

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)
DUE TO REVISED DEPRECIATION RATES) ORDER NO. 35272
FOR ELECTRIC PLANT-IN-SERVICE)

On June 3, 2021, Idaho Power Company (“Company”) applied to the Commission for authorization to implement revised depreciation rates for electric plant-in-service. The Company requested that the revised rates be effective as of December 1, 2021, and that its Application be processed by modified procedure.

On June 24, 2021, the Commission issued a Notice of Application and set a deadline for interested parties to intervene. Order No. 35089. The Industrial Customers of Idaho Power (“ICIP”) intervened. Order No. 35114.

On August 24, 2021, Staff notified the Commission Secretary that it was entering into settlement negotiations with the parties in this case and parties in the related Oregon docket with intention to agree upon revised depreciation rates and ensure those rates remain consistent among jurisdictions.

On November 10, 2021, a Settlement Stipulation (“Settlement”) and Joint Motion to Approve Settlement Stipulation (“Joint Motion”) were filed in this case. The Company, Staff, and ICIP (collectively the “Parties”) signed the Settlement which included an agreement on revised depreciation rates. The parties agreed the revised rates should become effective January 1, 2022.

On November 17, 2021, at the Commission’s Decision meeting, Staff recommended the Commission suspend the Company’s proposed December 1, 2021 effective date and issue a Notice of Proposed Settlement and Notice of Modified Procedure establishing public comment and Company reply deadlines.

On November 24, 2021, the Commission issued Order No. 35230 noticing the proposed Settlement, establishing public and Company reply deadlines, and suspending the proposed effective date until January 1, 2022. Staff filed the only comments. The Company did not reply.

Having reviewed the record in this case, we now issue this final Order approving the Settlement and the Company's revised depreciation rates for electric plant-in-service.

BACKGROUND

Depreciation of a utility's electric plant 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, against which the Company is not protected by insurance." Spanos Direct at 2. For financial and ratemaking purposes, the Company periodically conducts studies to determine depreciation rates for each plant account (i.e., the Company's various plant functions such as steam, hydraulic, transmission, distribution, etc.). *See* Order No. 33770 at 1.

Recent changes to the Company's depreciation rates were approved by the Commission in 2012 and 2017. On June 1, 2012, the Commission approved the settlement filed in Case No. IPC-E-12-08 revising depreciation rates for the Company's electric plant-in-service based on June 30, 2011. Order No 32559. In 2015, the Company "conducted a new, detailed depreciation study of all electric plant-in-service," providing updates to "net salvage percentages and service life estimates for all plant assets" as of December 31, 2015. On June 1, 2017, in Case No. IPC-E-16-23, the Commission approved the Company's revised depreciation rates. Order No. 33770. The Company did not propose changes to depreciation associated with the Boardman, Bridger, or North Valmy plants due in this case due to previous cost recovery already approved for Boardman and North Valmy and changes in depreciation associated with Bridger currently being considered by the Commission in an Application that was filed concurrently with this case.¹ *See* Order Nos. 32457 and 33771.

THE APPLICATION

The Company's proposed revised depreciation rates are based on plant account data as of December 31, 2020. The proposed depreciation rates are based on straight-line, remaining life method for all electric plant.

The Company proposed to adjust the book reserve of the general plant accounts. The current rates that are consistent with the amortization period for general plant assets in service today, and those expected to be added in the future, do not align with the actual book reserve.

¹ The Commission is considering the Company's proposed changes to accelerate the depreciable life of Bridger in Case No. IPC-E-21-17.

The Company's consultant recommended an adjustment to the book reserve of the Company's general plant accounts. The Unrecovered Reserve Adjustment for Amortization quantifies the reserve adjustment of \$4.97 million that would be required to bring the general plant account book reserve amounts in line with the ages of the surviving plant-in-service. The Company proposed to amortize this amount over five-years, which would increase amortization expense annually by \$993,360.

The Company asked to recover \$3,764,914 from customers through a uniform percentage increase to all base rate components except the service charge. The proposed change in rates is 0.31 percent.

The Company filed proposed tariff sheets in this case representing the combined increase requested in this case and the increase requested in Case No. IPC-E-21-17 (Jim Bridger power plant cost recovery), which were filed at the same time.²

THE SETTLEMENT

The Parties agreed that the Settlement is in the public interest and that all its terms and conditions are fair, just, and reasonable.

