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IDAHO PUBLIC
UTILITIES COMMISSION

May 27, 2009

Utility Support/Central Files
Public Utility Commission of Oregon
550 Capitol St NE Ste 215
Salem, OR 97301

IPC-E-01-08

Subject: Year-End Report of Operations
For the Twelve Months Ending December 31, 2008

Dear Mr. Busch:

Idaho Power Company herewith submits two full copies of its Report of Operations to the Oregon Public Utility Commission for the 12 months ending December 31, 2008. Specifically, the two-volume report contains the following:

Section
No.

Description

- A Actual Results of Operations for the 12 months ending December 31, 2008.
- B Statement of Operations – Adjusted: This section summarizes all adjustments made to the income statement as a result of normal weather and average water conditions.
- C Development of Rate Base Components – Adjusted: This section summarizes all adjustments made to rate base components.
- D Jurisdictional Separation Study: This section indicates the results of operations for the Company's Oregon jurisdiction derived from the enclosed separation study. As indicated on page 2 of the separation study, the rate of return earned in the Company's Oregon jurisdiction is 1.062%.

The larger second volume contains all workpapers which detail the development of the adjustments made to the reporting period.

The normalized power supply cost determination used in this analysis has been prepared with the Company's modeling using essentially the same assumptions that were utilized in establishing the Company's current Oregon rates. As requested, an adjustment has been made

Mr. Ed Busch

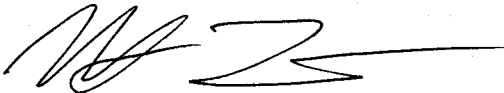
May 27, 2009

to the amount associated with Idaho Power's incentive pay expense. This adjustment, however, does not reflect Idaho Power's view on the proper treatment of this expense.

When the allocated portion of interest expense was added to the other allocated operating expenses delineated in the Company's 2008 Jurisdictional Separation Study (JSS) model, it results in a negative net income before taxes for the Oregon retail jurisdiction. When the JSS model computes negative net income before taxes, it replaces the anomaly with a zero. Consequently, any line item computed or allocated over negative net income before taxes will also be assigned a zero in the model.

If you have any questions regarding this material, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to be 'ML', with a long horizontal line extending to the right.

Matt Larkin
Pricing Analyst

Enclosures

c: Bart Kline
John R. Gale
Tim Tatum
Greg Said

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IDAHO PUBLIC
UTILITIES COMMISSION

IDAHO POWER COMPANY

2008 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

MAY 2009

IDAHO POWER COMPANY

2008 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| A | January – December 2008 Actual Results of Operations |
| B | Statement of Operations – As Adjusted |
| C | Development of Rate Base Components – As Adjusted |
| D | Jurisdictional Separation Study |

IDAHO POWER COMPANY

2008 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SECTION A

**JANUARY – DECEMBER 2008
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2008

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers.....	\$ 784,310,742
2	Sales to other utilities.....	121,428,825
3	Other.....	<u>50,335,997</u>
4	Total operating revenues.....	956,075,564
	Operating expenses:	
5	Purchased power.....	231,137,297
6	Fuel cost.....	149,402,674
7	PCA adjustment.....	(47,413,407)
8	Other operation.....	248,051,141
9	Maintenance.....	68,638,629
	Total operation and maintenance.....	<u>649,816,334</u>
11	Depreciation.....	96,637,583
12	Elect Plnt/Reg Assets-amort,adj,gains & losses.....	4,943,918
13	Regulatory debits/credits - Oregon.....	-
14	Regulatory debits/credits - Idaho.....	(3,781,013)
15	Taxes other than income taxes.....	19,083,954
	Income taxes - current	
16	Federal.....	(1,816,783)
17	Other.....	(4,930,646)
18	Provision for deferred income taxes - net.....	40,319,488
19	Investment tax credit.....	<u>2,269,367</u>
20	Total operating expenses.....	<u>802,542,202</u>
21	Operating income.....	<u>\$ 153,533,362</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2008
ACTUAL

Line No	Description	(1) Amount
1	Operating income.....	\$ 153,533,362
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies.....	4,121,080
3	Non operating rental income.....	(14,913)
4	Gain on disposition of property.....	3,051,506
5	Rev from jobbing and contract work.....	1,523,301
6	Interest and dividend income.....	3,894,223
7	Allowance for other funds used during construction.....	3,141,017
8	Miscellaneous non-operating income.....	<u>608,609</u>
9	Total other income.....	16,324,823
	Other income deductions -	
10	Cost and expense - jobbing and contract work.....	1,253,357
11	Loss on disposition of property.....	-
12	Non utility operations - Rev.....	(1,642,839)
13	Miscellaneous income deductions	6,541,855
14	Taxes other than income taxes.....	31,465
	Income taxes -	
15	Federal.....	3,078,590
16	Other.....	615,804
17	Provision for deferred income taxes - net	<u>(3,619,162)</u>
18	Total other income deductions.....	<u>6,259,070</u>
19	Net other income and deductions.....	<u>10,065,753</u>
20	Income before interest charges.....	163,599,115
	Interest charges:	
21	First mortgage bonds.....	58,892,990
22	Other long-term debt.....	7,252,508
23	Short-term debt.....	6,364,555
24	Amort debt prem disc.....	1,807,615
25	Other interest charges.....	<u>2,246,658</u>
26	Total interest charges.....	76,564,326
27	Less: Allowance for borrowed funds used during construction.....	<u>7,080,140</u>
28	Net interest charges.....	<u>69,484,186</u>
29	Net income.....	<u>\$ 94,114,929</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2008

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential.....	\$ 353,261,718
2	Commercial.....	200,142,772
3	Industrial.....	87,305,616
	Special contract customers:	
4	INEL.....	6,882,199
5	Simplot.....	5,761,747
6	Micron.....	22,352,826
7	Irrigation.....	105,711,521
8	Street lighting.....	<u>2,892,343</u>
9	Total general business revenues.....	784,310,742
10	Sales for resale.....	<u>121,428,825</u>
11	Total sales of electric energy.....	<u>905,739,567</u>
	Other operating revenues:	
12	Miscellaneous service revenues.....	3,669,976
13	Rent from electric property.....	18,889,639
14	Other electric revenues.....	37,756,218
15	Provision for rate refund - OATT (449.1).....	<u>(9,979,836)</u>
16	Total other operating revenues.....	<u>50,335,997</u>
17	Total system operating revenues.....	<u><u>\$ 956,075,564</u></u>

IDAHO POWER COMPANY
 OPERATION AND MAINTENANCE EXPENSES
 For The Twelve Months Ended December 31, 2008

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation.....	\$ 151,067,292	\$ 25,795,560	\$ 176,862,852
2	535-545	Hydraulic power generation.....	27,772,861	9,686,802	37,459,663
3	546-554	Other power generation.....	18,694,756	870,079	19,564,835
4	555-557	Other power supply expenses	<u>186,308,972</u>	<u>-</u>	<u>186,308,972</u>
5		Total power production exp.....	383,843,881	36,352,441	420,196,322
6	560-573	Transmission expenses.....	16,630,444	6,957,760	23,588,204
7	580-598	Distribution expenses.....	25,042,882	21,179,242	46,222,124
8	901-905	Customer acctg and collect exp.....	21,551,190	-	21,551,190
9	907-912	Customer service and info exp.....	28,834,453	-	28,834,453
10	920-935	Administrative and general exp.....	<u>105,274,855</u>	<u>4,149,186</u>	<u>109,424,041</u>
11		Total operation and maintenance expenses.....	<u>\$ 581,177,705</u>	<u>\$ 68,638,629</u>	<u>\$ 649,816,334</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2008

FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Power production expenses:						
Steam power generation -						
Operation -						
1	500 Oper and supv engineering	\$ 149,839	\$ 926,650	\$ 573,795	\$ -	\$ 1,650,284
2	501 Fuel	84,210,935	6,023,661	41,780,567	-	132,015,163
3	502 Steam expenses	4,170,172	-	3,206,517	-	7,376,689
4	505 Electric expenses	-	-	1,817,960	-	1,817,960
5	506 Misc steam power expenses	5,836,936	272,497	1,628,064	-	7,737,497
6	507 Rents	419,846	-	49,853	-	469,699
7	Total operation	94,787,728	7,222,808	49,056,756	-	151,067,292
Maintenance -						
8	510 Main supv and engineering	52,262	2,515,460	-	-	2,567,722
9	511 Main of structures	-	-	398,714	-	398,714
10	512 Main of boiler plant	8,248,488	-	5,956,555	-	14,205,043
11	513 Main of electric plant	2,499,711	-	1,801,439	-	4,301,150
12	514 Main of misc steam plant	3,981,568	13,876	327,487	-	4,322,931
13	Total maintenance	14,782,029	2,529,336	8,484,195	-	25,795,560
14	Total steam power generation	109,569,757	9,752,144	57,540,951	-	176,862,852
Hydraulic power generation -						
Operation -						
15	535 Oper supv and engineering	-	-	-	5,602,490	5,602,490
16	536 Water for power	-	-	-	7,355,741	7,355,741
17	537 Hydraulic expenses	-	-	-	9,978,474	9,978,474
18	538 Electric expenses	-	-	-	1,312,586	1,312,586
19	539 Misc hydro pwr gen exp	-	-	-	3,091,677	3,091,677
20	540 Rents	-	-	-	431,893	431,893
	Total operation	-	-	-	27,772,861	27,772,861
Maintenance -						
22	541 Main supv and engineering	-	-	-	1,885,154	1,885,154
23	542 Main of structures	-	-	-	1,362,031	1,362,031
24	543 Main of res,dams,waterwys	-	-	-	808,311	808,311
25	544 Main of electric plant	-	-	-	2,495,503	2,495,503
26	545 Main of misc hydro plant	-	-	-	3,135,803	3,135,803
27	Total maintenance	-	-	-	9,686,802	9,686,802
28	Total hydraulic power generation	-	-	-	37,459,663	37,459,663
Other power generation -						
Operation -						
29	546 Oper supv and engineering	-	-	-	372,614	372,614
30	547 Fuel	-	-	-	17,387,510	17,387,510
31	548 Generation expenses	-	-	-	404,456	404,456
32	549 Misc other pwr gen exp	-	-	-	530,176	530,176
33	550 Rents	-	-	-	-	-
34	Total operation	-	-	-	18,694,756	18,694,756

IDAHO POWER COMPANY
 OPERATION AND MAINTENANCE EXPENSES
 For The Twelve Months Ended December 31, 2008

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
		Other power generation - (continued)					
		Maintenance -					
1	551	Main supv and engineering	\$ -	\$ -	\$ -	\$ 213	\$ 213
2	552	Main of structures	-	-	-	162,376	162,376
3	553	Main of gen and elec plt	-	-	-	198,271	198,271
4	554	Main misc oth pwr gen plt	-	-	-	509,219	509,219
5		Total maintenance	-	-	-	870,079	870,079
6		Total other power generation	-	-	-	19,564,835	19,564,835
		Other power supply expenses -					
7	555	Purchased power	-	-	-	231,137,297	231,137,297
8	556	System cont and load disp	-	-	-	77,979	77,979
9	557	Other expenses	-	-	-	(44,906,304)	(44,906,304)
10		Total other power supply expenses	-	-	-	186,308,972	186,308,972
11		Total power production expenses	109,569,757	9,752,144	57,540,951	243,333,470	420,196,322

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2008

NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 2,404,396	\$ 2,404,396
2	561	Load dispatching	-	-	-	2,883,995	2,883,995
3	562	Station expenses	89,538	-	-	1,715,954	1,805,492
4	563	Overhead line expenses	-	-	-	735,577	735,577
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	7,250,299	7,250,299
7	566	Misc trans expenses	-	-	-	465,342	465,342
8	567	Rents	-	-	-	1,085,343	1,085,343
9		Total operation	89,538	-	-	16,540,906	16,630,444
Maintenance -							
10	568	Main supv and engineering	-	-	-	431,690	431,690
11	569	Main of structures	-	-	-	451,600	451,600
12	570	Main of station equip	-	2,123	-	2,704,456	2,706,579
13	571	Main of overhead lines	-	-	-	3,367,619	3,367,619
14	573	Main of misc trans plant	-	-	-	272	272
15		Total maintenance	-	2,123	-	6,955,637	6,957,760
16		Total transmission expenses	89,538	2,123	-	23,496,543	23,588,204
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	3,321,954	3,321,954
18	581	Load dispatching	-	-	-	3,110,301	3,110,301
19	582	Station expenses	-	-	-	1,143,619	1,143,619
20	583	Overhead line expenses	-	-	-	3,346,471	3,346,471
21	584	Underground line expenses	-	-	-	2,034,228	2,034,228
	585	St light and sgml sys exp	-	-	-	130,886	130,886
	586	Meter expenses	-	-	-	4,636,934	4,636,934
24	587	Customer install expenses	-	-	-	1,398,175	1,398,175
25	588	Misc distribution exp	-	-	-	5,464,167	5,464,167
26	589	Rents	-	-	-	456,147	456,147
27		Total operation	-	-	-	25,042,882	25,042,882
Maintenance -							
28	590	Main supv and engineering	-	-	-	319,660	319,660
29	591	Main of structures	-	-	-	2,323	2,323
30	592	Main of station equip	-	-	-	3,534,603	3,534,603
31	593	Main of overhead lines	-	-	-	13,759,196	13,759,196
32	594	Main of underground lines	-	-	-	1,235,321	1,235,321
33	595	Main of line transformers	-	-	-	445,190	445,190
34	596	Main of st lgnt-sgml sys	-	-	-	665,088	665,088
35	597	Main of meters	-	-	-	862,862	862,862
36	598	Main of misc dist plant	-	-	-	354,999	354,999
37		Total maintenance	-	-	-	21,179,242	21,179,242
38		Total distribution expenses	-	-	-	46,222,124	46,222,124

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2008

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Customer accounts expenses:							
Operation -							
1	901	Supervision	\$ -	\$ -	\$ -	\$ 341,842	\$ 341,842
2	902	Meter reading expenses	-	-	-	5,752,965	5,752,965
3	903	Cust recrds - collect exp	-	-	-	11,773,960	11,773,960
4	904	Uncollectible accounts	-	-	-	3,681,955	3,681,955
5	905	Misc customer accts exp	-	-	-	468	468
6	Total customer accounts expenses		-	-	-	21,551,190	21,551,190
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	299,410	299,410
8	908	Customer assistance exp	-	-	-	27,674,741	27,674,741
9	909	Info and instruct adv exp	-	-	-	-	-
10	910	Misc cust svc and inf exp	-	-	-	860,302	860,302
11	912	Demo and selling exp	-	-	-	-	-
12	Total customer service and informational expenses		-	-	-	28,834,453	28,834,453
Administrative and general expenses:							
Operation -							
13	920	Admin and gen salaries	-	-	-	57,537,274	57,537,274
14	921	Office supplies and exp	-	-	-	14,791,346	14,791,346
15	922	Admin exp transf - cr	-	-	-	(22,736,029)	(22,736,029)
16	923	Outside services employed	-	-	-	13,597,223	13,597,223
17	924	Property insurance	447,275	44,731	354,036	2,257,627	3,103,669
18	925	Injuries and damages	-	-	-	7,548,140	7,548,140
18	926	Emp pensions and benefits	-	-	-	22,840,421	22,840,421
18	927	Franchise requirements	-	-	-	1,549	1,549
21	928	Reg commission expenses	-	-	-	4,832,197	4,832,197
22	929	Duplicate charges - cr	-	-	-	-	-
23	930.1	General advertising exp	-	-	-	236,828	236,828
24	930.2	Misc general expenses	-	-	-	3,515,410	3,515,410
25	931	Rents	-	-	-	6,827	6,827
26	Total operation		447,275	44,731	354,036	104,428,813	105,274,855
Maintenance -							
27	935	Main of general plant	-	-	-	4,149,186	4,149,186
28	Total maintenance		-	-	-	4,149,186	4,149,186
29	Total administrative and general expenses		447,275	44,731	354,036	108,577,999	109,424,041
30	Total electric operation and maintenance expenses		<u>\$110,106,570</u>	<u>\$9,798,998</u>	<u>\$57,894,987</u>	<u>\$ 472,015,779</u>	<u>\$649,816,334</u>

Idaho Power Company
Intelliplant Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/08

FERC Account	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
302	65,088.62	65,087.62	65,088.62	65,087.62	65,088.62	65,087.62
303	371,854.65	374,886.47	376,952.08	377,695.34	377,719.33	391,234.65
Total Amortization Expense	436,943.27	439,974.09	442,040.70	442,782.96	442,807.95	456,322.27
310	384.10	384.10	384.10	384.10	384.10	384.10
311	283,390.58	283,356.95	283,645.05	283,639.92	283,652.71	284,676.18
312	1,248,746.67	1,249,579.46	1,252,463.68	1,252,830.39	1,254,357.51	1,254,479.48
314	366,619.01	366,561.51	366,914.11	367,191.05	366,156.27	366,120.95
315	110,566.23	110,892.96	111,318.60	111,379.25	111,434.92	111,434.92
316	38,251.57	38,251.57	33,451.75	38,520.97	38,823.24	38,981.81
Total Steam Production	2,047,958.16	2,049,026.55	2,048,177.29	2,053,945.68	2,054,808.75	2,056,077.44
331	286,516.91	287,507.23	287,448.34	287,516.46	287,586.15	288,031.95
332	390,657.30	390,657.54	394,476.32	394,530.67	394,752.79	394,920.19
333	285,985.04	285,876.09	285,801.13	284,789.47	284,849.30	284,993.86
334	89,601.17	90,181.03	90,138.22	91,585.44	94,856.95	94,456.15
335	25,133.10	25,585.38	25,649.10	25,738.32	25,936.93	26,123.92
336	11,930.38	11,930.38	11,930.38	11,930.38	11,930.38	11,930.38
Total Hydro Production	1,089,823.90	1,091,737.65	1,095,443.49	1,096,090.74	1,099,912.50	1,100,456.45
341	13,643.88	13,643.88	13,643.88	24,477.64	24,815.76	24,730.21
342	8,890.52	8,890.52	8,890.52	12,514.90	12,628.02	12,599.40
343	104,633.74	104,633.74	104,633.74	177,459.98	179,855.15	214,912.30
344	86,737.65	86,737.65	86,737.65	120,066.26	121,106.45	85,209.53
345	33,999.59	33,999.59	33,999.59	41,287.76	39,911.81	41,157.06
346	5,420.68	5,431.20	5,431.20	8,950.54	8,640.57	8,612.78
Total Other Production	253,326.06	253,336.58	253,336.58	384,757.08	386,957.76	387,221.28
Total Production	3,391,108.12	3,394,100.78	3,396,957.36	3,534,793.50	3,541,679.01	3,543,755.17
352	42,871.20	43,113.05	43,383.38	43,438.63	43,727.49	43,795.63
353	463,798.12	469,884.61	470,189.50	472,729.24	472,211.09	473,961.33
Total Transmission Stations	506,669.32	512,997.66	513,572.88	516,167.87	515,938.58	517,756.96
350	45,219.20	45,220.75	45,797.38	45,809.20	47,270.36	46,662.60
354	248,596.55	252,170.84	252,147.49	252,402.96	251,770.76	254,064.31
355	216,484.12	216,538.51	216,638.14	217,658.32	218,028.81	218,936.37
356	228,051.93	230,758.63	230,717.54	232,828.68	233,797.31	233,990.03
359	283.97	283.97	283.97	283.97	283.97	283.97
Total Transmission Lines	738,635.77	744,972.70	745,584.52	748,983.13	751,151.21	753,937.28
Total Transmission	1,245,305.09	1,257,970.36	1,259,157.40	1,265,151.00	1,267,089.79	1,271,694.24

Idaho Power Company
Intelligent Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/08

FERC Account	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
361	36,990.93	37,011.29	37,172.38	37,230.03	36,882.43	37,236.24
362	207,350.32	210,771.60	210,847.47	211,231.69	211,865.91	215,053.48
Total Distribution Stations						
364	244,341.25	247,782.89	248,019.85	248,461.72	248,748.34	252,289.72
365	623,654.11	624,221.74	625,171.69	627,806.28	628,260.40	629,609.50
366	288,434.51	288,740.40	289,181.52	291,199.48	292,103.35	292,438.85
367	78,418.53	78,615.98	79,143.66	79,575.17	79,656.61	79,769.83
368	389,376.08	391,374.59	392,948.51	396,123.91	396,069.57	397,083.98
369	508,509.16	512,409.77	515,894.35	519,778.82	522,249.23	526,111.59
370	165,705.17	166,342.19	166,780.12	167,166.29	167,292.11	167,794.18
371	190,541.47	191,253.72	191,903.48	190,270.02	190,151.54	191,185.31
373	(82,947.62)	20,526.88	11,983.53	15,751.05	13,498.76	2,603.09
	19,749.14	19,739.65	19,745.57	19,782.83	19,781.59	19,781.90
Total Distribution Lines						
	2,181,440.55	2,293,224.92	2,292,752.43	2,307,453.85	2,309,063.16	2,306,378.23
Total Distribution						
390	2,425,781.80	2,541,007.81	2,540,772.28	2,555,915.57	2,557,811.50	2,558,667.95
391	138,787.01	139,600.69	139,704.18	139,961.36	140,350.39	140,404.14
392	516,267.47	561,003.61	592,369.87	595,770.97	613,324.57	624,804.46
393	98.62	98.62	98.62	98.62	98.62	98.62
394	7,066.01	7,066.01	7,052.10	7,153.16	7,153.16	7,153.16
395	30,540.82	30,736.34	31,301.08	31,719.49	31,884.48	32,010.66
396	55,684.82	55,727.43	55,727.43	57,850.99	57,853.19	59,457.61
397	497.57	497.57	497.57	497.57	497.57	497.57
398	207,553.89	207,586.71	209,934.14	210,366.77	210,108.51	210,599.83
	21,433.57	26,110.82	26,109.59	27,556.71	26,050.62	26,170.64
Total General						
	977,929.78	1,028,427.80	1,062,794.58	1,070,975.64	1,086,823.54	1,100,699.12
Total Depreciation Expense						
	8,040,124.79	8,221,506.75	8,259,681.62	8,426,835.71	8,453,403.84	8,474,816.48
Depreciation on Disallowed Costs						
	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)
Total Account 403						
	8,015,433.18	8,196,815.14	8,234,990.01	8,402,144.10	8,428,712.23	8,450,124.87

Idaho Power Company
Intelligent Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/08

FERC Account	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
302	65,088.62	65,087.62	65,088.62	65,087.62	65,089.62	65,088.62	781,059.44
303	388,044.40	392,192.31	407,485.33	407,504.48	416,052.80	419,707.07	4,701,328.91
Total Amortization Expense	453,133.02	457,279.93	472,573.95	472,592.10	481,142.42	484,795.69	5,482,388.35
310	384.10	384.10	150.64	267.37	267.37	267.37	4,025.55
311	284,472.84	284,513.06	53,914.95	169,371.16	169,605.25	155,480.56	2,819,719.21
312	1,273,658.39	1,274,980.60	582,437.69	930,934.81	930,834.04	(150,959.32)	12,354,343.40
314	372,379.25	373,457.25	171,500.25	278,323.87	279,687.13	185,084.46	3,859,995.11
315	112,115.46	112,584.92	27,941.10	70,259.58	70,275.23	(83,615.20)	976,587.97
316	38,683.88	38,765.66	39,292.71	40,520.35	42,553.40	(33,184.88)	392,912.03
Total Steam Production	2,081,693.92	2,084,685.59	875,237.34	1,489,677.14	1,493,222.42	73,072.99	20,407,583.27
331	288,292.46	288,704.26	373,293.13	333,340.18	335,235.45	335,730.68	3,679,203.20
332	394,785.04	394,793.08	525,836.61	460,913.96	461,057.33	461,487.60	5,058,868.43
333	286,263.13	286,274.54	309,211.10	297,706.54	297,772.20	297,703.62	3,487,226.02
334	93,056.92	92,643.55	102,560.23	102,509.88	102,403.32	102,775.14	1,146,768.00
335	26,197.10	26,233.42	38,296.30	36,836.62	37,089.01	37,289.72	356,108.92
336	11,930.38	11,930.38	11,838.28	11,884.33	11,884.33	11,884.33	142,934.31
Total Hydro Production	1,100,525.03	1,100,579.23	1,361,035.65	1,243,191.51	1,245,441.64	1,246,871.09	13,871,108.88
341	24,777.64	24,835.24	27,528.58	26,244.49	26,314.77	26,318.88	270,974.85
342	12,605.37	12,608.36	12,981.71	12,815.97	12,826.46	12,827.79	141,079.54
343	217,410.39	217,638.75	250,090.19	234,284.52	234,495.08	234,178.31	2,274,225.89
344	85,294.98	85,322.42	78,653.13	82,180.28	82,276.77	82,289.03	1,082,611.80
345	41,171.24	41,178.32	47,195.71	44,298.66	44,329.40	44,657.46	487,186.19
346	8,688.18	8,642.39	8,699.70	8,691.38	8,701.56	8,702.86	94,613.04
Total Other Production	389,947.80	390,225.48	425,149.02	408,515.30	408,944.04	408,974.33	4,350,691.31
Total Production	3,572,166.75	3,575,490.30	2,661,422.01	3,141,383.95	3,147,608.10	1,728,918.41	38,629,383.46
352	43,851.72	43,857.62	70,409.55	56,494.93	56,492.83	56,885.12	588,321.15
353	485,716.18	485,880.63	457,450.67	470,676.76	471,890.52	489,248.05	5,683,636.70
Total Transmission Stations	529,567.90	529,738.25	527,860.22	527,171.69	528,383.35	546,133.17	6,271,957.85
350	46,667.03	46,793.40	27,330.68	37,063.06	37,076.14	37,222.35	508,132.15
354	255,177.56	255,351.01	152,966.56	206,032.07	207,474.29	207,839.10	2,795,993.50
355	219,069.61	219,879.82	201,445.98	213,317.66	216,358.96	217,170.68	2,591,526.98
356	235,733.66	236,056.86	227,034.28	235,715.98	238,314.66	238,960.46	2,801,960.02
359	283.97	283.97	236.21	260.09	260.09	260.09	3,288.24
Total Transmission Lines	756,931.83	758,365.06	609,013.71	692,388.86	699,484.14	701,452.68	8,700,900.89
Total Transmission	1,286,499.73	1,288,103.31	1,136,873.93	1,219,560.55	1,227,867.49	1,247,585.85	14,972,858.74

Idaho Power Company
Intelligent Depreciation System
Depreciation and Amortization Expense
Twelve Months Ending 12/31/08

FERC Account	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Total
361	37,237.94	41,336.32	33,431.67	37,283.62	37,559.08	37,685.93	447,057.86
362	215,601.63	211,567.78	277,897.07	248,228.77	256,159.75	260,635.43	2,737,210.90
Total Distribution Stations							
364	252,839.57	252,904.10	311,328.74	285,512.39	293,718.83	298,321.36	3,184,268.76
365	632,715.85	633,095.31	502,734.66	572,565.03	572,702.84	573,225.15	7,245,762.56
366	295,382.70	295,881.47	241,901.10	273,338.44	273,982.23	273,760.50	3,396,344.55
367	79,995.85	80,255.92	79,958.70	80,090.40	80,017.72	80,030.10	955,528.47
368	398,330.78	398,294.67	176,204.88	289,441.20	289,757.36	289,869.10	4,204,874.63
369	529,745.20	531,847.62	498,289.84	521,079.21	523,330.35	526,099.19	6,235,344.33
370	168,339.81	168,633.01	113,898.15	141,671.52	142,084.10	142,398.24	1,878,104.89
371	192,105.51	192,683.13	467,038.34	330,079.63	330,648.07	331,269.87	2,989,130.09
373	10,911.68	18,231.30	(15,308.59)	1,464.90	1,479.32	1,483.12	(322.58)
	19,803.50	19,828.64	8,386.62	14,134.45	14,140.62	14,134.54	209,009.05
Total Distribution Lines							
	2,327,330.88	2,338,751.07	2,073,103.70	2,223,864.78	2,228,142.61	2,232,269.81	27,113,775.99
Total Distribution							
380	2,580,170.45	2,591,655.17	2,384,432.44	2,509,377.17	2,521,861.44	2,530,591.17	30,298,044.75
391	142,130.90	141,819.17	132,547.49	137,240.71	137,463.04	137,614.81	1,667,623.89
392	675,990.64	669,926.46	755,565.03	699,358.77	816,509.71	706,352.21	7,827,243.77
393	98.62	98.62	106.04	102.33	102.33	102.33	1,201.99
394	7,153.16	7,174.25	2,658.11	4,922.23	5,017.00	5,234.50	74,802.85
395	32,010.66	32,979.17	5,555.13	19,334.57	19,552.95	19,614.17	317,239.52
396	59,705.84	59,791.70	38,917.62	49,315.58	49,233.75	50,028.29	649,294.25
397	210,822.41	216,930.83	56,981.66	137,296.11	137,362.89	137,713.72	1,990.28
398	26,734.56	27,197.93	34,546.41	32,798.30	32,894.20	33,338.22	2,153,257.47
Total General	1,154,646.79	1,155,918.13	1,026,877.49	1,080,368.60	1,198,135.87	1,089,998.25	13,033,595.59
Total Depreciation Expense	8,593,483.72	8,611,166.91	7,209,605.87	7,950,690.27	8,095,472.90	6,597,093.68	96,933,882.54
Depreciation on Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(296,299.32)
Total Account 403	8,568,792.11	8,586,475.30	7,184,914.26	7,925,998.66	8,070,781.29	6,572,402.07	96,637,583.22

IDAHO POWER COMPANY
 ELECTRIC PLANT/REGULATORY ASSETS - AMORT., ADJUST., GAINS & LOSSES
 For The Twelve Months Ended December 31, 2008

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 5,482,388
2	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	(22,723)
3	411.6	Gain on sale of utility plant.....	<u>(11,632)</u>
4		Total.....	<u><u>\$ 5,448,033</u></u>

**IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2008
ACTUAL**

Line No	DESCRIPTION	AMOUNT
	Federal taxes:	
1	Unemployment	124,895.20
2	Social Security	11,476,651.23
3	Total federal taxes	11,601,546.43
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	10,901,049.14
5	Oregon	2,052,307.43
6	Montana	198,720.68
7	Wyoming	1,027,338.52
8	Nevada	883,098.53
9	Shoshone-Bannock	68,610.00
10	Total real and personal property	15,131,124.30
11	Kilowatt-hour tax - Idaho	1,559,971.99
	Licenses:	
12	Wyoming	3,075.05
13	Nevada	100.00
14	Shoshone-Bannock	150.00
15	Total licenses	3,325.05
	Regulatory commission:	
16	Idaho	1,728,039.26
17	Oregon	119,842.78
18	Total regulatory commission	1,847,882.04
	Franchise:	
19	Oregon total franchise	541,650.47
20	Unemployment - total state	187,749.94
21	Total state, county and local taxes	19,271,703.79
22	Total other taxes	30,873,250.22
23	Less: State & Fed P/R Loading Reversal	(11,789,296.37)
24	Net other taxes	19,083,953.85

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2008

NET INCOME FOR IDAHO ENERGY RESOURCES COMPANY

No	Description	(1) Total
	Income:	
1	Bridger Coal Company - joint venture.....	\$ 6,771,535
2	Bridger Coal Company - overriding royalties.....	76,533
3	Interest and dividend income.....	-
4	Miscellaneous income.....	-
5	Total income.....	<u>6,848,068</u>
	Expenses:	
6	Operation expense.....	77,637
7	Income taxes.....	1,683,670
8	Interest expense.....	<u>965,681</u>
9	Total expenses.....	<u>2,726,988</u>
10	Net income from operations.....	4,121,080
11	Add: Interest expense from notes payable to parent.....	<u>965,681</u>
12	Net income (earnings to Idaho Power Company).....	<u><u>\$ 5,086,761</u></u>

IDAHO POWER COMPANY
 ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
 For The Thirteen Months Ended December 31, 2008

Line No	Month	(1) Amount
1	December, 2007.....	\$ 3,791,803,211
2	January, 2008.....	3,789,336,897
3	February.....	3,801,869,197
4	March.....	3,865,854,513
5	April.....	3,875,077,296
6	May.....	3,886,877,983
7	June.....	3,916,882,630
8	July.....	3,922,234,763
9	August.....	3,932,871,618
10	September.....	3,953,058,904
11	October.....	3,967,481,497
12	November.....	3,982,920,999
13	December.....	4,025,993,977
14	Average.....	<u>\$ 3,900,943,345</u>

Excludes the following Asset Retirement monthly amounts that were required by the Statement of Financial Accounting Standards 143. Had these amounts below been included in the amounts above it would have resulted in an increase in the monthly amounts as indicated.

Dec-07	\$ 4,990,500
Jan-08	\$ 4,990,500
Feb-08	\$ 4,990,500
Mar-08	\$ 5,014,310
Apr-08	\$ 4,987,416
May-08	\$ 4,987,416
Jun-08	\$ 4,987,416
Jul-08	\$ 4,987,416
Aug-08	\$ 4,987,416
Sep-08	\$ 4,594,371
Oct-08	\$ 4,594,371
Nov-08	\$ 4,594,371
Dec-08	\$ 4,594,371

IDAHO POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
 For The Thirteen Months Ended December 31, 2008

Line No	Month	(1) Amount
1	December, 2007.....	\$ 1,583,145,519
2	January, 2008.....	1,590,268,870
3	February.....	1,596,847,644
4	March.....	1,601,094,418
5	April.....	1,605,812,686
6	May.....	1,613,704,339
7	June.....	1,618,552,132
8	July.....	1,625,425,576
9	August.....	1,631,812,741
10	September.....	1,636,808,089
11	October.....	1,642,324,242
12	November.....	1,640,470,330
13	December.....	1,640,492,270
14	Average.....	<u>\$ 1,617,442,989</u>

Excludes the following Asset Retirement monthly amounts that were required by the Statement of Financial Accounting Standards 143. Had these amounts below been included in the amounts above it would have resulted in a reduction of the monthly amounts as indicated.

Dec-07	\$ (152,676,926)
Jan-08	\$ (152,676,926)
Feb-08	\$ (152,676,926)
Mar-08	\$ (153,363,949)
Apr-08	\$ (153,363,949)
May-08	\$ (153,363,949)
Jun-08	\$ (154,023,785)
Jul-08	\$ (154,023,785)
Aug-08	\$ (154,023,785)
Sep-08	\$ (153,796,935)
Oct-08	\$ (153,796,935)
Nov-08	\$ (153,796,935)
Dec-08	\$ (153,741,180)

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2008

<u>Line No</u>	<u>Month</u>	<u>Amount</u>
1	December, 2007.....	\$ 38,713,478
2	January, 2008.....	13,696,055
3	February.....	14,136,029
4	March.....	14,578,070
5	April.....	15,020,853
6	May.....	15,463,661
7	June.....	15,919,983
8	July.....	16,373,116
9	August.....	16,830,396
10	September.....	17,302,970
11	October.....	17,775,562
12	November.....	18,256,705
13	December.....	18,741,500
14	Average.....	<u>\$ 17,908,337</u>

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2008

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2007.....	\$ 33,261,676
2	January, 2008.....	32,551,445
3	February.....	32,969,995
4	March.....	32,442,155
5	April.....	31,788,828
6	May.....	31,902,671
7	June.....	31,976,625
8	July.....	31,562,687
9	August.....	31,567,745
10	September.....	31,468,906
11	October.....	31,072,121
12	November.....	30,613,794
13	December.....	30,033,657
14	Average.....	<u>\$ 31,785,562</u>

IDAHO POWER COMPANY
Deferred Income Tax Balances
At 12/31/2008 and 12/31/2007

Description	December 31 2008	December 31 2007	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Advances for Construction	9,305,479.05	10,171,997.85	9,738,738.00
Provision for Rate Refunds	5,217,171.07	937,172.05	3,077,172.00
VEBA Payments and Accruals	4,929,292.29	4,056,404.55	4,492,848.00
Rate Case Disallowance	2,996,868.81	3,112,707.91	3,054,789.00
FAS 123R-Stock Based Compensation	2,316,810.74	1,333,711.47	1,825,261.00
Other Employee's LT Deferred Comp	1,829,071.70	2,590,725.18	2,209,898.00
Post employment Benefits - SFAS 112 -182	1,044,455.76	1,184,641.05	1,114,548.00
Non-VEBA Pension and Benefits	662,313.05	762,810.30	712,562.00
Linden Feeder Deposits	0.00	164,403.47	82,202.00
Bonus Deferral	(6,306.02)	(56,181.86)	(31,244.00)
Delivery Accruals	(5,646.49)	129,130.02	61,742.00
Total Account 190	28,289,510.96	24,387,521.99	26,338,516.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depreciation	(238,722,105.88)	(215,117,207.59)	(226,919,657.00)
FERC jurisdictional - SGM	0.00	(7,818,502.00)	(3,909,251.00)
Valmy capitalized items	(580,766.00)	(657,266.00)	(619,016.00)
Bridger capitalized items	(17,657.00)	(120,057.00)	(68,857.00)
Total Account 282 - Other property	(239,320,528.88)	(223,713,032.59)	(231,516,781.00)
Account 283 - Other			
Conservation Programs - Idaho	(1,901,555.39)	(3,169,251.42)	(2,535,403.00)
Advance coal royalties	(239,738.36)	(247,769.26)	(243,754.00)
IPUC Grid West Loans	(218,660.67)	(291,547.83)	(255,104.00)
FERC Grid West Expense	(141,960.59)	(118,112.64)	(130,037.00)
PS & I Costs - Coal and CHP Plants - Write Off	(62,711.88)	(100,967.54)	(81,840.00)
Intervener Funding Orders	(30,223.17)	(20,565.53)	(25,394.00)
OPUC Grid West Loans	(25,409.80)	(23,616.13)	(24,513.00)
Incremental Security Costs	0.00	(26,895.00)	(13,448.00)
Total - Account 283 - Other	(2,620,259.86)	(3,998,725.35)	(3,309,493.00)
Total Accounts (190, 281, 282, 283)	(213,651,277.78)	(203,324,235.95)	(208,487,758.00)

Shaded items were added during in 2008

Description	December 31 2008	December 31 2007	Average Bal. (Rounded)
Items excluded from the deferred income tax provision applicable to non-rate base components:			
Account 190:			
FAS 158 - Pension	61,943,744.74	3,815,137.55	32,879,441.00
FASB 109 regulatory asset	44,340,912.95	42,967,558.09	43,654,236.00
Senior management security	12,912,429.52	12,554,517.13	12,733,473.00
FAS 158 - Postretirement Plan	10,863,821.80	6,616,913.51	8,740,368.00
Minimum pension liability	5,589,976.57	4,316,889.45	4,953,433.00
Emission Allowances	(3,114,188.45)	6,920,940.94	1,903,376.00
FAS115 SMSP Impairment	2,669,975.82	0.00	1,334,988.00
FIN 48 - Interest	2,090,777.00	2,148,245.00	2,119,511.00
Micron CIAC	1,764,125.52	2,001,223.02	1,882,674.00
Meridian Gold Contribution	152,678.89	174,791.41	163,735.00
Bridger Sierra Reserve	97,737.50	97,737.50	97,738.00
Pioneer land write-down	45,351.37	45,351.37	45,351.00
Seattle City Light CIAC	0.00	324.49	162.00
Total account 190 - Exclusions	139,357,343.23	81,659,629.46	110,508,486.00
Total Balance Sheet Account 190	167,646,854.19	106,047,151.45	136,847,002.00
Account 282 - Other property			
FASB 109 Accounting-Regulatory Asset	(341,052,610.09)	(345,357,835.03)	(343,205,223.00)
Intangible Asset-Labor Deduction in Account 107 (CWIP)	(12,890,323.95)	(12,252,496.20)	(12,571,410.00)
FIN 48-Regulatory Asset-Contra Account	7,170,251.00	37,067,740.00	22,118,996.00
CIAC in Account 107 (CWIP)	5,995,762.15	9,707,490.80	7,851,626.00
Misc. Software development costs in Account 107 (CWIP)	(494,627.35)	(877,669.45)	(686,148.00)
Engineering Fees in Account 107 (CWIP)	286,041.35	42,828.10	164,435.00
Non-operating property	0.00	(244,577.58)	(122,289.00)
Total Account 282 - Exclusions	(340,985,506.89)	(311,914,519.36)	(326,450,013.00)
Total Balance Sheet Account 282	(580,306,035.77)	(535,627,551.95)	(557,966,794.00)
Account 283 - Other			
PCA deferral	(56,054,005.58)	(42,667,139.47)	(49,360,573.00)
FAS 158 - Pension	(61,943,744.74)	(3,815,137.55)	(32,879,441.00)
FAS 158 - Postretirement Plan	(7,390,493.75)	(3,130,105.53)	(5,280,300.00)
Oregon Power Cost Adjustment Mechanism (PCAM)	(2,110,995.90)	0.00	(1,055,498.00)
Oregon Excess Power Costs	(1,540,773.82)	(2,340,811.16)	(1,940,792.00)
Fixed Cost Adjustment	(631,947.23)	838,745.30	103,399.00
Unrealized Gain/Loss From Rabbi Trust	390,377.26	(55,917.98)	167,230.00
Oregon Non-Operating Property Tax Adjustment	(294.79)	(281.10)	(288.00)
Unrealized gains on Market Securities	(15.25)	(364,194.30)	(182,105.00)
FIN 48 - Interest Income	0.00	(151,918.48)	(75,959.00)
Total Account 283 - Exclusions	(129,281,893.80)	(51,686,760.27)	(90,484,327.00)
Total Balance Sheet Account 283	(131,902,153.66)	(55,685,485.62)	(93,793,820.00)

