(3)	27,708.47	27,708	832	70	0.25
TOTAL ACCOUNT 336					13,982,995.47	4,588,859	11,333,792	490,840	3.52
TOTAL HYDRAULIC PRODUCTION PLANT					886,896,395.38	489,910,597	878,871,184	22,671,476	2.37
OTHER PRODUCTION PLANT									
341 00	STRUCTURES AND IMPROVEMENTS								
	SALMON DIESEL	06-2012	60-R3	*	(2)	11,959.06	11,956	239	0
	EVANDER ANDREWS/DANSKIN #2	06-2041	60-R3	*	(4)	4,855,052.73	2,245,689	2,595,566	131,621
	BENNETT MOUNTAIN	06-2046	60-R3	*	(5)	1,913,162.03	689,923	1,319,797	53,642
	EVANDER ANDREWS/DANSKIN #1	06-2046	60-R3	*	(5)	1,376,089.96	550,977	893,917	33,879
	LANGLEY GULCH	06-2054	60-R3	*	(5)	146,281,355.22	31,671,923	121,923,500	3,778,726
	TOTAL ACCOUNT 341				154,237,629.02	35,169,561	126,733,019	3,997,868	2.59
341 10	STRUCTURES AND IMPROVEMENTS - SOLAR		35-R3		0	2,976.33	278	2,698	86
342 00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
	SALMON DIESEL	06-2012	50-S2.5	*	(2)	61,306.39	61,306	1,227	0
	EVANDER ANDREWS/DANSKIN #2	06-2041	50-S2.5	*	(4)	1,441,348.20	880,686	618,316	32,853
	BENNETT MOUNTAIN	06-2046	50-S2.5	*	(5)	2,290,713.40	1,008,972	1,396,277	59,316
	EVANDER ANDREWS/DANSKIN #1	06-2046	50-S2.5	*	(5)	716,289.45	262,451	489,653	19,089
	LANGLEY GULCH	06-2054	50-S2.5	*	(9)	5,928,590.05	1,026,480	5,198,540	195,293
	TOTAL ACCOUNT 342				10,438,247.49	3,239,895	7,704,013	277,731	2.66
343 00	PRIME MOVERS								
	EVANDER ANDREWS/DANSKIN #2	06-2041	40-R1.5	*	(4)	28,775,892.88	14,706,100	15,220,620	880,776
	BENNETT MOUNTAIN	06-2046	40-R1.5	*	(5)	30,727,593.62	4,194,460	28,076,482	1,275,336
	EVANDER ANDREWS/DANSKIN #1	06-2046	40-R1.5	*	(5)	33,344,856.31	2,978,993	32,033,436	1,389,736
	LANGLEY GULCH	06-2054	30-R2	*	(5)	127,626,861.24	17,273,203	116,735,108	4,857,073
	TOTAL ACCOUNT 343				220,475,073.85	39,142,426	192,068,644	8,482,921	3.85
344 00	GENERATORS								
	SALMON DIESEL	06-2012	50-R1	*	(2)	541,844.95	541,845	10,833	0
	EVANDER ANDREWS/DANSKIN #2	06-2041	50-R1	*	(4)	13,186,034.86	6,625,925	4,067,851	222,641
	BENNETT MOUNTAIN	06-2046	50-R1	*	(5)	8,139,999.35	5,258,720	3,286,279	148,733
	EVANDER ANDREWS/DANSKIN #1	06-2046	50-R1	*	(5)	9,901,493.62	3,760,007	6,606,561	274,585
	LANGLEY GULCH	06-2054	50-R1	*	(5)	34,849,876.83	9,210,633	27,362,443	945,506
	TOTAL ACCOUNT 344				66,596,149.61	28,425,430	41,355,767	1,589,465	2.39
344 10	GENERATORS - SOLAR		20-S2.5		0	79,330.62	7,404	71,927	4,634