The Parties agreed that the Commission should adopt the depreciation rates set forth in Attachment 1 to the Settlement. The Parties agreed the magnitude of the resulting depreciation expense adjustment does not warrant an associated change in retail rates.

The Parties agreed that the revised depreciation rates should be effective January 1, 2022.

The Settlement stated that the agreed-upon depreciation rates represent a compromise of the differing depreciation methods, 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 Parties.

The Parties used the straight-line method, the remaining life basis, and the average service life depreciation procedure to calculate the revised depreciation accrual rates. Attachment 2 to the Settlement shows the depreciation groups where the Parties' positions

² The Company requests to increase rates by 2.53 percent in Case No. IPC-E-21-17. The combined increase proposed in Case No. IPC-E-21-17 and Case No. IPC-E-21-18 is 2.84 percent. On November 17, 2021 the Commission issued Order No. 35222 suspending Case No. IPC-E-21-17 for the Company to file an update or request to set the procedural schedule until December 31, 2021.

differed from the filed depreciation study and the final position agreed to by the Parties following settlement discussions.

Under Commission Rule 275, “[p]roponents of a proposed settlement carry the burden of showing that the settlement is reasonable, in the public interest, or otherwise in accordance with law or regulatory policy.” IDAPA 31.01.01.275.

The Parties agreed to support the Settlement before the Commission and will not appeal a Commission order approving the Settlement or an issue resolved by the Settlement. If this Settlement is challenged by any non-party, then each Party reserves the right to file testimony, cross-examine witnesses, and put on such case as deemed appropriate to respond fully to the issues presented, including the right to raise issues embodied in this Settlement.

STAFF’S COMMENTS

Staff fully supported the Settlement as filed, believing the Settlement was in the public interest and that the terms were fair, just, and reasonable. Staff’s analysis focused on the Company’s largest production, transmission, and distribution electric plant-in-service asset accounts. Because of Staff’s analysis and its participation in settlement negotiations, adjustments were made to net salvage percentages and survivor curves to better reflect the salvage values and asset lives of the Company’s largest asset accounts.

According to Staff, the new depreciation rates contained in the Settlement reduce future recovery through depreciation by about \$64 million over the remaining life of the assets due to adjustments in net salvage percentages for asset accounts 355.00 (Transmission-Poles and Fixtures), 356.00 (Transmission-Overhead Conductors and Devices), and 365.00 (Distribution-Overhead Conductors and Devices). Staff analyzed the salvage value and the cost of removal for each account.

Staff stated that standardized Iowa-type survivor curves were used to determine realistic forecasts of the remaining useful life of the groups of assets it examined. Using a least squares method—a method for calculating the residual difference between the survival data and the proposed Iowa Curve—Staff determined alternative Iowa curves best matched the data. Staff believed that the Survivor curves agreed upon in the Settlement provide a realistic representation of the remaining useful lives of the Company’s assets using the best available data.

The Settlement also included changes within the Company's depreciation settlement agreement with Oregon for asset accounts 341.00 (Production Plant-Structure and Improvements), 344.00 (Production Plant-Generators), and 370.10 (Distribution-Meters-AMI) to maintain continuity in depreciation rates and asset lives between Idaho and Oregon. The total calculated annual accrual for depreciation is reduced by \$3.3 million compared to the Company's original filing.

The Parties also agreed that given the reduction to the annual accrual amount for depreciation reached through settlement, that no adjustment to Idaho jurisdictional base rates is required.

COMMISSION DECISION AND FINDINGS

The Commission has jurisdiction over this matter under Title 61 of the *Idaho Code*. The Commission is empowered to investigate rates, charges, rules, regulations, practices, and contracts of public utilities and to determine whether they are just, reasonable, preferential, discriminatory, or in violation of any provision of law, and to fix the same by order. *Idaho Code* § 61-502 and 61-503. The Company is an electrical corporation under *Idaho Code* § 61-119 and a public utility under *Idaho Code* § 61-129.

The Commission considers settlements under Rules 271-277. IDAPA 31.01.01.271-277. When a settlement is presented to the Commission, the Commission will prescribe the procedures appropriate to the nature of the settlement to consider it. IDAPA 31.01.01.274. Further, proponents of a settlement must show that the settlement is reasonable, in the public interest, or otherwise in accordance with law or regulatory policy. IDAPA 31.01.01.275. Finally, the Commission is not bound by settlements. Instead, the Commission "will independently review any settlement proposed to it to determine whether the settlement is just, fair and reasonable, in the public interest, or otherwise in accordance with law or regulatory policy." IDAPA 31.01.01.276.