Shaded items were added during in 2008

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2008 and 12/31/2007

Description	December 31 2008	December 31 2007	Average Bal. (Rounded)
Deferred income taxes applicable to Oregon rate base components:			
Account 190:			
Advances for Construction	9,305,479.05	10,171,997.85	9,738,738.00
Provision for Rate Refunds	5,217,171.07	937,172.05	3,077,172.00
VEBA Payments and Accruals	4,929,292.29	4,056,404.55	4,492,848.00
Rate Case Disallowance	2,996,869.81	3,112,707.91	3,054,789.00
FAS 123R-Stock Based Compensation	2,316,810.74	1,333,711.47	1,825,261.00
Other Employee's LT Deferred Comp	1,829,071.70	2,590,725.18	2,209,898.00
Post employment Benefits - SFAS 112 -182	1,044,455.76	1,184,641.05	1,114,548.00
Non-VEBA Pension and Benefits	662,313.05	762,810.30	712,562.00
Linden Feeder Deposits	0.00	164,403.47	82,202.00
Delivery Accruals	(5,646.49)	129,130.02	61,742.00
Bonus Deferral	(6,306.02)	(56,181.86)	(31,244.00)
Total Account 190	28,289,510.96	24,387,521.99	26,338,516.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depreciation	(238,722,105.88)	(215,117,207.59)	(226,919,657.00)
FERC jurisdictional - SGM	0.00	(7,818,502.00)	(3,909,251.00)
Valmy capitalized items	(580,766.00)	(657,266.00)	(619,016.00)
Bridger capitalized items	(17,657.00)	(120,057.00)	(68,857.00)
Total Account 282 - Other property	(239,320,528.88)	(223,713,032.59)	(231,516,781.00)
Account 283 - Other			
IPUC Grid West Loans	(218,660.67)	(291,547.83)	(255,104.00)
Advance coal royalties	(239,738.36)	(247,769.26)	(243,754.00)
FERC Grid West Expense	(141,960.59)	(118,112.64)	(130,037.00)
PS & I Costs - Coal and CHP Plants - Write Off	(62,711.88)	(100,967.54)	(81,840.00)
OPUC Grid West Loans	(25,409.80)	(23,616.13)	(24,513.00)
Total - Account 283 - Other	(688,481.30)	(782,013.40)	(735,248.00)
Total Deferred income taxes applicable to Oregon rate base components	(211,719,499.22)	(200,107,524.00)	(205,913,513.00)
Description	December 31 2008	December 31 2007	Average Bal. (Rounded)
Excluded from Oregon Deferred Tax Balances:			
Account 190:			
None	0.00	0.00	0.00
Total Account 190	0.00	0.00	0.00
Account 282 - Other property			
None	0.00	0.00	0.00
Total Account 282	0.00	0.00	0.00
Account 283 - Other			
Conservation Programs - Idaho	(1,901,555.39)	(3,169,251.42)	(2,535,403.00)
Incremental Security Costs	0.00	(26,895.00)	(13,448.00)
Intervener Funding Orders	(30,223.17)	(20,565.53)	(25,394.00)
Total Account 283	(1,931,778.56)	(3,216,711.95)	(2,574,245.00)
Total Excluded from Oregon Deferred Tax Balances	(1,931,778.56)	(3,216,711.95)	(2,574,245.00)
Total All Deferred Tax Balances	(213,651,277.78)	(203,324,235.95)	(208,487,758.00)

Shaded items were added during in 2008

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2008

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December, 2007.....	\$ 41,370,751	\$ 1,898,952	\$ 43,269,703
2	January, 2008.....	42,045,541	1,986,830	44,032,371
3	February.....	43,264,332	2,188,721	45,453,053
4	March.....	44,736,846	3,713,521	48,450,367
5	April.....	45,218,477	4,116,804	49,335,281
6	May.....	44,489,821	4,306,361	48,796,182
7	June.....	45,032,458	4,699,050	49,731,508
8	July.....	44,906,641	5,178,819	50,085,460
9	August.....	45,288,599	5,400,087	50,688,686
10	September.....	45,422,311	5,901,471	51,323,782
11	October.....	44,546,920	5,858,078	50,404,998
12	November.....	43,874,086	5,823,943	49,698,029
13	December.....	44,405,727	5,715,442	50,121,169
14	Average.....	<u>\$ 44,200,193</u>	<u>\$ 4,368,314</u>	<u>\$ 48,568,507</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2008

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2007.....	\$ 9,119,846
2	January, 2008.....	8,776,072
3	February.....	7,795,207
4	March.....	7,437,213
5	April.....	7,425,188
6	May.....	9,917,190
7	June.....	8,495,418
8	July.....	8,388,258
9	August.....	10,681,789
10	September.....	10,028,177
11	October.....	9,856,989
12	November.....	9,226,980
13	December.....	9,865,355
14	Average.....	<u>\$ 9,001,052.46</u>

IDAHO POWER COMPANY
DEFERRED CONSERVATION PROGRAMS
At December 31, 2008

<u>Line No</u>	<u>Program</u>	<u>Amount</u>
	IDAHO -	
1	Deferred Conservation - IPUC Order 27722, 27660 & 28041	<u>4,863,935</u>
2	Total.....	<u><u>4,863,935</u></u>

IDAHO POWER COMPANY
 OTHER DEFERRED PROGRAMS
 At December 31, 2008

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
1	American Falls Bond Refinancing - IPUC Order 28880.....	\$ 1,011,247
2	Intervenor Funding - IPUC Order 30488.....	25,988
3	Intervenor Funding - IPUC Order 30035.....	6,276
4	Intervenor Funding - IPUC Order 30215.....	1,218
5	Intervenor Funding - IPUC Order 30267.....	1,500
6	Intervenor Funding - IPUC Order 30508.....	42,326
Oregon Public Utilities Commission:		
7	Grid West Loans - OPUC Order 06-483.....	64,994
Federal Energy Regulatory Commission:		
8	Grid West	<u>363,117</u>
9	Total.....	<u>\$ 1,516,666</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2008

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Total
1	December, 2007....	\$ 55,937,107	\$ 1,657,049	\$ 21,527,626	\$ 79,121,782
2	January, 2008.....	54,945,865	1,657,049	23,774,134	80,377,048
3	February.....	54,599,834	1,632,736	23,697,860	79,930,430
4	March.....	55,434,761	1,621,323	26,331,059	83,387,143
5	April.....	54,900,274	1,615,679	26,520,507	83,036,460
6	May.....	54,142,725	1,609,981	29,101,655	84,854,361
7	June.....	54,566,041	1,604,562	30,324,678	86,495,281
8	July.....	54,744,350	1,603,839	30,014,361	86,362,550
9	August.....	55,755,300	1,603,839	27,581,437	84,940,576
10	September.....	57,406,332	1,595,825	24,080,573	83,082,730
11	October.....	58,430,920	1,589,266	21,653,544	81,673,730
12	November.....	59,290,806	1,585,179	21,354,202	82,230,187
13	December.....	60,058,187	1,580,516	26,579,771	88,218,474
14	Average.....	<u>\$ 56,170,192</u>	<u>\$ 1,612,065</u>	<u>\$ 25,580,108</u>	<u>\$ 83,362,365</u>

IDAHO POWER COMPANY

2008 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SECTION B

STATEMENT OF OPERATIONS – AS ADJUSTED

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

DESCRIPTION	ACTUAL ALLOCATION	ADJUSTMENTS	ADJUSTED TOTAL
TOTAL SYSTEM			
OPERATING REVENUES			
Retail Sales Revenues	784,310,742	(86,570,899)	697,739,843
Sales for Resale	2,487,232	(448,032)	2,039,200
Opportunity Sales	118,941,593	(4,679,193)	114,262,400
Other Operating Revenues	50,335,999	(7,395,008)	42,940,991
Total Operating Revenue	956,075,566	(99,093,132)	856,982,434
OPERATING EXPENSES			
Operation & Maintenance Expense	649,816,334	(71,384,401)	578,431,933
Depreciation Expense	96,637,583	(797,241)	95,840,342
Amortization Expense	4,943,918	839,275	5,783,193
Taxes Other Than Income Taxes	19,083,954	412,835	19,496,789
Regulatory Debits/Credits	(3,781,013)	3,781,013	0
Provision for Deferred Income Taxes	41,890,806	(27,774,964)	14,115,842
Investment Tax Credit Adjustment	1,961,130	308,237	2,269,367
Federal Income Tax	(745,400)	(6,656,431)	(7,401,831)
State Income Taxes	(4,772,513)	(1,276,838)	(6,049,351)
Total Operating Expenses	805,034,800	(102,548,515)	702,486,284
OPERATING NET INCOME	151,040,766	3,455,384	154,496,150
Add: IERCO Operating Income	5,086,761	0	5,086,761
CONSOLIDATED OPERATING INCOME	156,127,527	3,455,384	159,582,911
RATE OF RETURN EARNED	7.049%		7.180%

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	ADJUSTMENTS	ADJUSTED TOTAL
OPERATING REVENUES			
Retail Sales Revenues	32,240,499	(4,960,990)	27,279,509
Sales for Resale	0	0	0
Opportunity Sales	5,436,178	(145,838)	5,290,340
Other Operating Revenues	1,253,298	347,751	1,601,048
Total Operating Revenue	38,929,975	(4,759,077)	34,170,897
OPERATING EXPENSES			
Operation & Maintenance Expense	29,048,636	(2,124,317)	26,924,319
Depreciation Expense	4,649,160	5,475	4,654,636
Amortization Expense	229,229	39,924	269,154
Taxes Other Than Income Taxes	1,463,339	(50,700)	1,412,640
Regulatory Debits/Credits	0	0	0
Provision for Deferred Income Taxes	0	0	0
Investment Tax Credit Adjustment	0	0	0
Federal Income Tax	0	0	0
State Income Taxes	35,390,365	(2,129,617)	33,260,748
Total Operating Expenses	3,539,609	(2,629,460)	910,150
OPERATING NET INCOME	232,488	3,028	235,517
Add: IERCO Operating Income	3,772,098	(2,626,432)	1,145,666
CONSOLIDATED OPERATING INCOME			
RATE OF RETURN EARNED	3.528%		1.062%
IMPLIED RETURN ON EQUITY	1.163%		-3.582%
<hr/>			
COST OF CAPITAL - 12/31/08			
Long Term Debt	50.982%	5.802%	2.958%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	49.018%	10.250%	5.024%
Total	100.000%		7.982%

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Normalized Firm Sales	(\$86,570,899)	(\$4,960,990)
Ordered Weather Normalization of Revenues		
Normalized Firm Wholesale Sales	(\$448,032)	\$0
Ordered Weather Normalization of Revenues; Colton Contract Expired		
OATT Tariff Refund	\$9,979,836	\$0
Normalization of a FERC Order		
Normalized Opportunity Sales	(\$4,679,193)	(\$213,861)
Ordered Sales Normalization		
DSM Rider Funds	(\$18,880,276)	\$0
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$1,505,432	\$68,805
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$346,968
Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	(\$99,093,132)	(\$4,759,077)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
Annualized Operating Payroll	\$1,022,580	\$46,118
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$34,789	\$1,569
Contributions to Employee Savings Plan		
Employee Group Life Insurance		
Payroll Loading	\$0	\$0
Annualizing Adjustment to Transfer Payroll Taxes to O & M Expenses		
Annualized Incentive Pay Adjustment	(\$9,731,677)	(\$438,899)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Other Operating O&M - Account #416	\$1,203,883	\$55,017
Power Solutions, Water Mgmt, Etc.		
Normalizing Power Supply	(\$59,541,193)	(\$2,827,658)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
DSM Rider Funds	(\$18,880,276)	\$0
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$14,979,636	\$682,575
Difference Between Actual CSPP Costs And Oregon Rates for Normalized Output		
Advertising	(\$452,296)	(\$20,399)
Remove Commission-Ordered Non-Allowable Advertising Expenses		

	COMPANY	OREGON ALLOCATION
Revenue Sensitive Adjustments	(\$19,844)	(\$19,844)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Promotional Concession Programs	\$0	\$0
Ordered Removal of Program Costs From Conservation Expenses		
Other Allocator Impact	\$0	\$397,202
Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	(\$71,384,399)	(\$2,124,317)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Annualizing Adjustment	(\$797,242)	(\$38,355)
Annualized December Costs Compared to Actual Costs		
Other Allocator Impacts	\$0	\$43,830
Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	(\$797,242)	\$5,475

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Annualizing Adjustment	\$839,275	\$38,914
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	\$1,011
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$839,275	\$39,925

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Hydro KWH Tax Normalizing Adjustment for Hydro Generation	\$411,499	\$18,807
Irrigation PIC Directly Assigned to Idaho Customers	\$76,991	\$0
Payroll Loading Annualizing Adjustment to Transfer Payroll Taxes to O & M Expenses	\$0	\$0
Revenue Sensitive Adjustments Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees	(\$75,655)	(\$75,655)
Other Allocator Impacts Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators	\$0	\$6,148
TOTAL ADJUSTMENTS	\$412,835	(\$50,700)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Normalizing Adjustment	\$3,781,013	\$0
Normalization of Idaho PCA-Related Debits/Credits		
Other Allocator Impacts	\$0	\$0
Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$3,781,013	\$0

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Long-Term Interest Synchronization	\$5,948,054	\$286,290
Interest Deduction Using Oregon Allocated Rate Base Multiplied by the Current Weighted Cost of Debt		
Other Interest Adjustments	\$0	\$30,262
Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators & Working Cash Allowance		
TOTAL ADJUSTMENTS	\$5,948,054	\$316,552

IDAHO POWER COMPANY
Income Taxes & Tax-Related Allocations
For the Twelve Months Ended December 31, 2008

When the allocated interest expense is added to the other allocated operating expenses delineated in this Jurisdictional Separation Study (JSS) summary, the 2008 result for the Oregon jurisdiction is negative net income before taxes.

The JSS model will not accept the anomaly of a negative income tax liability. Therefore, when a negative net income before taxes is internally computed, the model replaces the anomaly with a zero. Consequently, any line item allocated over net income before taxes will also assign a zero in the model for the Oregon jurisdiction.

Accordingly, since the allocation to Oregon is zero, there is no relevant supporting tax documentation for:

- Current Deferred Income Taxes
- Investment Tax Credit Adjustments
- Allowance for AFUDC & Schedule M Adjustments
- Federal Income Taxes
- State Income Taxes

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Allocator Impacts	\$0	\$3,028
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$3,028

IDAHO POWER COMPANY

2008 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SECTION C

**DEVELOPMENT OF RATE BASE COMPONENTS
– AS ADJUSTED**

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	ADJUSTMENTS	ADJUSTED TOTAL
Electric Plant in Service	3,900,943,345	0	3,900,943,345
Less: Accumulated Depreciation Amortization of Other Utility Plant	1,617,442,989 17,908,337	(8,884,379) 167,580	1,608,558,610 18,075,917
Net Electric Plant in Service	2,265,592,019	8,716,799	2,274,308,818
Less: Customer Advances Accumulated Deferred Income Taxes	31,785,562 205,913,513	0 0	31,785,562 205,913,513
Net Electric Plant Investment	2,027,892,944	8,716,799	2,036,609,743
Add: Fuel Inventory	20,591,474	(3,530,697)	17,060,777
Materials and Supplies	44,200,193	0	44,200,193
Prepaid Items	710,819	0	710,819
Working Cash Allowance	25,992,653	(2,855,376)	23,137,277
Conservation & Other Deferred Programs	6,380,601	0	6,380,601
Net Electric Rate Base	2,125,768,685	2,330,726	2,128,099,411
IERCO Rate Base	83,362,365	0	83,362,365
Total Combined Rate Base	2,209,131,050	2,330,726	2,211,461,776

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	ADJUSTMENTS	ADJUSTED TOTAL
Electric Plant in Service	187,758,869	1,430,722	189,189,591
Less: Accumulated Depreciation Amortization of Other Utility Plant	78,381,393 787,387	234,335 16,797	78,615,728 804,184
Net Electric Plant in Service	108,590,089	1,179,590	109,769,679
Less: Customer Advances Accumulated Deferred Income Taxes	43,162 9,916,347	0 75,315	43,162 9,991,662
Net Electric Plant Investment	98,630,580	1,104,275	99,734,855
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	941,125 2,220,120 32,068 1,161,945 125,277	(151,213) 13,379 868 (84,973) 752	789,913 2,233,498 32,936 1,076,973 126,029
Net Electric Rate Base	103,111,115	883,089	103,994,204
IERCO Rate Base	3,810,044	49,627	3,859,671
Total Combined Rate Base	106,921,158	932,716	107,853,874

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Other Allocator Impacts	\$0	\$1,430,722
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$1,430,722

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Annualizing Adjustment	(\$8,884,379)	(\$430,538)
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Other Allocator Impacts	\$0	\$664,873
Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	(\$8,884,379)	\$234,335

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2008

ADJUSTMENTS	COMPANY	OREGON ALLOCATION
Annualizing Adjustment Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual	\$167,580	\$7,368
Allocator Impacts Effect of Allocators, Primarily the Annualized Demand Allocator and the Normalized Energy Allocator	\$0	\$9,428
TOTAL ADJUSTMENTS	\$167,580	\$16,797

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators	\$0	\$0
TOTAL ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$75,315
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$75,315

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$6,076,500)	(\$247,166)
Allocator Impacts Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators	\$0	\$95,954
TOTAL ADJUSTMENTS	(\$6,076,500)	(\$151,212)

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Allocator Impacts	\$0	\$13,379
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$13,379

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Allocator Impacts	\$0	\$868
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$868

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Change in O&M Expenses	(\$2,855,376)	(\$127,643)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$42,671
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	(\$2,855,376)	(\$84,973)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Idaho Conservation Adjustment	\$0	\$0
Annualizing Adjustment for DSM Amortization		
Allocator Impacts	\$0	\$752
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$752

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2008

	COMPANY	OREGON ALLOCATION
ADJUSTMENTS		
Allocator Impacts	\$0	\$49,627
Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators		
TOTAL ADJUSTMENTS	\$0	\$49,627

IDAHO POWER COMPANY

2008 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

SECTION D

JURISDICTIONAL SEPARATION STUDY

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IDAHO POWER COMPANY
2008 YEAR-END REPORT TO THE OREGON PUBLIC UTILITY COMMISSION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

SUMMARY OF RESULTS - OPUC JURISDICTION
(X1000)

Description	Amount	Reference
Development of Rate Base Components		
Electric Plant-in-Service	189,189.6	Page 6
Less: Accum Prov for Depreciation	78,615.7	Page 8
Amort of Other Utility Plant	804.2	Page 8
Net Electric Plant-in-Service	109,769.7	
Less: Cust Advances for Construction	43.2	Page 9
Accumulated Deferred Income Taxes	9,991.7	Page 9
Add: Fuel Inventory	789.9	Page 9
Materials & Supplies	2,233.5	Page 9
Prepayments	32.9	Page 9
Working Cash Allowance	1,077.0	Page 9
Net Electric Rate Base	103,868.2	
Add: Conservation & Deferred Programs	126.0	Page 10
IERCO Rate Base	3,859.7	Page 10
Total Combined Rate Base	107,853.9	
Development of Net Income		
Operation Revenues	34,170.9	Page 11
Operating Expenses		
Operation & Maintenance Expenses	26,924.3	Page 17
Depreciation Expense	4,654.6	Page 19
Amortization Expense	269.2	Page 19
Taxes Other Than Income Taxes	1,412.6	Page 20
Regulatory Debits/Credits	0.0	Page 21
Deferred Income Taxes	0.0	Page 21
Investment Tax Credits Adj - Net	0.0	Page 21
Federal Income Taxes	0.0	Page 22
State Income Taxes	0.0	Page 23, 24
Total Operating Expenses	33,260.7	
Operating Income	910.1	
Add: IERCO Operating Income	235.5	
Total Operating Income	1,145.7	
Rate of Return Earned - Percent	1.062%	

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
85 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
86								
87 INTANGIBLE PLANT		9,568	8,859	464	0	9,323	22	223
88 301 - ORGANIZATION	P10IP	21,725,717	20,893,656	956,036	0	21,649,692	76,024	0
89 302 - FRANCHISES & CONSENTS	D10	27,403,492	25,372,052	1,329,716	0	26,701,768	61,691	640,033
90 303 - MISCELLANEOUS	P10IP						0	0
91		49,138,777	46,074,567	2,286,216	0	48,360,783	137,737	640,257
92 TOTAL INTANGIBLE PLANT								
93								
94 PRODUCTION PLANT		872,887,048	831,421,337	38,411,229	0	869,832,567	3,054,481	0
95 310-316 / STEAM PRODUCTION	D10	674,846,329	642,788,364	29,696,485	0	672,484,849	2,361,480	0
96 330-336 / HYDRAULIC PRODUCTION	D10	150,205,736	143,070,348	6,609,775	0	149,680,123	525,613	0
97 340-346 / OTHER PRODUCTION	D10							
98		1,697,939,113	1,617,280,050	74,717,490	0	1,691,997,539	5,941,573	0
99 TOTAL PRODUCTION PLANT								
100								
101 TRANSMISSION PLANT		31,817,011	27,175,089	1,255,475	0	28,430,564	99,836	3,286,611
102 350 / LAND & LAND RIGHTS		187,730	0	1,144	0	1,144	0	186,586
103 SYSTEM TRANSMISSION SERVICE	D11	32,004,741	27,175,089	1,256,619	0	28,431,708	99,836	3,473,197
104 DIRECT ASSIGNMENT	DA350							
105 TOTAL ACCOUNT 350								
106		40,686,303	34,733,319	1,604,661	0	36,337,980	127,603	4,200,719
107 352 / STRUCTURES & IMPROVEMENTS	D11	230,972	0	658	0	658	0	230,314
108 SYSTEM TRANSMISSION SERVICE	DA352	40,897,275	34,733,319	1,605,319	0	36,338,638	127,603	4,431,033
109 DIRECT ASSIGNMENT								
110 TOTAL ACCOUNT 352								
111		270,420,343	230,967,544	10,670,579	0	241,638,123	848,530	27,933,690
112 353 / STATION EQUIPMENT	D11	2,390,275	0	36,494	0	36,494	0	2,353,781
113 SYSTEM TRANSMISSION SERVICE	DA353	272,810,618	230,967,544	10,707,073	0	241,674,617	848,530	30,287,471
114 DIRECT ASSIGNMENT								
115 TOTAL ACCOUNT 353								

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.			
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER	
116 ***TABLE 7 - ELECTRIC PLANT IN SERVICE***									
117									
118 354 / TOWERS & FIXTURES									
119 SYSTEM TRANSMISSION SERVICE	D11	125,386,959	107,093,710	4,947,673	0	112,041,384	393,442	12,952,134	
120 DIRECT ASSIGNMENT	DA354	186,616	0	0	0	0	0	186,616	
121 TOTAL ACCOUNT 354		125,573,575	107,093,710	4,947,673	0	112,041,384	393,442	13,138,750	
122									
123 355 / POLES & FIXTURES									
124 SYSTEM TRANSMISSION SERVICE	D11	87,082,182	74,377,384	3,436,196	0	77,813,580	273,248	8,995,354	
125 DIRECT ASSIGNMENT	DA355	2,995,391	1,567	33,230	0	34,797	0	2,960,594	
126 TOTAL ACCOUNT 355		90,077,573	74,378,951	3,469,426	0	77,848,377	273,248	11,955,948	
127									
128 356 / OVERHEAD CONDUCTORS & DEVICES									
129 SYSTEM TRANSMISSION SERVICE	D11	142,553,483	121,755,736	5,625,051	0	127,380,787	447,307	14,725,389	
130 DIRECT ASSIGNMENT	DA356	2,149,803	1,825	28,853	0	30,678	0	2,119,125	
131 TOTAL ACCOUNT 356		144,703,286	121,757,561	5,653,904	0	127,411,465	447,307	16,844,514	
132									
133 359 / ROADS & TRAILS									
134 SYSTEM TRANSMISSION SERVICE	D11	303,364	259,105	11,971	0	271,075	952	31,337	
135 DIRECT ASSIGNMENT	DA359	14,987	0	0	0	0	0	14,987	
136 TOTAL ACCOUNT 359		318,351	259,105	11,971	0	271,075	952	46,324	
137									
138 TOTAL TRANSMISSION PLANT		706,385,419	596,365,279	27,651,985	0	624,017,264	2,190,918	80,177,237	

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			SUMMARY		
				IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
139	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
140									
141	DISTRIBUTION PLANT								
142	360 / LAND & LAND RIGHTS								
143	DISTRIBUTION FUNCTION	DR0	4,568,498	4,337,436	196,471	0	4,533,906	0	34,592
144	DIRECT ASSIGNMENT	DA360	2,953	51	0	0	51	0	2,902
145	TOTAL ACCOUNT 360		4,571,451	4,337,487	196,471	0	4,533,957	0	37,494
146									
147	361 / STRUCTURES & IMPROVEMENTS								
148	DISTRIBUTION FUNCTION	DR0	22,656,904	21,510,980	974,371	0	22,485,351	0	171,553
149	DIRECT ASSIGNMENT	DA361	271,060	199,037	0	0	199,037	0	72,023
150	TOTAL ACCOUNT 361		22,927,964	21,710,017	974,371	0	22,684,388	0	243,576
151									
152	362 / STATION EQUIPMENT								
153	DISTRIBUTION FUNCTION	DR0	155,989,487	148,099,965	6,708,405	0	154,808,370	0	1,181,117
154	DIRECT ASSIGNMENT	DA362	1,575,234	1,161,547	0	0	1,161,547	0	413,687
155	TOTAL ACCOUNT 362		157,564,721	149,261,512	6,708,405	0	155,969,917	0	1,594,804
156									

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S U M M A R Y		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
157 ***TABLE 1 - ELECTRIC PLANT IN SERVICE***								
158	DA364	206,739,181	189,710,126	15,545,101	0	205,255,227	0	1,483,954
159 364 / POLES, TOWERS & FIXTURES	DA365	109,387,114	101,751,127	6,840,067	0	108,591,194	0	796,920
160 365 / OVERHEAD CONDUCTORS & DEVICES	DA366	46,883,582	46,225,722	657,860	0	46,883,582	0	0
161 366 / UNDERGROUND CONDUIT	DA367	174,801,765	171,760,734	3,000,639	0	174,761,373	0	40,392
162 367 / UNDERGROUND CONDUCTORS & DEVICES	DA368	366,975,446	333,683,320	33,292,126	0	366,975,446	0	0
163 368 / LINE TRANSFORMERS	DA369	54,698,081	51,857,463	2,840,618	0	54,698,081	0	0
164 369 / SERVICES	DA370	56,925,294	54,503,574	2,421,720	0	56,925,294	0	0
165 370 / METERS	DA371	2,574,382	2,337,882	236,500	0	2,574,382	0	0
166 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA372	4,134,967	3,926,449	208,518	0	4,134,967	0	0
167 373 / STREET LIGHTING SYSTEMS								
168		1,208,183,948	1,131,065,412	72,922,396	0	1,203,987,808	0	4,196,140
169								
170								
171 GENERAL PLANT								
172 389 / LAND & LAND RIGHTS	PTD	10,730,782	9,935,302	520,696	0	10,455,998	24,157	250,627
173 390 / STRUCTURES & IMPROVEMENTS	PTD	70,130,198	64,931,398	3,402,969	0	68,334,367	157,877	1,637,954
174 391 / OFFICE FURNITURE & EQUIPMENT	PTD	46,453,808	42,084,286	2,205,562	0	44,289,868	102,326	1,061,614
175 392 / TRANSPORTATION EQUIPMENT	PTD	57,516,328	53,252,603	2,790,899	0	56,043,501	129,481	1,343,345
176 393 / STORES EQUIPMENT	PTD	1,101,003	1,019,385	53,425	0	1,072,810	2,479	25,715
177 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	4,666,735	4,320,787	226,447	0	4,547,233	10,506	108,996
178 395 / LABORATORY EQUIPMENT	PTD	10,741,095	9,944,851	521,196	0	10,466,047	24,180	250,868
179 396 / POWER OPERATED EQUIPMENT	PTD	8,651,794	8,010,431	419,816	0	8,430,247	19,477	202,070
180 397 / COMMUNICATIONS EQUIPMENT	PTD	26,481,070	24,518,010	1,284,957	0	25,802,967	59,614	618,489
181 398 / MISCELLANEOUS EQUIPMENT	PTD	3,623,275	3,539,853	185,519	0	3,725,372	8,607	89,296
182								
183		239,296,089	221,556,905	11,611,505	0	233,168,410	538,704	5,588,975
184								
185 TOTAL ELECTRIC PLANT IN SERVICE		3,900,943,345	3,612,342,213	189,189,591	0	3,801,531,804	8,808,932	90,602,608
186								

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS				TOTAL		S U M M A R Y	
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	OREGON RETAIL	TOTAL RETAIL	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
187 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***										
188										
189 PRODUCTION PLANT										
190 310-316 / STEAM PRODUCTION	L 95	525,500,310	500,536,892	23,124,542	0	0	523,661,434	1,838,876	0	
191 330-336 / HYDRAULIC PRODUCTION	L 98	303,986,710	289,546,096	13,376,878	0	0	302,922,974	1,063,736	0	
192 340-346 / OTHER PRODUCTION	L 97	13,626,340	12,979,033	599,625	0	0	13,578,657	47,682	0	
193 TOTAL PRODUCTION PLANT		843,113,360	803,062,022	37,101,044	0	0	840,163,066	2,950,294	0	
194										
195 TRANSMISSION PLANT										
196 350 / LAND & LAND RIGHTS	L 105	5,043,516	4,282,428	196,026	0	0	4,480,454	15,733	547,329	
197 352 / STRUCTURES & IMPROVEMENTS	L 110	19,280,673	16,374,729	756,814	0	0	17,131,543	60,158	2,088,973	
198 353 / STATION EQUIPMENT	L 115	84,739,533	71,742,375	3,325,796	0	0	75,068,171	263,568	9,407,794	
199 354 / TOWERS & FIXTURES	L 121	32,886,330	28,046,658	1,295,741	0	0	29,342,399	103,038	3,440,893	
200 355 / POLES & FIXTURES	L 128	45,924,799	37,921,075	1,768,839	0	0	39,689,913	139,312	6,095,574	
201 356 / OVERHEAD CONDUCTORS & DEVICES	L 131	47,231,723	39,742,148	1,845,457	0	0	41,587,605	146,003	5,498,116	
202 359 / ROADS & TRAILS	L 136	248,750	202,457	9,353	0	0	211,810	744	36,196	
203 TOTAL TRANSMISSION PLANT		235,355,324	198,311,869	9,200,026	0	0	207,511,895	728,554	27,114,875	
204										
205 DISTRIBUTION PLANT										
206 360 / LAND & LAND RIGHTS	L 145	0	0	0	0	0	0	0	0	
207 361 / STRUCTURES & IMPROVEMENTS	L 150	7,327,573	6,938,328	311,400	0	0	7,249,728	0	77,845	
208 362 / STATION EQUIPMENT	L 155	39,595,647	37,509,070	1,665,807	0	0	39,194,877	0	400,771	
209 364 / POLES, TOWERS & FIXTURES	L 159	96,481,652	88,534,482	7,254,634	0	0	95,789,115	0	692,536	
210 365 / OVERHEAD CONDUCTORS & DEVICES	L 160	37,984,691	35,333,094	2,375,214	0	0	37,708,308	0	276,383	
211 366 / UNDERGROUND CONDUIT	L 161	9,796,697	9,659,232	137,465	0	0	9,796,697	0	0	
212 367 / UNDERGROUND CONDUCTORS & DEVICES	L 162	59,961,318	58,918,169	1,029,293	0	0	59,947,462	0	13,855	
213 368 / LINE TRANSFORMERS	L 163	137,869,357	125,361,806	12,507,551	0	0	137,869,357	0	0	
214 369 / SERVICES	L 164	33,229,240	31,503,556	1,725,684	0	0	33,229,240	0	0	
215 370 / METERS	L 165	10,787,530	10,328,606	458,924	0	0	10,787,530	0	0	
216 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 166	2,556,837	2,321,949	234,888	0	0	2,556,837	0	0	
217 373 / STREET LIGHTING SYSTEMS	L 167	2,962,735	2,813,331	149,405	0	0	2,962,735	0	0	
218 TOTAL DISTRIBUTION PLANT		438,553,276	409,221,622	27,870,264	0	0	437,091,886	0	1,461,390	
219										

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

1	2	3	4	5	6	7	8	S U M M A R Y											
								ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER				
220	***	TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***																	
221		222 GENERAL PLANT						0	0	0	0	0	0	0	0	0	0	0	0
222		389 / LAND & LAND RIGHTS	L 172																
223		390 / STRUCTURES & IMPROVEMENTS	L 173					17,369,278	910,301										438,156
224		391 / OFFICE FURNITURE & EQUIPMENT	L 174					19,390,365	1,016,223										489,140
225		392 / TRANSPORTATION EQUIPMENT	L 175					18,245,264	956,219										460,257
226		393 / STORES EQUIPMENT	L 176					492,578	23,902										11,505
227		394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 177					2,210,015	107,238										51,617
228		395 / LABORATORY EQUIPMENT	L 178					5,186,820	251,683										121,143
229		396 / POWER OPERATED EQUIPMENT	L 179					2,327,935	112,960										54,371
230		397 / COMMUNICATIONS EQUIPMENT	L 180					12,817,762	621,964										299,370
231		398 / MISCELLANEOUS EQUIPMENT	L 181					1,350,551	65,534										31,543
232		TOTAL GENERAL PLANT						83,794,767	4,066,023										1,957,102
233																			
234		235 UNDER- /OVERALLOCATED SALVAGE	L 92					0	0										0
235		TOTAL DEPR BEFORE FAS 143 / OTHER						1,600,816,727	1,488,178,516										30,533,367
236																			
237		238 FAS 143 ADJ & OR DISALLOWED COSTS	L 238					7,741,883	7,197,141										147,666
238		TOTAL ACCUM PROVISION DEPRECIATION						1,608,558,610	1,495,375,657										30,681,033
239																			
240		241 AMORTIZATION OF OTHER UTILITY PLANT																	
241		INTANGIBLE PLANT	L 92					3,473,600	161,612										45,259
242		HYDRAULIC PRODUCTION	L 98					14,602,317	642,572										0
243		TOTAL AMORT OF OTHER UTILITY PLANT						18,075,917	804,184										45,259
244																			
245		246 TOTAL ACCUM PROVISION FOR DEPR						1,628,634,527	1,512,541,296										30,726,293
246		& AMORTIZATION OF OTHER UTILITY PLANT																	
247																			
248																			
249																			

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	R E T A I L J U R I S D I C T I O N S			S U M M A R Y		FIRM TRANSFER
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	
250 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		2,274,308,818	2,099,800,917	109,769,679	0	2,209,570,596	4,861,907	59,876,316
251 NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0
253 LESS:								
254 252 CUSTOMER ADVANCES FOR CONSTRUCTION	D10	31,785,562	31,742,400	43,162	0	31,785,562	0	0
255 POWER SUPPLY	DA352	31,785,562	31,742,400	43,162	0	31,785,562	0	0
256 OTHER								
257 TOTAL CUSTOMER ADV FOR CONSTRUCTION								
258								
259 ACCUMULATED DEFERRED INCOME TAXES	P101P	(26,338,516)	(24,386,024)	(1,278,039)	0	(25,664,063)	(59,293)	(615,160)
260 190 / ACCUMULATED DEFERRED INCOME TAXES	P101P	0	0	0	0	0	0	0
261 281 / ACCELERATED AMORTIZATION	P101P	231,516,781	214,354,283	11,234,025	0	225,588,307	521,191	5,407,282
262 282 / OTHER PROPERTY	P101P	735,248	680,744	35,677	0	716,420	1,655	17,172
263 283 / OTHER	P101P	205,913,513	190,649,003	9,991,662	0	200,640,665	463,553	4,809,295
264 TOTAL ACCUM DEFERRED INCOME TAXES								
265								
266 NET ELECTRIC PLANT IN SERVICE		2,036,609,743	1,877,409,514	99,734,855	0	1,977,144,369	4,398,354	55,067,021
267 ADD:								
268 WORKING CAPITAL	E10	17,060,777	16,206,309	789,913	0	16,996,222	64,555	0
269 151 / FUEL INVENTORY								
270 154 / PLANT MATERIALS & SUPPLIES								
271 PRODUCTION - GENERAL	L 99	13,667,291	13,018,039	601,427	0	13,619,465	47,826	0
272 TRANSMISSION - GENERAL	L 137	9,590,873	8,097,086	375,442	0	8,472,528	29,747	1,088,598
273 DISTRIBUTION - GENERAL	L 169	20,320,626	19,023,558	1,226,493	0	20,250,051	0	70,575
274 OTHER - UNCLASSIFIED	L 185	621,403	575,430	30,137	0	605,567	1,403	14,433
275 TOTAL ACCOUNT 154		44,200,193	40,714,113	2,233,498	0	42,947,611	78,976	1,173,606
276 165 / PREPAID ITEMS								
277 AD VALOREM TAXES	L 663	0	0	0	0	0	0	0
278 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0	0	0	0	0
279 INSURANCE	L 99	0	0	0	0	0	0	0
280 PENSION-RELATED PREPAYMENTS	L 967	710,819	665,399	32,936	0	698,335	1,045	11,439
281 SOFTWARE CONTRACTS	L 90	0	0	0	0	0	0	0
282 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0	0	0	0	0
283 TOTAL ACCOUNT 165		710,819	665,399	32,936	0	698,335	1,045	11,439
284 WORKING CASH ALLOWANCE	L 603	23,137,277	21,841,503	1,076,973	0	22,918,476	67,395	151,407
285								
286 TOTAL WORKING CAPITAL		85,109,066	79,427,324	4,133,320	0	83,560,644	211,970	1,336,452
287								
288 NET ELECTRIC PLANT IN SERVICE		2,121,718,810	1,956,836,838	103,868,175	0	2,060,705,013	4,610,324	56,403,473

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RETAIL	FIRM TRANSFER
289 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		2,121,718,810	1,956,836,838	103,868,175	0	2,060,705,013	4,610,324	56,403,473
290								
291 NET ELECTRIC PLANT IN SERVICE								
292 ADD:								
293 105 / PLANT HELD FOR FUTURE USE	L 96	0	0	0	0	0	0	0
294 HYDRAULIC PRODUCTION	L 105	0	0	0	0	0	0	0
295 TRANS LAND & LAND RIGHTS	L 110	0	0	0	0	0	0	0
296 TRANS STRUCTURES & IMPROVEMENTS	L 115	0	0	0	0	0	0	0
297 TRANS STATION EQUIPMENT	L 145	0	0	0	0	0	0	0
298 DIST LAND & LAND RIGHTS	L 150	0	0	0	0	0	0	0
299 DIST STRUCTURES & IMPROVEMENTS	L 172	0	0	0	0	0	0	0
300 GEN LAND & LAND RIGHTS	L 173	0	0	0	0	0	0	0
301 GEN STRUCTURES & IMPROVEMENTS		0	0	0	0	0	0	0
302 TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0
303								
304 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0	0	0	0	0
305								
306 DEFERRED PROGRAMS:								
307 182 / CONSERVATION PROGRAMS		4,863,935	4,863,935	0	0	4,863,935	0	0
308 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0	0	0	0	0
309 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0	0	0	0	0
310 NEVADA DEFERRED CONSERVATION PROGRAMS	CNDA	0	0	0	0	0	0	0
311 TOTAL CONSERVATION PROGRAMS		4,863,935	4,863,935	0	0	4,863,935	0	0
312 182 / MISC. OTHER REGULATORY ASSETS								
313 REORGANIZATION COSTS	LABOR	0	0	0	0	0	0	0
314 AM. FALL'S BOND REFINANCE	E10	1,011,247	960,600	46,821	0	1,007,421	3,826	0
315 INCREMENTAL SECURITY COSTS	CIDA	0	0	0	0	0	0	0
316 PROFESSIONAL FEES	CIDA	0	0	0	0	0	0	0
317 INTERVENOR FUNDING	CIDA	77,308	77,308	0	0	77,308	0	0
318 OPUC GRID WEST	CODA	64,994	64,994	0	0	64,994	0	0
319 FERC - GRID WEST	L 138	363,117	306,561	14,214	0	320,776	1,126	41,215
320 TOTAL OTHER REGULATORY ASSETS		1,516,666	1,344,469	126,029	0	1,470,498	4,953	41,215
321 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0	0	0	0	0
322 TOTAL DEFERRED PROGRAMS		6,380,601	6,208,404	126,029	0	6,334,433	4,953	41,215
323								
324 DEVELOPMENT OF IERCO RATE BASE								
325 INVESTMENT IN IERCO	E10	56,170,192	53,356,978	2,600,675	0	55,957,653	212,539	0
326 PREPAID COAL ROYALTIES	E10	1,612,065	1,531,327	74,638	0	1,605,965	6,100	0
327 NOTES RECEIVABLE FROM SUBSIDIARY	E10	25,580,108	24,298,960	1,184,357	0	25,483,317	96,791	0
328 TOTAL SUBSIDIARY RATE BASE		83,362,365	79,187,265	3,859,671	0	83,046,936	315,429	0
329								
330 TOTAL COMBINED RATE BASE		2,211,461,776	2,042,232,507	107,853,874	0	2,150,086,382	4,930,706	56,444,688