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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)	ACCRUAL RATE (9)=(8)/(7)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>345.00 ACCESSORY ELECTRIC EQUIPMENT</b>									
SALMON DIESEL	06-2012	40-L3	(2)	298,218.80	861,167	(387,584)	0	-	-
EVANDER ANDREWS/DANSKIN #2	06-2041	40-L3	(4)	2,528,321.85	733,461	1,806,864	114,247	4.52	16.6
BENNETT MOUNTAIN	06-2046	40-L3	(5)	11,531,850.03	4,647,337	7,461,106	354,366	3.07	21.1
EVANDER ANDREWS/DANSKIN #1	06-2046	40-L3	(5)	11,486,786.98	4,086,088	7,997,158	349,770	3.04	22.9
LANGLEY GULCH	06-2054	40-L3	(5)	66,185,411.03	16,941,270	52,553,412	1,857,777	2.81	28.3
TOTAL ACCOUNT 345				92,002,586.53	27,049,303	69,520,086	2,676,182	2.91	26.0
<b>346.00 MISCELLANEOUS POWER PLANT EQUIPMENT</b>									
SALMON DIESEL	06-2012	40-S0.5	(2)	1,004.50	2,280	(1,285)	0	-	-
EVANDER ANDREWS/DANSKIN #2	06-2041	40-S0.5	(4)	1,743,607.80	727,267	1,086,085	82,058	3.56	17.5
BENNETT MOUNTAIN	06-2046	40-S0.5	(5)	983,880.52	351,102	681,973	32,671	3.32	20.9
EVANDER ANDREWS/DANSKIN #1	06-2046	40-S0.5	(5)	959,870.44	365,547	622,317	28,367	2.96	21.9
LANGLEY GULCH	06-2054	40-S0.5	(5)	2,959,649.32	741,738	2,373,243	65,176	2.97	26.9
TOTAL ACCOUNT 346				6,655,012.56	2,207,945	4,762,353	211,304	3.18	22.5
<b>346.10 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR</b>									
		25-S2.5	0	12,562.16	1,175	11,417	557	4.42	26.5
TOTAL OTHER PRODUCTION PLANT				550,802,600.19	136,343,437	442,228,924	17,248,798	3.13	
<b>TRANSMISSION PLANT</b>									
<b>350.20 LAND RIGHTS AND EASEMENTS</b>									
		85-R3	0	35,049,697.19	9,229,736	25,819,961	384,325	1.10	67.2
<b>352.00 STRUCTURES AND IMPROVEMENTS</b>									
		70-R3	(40)	84,703,473.00	30,516,406	86,068,456	1,612,824	1.90	54.6
<b>353.00 STATION EQUIPMENT</b>									
		52-S0	(15)	444,081,742.83	112,526,398	396,173,606	9,862,737	2.18	41.1
<b>354.00 TOWERS AND FIXTURES</b>									
		85-R6	(20)	222,850,575.31	74,690,284	192,769,426	2,668,105	1.20	72.2
<b>355.00 POLES AND FIXTURES</b>									
		61-S0.5	(60)	214,344,752.19	71,342,780	271,608,824	5,441,692	2.54	48.9
<b>355.10 POLES AND FIXTURES - TREATMENT</b>									
		20-S3	0	3,028,476.12	828,220	2,198,256	129,472	4.28	17.0
<b>356.00 OVERHEAD CONDUCTORS AND DEVICES</b>									
		75-R1	(30)	244,760,635.21	84,097,074	234,091,752	3,640,724	1.49	64.3
<b>359.00 ROADS AND TRAILS</b>									
		70-R2.5	0	360,266.18	288,810	100,456	2,868	0.69	37.2
TOTAL TRANSMISSION PLANT				1,249,307,818.03	363,486,698	1,212,819,737	23,862,677	1.89	
<b>DISTRIBUTION PLANT</b>									
<b>361.00 STRUCTURES AND IMPROVEMENTS</b>									
		70-R2.5	(50)	50,879,274.29	14,563,323	61,755,598	1,090,482	2.14	56.6
<b>362.00 STATION EQUIPMENT</b>									
		80-S0	(15)	267,263,363.53	65,431,921	294,920,947	5,452,477	1.90	46.6
<b>364.00 POLES, TOWERS AND FIXTURES</b>									
		64-R0.5	(50)	261,067,796.35	146,717,662	274,914,007	6,152,042	1.83	53.4
<b>364.10 POLES, TOWERS AND FIXTURES - TREATMENT</b>									
		20-S3	0	12,054,665.16	2,511,647	9,543,218	598,205	4.63	17.1
<b>365.00 OVERHEAD CONDUCTORS AND DEVICES</b>									
		50-R0.5	(25)	147,320,782.31	57,419,773	126,731,180	3,290,703	2.23	38.5
<b>366.00 UNDERGROUND CONDUIT</b>									
		50-R2	(30)	53,996,218.08	17,782,493	51,653,681	1,272,042	2.37	40.8
<b>367.00 UNDERGROUND CONDUCTORS AND DEVICES</b>									
		50-R1.5	(20)	302,975,748.87	96,714,646	286,856,250	6,894,454	2.27	39.9
<b>368.00 LINE TRANSFORMERS</b>									
		51-O1	(15)	647,832,804.29	189,443,877	555,334,048	12,423,610	1.92	44.7
<b>369.00 SERVICES</b>									
		55-R1	(40)	64,812,033.21	44,402,404	46,334,442	1,074,876	1.66	43.1
<b>370.00 METERS</b>									
		27-O1	(5)	19,194,368.35	7,215,930	12,638,155	961,374	3.45	19.6
<b>370.10 METERS - AMI</b>									
		20-L3	0	65,682,083.18	26,025,715	57,856,368	4,497,981	5.25	12.8
<b>371.20 INSTALLATIONS ON CUSTOMERS' PREMISES</b>									
		23-R1	(10)	4,904,512.43	1,771,108	2,833,856	166,509	4.16	15.8
<b>373.20 STREET LIGHTING AND SIGNAL SYSTEMS</b>									
		37-R1	(35)	4,848,520.87	2,898,724	3,648,779	160,844	3.32	22.7
TOTAL DISTRIBUTION PLANT				1,961,322,351.82	674,686,866	1,735,118,819	42,666,899	2.18	
<b>GENERAL PLANT</b>									
<b>390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING</b>									
	06-2056	75-S0.5	(10)	34,677,736.39	12,620,430	25,525,062	809,577	2.33	31.5
<b>390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING</b>									
<b>BOISE CENTER WEST</b>									
	06-2087	65-S0.5	(10)	15,293,377.70	2,624,574	14,196,141	355,811	2.33	36.9
<b>BOISE OPERATIONS CENTER</b>									
	06-2054	65-S0.5	(10)	10,840,748.29	3,260,518	8,435,305	261,953	2.65	29.9
<b>BOISE MECHANICAL AND ENVIRONMENTAL CENTER</b>									
	06-2054	65-S0.5	(10)	10,782,680.66	2,876,416	8,965,511	267,953	2.76	30.2
<b>OTHER STRUCTURES</b>									
		65-S0.5	(10)	64,911,717.00	14,592,144	56,810,745	1,091,180	1.66	52.1
TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING				101,638,503.96	23,362,652	86,439,702	2,026,667	1.99	
TOTAL STRUCTURES AND IMPROVEMENTS				136,316,242.37	35,983,062	113,964,784	2,836,274	2.08	