After reviewing the Settlement and Joint Motion, the Commission adopts and approves the Settlement as presented. We find that it appropriately resolves issues regarding reasonable depreciation accruals to be booked in the Company's affected accounts going forward. The Settlement also appropriately updates affected survivor curves to better represent the useful lives of the Company's assets. We further find that the Settlement is a reasonable compromise of the issues; by entering such agreement, the Parties resolve such issues, avoiding

expense, inconvenience, and uncertainty of further litigation. We find that the Settlement is just, fair and reasonable, in the public interest, and in accordance with the law and regulatory policy of this State. IDAPA 31.01.01.275 and .276. Accordingly, we accept and approve the Settlement proposed by the Parties and resulting in no customer retail rate change, without modification.

ORDER

IT IS HEREBY ORDERED that the Joint Motion is approved. The Commission hereby adopts the Company's revised depreciation rates for electric plant-in-service attached in Attachment 1.

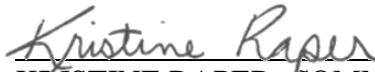
IT IS FURTHER ORDERED that the depreciation rates attached as Attachment 1 shall become effective January 1, 2022.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order about any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code* § 61-626.

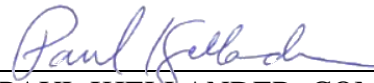
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 27th day of December 2021.



ERIC ANDERSON, PRESIDENT

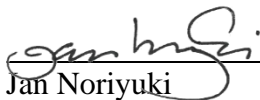


KRISTINE RAPER, COMMISSIONER



PAUL KJELLANDER, COMMISSIONER

ATTEST:



Commission Secretary

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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		COMPOSITE REMAINING LIFE (10)=(7)/(8)		
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)			
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	**	4.5	
	10-YEAR	10-SQ	0	33,872,948.77	14,119,286	19,753,663	2,454,527	7.25	**	8.0	
	TOTAL ACCOUNT 303			37,438,061.77	16,549,562	20,888,500	2,707,779	7.23		7.7	
303.80	MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM			3,557,837.65	133,749	3,424,089	120,143	3.38		28.5	
	TOTAL MISCELLANEOUS INTANGIBLE PLANT			40,995,899.42	16,683,311	24,312,589	2,827,922	6.90			
HYDRAULIC PRODUCTION PLANT											
331.00	STRUCTURES AND IMPROVEMENTS										
	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	471,840	10,756	1.32	43.9
	NIAGARA SPRINGS HATCHERY	06-2073	110-R2.5	*	(40)	30,578,243.26	4,831,708	37,977,833	749,932	2.45	50.6
	HELLS CANYON MAINTENANCE SHOP	06-2073	110-R2.5	*	(42)	2,644,284.15	1,401,926	2,352,957	47,494	1.80	49.5
	RAPID RIVER HATCHERY	06-2073	110-R2.5	*	(40)	8,877,563.32	1,863,793	10,564,796	209,247	2.36	50.5
	AMERICAN FALLS	02-2055	110-R2.5	*	(11)	12,082,664.37	8,633,863	4,777,894	147,550	1.22	32.4
	BROWNLEE	06-2073	110-R2.5	*	(29)	39,892,283.53	23,565,330	27,895,716	570,852	1.43	48.9
	BLISS	07-2034	110-R2.5	*	(4)	4,089,098.27	976,935	3,273,727	242,225	5.92	13.5
	CASCADE	01-2061	110-R2.5	*	(9)	7,328,252.09	4,680,948	3,306,847	87,706	1.20	37.7
	CLEAR LAKE	06-2027	110-R2.5	*	(1)	193,278.70	239,682	(44,471)	0	-	-
	HELLS CANYON	06-2073	110-R2.5	*	(42)	3,810,090.35	1,552,544	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)	3,536,805.66	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	1,184,083	1,909,308	38,438	1.59	49.7
	OXBOW	06-2073	110-R2.5	*	(29)	16,933,927.32	6,654,781	15,189,985	311,689	1.84	48.7
	OXBOW COMMON	06-2073	110-R2.5	*	(29)	111,952.27	116,219	28,199	637	0.57	44.3
	PAHSIMEROI ACCUMULATING PONDS	06-2073	110-R2.5	*	(40)	18,878,345.96	5,653,629	20,776,055	411,452	2.18	50.5
	PAHSIMEROI TRAPPING	06-2073	110-R2.5	*	(40)	1,242,393.22	744,298	995,053	20,273	1.63	49.1
	SHOSHONE FALLS	12-2040	110-R2.5	*	(1)	7,273,171.47	730,946	6,614,957	333,744	4.59	19.8
	STRIKE	07-2034	110-R2.5	*	(5)	9,991,309.76	6,428,216	4,062,659	301,169	3.01	13.5
	SWAN FALLS	08-2042	110-R2.5	*	(2)	27,504,526.64	17,265,193	10,789,424	506,493	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
	TWIN FALLS (NEW)	12-2040	110-R2.5	*	(4)	10,430,554.76	6,855,295	3,992,482	202,766	1.94	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	370,966	23,535	1,660	0.43	14.2
	UPPER SALMON A	07-2034	110-R2.5	*	(3)	1,336,408.13	872,541	503,959	37,360	2.80	13.5
	UPPER SALMON B	07-2034	110-R2.5	*	(3)	1,414,886.93	304,022	1,153,312	85,588	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					227,499,485.34	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)	8,639,663.66	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	06-2073	120-R4	*	(29)	56,309.00	42,684	29,955	641	1.14	46.7
	OXBOW COMMON	06-2073	120-R4	*	(29)	1,927,919.83	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