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		FIRM TRANSFER
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	
331 ***TABLE 4 - OPERATING REVENUES***								
332 OPERATING REVENUES								
333 FIRM ENERGY SALES	RESREV	697,739,843	670,460,333	27,279,509	0	697,739,842	0	0
334 440-448/RETAIL	RESREV	2,039,200	0	0	0	0	2,039,200	0
335 447/ FIRM SALES FOR RESALE	E10	114,262,400	108,539,710	5,290,340	0	113,830,050	432,350	0
336 447/ SYSTEM OPPORTUNITY SALES		814,041,443	779,000,043	32,569,849	0	811,569,892	2,471,550	0
337 TOTAL SALES OF ELECTRICITY								
338								
339 OTHER OPERATING REVENUES		1,505,432	1,430,034	69,701	0	1,499,736	5,696	0
340 415/MERCHANDISING REVENUES	E10							
341								
342 448/OATT TARIFF REFUND								
343 NETWORK	DAFIRM	0	0	0	0	0	0	0
344 POINT-TO-POINT	D11	0	0	0	0	0	0	0
345 TOTAL ACCOUNT 448		0	0	0	0	0	0	0
346								
347 451/MISCELLANEOUS SERVICE REVENUES	DA451	3,669,976	3,611,150	58,826	0	3,669,976	0	0
348								
349 454/ RENTS FROM ELECTRIC PROPERTY								
350 SUBSTATION EQUIPMENT	L 115	7,114,492	6,023,287	279,224	0	6,302,512	22,128	789,852
351 TRANSFORMER RENTALS	L 183	17,330	15,758	1,572	0	17,330	0	0
352 LINE RENTALS	D11	2,039,614	1,742,046	80,482	0	1,822,527	6,400	210,687
353 COGENERATION	L 478	546,786	519,401	25,316	0	544,717	2,069	0
354 DARK FIBER PROJECT	CIDA	447,361	447,361	0	0	447,361	0	0
355 POLE ATTACHMENTS	L 159	1,505,132	1,381,155	113,174	0	1,494,328	0	10,804
356 FACILITIES CHARGES	DA454	6,558,373	6,136,219	422,154	0	6,558,373	0	0
357 OTHER RENTALS	L 99	657,668	626,426	28,941	0	655,367	2,301	0
358 MISCELLANEOUS	L 183	2,884	2,670	140	0	2,810	6	67
359 TOTAL ACCOUNT 454		18,889,640	16,894,323	951,003	0	17,845,325	32,905	1,011,410
360								
361 456/ OTHER ELECTRIC REVENUES								
362 TRANSMISSION - NETWORK SERVICES	DAFIRM	5,411,638	0	0	0	0	0	5,411,638
363 TRANSMISSION - POINT-TO-POINT	D11	12,911,652	11,027,915	509,484	0	11,537,398	40,514	1,333,739
364 ALTERNATE TRANSMISSION SERV. CHG.	L 138	(31)	(26)	(1)	0	(28)	(0)	(4)
365 PHOTOVOLTAIC STATION SERVICE	L 189	11,601	10,861	700	0	11,561	0	40
366 DSM RIDER FUNDS	CIDA	0	0	0	0	0	0	0
367 STANDBY SERVICE CHARGE	CIDA	288,494	288,494	0	0	288,494	0	0
368 SIERRA PACIFIC USAGE CHARGE	E10	103,087	97,924	4,773	0	102,697	390	0
369 BPA - OTHER REVENUE	D10	0	0	0	0	0	0	0
370 ANTELOPE	L 487	73,824	62,326	2,890	0	65,216	229	8,379
371 MISCELLANEOUS	PTD	75,678	70,068	3,672	0	73,740	170	1,768
372 TOTAL ACCOUNT 456		18,875,943	11,557,561	521,518	0	12,079,079	41,304	6,755,561
373								
374 TOTAL OTHER OPERATING REVENUES		42,940,991	33,493,067	1,601,048	0	35,094,116	79,905	7,766,970
375								
376 TOTAL OPERATING REVENUES		WRONG	812,493,111	34,170,897	0	846,664,008	2,551,455	7,766,970

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.				
				IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER		
377	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***										
378	379 STEAM POWER GENERATION										
380	OPERATION										
381	500 / SUPERVISION & ENGINEERING	D10	1,630,388	1,552,938	71,745	0	1,624,683	5,705	0		
382	501 / FUEL	E10	133,406,300	126,724,812	6,176,701	0	132,901,513	504,787	0		
383											
384	502 / STEAM EXPENSES										
385	LABOR	D10	0	0	0	0	0	0	0		
386	OTHER	E10	7,376,689	7,007,237	341,540	0	7,348,777	27,912	0		
387	TOTAL ACCOUNT 502		7,376,689	7,007,237	341,540	0	7,348,777	27,912	0		
388	505 / ELECTRIC EXPENSES										
389	LABOR	D10	0	0	0	0	0	0	0		
390	OTHER	E10	1,817,960	1,726,910	84,171	0	1,811,081	6,879	0		
391	TOTAL ACCOUNT 505		1,817,960	1,726,910	84,171	0	1,811,081	6,879	0		
392	506 / MISCELLANEOUS EXPENSES	D10	7,736,633	7,369,111	340,449	0	7,709,560	27,073	0		
393	507 / RENTS	L 98	469,699	447,386	20,669	0	468,055	1,644	0		
394	TOTAL STEAM OPERATION EXPENSES		152,437,669	144,828,394	7,035,275	0	151,863,669	574,000	0		
395											
396	MAINTENANCE										
397	510 / SUPERVISION & ENGINEERING	D10	2,567,722	2,445,745	112,992	0	2,558,737	8,985	0		
398	511 / STRUCTURES	D10	398,714	379,773	17,545	0	397,319	1,395	0		
399	512 / BOILER PLANT										
400	LABOR	D10	0	0	0	0	0	0	0		
401	OTHER	E10	14,205,043	13,493,601	657,692	0	14,151,293	53,750	0		
402	TOTAL ACCOUNT 512		14,205,043	13,493,601	657,692	0	14,151,293	53,750	0		
403	513 / ELECTRIC PLANT										
404	LABOR	D10	0	0	0	0	0	0	0		
405	OTHER	E10	4,301,150	4,085,732	199,143	0	4,284,875	16,275	0		
406	TOTAL ACCOUNT 513		4,301,150	4,085,732	199,143	0	4,284,875	16,275	0		
407	514 / MISCELLANEOUS STEAM PLANT	D10	4,322,931	4,117,574	190,230	0	4,307,804	15,127	0		
408	TOTAL STEAM MAINTENANCE EXPENSES		25,795,560	24,522,426	1,177,602	0	25,700,028	95,532	0		
409											
410	TOTAL STEAM GENERATION EXPENSES		178,233,229	169,350,819	8,212,878	0	177,563,697	669,532	0		
411											

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.				
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER		
412 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***										
413										
414 HYDRAULIC POWER GENERATION										
415 535 / SUPERVISION & ENGINEERING	L 832	5,268,981	5,017,978	232,488	0	5,250,466	18,515	0	0	
416 536 / WATER FOR POWER	D10	7,324,675	6,976,723	322,321	0	7,299,044	25,631	0	0	
417 537 / HYDRAULIC EXPENSES	D10	9,646,794	9,188,532	424,505	0	9,613,037	33,757	0	0	
418 538 / ELECTRIC EXPENSES	D10	1,469,510	1,399,702	64,666	0	1,464,368	5,142	0	0	
419 LABOR	E10	(235,232)	(223,451)	(10,891)	0	(234,342)	(890)	0	0	
420 OTHER		1,234,278	1,176,252	53,774	0	1,230,026	4,252	0	0	
421 TOTAL ACCOUNT 538										
422										
423 539 / MISCELLANEOUS EXPENSES	D10	2,934,026	2,794,648	129,111	0	2,923,759	10,267	0	0	
424 540 / RENTS	D10	431,893	411,376	19,005	0	430,382	1,511	0	0	
425										
426 TOTAL HYDRAULIC OPERATION EXPENSES		26,840,647	25,565,508	1,181,205	0	26,746,713	93,934	0	0	
427										
428 MAINTENANCE										
429 541 / SUPERVISION & ENGINEERING	L 836	1,755,341	1,671,955	77,243	0	1,749,199	6,142	0	0	
430 542 / STRUCTURES	D10	1,306,566	1,244,499	57,495	0	1,301,994	4,572	0	0	
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	778,090	741,128	34,240	0	775,367	2,723	0	0	
432 544 / ELECTRIC PLANT										
433 LABOR	D10	(112,792)	(107,434)	(4,963)	0	(112,397)	(395)	0	0	
434 OTHER	E10	2,495,503	2,370,519	115,542	0	2,486,060	9,443	0	0	
435 TOTAL ACCOUNT 544		2,382,711	2,263,085	110,578	0	2,373,663	9,048	0	0	
436										
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 96	2,987,749	2,845,819	131,475	0	2,977,294	10,455	0	0	
438										
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		9,210,457	8,766,485	411,032	0	9,177,517	32,940	0	0	
440										
441 TOTAL HYDRAULIC GENERATION EXPENSES		36,051,104	34,331,993	1,592,237	0	35,924,230	126,874	0	0	

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS				S.U.M.M.A.R.Y.			
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER		
443 OTHER POWER GENERATION										
444 OPERATION		346,738	330,267	15,258	0	345,525	1,213	0		
445 546 / SUPERVISION & ENGINEERING	L 845		7,445,918	362,922	0	7,808,840	29,660	0		
446 547 / FUEL	E10									
447 548 / GENERATING EXPENSES		(23,473)	(22,358)	(1,033)	0	(23,391)	(82)	0		
448 LABOR	D10		384,199	18,726	0	402,926	1,530	0		
449 OTHER	E10		361,841	17,693	0	379,535	1,448	0		
450 TOTAL ACCOUNT 548		380,983								
452 549 / MISCELLANEOUS EXPENSES	D10	516,553	492,015	22,731	0	514,745	1,808	0		
453 550 / RENTS	D10	0	0	0	0	0	0	0		
455 TOTAL OTHER POWER OPER EXPENSES		9,082,774	8,630,041	418,604	0	9,048,645	34,129	0		
456										
457 MAINTENANCE		213	203	9	0	212	1	0		
458 551 / SUPERVISION & ENGINEERING	L 851		146,238	6,756	0	152,994	537	0		
459 552 / STRUCTURES	D10									
460 553 / GENERATING & ELECTRIC PLANT		(9,127)	(8,693)	(402)	0	(9,095)	(32)	0		
461 LABOR	D10		198,271	9,180	0	197,521	750	0		
462 OTHER	E10		179,647	8,778	0	188,426	718	0		
463 TOTAL ACCOUNT 553		189,144								
465 554 / MISCELLANEOUS EXPENSES	L 97	492,282	468,897	21,663	0	490,559	1,723	0		
466 TOTAL OTHER POWER MAINT EXPENSES		835,170	794,985	37,207	0	832,191	2,979	0		
467										
468 TOTAL OTHER POWER GENERATION EXP		9,917,944	9,425,026	455,811	0	9,880,836	37,108	0		
469										
470 OTHER POWER SUPPLY EXPENSE										
471 555.1 / PURCHASED POWER										
472 TOTAL PURCHASED POWER	E10	69,066,400	65,607,295	3,197,769	0	68,805,064	261,336	0		
473 555.2 / COGENERATION & SMALL POWER PROD		0	0	0	0	0	0	0		
474 CAPACITY RELATED	D10		74,334,561	3,623,145	0	77,957,706	296,099	0		
475 ENERGY RELATED	E10		74,334,561	3,623,145	0	77,957,706	296,099	0		
476 TOTAL COGEN & SMALL POWER PROD		147,320,205	139,941,856	6,820,914	0	146,762,770	557,435	0		
478 TOTAL ACCOUNT 555		77,979	74,275	3,431	0	77,706	273	0		
480 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,346,604	2,235,131	103,262	0	2,338,393	8,211	0		
481 557 / OTHER EXPENSES	D10	149,744,788	142,251,262	6,927,607	0	149,178,869	565,920	0		
483 TOTAL OTHER POWER SUPPLY EXPENSES		373,947,065	355,359,099	17,188,533	0	372,547,632	1,399,433	0		
485 TOTAL PRODUCTION EXPENSES										

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	R.E.T.A.I.L. J.U.R.I.S.D.I.C.T.I.O.N.S.			S.U.M.M.A.R.Y.		FIRM TRANSFER
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	
486 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
487 TRANSMISSION EXPENSES								
488								
489								
490 OPERATION								
491 560 / SUPERVISION & ENGINEERING	L 138	2,273,670	1,919,544	89,005	0	2,008,548	7,052	256,070
492 561 / LOAD DISPATCHING	D11	2,673,998	2,283,877	105,514	0	2,389,391	8,391	276,217
493 562 / STATION EXPENSES	L 115	1,700,454	1,439,642	66,738	0	1,506,380	5,289	188,785
494 563 / OVERHEAD LINE EXPENSES	L 121+128+13	703,120	591,660	27,455	0	619,115	2,174	81,831
495 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	7,250,299	6,887,177	335,688	0	7,222,865	27,434	0
496 566 / MISCELLANEOUS EXPENSES	L 138	451,913	381,527	17,680	0	399,218	1,402	51,294
497 567 / RENTS	L 138	1,085,340	916,297	42,486	0	958,784	3,366	123,190
498								
499 TOTAL TRANSMISSION OPERATION		16,138,794	14,419,724	684,577	0	15,104,301	55,107	979,386
500								
501 MAINTENANCE								
502 568 / SUPERVISION & ENGINEERING	L 138	425,832	359,508	16,670	0	376,178	1,321	48,333
503 569 / STRUCTURES	L 110	421,961	358,364	16,563	0	374,927	1,317	45,718
504 570 / STATION EQUIPMENT	L 115	2,581,221	2,185,319	101,306	0	2,286,625	8,028	286,567
505 571 / OVERHEAD LINES	L 121+128+13	3,285,555	2,764,721	128,293	0	2,893,015	10,157	382,383
506 573 / MISCELLANEOUS PLANT	L 138	272	230	11	0	240	1	31
507								
508 TOTAL TRANSMISSION MAINTENANCE		6,714,841	5,668,142	262,842	0	5,930,985	20,824	763,033
509								
510 TOTAL TRANSMISSION EXPENSES		22,853,635	20,087,866	947,419	0	21,035,286	75,930	1,742,419

IDAHO POWER COMPANY
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FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS				S U M M A R Y		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER	
513 DISTRIBUTION EXPENSES									
515 OPERATION									
516 580 / SUPERVISION & ENGINEERING	L 189	3,131,665	2,931,770	189,018	0	0	3,120,788	0	10,877
517 581 / LOAD DISPATCHING	060	2,889,615	2,743,466	124,269	0	0	2,867,735	0	21,880
518 582 / STATION EXPENSES	L 155	1,081,405	1,024,418	46,041	0	0	1,070,459	0	10,946
519 583 / OVERHEAD LINE EXPENSES	L 159+160	3,112,975	2,870,092	220,432	0	0	3,090,525	0	22,450
520 584 / UNDERGROUND LINE EXPENSES	L 161+162	1,961,827	1,929,093	32,376	0	0	1,961,470	0	357
521 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 167	126,023	119,868	6,355	0	0	126,023	0	0
522 586 / METER EXPENSES	L 165	4,354,529	4,169,278	185,251	0	0	4,354,529	0	0
523 587 / CUSTOMER INSTALLATIONS EXPENSE	L 166	1,314,485	1,193,728	120,757	0	0	1,314,485	0	0
524 588 / MISCELLANEOUS EXPENSES	L 169	5,184,115	4,853,212	312,898	0	0	5,166,110	0	18,005
525 589 / RENTS	L 169	456,041	426,932	27,525	0	0	454,457	0	1,584
526 TOTAL DISTRIBUTION OPERATION		23,612,680	22,261,658	1,264,924	0	0	23,526,582	0	86,098
527 MAINTENANCE									
528 590 / SUPERVISION & ENGINEERING	L 189	296,987	278,030	17,925	0	0	295,956	0	1,031
530 591 / STRUCTURES	L 150	2,323	2,200	99	0	0	2,298	0	25
531 592 / STATION EQUIPMENT	L 155	3,379,216	3,201,141	143,872	0	0	3,345,013	0	34,203
532 593 / OVERHEAD LINES	L 159+160	13,432,562	12,384,517	951,171	0	0	13,335,688	0	96,874
533 594 / UNDERGROUND LINES	L 161+162	1,170,049	1,150,526	19,309	0	0	1,169,836	0	213
534 595 / LINE TRANSFORMERS	L 163	442,982	402,795	40,187	0	0	442,982	0	0
535 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 167	638,321	606,132	32,189	0	0	638,321	0	0
536 597 / METERS	L 165	814,648	779,991	34,657	0	0	814,648	0	0
537 598 / MISCELLANEOUS PLANT	L 165	339,440	317,774	20,488	0	0	338,261	0	1,179
538 TOTAL DISTRIBUTION MAINTENANCE		20,516,528	19,123,105	1,259,897	0	0	20,383,002	0	133,526
539 TOTAL DISTRIBUTION EXPENSES		44,129,208	41,384,763	2,524,821	0	0	43,909,584	0	219,624
541 CUSTOMER ACCOUNTING EXPENSES									
542 901 / SUPERVISION	L 912	318,060	303,784	14,259	0	0	318,043	17	0
544 902 / METER READING	CW902	5,451,538	5,144,527	306,252	0	0	5,450,779	759	0
545 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	11,286,757	10,859,980	426,777	0	0	11,286,757	0	0
546 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,662,111	3,505,435	156,676	0	0	3,662,111	0	0
547 905 / MISC EXPENSES	L 544+545+546	468	448	20	0	0	468	0	0
548 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,718,934	19,814,174	903,984	0	0	20,718,158	776	0
549 CUSTOMER SERVICES & INFORMATION EXPENSES									
550 907 / SUPERVISION	L 919	278,448	271,607	6,841	0	0	278,448	0	0
551 908 / CUSTOMER ASSISTANCE	E100	284,260	271,049	13,211	0	0	284,260	0	0
552 SYSTEM CONSERVATION	DA908	8,249,515	8,053,052	196,463	0	0	8,249,515	0	0
553 OTHER	DA909	8,533,775	8,324,101	209,674	0	0	8,533,775	0	0
554 TOTAL ACCOUNT 908		0	0	0	0	0	0	0	0
555 909 / INFORMATION & INSTRUCTIONAL	L 554+555	820,051	799,902	20,149	0	0	820,051	0	0
556 910 / MISCELLANEOUS EXPENSES		9,632,274	9,395,610	236,664	0	0	9,632,274	0	0
557 TOTAL CUST SERV & INFORMATN EXPENSES									

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RETAIL	TOTAL TRANSFER
558 SALES EXPENSES	E10	0	0	0	0	0	0	0
560 912 / DEMO & SELLING EXPENSES		0	0	0	0	0	0	0
561 TOTAL ACCOUNT 924		0	0	0	0	0	0	0
563 ADMINISTRATIVE & GENERAL EXPENSES	LABOR	54,611,906	51,123,170	2,530,304	0	53,653,473	80,185	878,247
564 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	14,773,627	13,829,853	684,498	0	14,514,352	21,692	237,584
565 921 / OFFICE SUPPLIES	LABOR	(22,736,029)	(21,283,598)	(1,053,416)	0	(22,337,014)	(33,383)	(365,632)
566 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	13,597,223	12,728,601	629,993	0	13,358,593	19,964	218,665
567 923 / OUTSIDE SERVICES								
568 924 / PROPERTY INSURANCE								
569 PRODUCTION - STEAM	L 95	846,042	805,852	37,230	0	843,081	2,961	0
570 ALL RISK & MISCELLANEOUS	P110P	2,244,251	2,079,432	97,792	0	2,177,224	6,339	60,688
571 TOTAL ACCOUNT 924		3,090,293	2,885,283	135,022	0	3,020,305	9,299	60,688
572								
573 925 / INJURIES & DAMAGES	LABOR	7,538,918	7,057,314	349,297	0	7,406,611	11,069	121,238
574 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	22,875,210	21,413,888	1,059,865	0	22,473,753	33,587	367,870
575 927 / FRANCHISE REQUIREMENTS	CIDA	1,549	1,549	0	0	1,549	0	0
576 928 / REGULATORY COMMISSION EXPENSES								
577 FERC ADMIN ASSESS & SECURITIES		1,902,421	1,812,048	83,716	0	1,895,764	6,657	0
578 CAPACITY RELATED	D10	830,277	788,694	38,442	0	827,135	3,142	0
579 ENERGY RELATED	E10	32,513	0	0	0	32,513	0	0
580 FERC RATE CASE	RESREV	341,902	291,367	14,298	0	305,665	1,213	35,024
581 FERC ORDER 472	E99	1,176,210	1,004,608	46,412	0	1,051,020	3,691	121,499
582 FERC OTHER	D11	158,506	150,976	6,975	0	157,951	555	0
583 FERC - OREGON HYDRO FEE	D10	0	0	0	0	0	0	0
584 SEC EXPENSES	L 185	185,052	185,052	0	0	185,052	0	0
585 IDAHO PUC -RATE CASE	CIDA	13,565	13,565	0	0	13,565	0	0
586 -OTHER	CIDA	203	0	203	0	203	0	0
587 OREGON PUC -RATE CASE	CODA	191,548	0	191,548	0	191,548	0	0
588 -OTHER	CODA	0	0	0	0	0	0	0
589 NEVADA PUC -RATE CASE	CNDA	0	0	0	0	0	0	0
590 -OTHER	CNDA	0	0	0	0	0	0	0
591 TOTAL ACCOUNT 928		4,832,197	4,246,310	381,593	0	4,627,903	47,771	156,523
592								
593 929 / DUPLICATE CHARGES	LABOR	0	0	0	0	0	0	0
594 930.1 / GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0
595 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,299,942	3,089,134	152,894	0	3,242,028	4,845	53,068
596 931 / RENTS	L 183	(5,461)	(5,056)	(265)	0	(5,321)	(12)	(128)
597 TOTAL ADM & GEN OPERATION		101,879,375	95,086,447	4,869,785	0	99,956,233	195,017	1,728,125
598 935 / GENERAL PLANT MAINTENANCE	L 183	4,067,559	3,766,028	197,373	0	3,963,401	9,157	95,001
599 TOTAL ADMIN & GENERAL EXPENSES		105,946,934	98,852,475	5,067,158	0	103,919,633	204,174	1,823,127
600								
601								
602 416 / MERCHANDISING EXPENSE	E10	1,203,883	1,143,588	55,740	0	1,199,328	4,555	0
603 TOTAL OPER & MAINT EXPENSES		578,431,933	546,037,576	26,924,319	0	572,961,894	1,684,869	3,785,170
604								

IDAHO POWER COMPANY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
605 DEPRECIATION & AMORTIZATION EXPENSE ***								
606								
607 DEPRECIATION EXPENSE	L 95	17,848,392	17,000,521	785,415	0	17,785,936	62,457	0
608 310-316 / STEAM PRODUCTION	L 96	14,962,453	14,251,675	658,420	0	14,910,095	52,358	0
609 330-336 / HYDRAULIC PRODUCTION	L 97	4,907,692	4,674,556	215,962	0	4,890,519	17,173	0
610 340-346 / OTHER PRODUCTION		37,718,537	35,926,752	1,659,797	0	37,586,549	131,988	0
611 TOTAL PRODUCTION PLANT								
612								
613 TRANSMISSION PLANT								
614 350 / LAND & LAND RIGHTS	L 105	446,669	379,264	17,538	0	396,802	1,393	48,473
615 352 / STRUCTURES & IMPROVEMENTS	L 110	682,621	579,738	26,795	0	606,533	2,130	73,959
616 353 / STATION EQUIPMENT	L 115	5,870,977	4,970,500	230,420	0	5,200,919	18,261	651,797
617 354 / TOWERS & FIXTURES	L 121	2,494,069	2,127,033	98,268	0	2,225,301	7,814	260,954
618 355 / POLES & FIXTURES	L 126	2,606,048	2,151,869	100,375	0	2,252,243	7,905	345,899
619 356 / OVERHEAD CONDUCTORS & DEVICES	L 131	2,867,526	2,412,820	112,041	0	2,524,861	8,864	333,801
620 359 / ROADS & TRAILS	L 136	3,121	2,540	117	0	2,658	9	454
621 TOTAL TRANSMISSION PLANT		14,971,031	12,623,764	585,553	0	13,209,317	46,377	1,715,337
622								
623 DISTRIBUTION PLANT								
624 360 / LAND & LAND RIGHTS	L 145	0	0	0	0	0	0	0
625 361 / STRUCTURES & IMPROVEMENTS	L 150	452,231	428,208	19,219	0	447,427	0	4,804
626 362 / STATION EQUIPMENT	L 155	3,127,625	2,962,808	133,160	0	3,095,969	0	31,657
627 364 / POLES, TOWERS & FIXTURES	L 159	6,878,702	6,312,105	517,222	0	6,829,327	0	49,375
628 365 / OVERHEAD CONDUCTORS & DEVICES	L 160	3,285,126	3,055,801	205,422	0	3,261,223	0	23,903
629 366 / UNDERGROUND CONDUIT	L 161	960,361	946,886	13,476	0	960,361	0	0
630 367 / UNDERGROUND CONDUCTORS & DEVICES	L 162	3,478,429	3,417,915	59,711	0	3,477,625	0	804
631 368 / LINE TRANSFORMERS	L 163	6,313,190	5,740,456	572,735	0	6,313,190	0	0
632 369 / SERVICES	L 164	1,708,779	1,620,037	88,741	0	1,708,779	0	0
633 370 / METERS	L 165	3,975,238	3,806,124	169,115	0	3,975,238	0	0
634 371 / INSTALLATIONS ON CUSTOMER PREMISES /	L 166	17,797	16,162	1,635	0	17,797	0	0
635 373 / STREET LIGHTING SYSTEMS	L 167	169,614	161,061	8,553	0	169,614	0	0
636 TOTAL DISTRIBUTION PLANT		30,367,094	28,467,564	1,788,988	0	30,256,552	0	110,542

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS				SUMMARY	
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RETAIL	FIRM TRANSFER
637 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***								
638 GENERAL PLANT		0	0	0	0	0	0	0
639 LAND & LAND RIGHTS	L 172	0	0	0	0	0	0	0
640 STRUCTURES & IMPROVEMENTS	L 173	1,651,378	1,528,960	80,131	0	1,609,091	3,718	38,569
641 OFFICE FURNITURE & EQUIPMENT	L 174	8,476,227	7,847,878	411,297	0	8,259,175	19,082	197,970
642 TRANSPORTATION EQUIPMENT	L 175	1,228	1,137	60	0	1,197	3	29
643 STORES EQUIPMENT	L 176	62,814	58,158	3,048	0	61,206	141	1,467
644 TOOLS, SHOP & GARAGE EQUIPMENT	L 177	235,370	217,922	11,421	0	229,343	530	5,497
645 LABORATORY EQUIPMENT	L 178	600,339	555,836	29,131	0	584,967	1,351	14,021
646 POWER OPERATED EQUIPMENT	L 179	0	0	0	0	0	0	0
647 COMMUNICATIONS EQUIPMENT	L 180	1,652,565	1,530,059	80,188	0	1,610,247	3,720	38,597
648 MISCELLANEOUS EQUIPMENT	L 181	400,059	370,402	19,412	0	389,814	901	9,344
649 TOTAL GENERAL PLANT		13,079,979	12,110,351	634,688	0	12,745,039	29,446	305,495
650 DEPR EXP BEFORE DISALLOWED COSTS		96,136,641	89,128,431	4,669,026	0	93,797,456	207,811	2,131,374
651 DEPRECIATION ON DISALLOWED COSTS		(296,299)	(274,700)	(14,390)	0	(289,090)	(640)	(6,589)
652 TOTAL DEPRECIATION EXPENSE		95,840,342	88,853,731	4,654,636	0	93,508,367	207,170	2,124,805
653 AMORTIZATION EXPENSE		5,817,548	5,454,776	270,665	0	5,725,441	16,307	75,800
654 INTANGIBLE PLANT		0	0	0	0	0	0	0
655 HYDRAULIC PRODUCTION		(34,355)	(32,723)	(1,512)	0	(34,235)	(120)	0
656 ADJUSTMENTS, GAINS & LOSSES		5,783,193	5,422,063	269,154	0	5,691,206	16,186	75,800
657 TOTAL AMORTIZATION EXPENSE		101,623,535	94,275,784	4,923,789	0	99,199,573	223,357	2,200,605
658 TOTAL DEPRECIATION & AMORTIZATION EXP								
659								
660								
661								
662								
663								
664								
665								

IDAHO POWER COMPANY
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DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
666 ***TABLE 7 - TAXES OTHER THAN INCOME TAXES***								
667 TAXES OTHER THAN INCOME								
668 FEDERAL TAXES								
670 FICA	LABOR	0	0	0	0	0	0	0
671 FUTA	LABOR	0	0	0	0	0	0	0
672 LESS PAYROLL DEDUCTION	LABOR	0	0	0	0	0	0	0
673 STATE TAXES								
674 AD VALOREM TAXES								
675 JIM BRIDGER STATION	L 95	972,234	926,049	42,783	0	968,832	3,402	0
676 VALMY	L 95	865,820	824,500	38,091	0	862,591	3,029	0
677 BOARDMAN	L 95	264,062	251,518	11,620	0	263,138	924	0
678 OTHER-PRODUCTION PLANT	L 99	3,537,048	3,369,024	155,647	0	3,524,671	12,377	0
679 OTHER-TRANSMISSION PLANT	L 137	2,951,256	2,491,595	115,229	0	2,607,124	9,154	334,978
680 OTHER-DISTRIBUTION PLANT	L 169	5,579,950	5,223,781	336,789	0	5,560,570	0	19,380
681 OTHER-GENERAL PLANT	L 183	960,955	889,719	46,629	0	936,348	2,163	22,444
682 SUB-TOTAL		15,131,125	13,976,185	747,089	0	14,723,274	31,049	376,802
684 LICENSES - HYDRO PROJECTS	L 98	3,325	3,167	146	0	3,313	12	0
686 REGULATORY COMMISSION FEES								
687 STATE OF IDAHO	CIDA	1,728,039	1,728,039	0	0	1,728,039	0	0
688 STATE OF OREGON	CODA	113,642	0	113,642	0	113,642	0	0
689 STATE OF NEVADA	CNDA	0	0	0	0	0	0	0
691 FRANCHISE TAXES								
692 STATE OF OREGON	CODA	472,196	0	472,196	0	472,196	0	0
693 STATE OF NEVADA	CNDA	0	0	0	0	0	0	0
695 OTHER STATE TAXES								
696 UNEMPLOYMENT TAXES	LABOR	0	0	0	0	0	0	0
697 HYDRO GENERATION KWH TAX	E10	1,718,499	1,632,430	79,566	0	1,711,996	6,503	0
698 IRRIGATION-IPIC	CIDA	329,963	329,963	0	0	329,963	0	0
700 TOTAL TAXES OTHER THAN INCOME		19,496,789	17,669,784	1,412,640	0	19,082,424	37,563	376,802
702								
703								

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			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RETAIL	FIRM TRANSFER
704 ***TABLE 8 - REGULATORY DEBITS/CREDITS ***								
705 REGULATORY DEBITS/CREDITS								
706 STATE OF IDAHO	CIDA	0	0	0	0	0	0	0
707 STATE OF OREGON	CODA	0	0	0	0	0	0	0
708 TOTAL REGULATORY DEBITS/CREDITS		0	0	0	0	0	0	0
711								
712 ***TABLE 9 - INCOME TAXES ***								
713								
714 410/411 NET PROVISION FOR DEFERRED INCOME TAXES	L 748	14,115,842	14,715,812	0	0	14,715,812	79,011	13,277
715								
716 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	L 748	2,269,367	2,365,823	0	0	2,365,823	12,702	2,135
717								
718 SUMMARY OF INCOME TAXES								
719								
720 TOTAL FEDERAL INCOME TAX	L 763	(7,401,831)	(7,355,420)	0	0	(7,355,420)	(39,492)	(6,919)
721								
722 STATE INCOME TAX								
723 STATE OF IDAHO	L 808	(6,065,675)	(6,024,152)	0	0	(6,024,152)	(32,344)	(9,179)
724 STATE OF OREGON	L 787	2,647	2,631	0	0	2,631	14	2
725 OTHER STATES	L 821	13,678	13,582	0	0	13,582	73	23
726 TOTAL STATE INCOME TAXES		(6,049,351)	(6,007,939)	0	0	(6,007,939)	(32,257)	(9,154)

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RETAIL	FIRM TRANSFER
727 ***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***								
728 OPERATING REVENUES		856,982,433	812,493,111	34,170,897	0	846,664,008	2,551,455	7,766,970
730								
731 OPERATING EXPENSES								
732 OPERATION & MAINTENANCE		578,431,933	546,037,576	26,924,319	0	572,961,894	1,684,869	3,785,170
733 DEPRECIATION EXPENSE		95,840,342	88,853,731	4,654,636	0	93,508,367	207,170	2,124,805
734 AMORTIZATION OF LIMITED TERM PLANT		5,783,193	5,422,053	269,154	0	5,691,206	16,186	75,800
735 TAXES OTHER THAN INCOME		19,496,789	17,669,784	1,412,640	0	19,082,424	37,563	376,802
736 REGULATORY DEBITS/CREDITS		0	0	0	0	0	0	0
737 TOTAL OPERATING EXPENSES		699,552,257	657,983,144	33,260,748	0	691,243,892	1,945,789	6,362,576
738								
739 BOOK-TAX ADJUSTMENT	L 737	0	0	0	0	0	0	0
740								
741 INCOME BEFORE TAX ADJUSTMENTS		157,430,176	154,509,967	910,149	0	155,420,116	605,666	1,404,394
742								
743 INCOME STATEMENT ADJUSTMENTS								
744 LONG TERM DEBT INTEREST EXPENSE	L 185	72,093,552	66,759,898	3,496,423	0	70,256,322	162,798	1,674,432
745 OTHER INTEREST EXPENSE	L 185	10,418,828	9,648,018	505,297	0	10,153,315	23,527	241,986
746 TOTAL INTEREST CHARGES		82,512,380	76,407,916	4,001,720	0	80,409,637	186,326	1,916,418
747								
748 NET OPERATING INCOME BEFORE TAXES		74,917,796	78,102,050	(3,091,571)	0	75,010,480	419,340	(512,024)
749								
750 ALLOWANCE FOR AFUDC	L 748	10,221,157	10,655,590	0	0	10,655,590	57,211	9,614
751 FEDERAL INCOME TAX ADJUSTMENTS	L 748	(40,777,404)	(42,510,579)	0	0	(42,510,579)	(228,245)	(38,355)
752								
753 NET OPER INCOME BEFORE STATE INCOME TAXES		46,537,094	46,247,062	0	0	43,155,491	248,307	41,726
754								
755 TOTAL STATE INCOME TAXES (ALLOWED)	L 753-805-811	(2,907,565)	(2,887,569)	0	0	(2,887,569)	(15,504)	(4,492)
756								
757 TOTAL FEDERAL TAXABLE INCOME		49,444,659	49,134,630	0	0	49,134,630	263,810	46,218
758								
759 FEDERAL TAX AT 35 PERCENT	L 759	17,305,631	17,197,121	0	0	17,197,121	92,334	16,176
760 ADD : FIN 48 ADJUSTMENT	L 759	(12,762,395)	(12,682,372)	0	0	(12,682,372)	(68,093)	(11,930)
761 PRIOR YEARS TAX ADJUSTMENT	L 759	(11,945,067)	(11,870,169)	0	0	(11,870,169)	(63,733)	(11,166)
762								
763 TOTAL FEDERAL INCOME TAX		(7,401,831)	(7,355,420)	0	0	(7,355,420)	(39,492)	(6,919)

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	R E T A I L J U R I S D I C T I O N S			S U M M A R Y		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
764 *** TABLE 17 - OREGON STATE INCOME TAXES ***								
765 NET OPERATING INCOME BEFORE TAXES - OREGON	L 748	74,917,796	78,102,050	(3,091,571)	0	75,010,480	419,340	(512,024)
767 ALLOWANCE FOR AFUDC	L 768	10,221,157	10,655,590	0	0	10,655,590	57,211	9,614
768 STATE INCOME TAX ADJUSTMENTS	L 768	(40,777,404)	(42,510,579)	0	0	(42,510,579)	(228,245)	(38,355)
770 ADD: MFG DEDUCTION NOT ALLOWED	L 768	1,713,258	1,786,077	0	0	1,786,077	9,590	1,611
771 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(30,257,485)	(30,068,912)	0	0	(30,068,912)	(161,444)	(27,130)
773 INCOME SUBJECT TO OREGON TAX		48,334,373	48,033,139	0	0	48,033,139	257,896	43,338
775 IERCO TAXABLE INCOME	L 774	6,584,192	6,543,157	0	0	6,543,157	35,131	0
777 TOTAL STATE TAXABLE INCOME - OREGON		54,912,661	54,576,296	0	0	54,576,296	293,027	43,338
779 OREGON TAX AT 0.3 PERCENT		164,738	163,729	0	0	163,729	879	130
781 LESS: INVESTMENT TAX CREDIT	L 780	0	0	0	0	0	0	0
782 STATE INCOME TAX ALLOWED - OREGON		164,738	163,729	0	0	163,729	879	130
784 ADD: FIN 48 ADJUSTMENT	L 778	(33,922)	(33,714)	0	0	(33,714)	(181)	(27)
785 PRIOR YEARS TAX ADJUSTMENT	L 780	(128,169)	(127,384)	0	0	(127,384)	(684)	(101)
786 STATE INCOME TAX PAID - OREGON		2,647	2,631	0	0	2,631	14	2

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS				S.U.M.M.A.R.Y.		FIRM TRANSFER
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE		
789 ***TABLE 12- IDAHO STATE INCOME TAXES***									
790 791 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 748	74,917,796	78,102,050	(3,091,571)	0	75,010,480	419,340	(512,024)	
792 793 ALLOWANCE FOR AFUDC	L 791	10,221,157	10,655,590	0	0	10,655,590	57,211	0	
794 TOTAL STATE INCOME TAX ADJUSTMENTS - IDAHO	L 791	(40,777,404)	(42,510,579)	0	0	(42,510,579)	(228,245)	0	
795 796 INCOME SUBJECT TO IDAHO TAX		46,565,835	46,247,062	0	0	46,247,062	248,307	70,467	
797 797 IERCO TAXABLE INCOME	L 796	6,584,192	6,539,119	0	0	6,539,119	35,109	9,964	
798 798 BONUS DEPRECIATION ADJUSTMENT	L 796	(7,865,793)	(7,811,946)	0	0	(7,811,946)	(41,943)	(11,903)	
800 TOTAL STATE TAXABLE INCOME - IDAHO		45,284,234	44,974,234	0	0	44,974,234	241,473	68,528	
801 802 IDAHO TAX AT 5.9 PERCENT	L 802	2,671,770	2,653,480	0	0	2,653,480	14,247	4,043	
803 803 LESS: INVESTMENT TAX CREDIT		5,076,703	5,041,950	0	0	5,041,950	27,071	7,682	
804 805 STATE INCOME TAX ALLOWED - IDAHO		(2,404,933)	(2,388,470)	0	0	(2,388,470)	(12,824)	(3,639)	
806 806 ADD: FIN 48 ADJUSTMENT	L 801	(667,127)	(662,560)	0	0	(662,560)	(3,557)	(1,010)	
807 807 PRIOR YEARS' TAX ADJUSTMENT	L 802	(2,993,615)	(2,973,122)	0	0	(2,973,122)	(15,963)	(4,530)	
808 STATE INCOME TAX PAID - IDAHO		(6,065,675)	(6,024,152)	0	0	(6,024,152)	(32,344)	(9,179)	
809 810 811 OTHER STATE INCOME TAX		46,565,835	46,247,062	0	0	46,247,062	248,307	70,467	
812 INCOME SUBJECT TO TAX		6,584,192	6,539,119	0	0	6,539,119	35,109	0	
813 814 IERCO TAXABLE INCOME	L 812	(8,165,793)	(8,109,893)	0	0	(8,109,893)	(43,543)	0	
815 815 BONUS DEPRECIATION ADJUSTMENT	L 812	44,986,628	44,676,288	0	0	44,676,288	239,873	70,467	
816 TOTAL TAXABLE INCOME-OTHER STATES		44,987	44,676	0	0	44,676	240	70	
817 818 OTHER TAX AT 0.1 PERCENT	L 808	(11,307)	(11,230)	0	0	(11,230)	(60)	(17)	
819 819 ADD: FIN 48 ADJUSTMENT	L 808	(20,002)	(19,865)	0	0	(19,865)	(107)	(30)	
820 820 PRIOR YEARS' TAX ADJUSTMENT		13,678	13,582	0	0	13,582	73	23	
821 OTHER STATES' INCOME TAX PAID									

