THIS FILING IS						
Item 1: 🕱 An Initial (Original) Submission	OR Resubmission	No				

Form 1 Approved OMB No. 1902-0021 (Expires 7/31/2008) Form 1-F Approved OMB No. 1902-0029 (Expires 6/30/2007) Form 3-Q Approved OMB No. 1902-0205 (Expires 6/30/2007)



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

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

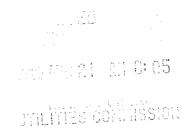
Exact Legal Name of Respondent (Company)

Idaho Power Company

Year/Period of Report

End of <u>2005/Q4</u>

Deloitte.



Deloitte & Touche LLP Suite 1700 101 South Capitol Boulevard Boise, ID 83702-7717

Tel: +1 208 342 9361 www.deloitte.com

INDEPENDENT AUDITORS' REPORT

Idaho Power Company Boise, Idaho

We have audited the balance sheet—regulatory basis of Idaho Power Company (the "Company") as of December 31, 2005, and the related statements of income—regulatory basis; retained earnings—regulatory basis; cash flows—regulatory basis; and accumulated comprehensive income, comprehensive income, and hedging activities—regulatory basis for the year ended December 31, 2005, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such regulatory-basis financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of Idaho Power Company as of December 31, 2005, and the results of its operations and its cash flows for the year ended December 31, 2005, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the Board of Directors and management of Idaho Power Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP

March 6, 2006 Boise, Idaho

INSTRUCTIONS FOR FILING FERC FORMS 1, 1-F and 3-Q

GENERAL INFORMATION

Purpose

Form 1 is an annual regulatory support requirement under 18 CFR 141.1 for Major public utilities, licensees and others. Form 1-F is an annual regulatory support requirement under 18 CFR 141.2 for Nonmajor public utilities, licensees and others. Form 3-Q is a quarterly regulatory support requirement which supplements Forms 1 and 1-F under 18 CFR 141.400. The reports are designed to collect financial and operational information from major and nonmajor electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101), must submit Form 1 as prescribed in 18 CFR Part 141.1. Each Nonmajor electric utility. licensee or other must submit Form 1-F as prescribed in 18 CFR Part 141.2. Each Major and Nonmajor electric utility licensee or other, must submit Form 3-Q as prescribed in 18 CFR Part 141,400.

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

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

Nonmajor means having in each of the three 'previous calendar years, total annual sales of 10,000 megawatt hours or more

- III. What and Where to Submit
- (a) Submit Forms 1, 1-F and 3-Q electronically through the Form 1/3-Q Submission Software. Retain one copy of each report for your files.
- (b) Respondents may submit the Corporate Officer Certification electronically, or file/mail an original signed Corporate Officer Certification to:

Chief Accountant Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

- (c) Submit, immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports, Indicate by checking the appropriate box on Form 1, Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to the address in III(c) above.
- (d) For the Annual CPA certification, submit with the original submission, or within 30 days after the filing date for Form 1, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- (ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 158.10-158.12 for specific qualifications.)

Reference

Reference

Schedules Pages

Comparative Balance Sheet

110-113

Statement of Income

Statement of Cash Flows

114-117

Statement of Retained Earnings 118-119

120-121

Notes to Financial Statements 122-123

Insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the address indicated at III (b). Use the following form for the letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied. insert parenthetical phrases only when exceptions are reported.

GENERAL INFORMATION (continued)

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

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from: Public Reference and Files Maintenance Branch Federal Energy Regulatory Commission 888 First Street, NE. Room 2A ED-12.2 Washington, DC 20426 (202).502-8371

IV. When to Submit:

Submit Form 1 according to the filing dates contained in section 18 CFR 141.1 of the Commission's regulations. Submit Form 1-F according to the filing dates contained in section 18 CFR 141.2 of the Commission's regulations. Submit Form 3-Q according to the filing dates contained in section 18 CFR 141.400 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information public reporting burden for the Form 1-F collection of information is estimated to average 112 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Mr. Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII For any resubmissions, submit the electronic filing using the Form 1/3-Q software and send a letter identifying which pages in the form have been revised. Send the letter to the Office of the Secretary.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

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

- FNS Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.
- FNO Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.
- LFP for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.
- OLF Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.
- SFP Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.
- NF Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.
- OS Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service form. Describe the type of service in a footnote for each entry.
- AD Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

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

EXCERPTS FROM THE LAW

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

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

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

- (a) To make investigations and to collect and record data concerning; he utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."
- "Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission my prescribe the manner and form in which such reports shalt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10
- "Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the *form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be field..."

GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information of document required by the Commission in the course of an investigation conducted under this Act shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing "

FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

	IDENTIFICATION		
01 Exact Legal Name of Respondent Idaho Power Company		02 Year/Perio End of	d of Report 2005/Q4
03 Previous Name and Date of Change (if Idaho Power Company	name changed during year)	11	
04 Address of Principal Office at End of Per 1221 W Idaho Street, P.O. Box 70 Boise			
05 Name of Contact Person Darrel Anderson		06 Title of Contact Senior VP of Admir	
07 Address of Contact Person (Street, City 1221 W Idaho Street, P.O. Box 70 Boise	· · · · · · · · · · · · · · · · · · ·		
08 Telephone of Contact Person, Including Area Code (208) 388-2650		Resubmission	10 Date of Report (Mo, Da, Yr) 04/18/2006
The undersigned officer certifies that:	NNUAL CORPORATE OFFICER CERTIFICA	ATION	
of the business affairs of the respondent and the finar respects to the Uniform System of Accounts.			
Darrel Anderson	03 Signature		04 Date Signed (Mo, Da, Yr)
02 Title Senior VP of Admin Ser & CFO	Darrel Anderson		11
Title 18, U.S.C. 1001 makes it a crime for any perso false, fictitious or fraudulent statements as to any makes it a crime for any personal statements.		ency or Department of the	ļ