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)	ACCRUAL 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	656,493	5.00	9.8
391 20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT		5-SQ	0	26,955,660.39	12,942,525	14,813,135	5,390,126	20.00	2.7
391 21 OFFICE FURNITURE AND EQUIPMENT - SERVERS		8-SQ	0	3,296,732.27	1,287,235	2,018,497	410,735	12.50	4.9
392 10 TRANSPORTATION EQUIPMENT - AUTOMOBILES		13-L2.5	15	921,789.45	305,145	478,359	62,730	6.81	7.6
392 30 TRANSPORTATION EQUIPMENT - AIRCRAFT		16-S2	40	4,583,105.82	1,882,065	774,898	74,498	1.63	10.4
392 40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS		13-L2.5	15	29,240,236.05	9,886,895	14,967,308	1,634,061	6.27	8.2
392 50 TRANSPORTATION EQUIPMENT - MISCELLANEOUS		13-L2.5	15	2,021,033.75	322,844	1,365,235	180,850	7.96	8.7
392 60 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)		20-S1	15	56,022,457.35	9,638,533	39,680,590	2,701,063	4.66	14.7
392 70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)		20-S1	15	10,897,808.15	3,301,191	6,046,946	507,810	4.62	11.9
392 90 TRANSPORTATION EQUIPMENT - TRAILERS		33-S1.5	15	7,527,860.20	1,571,825	4,626,556	215,367	2.86	22.4
393 00 STORES EQUIPMENT		25-SQ	0	4,213,300.66	1,054,475	3,158,816	198,363	4.00	18.8
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT		20-SQ	0	11,598,683.08	3,821,505	7,677,186	579,945	5.00	13.2
395 00 LABORATORY EQUIPMENT		20-SQ	0	14,824,096.25	6,605,680	8,218,416	741,204	5.00	11.1
395 00 POWER OPERATED EQUIPMENT		20-O1	25	23,706,549.22	4,946,761	12,631,151	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	9.2
397 20 COMMUNICATION EQUIPMENT - MICROWAVE		15-SQ	0	24,563,743.70	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	20,263,822.88	6,293,150	11,970,673	1,356,917	6.67	6.9
398 00 MISCELLANEOUS EQUIPMENT		15-SQ	0	8,123,288.42	3,821,100	4,302,188	541,481	6.67	7.9
<b>TOTAL GENERAL PLANT</b>				<b>415,803,186.63</b>	<b>129,644,276</b>	<b>275,728,943</b>	<b>21,664,907</b>	<b>5.21</b>	
<b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>									
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)		29,345	---	
397 10 COMMUNICATION EQUIPMENT - TELEPHONES					(107,304)		21,461	---	
397 20 COMMUNICATION EQUIPMENT - MICROWAVE					(66,840)		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					(332,862)		66,595	---	
<b>TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>					<b>(4,966,797)</b>		<b>993,366</b>		
<b>TOTAL DEPRECIABLE PLANT</b>				<b>5,174,426,631.78</b>	<b>1,784,868,438</b>	<b>4,367,888,896</b>	<b>131,626,685</b>	<b>2.84</b>	
<b>GENERATING STATION - EARLY RETIREMENTS</b>									
<b>JIM BRIDGER PLANT</b>									
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				172,334,246.77	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	50,942,787				
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				1,103,786.62	256,872				
316 70 MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS				401,020.06	40,393				
316 80 MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT				4,369,564.08	(1,959,082)				
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)	ACCURAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)
352.00				444,343.71	300,765				
353.00				13,837,362.77	1,975,908				
381.10				298,465.21	233,190				
383.00				189,905.92	97,793				
384.00				677,209.29	532,117				
395.00				35,620.84	22,171				
387.20				217,523.37	175,598				
388.00				24,130.84	21,695				
				<u>739,915,185.87</u>	<u>369,729,497</u>				
TOTAL JIM BRIDGER PLANT									
VALMY PLANT									
310.20				430,343.92	268,061				
311.00									
				20,864,245.78	13,872,159				
				<u>26,614,311.82</u>	<u>22,660,229</u>				
				47,278,557.80	36,332,348				
312.10				22,454,124.00	16,322,182				
312.20									
				16,874,548.10	11,200,665				
				<u>97,911,681.69</u>	<u>70,401,817</u>				
				114,785,629.79	81,602,582				
312.30				19,714.96	11,250				
314.00									
				1,529,405.87	867,239				
				<u>35,496,851.89</u>	<u>23,223,425</u>				
				37,026,257.76	24,090,664				
315.00									
				1,398,821.04	939,605				
				<u>20,135,975.88</u>	<u>14,387,319</u>				
				21,525,796.92	15,326,921				
316.00									
				2,144,087.80	1,172,179				
				<u>1,984,383.58</u>	<u>1,831,801</u>				
				4,138,451.47	2,804,080				
316.10				153,862.24	34,930				
316.40				38,801.91	35,777				
316.50				16,011.23	16,011				
316.60				45,359.61	4,547				
316.80				310,670.37	157,030				
352.00				360,257.64	320,894				
353.00									
				3,084,194.39	1,995,370				
				<u>1,203,599.32</u>	<u>917,337</u>				
				4,287,793.71	2,912,707				
				<u>252,894,752.83</u>	<u>160,300,004</u>				
				991,908,838.40	550,029,501				
TOTAL GENERATING STATION - EARLY RETIREMENTS									

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)	ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>									
301.00				5,703.01					
302.00				35,130,516.58	15,836,507				
310.10				1,073,749.17					
317.00				15,446,594.38					
338.00				31,942,133.57					
340.00				2,690,006.46					
340.10				8,787.49					
350.00				3,846,180.14					
350.22				253,354.82	40,254	213,301	8,443		
360.00				8,556,201.71					
360.22				873,576.40	185,959	707,508	29,090		
388.00				18,862,346.21					
390.20					(446,722)				
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>				<b>116,702,368.74</b>	<b>15,396,007</b>	<b>920,989</b>	<b>37,533</b>		
<b>TOTAL ELECTRIC PLANT</b>				<b>6,283,839,236.92</b>	<b>2,360,325,946</b>	<b>4,368,001,805</b>	<b>131,664,218</b>		

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

\*\* NEW ADDITIONS AS OF JANUARY 1, 2021 WILL UTILIZE AND ANNUAL ACCRUAL RATE CONSISTENT WITH THE AMORTIZATION PERIOD.

MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	RATE
SOFTWARE LICENSES	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 387.50 COMMUNICATION EQUIPMENT - SATELLITE	5.00

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-21-18**

**IDAHO POWER COMPANY**

**ATTACHMENT 2**

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON

ACCOUNT (I)	PROPOSED		OPUC STAFF		IDAHO PARTIES		SETTLEMENT		NOTES	
	SURVIVOR CURVE (C)	NET SALVAGE PERCENT (P)	SURVIVOR CURVE (N)	NET SALVAGE PERCENT (R)	SURVIVOR CURVE (B)	NET SALVAGE PERCENT (T)	SURVIVOR CURVE (U)	NET SALVAGE PERCENT (S)		
<b>ELECTRIC PLANT</b>										
<b>MISCELLANEOUS INTANGIBLE PLANT</b>										
303 00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE 5-YEAR 10-YEAR	5-SQ 10-SQ	0 0	5-SQ 10-SQ	0 0	5-SQ 10-SQ	0 0	5-SQ 10-SQ	0 0	
303 00	MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM	30-SQ	0	30-SQ	0	30-SQ	0	30-SQ	0	
<b>HYDRAULIC PRODUCTION PLANT</b>										
301 00	STRUCTURES AND IMPROVEMENTS									
	KAGENAW MAINTENANCE SHOP	110-R2.5	(10)	110-R2.5	(10)	110-R2.5	(10)	110-R2.5	(10)	
	MILNER DAM	110-R2.5	(10)	110-R2.5	(10)	110-R2.5	(10)	110-R2.5	(10)	
	NAGARA SPRINGS HATCHERY	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	
	HELLS CANYON MAINTENANCE SHOP	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	
	RAPID RIVER HATCHERY	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	
	AMERICAN FALLS	110-R2.5	(11)	110-R2.5	(11)	110-R2.5	(11)	110-R2.5	(11)	
	BROWNLEE	110-R2.5	(29)	110-R2.5	(29)	110-R2.5	(29)	110-R2.5	(29)	
	BULS	110-R2.5	(4)	110-R2.5	(4)	110-R2.5	(4)	110-R2.5	(4)	
	CASCADE	110-R2.5	(8)	110-R2.5	(8)	110-R2.5	(8)	110-R2.5	(8)	
	CLEAR LAKE	110-R2.5	(1)	110-R2.5	(1)	110-R2.5	(1)	110-R2.5	(1)	
	HELLS CANYON	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	
	LOWER MALAD	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	
	LOWER SALMON	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	
	MILNER	110-R2.5	(10)	110-R2.5	(10)	110-R2.5	(10)	110-R2.5	(10)	
	OSBOW HATCHERY	110-R2.5	(28)	110-R2.5	(28)	110-R2.5	(28)	110-R2.5	(28)	
	OSBOW	110-R2.5	(28)	110-R2.5	(28)	110-R2.5	(28)	110-R2.5	(28)	
	OSBOW COMMON	110-R2.5	(28)	110-R2.5	(28)	110-R2.5	(28)	110-R2.5	(28)	
	PANAMENCO ACCUMULATING PONDS	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	
	PANAMENCO TRAPPING	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	110-R2.5	(40)	
	SHOSHONE FALLS	110-R2.5	(1)	110-R2.5	(1)	110-R2.5	(1)	110-R2.5	(1)	
	STRIKE	110-R2.5	(5)	110-R2.5	(5)	110-R2.5	(5)	110-R2.5	(5)	
	SWAN FALLS	110-R2.5	(2)	110-R2.5	(2)	110-R2.5	(2)	110-R2.5	(2)	
	TWIN FALLS	110-R2.5	(4)	110-R2.5	(4)	110-R2.5	(4)	110-R2.5	(4)	
	TWIN FALLS (NEW)	110-R2.5	(4)	110-R2.5	(4)	110-R2.5	(4)	110-R2.5	(4)	
	THOUSAND SPRINGS	110-R2.5	(2)	110-R2.5	(2)	110-R2.5	(2)	110-R2.5	(2)	
	UPPER MALAD	110-R2.5	(2)	110-R2.5	(2)	110-R2.5	(2)	110-R2.5	(2)	
	UPPER SALMON A	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	
	UPPER SALMON B	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	
	UPPER SALMON COMMON	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	110-R2.5	(3)	
302 10	RESERVOIRS DAMS AND WATERWAYS - RELOCATION									
	BROWNLEE	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	HELLS CANYON	120-R4	(40)	120-R4	(40)	120-R4	(40)	120-R4	(40)	
	OSBOW	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	OSBOW COMMON	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	BROWNLEE COMMON	120-R4	(30)	120-R4	(30)	120-R4	(30)	120-R4	(30)	
302 20	RESERVOIRS DAMS AND WATERWAYS									
	MILNER DAM	120-R4	(10)	120-R4	(10)	120-R4	(10)	120-R4	(10)	
	AMERICAN FALLS	120-R4	(11)	120-R4	(11)	120-R4	(11)	120-R4	(11)	
	BROWNLEE	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	BULS	120-R4	(4)	120-R4	(4)	120-R4	(4)	120-R4	(4)	
	CASCADE	120-R4	(8)	120-R4	(8)	120-R4	(8)	120-R4	(8)	
	CLEAR LAKE	120-R4	(1)	120-R4	(1)	120-R4	(1)	120-R4	(1)	
	HELLS CANYON	120-R4	(40)	120-R4	(40)	120-R4	(40)	120-R4	(40)	
	LOWER MALAD	120-R4	(3)	120-R4	(3)	120-R4	(3)	120-R4	(3)	
	LOWER SALMON	120-R4	(3)	120-R4	(3)	120-R4	(3)	120-R4	(3)	
	MILNER	120-R4	(10)	120-R4	(10)	120-R4	(10)	120-R4	(10)	
	OSBOW	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	OSBOW COMMON	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	OSBOW COMMON	120-R4	(28)	120-R4	(28)	120-R4	(28)	120-R4	(28)	
	SHOSHONE FALLS	120-R4	(1)	120-R4	(1)	120-R4	(1)	120-R4	(1)	
	STRIKE	120-R4	(5)	120-R4	(5)	120-R4	(5)	120-R4	(5)	
	SWAN FALLS	120-R4	(2)	120-R4	(2)	120-R4	(2)	120-R4	(2)	
	TWIN FALLS	120-R4	(4)	120-R4	(4)	120-R4	(4)	120-R4	(4)	
	TWIN FALLS (NEW)	120-R4	(4)	120-R4	(4)	120-R4	(4)	120-R4	(4)	
	THOUSAND SPRINGS	120-R4	(2)	120-R4	(2)	120-R4	(2)	120-R4	(2)	
	UPPER MALAD	120-R4	(2)	120-R4	(2)	120-R4	(2)	120-R4	(2)	
	UPPER SALMON A	120-R4	(3)	120-R4	(3)	120-R4	(3)	120-R4	(3)	
	UPPER SALMON B	120-R4	(3)	120-R4	(3)	120-R4	(3)	120-R4	(3)	
	UPPER SALMON COMMON	120-R4	(3)	120-R4	(3)	120-R4	(3)	120-R4	(3)	
	HELLS CANYON COMMON	120-R4	(40)	120-R4	(40)	120-R4	(40)	120-R4	(40)	
302 30	RESERVOIRS DAMS AND WATERWAYS - NEZ PERCE	SQUARE	0	SQUARE	0	SQUARE	0	SQUARE	0	
303 00	WATER WHEELS, TURBINES AND GENERATORS									
	MILNER DAM	100-S1.5	(10)	100-S1.5	(10)	100-S1.5	(10)	100-S1.5	(10)	