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		FIRM TRANSFER
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	
822 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***								
823 STEAM POWER GENERATION	D10	247,530	235,771	10,893	0	246,664	866	0
824 500-513 / TOTAL STEAM GENERATION								
825 HYDRAULIC POWER GENERATION	L 832	3,976,587	3,787,151	175,463	0	3,962,613	13,974	0
826 535 / SUPERVISION & ENGINEERING	E10	370,419	351,867	17,150	0	369,017	1,402	0
827 536 / WATER FOR POWER	D10	3,954,779	3,766,911	174,029	0	3,940,940	13,839	0
828 537 / HYDRAULIC EXPENSES	D10	933,699	869,344	41,087	0	930,432	3,267	0
829 538 / ELECTRIC EXPENSES	D10	1,879,749	1,790,453	82,718	0	1,873,171	6,578	0
830 539 / MISCELLANEOUS EXPENSES	D10	0	0	0	0	0	0	0
831 540 / RENTS								
832 TOTAL HYDRAULIC OPERATION EXPENSES		11,115,233	10,585,726	490,447	0	11,076,174	39,059	0
833 541 / SUPERVISION & ENGINEERING	L 838	1,547,818	1,474,290	68,111	0	1,542,402	5,416	0
834 542 / STRUCTURES	D10	661,332	629,916	29,102	0	659,018	2,314	0
835 543 / RESERVOIRS, DAMS & WATERWAYS	D10	360,338	343,220	15,857	0	359,077	1,261	0
836 544 / ELECTRIC PLANT	D10	1,344,875	1,280,988	59,181	0	1,340,169	4,706	0
837 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,765,317	1,681,457	77,682	0	1,759,140	6,177	0
838 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,679,680	5,409,872	249,933	0	5,659,805	19,875	0
839 TOTAL HYDRAULIC GENERATION EXPENSES		16,794,913	15,995,598	740,381	0	16,735,979	58,934	0
840 OTHER POWER GENERATION								
841 546 / SUPERVISION & ENGINEERING	L 845	308,532	293,875	13,577	0	307,452	1,080	0
842 548 / GENERATING EXPENSES	D10	279,882	266,586	12,316	0	278,903	979	0
843 549 / MISCELLANEOUS EXPENSES	D10	162,436	154,720	7,148	0	161,868	568	0
844 550 / RENTS	D10	0	0	0	0	0	0	0
845 TOTAL OTHER POWER OPER EXPENSES		750,850	715,182	33,041	0	748,223	2,627	0
846								
847 551 / SUPERVISION & ENGINEERING	L 851	0	0	0	0	0	0	0
848 552 / STRUCTURES	D10	105,458	100,448	4,641	0	105,089	369	0
849 553 / GENERATING & ELECTRIC PLANT	D10	108,823	103,653	4,789	0	108,442	381	0
850 554 / MISCELLANEOUS EXPENSES	D10	201,950	192,357	8,887	0	201,243	707	0
851 TOTAL OTHER POWER MAINT EXPENSES		416,231	396,458	18,316	0	414,774	1,457	0
852 TOTAL OTHER POWER GENERATION EXP		1,167,081	1,111,640	51,357	0	1,162,997	4,084	0
853 555 / PURCHASE POWER	E10	0	0	0	0	0	0	0
854 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0	0	0	0	0
855 557 / OTHER EXPENSES	D10	1,913,706	1,822,797	84,212	0	1,907,009	6,697	0
856 TOTAL OTHER POWER SUPPLY EXPENSES		1,913,706	1,822,797	84,212	0	1,907,009	6,697	0
857								
858 TOTAL PRODUCTION EXPENSES		20,123,230	19,165,806	886,843	0	20,052,649	70,581	0
859								

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S U M M A R Y		FIRM TRANSFER
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	
860 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***								
861								
862	TRANSMISSION EXPENSES							
863	560 / SUPERVISION & ENGINEERING	1,558,712	1,315,941	61,017	0	1,376,958	4,834	176,919
864	561 / LOAD DISPATCHING	2,503,896	2,138,592	98,802	0	2,237,394	7,857	258,646
865	562 / STATION EXPENSES	1,252,413	1,060,321	49,154	0	1,109,475	3,895	139,043
866	563 / OVERHEAD LINE EXPENSES	386,995	325,648	15,111	0	340,759	1,196	45,040
867	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0	0	0	0	0	0	0
868	566 / MISCELLANEOUS EXPENSES	160,126	140,747	6,638	0	147,386	532	12,208
869	567 / RENTS	37	31	1	0	33	0	4
870	TOTAL TRANSMISSION OPERATION	5,862,179	4,981,280	230,723	0	5,212,003	18,315	631,860
871	568 / SUPERVISION & ENGINEERING	69,852	58,972	2,734	0	61,707	217	7,928
872	569 / STRUCTURES	353,404	300,140	13,872	0	314,012	1,103	38,280
873	570 / STATION EQUIPMENT	1,494,700	1,265,446	58,663	0	1,324,109	4,649	165,942
874	571 / OVERHEAD LINES	978,483	823,372	38,207	0	861,579	3,025	113,879
875	573 / MISCELLANEOUS PLANT	0	0	0	0	0	0	0
876	TOTAL TRANSMISSION MAINTENANCE	2,896,439	2,447,930	113,477	0	2,561,407	8,993	326,039
877	TOTAL TRANSMISSION EXPENSES	8,758,618	7,429,210	344,200	0	7,773,410	27,308	957,899
878								
879	DISTRIBUTION EXPENSES							
880	580 / SUPERVISION & ENGINEERING	2,268,912	2,124,087	136,945	0	2,261,032	0	7,880
881	581 / LOAD DISPATCHING	2,631,346	2,498,260	113,162	0	2,611,422	0	19,924
882	582 / STATION EXPENSES	741,803	702,712	31,583	0	734,295	0	7,508
883	583 / OVERHEAD LINE EXPENSES	2,784,080	2,566,858	197,143	0	2,764,001	0	20,079
884	584 / UNDERGROUND LINE EXPENSES	863,274	848,870	14,247	0	863,117	0	157
885	585 / STREET LIGHTING & SIGNAL SYSTEMS	57,984	55,060	2,924	0	57,984	0	0
886	586 / METER EXPENSES	3,367,245	3,223,995	143,250	0	3,367,245	0	0
887	587 / CUSTOMER INSTALLATIONS EXPENSE	997,875	906,204	91,671	0	997,875	0	0
888	588 / MISCELLANEOUS EXPENSES	3,339,195	3,131,527	191,050	0	3,322,576	0	16,619
889	589 / RENTS	1,261	1,181	76	0	1,257	0	4
890	TOTAL DISTRIBUTION OPERATION	17,052,975	16,058,753	922,050	0	16,980,804	0	72,171

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1 2 3 4 5 6 7 8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			NEVADA PSCN	TOTAL RETAIL	S U M M A R Y	
				IDAHO IPUC	OREGON OPUC	OREGON OPUC			TOTAL RETAIL	TOTAL RETAIL
891	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***									
892										
893										
894	590 / SUPERVISION & ENGINEERING	L 169	270,338	253,082	16,317	0	269,399	0	939	0
895	591 / STRUCTURES	L 150	0	0	0	0	0	0	0	0
896	592 / STATION EQUIPMENT	L 155	1,852,759	1,755,124	78,882	0	1,834,006	0	18,753	0
897	593 / OVERHEAD LINES	L 159+160	3,894,609	3,590,741	275,781	0	3,866,521	0	28,088	0
898	594 / UNDERGROUND LINES	L 161+162	778,269	765,283	12,844	0	778,127	0	142	0
899	595 / LINE TRANSFORMERS	L 163	26,331	23,942	2,389	0	26,331	0	0	0
900	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 167	319,160	303,065	16,095	0	319,160	0	0	0
901	597 / METERS	L 165	574,879	550,422	24,457	0	574,879	0	0	0
902	598 / MISCELLANEOUS PLANT	L 169	185,522	173,680	11,198	0	184,878	0	644	0
903	TOTAL DISTRIBUTION MAINTENANCE		7,901,867	7,415,341	437,961	0	7,853,302	0	48,565	0
904	TOTAL DISTRIBUTION EXPENSES		24,954,842	23,474,094	1,360,011	0	24,834,105	0	120,737	0
905										
906	CUSTOMER ACCOUNTING EXPENSES									
907	901 / SUPERVISION	L 912	283,569	270,841	12,713	0	283,554	15	0	0
908	902 / METER READING	CH902	3,594,065	3,391,660	201,904	0	3,593,565	500	0	0
909	903 / CUSTOMER RECORDS & COLLECTIONS	CH903	5,809,150	5,589,493	219,657	0	5,809,150	0	0	0
910	904 / UNCOLLECTIBLE ACCOUNTS	CH904	0	0	0	0	0	0	0	0
911	905 / MISC EXPENSES	L 908-910	0	0	0	0	0	0	0	0
912	TOTAL CUSTOMER ACCOUNTING EXPENSES		9,686,784	9,251,995	434,274	0	9,686,268	516	0	0
913										
914	CUSTOMER SERVICES & INFORMATION EXPENSES									
915	907 / SUPERVISION	L 918	249,937	243,796	6,141	0	249,937	0	0	0
916	908 / CUSTOMER ASSISTANCE	L 554	3,108,334	3,031,963	76,371	0	3,108,334	0	0	0
917	909 / INFORMATION & INSTRUCTIONAL	L 555	0	0	0	0	0	0	0	0
918	910 / MISCELLANEOUS EXPENSES	L 918-917	479,927	468,135	11,792	0	479,927	0	0	0
919	TOTAL CUST SERV & INFORMATN EXPENSES		3,838,198	3,743,894	94,304	0	3,838,198	0	0	0
920										
921	SALES EXPENSES									
922	912 / DEMO & SELLING EXPENSES	L 560	0	0	0	0	0	0	0	0
923	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			SUMMARY		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
824 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***								
925 ADMINISTRATIVE & GENERAL EXPENSES								
926 ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	34,880,572	32,655,710	1,615,378	0	34,271,088	50,955	558,529
927 920 / OFFICE SUPPLIES	PTDCAS	211,272	197,796	9,784	0	207,580	309	3,363
928 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0	0	0	0	0
929 923 / OUTSIDE SERVICES	PTDCAS	0	0	0	0	0	0	0
930 924 / PROPERTY INSURANCE								
931 PRODUCTION - STEAM	L 95	0	0	0	0	0	0	0
932 ALL RISK & MISCELLANEOUS	PI01P	159,492	147,669	7,739	0	155,408	359	3,725
933 TOTAL ACCOUNT 924								
934 LABOR		109,957	102,933	5,095	0	108,027	161	1,768
935 LABOR		0	0	0	0	0	0	0
936 925 / INJURIES & DAMAGES		0	0	0	0	0	0	0
937 926 / EMPLOYEE PENSIONS & BENEFITS		0	0	0	0	0	0	0
938 927 / FRANCHISE REQUIREMENTS		0	0	0	0	0	0	0
939 928 / REGULATORY COMMISSION EXPENSES		0	0	0	0	0	0	0
940 FERC ADMIN ASSESSMENTS	L 185	0	0	0	0	0	0	0
941 FERC RATE CASE EXPENSE	RESREV	0	0	0	0	0	0	0
942 SEC EXPENSES	L 185	0	0	0	0	0	0	0
943 IDAHO PUC - RATE CASE	CIDA	0	0	0	0	0	0	0
944 - OTHER	CIDA	0	0	0	0	0	0	0
945 OREGON PUC - RATE CASE	CODA	0	0	0	0	0	0	0
946 -OTHER	CODA	0	0	0	0	0	0	0
947 NEVADA PSC - RATE CASE	CNDA	0	0	0	0	0	0	0
948 -OTHER	CNDA	0	0	0	0	0	0	0
949 TOTAL ACCOUNT 928								
950 SUBEX		0	0	0	0	0	0	0
951 929 / DUPLICATE CHARGES	RELAB	0	0	0	0	0	0	0
952 930.1 / GENERAL ADVERTISING		146,512	137,167	6,785	0	143,952	214	2,346
953 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	0	0	0	0	0	0	0
954 931 / RENTS	L 183	0	0	0	0	0	0	0
955 935 / GENERAL PLANT MAINTENANCE	P3808	973,275	901,125	47,227	0	948,352	2,191	22,732
956 TOTAL ADMIN & GENERAL EXPENSES		36,481,080	34,142,400	1,692,008	0	35,834,408	54,189	592,483
957 TOTAL OPER & MAINT EXPENSES		103,842,752	97,207,399	4,811,640	0	102,019,039	152,594	1,671,119
958								
959 TOTAL LABOR - RATIO (%)		1	0.9361	0.0463	0.0000	0.9824	0.0015	0.0161

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
				IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
960	*** TABLE 14 - ALLOCATION FACTORS ***								
961									
962	CAPACITY RELATED KW								
963	PRODUCTION RELATED COINCIDENT PEAKS @ GENE1	D10	2,456,358.7	2,339,671.6	108,091.6	0.0	2,447,763.2	8,595.5	0.0
964	SYSTEM TRANSMISSION SERVICE @ GENERATION LE	D11	2,739,323.4	2,339,671.6	108,091.6	0.0	2,447,763.2	8,595.5	282,964.7
965	DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,313,764.8	2,196,740.9	99,504.6	0.0	2,296,245.5	0.0	17,519.3
966									
967	ENERGY RELATED MWH								
968	GENERATION LEVEL (PSP)	E10	15,781,820.3	14,991,407.5	730,697.0	0.0	15,722,104.5	59,715.8	0.0
969	RETAIL MWH AT GENERATION LVL	E100	15,722,104.5	14,991,407.5	730,697.0	0.0	15,722,104.5	0.0	0.0
970	CUSTOMER LEVEL	E99	16,025,205.2	13,656,591.8	670,142.2	0.0	14,326,734.0	56,872.2	1,641,599.0
971									
972	CUSTOMER RELATED FACTORS								
973	369-DIRECT ASSIGNMENT	DA369	54,698,080	51,857,462	2,840,618	0	54,698,080	0	0
974	370-DIRECT ASSIGNMENT	DA370	56,925,294	54,503,574	2,421,720	0	56,925,294	0	0
975	902-CUSTOMER WEIGHTED	CW902	5,752,965	5,428,979	323,185	0	5,752,164	801	0
976	903-CUSTOMER WEIGHTED	CW903	11,773,960	11,328,761	445,199	0	11,773,960	0	0
977	904-CUSTOMER WEIGHTED	CW904	3,407,506	3,261,722	145,784	0	3,407,506	0	0
978	909-DIRECT ASSIGN-AVG. NO.CUST.	DA909	483,195	464,944	18,251	0	483,195	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS				S.U.M.M.A.R.Y.	
				IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
979	***TABLE 14 - ALLOCATION FACTORS***								
980									
981	DIRECT ASSIGNMENTS								
982	252-CUSTOMER ADVANCES	DA252	31,785,561	31,742,399	43,162	0	31,785,561	0	0
983	350-LAND & LAND RIGHTS	DA350	187,729	0	1,144	0	1,144	0	186,585
984	352-STRUCTURES & IMPROVEMENTS	DA352	230,971	0	658	0	658	0	230,313
985	353-STATION EQUIPMENT	DA353	2,390,275	0	36,494	0	36,494	0	2,353,781
986	354-TOWERS & FIXTURES	DA354	186,616	0	0	0	0	0	186,616
987	355-POLES & FIXTURES	DA355	2,995,392	1,567	33,230	0	34,797	0	2,960,595
988	356-OVERHEAD CONDUCTORS & DEVICES	DA356	2,149,803	1,825	28,853	0	30,678	0	2,119,125
989	359-ROADS & TRAILS	DA359	14,986	0	0	0	0	0	14,986
990	360-LAND & LAND RIGHTS	DA360	2,853	51	0	0	51	0	2,802
991	361-STRUCTURES & IMPROVEMENTS	DA361	271,060	199,037	0	0	199,037	0	72,023
992	362-STATION EQUIPMENT	DA362	1,575,233	1,161,546	0	0	1,161,546	0	413,687
993	364-POLES, TOWERS & FIXTURES	DA364	206,739,181	189,710,126	15,545,101	0	205,255,227	0	1,483,954
994	365-OVERHEAD CONDUCTORS & DEVICES	DA365	109,387,114	101,751,127	6,840,067	0	108,591,194	0	795,920
995	366-UNDERGROUND CONDUIT	DA366	46,883,583	46,225,723	657,860	0	46,883,583	0	0
996	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	174,801,766	171,760,735	3,000,639	0	174,761,374	0	40,392
997	368-LINE TRANSFORMERS	DA368	366,975,446	333,683,320	33,292,126	0	366,975,446	0	0
998	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,574,383	2,337,883	236,500	0	2,574,383	0	0
999	373-STREET LIGHTING SYSTEMS	DA373	4,134,967	3,926,449	208,518	0	4,134,967	0	0
1000	451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,669,976	3,611,149	58,826	0	3,669,976	0	0
1001	454-REVENUE - FACILITIES CHARGE	DA454	6,558,148	6,136,008	422,140	0	6,558,148	0	0
1002	908-OTHER CUSTOMER ASSISTANCE	DA908	8,510,205	8,307,534	202,671	0	8,510,205	0	0
1003	440-RETAIL SALES REVENUE	RETREV	697,739,843	670,460,333	27,279,509	0	697,739,842	0	0
1004	447-WHOLESALE SALES REVENUE	RESREV	2,039,200	0	0	0	2,039,200	0	0
1005	456-REVENUE - WHEELING	DAFIRM	5,411,638	0	0	0	0	0	5,411,638
1006	IDAHO	CIDA	1	1	0	0	1	0	0
1007	OREGON	CODA	1	0	1	0	1	0	0
1008	RAFT RIVER (NEVADA)	CNDA	1	0	0	0	1	0	0
1009	AZUSA, BANNING, COLTON (COLTON)	CNDZ	1	0	0	1	1	0	0
1010	NET TO GROSS TAX MULTIPLIER	DA680	1.642	1.642	1.642	0	1.642	1.6420	1.6420

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			SUMMARY		
				IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
1026	***TABLE 15 - ALLOCATION FACTORS - RATIOS***								
1027									
1028	CAPACITY RELATED KW								
1029	PRODUCTION RELATED COINCIDENT PEAKS @ GENE1	D10	100.00%	95.25%	4.40%	0.00%	99.65%	0.35%	0.00%
1030	SYSTEM TRANSMISSION SERVICE @ GENERATION LE	D11	100.00%	85.41%	3.95%	0.00%	89.36%	0.31%	10.33%
1031	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	94.94%	4.30%	0.00%	99.24%	0.00%	0.76%
1032									
1033	ENERGY RELATED MWH								
1034	GENERATION LEVEL (PSP)	E10	100.00%	94.99%	4.63%	0.00%	99.62%	0.38%	0.00%
1035	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.35%	4.65%	0.00%	100.00%	0.00%	0.00%
1036	CUSTOMER LEVEL	E99	100.00%	85.22%	4.18%	0.00%	89.40%	0.35%	10.24%
1037									
1038	CUSTOMER RELATED FACTORS								
1039	369-DIRECT ASSIGNMENT	DA369	100.00%	94.81%	5.19%	0.00%	100.00%	0.00%	0.00%
1040	370-DIRECT ASSIGNMENT	DA370	100.00%	95.75%	4.25%	0.00%	100.00%	0.00%	0.00%
1041	902-CUSTOMER WEIGHTED	CW902	100.00%	94.37%	5.62%	0.00%	99.99%	0.01%	0.00%
1042	903-CUSTOMER WEIGHTED	CW903	100.00%	96.22%	3.78%	0.00%	100.00%	0.00%	0.00%
1043	904-CUSTOMER WEIGHTED	CW904	100.00%	95.72%	4.28%	0.00%	100.00%	0.00%	0.00%
1044	909-DIRECT ASSIGN-AVG NO.CUST.	DA909	100.00%	96.22%	3.78%	0.00%	100.00%	0.00%	0.00%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	RETAIL JURISDICTIONS			S.U.M.M.A.R.Y.		
			IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
1045 *** TABLE 19 - ALLOCATION FACTORS - RATIOS ***								
1046								
1047 DIRECT ASSIGNMENTS								
1048 252-CUSTOMER ADVANCES	DA252	100.00%	99.86%	0.14%	0.00%	100.00%	0.00%	0.00%
1049 350-LAND & LAND RIGHTS	DA350	100.00%	0.00%	0.61%	0.00%	0.61%	0.00%	99.39%
1050 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	0.28%	0.00%	0.28%	0.00%	99.72%
1051 353-STATION EQUIPMENT	DA353	100.00%	0.00%	1.53%	0.00%	1.53%	0.00%	98.47%
1052 354-TOWERS & FIXTURES	DA354	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1053 355-POLES & FIXTURES	DA355	100.00%	0.05%	1.11%	0.00%	1.16%	0.00%	98.84%
1054 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	0.08%	1.34%	0.00%	1.43%	0.00%	98.57%
1055 359-ROADS & TRAILS	DA359	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1056 360-LAND & LAND RIGHTS	DA360	100.00%	1.73%	0.00%	0.00%	1.73%	0.00%	98.27%
1057 361-STRUCTURES & IMPROVEMENTS	DA361	100.00%	73.43%	0.00%	0.00%	73.43%	0.00%	26.57%
1058 362-STATION EQUIPMENT	DA362	100.00%	73.74%	0.00%	0.00%	73.74%	0.00%	26.26%
1059 364-POLES, TOWERS & FIXTURES	DA364	100.00%	91.76%	7.52%	0.00%	99.28%	0.00%	0.72%
1060 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.02%	6.25%	0.00%	99.27%	0.00%	0.73%
1061 366-UNDERGROUND CONDUIT	DA366	100.00%	98.60%	1.40%	0.00%	100.00%	0.00%	0.00%
1062 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.26%	1.72%	0.00%	99.98%	0.00%	0.02%
1063 368-LINE TRANSFORMERS	DA368	100.00%	90.93%	9.07%	0.00%	100.00%	0.00%	0.00%
1064 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	90.81%	9.19%	0.00%	100.00%	0.00%	0.00%
1065 373-STREET LIGHTING SYSTEMS	DA373	100.00%	94.96%	5.04%	0.00%	100.00%	0.00%	0.00%
1066 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.40%	1.60%	0.00%	100.00%	0.00%	0.00%
1067 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	93.56%	6.44%	0.00%	100.00%	0.00%	0.00%
1068 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.62%	2.38%	0.00%	100.00%	0.00%	0.00%
1069 440-RETAIL SALES REVENUE	RESREV	100.00%	96.09%	3.91%	0.00%	100.00%	0.00%	0.00%
1070 447-WHOLESALE SALES REVENUE	RESREV	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
1071 456-REVENUE - WHEELING	DAFIRM	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1072 IDAHO	CIDA	100.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
1073 OREGON	CODA	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1074 AZUSA, BANNING, COLTON (COLTON)	CNDAZ	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1075 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642	1.642	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008

ALLOCI/ SOURCE	TOTAL SYSTEM	R E T A I L J U R I S D I C T I O N S			S U M M A R Y		
		IDAHO IPUC	OREGON OPUC	NEVADA PSCN	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSEER
PTD	100.00%	92.59%	4.85%	0.00%	97.44%	0.23%	2.34%
PTDCAS	100.00%	93.62%	4.63%	0.00%	98.25%	0.15%	1.60%
P110P	100.00%	92.66%	4.36%	0.00%	97.01%	0.28%	2.70%
P3908	100.00%	92.59%	4.85%	0.00%	97.44%	0.23%	2.34%
P101P	100.00%	92.59%	4.85%	0.00%	97.44%	0.23%	2.34%
SUBEX	100.00%	94.64%	4.63%	0.00%	99.27%	0.31%	0.42%
O&M - PROD. TRANS. DIST. ACCT&CSIS	100.00%	95.29%	4.71%	0.00%	100.00%	0.00%	0.00%
RELAB	100.00%	93.61%	4.63%	0.00%	98.25%	0.15%	1.61%
LABOR	100.00%	93.61%	4.63%	0.00%	98.25%	0.15%	1.61%
FMREV	100.00%	95.68%	4.02%	0.00%	99.70%	0.30%	0.00%
O&M M	100.00%	94.19%	4.67%	0.00%	98.86%	0.26%	0.88%
SURVEY	100.00%	94.01%	4.34%	0.00%	98.35%	0.35%	1.30%
OM401	100.00%	94.40%	4.65%	0.00%	99.05%	0.29%	0.65%

1076 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***
1077

1078 INTERNALLY DEVELOPED ALLOCATION FACTORS
1079 PLANT - PROD. TRANS. & DIST
1080 LAB - PROD. TRANS. DIST. CUST ACCT&CSIS
1081 PLANT - HYDRO. OTHER. TSUBS. DSUBS&GP
1082 PLANT - GEN PLT (390,391,397&398)
1083 PLANT - PROD. TRANS. DIST. & GEN
1084 O&M - PROD. TRANS. DIST. ACCT&CSIS
1085 LAB - PROD. TRANS. DIST. CUST ACCT&CSIS
1086 LAB - ALL LABOR WITHOUT 925-6 "CIRC"
1087 REV - RETAIL. RESALE & WHEELING
1088 O&M - ALL EXCEPT FUEL
1089 PLANT - 89% HYD PROD + 11% TRANS
1090 O&M - TOTAL (NOT USED)

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IDAHO POWER COMPANY IDAHO PUBLIC UTILITIES COMMISSION

**WORKING PAPERS
FOR 2008 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE 12 MONTHS ENDING DECEMBER 31, 2008

MAY 2009

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ELECTRIC PLANT-IN-SERVICE

**13 MONTH
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
ACTUALS THROUGH DECEMBER 2008**

Account	Account Description	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008
		Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
301	Organization	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01
302	Franchises and Consents	\$21,771,623.05	\$21,711,623.05	\$21,776,939.98	\$21,711,622.13	\$21,711,622.13	\$21,711,622.13	\$21,711,622.13	\$21,766,472.76
303	Miscellaneous Intangible Plant	\$49,014,561.23	\$23,802,124.19	\$24,107,969.80	\$24,152,565.40	\$24,154,004.98	\$24,237,286.82	\$24,591,599.46	\$24,840,474.59
	TOTAL INTANGIBLE PLANT	70,791,907.29	45,519,450.25	45,890,612.67	45,959,890.54	45,871,330.12	45,954,611.96	46,308,924.60	46,612,650.36
310	Land and Land Rights	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41
311	Structures and Improvements	\$131,443,862.34	\$131,425,228.35	\$131,560,314.01	\$131,567,542.80	\$131,567,542.80	\$131,959,916.25	\$131,880,304.25	\$131,901,690.89
312	Boiler Plant Equipment	\$524,719,258.30	\$525,036,447.83	\$525,459,548.95	\$526,638,248.73	\$527,325,178.62	\$527,327,966.02	\$536,119,129.10	\$536,733,526.80
314	Turbogenerator Units	\$126,933,586.81	\$126,914,555.59	\$127,029,865.56	\$127,123,808.62	\$126,769,065.29	\$126,756,164.18	\$128,698,123.11	\$128,267,288.03
315	Accessory electric Equipment	\$61,695,735.49	\$61,694,717.21	\$62,085,763.81	\$62,132,076.08	\$62,173,554.30	\$62,173,554.30	\$62,508,042.33	\$62,793,048.71
318	Misc Power Plant Equipment	\$14,627,692.52	\$14,627,692.52	\$14,817,375.53	\$14,796,694.78	\$14,877,266.21	\$14,954,313.22	\$14,809,548.01	\$14,845,908.53
	TOTAL STEAM PRODUCTION PLANT	860,700,474.87	861,178,991.01	863,332,205.27	863,613,157.76	864,092,626.73	864,591,633.38	873,564,398.21	876,911,663.37
330	Land and Land Rights	\$27,131,876.99	\$27,131,876.99	\$27,153,635.24	\$27,153,635.24	\$27,159,511.85	\$27,159,511.85	\$27,253,594.73	\$27,253,594.73
331	Structures and Improvements	\$145,349,447.64	\$145,873,192.56	\$145,826,710.51	\$145,361,310.11	\$145,913,109.95	\$146,120,669.95	\$146,230,788.11	\$146,273,142.97
332	Reservoirs, Dams, Waterways	\$246,057,905.87	\$246,058,075.73	\$246,770,277.50	\$246,811,451.81	\$248,969,254.60	\$249,096,313.16	\$248,981,684.22	\$246,987,507.96
333	Waterwheel, Turbines, Generato	\$187,855,933.25	\$187,707,442.63	\$187,721,313.01	\$186,573,676.52	\$186,573,235.30	\$186,679,411.70	\$188,144,404.02	\$188,152,508.77
334	Accessory Electric Equipment	\$37,573,489.04	\$37,872,262.11	\$37,841,578.89	\$38,379,610.03	\$40,451,793.30	\$40,457,871.82	\$38,901,909.57	\$38,956,879.31
335	Misc Power Plant Equipment	\$16,268,728.46	\$16,693,666.35	\$16,746,978.58	\$16,776,641.35	\$16,872,472.86	\$16,914,891.35	\$16,951,112.20	\$16,974,633.73
336	Roads, Railroads and Bridges	\$7,492,694.98	\$7,492,694.98	\$7,492,694.98	\$7,492,694.98	\$7,492,694.98	\$7,492,694.98	\$7,492,694.98	\$7,492,694.98
	TOTAL HYDRO PRODUCTION PLANT	667,750,066.23	666,999,203.35	671,559,278.71	670,989,210.04	673,431,922.84	673,921,353.81	673,956,187.83	674,290,952.45
340	Land and Land Rights	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39
341	Structures and Improvements	\$5,765,947.74	\$5,765,947.74	\$5,785,536.61	\$10,210,977.59	\$10,351,892.64	\$10,316,211.12	\$10,354,420.34	\$10,359,973.94
342	Fuel Holders, Producers, Aces	\$3,765,689.89	\$3,765,689.89	\$3,765,689.89	\$5,275,851.06	\$5,322,983.51	\$5,311,058.45	\$5,313,545.25	\$5,314,788.41
343	Prime Movers	\$43,597,392.83	\$43,597,392.83	\$43,597,392.83	\$73,941,660.86	\$74,839,650.12	\$89,546,789.56	\$90,587,665.08	\$90,682,809.25
344	Generators	\$36,682,333.70	\$36,682,333.70	\$36,682,333.70	\$50,569,252.34	\$51,002,665.98	\$36,068,334.40	\$36,081,220.57	\$36,092,652.28
345	Accessory Electric Equipment	\$14,055,647.10	\$14,089,959.26	\$14,055,647.10	\$17,092,394.63	\$16,519,072.29	\$17,037,927.05	\$17,043,633.45	\$17,046,783.71
346	Misc Power Plant Equipment	\$2,256,226.41	\$2,252,609.98	\$2,262,609.98	\$3,728,989.54	\$3,559,846.87	\$3,588,265.55	\$3,619,681.99	\$3,600,606.79
	TOTAL OTHER PRODUCTION PLANT	108,527,962.96	108,596,678.09	108,551,855.40	161,221,870.21	162,139,826.80	162,261,359.82	163,403,112.05	163,500,359.75
350	Land and Land Rights	\$31,084,269.96	\$31,084,594.13	\$31,268,202.47	\$31,297,415.02	\$32,161,285.16	\$31,961,753.84	\$31,965,199.58	\$32,063,702.51
352	Structures and Improvements	\$40,254,295.26	\$40,479,268.81	\$40,750,741.51	\$40,762,133.72	\$41,050,842.51	\$41,114,227.42	\$41,166,403.13	\$41,171,894.90
353	Station Equipment	\$262,977,911.40	\$266,422,442.32	\$266,594,889.91	\$268,032,308.95	\$267,611,988.21	\$268,062,499.75	\$275,392,014.07	\$275,475,089.20
354	Towers and Structures	\$121,741,697.71	\$123,492,085.13	\$123,480,949.42	\$123,605,761.33	\$123,296,161.04	\$124,419,346.37	\$124,864,528.83	\$125,049,464.45
355	Poles and Structures	\$88,360,865.13	\$88,363,066.24	\$88,423,730.77	\$88,940,129.07	\$88,991,349.22	\$88,361,763.16	\$89,416,168.34	\$89,746,865.30
356	Overhead Conductors, Devices	\$139,652,134.09	\$141,309,631.77	\$141,264,475.22	\$142,577,297.85	\$143,170,429.26	\$143,288,447.45	\$144,358,183.98	\$144,554,111.59
359	Roads and Trails	\$316,351.06	\$316,351.06	\$316,351.06	\$316,351.06	\$316,351.06	\$316,351.06	\$316,351.06	\$316,351.06
	TOTAL TRANSMISSION PLANT	654,396,524.61	661,469,439.48	662,121,130.39	665,453,367.00	668,620,406.46	669,699,468.85	670,569,856.97	670,378,476.01

**13 MONTH
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
ACTUALS THROUGH DECEMBER 2008**

Account	Account Description	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008
360	Land and Land Rights	\$4,385,782.25	\$4,385,152.70	\$4,385,152.70	\$4,384,764.80	\$4,448,884.21	\$4,566,576.87	\$4,566,576.87	\$4,721,071.88
361	Structures and Improvements	\$21,657,452.04	\$21,669,370.78	\$21,763,690.09	\$21,797,441.02	\$21,593,928.97	\$21,801,078.70	\$21,802,069.83	\$24,201,594.81
362	Station Equipment	\$151,662,747.45	\$154,151,202.48	\$154,241,018.71	\$154,520,910.87	\$154,984,860.95	\$157,316,657.23	\$157,718,841.78	\$154,767,943.81
	TOTAL SUBSTATION EQUIPMENT	177,725,981.74	180,205,725.96	180,389,861.50	180,703,116.49	181,027,774.13	183,684,312.80	184,087,488.48	183,690,610.60
364	Poles, Towers and Fixtures	\$203,642,363.69	\$204,127,985.77	\$204,438,062.69	\$205,306,268.80	\$205,448,136.60	\$205,889,308.13	\$206,905,760.20	\$207,029,854.82
365	Overhead Conductors, Devices	\$106,511,813.94	\$106,625,146.79	\$106,788,234.06	\$107,533,041.03	\$107,889,620.90	\$107,990,713.51	\$108,077,685.79	\$109,261,991.22
366	Underground Conduit	\$46,129,157.40	\$46,245,304.24	\$46,555,093.40	\$46,802,289.08	\$46,856,827.37	\$46,925,334.87	\$47,054,522.18	\$47,209,395.59
367	Underground Conductors, Devices	\$171,154,320.99	\$172,032,788.33	\$172,724,621.91	\$174,120,400.60	\$174,098,516.42	\$174,542,409.74	\$175,090,757.57	\$175,074,570.23
368	Line Transformers	\$352,640,906.76	\$355,346,385.41	\$357,763,546.80	\$360,456,876.88	\$362,170,063.30	\$364,846,636.45	\$367,365,618.08	\$369,826,394.09
369	Services	\$63,887,676.36	\$54,094,838.01	\$54,237,437.77	\$54,363,487.49	\$54,403,936.75	\$54,567,212.99	\$54,744,641.08	\$54,639,355.25
370	Meters	\$56,322,953.12	\$56,532,616.68	\$56,724,976.80	\$56,242,864.22	\$56,207,862.40	\$56,513,539.63	\$56,785,212.18	\$56,956,289.65
371	Installations, Cust Premises	\$2,732,980.20	\$2,748,355.28	\$2,757,755.86	\$2,768,895.44	\$2,470,278.59	\$2,464,445.51	\$2,484,472.17	\$2,483,951.97
373	Street Lighting, Signal System	\$4,121,273.42	\$4,119,292.31	\$4,120,527.00	\$4,128,303.52	\$4,128,044.90	\$4,128,784.74	\$4,133,292.90	\$4,137,863.50
	TOTAL DISTRIBUTION LINES	997,443,428.18	1,001,872,712.82	1,006,116,285.99	1,011,720,547.16	1,013,044,698.43	1,017,868,385.87	1,023,041,990.13	1,028,615,615.92
386	Land and Land Rights	\$8,873,129.74	\$10,796,694.95	\$10,807,994.33	\$10,862,766.34	\$10,874,144.74	\$10,883,122.10	\$10,893,122.10	\$10,947,542.20
390	Structures and Improvements	\$68,791,877.00	\$69,291,546.21	\$69,336,123.22	\$69,571,084.63	\$69,732,848.49	\$69,762,783.75	\$70,717,360.69	\$70,555,464.00
391	Office Furniture, Equipment	\$38,195,782.71	\$41,291,700.33	\$43,291,237.37	\$43,546,820.34	\$44,900,015.28	\$46,323,233.78	\$48,853,920.47	\$48,498,747.07
392	Transportation Equipment	\$57,256,775.28	\$58,103,476.18	\$58,126,248.31	\$57,308,894.34	\$58,265,194.92	\$58,265,390.87	\$58,599,897.10	\$58,890,765.98
393	Store Equipment	\$1,074,678.09	\$1,074,678.09	\$1,072,562.88	\$1,087,832.53	\$1,087,832.53	\$1,087,832.53	\$1,087,832.53	\$1,091,140.00
394	Tools, Shop, Garage Equipment	\$4,410,227.40	\$4,438,459.95	\$4,520,011.06	\$4,560,431.29	\$4,604,257.35	\$4,622,477.98	\$4,622,477.98	\$4,762,334.78
395	Laboratory Equipment	\$10,232,418.82	\$10,240,248.72	\$10,240,248.72	\$10,630,464.28	\$10,630,668.59	\$10,925,690.53	\$10,971,305.10	\$10,987,081.26
396	Power Operated Equipment	\$6,709,994.05	\$6,774,317.37	\$6,775,163.50	\$6,688,326.55	\$6,678,011.47	\$6,678,011.47	\$6,511,730.17	\$6,511,730.17
397	Communication Equipment	\$25,693,136.15	\$25,897,167.31	\$26,066,034.82	\$26,116,068.04	\$26,105,202.24	\$26,308,451.82	\$26,329,468.78	\$26,974,719.99
398	Miscellaneous Equipment	\$3,026,058.33	\$3,688,406.39	\$3,688,233.54	\$3,890,542.07	\$3,877,907.21	\$3,694,552.33	\$3,774,469.11	\$3,839,898.07
	TOTAL GENERAL EQUIPMENT PLANT	226,463,847.55	233,554,695.50	235,924,858.83	236,283,353.41	238,256,382.82	239,529,847.16	242,331,703.43	243,029,414.40
	SUBTOTAL W/O A/R	\$3,761,603,211.43	\$3,786,336,587.04	\$3,801,669,196.53	\$3,865,854,512.61	\$3,875,077,296.33	\$3,886,877,983.35	\$3,916,882,626.70	\$3,922,234,782.86
300	NON UTILITY ACCOUNT 121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
317	Asset Retire Cost Steam Prod	\$4,731,236.25	\$4,731,236.25	\$4,731,236.25	\$4,755,046.25	\$4,755,046.25	\$4,755,046.25	\$4,755,046.25	\$4,755,046.25
374	Asset Retirement Cost-Dist PH	\$259,263.69	\$259,263.69	\$259,263.69	\$259,263.69	\$232,369.27	\$232,369.27	\$232,369.27	\$232,369.27
	TOTAL Others	4,990,499.94	4,990,499.94	4,990,499.94	5,014,309.94	4,987,415.52	4,987,415.52	4,987,415.52	4,987,415.52
	TOTAL ELECTRIC PLANT IN SERVICE	3,766,793,711.37	3,791,327,086.98	3,806,659,696.47	3,870,868,822.55	3,880,064,711.85	3,891,865,398.87	3,921,870,445.22	3,927,222,178.38