Name of Respondent Idaho Power Company		(1) X An Original	(Mo, Da, Yr)	End of2005/Q4
		(2) A Resubmission	04/18/2006	
		LIST OF SCHEDULES (Electric		
	in column (c) the terms "none," "not applica in pages. Omit pages where the responden			ounts have been reported for
Line No.	Title of Sched	lule	Reference Page No.	Remarks
	(a)		(b)	(c)
1	General Information		101	
2	Control Over Respondent		102	
3	Corporations Controlled by Respondent		103	
4	Officers		104	
5	Directors		105	
6	Important Changes During the Year		108-109	
7	Comparative Balance Sheet		110-113	
8	Statement of Income for the Year		114-117	
9	Statement of Retained Earnings for the Year		118-119	
10	Statement of Cash Flows	·-···	120-121	
11	Notes to Financial Statements		122-123	
12	Statement of Accum Comp Income, Comp Incom		122(a)(b)	
13	Summary of Utility Plant & Accumulated Provision	ons for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials		202-203	None
15	Electric Plant in Service		204-207	
16	Electric Plant Leased to Others		213	None
17	Electric Plant Held for Future Use	<u></u>	214	
18	Construction Work in Progress-Electric		216	
19	Accumulated Provision for Depreciation of Elect	tric Utility Plant	219	
20	Investment of Subsidiary Companies		224-225	
21	Materials and Supplies		227	
22			228-229	None
23			230	
24	Unrecovered Plant and Regulatory Study Costs		230	
25			232	
26	<u> </u>		233	
27			234	
28			250-251	
29	 		253	
30	<u> </u>		254	
31	<u> </u>		256-257	
32	 		261	
33		ne Year	262-263	
34	Accumulated Deferred Investment Tax Credits		266-267	
35	Other Deferred Credits		269	
36	Accumulated Deferred Income Taxes-Accelera	ted Amortization Property	272-273	

	Idaha Bawar Company		(1) 区 An Original (Mo,		o, Đa, Yr) End (ear/Period of Report nd of 2005/Q4	
		(2) A Resubmission 04/1 ST OF SCHEDULES (Electric Utility) (continue		4/18/2006				
	in column (c) the terms "none," "not applica			-	•			have been reported for
	n pages. Omit pages where the responden					mormation of amo	unts	nave been reported for
Line	Title of Sched	ule				Reference Page No.	$\overline{}$	Remarks
No.	(a)					(b)	ĺ	(c)
37	Accumulated Deferred Income Taxes-Other Pro	erty				274-275		
38	Accumulated Deferred Income Taxes-Other					276-277		
39	Other Regulatory Liabilities					278		
40	Electric Operating Revenues					300-301		
41	Sales of Electricity by Rate Schedules					304		
42	Sales for Resale					310-311		
43	Electric Operation and Maintenance Expenses					320-323		
44	Purchased Power					326-327		
45	Transmission of Electricity for Others					328-330		
46	Transmission of Electricity by Others					332]	
47	Miscellaneous General Expenses-Electric					335		
48	Depreciation and Amortization of Electric Plant					336-337		
49	Regulatory Commission Expenses					350-351		
50	Research, Development and Demonstration Act	ivities		_		352-353		
51	Distribution of Salaries and Wages					354-355		
52	Common Utility Plant and Expenses					356		None
53	Purchase and Sale of Ancillary Services					398		None
54	Monthly Transmission System Peak Load					400		
55	Electric Energy Account					401		
56	Monthly Peaks and Output					401		
57	Steam Electric Generating Plant Statistics	_				402-403		
58	Hydroelectric Generating Plant Statistics					406-407		<u> </u>
59	Pumped Storage Generating Plant Statistics					408-409		None
60	Generating Plant Statistics Pages					410-411		
61						422-423		
62	Transmission Lines Added During the Year					424-425		· ,
63	Substations					426-427		
64	Footnote Data					450		· · · · · · · · · · · · · · · · · · ·
	Stockholders' Reports Check approp	riate	bo	K :				
	X Four copies will be submitted							
	No annual report to stockholders is p	огераге	ed					
	ł							

						
Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report			
Idaho Power Company	(1) 🛣 An Original (2) 🗌 A Resubmission	04/18/2006	End of			
	GENERAL INFORMATION	N				
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.						
Darrel Anderson Senior Vice President 1221 W. Idaho Street, P.O. Box 70		, Idaho Power Compan	¥			
2. Provide the name of the State under the state under the state under a special law, give restricted of organization and the date organized. Idaho, June 30, 1989	the laws of which respondent is in eference to such law. If not incor	ncorporated, and date porated, state that fac	of incorporation. t and give the type			
3. If at any time during the year the propreceiver or trustee, (b) date such receiver trusteeship was created, and (d) date who Not Applicable	or trustee took possession, (c) t	he authority by which	give (a) name of the receivership or			
State the classes or utility and other the respondent operated.	services furnished by responden	t during the year in ea	nch State in which			
Electric Id	tate daho regon					
Have you engaged as the principal at the principal accountant for your previous	accountant to audit your financial s year's certified financial statem	statements an accou ents?	ntant who is not			
(1) YesEnter the date when such (2) X No	independent accountant was init	tially engaged:				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Perio	od of Report			
Idaho Power Company	(1) 🔀 An Original (2) 🗌 A Resubmission	04/18/2006	End of	2005/Q4			
	CONTROL OVER RESPOND	JENT	<u> </u>				
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.							
Idaho Power Company is a subsidiary of IDACC	daho Power Company is a subsidiary of IDACORP, INC						
IDACORP owns 100% of Idaho Power Compan	y's Common Stock.						
IDACORP is a public utility Holding Company in	ncorporated effective 10-1-1998			į			
				:			