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON

ACCOUNT (1)	PROPOSED		OPUC STAFF		IDAHO PARTIES		SETTLEMENT		NOTES
	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	SURVIVOR CURVE (4)	NET SALVAGE PERCENT (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)	SURVIVOR CURVE (8)	NET SALVAGE PERCENT (9)	
AMERICAN FALLS	100-81.5	(11)	100-81.5	(11)	100-81.5	(11)	100-81.5	(11)	
BROWNLEE	100-81.5	(28)	100-81.5	(28)	100-81.5	(28)	100-81.5	(28)	
BULBS	100-81.5	(4)	100-81.5	(4)	100-81.5	(4)	100-81.5	(4)	
CASCADE	100-81.5	(8)	100-81.5	(8)	100-81.5	(8)	100-81.5	(8)	
CLEAR LAKE	100-81.5	(11)	100-81.5	(11)	100-81.5	(11)	100-81.5	(11)	
HELLS CANYON	100-81.5	(42)	100-81.5	(42)	100-81.5	(42)	100-81.5	(42)	
LOWER MALAD	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	
LOWER SALMON	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	
MULNER	100-81.5	(19)	100-81.5	(19)	100-81.5	(19)	100-81.5	(19)	
OSBOW	100-81.5	(28)	100-81.5	(28)	100-81.5	(28)	100-81.5	(28)	
SHOENONE FALLS	100-81.5	(1)	100-81.5	(1)	100-81.5	(1)	100-81.5	(1)	
STRIKE	100-81.5	(5)	100-81.5	(5)	100-81.5	(5)	100-81.5	(5)	
SWAN FALLS	100-81.5	(2)	100-81.5	(2)	100-81.5	(2)	100-81.5	(2)	
TWIN FALLS	100-81.5	(4)	100-81.5	(4)	100-81.5	(4)	100-81.5	(4)	
TWIN FALLS (NEW)	100-81.5	(4)	100-81.5	(4)	100-81.5	(4)	100-81.5	(4)	
THOUSAND SPRINGS	100-81.5	(2)	100-81.5	(2)	100-81.5	(2)	100-81.5	(2)	
UPPER MALAD	100-81.5	(2)	100-81.5	(2)	100-81.5	(2)	100-81.5	(2)	
UPPER SALMON A	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	
UPPER SALMON B	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	100-81.5	(3)	
334 01 ACCESSORY ELECTRIC EQUIPMENT									
MULNER DAM	60-80	(10)	60-80	(10)	60-80	(10)	60-80	(10)	
AMERICAN FALLS	60-80	(11)	60-80	(11)	60-80	(11)	60-80	(11)	
BROWNLEE	60-80	(28)	60-80	(28)	60-80	(28)	60-80	(28)	
BULBS	60-80	(4)	60-80	(4)	60-80	(4)	60-80	(4)	
CASCADE	60-80	(8)	60-80	(8)	60-80	(8)	60-80	(8)	
CLEAR LAKE	60-80	(11)	60-80	(11)	60-80	(11)	60-80	(11)	
HELLS CANYON	60-80	(42)	60-80	(42)	60-80	(42)	60-80	(42)	
LOWER MALAD	60-80	(3)	60-80	(3)	60-80	(3)	60-80	(3)	
LOWER SALMON	60-80	(3)	60-80	(3)	60-80	(3)	60-80	(3)	
MULNER	60-80	(19)	60-80	(19)	60-80	(19)	60-80	(19)	
OSBOW	60-80	(28)	60-80	(28)	60-80	(28)	60-80	(28)	
SHOENONE FALLS	60-80	(1)	60-80	(1)	60-80	(1)	60-80	(1)	
STRIKE	60-80	(5)	60-80	(5)	60-80	(5)	60-80	(5)	
SWAN FALLS	60-80	(2)	60-80	(2)	60-80	(2)	60-80	(2)	
TWIN FALLS	60-80	(4)	60-80	(4)	60-80	(4)	60-80	(4)	
TWIN FALLS (NEW)	60-80	(4)	60-80	(4)	60-80	(4)	60-80	(4)	
THOUSAND SPRINGS	60-80	(2)	60-80	(2)	60-80	(2)	60-80	(2)	
UPPER MALAD	60-80	(2)	60-80	(2)	60-80	(2)	60-80	(2)	
UPPER SALMON A	60-80	(3)	60-80	(3)	60-80	(3)	60-80	(3)	
UPPER SALMON B	60-80	(3)	60-80	(3)	60-80	(3)	60-80	(3)	
335 01 MISCELLANEOUS POWER PLANT EQUIPMENT									
HAZARDOUS MAINTENANCE SHOP	90-R1.5	(10)	90-R1.5	(10)	90-R1.5	(10)	90-R1.5	(10)	
MULNER DAM	90-R1.5	(10)	90-R1.5	(10)	90-R1.5	(10)	90-R1.5	(10)	
NAGARA SPRINGS HATCHERY	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	
HELLS CANYON MAINTENANCE SHOP	90-R1.5	(42)	90-R1.5	(42)	90-R1.5	(42)	90-R1.5	(42)	
RAPID RIVER HATCHERY	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	
AMERICAN FALLS	90-R1.5	(11)	90-R1.5	(11)	90-R1.5	(11)	90-R1.5	(11)	
BROWNLEE	90-R1.5	(28)	90-R1.5	(28)	90-R1.5	(28)	90-R1.5	(28)	
BULBS	90-R1.5	(4)	90-R1.5	(4)	90-R1.5	(4)	90-R1.5	(4)	
CASCADE	90-R1.5	(8)	90-R1.5	(8)	90-R1.5	(8)	90-R1.5	(8)	
CLEAR LAKE	90-R1.5	(11)	90-R1.5	(11)	90-R1.5	(11)	90-R1.5	(11)	
HELLS CANYON	90-R1.5	(42)	90-R1.5	(42)	90-R1.5	(42)	90-R1.5	(42)	
LOWER MALAD	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	
LOWER SALMON	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	
MULNER	90-R1.5	(19)	90-R1.5	(19)	90-R1.5	(19)	90-R1.5	(19)	
OSBOW HATCHERY	90-R1.5	(28)	90-R1.5	(28)	90-R1.5	(28)	90-R1.5	(28)	
OSBOW	90-R1.5	(28)	90-R1.5	(28)	90-R1.5	(28)	90-R1.5	(28)	
PAHSMERODI ACCUMULATING PONDS	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	
PAHSMERODI TRAPPING	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	90-R1.5	(15)	
SHOENONE FALLS	90-R1.5	(1)	90-R1.5	(1)	90-R1.5	(1)	90-R1.5	(1)	
STRIKE	90-R1.5	(5)	90-R1.5	(5)	90-R1.5	(5)	90-R1.5	(5)	
SWAN FALLS	90-R1.5	(2)	90-R1.5	(2)	90-R1.5	(2)	90-R1.5	(2)	
TWIN FALLS	90-R1.5	(4)	90-R1.5	(4)	90-R1.5	(4)	90-R1.5	(4)	
TWIN FALLS (NEW)	90-R1.5	(4)	90-R1.5	(4)	90-R1.5	(4)	90-R1.5	(4)	
THOUSAND SPRINGS	90-R1.5	(2)	90-R1.5	(2)	90-R1.5	(2)	90-R1.5	(2)	
UPPER MALAD	90-R1.5	(2)	90-R1.5	(2)	90-R1.5	(2)	90-R1.5	(2)	
UPPER SALMON A	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	
UPPER SALMON B	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	
UPPER SALMON COMMON	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	90-R1.5	(3)	
335 10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15-80	0	15-80	0	15-80	0	15-80	0	
335 20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20-80	0	20-80	0	20-80	0	20-80	0	
335 30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER	5-80	0	5-80	0	5-80	0	5-80	0	
336 00 ROADS RAILROADS AND BRIDGES									
MULNER DAM	90-R4	(10)	90-R4	(10)	90-R4	(10)	90-R4	(10)	
NAGARA SPRINGS HATCHERY	90-R4	0	90-R4	0	90-R4	0	90-R4	0	
RAPID RIVER HATCHERY	90-R4	0	90-R4	0	90-R4	0	90-R4	0	