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							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)		
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	3,223,004	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	1,681,379	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 *	(1) 2,293,298.17	1,443,505	872,726	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	2,210,925	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) 31,448,654.36	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	4.08	20.0	
	STRIKE	07-2034	120-R4 *	(5) 12,185,094.15	9,843,427	2,950,922	218,919	1.80	13.5	
	SWAN FALLS	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 *	(4) 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	1,012,381	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	1,132,243	3,755,836	265,242	5.59	14.2	
	LOWER SALMON	07-2034	100-S1.5 *	(3) 23,517,883.66	4,236,537	19,986,883	1,481,918	6.30	13.5	
	MILNER	11-2068	100-S1.5 *	(10) 24,309,034.33	9,946,093	16,793,845	385,414	1.59	43.6	
	OXBOW	06-2073	100-S1.5 *	(29) 13,470,998.77	7,756,507	9,621,081	220,902	1.64	43.6	
	SHOSHONE FALLS	12-2040	100-S1.5 *	(1) 15,560,811.94	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	295,142	3.22	13.4	
	SWAN FALLS	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 *	(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	1,139,576	3,057,304	291,844	7.09	10.5	
	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) 3,828,401.12	2,149,275	2,100,250	76,987	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	264,802	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		COMPOSITE REMAINING LIFE (10)=(7)/(8)	
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)		
LOWER MALAD	03-2035	60-S0	*	(3)	1,858,821.51	641,281	1,273,305	93,160	5.01	13.7
LOWER SALMON	07-2034	60-S0	*	(3)	3,308,146.56	1,446,882	1,960,509	152,214	4.60	12.9
MILNER	11-2068	60-S0	*	(10)	2,381,666.84	1,113,401	1,506,433	43,892	1.84	34.3
OXBOW	06-2073	60-S0	*	(29)	7,020,147.16	2,249,183	6,806,807	177,236	2.52	38.4
SHOSHONE FALLS	12-2040	60-S0	*	(1)	1,697,210.92	351,718	1,362,465	74,288	4.38	18.3
STRIKE	07-2034	60-S0	*	(5)	4,094,646.56	1,977,535	2,321,844	179,277	4.38	13.0
SWAN FALLS	08-2042	60-S0	*	(2)	3,625,320.46	1,755,077	1,942,750	99,830	2.75	19.5
TWIN FALLS	12-2040	60-S0	*	(4)	1,189,938.91	363,242	874,294	46,417	3.90	18.8
TWIN FALLS (NEW)	12-2040	60-S0	*	(4)	4,030,395.46	1,276,883	2,914,728	156,298	3.88	18.6
THOUSAND SPRINGS	06-2031	60-S0	*	(2)	740,357.71	719,913	35,252	3,436	0.46	10.3
UPPER MALAD	03-2035	60-S0	*	(2)	1,217,930.20	304,988	937,301	68,845	5.65	13.6