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Name	of Respondent Thi	s Report Is:	Date of Report	Year/Period of Report
	Power Company (1)	X An Original	(Mo, Da, Yr)	End of2005/Q4
	(2)	A Resubmission ORATIONS CONTROLLED BY R	04/18/2006 ESPONDENT	
at any 2. If c any in	port below the names of all corporations, busing time during the year. If control ceased prior to control was by other means than a direct holding termediaries involved. control was held jointly with one or more other in	ess trusts, and similar organiza end of year, give particulars (o g of voting rights, state in a foo	ations, controlled directly details) in a footnote. tnote the manner in whic	th control was held, naming
2. Dir 3. Ind 4. Jo voting mutua	tions te the Uniform System of Accounts for a definition to the Uniform System of Accounts for a definition to the Uniform System of Accounts for a definition to the Uniform System of Accounts, regardles to the Uniform System of Accounts, regardles	erposition of an intermediary. terposition of an intermediary t ffectively control or direct action , or each party holds a veto po more parties who together hav	on without the consent of ower over the other. Join e control within the mear	the other, as where the t control may exist by
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Votin Stock Owned (c)	
	Direct Control	(4)	(0)	
2	Idaho Energy Resources Company	Coal mining and mineral	100%	
3	idano Energy resources company	development	10070	
4		do voiopinoni.		
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Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4
		OFFICERS	0-11012000	<u> </u>
respo (such 2. If a	port below the name, title and salary for ean dent includes its president, secretary, treat as sales, administration or finance), and an change was made during the year in the ibent, and the date the change in incumber	ach executive officer whose salary asurer, and vice president in charg ny other person who performs sin ncumbent of any position, show r	ge of a principal business nilar policy making functio	s unit, division or function ons.
Line	Title		Name of Officer	Salary
No.	(a)		(b)	for Yeár (c)
1				
2	President and Chief Executive Officer - Relired		Jan B. Packwood	630,000
3				
4	President Chief Executive and Chief Sperating	Officer	J. LaMont Keen	400,000
5				
6	Sr Vice President, Power Supply		James C. Miller	270,000
7				
8	Sr Vice President, General Counsel and Secret	ary	Thomas Saldin	250,000
9				
10	Sr Vice President, Administrative Services & Cl	FO	Darrel T Anderson	240,000
11				
12	Vice President and Chief Information Officer		A. Bryan Kearny	193,000
13				
14	Sr Vice President, Delivery		Dan Minor	205,000
15				
16	Vice President, Human Resources		Luci McDonald	160,000
17				
18	Vice President, Regulatory Affairs		Ric Gale	175,000
19				
20	Vice President, Public Affairs		Greg Panter	160,000
21				
22	Vice President and Treasurer		Dennis Gribble	155,000
23				
24	Vice President, Finance and Chief Risk Officer		Lori Smith	155,000
25	DESCRIPTION A VANCES OF SETTING AND DOLLARS FOR A TOTAL TANGEN OF SETTING			
26	Viče President, Belivary Engineering and Oper	ation	Lisa Grow	135,000
27		i Conc		440.00
28	Vice President Customer Service and Regiona	al O ps	Warren Kline	140,00
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
· ·	(1) X An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 104	Line No.: 2 Column: a	
Retired as Chief E	Executive Officer November 17, 2005	
Schedule Page: 104	Line No.: 4 Column: a	
Appointed Chief Ex	Executive Officer November 17, 2005.	
	ef Operating Officer November 17, 2005.	
Schedule Page: 104	Line No.: 26 Column: a	
Appointed to newly	y created position July 2005.	
Cabadala Dagas 404	Line No. 29 Columnia	

Schedule Page: 104 Line No.: 28 Column: a
Appointed to newly created position July 2005.

Name of Respondent This Report Is:			Report Is: [X] An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report 2005/Q4
Idaho	Power Company	(1) (2)	A Resubmission		04/18/2006	End of
		<u> </u>	DIRECTORS			
1. Rer	ort below the information called for concerning each	director	of the respondent who he	eld office	at any time during the year.	nclude in column (a), abbreviated
	f the directors who are officers of the respondent.		•			
	signate members of the Executive Committee by a trip			the Execu		
No.	Name (and Title) of E (a)	Directo	r		Principal Bus	iness Address
1	Rotchford L. Barker			P.O. Bo	x 2080, Cody Wyoming 824	114
2						
3	Jack K. Lemley			Lemley	& Associates, Inc.	
4		•		1508 N	. 13th, Boise, Idaho 83702	
5						
6	Gary Michael ***			P.O. Bo	x 1718 Boise Idaho 83701	
7						
8	Jon H. Miller ***			P.O. Bo	ox 1557, Boise, Idaho 8370	11
9				ONIcil	Estampiana Inc	
10	Peter S. O'Neill ***				Enterprises, Inc. Parkcenter Blvd., Boise, Id	abo 83706
11				0/ I E.	Parkcenter bivu., boise, id	ano 63700
12	Jan B. Packwood ***President and CEØ (Retin	SHV		Idaho P	ower Company, 1221 W. le	taho Street
14	pair by automost is lested if a re-by from				ox 70, Boise, Idaho 83707-0	
15						
16	J. LaMont Keen President and Chief Executive	Officer		Idaho p	ower Company, 1221 W. lo	daho Street,
17		12,00		P.O. B	ox 70, Boise, Idaho 83707-	0070
18						
19	Robert A. Tinstman ***			4433 W	/. Quail Point Court, Boise,	Idaho, 83703
20						
21	Richard G. Reiten			NW Na	tural 220 NW 2nd Ave - 13	th floor, Portland, Oregon 97209
22				A1===#	In a SO4 Davidson & Court D	eine Idehe 92706
23	Thomas Wilford		 · 	Alscott	Inc, 501 Baybrook Court B	oise, idano 63706
24 25	Joan Smith			2309.5	.W. Avenue, No. 1141, Poi	tland, OR 97201
26	Joan Sinui		 	2000 0		
27						
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
· ·	(1) <u>X</u> An Original	(Mo, Da, Yr)				
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4			
FOOTNOTE DATA						

Schedule Page: 105 Line No.: 13 Column: a
Relinquished position as Chief Executive Officer November 17, 2005
Schedule Page: 105 Line No.: 16 Column: a
Appointed Chief Executive Officer November 17, 2005. Relinquished Chief Operating Officer November 17, 2005.