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON

ACCOUNT	PROPOSED				OPUC STAFF				IDAHO PARTIES				SETTLEMENT		NOTES	
	SURVIVOR CURVE	NET SALVAGE PERCENT		SURVIVOR CURVE	NET SALVAGE PERCENT		SURVIVOR CURVE	NET SALVAGE PERCENT		SURVIVOR CURVE	NET SALVAGE PERCENT					
		(B)	(A)		(B)	(A)		(B)	(A)		(B)	(A)				
(1)																
AMERICAN FALLS	90-R4	+	(11)	90-R4	+	(11)	90-R4	+	(11)	90-R4	+	(11)	90-R4	+	(11)	
BROWNLEE	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	
BUSB	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	
CASCADE	90-R4	+	(8)	90-R4	+	(8)	90-R4	+	(8)	90-R4	+	(8)	90-R4	+	(8)	
CLEAR LAKE	90-R4	+	(1)	90-R4	+	(1)	90-R4	+	(1)	90-R4	+	(1)	90-R4	+	(1)	
HELLS CANYON	90-R4	+	(42)	90-R4	+	(42)	90-R4	+	(42)	90-R4	+	(42)	90-R4	+	(42)	
LOWER MALAD	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	
LOWER SALMON	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	
MILNER	90-R4	+	(10)	90-R4	+	(10)	90-R4	+	(10)	90-R4	+	(10)	90-R4	+	(10)	
ODDOW HATCHERY	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	
ODDOW	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	90-R4	+	(28)	
PAHSAWERO ACCUMULATING POND	90-R4	+	0	90-R4	+	0	90-R4	+	0	90-R4	+	0	90-R4	+	0	
PAHSAWERO TRAPPING	90-R4	+	0	90-R4	+	0	90-R4	+	0	90-R4	+	0	90-R4	+	0	
SHOSHONE FALLS	90-R4	+	(1)	90-R4	+	(1)	90-R4	+	(1)	90-R4	+	(1)	90-R4	+	(1)	
STRIKE	90-R4	+	(8)	90-R4	+	(8)	90-R4	+	(8)	90-R4	+	(8)	90-R4	+	(8)	
SWAN FALLS	90-R4	+	(2)	90-R4	+	(2)	90-R4	+	(2)	90-R4	+	(2)	90-R4	+	(2)	
TWIN FALLS	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	
TWIN FALLS (NEW)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	90-R4	+	(4)	
THOUSAND SPRINGS	90-R4	+	(2)	90-R4	+	(2)	90-R4	+	(2)	90-R4	+	(2)	90-R4	+	(2)	
UPPER MALAD	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	
UPPER SALMON A	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	
UPPER SALMON COMMON	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	90-R4	+	(3)	
<b>OTHER PRODUCTION PLANT</b>																
341 00 STRUCTURES AND IMPROVEMENTS																
SALMON DIESEL	55-R3	+	(2)	60-R3	+	(2)	55-R3	+	(2)	60-R3	+	(2)	60-R3	+	(2)	Accepted OPUC proposal
EVANDER ANDREWS/DANSON #2	55-R3	+	(4)	60-R3	+	(4)	55-R3	+	(4)	60-R3	+	(4)	60-R3	+	(4)	Accepted OPUC proposal
BERNETT MOUNTAIN	55-R3	+	(5)	60-R3	+	(5)	55-R3	+	(5)	60-R3	+	(5)	60-R3	+	(5)	Accepted OPUC proposal
EVANDER ANDREWS/DANSON #1	55-R3	+	(5)	60-R3	+	(5)	55-R3	+	(5)	60-R3	+	(5)	60-R3	+	(5)	Accepted OPUC proposal
LANGLEY GULCH	55-R3	+	(5)	60-R3	+	(5)	55-R3	+	(5)	60-R3	+	(5)	60-R3	+	(5)	Accepted OPUC proposal
341 10 STRUCTURES AND IMPROVEMENTS - SOLAR	35-R3	0		35-R3	0		35-R3	0		35-R3	0		35-R3	0		