**13 MONTH
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
ACTUALS THROUGH DECEMBER 2008**

Account	Account Description	August 2008		September 2008		October 2008		November 2008		December 2008		13-Month Average	
		Balance		Balance		Balance		Balance		Balance			
301	Organization	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	\$5,703.01	9,567.93	
302	Franchises and Consents	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	\$21,711,623.05	21,725,716.53	
303	Miscellaneous Intangible Plant	\$25,758,055.49	\$25,758,055.49	\$25,759,204.70	\$25,759,204.70	\$25,759,204.70	\$25,759,204.70	\$25,759,204.70	\$25,759,204.70	\$25,759,204.70	\$25,759,204.70	27,403,482.20	
TOTAL INTANGIBLE PLANT		47,475,381.55	47,475,381.55	47,476,530.76	47,476,530.76	47,476,530.76	47,476,530.76	47,476,530.76	47,476,530.76	47,476,530.76	47,476,530.76	48,138,776.67	
310	Land and Land Rights	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	\$1,370,319.41	1,370,319.41	
311	Structures and Improvements	\$131,971,447.86	\$132,061,373.25	\$132,246,113.71	\$132,246,113.71	\$132,246,113.71	\$132,246,113.71	\$132,246,113.71	\$132,246,113.71	\$132,246,113.71	\$132,246,113.71	132,182,129.58	
312	Boiler Plant Equipment	\$541,144,544.67	\$540,164,518.78	\$540,121,947.57	\$536,467,305.44	\$536,467,305.44	\$536,467,305.44	\$536,467,305.44	\$536,467,305.44	\$536,467,305.44	\$536,467,305.44	532,686,159.56	
314	Turbogenerator Units	\$128,765,437.58	\$132,012,370.93	\$132,558,211.96	\$132,558,211.96	\$132,558,211.96	\$132,558,211.96	\$132,558,211.96	\$132,558,211.96	\$132,558,211.96	\$132,558,211.96	129,140,996.51	
315	Accessory electric Equipment	\$62,741,206.84	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	\$62,764,202.60	62,285,219.41	
316	Misc Power Plant Equipment	\$14,836,693.19	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	\$15,452,422.55	15,222,223.16	
TOTAL STEAM PRODUCTION PLANT		861,839,649.55	863,925,307.52	863,925,307.52	863,925,307.52	863,925,307.52	863,925,307.52	863,925,307.52	863,925,307.52	863,925,307.52	863,925,307.52	872,887,047.93	
330	Land and Land Rights	\$27,262,451.39	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	\$27,271,417.58	27,323,579.35	
331	Structures and Improvements	\$147,863,608.35	\$148,174,144.30	\$148,026,293.16	\$149,271,325.36	\$149,271,325.36	\$149,271,325.36	\$149,271,325.36	\$149,271,325.36	\$149,271,325.36	\$149,271,325.36	147,174,154.61	
332	Reservoirs, Dams, Waterways	\$248,971,151.06	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	\$249,234,127.55	248,631,889.68	
333	Waterwheel, Turbines, Generato	\$188,160,865.74	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	\$188,161,845.44	187,718,622.57	
334	Accessory Electric Equipment	\$39,003,302.93	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	\$40,959,969.20	39,520,633.82	
335	Misc Power Plant Equipment	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	\$17,110,418.67	16,984,764.29	
336	Roads, Railroads and Bridges	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	\$7,492,694.99	7,492,694.99	
TOTAL HYDRO PRODUCTION PLANT		675,864,581.12	678,489,907.74	678,489,907.74	678,489,907.74	678,489,907.74	678,489,907.74	678,489,907.74	678,489,907.74	678,489,907.74	678,489,907.74	674,846,329.30	
340	Land and Land Rights	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	\$402,745.39	402,745.39	
341	Structures and Improvements	\$10,372,040.88	\$10,392,090.99	\$10,405,149.99	\$10,421,638.84	\$10,422,006.51	\$10,422,006.51	\$10,422,006.51	\$10,422,006.51	\$10,422,006.51	\$10,422,006.51	\$10,422,006.51	9,301,830.35
342	Fuel Holders, Producers, Acces	\$5,316,625.35	\$5,325,529.54	\$5,325,529.54	\$5,329,801.85	\$5,330,457.19	\$5,330,457.19	\$5,330,457.19	\$5,330,457.19	\$5,330,457.19	\$5,330,457.19	\$5,330,457.19	4,959,275.99
343	Prime Movers	\$90,763,811.30	\$90,898,332.43	\$90,898,332.43	\$90,986,063.73	\$90,986,063.73	\$90,986,063.73	\$90,986,063.73	\$90,986,063.73	\$90,986,063.73	\$90,986,063.73	\$90,986,063.73	77,346,057.12
344	Generators	\$36,129,774.54	\$36,181,423.98	\$36,181,423.98	\$36,238,736.87	\$36,238,736.87	\$36,238,736.87	\$36,238,736.87	\$36,238,736.87	\$36,238,736.87	\$36,238,736.87	\$36,238,736.87	38,529,120.02
345	Accessory Electric Equipment	\$17,056,364.13	\$17,095,803.77	\$17,095,803.77	\$17,108,369.12	\$17,108,369.12	\$17,108,369.12	\$17,108,369.12	\$17,108,369.12	\$17,108,369.12	\$17,108,369.12	\$17,108,369.12	16,359,733.10
346	Misc Power Plant Equipment	\$3,604,526.71	\$3,611,036.59	\$3,611,036.59	\$3,615,282.16	\$3,615,282.16	\$3,615,282.16	\$3,615,282.16	\$3,615,282.16	\$3,615,282.16	\$3,615,282.16	\$3,615,282.16	3,306,973.74
TOTAL OTHER PRODUCTION PLANT		163,648,088.39	163,916,862.29	163,916,862.29	164,114,443.53	164,114,443.53	164,114,443.53	164,114,443.53	164,114,443.53	164,114,443.53	164,114,443.53	160,205,735.70	
350	Land and Land Rights	\$32,064,484.87	\$32,064,900.21	\$32,064,900.21	\$32,114,159.00	\$32,114,159.00	\$32,114,159.00	\$32,114,159.00	\$32,114,159.00	\$32,114,159.00	\$32,114,159.00	\$32,064,741.06	
352	Structures and Improvements	\$41,195,755.81	\$40,727,643.68	\$40,727,643.68	\$40,726,144.29	\$40,991,003.96	\$41,274,218.92	\$41,274,218.92	\$41,274,218.92	\$41,274,218.92	\$41,274,218.92	\$41,274,218.92	40,897,274.81
353	Station Equipment	\$274,932,011.04	\$274,627,597.61	\$274,627,597.61	\$274,634,315.50	\$284,943,534.98	\$286,101,339.94	\$286,101,339.94	\$286,101,339.94	\$286,101,339.94	\$286,101,339.94	\$286,101,339.94	272,810,618.45
354	Towers and Fictures	\$124,991,912.64	\$126,167,630.75	\$126,167,630.75	\$127,021,002.38	\$127,274,369.88	\$127,274,369.88	\$127,274,369.88	\$127,274,369.88	\$127,274,369.88	\$127,274,369.88	\$127,274,369.88	125,573,574.75
355	Poles and Fictures	\$80,153,134.34	\$91,063,543.97	\$91,063,543.97	\$92,382,134.34	\$92,728,727.61	\$93,136,064.18	\$93,136,064.18	\$93,136,064.18	\$93,136,064.18	\$93,136,064.18	\$93,136,064.18	90,077,573.21
356	Overhead Conductors, Devices	\$144,877,850.83	\$147,352,685.54	\$148,946,664.73	\$149,350,288.52	\$149,350,288.52	\$150,452,740.35	\$150,452,740.35	\$150,452,740.35	\$150,452,740.35	\$150,452,740.35	\$150,452,740.35	144,703,286.09
359	Roads and Trails	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	\$318,351.06	
TOTAL TRANSMISSION PLANT		708,533,500.59	712,312,382.82	712,312,382.82	716,384,503.87	727,820,465.01	742,970,923.82	742,970,923.82	742,970,923.82	742,970,923.82	742,970,923.82	706,365,419.53	

**13 MONTH
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
ACTUALS THROUGH DECEMBER 2008**

Account	Account Description	August 2008	September 2008	October 2008	November 2008	December 2008	Total	13-Month Average
		Balance	Balance	Balance	Balance	Balance		
360	Land and Land Rights	\$4,721,071.98	\$4,721,071.98	\$4,713,787.04	\$4,715,078.74	\$4,715,078.74	\$9,428,659.16	4,571,450.70
361	Structures and Improvements	\$24,298,074.11	\$24,176,745.02	\$24,357,378.89	\$24,439,644.99	\$24,515,064.46	288,063,533.53	22,927,964.12
362	Station Equipment	\$156,003,388.31	\$157,805,571.38	\$162,641,412.79	\$165,482,811.86	\$167,223,909.43	2,048,341,366.85	157,564,720.53
TOTAL SUBSTATION EQUIPMENT		185,020,534.40	186,505,388.38	191,712,578.52	194,639,243.89	196,454,142.83	2,405,833,559.54	185,064,135.35
364	Poles, Towers and Fittings	\$207,205,238.37	\$209,813,491.97	\$208,863,753.52	\$209,053,203.79	\$210,585,863.05	2,687,608,352.90	206,798,180.89
365	Overhead Conductors, Devices	\$109,542,747.35	\$111,203,598.79	\$111,485,514.59	\$111,375,305.87	\$116,789,860.03	1,422,032,477.67	109,387,113.87
366	Underground Conduit	\$47,034,530.45	\$47,111,585.70	\$47,068,833.25	\$47,076,530.14	\$47,417,107.86	608,486,571.63	46,853,582.43
367	Underground Conductors, Device	\$174,803,037.26	\$176,273,569.25	\$176,486,111.48	\$176,534,165.30	\$179,509,873.36	2,272,422,850.44	174,801,765.42
368	Line Transformers	\$371,199,419.89	\$374,338,303.78	\$375,655,504.23	\$377,944,258.40	\$381,828,913.10	4,770,680,785.84	366,875,445.83
369	Services	\$54,881,086.28	\$55,018,434.27	\$55,178,383.31	\$55,300,804.01	\$55,557,783.89	711,075,047.22	54,688,080.56
370	Meters	\$57,078,787.02	\$57,124,046.38	\$57,222,738.54	\$57,330,914.87	\$58,984,821.88	740,028,821.55	56,925,293.97
371	Installations, Cust Premises	\$2,485,008.31	\$2,491,289.12	\$2,518,757.89	\$2,525,989.85	\$2,538,786.41	33,466,868.20	2,574,382.17
373	Street Lighting, Signal System	\$4,141,262.47	\$4,146,880.29	\$4,146,871.30	\$4,147,480.38	\$4,152,933.45	53,754,370.16	4,134,868.94
TOTAL DISTRIBUTION LINES		1,028,372,116.38	1,030,821,177.83	1,033,883,245.81	1,041,288,832.29	1,047,361,131.03	13,300,567,856.81	1,023,118,811.97
389	Land and Land Rights	\$10,947,542.20	\$10,947,542.20	\$10,943,813.38	\$10,944,280.77	\$10,828,374.87	138,500,169.92	10,730,782.30
390	Structures and Improvements	\$70,526,748.59	\$70,574,493.78	\$70,682,375.18	\$70,755,658.43	\$71,404,394.15	911,692,575.50	70,130,188.12
391	Office Furniture, Equipment	\$47,321,728.88	\$47,988,425.88	\$47,882,929.56	\$48,200,112.08	\$48,904,851.95	590,898,508.46	48,453,808.19
392	Transportation Equipment	\$56,907,429.44	\$57,832,355.05	\$58,759,402.50	\$59,681,513.18	\$59,431,916.54	747,712,282.65	57,516,327.90
393	Stores Equipment	\$1,083,828.42	\$1,083,828.42	\$1,114,889.28	\$1,163,221.43	\$1,182,485.92	14,313,043.69	1,101,003.38
394	Tools, Shop, Garage Equipment	\$4,782,411.99	\$4,784,090.41	\$4,846,239.81	\$4,883,419.80	\$4,808,712.46	60,667,552.06	4,888,734.77
395	Laboratory Equipment	\$10,987,388.35	\$10,978,535.23	\$10,980,318.81	\$11,137,108.81	\$10,712,475.11	139,634,240.33	10,741,085.41
396	Power Operated Equipment	\$8,551,184.97	\$8,598,358.84	\$8,655,107.21	\$8,698,573.98	\$8,673,751.32	112,473,322.05	8,651,784.00
397	Communication Equipment	\$27,107,152.00	\$27,090,419.96	\$27,102,860.28	\$27,155,203.32	\$28,110,806.14	344,253,810.63	28,481,070.05
398	Miscellaneous Equipment	\$3,902,348.38	\$4,112,639.00	\$4,124,864.75	\$4,180,340.48	\$4,108,221.80	49,702,571.44	3,823,274.73
TOTAL GENERAL EQUIPMENT PLANT		242,137,764.00	244,011,686.73	243,103,980.74	244,027,818.04	243,183,892.28	3,110,848,154.87	239,288,088.82
SUBTOTAL W/O ARO		\$3,832,871,817.89	\$3,953,958,903.77	\$3,987,481,487.00	\$3,982,920,989.24	\$4,025,993,876.84	\$50,712,263,484.66	\$3,900,943,344.87
300	NON UTILITY ACCOUNT 121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
317	Asset Retire Cost Steam Prod	\$4,755,046.25	\$4,362,002.06	\$4,362,002.06	\$4,362,002.06	\$4,362,002.06	60,171,994.49	4,628,614.96
374	Asset Retirement Cost-Dist Plt	\$232,369.27	\$232,369.27	\$232,369.27	\$232,369.27	\$232,369.27	3,128,378.19	240,844.48
TOTAL OTHERS		4,987,415.52	4,594,371.33	4,594,371.33	4,594,371.33	4,594,371.33	63,300,372.68	4,869,259.44
TOTAL ELECTRIC PLANT IN SERVICE		3,987,859,033.41	3,957,652,725.10	3,972,075,868.33	3,987,515,370.87	4,030,588,348.27	50,775,563,857.34	3,905,812,604.41

Regulatory

FERC FORM 1



An IDACORP Company

Plant Book 2008

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	30,918,044	34,466,453	32,692,248	31,817,011
8	DIRECT ASSIGNMENT	176,226	199,233	187,730	187,730
9	TOTAL ACCOUNT 350	31,094,270	34,665,686	32,879,978	32,004,741
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	40,021,957	41,044,614	40,533,285	40,666,303
13	DIRECT ASSIGNMENT	232,339	229,605	230,972	230,972
14	TOTAL ACCOUNT 352	40,254,295	41,274,219	40,764,257	40,897,275
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	260,590,283	283,708,419	272,149,351	270,420,344
18	DIRECT ASSIGNMENT	2,387,629	2,392,921	2,390,275	2,390,275
19	TOTAL ACCOUNT 353	262,977,911	286,101,340	274,539,626	272,810,618
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	121,580,798	136,709,301	129,145,049	125,386,958
23	DIRECT ASSIGNMENT	160,900	212,333	186,616	186,616
24	TOTAL ACCOUNT 354	121,741,698	136,921,634	129,331,665	125,573,575
25					

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PLANT BOOK
TRANSMISSION INVESTMENT

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TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	85,468,458	90,038,578	87,753,518	87,082,182
28	DIRECT ASSIGNMENT	2,892,407	3,098,376	2,995,391	2,995,391
29	TOTAL ACCOUNT 355	88,360,865	93,136,954	90,748,909	90,077,573
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	137,754,403	148,050,864	142,902,634	142,553,483
33	DIRECT ASSIGNMENT	1,897,731	2,401,876	2,149,803	2,149,803
34	TOTAL ACCOUNT 356	139,652,134	150,452,740	145,052,437	144,703,286
35					
36	359 / ROADS & TRAILS				
37	TRANSMISSION SERVICE	303,360	303,369	303,364	303,364
38	DIRECT ASSIGNMENT	14,991	14,982	14,987	14,987
39	TOTAL ACCOUNT 359	318,351	318,351	318,351	318,351
40					
41					
42	TOTAL TRANSMISSION PLANT	684,399,525	742,870,924	713,635,223	706,385,420
43					

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END		AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
		2007	2008		
44	DIRECT ASSIGNMENTS				
45	350 350 OTEC-OREGON	112,641	112,641	112,641	112,641
46	350 SIERRA PACIFIC-NEVADA	-	-	-	-
47	350 IPUC RETAIL	-	-	-	-
48	350 OPUC RETAIL	-	-	-	-
49	350 BPA WHEELING	62,442	85,449	73,945	73,945
50	350 OPUC Facilities	1,144	1,144	1,144	1,144
51	350 IPUC Facilities	-	-	-	-
52	350 PSCN Facilities	-	-	-	-
53	TOTAL 350	176,226	199,233	187,730	187,730
54					
55	352 352 OTEC-OREGON	126,508	126,581	126,544	126,544
56	352 SIERRA PACIFIC-NEVADA	-	-	-	-
57	352 IPUC RETAIL	-	-	-	-
58	352 OPUC RETAIL	658	658	658	658
59	352 BPA WHEELING	105,173	102,366	103,769	103,769
60	352 OPUC Facilities	-	-	-	-
61	352 IPUC Facilities	-	-	-	-
62	352 PSCN Facilities	-	-	-	-
63	TOTAL 352	232,339	229,605	230,971	230,972
64					

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END		AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
		2007	2008		
65	353 353 OTEC-OREGON	1,485,296	1,485,217	1,485,256	1,485,256
66	353 SIERRA PACIFIC-NEVADA	-	-	-	-
67	353 IPUC RETAIL	-	-	-	-
68	353 OPUC RETAIL	36,494	36,494	36,494	36,494
69	353 BPA WHEELING	865,840	871,210	868,525	868,525
70	353 OPUC Facilities	-	-	-	-
71	353 IPUC Facilities	-	-	-	-
72	353 PSCN Facilities	-	-	-	-
73	TOTAL 353	2,387,629	2,392,921	2,390,275	2,390,275
74					
75	354 354 OTEC-OREGON	-	-	-	-
76	354 SIERRA PACIFIC-NEVADA	-	-	-	-
77	354 IPUC RETAIL	-	-	-	-
78	354 OPUC RETAIL	-	-	-	-
79	354 BPA WHEELING	160,900	212,333	186,616	186,616
80	354 OPUC Facilities	-	-	-	-
81	354 IPUC Facilities	-	-	-	-
82	354 PSCN Facilities	-	-	-	-
83	TOTAL 354	160,900	212,333	186,616	186,616
84					

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
85	355 355 OTEC-OREGON	1,746,042	1,753,802	1,749,922	1,749,922
86	355 SIERRA PACIFIC-NEVADA	-	-	-	-
87	355 IPUC RETAIL	-	-	-	-
88	355 OPUC RETAIL	-	-	-	-
89	355 BPA WHEELING	1,111,568	1,309,778	1,210,673	1,210,673
90	355 OPUC Facilities	33,230	33,230	33,230	33,230
91	355 IPUC Facilities	1,567	1,567	1,567	1,567
92	355 PSCN Facilities	-	-	-	-
93	TOTAL 355	2,892,407	3,098,376	2,995,392	2,995,391
94					
95	356 356 OTEC-OREGON	1,206,721	1,447,406	1,327,064	1,327,064
96	356 SIERRA PACIFIC-NEVADA	-	-	-	-
97	356 IPUC RETAIL	-	-	-	-
98	356 OPUC RETAIL	-	-	-	-
99	356 BPA WHEELING	660,331	923,791	792,061	792,061
100	356 OPUC Facilities	28,853	28,853	28,853	28,853
101	356 IPUC Facilities	1,825	1,825	1,825	1,825
102	356 PSCN Facilities	-	-	-	-
103	TOTAL 356	1,897,731	2,401,876	2,149,803	2,149,803
104					



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
105	359 359 OTEC-OREGON	14,914	14,914	14,914	14,914
106	359 SIERRA PACIFIC-NEVADA	-	-	-	-
107	359 IPUC RETAIL	-	-	-	-
108	359 OPUC RETAIL	-	-	-	-
109	359 BPA WHEELING	77	68	72	72
110	359 OPUC Facilities	-	-	-	-
111	359 IPUC Facilities	-	-	-	-
112	359 PSCN Facilities	-	-	-	-
113	TOTAL 359	14,991	14,982	14,986	14,987
114					
115					
116	TOTAL	7,782,222	8,549,326	8,155,773	8,155,774

DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
5	SUBFUNCTION				
6	360 / LAND & LAND RIGHTS				
7	DISTRIBUTION FUNCTION	4,382,829	4,712,125	4,547,477	4,568,498
8	DIRECT ASSIGNMENT	2,953	2,953	2,953	2,953
9	TOTAL ACCOUNT 360	4,385,782	4,715,079	4,550,430	4,571,451
10					
11	361 / STRUCTURES & IMPROVEMENTS				
12	DISTRIBUTION FUNCTION	21,385,883	24,244,514	22,815,199	22,656,904
13	DIRECT ASSIGNMENT	271,569	270,550	271,060	271,060
14	TOTAL ACCOUNT 361	21,657,452	24,515,064	23,086,259	22,927,964
15					
16	362 / STATION EQUIPMENT				
17	DISTRIBUTION FUNCTION	150,183,813	165,572,465	157,878,139	155,989,487
18	DIRECT ASSIGNMENT	1,498,934	1,651,534	1,575,234	1,575,234
19	TOTAL ACCOUNT 362	151,682,747	167,223,999	159,453,373	157,564,721
20					
21	TOTAL	177,725,982	196,454,143	187,090,062	185,064,135
22					
23					

DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
24	DIRECT ASSIGNMENTS				
25	360 360 OTEC-OREGON	17	17	17	17
26	360 SIERRA-PACIFIC-NEVADA	-	-	-	-
27	360 IPUC RETAIL-FMG	-	-	-	-
28	360 IPUC RETAIL - Simplot	51	51	51	51
29	360 IPUC RETAIL-Blue-Lakes/Twin	-	-	-	-
30	360 IPUC RETAIL-Delamar/Kentress	-	-	-	-
31	360 IPUC RETAIL-Glenns-Ferry/Chevron	-	-	-	-
32	360 IPUC RETAIL-Murtaugh/Chevron	-	-	-	-
33	360 BPA SOUTH IDAHO	1,487	1,487	1,487	1,487
34	360 BPA OTEC - WEISER	1,398	1,398	1,398	1,398
35	360 OPUC Facilities	-	-	-	-
36	360 IPUC Facilities	-	-	-	-
37	360 PSCN-Facilities	-	-	-	-
38	TOTAL 360	2,953	2,953	2,953	2,953
39					
40	361 361 BPA OTEC-OREGON	6,499	6,499	6,499	6,499
41	361 SIERRA-PACIFIC-NEVADA	-	-	-	-
42	361 IPUC RETAIL-FMG	-	-	-	-
43	361 IPUC RETAIL - Simplot	187,939	187,939	187,939	187,939
44	361 IPUC RETAIL-Blue-Lakes/Twin	-	-	-	-
45	361 IPUC RETAIL-Delamar/Kentress	-	-	-	-
46	361 IPUC RETAIL-Glenns-Ferry/Chevron	-	-	-	-
47	361 IPUC RETAIL-Murtaugh/Chevron	-	-	-	-

DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2007	BALANCE AS OF YEAR END 2008	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
48	361 BPA SOUTH IDAHO	14,643	14,643	14,643	14,643
49	361 BPA OTEC - WEISER	50,881	50,881	50,881	50,881
50	361 OPUC Facilities	-	-	-	-
51	361 IPUC Facilities	11,608	10,589	11,098	11,098
52	361 PSCN Facilities	-	-	-	-
53	TOTAL 361	271,569	270,550	271,060	271,060
54					
55	362 BPA OTEC-OREGON	27,307	26,774	27,040	27,040
56	362 SIERRA-PACIFIC-NEVADA	-	-	-	-
57	362 IPUC-RETAIL-FMG	-	-	-	-
58	362 IPUC RETAIL - Simplot	1,109,301	1,111,168	1,110,234	1,110,234
59	362 IPUC-RETAIL-Blue-Lakes/Twin	-	-	-	-
60	362 IPUC-RETAIL-Delamar/Kentess	-	-	-	-
61	362 IPUC-RETAIL-Glenn-Ferry/Chevron	-	-	-	-
62	362 IPUC-RETAIL-Murtaugh/Chevron	-	-	-	-
63	362 BPA SOUTH IDAHO	28,586	28,586	28,586	28,586
64	362 BPA OTEC - WEISER	282,428	433,694	358,061	358,061
65	362 OPUC Facilities	-	-	-	-
66	362 IPUC Facilities	51,312	51,312	51,312	51,312
67	362 PSCN Facilities	-	-	-	-
68	TOTAL 362	1,498,934	1,651,534	1,575,233	1,575,233
69					
70	TOTAL	1,773,457	1,925,037	1,849,246	1,849,246

NOTE: IPUC values for 1998 have been changed from 1998 Plant Book to reflect new methodology to avoid double counting this substation investment.

DISTRIBUTION LINE INVESTMENT

Allocation of Distribution "Lines" and "Other" Investment, Not Including Substation or Substation Related.

Year End	Year End				TOTAL
	BPA SOUTH IDAHO	IDAHO	OREGON	NEVADA	
1					
2					
3					
4	Account 364	1,511,880	193,280,200	15,793,783	210,585,863
5	Account 365	851,361	108,838,821	7,099,684	116,789,866
6	Account 366		46,743,899	673,299	47,417,198
7	Account 367	40,392	176,439,253	3,030,029	179,509,673
8	Account 368		347,244,209	34,582,704	381,826,913
9	Account 369		52,673,244	2,884,520	55,557,764
10	Account 370		56,487,653	2,497,169	58,984,822
11	Account 371		2,319,885	216,913	2,536,798
12	Account 373		3,943,912	209,022	4,152,933
13	TOTAL	2,403,633	987,971,076	66,987,122	1,057,361,831

13 Month Average

Year End	13 Month Average				TOTAL
	BPA SOUTH IDAHO	IDAHO	OREGON	NEVADA	
14					
15					
16					
17					
18	Account 364	1,483,954	189,710,126	15,545,101	206,739,181
19	Account 365	795,920	101,751,127	6,840,067	109,387,114
20	Account 366		46,225,723	657,860	46,883,582
21	Account 367	40,392	171,760,735	3,000,639	174,801,765
22	Account 368		333,683,320	33,292,126	366,975,446
23	Account 369		51,857,462	2,840,618	54,698,081
24	Account 370		54,503,574	2,421,720	56,925,294
25	Account 371		2,337,883	236,500	2,574,382
26	Account 373		3,926,449	208,518	4,134,967
27	TOTAL	2,320,266	955,756,400	65,043,147	1,023,119,812

**ALLOCATED OREGON
PLANT-IN-SERVICE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Allocator Impacts		\$0	\$1,430,722 (A)
TOTAL ADJUSTMENTS		\$0	\$1,430,722 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocator

(B)	OREGON PLANT BEFORE ADJUSTMENTS	OREGON PLANT AFTER ADJUSTMENTS	DIFFERENCE
	\$187,758,869	\$189,189,591	\$1,430,722

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

o Power Company
 Interplant Depreciation System
 Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
 Thirteen Months Ending 12/31/08

FERC Account	Reserve Balance @ 12/31/2007	Reserve Balance @ 1/31/2008	Reserve Balance @ 2/28/2008	Reserve Balance @ 3/31/2008	Reserve Balance @ 4/30/2008	Reserve Balance @ 5/31/2008	Reserve Balance @ 6/30/2008
302	(3,138,453.60)	(3,143,542.22)	(3,208,629.84)	(3,273,718.46)	(3,338,806.08)	(3,403,894.70)	(3,468,982.32)
303	(35,575,024.77)	(10,552,512.90)	(10,927,399.37)	(11,304,351.45)	(11,682,046.79)	(12,059,766.12)	(12,451,000.77)
Total Accumulated Amortization Reserve (Account 111)	(38,713,478.37)	(13,696,055.12)	(14,136,029.21)	(14,578,069.91)	(15,020,852.87)	(15,463,660.82)	(15,919,983.09)
310	(137,777.37)	(138,161.47)	(138,545.57)	(138,929.67)	(139,313.77)	(139,697.87)	(140,081.97)
311	(98,158,170.62)	(98,422,378.20)	(98,705,735.15)	(98,990,930.20)	(99,174,570.12)	(99,458,222.83)	(99,738,287.01)
312	(309,343,567.59)	(310,327,402.37)	(311,362,132.32)	(311,721,095.25)	(312,720,805.12)	(313,911,289.74)	(314,598,346.68)
314	(67,827,149.54)	(68,092,727.87)	(68,459,289.38)	(68,806,319.14)	(69,192,475.41)	(69,103,293.02)	(69,103,293.02)
315	(46,007,096.40)	(46,117,662.63)	(46,228,555.59)	(46,337,827.88)	(46,449,207.11)	(46,560,642.03)	(46,667,801.95)
316	(6,338,332.55)	(6,363,425.75)	(6,401,677.32)	(6,410,885.74)	(6,449,406.71)	(6,488,229.95)	(6,541,901.48)
Total Steam Production	(527,812,094.07)	(529,461,758.29)	(531,295,935.33)	(532,306,426.47)	(533,759,621.97)	(535,750,557.83)	(536,589,712.11)
331	(58,405,434.46)	(58,691,951.37)	(58,956,922.56)	(59,164,171.57)	(59,422,258.72)	(59,711,786.31)	(59,999,820.26)
332	(134,658,642.34)	(135,049,299.64)	(135,439,957.18)	(135,834,433.50)	(136,228,964.17)	(136,623,716.96)	(137,018,637.15)
333	(82,783,653.34)	(83,069,638.38)	(83,295,514.47)	(83,581,315.60)	(83,863,743.97)	(84,146,360.62)	(84,431,354.48)
334	(11,568,033.15)	(11,657,634.32)	(11,715,122.70)	(11,691,538.71)	(11,810,372.25)	(11,904,828.40)	(11,904,828.40)
335	(6,306,398.67)	(6,331,531.77)	(6,357,117.15)	(6,382,766.25)	(6,408,504.57)	(6,434,441.50)	(6,460,565.42)
336	(3,318,802.11)	(3,330,732.49)	(3,342,662.87)	(3,354,593.25)	(3,366,523.63)	(3,378,454.01)	(3,390,384.39)
Total Hydro Production	(287,040,964.07)	(288,130,787.97)	(289,107,296.93)	(290,008,618.88)	(291,005,510.36)	(292,105,133.65)	(293,205,590.10)
341	(519,548.41)	(533,193.29)	(546,837.17)	(560,481.05)	(574,124.93)	(587,768.81)	(601,412.69)
342	(517,798.61)	(526,699.13)	(535,599.65)	(544,470.17)	(553,370.69)	(562,271.21)	(571,171.73)
343	12,416,953.22	12,292,319.48	12,187,685.74	12,083,052.00	12,146,897.65	(102,982.09)	(317,894.39)
344	(21,768,730.09)	(21,895,467.74)	(21,922,205.39)	(22,008,943.04)	(22,129,009.30)	(22,273,391.50)	(22,428,783.80)
345	(775,359.69)	(809,359.28)	(843,358.87)	(877,358.46)	(911,358.05)	(945,357.64)	(979,357.23)
346	(413,530.37)	(418,951.05)	(424,382.25)	(429,813.45)	(435,244.65)	(440,675.85)	(446,107.05)
Total Other Production	(11,578,014.95)	(11,831,341.01)	(12,084,677.59)	(12,338,014.17)	(12,591,351.13)	(12,844,698.19)	(13,098,035.36)
Total Production	(836,431,073.09)	(839,423,887.27)	(842,487,909.85)	(845,551,914.17)	(848,625,934.12)	(851,700,349.67)	(854,774,367.57)
352	(18,965,726.52)	(19,001,332.64)	(19,037,097.16)	(19,080,480.54)	(19,123,863.92)	(19,167,247.30)	(19,210,630.68)
353	(82,610,587.25)	(83,071,661.32)	(83,443,485.70)	(83,847,185.65)	(84,251,000.11)	(84,654,814.57)	(85,058,629.03)
Total Transmission Stations	(101,576,313.77)	(102,072,993.96)	(102,480,582.86)	(102,927,666.19)	(103,384,864.03)	(103,841,061.87)	(104,297,259.71)
350	(4,808,018.79)	(4,853,237.99)	(4,898,457.74)	(4,944,256.12)	(4,989,655.32)	(5,035,054.00)	(5,080,452.68)
354	(31,616,266.36)	(31,864,862.91)	(32,117,033.75)	(32,369,181.24)	(32,620,330.53)	(32,871,479.82)	(33,122,629.11)
355	(45,172,337.27)	(45,344,092.64)	(45,515,848.01)	(45,717,647.20)	(45,909,393.32)	(46,101,138.44)	(46,292,883.56)
356	(46,316,800.30)	(46,477,759.17)	(46,674,449.25)	(46,849,802.19)	(47,025,155.13)	(47,200,508.07)	(47,375,861.01)
359	(247,155.12)	(247,439.09)	(247,723.06)	(248,007.03)	(248,291.00)	(248,574.97)	(248,858.94)
Total Transmission Lines	(128,160,577.84)	(128,787,391.80)	(129,475,583.61)	(130,128,893.78)	(130,806,806.93)	(131,500,442.60)	(132,200,000.00)
Total Transmission	(229,736,891.61)	(230,860,385.76)	(231,956,166.47)	(233,056,559.97)	(234,157,671.00)	(235,258,782.03)	(236,359,893.06)

Ohio Power Company
Intelliplant Depreciation System
Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
Thirteen Months Ending 12/31/08

FERC Account	Reserve Balance @ 12/31/2007	Reserve Balance @ 1/31/2008	Reserve Balance @ 2/28/2008	Reserve Balance @ 3/31/2008	Reserve Balance @ 4/30/2008	Reserve Balance @ 5/31/2008	Reserve Balance @ 6/30/2008
361	(7,103,120.23)	(7,138,096.94)	(7,175,108.23)	(7,211,780.01)	(7,246,088.89)	(7,295,779.79)	(7,333,016.03)
362	(38,387,434.77)	(38,660,855.01)	(38,738,360.11)	(38,844,923.44)	(38,963,415.98)	(39,111,908.74)	(39,306,472.66)
Total Distribution Stations	(45,490,555.00)	(45,798,951.95)	(45,913,468.34)	(46,056,703.45)	(46,209,504.87)	(46,407,688.53)	(46,639,488.69)
364	(93,950,061.24)	(94,488,423.99)	(94,804,219.91)	(95,286,877.87)	(95,759,634.88)	(96,334,870.80)	(96,744,457.62)
365	(37,210,469.28)	(37,448,613.91)	(37,539,747.75)	(37,612,919.71)	(37,748,965.55)	(37,962,232.22)	(38,095,507.15)
366	(9,354,909.32)	(9,436,310.82)	(9,508,882.66)	(9,574,615.22)	(9,647,531.65)	(9,717,624.04)	(9,793,494.59)
367	(58,516,350.47)	(58,803,675.86)	(59,112,820.94)	(59,439,198.66)	(59,804,132.08)	(60,146,109.68)	(60,505,039.15)
368	(137,819,190.03)	(137,996,203.71)	(137,954,503.32)	(137,759,381.45)	(137,787,955.58)	(138,066,270.61)	(138,010,712.04)
369	(32,572,440.04)	(32,741,051.68)	(32,852,599.87)	(32,995,819.17)	(33,124,786.77)	(33,275,944.61)	(33,388,445.24)
370	(9,654,038.61)	(9,836,072.55)	(9,985,820.84)	(9,530,358.08)	(9,698,998.83)	(9,861,244.63)	(10,025,969.82)
371	(2,815,927.84)	(2,727,828.42)	(2,745,772.35)	(2,751,611.21)	(2,456,779.85)	(2,462,517.81)	(2,459,096.48)
373	(2,908,185.59)	(2,921,740.24)	(2,935,757.11)	(2,948,615.32)	(2,957,842.94)	(2,972,812.17)	(2,992,860.40)
Total Distribution Lines	(384,801,572.42)	(386,399,921.18)	(387,440,124.75)	(387,899,396.69)	(388,986,628.13)	(390,799,626.57)	(392,015,582.49)
Total Distribution	(430,292,127.42)	(432,198,873.13)	(433,353,593.09)	(433,956,100.14)	(435,196,133.00)	(437,207,315.10)	(438,655,071.18)
390	(18,218,824.46)	(18,293,358.63)	(18,427,550.34)	(18,550,903.67)	(18,688,645.54)	(18,828,746.66)	(18,967,630.29)
391	(17,220,513.37)	(17,736,746.62)	(18,292,845.77)	(18,889,143.89)	(19,479,032.52)	(20,089,370.35)	(20,710,727.87)
392	(20,682,286.90)	(20,819,545.84)	(21,015,879.30)	(20,381,201.19)	(20,566,239.95)	(20,747,874.88)	(18,728,735.93)
393	(458,834.26)	(465,900.27)	(472,966.28)	(480,018.38)	(489,256.25)	(496,409.41)	(503,562.57)
394	(2,089,015.83)	(2,119,556.65)	(2,150,292.99)	(2,181,594.07)	(2,213,313.56)	(2,245,198.04)	(2,277,208.70)
395	(4,909,973.49)	(4,965,658.31)	(5,021,385.74)	(5,077,113.17)	(5,134,964.16)	(5,192,817.35)	(5,252,274.96)
396	(2,189,519.46)	(2,240,255.00)	(2,291,365.40)	(2,255,639.47)	(2,310,688.20)	(2,369,529.12)	(2,253,714.74)
397	(11,853,343.32)	(12,084,844.50)	(12,316,411.32)	(12,550,189.10)	(12,784,530.65)	(13,018,387.19)	(13,254,074.12)
398	(1,173,083.35)	(1,194,516.92)	(1,220,627.74)	(1,246,737.33)	(1,274,294.04)	(1,300,344.66)	(1,326,515.30)
Total General Accumulated Depreciation Reserve (Account 108.000)	(1,575,255,486.56)	(1,582,403,528.90)	(1,589,006,994.29)	(1,593,278,459.90)	(1,598,021,419.82)	(1,605,937,764.32)	(1,610,810,249.40)
Reserve for Disallowed Costs (Account 108.400)							
Regulatory Accumulated Reserve	(7,890,032.72)	(7,865,341.11)	(7,840,649.50)	(7,815,957.89)	(7,791,266.28)	(7,766,574.67)	(7,741,883.06)
Accumulated Reserve	(1,583,145,519.28)	(1,590,268,870.01)	(1,596,847,643.79)	(1,601,094,417.79)	(1,605,812,686.10)	(1,613,704,338.99)	(1,618,552,132.46)
108.100	(2,636,678.51)	(2,636,678.51)	(2,636,678.51)	(2,675,670.79)	(2,675,670.79)	(2,675,670.79)	(2,713,958.23)
108.300	155,313,604.91	155,313,604.91	155,313,604.91	156,039,619.44	156,039,619.44	156,039,619.44	156,737,743.58
G/L Balance	(1,430,468,592.88)	(1,437,591,943.61)	(1,444,170,717.39)	(1,447,730,469.14)	(1,452,448,737.45)	(1,460,340,390.34)	(1,464,528,347.11)

Idaho Power Company
 Intelligent Depreciation System
 Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
 Thirteen Months Ending 12/31/08