Name of Respondent	This R			Date of Report	Year/Period of Report
Idaho Power Company	1 ' ' -			04/18/2006	End of 2005/Q4
	` ' -	_			
IM	ORTAN	IT C	HANGES DURING THE	QUARTER/YEAR	
Idaho Power Company	dicated be answhere it e rights: the pay reorgal insaction: Give was record and the revenue of any important to fany important legal sactions ting trusting trusting trusting trusting trusting to the required or macast transacted or macast red or macast r	A A CI belower in the swerren the ymeer in the ymeet in the ymeer in t	ANGES DURING THE COW. Make the statement of the Actual consistency of	QUARTER/YEAR ents explicit and precise, at applicable," or "NA" where the tence to the schedule in white detection given therefore attent fact. Ilidation with other compare on authorizing the transactories called for by the Unacquired or given, assign and acquired or given, assign and of Commission authorizing the transactories called for by the Unacquired or given, assign and of Commission authorized. State also the approximate and such arrangements, et also or guarantees including a FERC or State Commission are and purpose of such a cless or guarantees including and precise for the end of the year, and the end of the year, and the closed elsewhere in this for known associate of an appearing in the annual report, such notes may be in any capital ratio to be less ont, subsidiary, or affiliated	and number them in ere applicable. If thich it appears. and state from whom the entires: Give names of action, and reference to eactions relating thereto, Uniform System of Accounts gned or surrendered: Give athorizing lease and give enter and date operations easy must also state major rwise, giving location and tot. In the results of any such the results of any such report in which an officer, my of these persons was a port to stockholders are included on this page, dent that may have all ratio is less than 30 than 30 percent, and the discompanies through a
PAGE 108 INTENTIONALLY LEFT BLAI SEE PAGE 109 FOR REQUIRED INFOR		N.			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
·	(1) X An Original	(Mo, Da, Yr)	l .					
Idaho Power Company (2) A Resubmission 04/18/2006 2005/Q4								
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)								

- 1. Relicensing costs closed to account 302 \$3,254,971 for Mid-Snake Power Plant-Idaho.
- 2. None
- 3. None
- 4. None
- 5. New Transmission Lines:
 Eagle Star 138 Kv line #464 6.35 miles
 Eckert 138 Kv tap line #412
 Bennett Mtn Power Plant to rattlesnake sub #716 4.48 miles
 - 1 Transmission station Horse Flat transmission station
 - 3 Distribution stations:

Ten Mile Lake Fork Rattlesnake

- 6. Issued \$60 million of 5.30% First Mortgage Bonds maturing 8/26/35. Commission authorization for IPUC IPC-E-04-22 OPUC UF-4211, and WPSC 2005-ES-04-27.
- 7. None
- 8. On December 29, 2005 a general wage increase of 3.0%.
- 9. See pages 123.9 to 123.17
- 10. None
- 11. None
- 12. None
- 13. Refer to pages 104 & 105 for changes in officers and directors. There were a number of changes in Major Security Holders in 2005. Top ten institutional shareholders list saw the addition of Lord, Abbett & Company, Prenza Investment Management, NWQ Investment Management and ICM Asset Management. Leaving the top ten list of institutional shareholders was Martingale Asset Management, TIAA-CREF Investestment, Smith Barney Asset Management and Bear Stearns & Company.
- 14. None

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)		Year/Period of Report	
Idaho F	Power Company	(1) ☒ An Original (2) ☐ A Resubmission	(Mo, Da, 04/18/200	•	End of	2005/Q4
	COMPARATIV	E BALANCE SHEET (ASSETS	AND OTHER	DEBITS)	
Line No.	Title of Accoun	t	Ref. Page No. (b)	End of Qu Bala	nt Year arter/Year ance	Prior Year End Balance 12/31 (d)
1	UTILITY PLA	ANT				
2	Utility Plant (101-106, 114)		200-201	3,4	79,972,995	3,327,451,494
3	Construction Work in Progress (107)		200-201		49,814,313	151,651,719
4	TOTAL Utility Plant (Enter Total of lines 2 and				29,787,308	3,479,103,213
5	(Less) Accum. Prov. for Depr. Amort. Depl. (10	08, 110, 111, 115)	200-201		64,640,116	1,316,124,554
_	Net Utility Plant (Enter Total of line 4 less 5)			2,2	65,147,192	2,162,978,659
7	Nuclear Fuel in Process of Ref., Conv., Enrich.		202-203		0	0
8	Nuclear Fuel Materials and Assemblies-Stock	Account (120.2)			0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)			 	0	0
10	Spent Nuclear Fuel (120.4)				0	0
11 12	Nuclear Fuel Under Capital Leases (120.6) (Less) Accum. Prov. for Amort. of Nucl. Fuel A	scombline (120.5)	202-203			0
13	Net Nuclear Fuel (Enter Total of lines 7-11 les		202-203		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)	····	 	22	65,147,192	2,162,978,659
15	Utility Plant Adjustments (116)		122		0	0
16	Gas Stored Underground - Noncurrent (117)		, , , , , , , , , , , , , , , , , , ,		0	0
17	OTHER PROPERTY AND	INVESTMENTS				
18	Nonutility Property (121)				922,349	828,002
19	(Less) Accum. Prov. for Depr. and Amort. (12:	2)	<u> </u>		0	0
20	Investments in Associated Companies (123)				0	0
21	Investment in Subsidiary Companies (123.1)		224-225		43,512,409	36,544,480
22	(For Cost of Account 123.1, See Footnote Page	ge 224, line 42)				
23	Noncurrent Portion of Allowances		228-229		0	0
24	Other Investments (124)				1,025,159	32,458,340
25	Sinking Funds (125)				0	. 0
26	Depreciation Fund (126)			.	0	0
27	Amortization Fund - Federal (127)			ļ	0	0
28	Other Special Funds (128)		_	<u> </u>	27,337,666	27,507,094
29	Special Funds (Non Major Only) (129)		ļ	ļ	0	0
30	Long-Term Portion of Derivative Assets (175)		 		0	0
31	Long-Term Portion of Derivative Assets – Hed		 	 	72 707 593	97,337,916
32	TOTAL Other Property and Investments (Line CURRENT AND ACC		<u> </u>		72,797,583	97,337,910
33						0
34	Cash and Working Funds (Non-major Only) (130)		+	583,874	359,186
36	Cash (131) Special Deposits (132-134)		+	+	510,000	000,100
37	Working Fund (135)			<u> </u>	42,750	57,457
38	Temporary Cash Investments (136)		 	 	48,687,442	17,236,000
39	Notes Receivable (141)			1	10,522,187	11,863,100
40	Customer Accounts Receivable (142)			1	49,830,007	45,440,589
41	Other Accounts Receivable (143)				6,860,636	5,201,303
42	(Less) Accum. Prov. for Uncollectible AcctC	redit (144)			833,238	1,363,426
43	Notes Receivable from Associated Companie	es (145)			0	C
44	Accounts Receivable from Assoc. Companies	s (146)			637,084	1,297,952
45	Fuel Stock (151)		227		11,494,190	6,450,733
46	Fuel Stock Expenses Undistributed (152)		227		0	C
47	Residuals (Elec) and Extracted Products (15		227	ļ	0	(
48	Plant Materials and Operating Supplies (154)	<u> </u>	227		28,705,792	25,378,777
49	Merchandise (155)		227		0	(
50	Other Materials and Supplies (156)		227		0	(
51	Nuclear Materials Held for Sale (157)		202-203/227		0	
52	Allowances (158.1 and 158.2)	<u> </u>	228-229	ļ <u></u>	0	
FF	RC FORM NO. 1 (REV. 12-03)	Page 110		_l		