342 00 FUEL HOLDERS																
SALMON DIESEL	50-S2.5	+	(2)	50-S2.5	+	(2)	50-S2.5	+	(2)	50-S2.5	+	(2)	50-S2.5	+	(2)	
EVANDER ANDREWS/DANSON #2	50-S2.5	+	(4)	50-S2.5	+	(4)	50-S2.5	+	(4)	50-S2.5	+	(4)	50-S2.5	+	(4)	
BERNETT MOUNTAIN	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	
EVANDER ANDREWS/DANSON #1	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	
LANGLEY GULCH	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	50-S2.5	+	(5)	
343 00 PRIME MOVERS																
EVANDER ANDREWS/DANSON #2	40-R1.5	+	(4)	45-R1	+	(1)	40-R1.5	+	(4)	45-R1	+	(1)	40-R1.5	+	(4)	
BERNETT MOUNTAIN	40-R1.5	+	(5)	45-R1	+	(1)	40-R1.5	+	(5)	45-R1	+	(1)	40-R1.5	+	(5)	
EVANDER ANDREWS/DANSON #1	40-R1.5	+	(5)	45-R1	+	(1)	40-R1.5	+	(5)	45-R1	+	(1)	40-R1.5	+	(5)	
LANGLEY GULCH	40-R1.5	+	(5)	45-R1	+	(1)	40-R1.5	+	(5)	45-R1	+	(1)	40-R1.5	+	(5)	
344 00 GENERATORS																
SALMON DIESEL	45-S2	+	(2)	50-R1	+	(2)	45-S2	+	(2)	50-R1	+	(2)	50-R1	+	(2)	Accepted OPUC proposal
EVANDER ANDREWS/DANSON #2	45-S2	+	(4)	50-R1	+	(4)	45-S2	+	(4)	50-R1	+	(4)	50-R1	+	(4)	Accepted OPUC proposal
BERNETT MOUNTAIN	45-S2	+	(5)	50-R1	+	(5)	45-S2	+	(5)	50-R1	+	(5)	50-R1	+	(5)	Accepted OPUC proposal
EVANDER ANDREWS/DANSON #1	45-S2	+	(5)	50-R1	+	(5)	45-S2	+	(5)	50-R1	+	(5)	50-R1	+	(5)	Accepted OPUC proposal
LANGLEY GULCH	45-S2	+	(5)	50-R1	+	(5)	45-S2	+	(5)	50-R1	+	(5)	50-R1	+	(5)	Accepted OPUC proposal
344 10 GENERATORS - SOLAR	20-S2.5	0		20-S2.5	0		20-S2.5	0		20-S2.5	0		20-S2.5	0		
345 00 ACCESSORY ELECTRIC EQUIPMENT																
SALMON DIESEL	40-L3	+	(2)	40-L3	+	(2)	40-L3	+	(2)	40-L3	+	(2)	40-L3	+	(2)	
EVANDER ANDREWS/DANSON #2	40-L3	+	(4)	40-L3	+	(4)	40-L3	+	(4)	40-L3	+	(4)	40-L3	+	(4)	
BERNETT MOUNTAIN	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	
EVANDER ANDREWS/DANSON #1	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	
LANGLEY GULCH	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	40-L3	+	(5)	
346 00 MISCELLANEOUS POWER PLANT EQUIPMENT																
SALMON DIESEL	40-S0.5	+	(2)	40-S0.5	+	(1)	40-S0.5	+	(2)	40-S0.5	+	(2)	40-S0.5	+	(2)	
EVANDER ANDREWS/DANSON #2	40-S0.5	+	(4)	40-S0.5	+	(3)	40-S0.5	+	(4)	40-S0.5	+	(4)	40-S0.5	+	(4)	
BERNETT MOUNTAIN	40-S0.5	+	(5)	40-S0.5	+	(4)	40-S0.5	+	(5)	40-S0.5	+	(5)	40-S0.5	+	(5)	
EVANDER ANDREWS/DANSON #1	40-S0.5	+	(5)	40-S0.5	+	(4)	40-S0.5	+	(5)	40-S0.5	+	(5)	40-S0.5	+	(5)	
LANGLEY GULCH	40-S0.5	+	(5)	40-S0.5	+	(4)	40-S0.5	+	(5)	40-S0.5	+	(5)	40-S0.5	+	(5)	
346 10 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	25-S2.5	0		25-S2.5	0		25-S2.5	0		25-S2.5	0		25-S2.5	0		