FERC Account	Reserve Balance @ 7/31/2008	Reserve Balance @ 8/31/2008	Reserve Balance @ 9/30/2008	Reserve Balance @ 10/31/2008	Reserve Balance @ 11/30/2008	Reserve Balance @ 12/31/2008	13 Month Total	13 Month Average
302	(3,534,070.94)	(3,589,158.56)	(3,664,247.18)	(3,729,334.80)	(3,794,424.42)	(3,859,513.04)	(45,156,776.16)	(3,473,598.17)
303	(12,839,045.17)	(13,231,237.48)	(13,630,722.81)	(14,046,227.29)	(14,462,280.09)	(14,881,987.16)	(187,643,602.17)	(14,434,123.24)
Total Accumulated Amortization Reserve (Account 111)	(16,373,116.11)	(16,830,396.04)	(17,294,969.99)	(17,775,562.09)	(18,256,704.51)	(18,741,500.20)	(232,800,378.33)	(17,907,721.41)
310	(140,466.07)	(140,850.17)	(141,000.81)	(141,268.18)	(141,535.55)	(141,802.92)	(1,819,431.39)	(139,956.26)
311	(100,013,864.02)	(100,240,677.64)	(100,294,548.72)	(100,463,458.50)	(100,545,590.20)	(100,684,930.82)	(1,294,791,354.03)	(99,599,334.93)
312	(315,810,777.14)	(316,581,611.77)	(316,950,025.08)	(317,829,493.23)	(318,092,509.12)	(318,619,751.29)	(4,076,868,806.70)	(313,605,292.82)
314	(69,470,364.60)	(69,612,343.34)	(69,661,590.08)	(69,892,390.43)	(69,875,917.21)	(69,818,016.49)	(898,438,614.27)	(69,110,662.64)
315	(46,779,917.41)	(46,842,868.67)	(46,870,717.21)	(46,940,719.16)	(46,208,712.23)	(46,119,800.80)	(604,131,529.05)	(46,471,656.08)
316	(6,380,585.36)	(6,334,371.02)	(6,373,853.61)	(6,414,184.08)	(6,063,463.67)	(6,043,570.36)	(82,403,887.62)	(6,338,760.59)
Total Steam Production	(538,595,974.60)	(539,752,722.61)	(540,291,725.52)	(541,681,503.58)	(535,727,717.98)	(535,427,872.70)	(6,958,453,623.06)	(535,265,663.31)
331	(60,285,996.62)	(60,566,563.79)	(60,939,424.98)	(61,355,130.88)	(61,634,686.57)	(61,970,117.53)	(781,104,267.62)	(60,094,943.66)
332	(137,413,422.19)	(137,786,243.75)	(138,314,080.36)	(138,770,619.32)	(139,231,676.65)	(139,683,164.25)	(1,782,064,857.46)	(137,081,912.11)
333	(84,717,617.61)	(85,003,473.87)	(85,312,628.38)	(85,606,981.79)	(85,910,898.15)	(86,208,581.81)	(1,097,991,744.47)	(84,456,288.04)
334	(11,997,885.32)	(12,089,901.46)	(12,192,376.82)	(12,211,497.01)	(12,406,331.89)	(12,509,047.07)	(155,470,084.40)	(11,959,237.26)
335	(6,486,762.52)	(6,512,995.94)	(6,551,292.24)	(6,588,128.86)	(6,615,197.98)	(6,652,487.70)	(84,088,190.57)	(6,468,322.35)
336	(3,402,314.77)	(3,414,245.15)	(3,428,083.43)	(3,437,967.76)	(3,449,852.09)	(3,461,736.42)	(44,074,352.37)	(3,390,334.80)
Total Hydro Production	(304,303,999.03)	(305,375,423.96)	(306,735,896.21)	(307,970,327.62)	(309,248,643.33)	(310,495,114.78)	(3,944,733,496.89)	(303,441,038.22)
341	(659,282.30)	(664,117.54)	(711,648.12)	(737,890.61)	(764,205.38)	(790,524.26)	(8,336,964.93)	(641,304.99)
342	(594,817.86)	(607,426.22)	(620,407.93)	(633,223.90)	(646,050.36)	(658,878.15)	(7,594,152.63)	(584,165.59)
343	(535,304.78)	(752,943.53)	(1,003,033.72)	(1,237,318.24)	(1,471,813.32)	(1,705,991.63)	(53,999,626.39)	4,153,817.41
344	(11,188,089.06)	(11,273,412.28)	(11,352,065.41)	(11,540,788.43)	(11,623,065.20)	(12,370,643.11)	(200,295,336.41)	(15,407,333.57)
345	(355,719.80)	(396,898.12)	(444,093.83)	(488,392.49)	(532,721.89)	(577,379.35)	(6,922,061.55)	(532,466.27)
346	(289,787.56)	(298,429.95)	(307,129.65)	(315,821.03)	(324,522.59)	(333,225.45)	(4,373,025.36)	(336,386.57)
Total Other Production	(13,623,002.16)	(14,013,227.64)	(14,438,376.66)	(14,953,434.70)	(15,362,378.74)	(16,438,641.95)	(173,521,914.47)	(13,347,839.57)
Total Production	(856,522,975.79)	(859,141,374.21)	(861,465,868.39)	(864,605,265.90)	(860,338,740.05)	(862,359,629.43)	(11,076,709,034.42)	(852,054,541.11)
352	(19,264,871.73)	(19,308,657.00)	(19,378,937.31)	(19,435,288.79)	(19,491,781.62)	(19,547,875.34)	(250,035,802.39)	(19,233,523.26)
353	(85,328,170.61)	(85,356,512.73)	(85,715,742.19)	(85,742,217.38)	(85,783,895.46)	(86,151,204.98)	(1,100,396,217.35)	(84,645,862.87)
Total Transmission Stations	(104,593,042.34)	(104,665,169.73)	(105,094,679.50)	(105,177,506.17)	(105,275,677.08)	(105,699,080.32)	(1,350,432,019.74)	(103,879,386.13)
350	(5,130,665.31)	(5,177,458.71)	(5,204,789.39)	(5,241,852.45)	(5,278,928.59)	(5,316,150.94)	(65,965,216.31)	(5,074,247.41)
354	(33,325,511.57)	(33,580,862.58)	(33,733,829.14)	(33,932,773.52)	(34,128,970.06)	(34,336,794.61)	(429,484,800.56)	(33,037,292.35)
355	(46,069,088.19)	(46,263,918.12)	(46,216,367.65)	(46,407,546.06)	(46,345,483.22)	(46,503,460.77)	(596,928,001.64)	(45,917,538.59)
356	(47,541,108.67)	(47,754,488.63)	(47,504,626.18)	(47,718,623.01)	(47,594,634.97)	(47,781,327.92)	(613,586,228.08)	(47,198,940.62)
359	(249,142.91)	(249,426.88)	(249,663.09)	(249,923.18)	(250,185.27)	(250,443.36)	(3,234,831.90)	(248,893.22)
Total Transmission Lines	(132,315,516.65)	(133,026,154.92)	(132,909,275.45)	(133,550,718.22)	(133,598,200.11)	(134,188,177.60)	(1,709,198,078.49)	(131,476,862.19)
Total Transmission	(236,908,558.99)	(237,691,324.65)	(238,003,954.95)	(238,728,224.39)	(238,873,877.19)	(239,887,257.92)	(3,059,631,096.23)	(235,356,236.33)

Idaho Power Company
 Intelliplant Depreciation System
 Accumulated Reserve for Depreciation and Amortization (Excluding FAS 143 Adjustments)
 Thirteen Months Ending 12/31/08

FERC Account	Reserve Balance @ 7/31/2008	Reserve Balance @ 8/31/2008	Reserve Balance @ 9/30/2008	Reserve Balance @ 10/31/2008	Reserve Balance @ 11/30/2008	Reserve Balance @ 12/31/2008	13 Month Total	13 Month Average
361	(7,364,133.09)	(7,403,484.01)	(7,437,456.18)	(7,473,961.44)	(7,511,324.78)	(7,531,474.77)	(95,224,824.39)	(7,324,986.49)
362	(39,407,897.19)	(39,729,795.60)	(39,980,607.01)	(40,171,201.89)	(40,355,345.75)	(40,547,500.06)	(512,205,718.21)	(39,400,439.86)
Total Distribution Stations	(46,772,030.28)	(47,133,279.61)	(47,418,063.19)	(47,645,163.33)	(47,866,670.53)	(48,078,974.83)	(607,430,542.60)	(46,725,426.35)
364	(97,058,682.66)	(97,566,089.50)	(97,946,327.70)	(98,533,394.81)	(98,873,089.08)	(99,301,234.49)	(1,256,647,364.55)	(96,665,181.89)
365	(38,224,795.25)	(38,407,821.77)	(38,412,730.11)	(38,576,608.14)	(38,567,611.79)	(38,715,886.99)	(494,523,909.62)	(38,040,300.74)
366	(9,860,150.39)	(9,930,801.79)	(10,004,496.30)	(10,100,286.43)	(10,160,731.42)	(10,235,810.54)	(127,325,645.17)	(9,794,280.40)
367	(60,832,170.82)	(61,100,797.68)	(61,215,861.84)	(61,398,284.75)	(61,619,836.78)	(61,724,746.00)	(784,219,024.71)	(60,324,540.36)
368	(138,039,990.75)	(138,079,691.46)	(137,866,122.74)	(137,608,004.61)	(137,297,959.56)	(137,509,653.21)	(1,791,795,639.07)	(137,830,433.77)
369	(33,497,440.03)	(33,586,446.47)	(33,641,956.62)	(33,727,854.20)	(33,785,000.30)	(33,890,949.45)	(433,080,734.45)	(33,313,902.65)
370	(10,158,084.52)	(10,287,255.20)	(10,745,581.35)	(11,046,834.40)	(11,349,190.88)	(11,648,737.79)	(133,828,187.50)	(10,294,475.96)
371	(2,452,043.70)	(2,464,780.98)	(2,444,510.10)	(2,454,477.69)	(2,447,431.34)	(2,438,317.60)	(33,121,095.37)	(2,547,776.57)
373	(3,003,737.93)	(3,014,102.63)	(3,016,936.85)	(3,024,642.82)	(3,030,895.50)	(3,043,494.17)	(38,771,623.67)	(2,982,432.59)
Total Distribution Lines	(393,127,096.05)	(394,437,787.48)	(395,294,523.61)	(396,470,387.85)	(397,131,746.65)	(398,508,830.24)	(5,093,313,224.11)	(391,793,324.93)
Total Distribution	(439,899,126.33)	(441,571,067.09)	(442,712,586.80)	(444,115,551.18)	(444,998,417.18)	(446,587,805.07)	(5,700,743,766.71)	(438,518,751.29)
390	(18,831,386.31)	(18,864,121.96)	(18,889,090.25)	(19,006,603.90)	(19,143,507.67)	(19,274,806.58)	(243,985,176.26)	(18,768,090.48)
391	(21,384,337.88)	(22,053,092.98)	(22,915,175.06)	(23,606,050.95)	(24,416,516.21)	(21,245,436.33)	(268,038,989.80)	(20,618,383.83)
392	(18,892,350.16)	(19,082,771.49)	(19,237,529.75)	(18,519,377.43)	(18,666,819.24)	(18,840,656.82)	(256,181,268.88)	(19,706,251.45)
393	(510,715.73)	(517,889.98)	(520,548.09)	(525,470.32)	(530,487.32)	(509,378.79)	(6,481,437.65)	(498,572.13)
394	(2,309,219.36)	(2,342,198.53)	(2,347,753.66)	(2,367,088.23)	(2,386,641.18)	(2,233,268.11)	(29,262,348.91)	(2,250,949.92)
395	(5,311,980.80)	(5,371,772.50)	(5,410,690.12)	(5,460,005.70)	(5,509,239.45)	(5,128,985.43)	(67,746,861.18)	(5,211,297.01)
396	(2,303,295.57)	(2,392,331.20)	(2,436,578.77)	(2,361,737.98)	(2,411,868.88)	(2,459,565.68)	(30,276,089.47)	(2,328,929.96)
397	(13,481,187.54)	(13,711,848.53)	(13,785,391.16)	(13,938,032.61)	(14,095,181.69)	(13,011,983.94)	(169,885,405.67)	(13,068,108.13)
398	(1,353,249.86)	(1,380,447.79)	(1,414,994.20)	(1,447,716.32)	(1,480,608.77)	(1,359,762.10)	(17,172,898.38)	(1,320,992.18)
Total General Accumulated Depreciation Reserve (Account 108,000)	(84,377,723.21)	(85,716,474.96)	(86,957,751.06)	(87,232,083.44)	(88,640,870.41)	(84,063,843.78)	(1,089,030,476.20)	(83,771,575.09)
Reserve for Disallowed Costs (Account 108,400)	(1,617,708,384.32)	(1,624,120,240.91)	(1,629,140,281.20)	(1,634,681,124.91)	(1,632,851,904.83)	(1,632,898,536.20)	(20,926,114,375.56)	(1,609,701,105.81)
Regulatory Accumulated Reserve	(7,717,191.45)	(7,692,499.84)	(7,667,808.23)	(7,643,116.62)	(7,618,425.01)	(7,593,733.40)	(100,644,479.78)	(7,741,883.06)
G/L Balance	(1,625,425,575.77)	(1,631,812,740.75)	(1,636,808,089.43)	(1,642,324,241.53)	(1,640,470,329.84)	(1,640,492,269.60)	(21,026,758,855.34)	(1,617,442,988.87)
	(2,713,958.23)	(2,713,958.23)	(3,082,810.59)	(3,082,810.59)	(3,082,810.59)	(3,096,296.91)	(36,423,651.27)	(2,801,819.33)
	156,737,743.58	156,737,743.58	156,879,745.43	156,879,745.43	156,879,745.43	156,837,476.43	2,031,749,616.51	156,288,432.04
	(1,471,401,790.42)	(1,477,788,955.40)	(1,483,011,154.59)	(1,488,527,306.69)	(1,486,673,395.00)	(1,486,751,090.08)	(19,031,432,890.10)	(1,463,956,376.16)

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2008**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	535,265,663	-9,765,354	525,500,310
Hydraulic Production	303,441,038	545,672	303,986,710
Other Production	13,347,840	278,500	13,626,340
TOTAL PRODUCTION PLANT	852,054,541	-8,941,181	843,113,360
TRANSMISSION PLANT			
Account 350	5,074,247	-30,732	5,043,516
Account 352	19,233,523	47,150	19,280,673
Account 353	84,645,863	93,670	84,739,533
Account 354	33,037,292	-150,962	32,886,330
Account 355	45,917,539	7,261	45,924,799
Account 356	47,198,941	32,783	47,231,723
Account 359	248,833	-84	248,750
TOTAL TRANSMISSION PLANT	235,356,238	-914	235,355,324
DISTRIBUTION PLANT			
Account 361	7,324,986	2,587	7,327,573
Account 362	39,400,440	195,207	39,595,647
Account 364	96,665,182	-183,530	96,481,652
Account 365	38,040,301	-55,609	37,984,691
Account 366	9,794,280	2,416	9,796,697
Account 367	60,324,540	-363,223	59,961,318
Account 368	137,830,434	38,923	137,869,357
Account 369	33,313,903	-84,663	33,229,240
Account 370	10,294,476	493,054	10,787,530
Account 371	2,547,777	9,060	2,556,837
Account 373	2,982,433	-19,697	2,962,735
TOTAL DISTRIBUTION PLANT	438,518,751	34,525	438,553,276
GENERAL PLANT			
Account 390	18,768,090	-8,123	18,759,967
Account 391	20,618,384	324,491	20,942,875
Account 392	19,706,251	13	19,706,264
Account 393	498,572	-5,994	492,578
Account 394	2,250,950	-40,935	2,210,015
Account 395	5,211,297	-24,477	5,186,820
Account 396	2,328,930	-995	2,327,935
Account 397	13,068,108	-250,346	12,817,762
Account 398	1,320,992	29,559	1,350,551
TOTAL GENERAL PLANT	83,771,575	23,192	83,794,767
RESERVE FOR DISALLOWED COSTS	7,741,883	0	7,741,883
TOTAL ACCUMULATED DEPRECIATION	1,617,442,989	-8,884,379	1,608,558,610

**ALLOCATED OREGON
ACCUMULATED DEPRECIATION
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Annualizing Adjustment	4.85%	(\$8,884,379)	(\$430,538)
Allocator Impacts		\$0	\$664,873 (A)
TOTAL ADJUSTMENTS		(\$8,884,379)	\$234,335 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON ACCUM DEPR BEFORE ADJUSTMENTS	OREGON ACCUM DEPR AFTER ADJUSTMENTS	DIFFERENCE
	\$78,381,393	\$78,615,728	\$234,335

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2008**

DESCRIPTION	13-MONTH AVERAGE	ANNUALIZING ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	3,473,598	2	3,473,600
HYDRO	14,434,739	167,578	14,602,317
TOTAL	----- 17,908,337	----- 167,580	----- 18,075,917

**ALLOCATED OREGON
ACCUMULATED AMORTIZATION
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Annualizing Adjustment	4.40%	\$167,580	\$7,368
Allocator Impacts		\$0	\$9,428 (A)
TOTAL ADJUSTMENTS		\$167,580	\$16,797 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON ACCUM AMORT BEFORE ADJUSTMENTS	OREGON ACCUM AMORT AFTER ADJUSTMENTS	DIFFERENCE
	\$787,387	\$804,184	\$16,797

OTHER RATE BASE ITEMS

**ALLOCATED OREGON
CUSTOMER ADVANCES FOR CONSTRUCTION
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL ADJUSTMENTS		\$0	\$0 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocator

(B)	OREGON CUST ADV BEFORE ADJUSTMENTS	OREGON CUST ADV AFTER ADJUSTMENTS	DIFFERENCE
	\$43,162	\$43,162	\$0

**ALLOCATED OREGON
ACCUMULATED DEFERRED INCOME TAXES
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.82%	\$0	\$0
Allocator Impacts		\$0	\$75,315 (A)
TOTAL ADJUSTMENTS		\$0	\$75,315 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON ADIT BEFORE ADJUSTMENTS	OREGON ADIT AFTER ADJUSTMENTS	DIFFERENCE
	\$9,916,347	\$9,991,662	\$75,315

IDAHO POWER COMPANY

**Calculation of Required Fuel Inventory
For the 13 Months Ended December 31, 2008**

PLANT	A Full IPCo Capacity (kw)	B Capacity Factors %	C Capacity at % Levels (kw)	D Plant Heat Rate (btu/kwh)	E Coal Rating (btu/lb)	F Required Coal (days)	G Required Coal (tons)	H Average Cost Per Ton	I Required Coal Inventory	J Required Oil Inventory	K Required Fuel Inventory
BRIDGER	770,501	100.00%	770,501	10,404	9,263	26	250,000	\$28.235	\$7,058,750	\$799,231	\$7,857,981
VALMY	283,500	100.00%	283,500	9,686	9,802	60	180,000	\$43.229	\$7,781,220	\$180,444	\$7,961,664
BOARDMAN	64,200	100.00%	64,200	9,922	8,346	60	47,000	\$23.720	\$1,114,840	\$86,574	\$1,201,414
SALMON										\$39,718	\$39,718
TOTAL							<u>477,000</u>		<u>\$15,954,810</u>	<u>\$1,105,967</u>	<u>\$17,060,777</u>

MONTH	BRIDGER		BOARDMAN		VALMY		SALMON	
	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	OIL DOLLARS
Dec-06	239,159	\$5,294,840	52,645	\$1,269,306	238,663	\$9,807,912	\$147,013	\$56,865
Jan-07	211,517	\$5,285,003	54,398	\$1,303,854	210,591	\$8,769,986	\$131,700	39,561
Feb-07	185,949	\$5,021,608	54,992	\$1,261,031	184,132	\$7,790,238	\$170,205	39,561
Mar-07	210,052	\$5,754,810	56,407	\$1,305,624	180,312	\$7,579,156	\$147,989	39,561
Apr-07	335,591	\$9,123,871	43,869	\$1,027,073	216,177	\$9,355,179	\$161,667	39,561
May-07	377,732	\$9,729,418	66,386	\$1,392,744	226,567	\$10,067,123	\$201,568	38,817
Jun-07	355,540	\$10,288,515	78,763	\$1,858,039	234,288	\$10,368,718	\$228,405	38,817
Jul-07	366,321	\$10,619,042	79,426	\$1,892,314	226,428	\$10,002,464	\$235,479	38,418
Aug-07	337,665	\$9,943,028	83,778	\$2,018,611	205,374	\$9,021,123	\$212,387	38,418
Sep-07	367,110	\$10,740,635	87,060	\$2,098,152	228,747	\$10,074,109	\$199,954	38,418
Oct-07	343,893	\$10,067,661	86,347	\$2,089,986	285,168	\$12,484,640	\$174,406	38,418
Nov-07	180,072	\$7,174,279	88,785	\$2,147,500	242,011	\$10,501,261	\$173,595	27,195
Dec-07	216,454	\$6,190,583	80,256	\$1,994,765	173,257	\$7,453,769	\$161,403	42,727
TOTAL	3,727,055	\$105,233,292	913,112	\$21,658,999	2,851,715	\$123,275,679	\$2,345,770	\$516,337
AVERAGE	286,697	\$8,094,869	70,239	\$1,666,077	219,363	\$9,482,745	\$180,444	\$39,718
AVERAGE COST PER TON		\$28.235		\$23.720		\$43.229		

**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
ADJUSTMENTS			
Fuel Inventory Adj	4.07%	(\$6,076,500)	(\$247,166)
Allocator Impacts		\$0	\$95,954 (A)
TOTAL ADJUSTMENTS		(\$6,076,500)	(\$151,212) (B)

(A) Effect of Other Allocators, Primarily
Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON FUEL INV BEFORE ADJUSTMENTS	OREGON FUEL INV AFTER ADJUSTMENTS	DIFFERENCE
	\$941,125	\$789,913	(\$151,212)

**ALLOCATED OREGON
MATERIALS & SUPPLIES
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Allocator Impacts		\$0	\$13,379 (A)
TOTAL ADJUSTMENTS		\$0	\$13,379 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON M&S BEFORE ADJUSTMENTS	OREGON M&S AFTER ADJUSTMENTS	DIFFERENCE
	\$2,220,120	\$2,233,498	\$13,379

**ALLOCATED OREGON
PREPAID ITEMS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Allocator Impacts		\$0	\$868 (A)
TOTAL ADJUSTMENTS		\$0	\$868 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON PREPAID BEFORE ADJUSTMENTS	OREGON PREPAID AFTER ADJUSTMENTS	DIFFERENCE
	\$32,068	\$32,936	\$868

**ALLOCATED OREGON
WORKING CASH ALLOWANCE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Change in O&M Expense	4.47%	(\$2,855,376)	(\$127,643) (A)
Allocator Impacts		\$0	\$42,671
TOTAL ADJUSTMENTS		(\$2,855,376)	(\$84,973)

(A)	OREGON WCA BEFORE ADJUSTMENTS	OREGON WCA AFTER ADJUSTMENTS	DIFFERENCE
	\$1,161,945	\$1,076,973	(\$84,973)

**ALLOCATED OREGON
INVESTMENT IN CONSERVATION AND OTHER
DEFERRED PROGRAMS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Idaho Conservation Adj	Direct Assign	\$0	\$0
Allocator Impacts		\$0	\$752 (A)
TOTAL ADJUSTMENTS		\$0	\$752 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	ORE DEFERRED BEFORE ADJUSTMENTS	ORE DEFERRED AFTER ADJUSTMENTS	DIFFERENCE
	\$125,277	\$126,029	\$752

**ALLOCATED OREGON
IERCO RATE BASE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Allocator Impacts		\$0	\$49,627 (A)
TOTAL ADJUSTMENTS		\$0	\$49,627 (B)

(A) Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Energy Allocator

(B)	ORE IERCO RB BEFORE ADJUSTMENTS	ORE IERCO RB AFTER ADJUSTMENTS	DIFFERENCE
	\$3,810,044	\$3,859,671	\$49,627

OPERATING REVENUES

IDAHO POWER COMPANY
 SUMMARY OF ACTUAL REVENUES
 TOTAL COMPANY
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	36,489,890	34,200,483	29,077,635	27,776,569	22,669,645	22,544,415
4 - Residential Energy Watch	6,637	6,761	5,508	4,976	4,395	3,597
5 - Residential TOD	9,285	9,594	7,913	7,259	6,132	5,023
7 - Small General Serv.	1,521,827	1,445,749	1,219,351	1,208,039	1,063,320	1,125,912
9 - Large General Serv.	13,619,464	13,416,226	12,994,069	13,322,633	12,963,971	14,749,969
15 - Dusk/Dawn Lighting	88,826	87,890	87,824	92,850	93,881	95,249
19 - Uniform Rate Cont.	6,465,008	6,432,883	5,932,108	6,192,986	6,264,320	6,447,877
24 - Irrigation & Pump.	121,471	113,939	123,378	686,923	8,006,565	16,777,631
40 - Unmetered Gen. Serv.	78,043	77,942	79,637	82,602	82,288	85,643
41 - Municipal St. Light.	197,654	198,417	203,825	207,116	206,339	213,885
42 - Traffic Control Light.	13,155	13,630	13,489	14,151	13,287	14,486
Total All Rates	58,611,260	56,003,514	49,744,737	49,596,104	51,374,143	62,063,687
Description	January	February	March	April	May	June
26 - Micron	1,630,185	1,566,261	1,700,942	1,659,399	1,736,426	2,042,627
29 - J R Simplot	449,472	430,574	464,146	453,422	414,716	422,647
30 - DOE	653,077	599,604	578,695	473,377	503,802	540,835
Total Specials	2,732,734	2,596,439	2,743,783	2,586,197	2,654,944	3,006,109
Unbilled Revenues	(71,840)	(6,026,074)	978,073	(1,218,380)	6,770,328	11,914,430
Total Firm Retail Sales	61,272,154	52,573,879	53,466,593	50,963,921	60,799,415	76,984,226
Sales for Resale	253,561	223,871	219,420	206,513	184,630	173,918
Flat River Co-op	253,561	223,871	219,420	206,513	184,630	173,918
Total Sales for Resale	253,561	223,871	219,420	206,513	184,630	173,918
Total Company	61,525,715	52,797,750	53,686,013	51,170,434	60,984,045	77,158,144

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
TOTAL COMPANY

BY MONTH BY RATE

12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	30,730,324	32,987,953	28,301,986	23,437,466	26,319,844	34,186,404	348,722,614
4 - Residential Energy Watch	3,756	4,634	4,409	3,422	4,062	5,693	57,850
5 - Residential TOD	5,654	6,968	6,998	4,884	5,917	8,120	83,747
7 - Small General Serv.	1,378,239	1,467,070	1,342,627	1,149,604	1,148,688	1,355,875	15,426,301
9 - Large General Serv.	18,134,044	18,495,522	17,543,688	15,762,802	15,202,711	15,834,696	182,039,795
15 - Dusk/Dawn Lighting	96,857	97,162	96,711	97,334	96,635	93,780	1,124,999
19 - Uniform Rate Cont.	8,524,152	8,742,567	8,710,669	7,298,601	7,806,018	7,507,495	86,324,684
24 - Irrigation & Pump.	25,909,905	23,813,113	20,193,171	8,632,900	1,128,909	181,659	105,689,564
40 - Unmetered Gen. Serv.	91,597	91,229	92,154	90,034	90,162	94,236	1,035,567
41 - Municipal St. Light.	220,684	219,673	220,914	222,765	222,763	227,510	2,561,545
42 - Traffic Control Light.	7,859	15,067	15,195	15,425	15,529	15,681	166,954
Total All Rates	85,103,071	85,940,958	76,528,522	56,715,237	52,041,238	59,511,149	743,233,620

Description	July	August	September	October	November	December	Total
26 - Micron	2,112,185	2,117,577	2,003,800	2,029,989	1,890,444	1,862,991	22,352,825
29 - J R Simplot	514,283	541,117	534,131	533,313	522,000	481,928	5,761,748
30 - DOE	558,118	584,086	481,741	581,333	625,437	702,094	6,882,199
Total Specials	3,184,586	3,242,779	3,019,672	3,144,635	3,037,881	3,047,013	34,996,772

Unbilled Revenues 6,488,930 (161,177) (16,707,977) (3,234,773) 2,089,619 5,259,191 6,080,350

Total Firm Retail Sales 94,776,587 89,022,560 62,840,217 56,625,099 57,168,738 67,817,353 784,310,742

Sales for Resale
 Raft River Co-op 173,742 167,265 157,508 219,332 228,720 278,752 2,487,232
Total Sales for Resale 173,742 167,265 157,508 219,332 228,720 278,752 2,487,232

Total Company 94,950,329 89,189,825 62,997,725 56,844,431 57,397,458 68,096,105 786,797,974

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
IDAHO JURISDICTION
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	35,175,892	32,888,979	28,027,950	26,845,927	21,951,215	21,876,156
4 - Residential Energy Watch	6,637	6,761	5,508	4,976	4,395	3,597
5 - Residential TOD	9,285	9,594	7,913	7,259	6,132	5,023
7 - Small General Serv.	1,407,694	1,333,258	1,127,202	1,125,684	990,014	1,048,957
9 - Large General Serv.	13,009,591	12,784,521	12,448,853	12,830,164	12,521,440	14,268,803
15 - Dusk/Dawn Lighting	79,549	78,644	78,594	83,856	84,689	85,980
19 - Uniform Rate Cont.	5,698,360	5,818,370	5,397,285	5,618,027	5,522,894	5,672,584
24 - Irrigation & Pump.	114,905	105,833	114,913	673,680	7,787,473	16,160,400
40 - Unmetered Gen. Serv.	77,982	77,881	79,576	82,541	82,227	85,578
41 - Municipal St. Light.	189,000	189,734	195,141	198,417	197,652	204,944
42 - Traffic Control Light.	13,094	13,569	13,428	14,089	13,226	14,418
Total Idaho Rates	55,781,989	53,307,144	47,496,363	47,484,620	49,161,357	59,426,440
Special Contracts						
26 - Micron	1,630,185	1,566,261	1,700,942	1,659,399	1,736,426	2,042,627
29 - J R Simplot	449,472	430,574	464,146	453,422	414,716	422,647
30 - DOE/Bechtel	653,077	599,604	578,695	473,377	503,802	540,835
Total Specials	2,732,734	2,596,439	2,743,783	2,586,197	2,654,944	3,006,109
Unbilled Revenues	164,897	(5,708,015)	883,043	(1,375,434)	6,490,032	11,188,608
Total Idaho Firm Sales	58,679,620	50,195,568	51,123,189	48,695,383	58,306,333	73,621,157

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	29,828,239	32,069,905	27,483,443	22,717,731	25,429,969	32,978,561	337,273,967
4 - Residential Energy Watch	3,756	4,634	4,409	3,422	4,062	5,693	57,850
5 - Residential TOD	5,654	6,968	6,998	4,884	5,917	8,120	83,747
7 - Small General Serv.	1,278,469	1,363,840	1,245,576	1,068,848	1,061,701	1,252,221	14,303,464
9 - Large General Serv.	17,549,946	17,914,256	16,963,612	15,174,152	14,562,736	15,130,513	175,158,587
15 - Dusk/Dawn Lighting	87,463	87,731	87,273	87,826	87,162	84,245	1,013,012
19 - Uniform Rate Cont.	7,570,498	7,710,883	7,716,335	6,675,523	6,994,304	6,595,663	76,990,726
24 - Irrigation & Pump.	25,113,694	23,205,087	19,568,532	8,423,694	1,094,832	171,786	102,534,829
40 - Unmetered Gen. Serv.	91,529	91,161	92,086	89,966	90,094	94,168	1,034,789
41 - Municipal St. Light.	211,534	210,523	211,764	213,615	213,613	218,360	2,454,297
42 - Traffic Control Light.	7,788	14,996	15,124	15,354	15,458	15,610	166,154
Total Idaho Rates	81,748,570	82,679,984	73,395,152	54,475,015	49,559,848	56,554,940	711,071,422
Special Contracts							
26 - Micron	2,112,185	2,117,577	2,003,800	2,029,989	1,890,444	1,862,991	22,352,825
29 - J R Simplot	514,283	541,117	534,131	533,313	522,000	481,928	5,761,748
30 - DOE/Bechtel	558,118	584,086	481,741	581,333	625,437	702,094	6,882,199
Total Specials	3,184,586	3,242,779	3,019,672	3,144,635	3,037,881	3,047,013	34,996,772
Unbilled Revenues	6,256,555	(121,033)	(15,703,944)	(3,233,010)	1,819,855	5,340,495	6,002,049
Total Idaho Firm Sales	91,189,711	85,801,730	60,710,880	54,386,640	54,417,584	64,942,448	752,070,243

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	1,313,998	1,311,504	1,049,685	930,642	718,430	668,259
07 - Small General Serv.	114,133	112,491	92,149	82,355	73,306	76,955
09 - Large General Serv.	609,873	631,705	545,216	492,469	442,531	481,166
15 - Dusk/Dawn Lighting	9,277	9,246	9,230	8,994	9,192	9,269
19 - Uniform Rate Cont.	766,648	614,513	534,823	574,959	741,426	775,293
24 - Irrigation Service	6,566	8,106	8,465	13,243	219,092	617,231
40 - Unmetered Gen. Serv.	61	61	61	61	61	65
41 - Municipal St. Light.	8,654	8,683	8,684	8,699	8,687	8,941
42 - Traffic Control Light.	61	61	61	62	61	68
Total Oregon Tariff Rates	2,829,271	2,696,370	2,248,374	2,111,484	2,212,786	2,637,247
Unbilled Revenues	(236,737)	(318,059)	95,030	157,054	280,296	725,822
Total Oregon Firm Sales	2,592,534	2,378,311	2,343,404	2,268,538	2,493,082	3,363,069

IDAHO POWER COMPANY
SUMMARY OF ACTUAL REVENUES
STATE OF OREGON
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	902,085	918,048	818,543	719,735	889,875	1,207,843	11,448,647
07 - Small General Serv.	99,770	103,230	97,051	80,756	86,987	103,654	1,122,837
09 - Large General Serv.	584,098	581,266	580,076	588,650	639,975	704,183	6,881,208
15 - Dusk/Dawn Lighting	9,394	9,431	9,438	9,508	9,473	9,535	111,987
19 - Uniform Rate Cont.	953,654	1,031,684	994,334	623,078	811,714	911,832	9,333,958
24 - Irrigation Service	796,211	608,026	624,639	209,206	34,077	9,873	3,154,735
40 - Unmetered Gen. Serv.	68	68	68	68	68	68	778
41 - Municipal St. Light.	9,150	9,150	9,150	9,150	9,150	9,150	107,248
42 - Traffic Control Light.	71	71	71	71	71	71	800
Total Oregon Tariff Rates	3,354,501	3,260,974	3,133,370	2,240,222	2,481,390	2,956,209	32,162,198
Unbilled Revenues	232,375	(40,144)	(1,004,033)	(1,763)	269,764	(81,304)	78,301
Total Oregon Firm Sales	3,586,876	3,220,830	2,129,337	2,238,459	2,751,154	2,874,905	32,240,499

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	36,207,396	33,615,675	28,769,189	24,865,671	21,372,628	21,192,454
4 - Residential Energy Watch	6,686	6,672	5,537	4,457	4,153	3,473
5 - Residential TOD	9,244	9,467	7,957	6,502	5,795	4,864
7 - Small General Serv.	1,549,027	1,467,623	1,225,745	1,148,254	1,023,523	1,076,088
9 - Large General Serv.	13,539,203	13,265,489	12,739,259	12,440,193	12,208,535	13,471,776
15 - Dusk/Dawn Lighting	93,245	92,021	89,351	91,126	92,916	92,739
19 - Uniform Rate Cont.	6,445,559	6,314,681	5,813,748	5,801,775	5,884,967	6,051,026
24 - Irrigation & Pump.	122,262	112,825	122,270	868,149	6,184,230	14,558,216
40 - Unmetered Gen. Serv.	79,982	79,879	79,541	80,288	80,015	79,769
41 - Municipal St. Light.	204,799	206,529	205,436	204,066	204,112	203,948
42 - Traffic Control Light.	13,027	13,633	13,090	13,447	12,626	12,716
Total All Rates	58,270,431	55,184,494	49,071,123	45,523,928	47,073,501	56,747,069

Description	January	February	March	April	May	June
26 - Micron	1,598,326	1,539,313	1,585,931	1,549,442	1,621,730	1,607,737
29 - J R Simplot	437,480	420,157	430,111	420,454	386,456	336,532
30 - DOE	637,514	585,556	539,030	440,316	468,149	419,457
Total Specials	2,673,319	2,545,027	2,555,072	2,410,212	2,476,335	2,363,726

Total Firm Retail Sales 60,943,750 57,729,521 51,626,195 47,934,140 49,549,836 59,110,795

Sales for Resale	222,242	196,157	187,378	172,317	163,633	147,874
Raft River Co-op	222,242	196,157	187,378	172,317	163,633	147,874

Total Sales for Resale 61,165,993 57,925,677 51,813,572 48,106,457 49,713,468 59,258,669

Total Company

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	24,910,523	28,521,673	25,734,140	20,628,727	24,076,271	31,255,445	321,149,793
4 - Residential Energy Watch	3,028	3,993	4,008	3,015	3,722	5,219	53,962
5 - Residential TOD	4,586	6,020	6,383	4,304	5,422	7,445	77,990
7 - Small General Serv.	1,222,182	1,328,870	1,235,575	1,049,123	1,056,499	1,244,852	14,627,361
9 - Large General Serv.	15,145,608	15,679,292	15,022,144	13,310,593	12,927,119	13,420,163	163,169,373
15 - Dusk/Dawn Lighting	92,473	92,800	92,345	92,788	92,249	89,305	1,103,360
19 - Uniform Rate Cont.	6,967,597	7,118,958	7,244,191	5,898,083	6,234,769	5,993,118	75,768,472
24 - Irrigation & Pump.	20,523,152	20,351,290	16,911,105	7,759,398	923,786	162,244	88,598,926
40 - Unmetered Gen. Serv.	80,614	80,240	81,103	79,238	79,350	82,936	962,955
41 - Municipal St. Light.	204,774	203,895	205,012	206,621	206,636	211,000	2,466,829
42 - Traffic Control Light.	12,566	12,415	12,520	12,709	12,796	12,921	154,466
Total All Rates	69,167,102	73,399,446	66,548,527	49,044,599	45,618,620	52,484,647	668,133,486

Description	July	August	September	October	November	December	Total
26 - Micron	1,655,218	1,662,501	1,575,262	1,595,596	1,484,720	1,460,926	18,936,702
29 - J R Simplot	397,860	415,218	411,064	409,337	402,995	372,716	4,840,381
30 - DOE	429,792	453,869	377,359	452,539	483,862	541,831	5,829,273
Total Specials	2,482,870	2,531,587	2,363,685	2,457,473	2,371,577	2,375,473	29,606,356

Total Firm Retail Sales 71,649,972 75,931,033 68,912,212 51,502,072 47,990,197 54,860,120 697,739,843

Sales for Resale
 Raft River Co-op 146,282 143,567 138,490 157,994 162,795 200,470 2,039,200
Total Sales for Resale 146,282 143,567 138,490 157,994 162,795 200,470 2,039,200

Total Company 71,796,254 76,074,600 69,050,702 51,660,067 48,152,992 55,060,590 699,779,042

IDAHO POWER COMPANY
 SUMMARY OF PROFORMED NORMALIZED REVENUES
 IDAHO JURISDICTION
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	35,023,008	32,460,881	27,802,084	24,085,546	20,768,005	20,592,572
4 - Residential Energy Watch	6,686	6,672	5,537	4,457	4,153	3,473
5 - Residential TOD	9,244	9,467	7,957	6,502	5,795	4,864
7 - Small General Serv.	1,441,404	1,358,529	1,136,823	1,071,436	952,521	1,003,692
9 - Large General Serv.	12,982,917	12,719,752	12,245,230	11,994,174	11,815,912	13,041,543
15 - Dusk/Dawn Lighting	83,884	82,919	80,268	82,276	83,872	83,730
19 - Uniform Rate Cont.	5,736,835	5,756,663	5,347,160	5,286,976	5,201,311	5,341,910
24 - Irrigation & Pump.	115,944	106,751	114,420	850,551	5,973,829	14,069,369
40 - Unmetered Gen. Serv.	79,920	79,817	79,479	80,226	79,953	79,707
41 - Municipal St. Light.	196,427	198,128	197,035	195,650	195,707	195,543
42 - Traffic Control Light.	12,972	13,578	13,035	13,391	12,571	12,660
Total Idaho Rates	55,689,241	52,793,157	47,029,027	43,671,184	45,093,629	54,429,062
Special Contracts						
26 - Micron	1,598,326	1,539,313	1,585,931	1,549,442	1,621,730	1,607,737
29 - J R Simplot	437,480	420,157	430,111	420,454	386,456	336,532
30 - DOE/Bechtel	637,514	585,556	539,030	440,316	468,149	419,457
Total Specials	2,673,319	2,545,027	2,555,072	2,410,212	2,476,335	2,363,726
Total Idaho Firm Sales	58,362,560	55,338,183	49,584,099	46,081,397	47,569,964	56,792,788

IDAHO POWER COMPANY
 SUMMARY OF PERFORMED NORMALIZED REVENUES
 IDAHO JURISDICTION
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	24,197,229	27,754,307	25,042,501	20,035,380	23,319,299	30,260,848	311,341,659
4 - Residential Energy Watch	3,028	3,993	4,008	3,015	3,722	5,219	53,962
5 - Residential TOD	4,586	6,020	6,383	4,304	5,422	7,445	77,990
7 - Small General Serv.	1,136,816	1,237,703	1,149,549	978,046	979,881	1,155,215	13,601,615
9 - Large General Serv.	14,672,016	15,195,779	14,540,352	12,839,239	12,407,046	12,854,963	157,308,923
15 - Dusk/Dawn Lighting	83,456	83,757	83,293	83,669	83,168	80,153	994,444
19 - Uniform Rate Cont.	6,236,532	6,328,362	6,477,211	5,364,513	5,621,242	5,306,419	68,005,133
24 - Irrigation & Pump.	19,929,242	19,834,942	16,403,294	7,538,394	897,932	153,570	85,988,240
40 - Unmetered Gen. Serv.	80,552	80,178	81,041	79,176	79,288	82,874	962,211
41 - Municipal St. Light.	196,369	195,490	196,608	198,216	198,231	202,595	2,365,998
42 - Traffic Control Light.	12,510	12,360	12,465	12,654	12,740	12,866	153,802
Total Idaho Rates	66,552,337	70,732,891	63,996,704	47,136,606	43,607,971	50,122,167	640,853,977
Special Contracts							
26 - Micron	1,655,218	1,662,501	1,575,262	1,595,596	1,484,720	1,460,926	18,936,702
29 - J R Simplot	397,860	415,218	411,064	409,337	402,995	372,716	4,840,381
30 - DOE/Bechtel	429,792	453,869	377,359	452,539	483,862	541,831	5,929,273
Total Specials	2,482,870	2,531,587	2,363,685	2,457,473	2,371,577	2,375,473	29,606,356
Total Idaho Firm Sales	69,035,207	73,264,479	66,360,389	49,594,079	45,979,548	52,497,641	670,460,333