Name of Respondent This Report Is: Date of Report Year		Year/P	eriod of Report			
Idaho i	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, 04/18/20	-	End of	2005/Q4
	COMPARATIVI	E BALANCE SHEET (ASSETS	AND OTHER	RDEBITS	(Continued)	
Line No.	Title of Account		Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)		Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances				0	0
54	Stores Expense Undistributed (163)		227		1,745,428	685,830
55	Gas Stored Underground - Current (164.1)				0	0
_56	Liquefied Natural Gas Stored and Held for Pro-	cessing (164.2-164.3)			0	0
	Prepayments (165)			 	17,532,437	28,448,966
58	Advances for Gas (166-167)				28,192	52,040
59	Interest and Dividends Receivable (171) Rents Receivable (172)				20,192	52,040
60 61	Accrued Utility Revenues (173)			 	38,905,298	33,832,290
62	Miscellaneous Current and Accrued Assets (1)	74)			0	05,002,200
63	Derivative Instrument Assets (175)				244,432	87,506
64	(Less) Long-Term Portion of Derivative Instrum	nent Assets (175)		· · · · · · · · · · · · · · · · · · ·	0	0
65	Derivative Instrument Assets - Hedges (176)	10.11.7.1000.00 (1.7.0)	-	 	0	0
66	(Less) Long-Term Portion of Derivative Instrum	nent Assets - Hedges (176	<u> </u>		0	0
67	Total Current and Accrued Assets (Lines 34 th			2	15,496,511	175,028,303
68	DEFERRED D			*********		-
69	Unamortized Debt Expenses (181)				11,128,248	7,741,547
70	Extraordinary Property Losses (182.1)		230		0	0
71	Unrecovered Plant and Regulatory Study Cost	s (182.2)	230		0	0
72	Other Regulatory Assets (182.3)		232	4	118,241,190	438,780,828
73	Prelim. Survey and Investigation Charges (Ele			<u> </u>	187,483	91,953
74	Preliminary Natural Gas Survey and Investiga		ļ	<u> </u>	0	0
75	Other Preliminary Survey and Investigation Ch	narges (183.2)		<u> </u>	000.004	0
76	Clearing Accounts (184)				300,821	12,057
77	Temporary Facilities (185)		233	ļ	92 097 453	83,272,850
78 79	Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (18)	7)	233	+	82,087,452	63,272,630
80	Research, Devel. and Demonstration Expend.		352-353		0	
81	Unamortized Loss on Reaquired Debt (189)	(100)	002 000		14,032,339	15,193,036
82	Accumulated Deferred Income Taxes (190)		234	 ;	103,660,136	72,712,115
83	Unrecovered Purchased Gas Costs (191)			<u> </u>	0	0
84	Total Deferred Debits (lines 69 through 83)			(629,637,669	617,804,386
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)			3,	183,078,955	3,053,149,264
FE	RC FORM NO. 1 (REV. 12-03)	Page 111			·	