UPPER SALMON A	07-2034	60-S0	*	(3)	1,405,760.22	449,076	998,657	77,611	5.52	12.9
UPPER SALMON B	07-2034	60-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	06-2067	90-R1.5	*	(10)	48,226.36	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	*	(15)	49,684.42	13,033	44,104	959	1.93	46.0
AMERICAN FALLS	02-2055	90-R1.5	*	(11)	2,196,330.49	1,054,801	1,383,126	44,318	2.02	31.2
BROWNLEE	06-2073	90-R1.5	*	(29)	6,811,198.15	2,704,801	6,081,645	131,539	1.93	46.2
BLISS	07-2034	90-R1.5	*	(4)	876,816.30	392,109	519,780	39,385	4.49	13.2
CASCADE	01-2061	90-R1.5	*	(9)	1,246,128.25	591,959	766,321	21,373	1.72	35.9
CLEAR LAKE	06-2027	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	2.66	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	11-2068	90-R1.5	*	(10)	706,630.91	251,475	525,819	12,393	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	*	(29)	1,872,570.98	137,248	2,278,369	49,263	2.63	46.2
PAHSIMEROI ACCUMULATING PONDS	06-2073	90-R1.5	*	(15)	33,131.88	9,533	28,569	596	1.80	47.9
PAHSIMEROI TRAPPING	06-2073	90-R1.5	*	(15)	28,346.60	(10,056)	42,655	918	3.24	46.5
SHOSHONE FALLS	12-2040	90-R1.5	*	(1)	1,093,567.01	(78,595)	1,183,098	60,710	5.55	19.5
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)	1,712,428.69	685,600	1,061,077	50,941	2.97	20.8
TWIN FALLS	12-2040	90-R1.5	*	(4)	342,607.32	108,107	248,205	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	269,178	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)	275,093.82	132,311	151,036	11,392	4.14	13.3
UPPER SALMON B	07-2034	90-R1.5	*	(3)	260,033.03	157,593	110,241	8,364	3.22	13.2
UPPER SALMON COMMON	07-2034	90-R1.5	*	(3)	4,978.97	1,220	3,908	292	5.86	13.4
TOTAL ACCOUNT 335					28,131,024.15	9,723,981	23,618,429	817,126	2.90	28.9
335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT		15-SQ	0		121,081.89	63,709	57,373	6,430	5.31	8.9
335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE		20-SQ	0		42,231.03	(5,525)	47,756	3,820	9.05	12.5
335.30 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTER		5-SQ	0		269,289.01	231,720	37,569	15,062	5.59	2.5
336.00 ROADS, RAILROADS AND BRIDGES										
MILNER DAM	06-2067	90-R4	*	(10)	12,737.21	5,174	8,837	201	1.58	44.0
NIAGARA SPRINGS HATCHERY	06-2073	90-R4	*	0	46,667.72	46,681	(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	576,450	355,146	11,085	1.32	32.0
BROWNLEE	06-2073	90-R4	*	(29)	1,459,262.60	226,240	1,656,209	35,483	2.43	46.7
BLISS	07-2034	90-R4	*	(4)	486,476.64	119,246	386,690	28,751	5.91	13.4
CASCADE	01-2061	90-R4	*	(9)	122,668.04	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	6.7
HELLS CANYON	06-2073	90-R4	*	(42)	968,681.42	630,916	744,612	18,641	1.92	39.9