IDAHO POWER COMPANY
 SUMMARY OF PROFORMED NORMALIZED REVENUES
 STATE OF OREGON
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	1,184,388	1,154,795	967,105	780,125	604,623	599,882
07 - Small General Serv.	107,624	109,093	88,922	76,818	71,002	72,396
09 - Large General Serv.	556,286	545,737	494,029	446,019	392,623	430,233
15 - Dusk/Dawn Lighting	9,361	9,102	9,084	8,850	9,044	9,010
19 - Uniform Rate Cont.	708,724	558,019	466,588	514,799	683,656	709,117
24 - Irrigation Service	6,318	6,073	7,850	17,598	210,401	488,847
40 - Unmetered Gen. Serv.	62	62	62	62	62	62
41 - Municipal St. Light.	8,372	8,401	8,401	8,416	8,405	8,405
42 - Traffic Control Light.	55	55	55	56	55	56
Total Oregon Firm Sales	2,581,190	2,391,337	2,042,096	1,852,743	1,979,872	2,318,007

IDAHO POWER COMPANY
 SUMMARY OF PROFORMED NORMALIZED REVENUES
 STATE OF OREGON
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	713,294	767,365	691,640	593,347	756,972	994,597	9,808,133
07 - Small General Serv.	85,366	91,167	86,026	71,077	76,618	89,637	1,025,746
09 - Large General Serv.	473,592	483,512	481,792	471,354	520,073	565,200	5,860,450
15 - Dusk/Dawn Lighting	9,017	9,043	9,052	9,119	9,081	9,152	108,916
19 - Uniform Rate Cont.	731,065	790,597	766,980	533,570	613,527	686,699	7,763,339
24 - Irrigation Service	593,909	516,348	507,810	221,005	25,855	8,673	2,610,687
40 - Unmetered Gen. Serv.	62	62	62	62	62	62	743
41 - Municipal St. Light.	8,405	8,405	8,405	8,405	8,405	8,405	100,831
42 - Traffic Control Light.	56	55	55	55	56	55	664
Total Oregon Firm Sales	2,614,765	2,666,554	2,551,823	1,907,993	2,010,650	2,362,480	27,279,509

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	618,286,167	577,870,158	477,759,969	443,388,761	356,578,441	331,083,068
4 - Residential Energy Watch	113,031	115,282	92,594	79,937	70,162	56,112
5 - Residential TOD	157,835	163,287	132,935	116,634	97,652	78,528
7 - Small General Serv.	21,009,799	19,842,739	16,076,143	15,354,764	13,282,195	13,364,038
9 - Large General Serv.	330,011,977	321,570,551	300,553,898	297,368,331	283,225,996	295,707,899
15 - Dusk/Dawn Lighting	531,361	527,020	509,802	529,588	536,002	531,842
19 - Uniform Rate Cont.	203,240,073	201,073,990	183,252,681	183,093,080	185,906,586	191,580,634
24 - Irrigation & Pump.	1,575,486	1,374,129	1,604,562	1,323,354	166,836,987	296,588,895
40 - Unmetered Gen. Serv.	1,385,614	1,383,846	1,378,288	1,391,083	1,386,276	1,382,010
41 - Municipal St. Light.	2,044,052	2,035,615	2,021,996	2,007,054	1,990,302	1,986,158
42 - Traffic Control Light.	353,168	369,602	354,884	364,534	342,285	344,724
Total All Rates	1,178,708,563	1,126,326,219	983,737,752	956,931,120	1,010,252,884	1,132,703,908
Special Contracts						
26 - Micron	56,979,053	53,349,446	56,411,875	54,125,789	56,481,434	55,301,354
29 - J R Simplot	16,949,223	15,822,896	16,474,361	15,978,736	13,842,321	10,950,609
30 - DOE	23,897,705	21,849,835	19,412,718	16,127,105	17,351,862	15,434,630
Total Specials	97,825,981	91,022,177	92,298,954	86,231,630	87,675,617	81,686,593
Unbilled kWh	4,771,746	(116,224,809)	(8,661,376)	(23,119,288)	134,809,715	68,397,845
Total Firm Retail Sales	1,281,306,290	1,101,123,587	1,067,375,330	1,020,043,462	1,232,738,216	1,282,788,346
Sales for Resale						
Raft River Co-op	6,291,628	5,372,681	5,340,213	4,784,287	4,412,041	4,204,104
Total Sales for Resale	6,291,628	5,372,681	5,340,213	4,784,287	4,412,041	4,204,104
Total Company	1,287,597,918	1,106,496,268	1,072,715,543	1,024,827,749	1,237,150,257	1,286,992,450

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	415,974,975	446,972,883	390,790,485	335,989,453	380,822,828	502,128,877	5,277,646,065
4 - Residential Energy Watch	53,830	64,871	61,731	49,117	58,939	84,014	899,620
5 - Residential TOD	76,579	95,041	95,370	70,024	85,803	119,589	1,289,277
7 - Small General Serv.	15,353,360	16,398,333	15,247,451	13,347,454	13,376,288	16,112,189	188,764,753
9 - Large General Serv.	329,112,718	336,598,405	327,294,825	307,514,858	297,100,976	315,474,132	3,741,534,566
15 - Dusk/Dawn Lighting	529,779	531,716	529,511	532,640	528,581	508,965	6,326,807
19 - Uniform Rate Cont.	194,055,230	200,728,050	199,630,353	181,774,756	195,497,607	188,623,826	2,308,456,866
24 - Irrigation & Pump.	474,079,820	429,489,086	355,514,946	159,003,373	19,916,932	2,386,140	1,921,607,710
40 - Unmetered Gen. Serv.	1,396,676	1,390,171	1,405,150	1,372,813	1,374,777	1,436,899	16,683,603
41 - Municipal St. Light.	1,995,480	1,987,909	1,995,913	2,027,333	2,033,026	2,098,488	24,223,326
42 - Traffic Control Light.	129,221	336,574	339,437	344,553	346,899	350,284	3,976,165
Total All Rates	1,432,757,668	1,434,593,039	1,292,905,172	1,002,026,374	911,142,656	1,029,323,403	13,491,408,758
Special Contracts							
26 - Micron	58,108,695	57,843,559	54,493,690	55,238,166	51,592,536	51,127,282	661,052,879
29 - J R Simplot	14,804,575	16,009,504	15,649,394	15,764,912	15,132,856	13,887,551	181,266,928
30 - DOE	16,318,125	16,558,613	13,273,432	16,377,567	18,003,005	20,379,319	214,983,916
Total Specials	89,231,395	90,411,676	83,416,506	87,380,645	84,728,397	85,394,152	1,057,303,723
Unbilled kWh	116,031,098	1,047,302	(242,884,085)	(52,055,617)	25,388,947	87,499,671	(4,998,851)
Total Firm Retail Sales	1,638,020,161	1,526,052,017	1,133,437,593	1,037,351,402	1,021,260,000	1,202,217,226	14,543,713,630
Sales for Resale							
Flat River Co-op	4,368,464	4,254,741	3,877,851	4,299,576	4,476,625	5,628,627	57,310,838
Total Sales for Resale	4,368,464	4,254,741	3,877,851	4,299,576	4,476,625	5,628,627	57,310,838
Total Company	1,642,388,625	1,530,306,758	1,137,315,444	1,041,650,978	1,025,736,625	1,207,845,853	14,601,024,468

IDAHO POWER COMPANY
 SUMMARY OF ACTUAL SALES (IN KWH)
 IDAHO JURISDICTION
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	593,285,269	552,918,899	457,928,983	425,888,298	343,229,112	319,313,699
4 - Residential Energy Watch	113,031	115,282	92,594	79,937	70,162	56,112
5 - Residential TOD	157,835	163,287	132,935	116,634	97,652	78,528
7 - Small General Serv.	19,051,625	17,953,604	14,561,332	14,047,116	12,155,259	12,238,922
9 - Large General Serv.	316,682,804	307,749,703	289,036,548	287,357,327	274,495,989	286,687,928
15 - Dusk/Dawn Lighting	495,767	491,542	474,416	495,041	500,739	496,707
19 - Uniform Rate Cont.	177,661,690	182,934,567	166,904,692	165,873,020	161,465,831	166,001,159
24 - Irrigation & Pump.	1,515,126	1,320,609	1,493,856	13,035,954	160,870,248	284,001,926
40 - Unmetered Gen. Serv.	1,384,539	1,382,771	1,377,213	1,390,008	1,385,201	1,380,935
41 - Municipal St. Light.	1,975,691	1,967,010	1,953,381	1,938,295	1,921,709	1,917,565
42 - Traffic Control Light.	351,734	368,164	353,454	363,091	340,853	343,271
Total Idaho Rates	1,112,675,111	1,067,365,438	934,309,404	910,584,721	956,532,755	1,072,516,752
Special Contracts						
26 - Micron	56,979,053	53,349,446	56,411,875	54,125,789	56,481,434	55,301,354
29 - J R Simplot	16,949,223	15,822,896	16,474,361	15,978,736	13,842,321	10,950,609
30 - DOE	23,897,705	21,849,835	19,412,718	16,127,105	17,351,862	15,434,630
Total Specials	97,825,981	91,022,177	92,298,954	86,231,630	87,675,617	81,686,593
Unbilled kWh	11,733,443	(109,380,348)	(9,094,589)	(28,781,665)	129,553,327	65,969,962
Total Idaho Firm Sales	1,222,234,535	1,049,007,267	1,017,513,769	968,034,686	1,173,761,699	1,220,173,307

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	401,012,794	431,731,627	377,271,317	324,180,392	366,070,951	481,881,157	5,074,712,498
4 - Residential Energy Watch	53,830	64,871	61,731	49,117	58,939	84,014	899,620
5 - Residential TOD	76,579	95,041	95,370	70,024	85,803	119,589	1,289,277
7 - Small General Serv.	13,971,216	14,958,658	13,887,933	12,227,211	12,142,441	14,577,739	171,773,056
9 - Large General Serv.	319,232,647	326,784,413	317,334,390	297,049,280	285,347,153	302,166,624	3,609,924,806
15 - Dusk/Dawn Lighting	494,644	496,381	494,151	497,044	493,084	473,208	5,902,724
19 - Uniform Rate Cont.	170,817,204	174,614,358	174,659,187	166,776,819	174,624,168	163,943,374	2,046,276,069
24 - Irrigation & Pump.	458,633,387	417,855,100	343,680,302	154,273,760	19,314,359	2,275,828	1,858,270,455
40 - Unmetered Gen. Serv.	1,395,601	1,389,096	1,404,075	1,371,738	1,373,702	1,435,824	16,670,703
41 - Municipal St. Light.	1,926,887	1,919,316	1,927,320	1,958,740	1,964,433	2,029,895	23,400,242
42 - Traffic Control Light.	127,779	335,134	337,996	343,117	345,457	348,853	3,958,903
Total Idaho Rates	1,367,742,568	1,370,243,995	1,231,153,772	958,797,242	861,820,490	969,336,105	12,813,078,353
Special Contracts							
26 - Micron	58,108,695	57,843,559	54,493,690	55,238,166	51,592,536	51,127,282	661,052,879
29 - J R Simplot	14,804,575	16,009,504	15,649,384	15,764,912	15,132,856	13,887,551	181,266,928
30 - DOE	16,318,125	16,558,613	13,273,432	16,377,567	18,003,005	20,379,319	214,983,916
Total Specials	89,231,395	90,411,676	83,416,506	87,380,645	84,728,397	85,394,152	1,057,303,723
Unbilled kWh	111,266,908	1,843,739	(226,340,834)	(54,491,817)	19,861,450	91,126,095	3,265,671
Total Idaho Firm Sales	1,568,240,871	1,462,499,410	1,088,229,444	991,686,070	966,410,337	1,145,856,352	13,873,647,747

IDAHO POWER COMPANY
 SUMMARY OF ACTUAL SALES (IN KWH)
 STATE OF OREGON
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	25,000,898	24,951,259	19,830,986	17,500,463	13,349,329	11,769,369
07 - Small General Serv.	1,958,174	1,889,135	1,514,811	1,307,648	1,126,936	1,125,116
09 - Large General Serv.	13,329,173	13,820,848	11,517,350	10,011,004	8,730,007	9,019,971
15 - Dusk/Dawn Lighting	35,594	35,478	35,386	34,547	35,263	35,135
19 - Uniform Rate Cont.	25,578,383	18,139,423	16,347,989	17,220,060	24,440,755	25,579,475
24 - Irrigation Service	60,360	53,520	110,706	201,400	5,966,739	12,586,969
40 - Unmetered Gen. Serv.	1,075	1,075	1,075	1,075	1,075	1,075
41 - Municipal St. Light.	68,361	68,605	68,615	68,759	68,593	68,593
42 - Traffic Control Light.	1,434	1,438	1,430	1,443	1,432	1,453
Total Oregon Tariff	66,033,452	58,960,781	49,428,348	46,346,399	53,720,129	60,187,156
Unbilled kWh	(6,961,697)	(6,844,461)	433,213	5,662,377	5,256,388	2,427,883
Total Oregon Firm Sales	59,071,755	52,116,320	49,861,561	52,008,776	58,976,517	62,615,039

IDAHO POWER COMPANY
 SUMMARY OF ACTUAL SALES (IN KWH)
 STATE OF OREGON
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	14,962,181	15,241,256	13,519,168	11,809,061	14,751,877	20,247,720	202,933,567
07 - Small General Serv.	1,382,144	1,439,675	1,359,518	1,120,243	1,233,847	1,534,450	16,991,697
09 - Large General Serv.	9,880,071	9,813,992	9,960,435	10,465,578	11,753,823	13,307,508	131,609,760
15 - Dusk/Dawn Lighting	35,135	35,335	35,360	35,596	35,497	35,757	424,083
19 - Uniform Rate Cont.	23,238,026	26,113,692	24,971,166	14,997,937	20,873,439	24,680,452	262,180,797
24 - Irrigation Service	15,446,433	11,633,986	11,834,644	4,729,613	602,573	110,312	63,337,255
40 - Unmetered Gen. Serv.	1,075	1,075	1,075	1,075	1,075	1,075	12,900
41 - Municipal St. Light.	68,593	68,593	68,593	68,593	68,593	68,593	823,084
42 - Traffic Control Light.	1,442	1,440	1,441	1,436	1,442	1,431	17,262
Total Oregon Tariff	65,015,100	64,349,044	61,751,400	43,229,132	49,322,166	59,987,298	678,330,405
Unbilled kWh	4,764,190	(796,437)	(16,543,251)	2,436,200	5,527,497	(3,626,424)	(8,264,522)
Total Oregon Firm Sales	69,779,290	63,552,607	45,208,149	45,665,332	54,849,663	56,360,874	670,065,883

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	603,624,412	558,619,484	474,226,308	405,654,913	344,331,801	330,732,881
4 - Residential Energy Watch	110,349	111,515	91,884	73,182	67,930	56,010
5 - Residential TOD	154,091	157,952	131,916	106,778	94,545	78,385
7 - Small General Serv.	20,737,394	19,434,937	16,020,129	14,801,451	12,932,797	13,382,455
9 - Large General Serv.	326,145,958	315,722,916	299,648,489	287,845,185	276,965,908	295,984,491
15 - Dusk/Dawn Lighting	212,208	203,802	205,413	211,884	211,603	209,031
19 - Uniform Rate Cont.	203,240,073	201,433,965	183,252,681	183,093,080	185,906,586	191,580,634
24 - Irrigation & Pump.	1,575,486	1,374,129	1,604,562	17,742,767	132,646,388	297,314,809
40 - Unmetered Gen. Serv.	1,385,614	1,383,846	1,378,288	1,391,083	1,386,276	1,382,010
41 - Municipal St. Light.	2,044,052	2,035,615	2,021,996	2,007,054	1,990,302	1,986,158
42 - Traffic Control Light.	353,168	369,602	354,884	364,534	342,285	344,724
Total All Rates	1,159,582,805	1,100,847,763	978,936,550	913,291,911	956,876,421	1,133,051,588

Description	January	February	March	April	May	June
26 - Micron	56,979,053	53,349,446	56,411,875	54,125,789	56,481,434	55,301,354
29 - J R Simplot	16,949,223	15,822,896	16,474,361	15,978,736	13,842,321	10,950,609
30 - DOE	23,897,705	21,849,835	19,412,718	16,127,105	17,351,862	15,434,630
Total Specials	97,825,981	91,022,177	92,298,954	86,231,630	87,675,617	81,686,593

Total Firm Retail Sales 1,257,408,786 1,191,869,940 1,071,235,504 999,523,541 1,044,552,038 1,214,738,181

Sales for Resale
 Raft River Co-op 6,231,981 5,293,576 5,159,596 4,586,484 4,411,026 4,204,104
Total Sales for Resale 6,231,981 5,293,576 5,159,596 4,586,484 4,411,026 4,204,104

Total Company 1,263,640,767 1,197,163,516 1,076,395,100 1,004,110,025 1,048,963,064 1,218,942,285

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	373,055,245	429,599,547	395,982,610	331,127,512	391,796,507	516,975,793	5,156,727,013
4 - Residential Energy Watch	48,147	62,211	62,671	48,374	60,607	86,577	879,457
5 - Residential TOD	68,495	91,143	96,822	68,965	88,232	123,237	1,260,561
7 - Small General Serv.	14,811,564	16,219,187	15,370,067	13,335,841	13,509,491	16,273,789	186,829,102
9 - Large General Serv.	318,664,603	332,826,209	329,409,580	307,265,155	299,817,769	318,308,644	3,708,604,907
15 - Dusk/Dawn Lighting	205,849	209,609	208,938	209,512	207,362	206,515	2,501,726
19 - Uniform Rate Cont.	194,408,761	200,374,519	199,630,353	181,774,756	195,497,607	188,623,826	2,308,816,841
24 - Irrigation & Pump.	429,159,719	428,375,606	343,147,450	168,572,347	18,908,450	2,386,140	1,842,807,853
40 - Unmetered Gen. Serv.	1,396,676	1,390,171	1,405,150	1,372,813	1,374,777	1,436,899	16,683,603
41 - Municipal St. Light.	1,995,480	1,987,909	1,995,913	2,027,333	2,033,026	2,098,488	24,223,326
42 - Traffic Control Light.	340,645	336,574	339,437	344,553	346,899	350,284	4,187,589
Total All Rates	1,334,155,184	1,411,472,685	1,288,648,991	1,006,147,161	923,640,727	1,046,870,192	13,253,521,978
Description	July	August	September	October	November	December	Total
26 - Micron	58,108,695	57,843,559	54,493,690	55,238,166	51,592,536	51,127,282	661,052,879
29 - J R Simplot	14,804,575	16,009,504	15,649,384	15,764,912	15,132,856	13,887,551	181,266,928
30 - DOE	16,318,125	16,558,613	13,273,432	16,377,567	18,003,005	20,379,319	214,983,916
Total Specials	89,231,395	90,411,676	83,416,506	87,380,645	84,728,397	85,394,152	1,057,303,723
Total Firm Retail Sales	1,423,386,579	1,501,884,361	1,372,065,497	1,093,527,806	1,008,369,124	1,132,264,344	14,310,825,701
Sales for Resale	4,364,270	4,245,529	3,946,401	4,293,142	4,509,421	5,626,649	56,872,179
Raft River Co-op	4,364,270	4,245,529	3,946,401	4,293,142	4,509,421	5,626,649	56,872,179
Total Sales for Resale	1,427,750,849	1,506,129,890	1,376,011,898	1,097,820,948	1,012,878,545	1,137,890,993	14,367,697,880

IDAHO POWER COMPANY
 SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
 IDAHO JURISDICTION
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	579,210,207	534,853,129	454,417,767	389,898,016	332,308,175	318,731,408
4 - Residential Energy Watch	110,349	111,515	91,884	73,182	67,930	56,010
5 - Residential TOD	154,091	157,952	131,916	106,778	94,545	78,385
7 - Small General Serv.	18,798,523	17,621,007	14,506,513	13,545,375	11,859,435	12,249,739
9 - Large General Serv.	312,934,120	302,734,663	288,139,075	278,175,922	268,590,102	286,912,004
15 - Dusk/Dawn Lighting	197,425	189,099	190,740	197,185	196,972	194,513
19 - Uniform Rate Cont.	177,661,690	182,934,567	166,904,692	165,873,020	161,465,831	166,001,159
24 - Irrigation & Pump.	1,515,126	1,320,609	1,493,856	17,352,817	126,679,593	284,440,399
40 - Unmetered Gen. Serv.	1,384,539	1,382,771	1,377,213	1,390,008	1,385,201	1,380,935
41 - Municipal St. Light.	1,975,691	1,967,010	1,953,381	1,938,295	1,921,709	1,917,565
42 - Traffic Control Light.	351,734	368,164	353,454	363,091	340,853	343,271
Total Idaho Rates	1,094,293,495	1,043,640,486	929,560,491	868,913,689	904,910,346	1,072,305,388
Special Contracts						
26 - Micron	56,979,053	53,349,446	56,411,875	54,125,789	56,481,434	55,301,354
29 - J R Simplot	16,949,223	15,822,896	16,474,361	15,978,736	13,842,321	10,950,609
30 - DOE	23,897,705	21,849,835	19,412,718	16,127,105	17,351,862	15,434,630
Total Specials	97,825,981	91,022,177	92,298,954	86,231,630	87,675,617	81,686,593
Total Idaho Firm Sales	1,192,119,476	1,134,662,663	1,021,859,445	955,145,319	992,585,963	1,153,991,981

IDAHO POWER COMPANY
 SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
 IDAHO JURISDICTION
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	358,678,486	414,025,925	383,015,203	319,275,800	376,432,724	496,579,925	4,957,426,765
4 - Residential Energy Watch	48,147	62,211	62,671	48,374	60,607	86,577	879,457
5 - Residential TOD	68,495	91,143	96,822	68,965	88,232	123,237	1,260,561
7 - Small General Serv.	13,468,042	14,757,319	13,983,802	12,215,598	12,263,502	14,735,768	170,004,623
9 - Large General Serv.	309,025,661	322,879,262	319,278,426	296,799,577	287,959,767	304,973,441	3,578,402,020
15 - Dusk/Dawn Lighting	191,312	195,146	194,450	194,913	192,847	191,828	2,326,430
19 - Uniform Rate Cont.	171,170,735	174,260,827	174,659,187	166,776,819	174,624,168	163,943,374	2,046,276,089
24 - Irrigation & Pump.	414,927,134	415,517,697	330,899,362	161,611,990	18,349,957	2,275,828	1,776,384,368
40 - Unmetered Gen. Serv.	1,395,601	1,389,096	1,404,075	1,371,738	1,373,702	1,435,824	16,670,703
41 - Municipal St. Light.	1,926,887	1,919,316	1,927,320	1,958,740	1,964,433	2,029,895	23,400,242
42 - Traffic Control Light.	339,203	335,134	337,996	343,117	345,457	348,853	4,170,327
Total Idaho Rates	1,271,239,703	1,345,433,076	1,225,859,314	960,665,631	873,655,396	986,724,550	12,577,201,565
Special Contracts							
26 - Micron	58,108,695	57,843,559	54,493,690	55,238,166	51,592,536	51,127,282	661,052,879
29 - J R Simplot	14,804,575	16,009,504	15,649,384	15,764,912	15,132,856	13,887,551	181,266,928
30 - DOE	16,318,125	16,558,613	13,273,432	16,377,567	18,003,005	20,379,319	214,983,916
Total Specials	89,231,395	90,411,676	83,416,506	87,380,645	84,728,397	85,394,152	1,057,303,723
Total Idaho Firm Sales	1,360,471,098	1,435,844,752	1,309,275,820	1,048,046,276	958,383,793	1,072,118,702	13,634,505,288

IDAHO POWER COMPANY
 SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
 STATE OF OREGON
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	24,414,205	23,766,355	19,808,541	15,756,897	12,023,626	12,001,473
07 - Small General Serv.	1,938,871	1,813,930	1,513,616	1,256,076	1,073,362	1,132,716
09 - Large General Serv.	13,211,838	12,988,253	11,509,414	9,669,263	8,375,806	9,072,487
15 - Dusk/Dawn Lighting	14,783	14,703	14,673	14,699	14,631	14,518
19 - Uniform Rate Cont.	25,578,383	18,499,398	16,347,989	17,220,060	24,440,755	25,579,475
24 - Irrigation Service	60,360	53,520	110,706	389,950	5,966,795	12,874,410
40 - Unmetered Gen. Serv.	1,075	1,075	1,075	1,075	1,075	1,075
41 - Municipal St. Light.	68,361	68,605	68,615	68,759	68,593	68,593
42 - Traffic Control Light.	1,434	1,438	1,430	1,443	1,432	1,453
Total Oregon Firm Sales	65,289,310	57,207,277	49,376,059	44,378,222	51,966,075	60,746,200

IDAHO POWER COMPANY
 SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
 STATE OF OREGON
 BY MONTH BY RATE
 12-MONTHS ENDING DECEMBER 31, 2008

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	14,376,759	15,573,622	13,967,407	11,851,712	15,363,783	20,395,868	199,300,248
07 - Small General Serv.	1,343,522	1,461,868	1,386,265	1,120,243	1,245,989	1,538,021	16,824,479
09 - Large General Serv.	9,638,942	9,946,947	10,131,154	10,465,578	11,858,002	13,335,203	130,202,887
15 - Dusk/Dawn Lighting	14,537	14,463	14,488	14,599	14,515	14,687	175,296
19 - Uniform Rate Cont.	23,238,026	26,113,692	24,971,166	14,997,937	20,873,439	24,680,452	262,540,772
24 - Irrigation Service	14,232,585	12,857,909	12,248,088	6,960,357	558,493	110,312	66,423,485
40 - Unmetered Gen. Serv.	1,075	1,075	1,075	1,075	1,075	1,075	12,900
41 - Municipal St. Light.	68,593	68,593	68,593	68,593	68,593	68,593	823,084
42 - Traffic Control Light.	1,442	1,440	1,441	1,436	1,442	1,431	17,262
Total Oregon Firm Sales	62,915,481	66,039,609	62,789,677	45,481,530	49,985,331	60,145,642	676,320,413

IPCO POWER SUPPLY COSTS FOR 2008 NORMALIZED LOADS OVER 81 WATER YEAR CONDITIONS
2008 OREGON REPORT
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	756,759.1	891,944.7	864,062.1	871,771.4	946,557.9	905,930.4	633,924.8	582,195.4	512,991.7	525,615.6	465,458.3	676,593.4	8,635,804.8
Bridger													
Energy (MWh)	455,179.3	425,812.9	422,142.1	330,372.1	330,360.8	425,924.8	455,179.3	455,179.3	440,496.2	455,179.3	440,496.2	455,179.3	5,091,501.8
Cost (\$ x 1000)	\$ 7,339.2	\$ 6,865.7	\$ 6,806.5	\$ 5,326.8	\$ 5,326.6	\$ 6,867.6	\$ 7,339.2	\$ 7,339.2	\$ 7,102.4	\$ 7,339.2	\$ 7,102.4	\$ 7,339.2	\$ 82,094.0
Boardman													
Energy (MWh)	38,485.4	35,928.0	38,874.9	30,892.2	6,382.1	27,672.2	40,274.6	41,009.4	39,464.7	40,913.7	39,656.8	41,059.5	420,413.5
Cost (\$ x 1000)	\$ 553.7	\$ 517.4	\$ 558.7	\$ 442.4	\$ 93.6	\$ 410.1	\$ 576.3	\$ 585.5	\$ 563.8	\$ 584.3	\$ 566.2	\$ 586.1	\$ 6,038.0
Valmy													
Energy (MWh)	163,033.7	151,433.4	160,835.3	82,157.3	149,278.6	145,733.5	171,955.5	172,935.6	165,820.3	172,049.7	167,823.2	173,913.3	1,876,969.4
Cost (\$ x 1000)	\$ 3,936.6	\$ 3,668.3	\$ 3,887.1	\$ 1,993.6	\$ 3,614.4	\$ 3,539.1	\$ 4,137.6	\$ 4,159.6	\$ 3,960.8	\$ 4,139.7	\$ 4,035.9	\$ 4,181.6	\$ 45,274.3
Danskin													
Energy (MWh)	1,083.6	322.2	23.2	7.9	0.0	61.8	19,808.1	11,802.2	1,243.4	717.2	3,125.4	1,655.3	39,850.4
Cost (\$ x 1000)	\$ 107.5	\$ 32.5	\$ 2.2	\$ 0.7	\$ 0.0	\$ 5.0	\$ 1,540.6	\$ 911.6	\$ 100.2	\$ 55.4	\$ 249.3	\$ 142.4	\$ 3,147.4
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 315.5	\$ 296.9	\$ 315.5	\$ 306.2	\$ 315.5	\$ 306.2	\$ 315.5	\$ 315.5	\$ 306.2	\$ 315.5	\$ 306.2	\$ 315.5	\$ 3,730.3
Total Cost	\$ 423.0	\$ 329.5	\$ 317.7	\$ 306.9	\$ 315.5	\$ 311.3	\$ 1,856.1	\$ 1,227.1	\$ 406.4	\$ 370.9	\$ 555.5	\$ 457.9	\$ 6,877.6
Bennett Mountain													
Energy (MWh)	65.1	8.7	-	-	-	0.6	7,386.4	3,751.8	98.7	23.6	295.5	146.7	11,777.0
Cost (\$ x 1000)	\$ 6.7	\$ 0.9	\$ -	\$ -	\$ -	\$ 0.0	\$ 605.8	\$ 299.4	\$ 8.7	\$ 1.9	\$ 24.3	\$ 13.1	\$ 960.9
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 6.7	\$ 0.9	\$ -	\$ -	\$ -	\$ 0.0	\$ 605.8	\$ 299.4	\$ 8.7	\$ 1.9	\$ 24.3	\$ 13.1	\$ 960.9
Purchased Power (Excluding CSPP)													
Market Energy (MWh)	48,725.3	1,189.0	410.4	3,469.2	9,486.9	24,320.4	225,311.1	198,603.9	61,565.7	3,381.1	19,186.7	30,959.5	626,609.2
Cost (\$ x 1000)	\$ 34,868.2	\$ 32,401.5	\$ 35,271.0	\$ 34,356.0	\$ 31,709.3	\$ 68,147.5	\$ 72,599.6	\$ 67,511.3	\$ 30,031.7	\$ 35,463.5	\$ 32,718.0	\$ 42,172.0	\$ 517,249.5
Contract Energy (MWh)	83,593.4	33,590.4	35,681.4	37,825.2	41,196.2	92,467.9	297,910.7	286,115.2	91,597.4	38,844.6	51,904.7	73,131.5	1,143,858.6
Market Cost (\$ x 1000)	\$ 3,474.8	\$ 92.8	\$ 30.2	\$ 197.6	\$ 563.3	\$ 1,297.5	\$ 15,707.8	\$ 13,349.8	\$ 4,542.6	\$ 267.2	\$ 1,508.5	\$ 2,351.8	\$ 43,383.9
Contract Cost (\$ x 1000)	\$ 1,764.2	\$ 1,639.7	\$ 1,311.4	\$ 1,277.2	\$ 1,182.0	\$ 3,841.6	\$ 3,560.3	\$ 1,523.8	\$ 1,523.8	\$ 1,793.7	\$ 1,988.0	\$ 2,550.5	\$ 25,682.5
Total Cost Excl. CSPP (\$ x 1000)	\$ 5,239.0	\$ 1,732.4	\$ 1,341.6	\$ 1,474.8	\$ 1,745.3	\$ 4,547.6	\$ 19,549.4	\$ 16,910.1	\$ 6,066.4	\$ 2,060.8	\$ 3,496.5	\$ 4,902.3	\$ 69,066.4
Surplus Sales													
Energy (MWh)	182,593.7	400,369.7	452,843.2	350,142.7	275,096.1	299,440.1	22,364.8	2,619.7	78,637.3	189,895.4	103,827.1	133,251.2	2,491,081.0
Revenue Including Transmission Costs (\$ x 1000)	\$ 8,824.8	\$ 21,184.6	\$ 24,133.5	\$ 15,270.8	\$ 11,014.3	\$ 9,686.9	\$ 958.1	\$ 123.7	\$ 3,575.5	\$ 9,378.7	\$ 5,177.9	\$ 7,414.8	\$ 116,753.5
Transmission Costs (\$ x 1000)	\$ 182.6	\$ 400.4	\$ 452.8	\$ 350.1	\$ 275.1	\$ 299.4	\$ 22.4	\$ 2.6	\$ 78.6	\$ 189.9	\$ 103.8	\$ 133.3	\$ 2,491.1
Revenue Excluding Transmission Costs (\$ x 1000)	\$ 8,642.3	\$ 20,784.2	\$ 23,680.6	\$ 14,920.6	\$ 10,739.2	\$ 9,387.5	\$ 935.7	\$ 121.1	\$ 3,496.8	\$ 9,188.9	\$ 5,074.1	\$ 7,281.6	\$ 114,262.4
Net Power Supply Costs (\$ x 1000)	\$ 8,855.9	\$ (7,680.0)	\$ (10,768.0)	\$ (5,376.1)	\$ 356.2	\$ 6,278.2	\$ 33,128.6	\$ 30,399.7	\$ 14,641.7	\$ 5,307.9	\$ 10,706.8	\$ 10,198.7	\$ 96,048.7

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IDAHO POWER COMPANY
 OTHER REVENUES AND EXPENSES
 For The Twelve Months Ended December 31, 2008

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$1,136,449
2	Hydro Services.....	-
3	Water Management Services.....	254,522
4	Joint Use (Pole) - Idaho.....	130,576
5	Joint Use (Pole) - Oregon.....	<u>(16,115)</u>
6	Total.....	<u><u>\$1,505,432</u></u>
Other Expenses (Acct 416):		
7	Power Solutions.....	\$ 965,885
8	Hydro Services.....	(288)
9	Water Management Services.....	136,075
10	Joint Use - Idaho.....	102,211
11	Joint Use - Oregon.....	-
12	Total.....	<u><u>\$1,203,883</u></u>

**ALLOCATED OREGON
OPERATING REVENUES
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Normalizing Firm Sales	Direct Allocation	(\$86,570,899)	(\$4,960,990)
Normalized Firm Wholesale Revenues	Direct Allocation	(\$448,032)	\$0
OATT Tariff Refund	Direct Allocation	\$9,979,836	\$0
Normalizing Opportunity Sales	4.57%	(\$4,679,193)	(\$213,861)
DSM Rider Funds	Direct Allocation	(\$18,880,276)	\$0
Other Revenue - Acct #415	4.57%	\$1,505,432	\$68,805
Other Allocator Impacts		\$0	\$346,968 (A)
TOTAL ADJUSTMENTS		(\$99,093,132)	(\$4,759,077) (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON REVENUES BEFORE ADJ	OREGON REVENUES AFTER ADJ	DIFFERENCE
	\$38,929,975	\$34,170,897	(\$4,759,077)

OPERATING EXPENSES

IDAHO POWER COMPANY
 OTHER REVENUES AND EXPENSES
 For The Twelve Months Ended December 31, 2008

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 1,136,449
2	Hydro Services.....	-
3	Water Management Services.....	254,522
4	Joint Use (Pole) - Idaho.....	130,576
5	Joint Use (Pole) - Oregon.....	<u>(16,115)</u>
6	Total.....	<u>\$ 1,505,432</u>
Other Expenses (Acct 416):		
7	Power Solutions.....	\$ 965,885
8	Hydro Services.....	(288)
9	Water Management Services.....	136,075
10	Joint Use - Idaho.....	102,211
11	Joint Use - Oregon.....	<u>-</u>
12	Total.....	<u>\$ 1,203,883</u>

IPCO POWER SUPPLY COSTS FOR 2008 NORMALIZED LOADS OVER 81 WATER YEAR CONDITIONS
2008 OREGON REPORT
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	758,759.1	891,944.7	864,062.1	871,771.4	946,557.9	905,930.4	633,924.8	582,195.4	512,991.7	525,615.6	465,458.3	676,593.4	8,635,804.8
Bridger Energy (MWh)	455,179.3	425,812.9	422,142.1	330,372.1	330,360.8	425,924.8	455,179.3	455,179.3	440,496.2	455,179.3	440,496.2	455,179.3	5,091,501.8
Cost (\$ x 1000)	\$ 7,339.2	\$ 6,965.7	\$ 6,806.5	\$ 5,326.8	\$ 5,326.6	\$ 6,967.6	\$ 7,339.2	\$ 7,339.2	\$ 7,102.4	\$ 7,339.2	\$ 7,102.4	\$ 7,339.2	\$ 82,094.0
Boardman Energy (MWh)	38,485.4	35,928.0	38,874.9	30,692.2	6,382.1	27,672.2	40,274.6	41,009.4	39,464.7	40,913.7	39,656.8	41,059.5	420,413.5
Cost (\$ x 1000)	\$ 553.7	\$ 517.4	\$ 558.7	\$ 442.4	\$ 93.6	\$ 410.1	\$ 576.3	\$ 585.5	\$ 563.8	\$ 584.3	\$ 566.2	\$ 586.1	\$ 6,038.0
Valmy Energy (MWh)	163,033.7	151,433.4	160,835.3	82,157.3	149,278.6	145,733.5	171,955.5	172,935.6	165,820.3	172,049.7	167,823.2	173,913.3	1,876,989.4
Cost (\$ x 1000)	\$ 3,936.6	\$ 3,658.3	\$ 3,887.1	\$ 1,993.6	\$ 3,614.4	\$ 3,539.1	\$ 4,137.6	\$ 4,159.6	\$ 3,980.8	\$ 4,139.7	\$ 4,035.9	\$ 4,181.6	\$ 45,274.3
Danskin Energy (MWh)	1,083.6	322.2	23.2	7.9	0.0	61.8	19,808.1	11,802.2	1,243.4	717.2	3,125.4	1,655.3	39,850.4
Cost (\$ x 1000)	\$ 107.5	\$ 32.5	\$ 2.2	\$ 0.7	\$ 0.0	\$ 5.0	\$ 1,540.6	\$ 911.6	\$ 100.2	\$ 55.4	\$ 249.3	\$ 142.4	\$ 3,147.4
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 315.5	\$ 296.9	\$ 315.5	\$ 306.2	\$ 315.5	\$ 306.2	\$ 315.5	\$ 315.5	\$ 306.2	\$ 315.5	\$ 306.2	\$ 315.5	\$ 3,730.3
Total Cost	\$ 423.0	\$ 329.5	\$ 317.7	\$ 306.9	\$ 315.5	\$ 311.3	\$ 1,856.1	\$ 1,227.1	\$ 406.4	\$ 370.9	\$ 555.5	\$ 457.9	\$ 6,877.6
Bennett Mountain Energy (MWh)	65.1	8.7	-	-	-	0.6	7,386.4	3,751.8	98.7	23.6	295.5	146.7	11,777.0
Cost (\$ x 1000)	\$ 6.7	\$ 0.9	\$ -	\$ -	\$ -	\$ 0.0	\$ 605.8	\$ 298.4	\$ 8.7	\$ 1.9	\$ 24.3	\$ 13.1	\$ 980.9
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 6.7	\$ 0.9	\$ -	\$ -	\$ -	\$ 0.0	\$ 605.8	\$ 298.4	\$ 8.7	\$ 1.9	\$ 24.3	\$ 13.1	\$ 980.9
Purchased Power (Excluding CSPP)	48,725.3	1,189.0	410.4	3,469.2	9,486.9	24,320.4	225,311.1	198,603.9	61,565.7	3,381.1	19,186.7	30,959.5	626,609.2
Market Energy (MWh)	34,868.2	32,401.5	35,271.0	34,356.0	31,709.3	68,147.5	72,599.6	67,511.3	30,031.7	35,463.5	32,716.0	42,172.0	517,249.5
Contract Energy (MWh)	83,593.4	33,590.4	35,681.4	37,825.2	41,186.2	92,467.9	297,910.7	266,115.2	91,597.4	38,944.6	51,904.7	73,131.5	1,143,858.6
Market Cost (\$ x 1000)	\$ 3,474.8	\$ 92.8	\$ 30.2	\$ 197.6	\$ 583.3	\$ 1,297.5	\$ 15,707.8	\$ 13,349.8	\$ 4,542.6	\$ 267.2	\$ 1,508.5	\$ 2,351.8	\$ 43,383.9
Contract Cost (\$ x 1000)	\$ 1,764.2	\$ 1,639.7	\$ 1,311.4	\$ 1,277.2	\$ 1,182.0	\$ 3,250.2	\$ 3,841.6	\$ 3,560.3	\$ 1,523.8	\$ 1,793.7	\$ 1,986.0	\$ 2,550.5	\$ 25,682.5
Total Cost Excl. CSPP (\$ x 1000)	\$ 5,239.0	\$ 1,732.4	\$ 1,341.6	\$ 1,474.8	\$ 1,745.3	\$ 4,547.6	\$ 16,910.1	\$ 16,910.1	\$ 6,066.4	\$ 2,060.8	\$ 3,496.5	\$ 4,902.3	\$ 69,066.4
Surplus Sales Energy (MWh)	182,593.7	400,369.7	452,843.2	350,142.7	275,096.1	299,440.1	22,364.8	2,619.7	78,637.3	189,895.4	103,827.1	133,251.2	2,491,081.0
Revenue Including Transmission Costs (\$ x 1000)	\$ 8,824.8	\$ 21,184.6	\$ 24,133.5	\$ 15,270.8	\$ 11,014.3	\$ 9,696.9	\$ 958.1	\$ 123.7	\$ 3,575.5	\$ 9,378.7	\$ 5,177.9	\$ 7,414.8	\$ 116,753.5
Transmission Costs (\$ x 1000)	\$ 182.6	\$ 400.4	\$ 452.8	\$ 350.1	\$ 275.1	\$ 298.4	\$ 22.4	\$ 2.6	\$ 78.6	\$ 189.9	\$ 103.8	\$ 133.3	\$ 2,491.1
Revenue Excluding Transmission Costs (\$ x 1000)	\$ 8,642.3	\$ 20,784.2	\$ 23,680.6	\$ 14,920.6	\$ 10,739.2	\$ 9,397.5	\$ 935.7	\$ 121.1	\$ 3,496.8	\$ 9,188.9	\$ 5,074.1	\$ 7,281.6	\$ 114,262.4
Net Power Supply Costs (\$ x 1000)	\$ 8,855.9	\$ (7,680.0)	\$ (10,769.0)	\$ (5,376.1)	\$ 366.2	\$ 6,278.2	\$ 33,128.6	\$ 30,399.7	\$ 14,641.7	\$ 5,307.9	\$ 10,706.8	\$ 10,198.7	\$ 96,046.7