Name of Respondent This Report is:					eriod of Report		
ldaho F	Power Company	(1) 🗵 An Origii	nal	(mo, da, j	•		2005/04
		(2) A Rresu	omission	04/18/20	06 	end of	2005/Q4
	COMPARATIVE F	BALANCE SHEET (LIABILITIES	AND OTHE	R CREDI	TS)	
Line					Current Year		Prior Year
Line No.				Ref.	End of Qu	· ·	End Balance
110.	Title of Accoun			Page No.	l	ince	12/31 (d)
	(a)			(b)	(0	''+	- (u)
	PROPRIETARY CAPITAL			050.054	ļ	7 077 020	07 977 030
2	Common Stock Issued (201)			250-251	<u> </u>	97,877,030	97,877,030
3	Preferred Stock Issued (204)			250-251		- 0	
4	Capital Stock Subscribed (202, 205)			252	 		
	Stock Liability for Conversion (203, 206)			252	4	02 707 550	483,707,552
6	Premium on Capital Stock (207)			252	4	83,707,552	465,707,552
7	Other Paid-In Capital (208-211)			253	 	- 0	
8	Installments Received on Capital Stock (212)			252	 	<u> </u>	
9	(Less) Discount on Capital Stock (213)			254	 	2.006.025	2 006 025
10	(Less) Capital Stock Expense (214)			254	 	2,096,925	2,096,925
11	Retained Earnings (215, 215.1, 216)			118-119		21,453,283	309,178,039
12	Unappropriated Undistributed Subsidiary Earn	ings (216.1)		118-119	 	39,802,850	30,928,808
13	(Less) Reaquired Capital Stock (217)			250-251	ļ	0	- 0
14	Noncorporate Proprietorship (Non-major only			 		0	0
15	Accumulated Other Comprehensive Income (2	?19)		122(a)(b)		-3,425,324	-887,774
16	Total Proprietary Capital (lines 2 through 15)				9	37,318,466	918,706,730
17	LONG-TERM DEBT						
18	Bonds (221)			256-257	9	55,460,000	955,460,000
19	(Less) Reaquired Bonds (222)			256-257		0	0
20	Advances from Associated Companies (223)			256-257		0	0
21	Other Long-Term Debt (224)			256-257		31,585,000	31,585,000
22	Unamortized Premium on Long-Term Debt (2	25)	. <u></u>			0	0
23	(Less) Unamortized Discount on Long-Term D	ebt-Debit (226)				3,325,109	3,135,446
24	Total Long-Term Debt (lines 18 through 23)			<u>-</u>	9	83,719,891	983,909,554
25	OTHER NONCURRENT LIABILITIES						
26	Obligations Under Capital Leases - Noncurrent	nt (227)				0	0
27	Accumulated Provision for Property Insurance	e (228.1)				0	0
28	Accumulated Provision for Injuries and Dama	ges (228.2)				1,191,411	1,797,494
29	Accumulated Provision for Pensions and Ben	efits (228.3)			<u> </u>	13,361,444	10,592,032
30	Accumulated Miscellaneous Operating Provis	ions (228.4)				0	0
31	Accumulated Provision for Rate Refunds (22)	9)				0	400,102
32	Long-Term Portion of Derivative Instrument L	iabilities				0	0
33	Long-Term Portion of Derivative Instrument L	iabilities - Hedges				0	0
34	Asset Retirement Obligations (230)					10,079,335	9,287,789
35	Total Other Noncurrent Liabilities (lines 26 th	ough 34)				24,632,190	22,077,417
36	CURRENT AND ACCRUED LIABILITIES						
37	Notes Payable (231)					0	0
38	Accounts Payable (232)					77,435,649	72,530,597
39	Notes Payable to Associated Companies (23	3)				10,101,115	20,469,707
40	Accounts Payable to Associated Companies	(234)				152,888	278,488
41	Customer Deposits (235)					1,103,299	1,000,352
42	Taxes Accrued (236)			262-263		72,183,706	40,280,158
43	Interest Accrued (237)					14,104,406	13,742,553
44	Dividends Declared (238)					0	0
45	Matured Long-Term Debt (239)					0	0
		<u>-</u> -					

		Period of Report					
ldaho i	Power Company	(1)		(mo, da, 04/18/20			2005/Q4
-		(2)	A Rresubmission	<u></u>		end of	·
	COMPARATIVE E	BALAN	CE SHEET (LIABILITII	S AND OTHE		· · · · · · · · · · · · · · · · · · ·	
Line				Ref.	I	nt Year larter/Year	Prior Year End Balance
No.	Title of Account	i		Page No.	1	ance	12/31
	(a)			(b)	(0	c)	(d)
46	Matured Interest (240)					0	0
47	Tax Collections Payable (241)	 		<u> </u>		1,997,689	2,111,305
48	Miscellaneous Current and Accrued Liabilities		 	17,834,534	17,015,196		
49	Obligations Under Capital Leases-Current (243 Derivative Instrument Liabilities (244)	<u> </u>	╁┈	0	445		
50 51	(Less) Long-Term Portion of Derivative Instrum			- 0	- 445		
52	Derivative Instrument Liabilities - Hedges (245				 	0	0
53	(Less) Long-Term Portion of Derivative Instrum		bilities-Hedges			0	0
54	Total Current and Accrued Liabilities (lines 37				1	94,913,286	167,428,801
55	DEFERRED CREDITS						
56	Customer Advances for Construction (252)					19,427,988	15,073,749
57	Accumulated Deferred Investment Tax Credits			266-267	1	68,786,273	66,836,157
58	Deferred Gains from Disposition of Utility Plan	t (256)			ļ	07.070.470	50.057.740
<u>59</u>	Other Deferred Credits (253) Other Regulatory Liabilities (254)			269 278		67,672,479	56,257,710 209,105,349
60 61	Unamortized Gain on Reaquired Debt (257)			210	 	0.000,000	209,103,349
62	Accum. Deferred Income Taxes-Accel. Amort.	(281)		272-277	 	0	0
63	Accum. Deferred income Taxes-Other Propert				5	86,260,338	585,543,346
64	Accum. Deferred Income Taxes-Other (283)	· · · · · · · · ·				23,780,739	28,210,451
65	Total Deferred Credits (lines 56 through 64)					42,495,122	961,026,762
66	TOTAL LIABILITIES AND STOCKHOLDER E	QUITY	(lines 16, 24, 35, 54 and 65)		3,1	83,078,955	3,053,149,264
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CE	RC FORM NO. 1 (rev. 12-03)		Page 112				
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Name	of Respondent	This Report Is:	ninal		of Report	Year/Period	- 1				
Idaho	Power Company	(1) X An Ori (2)	ginai ubmission		Da, Yr) 3/2006	End of	2005/Q4				
		L`'	MENT OF INC			<u> </u>					
Quarte						-					
1. Ente	er in column (d) the balance for the reporting quar										
	ort in column (f) the quarter to date amounts for e			n (h) the quarter t	o date amounts f	for gas utility, and	ın (j) the				
	r to date amounts for other utility function for the ort in column (g) the quarter to date amounts for			ın (i) the quarter t	o date amounts f	for gas utility, and	in (k) the				
	r to date amounts for other utility function for the			() - demission		<u> </u>					
4. If a	dditional columns are needed place them in a foo	otnote.									
Annus	nnual or Quarterly if applicable										
5. Do 1	i. Do not report fourth quarter data in columns (e) and (f)										
	i. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility columnin a similar manner to										
	department. Spread the amount(s) over lines 2 ort amounts in account 414, Other Utility Operati										
7. Re p 8. Rep	ort amounts in account 414, Other Othity Operation fort data for lines 8, 10 and 11 for Natural Gas co	mpanies using a	counts 404.1	, 404.2, 404.3, 40	7.1 and 407.2.	•					
	,			· 							
Line		Ţ		Total	Total	Current 3 Months	Prior 3 Months				
No.				Current Year to Date Balance for	Prior Year to Date Balance for	Ended Quarterly Only	Ended Quarterly Only				
	Title of Account		(Ref.) Page No.	Quarter/Year	Quarter/Year	No 4th Quarter	No 4th Quarter				
	(a)		(b)	(c)	(d)	(e)	(f)				
1	UTILITY OPERATING INCOME			/							
2	Operating Revenues (400)		300-301	849,075,951	800,822,106						
3	Operating Expenses										
4	Operation Expenses (401)		320-323	505,272,123	523,328,322						
5	Maintenance Expenses (402)		320-323	59,538,848	58,404,718						
6	Depreciation Expense (403)		336-337	92,933,330	90,986,890						
7	Depreciation Expense for Asset Retirement Costs (403.1)		336-337								
8	Amort. & Depl. of Utility Plant (404-405)		336-337	8,574,137	10,050,731						
9	Amort. of Utility Plant Acq. Adj. (406)		336-337	-22,723	-22,723						
10	Amort. Property Losses, Unrecov Plant and Regulatory Str	udy Costs (407)									
11	Amort. of Conversion Expenses (407)										
12	Regulatory Debits (407.3)			16,191,442	19,944						
13	(Less) Regulatory Credits (407.4)			4,820,743	18,949,682						
14	Taxes Other Than Income Taxes (408.1)		262-263	20,856,185	19,090,214						
15	Income Taxes - Federal (409.1)		262-263	64,853,588	16,305,814						
16	- Other (409.1)		262-263	8,931,316	7,273,792						
17	Provision for Deferred Income Taxes (410.1)		234, 272-277	24,279,913							
	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		234, 272-277	58,648,054		 					
19	Investment Tax Credit Adj Net (411.4)		266	1,950,116	-952,821						
20	(Less) Gains from Disp. of Utility Plant (411.6)										
21	Losses from Disp. of Utility Plant (411.7)			591	-2,071						
22	(Less) Gains from Disposition of Allowances (411.8)			1,173,359	158,330						
23	Losses from Disposition of Allowances (411.9)										
24	Accretion Expense (411.10)										
25				738,716,710	688,402,102	2					
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117	,line 27		110,359,241	112,420,004						
1	1		1	1	I	1	.l				