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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		COMPOSITE REMAINING LIFE (10)=(7)/(6)	
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)		
LOWER MALAD	03-2035	90-R4	*	(3)	244,565.45	186,008	65,894	4,696	1.92	14.0
LOWER SALMON	07-2034	90-R4	*	(3)	88,693.04	(54,933)	146,287	11,061	12.47	13.2
MILNER	11-2068	90-R4	*	(10)	489,139.50	196,547	341,506	7,570	1.55	45.1
OXBOW HATCHERY	06-2073	90-R4	*	(28)	3,070.44	3,070	860	26	0.85	33.1
OXBOW	06-2073	90-R4	*	(29)	2,548,566.37	379,269	2,908,382	60,177	2.36	48.3
PAHSIMEROI ACCUMULATING PONDS	06-2073	90-R4	*	0	59,333.89	17,291	42,043	852	1.44	49.3
PAHSIMEROI TRAPPING	06-2073	90-R4	*	0	15,612.35	15,353	259	6	0.04	43.2
SHOSHONE FALLS	12-2040	90-R4	*	(1)	115,108.41	(367,219)	483,478	36,952	32.10	13.1
STRIKE	07-2034	90-R4	*	(5)	1,602,868.07	283,399	1,399,612	103,780	6.47	13.5
SWAN FALLS	08-2042	90-R4	*	(2)	835,946.15	531,885	320,780	15,117	1.81	21.2
TWIN FALLS	12-2040	90-R4	*	(4)	893,773.50	547,330	382,194	19,480	2.18	19.6
TWIN FALLS (NEW)	12-2040	90-R4	*	(4)	1,023,829.64	426,577	638,206	32,119	3.14	19.9
THOUSAND SPRINGS	06-2031	90-R4	*	(2)	785,489.40	552,696	248,503	23,667	3.01	10.5
UPPER MALAD	03-2035	90-R4	*	(2)	1,262,876.64	163,235	1,124,899	79,032	6.26	14.2
UPPER SALMON A	07-2034	90-R4	*	(3)	1,650.89	1,183	517	38	2.30	13.6
UPPER SALMON COMMON	07-2034	90-R4	*	(3)	27,708.47	27,708	832	70	0.25	11.9
TOTAL ACCOUNT 336					13,962,995.47	4,598,859	11,333,792	490,840	3.52	23.1
TOTAL HYDRAULIC PRODUCTION PLANT					956,595,305.39	459,910,557	676,871,184	22,671,470	2.37	
OTHER PRODUCTION PLANT										
341.00 STRUCTURES AND IMPROVEMENTS										
SALMON DIESEL	06-2012	60-R3	*	(2)	11,959.08	11,959	239	0	-	-
EVANDER ANDREWS/DANSKIN #2	06-2041	60-R3	*	(4)	4,655,062.73	2,245,699	2,595,566	131,621	2.83	19.7
BENNETT MOUNTAIN	06-2046	60-R3	*	(5)	1,913,162.03	689,023	1,319,797	53,642	2.80	24.6
EVANDER ANDREWS/DANSKIN #1	06-2048	60-R3	*	(5)	1,376,089.96	550,977	893,917	33,879	2.46	26.4
LANGLEY GULCH	06-2054	60-R3	*	(5)	146,281,355.22	31,671,923	121,923,500	3,778,726	2.58	32.3
TOTAL ACCOUNT 341					154,237,629.02	35,169,581	126,733,019	3,997,868	2.59	31.7
341.10 STRUCTURES AND IMPROVEMENTS - SOLAR		35-R3		0	2,976.33	278	2,698	88	2.96	30.7
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	2.28	18.8
BENNETT MOUNTAIN	06-2046	50-S2.5	*	(5)	2,290,713.40	1,008,972	1,396,277	59,516	2.60	23.5
EVANDER ANDREWS/DANSKIN #1	06-2048	50-S2.5	*	(5)	716,289.45	262,451	489,653	19,069	2.66	25.7
LANGLEY GULCH	06-2054	50-S2.5	*	(5)	5,928,590.05	1,026,480	5,198,540	166,293	2.80	31.3
TOTAL ACCOUNT 342					10,438,247.49	3,239,895	7,704,013	277,731	2.66	27.7
343.00 PRIME MOVERS										
EVANDER ANDREWS/DANSKIN #2	06-2041	40-R1.5	*	(4)	28,775,692.68	14,706,100	15,220,620	880,776	3.06	17.3
BENNETT MOUNTAIN	06-2046	40-R1.5	*	(5)	30,727,563.62	4,184,460	28,079,482	1,275,336	4.15	22.0
EVANDER ANDREWS/DANSKIN #1	06-2048	40-R1.5	*	(5)	33,344,856.31	2,978,663	32,033,436	1,369,736	4.11	23.4
LANGLEY GULCH	06-2054	30-R2	*	(5)	127,626,961.24	17,273,203	116,735,106	4,957,073	3.88	23.5
TOTAL ACCOUNT 343					220,475,073.85	39,142,426	192,068,644	8,482,921	3.85	22.6
344.00 GENERATORS										
SALMON DIESEL	06-2012	50-R1	*	(2)	541,644.95	541,645	10,833	0	-	-
EVANDER ANDREWS/DANSKIN #2	06-2041	50-R1	*	(4)	13,166,034.86	9,625,025	4,067,651	222,641	1.69	18.3
BENNETT MOUNTAIN	06-2046	50-R1	*	(5)	8,139,999.35	5,258,720	3,288,279	146,733	1.80	22.4
EVANDER ANDREWS/DANSKIN #1	06-2048	50-R1	*	(5)	9,901,493.62	3,790,007	6,606,561	274,585	2.77	24.1
LANGLEY GULCH	06-2054	50-R1	*	(5)	34,849,976.83	9,210,033	27,382,443	945,506	2.71	29.0
TOTAL ACCOUNT 344					66,599,149.61	28,425,430	41,355,767	1,589,465	2.39	26.0
344.10 GENERATORS - SOLAR		20-S2.5		0	79,330.62	7,404	71,927	4,634	5.84	15.5