IDAHO POWER COMPANY

DEPRECIATION PARAMETER COMPARISON

ACCOUNT (1)	PROPOSED		OPUC STAFF		IDAHO PARTIES		SETTLEMENT		NOTES
	SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVOR CURVE	NET SALVAGE PERCENT	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>TRANSMISSION PLANT</b>									
350 20 LAND RIGHTS AND EASEMENTS	85-R3	0	85-R3	0	85-R3	0	85-R3	0	
352 00 STRUCTURES AND IMPROVEMENTS	70-R3	(40)	70-R3	(40)	75-R3	(40)	70-R3	(40)	
353 00 STATION EQUIPMENT	52-S0	(15)	52-S0	(14)	52-S0	(15)	52-S0	(15)	
354 00 TOWERS AND FIXTURES	80-R4	(20)	80-R4	(20)	85-R5	(20)	85-R5	(20)	Accepted Idaho parties' proposal
355 00 POLES AND FIXTURES	81-S0 S	(75)	81-S0 S	(75)	81-S0 S	(80)	81-S0 S	(80)	Accepted Idaho parties' proposal
356 10 POLES AND FIXTURES - TREATMENT	20-S3	0	20-S3	0	20-S3	0	20-S3	0	
356 00 OVERHEAD CONDUCTORS AND DEVICES	70-R1 S	(40)	70-R1 S	(30)	75-R1	(40)	75-R1	(30)	Accepted OPUC Staff and Idaho parties' proposal
359 00 ROADS AND TRAILS	70-R2 S	0	70-R2 S	0	70-R2 S	0	70-R2 S	0	
<b>DISTRIBUTION PLANT</b>									
361 00 STRUCTURES AND IMPROVEMENTS	70-R2 S	(50)	70-R2 S	(50)	70-R2 S	(50)	70-R2 S	(50)	
362 00 STATION EQUIPMENT	60-S0	(15)	60-S0	(15)	65-L0 S	(15)	60-S0	(15)	Counter proposal to keep within industry standards
364 00 POLES, TOWERS AND FIXTURES	62-R1	(50)	62-R1	(50)	74-L0	(50)	64-R0 S	(50)	Counter proposal based on industry trends, consultant experience, and statistical data
364 10 POLES, TOWERS AND FIXTURES - TREATMENT	20-S3	0	20-S3	0	20-S3	0	20-S3	0	
365 00 OVERHEAD CONDUCTORS AND DEVICES	50-R0 S	(30)	55-R0 S	(25)	60-R0 S	(30)	60-R0 S	(25)	Accepted Idaho parties' proposal
366 00 UNDERGROUND CONDUIT	56-R2	(30)	66-R2	(27)	56-R2	(30)	56-R2	(30)	
367 00 UNDERGROUND CONDUCTORS AND DEVICES	50-R1 S	(20)	50-R2	(18)	60-R2	(20)	50-R1 S	(20)	
368 00 LINE TRANSFORMERS	46-O1	(15)	46-O1	(15)	51-O1	(15)	51-O1	(15)	Accepted Idaho parties' proposal
368 00 SERVICES	55-R1	(40)	55-R1	(40)	55-R1	(40)	55-R1	(40)	
370 00 METERS	27-O1	(5)	27-O1	(8)	27-O1	(5)	27-O1	(5)	
370 10 METERS - AM	18-R1	0	20-L3	0	18-R1	0	20-L3	0	Accepted OPUC proposal
371 20 INSTALLATION ON CUSTOMER PREMISES	23-R1	(10)	23-R1	(10)	23-R1	(10)	23-R1	(10)	
373 20 STREET LIGHTING AND SIGNAL SYSTEMS	37-R1	(30)	37-R1	(25)	37-R1	(25)	37-R1	(25)	
<b>GENERAL PLANT</b>									
380 11 STRUCTURES AND IMPROVEMENTS - CHD BUILDING	75-S0 S	(10)	75-S0 S	(10)	75-S0 S	(10)	75-S0 S	(10)	
380 12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHD BUILDING									
BOISE CENTER WEST	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	
BOISE OPERATIONS CENTER	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	
BOISE MECHANICAL AND ENVIRONMENTAL CENTER	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	
OTHER STRUCTURES	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	65-S0 S	(10)	
381 10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-S0	0	20-S0	0	20-S0	0	20-S0	0	
381 20 OFFICE FURNITURE AND EQUIPMENT - EDP EQUIPMENT	5-S0	0	5-S0	0	5-S0	0	5-S0	0	
381 21 OFFICE FURNITURE AND EQUIPMENT - SERVERS	8-S0	0	8-S0	0	8-S0	0	8-S0	0	
382 10 TRANSPORTATION EQUIPMENT - AUTOMOBILES	13-L2 S	15	13-L2 S	15	13-L2 S	15	13-L2 S	15	
382 20 TRANSPORTATION EQUIPMENT - AIRCRAFT	15-S2	40	18-S2	40	15-S2	40	15-S2	40	
382 40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS	13-L2 S	15	13-L2 S	15	13-L2 S	15	13-L2 S	15	
382 50 TRANSPORTATION EQUIPMENT - MISC	13-L2 S	15	13-L2 S	15	13-L2 S	15	13-L2 S	15	
382 60 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)	20-S1	15	20-S1	15	20-S1	15	20-S1	15	
382 70 TRANSPORTATION EQUIP - LARGE TRUCKS (NON-HYD)	20-S1	15	20-S1	15	20-S1	15	20-S1	15	
382 80 TRANSPORTATION EQUIPMENT - TRAILERS	20-S1 S	15	20-S1 S	15	20-S1 S	15	20-S1 S	15	
383 00 STORES EQUIPMENT	25-S0	0	25-S0	0	25-S0	0	25-S0	0	
384 00 TOOLS SHOP AND GARAGE EQUIPMENT	20-S0	0	20-S0	0	20-S0	0	20-S0	0	
385 00 LABORATORY EQUIPMENT	20-S0	0	20-S0	0	20-S0	0	20-S0	0	
386 00 POWER OPERATED EQUIPMENT	20-O1	25	20-O1	25	20-O1	25	20-O1	25	
387 10 COMMUNICATION EQUIPMENT - TELEPHONES	15-S0	0	15-S0	0	15-S0	0	15-S0	0	
387 20 COMMUNICATION EQUIPMENT - MICROWAVE	15-S0	0	15-S0	0	15-S0	0	15-S0	0	
387 30 COMMUNICATION EQUIPMENT - RADIO	15-S0	0	15-S0	0	15-S0	0	15-S0	0	
387 40 COMMUNICATION EQUIPMENT - FIBER OPTIC	15-S0	0	15-S0	0	15-S0	0	15-S0	0	
388 00 MISCELLANEOUS EQUIPMENT	15-S0	0	15-S0	0	15-S0	0	15-S0	0	