Year/Period of Report

Name of Respondent

Name of Respondent		(1) X An Ori	ininal	(Mo, E		real/Period of Repor	
Idaho Power Company			ubmission	04/18/		End of2005/0	
_ · · · ·		STATEMENT O	F INCOME FOR THE	YEAR (C	ontinued)		
	tant notes regarding the stat						
	tions concerning unsettled ra						
	mers or which may result in						
	its to which the contingency revenues or recover amoun				ation of the major	ractors which affect the r	ignis
	ons concerning significant a				e vear resulting fro	om settlement of any rate	,
	nues received or costs incur						
and expense accounts.			·				
	in the report to stokholders						
	concise explanation of only the						
_	cations and apportionments f the previous year's/quarter'			-		mai effect of such change	
	ufficient for reporting addition					ne information in a footno	te to
this schedule.	, , , , , , , , , , , , , , , , , , , ,	, ,		•	•		
ELECTF	RIC UTILITY		GAS UTILITY			THER UTILITY	J
Current Year to Date	Previous Year to Date	Current Year to		I	Current Year to Dat		Line No.
(in dollars)	(in dollars)	(in dollars)	(in dolla	ars)	(in dollars)	(in dollars)	
(g)	(h)	(i)	(j)		(k)	(l)	1
							1
849,075,951	800,822,106						2
							3
505,272,123	523,328,322						4
59,538,848	58,404,718						5
92,933,330	90,986,890						6
							7
8,574,137	10,050,731						8
-22,723	-22,723						9
		<u> </u>					10
							11
16,191,442	19,944		-			-	12
4,820,743	18,949,682						13
20,856,185	19,090,214						14
64,853,588	16,305,814						15
8,931,316	7,273,792						16
24,279,913	28,170,120						17
58,648,054	45,142,816						18
							19
1,950,116	-952,821						20
	0.074						
591	-2,071						21
1,173,359	158,330						22
							23
		·					24
738,716,710	688,402,102						25
110,359,241	112,420,004						26
	1		I		i		1
							- {