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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		COMPOSITE REMAINING LIFE (10)=(7)/(8)	
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)		
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	SALMON DIESEL	06-2012	40-L3 *	(2) 268,218.80	661,167	(387,584)	0	-	-	
	EVANDER ANDREWS/DANSKIN #2	06-2041	40-L3 *	(4) 2,528,321.69	733,461	1,895,994	114,247	4.52	16.6	
	BENNETT MOUNTAIN	06-2046	40-L3 *	(5) 11,531,850.03	4,647,337	7,461,106	354,388	3.07	21.1	
	EVANDER ANDREWS/DANSKIN #1	06-2048	40-L3 *	(5) 11,488,786.98	4,066,068	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			92,002,588.53	27,049,303	69,520,086	2,676,182	2.91	26.0	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	SALMON DIESEL	06-2012	40-S0.5 *	(2) 1,004.50	2,290	(1,265)	0	-	-	
	EVANDER ANDREWS/DANSKIN #2	06-2041	40-S0.5 *	(4) 1,743,607.80	727,267	1,086,085	62,058	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	06-2048	40-S0.5 *	(5) 959,870.44	385,547	622,317	28,397	2.96	21.9	
	LANGLEY GULCH	06-2054	40-S0.5 *	(5) 2,966,649.32	741,739	2,373,243	88,178	2.97	26.9	
	TOTAL ACCOUNT 346			6,655,012.58	2,207,945	4,762,353	211,304	3.18	22.5	
346.10	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR		25-S2.5	0 12,592.16	1,175	11,417	557	4.42	20.5	
	TOTAL OTHER PRODUCTION PLANT			550,502,600.19	135,243,437	442,229,924	17,240,750	3.13		
	TRANSMISSION PLANT									
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	88,066,456	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		85-R5	(20) 222,850,575.31	74,660,264	192,760,426	2,668,105	1.20	72.2	
355.00	POLES AND FIXTURES		61-S0.5	(60) 214,344,752.19	71,342,780	271,608,824	5,441,692	2.54	49.9	
355.10	POLES AND FIXTURES - TREATMENT		20-S3	0 3,026,476.12	828,220	2,198,256	129,472	4.28	17.0	
356.00	OVERHEAD CONDUCTORS AND DEVICES		75-R1	(30) 244,760,635.21	84,097,074	234,091,752	3,640,724	1.49	64.3	
359.00	ROADS AND TRAILS		70-R2.5	0 390,266.18	289,810	100,456	2,698	0.69	37.2	
	TOTAL TRANSMISSION PLANT			1,249,207,618.03	383,486,688	1,212,819,737	23,562,677	1.89		
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS		70-R2.5	(50) 50,879,274.29	14,563,323	61,755,588	1,090,482	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		64-R0.5	(50) 281,087,799.35	146,717,692	274,914,007	5,152,042	1.83	53.4	
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	(25) 147,320,762.31	57,419,773	126,731,180	3,290,703	2.23	38.5	
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		51-O1	(15) 647,632,804.29	189,443,677	555,334,048	12,423,610	1.92	44.7	
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		20-L3	0 85,682,083.18	28,025,715	57,656,368	4,497,981	5.25	12.8	
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) 4,846,520.87	2,898,724	3,646,779	160,844	3.32	22.7	
	TOTAL DISTRIBUTION PLANT			1,961,322,351.92	674,898,966	1,735,118,519	42,665,599	2.18		
	GENERAL PLANT									
390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	06-2056	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	06-2067	65-S0.5 *	(10) 15,293,377.70	2,624,574	14,198,141	355,611	2.33	39.9	
	BOISE OPERATIONS CENTER	06-2054	65-S0.5 *	(10) 10,640,748.29	3,269,518	8,435,305	281,953	2.65	29.9	
	BOISE MECHANICAL AND ENVIRONMENTAL CENTER	06-2054	65-S0.5 *	(10) 10,792,660.99	2,876,416	8,995,511	297,953	2.76	30.2	
	OTHER STRUCTURES		65-S0.5	(10) 64,911,717.00	14,592,144	56,810,745	1,091,180	1.68	52.1	
	TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING			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		