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Idaho Power Company Cogeneration and Small Power Production

As of : February 5, 2009

2009 Normalized Generation - Summary of Results

Normalized Generation (Mwh)	1,055,495
Fixed Energy Payments	\$50,755,542.17
Variable Energy Payments	<u>\$9,703,503.43</u>
Total Energy Payments	\$60,459,045.60
Capacity Payments	<u>\$2,815,123.92</u>
Total Payments	\$63,274,169.52

555

Idaho Power Company
Cogeneration and Small Power Production

As of: February 5, 2009

<u>Oregon</u>	
Normalized Generation (Mwh)	1,055,495
Total Payments	\$78,253,805.16

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2008

<u>Line No</u>	<u>Acct No.</u>	<u>Description</u>	<u>Total</u>
		Other operations and maintenance:	
1	557000	Other power supply.....	\$ 2,507,103
2		Total other operations and maintenance.....	<u>2,507,103</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho.....	(108,688,014)
4	557002	PCA amortization - Idaho.....	64,029,977
5	557003	Excess Power Cost deferral & Power Cost Adjustment Mechanism - Oregon..	(5,196,225)
6	557004	Excess Power Cost amortization - Oregon.....	<u>2,440,855</u>
7		Total PCA/EPC expense.....	<u>(47,413,407)</u>
8		Total other expenses.....	<u>\$ (44,906,304)</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	27,279,509	27,279,509	27,279,509
Actual	32,240,499	32,240,499	32,240,499
Normalization Adj	(4,960,990)	(4,960,990)	(4,960,990)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (19,844)	 (69,454)	 (6,201)

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IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2008

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense.....	\$ 236,828
2	Memberships and contributions	215,468
3	Total deductions.....	<u>\$ 452,296</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2008.....	\$ 6,456
5	February.....	7,207
6	March.....	1,904
7	April.....	9,648
8	May.....	24,099
9	June.....	43,049
10	July.....	11,401
11	August.....	40,158
12	September.....	36,391
13	October.....	9,424
14	November.....	9,554
15	December.....	37,537
16	Total.....	<u>\$ 236,828</u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS (Account 930.2)
For the Twelve Months Ended December 31, 2008

Line No.	Description	Contributions	Memberships	Total
1	Air Force Appreciation Days.....	\$ 100	\$ -	\$ 100
2	Arbor Day	5,443	-	5,443
3	Associated Tax Payers.....	-	21,372	21,372
4	Association of Idaho Cities.....	-	518	518
5	Baker County Unlimited.....	-	985	985
6	Bouquet Express.....	40	-	40
7	Cabelas.....	74	-	74
8	Caldwell Canyon Economic Development contribution.....	2,500	-	2,500
9	Cambridge Commercial Club.....	-	10	10
10	Car Wash Show.....	100	-	100
11	Castleford Men's Club Contribution.....	100	-	100
12	Chamber of Commerce.....	-	3,894	3,894
13	Chamber of Commerce Annual Banquet Sponsor.....	275	-	275
14	Chamber of Commerce Blackfoot.....	-	172	172
15	Chamber of Commerce Boise Metro.....	-	8,254	8,254
16	Chamber of Commerce Buhl.....	-	107	107
17	Chamber of Commerce Caldwell.....	-	557	557
18	Chamber of Commerce Easter Egg Event.....	100	-	100
19	Chamber of Commerce Fundraiser.....	2,475	-	2,475
20	Chamber of Commerce Garden City.....	-	250	250
21	Chamber of Commerce Gem County.....	-	550	550
22	Chamber of Commerce Gooding/Wendell.....	-	133	133
23	Chamber of Commerce Hailey.....	-	136	136
24	Chamber of Commerce Idaho City.....	-	33	33
25	Chamber of Commerce Idaho Falls.....	-	71	71
26	Chamber of Commerce Jerome.....	-	270	270
27	Chamber of Commerce Magic Valley.....	-	233	233
28	Chamber of Commerce McCall.....	-	181	181
29	Chamber of Commerce Meridian.....	-	167	167
30	Chamber of Commerce Nampa.....	-	417	417
31	Chamber of Commerce Pocatello.....	-	749	749
32	Chamber of Commerce Salmon.....	-	83	83
33	Chamber of Commerce Sponsorship.....	1,750	-	1,750
34	Chamber of Commerce Star.....	-	267	267
35	Chamber of Commerce Sun Valley.....	-	200	200
36	Chamber of Commerce Twin Falls.....	-	400	400
37	Chamber of Commerce Twin Falls.....	75	-	75
38	Chamber of Commerce Weiser.....	-	100	100
39	City Club of Boise.....	-	211	211
40	Dairy Days.....	1,250	-	1,250
41	Donation to Bannock Development Corporation.....	100	-	100
42	Donations.....	1,284	-	1,284
43	Donnelly Fall Fundraiser.....	300	-	300
44	Eastern Oregon Renewable.....	-	40	40
45	Eastern Oregon Visitors Association.....	-	1,500	1,500
46	Ecological Society.....	-	20	20
47	Economic Development.....	-	800	800
48	Economic Development Contribution.....	1,500	-	1,500
49	Edison Electric Institute.....	-	128,695	128,695
50	Education Direct.....	-	342	342
51	Fred Meyers.....	64	-	64
52	Fruitland Family Donation.....	300	-	300
53	Golf.....	1,000	-	1,000
54	Greater Pocatello.....	-	33	33
55	Hagerman Blues Contribution.....	250	-	250
56	Halfway.....	1,950	-	1,950
57	Idaho Association of Commerce.....	-	3,333	3,333
58	Idaho Association of Counties Sponsorship.....	1,255	-	1,255
59	Idaho Economic Development Gift.....	50	-	50
60	Idaho Mining Association.....	-	6,960	6,960
61	Idaho Smart Growth Sponsorship.....	500	-	500
62	International Society of Arboriculture.....	-	202	202
63	Jet Boat Race.....	250	-	250
64	Joe Mama's Car Show.....	500	-	500
65	Kiwanis Club Eagle.....	-	72	72
66	Kiwanis Club Les Bois.....	-	224	224
67	Lions Club Idaho City.....	-	61	61
68	Lions Club Jordan Valley.....	-	10	10
69	Lions Club Twin Falls.....	-	179	179
70	McCall Carnival.....	1,000	-	1,000
71	Montana Tax Foundation.....	-	780	780
72	National Association of Property Tax.....	-	8	8
73	Nevada Taxpayers Association.....	-	600	600
74	NIRI.....	-	576	576
75	Ontario Development Corporation.....	-	55	55
76	Oregon Chapter.....	-	105	105
77	Oregon Department of Agriculture.....	-	418	418
78	Oregon State Sheriffs Association.....	-	100	100
79	Rotary Club.....	-	296	296
80	Rotary Club Boise Centennial.....	-	304	304
81	Rotary Club Boise Sunrise.....	-	349	349
82	Rotary Club Buhl.....	-	87	87
83	Rotary Club Caldwell.....	-	67	67
84	Rotary Club Eagle Garden City.....	-	202	202
85	Rotary Club Hailey.....	-	433	433
86	Rotary Club Jerome.....	-	183	183
87	Rotary Club McCall.....	-	89	89
88	Rotary Club Nampa.....	-	79	79
89	Rotary Club Pocatello.....	-	245	245
90	Rotary Club Twin Falls.....	-	134	134
91	Sandy's Flower Bouquet.....	51	-	51
92	Sportsman's Warehouse.....	123	-	123
93	Staples.....	30	-	30
94	State of the City Address.....	-	100	100
95	The National Arbor Society.....	-	329	329
96	Thundermountain Days.....	500	-	500
97	Toastmasters.....	-	29	29
98	Wide World of Golf.....	170	-	170
99	Wyoming Tax Payers Association.....	-	1,500	1,500
100	YMCA Baker.....	150	-	150
101	Total.....	25,609	189,859	215,468

Idaho Power Company
Summary of December 2008 Annualizing Adjustments
to Operating Expenses
Prepared for the 2008 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 1,022,580
2	A	Payroll Related Items	34,789
3	A	Incentive Adjustment	-9,731,677
4		Total Operation & Maintenance Expenses	<u>-8,674,308</u>
Other Operating Expenses:			
5	B	Depreciation	-797,243
6		Total Other Operating Expenses	<u>-797,243</u>
7		Total Annualizing Adjustments to Operating Expenses	<u><u>\$ -9,471,551</u></u>

Idaho Power Company
Detail of December 2008 Annualizing Adjustments
to Operating Expenses
Prepared for the 2008 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2008 Annualized:			
1	1	Last Pay Period December 2008 (Straight Time)	\$ 5,453,889
2		Times 26 pay periods	141,801,114
3	1	Less 2008 Actual	<u>140,195,304</u>
4		Gross Adjustment	<u>1,605,810</u>
5	1	Operating Percent	<u>63.68%</u>
6		Adjustment to Operating Expense	<u><u>\$ 1,022,580</u></u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase	\$ 1,605,810
8	A	2008 Actual Gross Payroll	140,195,304
9		Annualized Increase - Percent of 2007 Actual	1.15%
10	2	Employee Savings Plan - Employer Contribution	<u>4,750,526</u>
11		Annualized Increase % Times 2008 Employer Contribution	54,631
12		Operating Percent	<u>63.68%</u>
13		Net Adjustment to Operating Expense (926)	<u><u>\$ 34,789</u></u>
3) Incentive Accrual Adjustment			
14	3	2008 Non-Officer Incentive - Operating Portion	\$ 11,452,994
15		Divided by 2	5,726,497
16	3	Plus 2008 Officer Incentive Accrual - Operating Portion	<u>4,005,180</u>
17		Net Reduction to Operating Expense	<u><u>\$ 9,731,677</u></u>

**Idaho Power Company
Detail of December 2008 Annualizing Adjustments
to Operating Expenses
Prepared for the 2008 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2008 Anualized	
1	4	December 2008 Actual	7,986,695
2		Times 12 Months	95,840,340
3	4	Less: Actual 12 Months Ended December, 2008	<u>96,637,583</u>
4		Annualizing Adjustment	<u><u>\$ -797,243</u></u>

**Idaho Power Company
2008 Actual Payroll**

Straight Time Labor by Source and Voucher					
	Source Voucher				Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	214 - LABOR ENTRY SUSPENSE	
Jan-08	5,330,513.83	5,346,647.36			10,677,161.19
Feb-08	5,333,607.53	5,354,622.76			10,688,230.29
Mar-08	5,344,074.23	5,349,936.64		1,755.04	10,695,765.91
Apr-08	5,359,075.39	5,365,298.62			10,724,374.01
May-08	5,371,821.64	5,375,174.64	5,405,513.63		16,152,509.91
Jun-08	5,381,835.01	5,395,585.98			10,777,420.99
Jul-08	5,401,503.38	5,405,155.97		1,862.47	10,808,521.82
Aug-08	5,415,018.80	5,423,196.84		626.47	10,838,842.11
Sep-08	5,424,167.72	5,413,872.49		576.26	10,838,616.47
Oct-08	5,419,481.87	5,403,808.34	5,415,401.46		16,238,691.67
Nov-08	5,431,950.17	5,437,128.18			10,869,078.35
Dec-08	5,432,202.91	5,453,888.75			10,886,091.66
					140,195,304.38

From ProClarity Payroll Virtual Cube Source LE all accounts, DCE 111

	Actual 2008 LE	Percent of Total
1 - O&M	77,916,663.58	63.68%
2 - Construction	35,574,848.56	29.07%
3 - Other	8,868,044.79	7.25%
Total	122,359,556.93	100.00%

From ProClarity Payroll Virtual Cube Source LE accounts excl 242 DCE 111

	Overtime
	Actual 2008 LE
1 - O&M	4,478,341.73
2 - Construction	3,856,911.68
3 - Other	344,709.38
Grand Total	8,679,962.79

ProClarity - Source LE - DCE 112

**Idaho Power Company
Employee Savings Plan**

2

12 Months Ended December Employer Contribution

FERC Account 926.141

Voucher 064 - Employee Savings Plan

Jan-08	370,200	
Feb-08	357,486	
Mar-08	365,491	
Apr-08	370,684	Excludes \$285,713 related to incentive*
May-08	555,428	
Jun-08	369,058	
Jul-08	368,170	
Aug-08	366,582	
Sep-08	364,767	
Oct-08	541,079	
Nov-08	356,848	
Dec-08	364,733	
Total	4,750,526	

* The Incentive payroll is a separate ADP run, allowing identification of the Employer Contribution associated with non-incentive payroll.
The ADP distribution sheet will be included in voucher XX0064 back-up.

**Idaho Power Company
2008 Incentive Expense**

3

	<u>1 - Operating</u>	<u>2 - Non-Operating</u>	<u>Grand Total</u>
Non Executive Incentive			
Voucher 046 - INCENTIVE ACCRUAL	10,511,990.97	19,655.43	10,531,646.40
Total Before Payroll Tax	10,511,990.97	19,655.43	10,531,646.40
Percent	99.81%	0.19%	100.00%
PR Tax	941,003.27	9,579.49	950,582.76
Total Including Payroll Tax	11,452,994.24	29,234.92	11,482,229.16
Percent	99.75%	0.25%	100.00%
Executive Incentive			
Voucher 146 - EXEC INCENTIVE	4,005,180.36	175,943.89	4,181,124.25
Subtotal	4,005,180.36	175,943.89	4,181,124.25
Percent	95.79%	4.21%	100.00%
Grand Total	15,458,174.60	205,178.81	15,663,353.41
Percent	98.69%	1.31%	100.00%

From ProClarity Inc Stmt - DCE 123 (prior year admustments omitted).

Idaho Power Company
Depreciation Expense - Account 403

4

	<u>Total 2008</u>	<u>Dec-08</u>
403001 Depr Exp Stm Gnr PI-Bridger	11,947,582.41	949,841.18
403002 Depr Exp Stm Gnr PI-Boardman	1,607,316.17	97,014.02
403003 Depr Exp Stm Gnr PI-Valmy	7,160,755.81	-946,745.19
403200 Depr Exp	76,218,228.15	6,496,983.67
403400 Depr Exp-Disallowed Plant Amort	-296,299.32	-24,691.61
403003 Remove one time Cr. Adjustment (Dec)	_____	<u>1,414,293</u>
	96,637,583.22	7,986,695.07

**ALLOCATED OREGON
O&M ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL ADJUSTMENTS	OREGON ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.51%	\$1,022,580	\$46,118
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.51%	\$34,789	\$1,569
#926 EGLI	4.51%	\$0	\$0
PAYROLL LOADING			
Labor Allocator	4.51%	\$0	\$0
EMPLOYEE INCENTIVE			
Labor Allocator	4.51%	(\$9,731,677)	(\$438,899)
OTHER OPERATING O&M EXP			
#416	4.57%	\$1,203,883	\$55,017
Total Annualizing		(\$7,470,425)	(\$336,194)
NORMALIZING			
#501-Fuel	4.57%	1,391,137	\$63,575
#547-Fuel	4.57%	(9,549,010)	(\$436,390)
#555-PP	4.57%	(116,185,333)	(\$5,309,670)
#555-CSPP	4.56%	17,388,606	\$792,344
#557-Other Power Supply	4.35%	47,413,407	\$2,062,483
DSM Rider Funds	Direct Assign	(18,880,276)	\$0
Total Normalizing		(\$78,421,469)	(\$2,827,658)
CSPP AT OREGON RATES			
#555-CSPP	4.56%	\$14,979,636	\$682,575
ADVERTISING			
#930.1	4.51%	(236,828)	(\$10,681)
#930.2	4.51%	(215,468)	(\$9,718)
		(\$452,296)	(\$20,399)

	OREGON ALLOCATION BEFORE ADJ	TOTAL ADJUSTMENTS	OREGON ALLOCATION
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$19,844)	(\$19,844)
PROMOTIONAL CONCESSION PROGRAMS			
#908	Direct Allocation	\$0	\$0
SUBTOTAL		(\$71,384,399)	(\$2,521,519)
OTHER ALLOCATOR IMPACTS		\$0	\$397,202 (A)
TOTAL O&M ADJUSTMENTS		(\$71,384,399)	(\$2,124,317) (B)

(A) Difference Between Total & Other Adjustments
To Derive Effect of Other Allocators, Primarily
the Labor Allocator and the Normalized
Energy Allocator

(B)	OREGON O&M BEFORE ADJUSTMENTS	OREGON O&M AFTER ADJUSTMENTS	DIFFERENCE
	\$29,048,636	\$26,924,319	(\$2,124,317)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008**

DESCRIPTION	DEPR EXP DEC 2008	ANNUALIZED DEPR EXPENSE	ACTUAL DEPRECIATION 2008	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	1,487,366*	17,848,392	20,407,583	(2,559,191)	(1,279,596)
Hydro Production - Accounts 330-336	1,246,871	14,962,453	13,871,109	1,091,344	545,672
Other Production - Accounts 340-346	<u>408,974</u>	<u>4,907,692</u>	<u>4,350,691</u>	<u>557,001</u>	<u>278,500</u>
*TOTAL PRODUCTION PLANT	3,143,211	37,718,537	38,629,383	(910,847)	(455,423)
TRANSMISSION PLANT					
Account 350	37,222	446,669	508,132	(61,464)	(30,732)
Account 352	56,885	682,621	588,321	94,300	47,150
Account 353	489,248	5,870,977	5,683,637	187,340	93,670
Account 354	207,839	2,494,069	2,795,994	(301,924)	(150,962)
Account 355	217,171	2,606,048	2,591,527	14,521	7,261
Account 356	238,960	2,867,526	2,801,960	65,566	32,783
Account 359	<u>260</u>	<u>3,121</u>	<u>3,288</u>	<u>(167)</u>	<u>(84)</u>
*TOTAL TRANSMISSION PLANT	1,247,586	14,971,031	14,972,859	(1,828)	(914)
DISTRIBUTION PLANT					
Account 360	0	0	0	0	0
Account 361	37,686	452,231	447,058	5,173	2,587
Account 362	260,635	3,127,625	2,737,211	390,414	195,207
Account 364	573,225	6,878,702	7,245,763	(367,061)	(183,530)
Account 365	273,761	3,285,126	3,396,345	(111,219)	(55,609)
Account 366	80,030	960,361	955,528	4,833	2,416
Account 367	289,869	3,478,429	4,204,875	(726,445)	(363,223)
Account 368	526,099	6,313,190	6,235,344	77,846	38,923
Account 369	142,398	1,708,779	1,878,105	(169,326)	(84,663)
Account 370	331,270	3,975,238	2,989,130	986,108	493,054
Account 371	1,483	17,797	(323)	18,120	9,060
Account 373	<u>14,135</u>	<u>169,614</u>	<u>209,009</u>	<u>(39,395)</u>	<u>(19,697)</u>
*TOTAL DISTRIBUTION PLANT	2,530,591	30,367,094	30,298,045	69,049	34,525
GENERAL PLANT					
Account 390	137,615	1,651,378	1,667,624	(16,246)	(8,123)
Account 391	706,352	8,476,227	7,827,244	648,983	324,491
Account 392	102	1,228	1,202	26	13
Account 393	5,235	62,814	74,803	(11,989)	(5,994)
Account 394	19,614	235,370	317,240	(81,869)	(40,935)
Account 395	50,028	600,339	649,294	(48,955)	(24,477)
Account 396	0	0	1,990	(1,990)	(995)
Account 397	137,714	1,652,565	2,153,257	(500,693)	(250,346)
Account 398	<u>33,338</u>	<u>400,059</u>	<u>340,942</u>	<u>59,117</u>	<u>29,559</u>
*TOTAL GENERAL PLANT	1,089,998	13,079,979	13,033,596	46,383	23,192
DEPR BEFORE DISALLOWED COSTS	8,011,387	96,136,641	96,933,883	(797,242)	(398,621)
Depr On Disallowed Accounts	(24,692)	(296,300)	(296,299)	(0)	(0)
***TOTAL DEPRECIATION	7,986,695	95,840,341	96,637,583	(797,242)	(398,621)

*An adjustment of \$1,414,293 was made to December 2008 depreciation expense for Valmy. A depreciation study with an effective date of 8/1/2008 changed the life of Valmy, resulting in a need to adjust the December level of depreciation expense to calculate a more accurate annualized figure.

**ALLOCATED OREGON
DEPRECIATION EXPENSE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Annualizing Adjustment	4.81%	(\$797,242)	(\$38,355)
Other Allocator Impacts		\$0	\$43,830 (A)
TOTAL ADJUSTMENTS		(\$797,242)	\$5,475 (B)

(A) Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators

(B)	OREGON DEPR EXP BEFORE ADJUSTMENTS	OREGON DEPR EXP AFTER ADJUSTMENTS	DIFFERENCE
	\$4,649,160	\$4,654,636	\$5,475

IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

DESCRIPTION	AMORT EXP DEC 2008	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2008	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	65,089	781,063	781,059	4	2
#303	419,707	5,036,485	4,701,329	335,156	167,578
	-----	-----	-----	-----	-----
SUBTOTAL	484,796	5,817,548	5,482,388	335,160	167,580
Account 406			-22,723		
Account 411.6			-11,632		
Account 411.7			0		
Account 411.8			-504,115	504,115	
			-----	-----	
SUBTOTAL			-538,470	504,115	
GRAND TOTAL	484,796	5,817,548	4,943,918	839,275	

**ALLOCATED OREGON
AMORTIZATION EXPENSE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Annualizing Adjustment	4.64%	\$839,275	\$38,914
Allocator Impacts		\$0	\$1,011 (A)
TOTAL ADJUSTMENTS		\$839,275	\$39,925 (B)

(A) Effect of Other Allocators, Primarily the Annualized Demand and the Normalized Energy Allocator

(B)	OREGON AMORT EXP BEFORE ADJUSTMENTS	OREGON AMORT EXP AFTER ADJUSTMENTS	DIFFERENCE
	\$229,229	\$269,154	\$39,925

20-May-09

**IDAHO POWER COMPANY
NORMALIZED
CLASS ALLOCATION OF KWH TAXES
2008**

KWH TAX SUMMARY	
IDAHO JURISDICTIONAL KWH TAX	2,532,606
IDAHO JURISDICTIONAL IRRIGATION REFUND	329,963
IDAHO JURISDICTIONAL INDUSTRIAL EXEMPTION	484,145
NET IDAHO JURISDICTIONAL KWH TAX	1,718,499

RATE SCHEDULE	TOTAL NORMALIZED KWH	% of NORMALIZED KWH	% X KWH TAX	IRRIGA REBATE ADJUST	INDUSTRIAL EXEMPT	CLASS KWH ALLOC.
1,4,5	4,959,566,783	36.38%	921,238			921,238
7	170,004,623	1.25%	31,578		910	30,669
9	3,578,402,020	26.25%	664,687		49,721	614,967
LW/10	0	0.00%	0			0
15	2,326,430	0.02%	432			432
16	0	0.00%	0			0
17	0	0.00%	0			0
18	0	0.00%	0			0
19	2,046,276,069	15.01%	380,095		273,659	106,436
OP/23	0	0.00%	0			0
LU/22	0	0.00%	0			0
24, 1, & 25	1,776,384,368	13.03%	329,963	329,963		329,963
26	661,052,879	4.85%	122,790		122,790	0
27	0	0.00%	0			0
28	0	0.00%	0		0	0
29	181,266,928	1.33%	33,670		33,670	0
30	214,983,916	1.58%	39,933		3,394	36,539
32	0	0.00%	0			0
40/UM	16,670,703	0.12%	3,097			3,097
41	23,400,242	0.17%	4,347			4,347
42	4,170,327	0.03%	775			775
46	0	0.00%	0			0
72	0	0.00%	0			0
91	0	0.00%	0			0
92	0	0.00%	0			0
99	0	0.00%	0			0
						0
TOTAL	13,634,505,288	100.00%	2,532,606	329,963	484,145	2,048,462

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	27,279,509	27,279,509	27,279,509
Actual	32,240,499	32,240,499	32,240,499
Normalization Adj	(4,960,990)	(4,960,990)	(4,960,990)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (19,844)	 (69,454)	 (6,201)

**ALLOCATED OREGON
TAXES OTHER THAN INCOME TAXES
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Hydro KWH Tax	4.57%	\$411,499	\$18,807
Irrigation PIC	Direct Allocation	\$76,991	\$0
Payroll Loading			
Labor Allocator	4.51%	\$0	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$6,201)	(\$6,201)
Franchise Taxes	Direct Allocation	(\$69,454)	(\$69,454)
		(\$75,655)	(\$75,655)
Other Allocator Impacts		\$0	\$6,148 (A)
TOTAL ADJUSTMENTS		\$412,835	(\$50,700) (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON OTHER TAXES BEFORE ADJUSTMENTS	OREGON OTHER TAXES AFTER ADJUSTMENTS	DIFFERENCE
	\$1,463,339	\$1,412,640	(\$50,700)

IDAHO POWER COMPANY
 REGULATORY DEBITS AND CREDITS
 For The Twelve Months Ended December 31, 2008

No	Program	(1) Total
Regulatory Credits (Acct 407.4):		
1	Fixed Cost Adjustment (FCA) - IPUC Order No. 30267.....	\$ 3,781,013
2	Total.....	<u>\$ 3,781,013</u>

**ALLOCATED OREGON
REGULATORY DEBITS/CREDITS EXPENSE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Normalizing Adjustment	Direct Assignment	\$3,781,013	\$0
Other Allocator Impacts		\$0	\$0 (A)
TOTAL ADJUSTMENTS		\$3,781,013	\$0 (B)

(A) Effect of Allocators, Primarily the Annualized Demand and the Normalized Energy Allocators

(B)	OREGON DEPR EXP BEFORE ADJUSTMENTS	OREGON DEPR EXP AFTER ADJUSTMENTS	DIFFERENCE
	\$0	\$0	\$0

IDAHO POWER COMPANY
Interest Synchronization Adjustment
For the Twelve Months Ended December 31, 2008

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED</u>
1	Total Company Rate Base	2,211,461,776
	Adjustments to Rate Base:	
2	Construction Work-in-Progress	225,777,979
3	Adjusted Rate Base	2,437,239,754
4	Company Weighted Cost of Debt	2.958%
5	Pro Forma Long Term Debt Interest Expense	72,093,552
6	Other Interest Expense	10,418,828
7	Total Adjusted Interest Expense	82,512,380
8	Actual Interest Expense	76,564,326
9	Interest Expense Adjustment	5,948,054

**ALLOCATED OREGON
INTEREST EXPENSE
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
ADJUSTMENTS			
Long-Term Interest Synchronization	4.81%	\$5,948,054	\$286,290
Other Allocator Impacts		\$0	\$30,262 (A)
TOTAL ADJUSTMENTS		\$5,948,054	\$316,552 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the Normalized
Energy Allocators & Working Cash Allowance

(B)	ORE INTEREST BEFORE ADJUSTMENTS	ORE INTEREST AFTER ADJUSTMENTS	DIFFERENCE
	\$3,685,168	\$4,001,720	\$316,552

IDAHO POWER COMPANY
Income Taxes & Tax-Related Allocations
For the Twelve Months Ended December 31, 2008

When the allocated interest expense is added to the other allocated operating expenses delineated in this Jurisdictional Separation Study (JSS) summary, the 2008 result for the Oregon jurisdiction is negative net income before taxes.

The JSS model will not accept the anomaly of a negative income tax liability. Therefore, when a negative net income before taxes is internally computed, the model replaces the anomaly with a zero. Consequently, any line item allocated over net income before taxes will also assign a zero in the model for the Oregon jurisdiction.

Accordingly, since the allocation to Oregon is zero, there is no relevant supporting tax documentation for:

- Current Deferred Income Taxes
- Investment Tax Credit Adjustments
- Allowance for AFUDC & Schedule M Adjustments
- Federal Income Taxes
- State Income Taxes

**ALLOCATED OREGON
IERCO OPERATING INCOME
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
ADJUSTMENTS			
Allocator Impacts		\$0	\$3,028 (A)
TOTAL ADJUSTMENTS		\$0	\$3,028 (B)

(A) Effect of Other Allocators, Primarily
the Annualized Demand and the
Normalized Energy Allocators

(B)	OREGON IERCO INCOME BEFORE ADJUSTMENTS	OREGON IERCO INCOME AFTER ADJUSTMENTS	DIFFERENCE
	\$232,488	\$235,517	\$3,028

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2008

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineering	\$ 237,227
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expenses	10,303
6	507	Rents	-
7		Total operation	<u>247,530</u>
Maintenance -			
8	510	Main supv and engineering	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13		Total maintenance	<u>-</u>
14		Total steam power generation	<u>247,530</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineering	3,976,587
16	536	Water for power	370,419
17	537	Hydraulic expenses	3,954,779
18	538	Electric expenses	933,699
19	539	Misc hydro pwr gen exp	1,879,749
20	540	Rents	-
21		Total operation	<u>11,115,233</u>
Maintenance -			
22	541	Main supv and engineering	1,547,818
23	542	Main of structures	661,332
24	543	Main of res,dams,waterwys	360,338
25	544	Main of electric plant	1,344,875
26	545	Main of misc hydro plant	1,765,317
27		Total maintenance	<u>5,679,680</u>
28		Total hydraulic power generation	<u>16,794,913</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineering	308,532
30	547	Fuel	-
31	548	Generation expenses	279,882
32	549	Misc other pwr gen exp	162,436
33		Total operation	<u>750,850</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2008

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Other power generation - (continued)			
Maintenance -			
1	551	Main supv and engineering	-
2	552	Main of structures	105,458
3	553	Main of gen and elec plt	108,823
4	554	Main misc oth pwr gen plt	<u>201,950</u>
5	Total maintenance		<u>416,231</u>
6	Total other power generation		<u>1,167,081</u>
Other power supply expenses -			
7	555	Purchased power	-
8	556	System cont and load disp	-
9	557	Other expenses	<u>1,913,706</u>
10	Total other power supply expenses		<u>1,913,706</u>
11	Total power production expenses		<u>20,123,230</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2008

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineering	1,558,712
2	561	Load dispatching	2,503,896
3	562	Station expenses	1,252,413
4	563	Overhead line expenses	386,995
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	160,126
8	567	Rents	37
9		Total operation	<u>5,862,179</u>
Maintenance -			
10	568	Main supv and engineering	69,852
11	569	Main of structures	353,404
12	570	Main of station equip	1,494,700
13	571	Main of overhead lines	978,483
14	573	Main of misc trans plant	-
15		Total maintenance	<u>2,896,439</u>
16		Total transmission expenses	<u>8,758,618</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineering	2,268,912
18	581	Load dispatching	2,631,346
19	582	Station expenses	741,803
20	583	Overhead line expenses	2,784,080
21	584	Underground line expenses	863,274
22	585	St light and sgnl sys exp	57,984
23	586	Meter expenses	3,367,245
24	587	Customer install expenses	997,875
25	588	Misc distribution exp	3,339,195
26	589	Rents	1,261
27		Total operation	<u>17,052,975</u>
Maintenance -			
28	590	Main supv and engineering	270,338
29	591	Main of structures	-
30	592	Main of station equip	1,852,759
31	593	Main of overhead lines	3,894,609
32	594	Main of underground lines	778,269
33	595	Main of line transformers	26,331
34	596	Main of st lght-sgnl sys	319,160
35	597	Main of meters	574,879
36	598	Main of misc dist plant	185,522
37		Total maintenance	<u>7,901,867</u>
38		Total distribution expenses	<u>24,954,842</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2008

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	283,569
2	902	Meter reading expenses	3,594,065
3	903	Cust recrds - collect exp	5,809,150
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6		Total customer accounts expenses	<u>9,686,784</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	249,937
8	908	Customer assistance exp	3,108,334
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	479,927
11	912	Demo and selling exp	-
12		Total customer service and informational expenses	<u>3,838,198</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	34,880,572
14	921	Office supplies and exp	211,272
15	922	Admin exp transf - cr	-
16	923	Outside services employed	-
17	924	Property insurance	159,492
18	925	Injuries and damages	109,957
19	926	Emp pensions and benefits	-
20	927	Franchise requirements	-
21	928	Reg commission expenses	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	146,512
25	931	Rents	-
26		Total operation	<u>35,507,805</u>
Maintenance -			
27	935	Main of general plant	<u>973,275</u>
28		Total maintenance	<u>973,275</u>
29		Total administrative and general expenses	<u>36,481,080</u>
30		Total electric operation and maintenance expenses	<u>\$ 103,842,752</u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 KV	283,143	3.5%	293,053.1	293,053.1	
Distribution Station	13.2 KV	842,320	5.0%	884,435.8	884,435.8	
Distribution Primary	12.4-34.5	2,374,381	7.4%	2,550,084.7	2,550,084.7	
All Other Service		10,384,939	10.9%	11,516,897.4	11,516,897.4	
Total Idaho Retail		13,884,782		15,244,471.0	15,244,471.0	13,884,782.5
State of Oregon						
Transmission Level	138 KV	78,033	3.5%	80,764.2	80,764.2	
Distribution Primary	12.4-34.5	191,893	7.4%	206,092.9	206,092.9	
All Other Service		402,288	10.9%	446,136.9	446,136.9	
Total Oregon Retail		672,213		732,994.0	732,994.0	672,213.4
Total Retail Jurisdictions		14,556,996		15,977,465.0	15,977,465.0	14,556,995.9
II. WHOLESALE CONTRACTS:						
Raft River Coop.		57,311	5.0%	60,176.4	60,176.4	57,310.8
Total Wholesale Contracts		57,311		60,176.4	60,176.4	57,310.8
III. TRANSMISSION CONTRACTS:						
BPA-South		1,251,585	6.0%	1,326,679.8	0.0	1,251,584.7
BPA-OTTEC	138 KV	390,014	5.5%	411,482.8	0.0	390,014.3
BPA-Weiser	12.5 KV	0	4.9%	0.0	0.0	0.0
City of Seattle		0	0.0%	0.0	0.0	0.0
Total Transmission Contracts		1,641,599		1,738,162.6	0.0	1,641,599.1
Total Jurisdictional Sales(Including Transmission)		16,255,906		17,775,804.0	16,037,641.3	16,255,905.8
Total System Sales (Excluding Transmission)		14,614,307		16,037,641.3	16,037,641.3	14,614,306.7

LARKIN 3/27/09

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
NORMALIZED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-MWh E99	LOSS FACTORS	GENERATION LEVEL-MWh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - MWh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 KV	283,143	3.5%	293,053.1	293,053.1	
Distribution Station	13.2 KV	842,320	5.0%	884,435.8	884,435.8	
Distribution Primary	12.4-34.5	2,374,381	7.4%	2,550,084.7	2,550,084.7	
All Other Service		10,156,748	10.9%	11,263,834.0	11,263,834.0	
Total Idaho Retail		13,656,592		14,991,407.5	14,991,407.5	13,656,591.8
State of Oregon						
Transmission Level	138 KV	78,033	3.5%	80,764.2	80,764.2	
Distribution Primary	12.4-34.5	191,893	7.4%	206,092.9	206,092.9	
All Other Service		400,216	10.9%	443,839.9	443,839.9	
Total Oregon Retail		670,142		730,697.0	730,697.0	670,142.2
Total Retail Jurisdictions		14,326,734		15,722,104.5	15,722,104.5	14,326,734.0
II. WHOLESALE CONTRACTS:						
Raft River Coop.		56,872	5.0%	59,715.8	59,715.8	56,872.2
Total Wholesale Contracts		56,872		59,715.8	59,715.8	56,872.2
III. TRANSMISSION CONTRACTS:						
BPA-South		1,251,585	4.0%	1,301,753.0	0.0	1,251,584.7
BPA-OTECC	138 KV	390,014	7.4%	418,875.4	0.0	390,014.3
City of Seattle		0	0.0%	0.0	0.0	0.0
Total Transmission Contracts		1,641,599		1,720,628.4	0.0	1,641,599.1
Total Jurisdictional Sales(Including Transmission)		16,025,205		17,502,448.7	15,781,820.3	16,025,205.2
Total System Sales (Excluding Transmission)		14,383,606		15,781,820.3	15,781,820.3	14,383,606.2

/ [redacted] 3/29/09

IDAHO POWER COMPANY
 DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
 ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	LOSS FACTORS	GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):							
State of Idaho							
Transmission Level	138 kV	35,833	5.5%	37,804.2			
Distribution Station	13.2kV	98,710	6.5%	105,126.4			
Distribution Primary	12.4-34.5kV	313,031	10.0%	344,334.5			
All Other Service		1,677,268	13.0%	1,895,312.4			
Total Idaho Retail		2,124,843		2,382,577.6	2,382,577.6	2,382,577.6	2,239,646.9
State of Oregon							
Transmission Level	138 kV	8,139	5.5%	8,587.0			
Distribution Primary	12.4-34.5kV	24,149	10.0%	26,563.6			
All Other Service		65,038	13.0%	73,492.9			
Total Oregon Retail		97,326		108,643.5	108,643.5	108,643.5	100,056.5
Total Retail Jurisdictions		2,222,169		2,491,221.1	2,491,221.1	2,491,221.1	2,339,703.5
II. WHOLESALE CONTRACTS:							
Raft River Coop.	69 kV	8,145	6.5%	8,674.5	8,674.5	8,674.5	0.0
Total FERC		8,145		8,674.5	8,674.5	8,674.5	0.0
III. TRANSMISSION CONTRACTS:							
BPA-South	12.5-345 kV	193,678	5.5%	204,338.8		205,046.7	17,519.3
BPA-OTECC	69&138 kV	73,508	6.0%	77,918.0		77,918.0	0.0
BPA-Weiser	12.5 kV	0	0.0%	0.0		0.0	0.0
City of Seattle(*)	69-230 kV	0	0.0%	0.0		0.0	0.0
Total Transmission Contracts		267,185		282,256.8		282,964.7	17,519.3
Total Jurisdictional Sales(Including Transmission)		2,497,499		2,782,152.4	2,499,895.6	2,782,860.3	2,357,222.8
Total System Sales (Excluding Transmission)		2,230,314		2,499,895.6	2,499,895.6	2,499,895.6	2,339,703.5
Wells REA	139 kV	10,894	5.9%	11,540.5			

(*) City of Seattle is set to 0 to reflect the change in their latest demand request.

LARKIN 3/27/09

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2008
ADJUSTED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):							
State of Idaho							
Transmission Level	138 kV	35,833	5.5%	37,804.2			
Distribution Station	13.2kV	98,710	6.5%	105,126.4			
Distribution Primary	12.4-34.5kV	313,031	10.0%	344,334.5			
All Other Service		1,639,298	13.0%	1,852,406.5			
Total Idaho Retail		2,086,873		2,339,671.6	2,339,671.6	2,339,671.6	2,196,740.9
State of Oregon							
Transmission Level	138 kV	8,139	5.5%	8,587.0			
Distribution Primary	12.4-34.5kV	24,149	10.0%	26,563.6			
All Other Service		64,550	13.0%	72,941.0			
Total Oregon Retail		96,838		108,091.6	108,091.6	108,091.6	99,504.6
Total Retail Jurisdictions		2,183,710		2,447,763.2	2,447,763.2	2,447,763.2	2,296,245.6
II. WHOLESALE CONTRACTS:							
Raft River Coop.	69 kV	8,071	6.5%	8,595.5	8,595.5	8,595.5	0.0
Total FERC		8,071		8,595.5	8,595.5	8,595.5	0.0
III. TRANSMISSION CONTRACTS:							
BPA-South	12.5-345 kV	193,678	5.5%	204,338.8		205,046.7	17,519.3
BPA-OTECC	69&138 kV	73,508	6.0%	77,918.0		77,918.0	0.0
City of Seattle (*)	69-230 kV	0	0.0%	0.0		0.0	0.0
Total Transmission Contracts		267,185		282,256.8		282,964.7	17,519.3
Total Jurisdictional Sales(Including Transmission)		2,458,967		2,738,615.5	2,456,358.7	2,739,323.4	2,313,764.9
Total System Sales (Excluding Transmission)		2,191,781		2,456,358.7	2,456,358.7	2,456,358.7	2,296,245.6
Wells REA	139 kV	10,894	5.9%	11,540.5			

(*) City of Seattle is set to 0 to reflect the change in their latest demand request.

Larkin 3/27/09