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		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
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	62,738	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	39,680,590	2,701,063	4.66	14.7
392.70	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)	20-S1	15	10,997,808.15	3,301,191	6,046,946	507,810	4.62	11.9
392.90	TRANSPORTATION EQUIPMENT - TRAILERS	32-S1.5	15	7,527,860.20	1,571,825	4,826,856	215,397	2.86	22.4
393.00	STORES EQUIPMENT	25-SQ	0	4,213,390.66	1,054,475	3,158,916	168,383	4.00	18.8
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	11,598,693.06	3,921,505	7,677,188	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
396.00	POWER OPERATED EQUIPMENT	20-O1	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	8,123,268.42	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				5,174,426,931.78	1,794,900,438	4,367,080,896	131,626,685	2.54	
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			172,334,246.77	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			1,103,766.62	256,872				
316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS			401,020.06	40,390				
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT			4,389,594.08	(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		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
352.00	STRUCTURES AND IMPROVEMENTS			444,343.71	300,765				
353.00	STATION EQUIPMENT			13,937,362.77	1,975,908				
391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE			288,465.21	233,190				
393.00	STORES EQUIPMENT			169,905.02	97,703				
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			677,269.29	532,117				
395.00	LABORATORY EQUIPMENT			35,020.84	22,171				
397.20	COMMUNICATION EQUIPMENT - MICROWAVE			217,523.37	175,566				
398.00	MISCELLANEOUS EQUIPMENT			24,130.94	21,685				
	TOTAL JIM BRIDGER PLANT			739,015,185.57	369,729,497				
	VALMY PLANT								
310.20	LAND AND WATER RIGHTS			430,343.92	266,061				
311.00	STRUCTURES AND IMPROVEMENTS								
	VALMY COMMON			20,664,245.78	13,672,159				
	VALMY UNIT 2			26,614,311.82	22,660,229				
	TOTAL ACCOUNT 311			47,278,557.60	36,332,388				
312.10	BOILER PLANT EQUIPMENT - SCRUBBERS			22,454,124.00	16,322,162				
312.20	BOILER PLANT EQUIPMENT - OTHER								
	VALMY COMMON			16,874,548.10	11,200,665				
	VALMY UNIT 2			97,911,081.69	70,401,917				
	TOTAL ACCOUNT 312.2			114,785,629.79	81,602,582				
312.30	BOILER PLANT EQUIPMENT - RAILCARS			19,714.66	11,250				
314.00	TURBOGENERATOR UNITS								
	VALMY COMMON			1,529,405.87	867,239				
	VALMY UNIT 2			35,496,851.89	23,223,425				
	TOTAL ACCOUNT 314			37,026,257.76	24,090,664				
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	VALMY COMMON			1,389,821.04	939,605				
	VALMY UNIT 2			20,135,975.88	14,387,316				
	TOTAL ACCOUNT 315			21,525,796.92	15,326,921				
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	VALMY COMMON			2,144,097.89	1,172,179				
	VALMY UNIT 2			1,994,363.58	1,631,901				
	TOTAL ACCOUNT 316			4,138,461.47	2,804,080				
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES			153,952.24	34,930				
316.40	MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS			39,801.91	35,777				
316.50	MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS			18,011.23	18,011				
316.60	MISCELLANEOUS POWER PLANT EQUIPMENT - HYDRAULIC TRUCKS			45,359.61	4,547				
316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT			310,670.37	157,030				
352.00	STRUCTURES AND IMPROVEMENTS			380,257.64	320,894				
353.00	STATION EQUIPMENT								
	VALMY COMMON			3,084,194.39	1,995,370				
	VALMY UNIT 2			1,203,599.32	977,337				
	TOTAL ACCOUNT 353			4,287,793.71	2,972,707				
	TOTAL VALMY PLANT			252,894,752.83	180,300,004				
	TOTAL GENERATING STATION - EARLY RETIREMENTS			991,909,938.40	550,029,501				

IDAHO POWER COMPANY

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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		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
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			2,690,006.46					
340.10	LAND AND LAND RIGHTS - SOLAR			9,787.49					
350.00	LAND			3,849,189.14					
350.22	RIGHTS OF WAY STUDIES			253,554.62	40,254	213,301	8,443		
360.00	LAND			6,556,201.71					
360.22	RIGHTS OF WAY STUDIES			873,576.40	165,969	707,608	29,090		
389.00	LAND			18,862,346.21					
390.20	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS				(446,722)				
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	4,368,001,805	131,664,218		

* 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 397.50 COMMUNICATION EQUIPMENT - SATELLITE	5.00