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Name of Respondent Idaho Power Company		This Report Is: (1) X An Original (2) A Resubmission			Date of Report (Mo, Da, Yr) 04/18/2006			Year/Period of Report End of 2005/Q4		
	STA	TEMEN	IT OF IN	COME FOR T	HE YEAR	R (contin	ued)			
ine No.			(Ref.)	TOTAL		Current 3 Months Ended Quarterly Only	Prior 3 Months Ended Quarterly Only			
	Title of Account (a)			Page No.	Curren (ı	t Year c)	Previous Year (d)	No 4th Quarter (e)	No 4th Quarter (f)	
	Net Utility Operating Income (Carried forward from page 114	4)			110),359,241	112,420,004		_	
	Other Income and Deductions									
	Other Income			 						
	Nonutilty Operating Income	1. (445)		 	,	000 557	2 407 754			
-	Revenues From Merchandising, Jobbing and Contract World			<u> </u>		2,986,557	3,427,754			
32	(Less) Costs and Exp. of Merchandising, Job. & Contract W Revenues From Nonutility Operations (417)	vork (416))	ļ		2,553,933 125,826	3,388,329			
						285,293	110,035 279,748		<u> </u>	
	(Less) Expenses of Nonutility Operations (417.1) Nonoperating Rental Income (418)			+		-1,036				
	Equity in Earnings of Subsidiary Companies (418.1)			119	١.	8,874,042				
	Interest and Dividend Income (419)			119		3,192,922	2,412,553			
	Allowance for Other Funds Used During Construction (419.	1)		+		3,192,922 4,950,151	3,904,027	_		
	Miscellaneous Nonoperating Income (421)	.1)	-	-		5,069,732	 			
40				 	 					
41					2	27,521 2,386,489	469,258 20,468,417		-	
42	` :			-	2.	2,300,409	20,400,417			
	Loss on Disposition of Property (421.2)				<u> </u>	106,328	7,207		······	
	Miscellaneous Amortization (425)			340		100,320	1,201			
	- `			340	-	533,964	538,360	_		
45 46	 			340	 	95,508			 	
47						90,000	-0/1,031			
48	` '	`				351,382	550,041			
49)				4,637,585	1		-	
50	, , , , , , , , , , , , , , , , , , , ,					5,724,767			· · · · · · · · · · · · · · · · · · ·	
51	,				5,124,101	14,348,285				
52				262-263		37,228	38,712		1	
53				262-263	 -	1.042.859	+		 	
54	 			262-263	+	244,977	43,666			
	Provision for Deferred Inc. Taxes (410.2)		<u> </u>	234, 272-277	+	1,213,137			-	
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)			234, 272-277	+	1,817,329				
	Investment Tax Credit AdjNet (411.5)			201, 212 211	+	1,011,020	0,402,002			
-	3 (Less) Investment Tax Credits (420)									
	TOTAL Taxes on Other Income and Deductions (Total of I	ines 52-5	8)	 	 	720,872	-3,668,850		 	
	Net Other Income and Deductions (Total of lines 41, 50, 5		<u>-, </u>	-	1	5,940,850			ļ	
	I Interest Charges	<u>-, </u>	•	 		0,0 10,000	0,00,002			
	2 Interest on Long-Term Debt (427)				5	3,339,531	50,317,585			
	3 Amort, of Debt Disc. and Expense (428)					1,262,733	 	l	 	
64						1,160,697			 	
65					ļ	.,,	1,102,001		 	
	6 (Less) Amortization of Gain on Reaquired Debt-Credit (42)	9 1)					-		1	
67		<u> </u>		340		386.020	256,468	_		
	B Other Interest Expense (431)			340	†	1,103,151	 			
	9 (Less) Allowance for Borrowed Funds Used During Consti	nuction-Cr	(432)			2,790,871	·	-		
	Net Interest Charges (Total of lines 62 thru 69)		. (102)		,	54,461,261		 	 	
7		and 70)		************		71,838,830			<u> </u>	
	2 Extraordinary Items	1		—		,,				
	3 Extraordinary Income (434)			<u> </u>						
	4 (Less) Extraordinary Deductions (435)			 	1					
	5 Net Extraordinary Items (Total of line 73 less line 74)				†			-		
	6 Income Taxes-Federal and Other (409.3)			262-263	+					
	7 Extraordinary Items After Taxes (line 75 less line 76)				 		 		 	
	8 Net Income (Total of line 71 and 77)			+	+ -	71,838,830	70,608,121			
						., ; ;	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
										

Name of Respondent Idaho Power Company		This Report Is:	Date of Re (Mo, Da, Y	r) End of	Year/Period of Report End of2005/Q4	
		(2) A Resubmission	04/18/2006			
2. Reundis 3. Ea - 439 4. St 5. Lis by cre 6. St 7. St 8. Ex	not report Lines 49-53 on the quarterly vereport all changes in appropriated retained extributed subsidiary earnings for the year. Inch credit and debit during the year should inclusive). Show the contra primary accounted the purpose and amount of each reserved first account 439, Adjustments to Retained addit, then debit items in that order. In a dividends for each class and series of now separately the State and Federal incorticular in a footnote the basis for determining tent, state the number and annual amounts	earnings, unappropriated retained be identified as to the retained earnt affected in column (b) vation or appropriation of retained ed Earnings, reflecting adjustment capital stock. The tax effect of items shown in acting the amount reserved or appropriations.	earnings, year arnings account earnings. ts to the opening account 439, Adjuriated. If such researched.	in which recorded (A g balance of retained stments to Retained eservation or approp	earnings. Follow Earnings.	
9. If	any notes appearing in the report to stockh	m A	contra Primary ccount Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)	
	UNAPPROPRIATED RETAINED EARNINGS (A	Account 216)		207 624 072	296,452,895	
	Balance-Beginning of Period Changes			307,634,073	290,432,093	
	Adjustments to Retained Earnings (Account 43)	9)				
4				-		
5						
6						
7						
8	TOTAL On the to Delated Francisco (Acade 400	<u> </u>				
9 10	TOTAL Credits to Retained Earnings (Acct. 439	2)			· · · · · · · · · · · · · · · · · · ·	
11		-				
12						
13	· · · · · · · · · · · · · · · · · ·					
14						
	TOTAL Debits to Retained Earnings (Acct. 439)				
16	Balance Transferred from Income (Account 433	B less Account 418.1)		62,964,788	62,417,874	
17	Appropriations of Retained Earnings (Acct. 436	5)				
18						
19						
20 21						
	TOTAL Appropriations of Retained Earnings (A	cct 436)				
	Dividends Declared-Preferred Stock (Account					
24					(2,934,959	
25						
26						
27						
28					/ 0.004.050	
	TOTAL Dividends Declared-Preferred Stock (A				(2,934,959	
	Dividends Declared-Common Stock (Account 4 \$2.50 Par Value	130)		-50,689,544	(46,413,448	
32				-50,003,544	(10,110,110	
33						
34			···			
35						
-	TOTAL Dividends Declared-Common Stock (A			-50,689,544	(46,413,448	
	Transfers from Acct 216.1, Unapprop. Undistrit					
1 38	Balance - End of Period (Total 1.9,15,16,22,29	.36.37)		319,909,317	309,522,36	

Name	of Respondent	1	Report Is:		Date of Re		Year/F	eriod of Report
Idaho	Power Company	(1)	An Original A Resubmission		(Mo, Da, Y	•	End of	2005/Q4
		L`	TATEMENT OF RETAINED	EAR				
2. Reundisi 3. Ea - 439 4. Str 5. Lis by cre 6. Sh 7. Sh 8. Ex	not report Lines 49-53 on the quarterly vereport all changes in appropriated retained extributed subsidiary earnings for the year. Inch credit and debit during the year should inclusive). Show the contra primary accounted the purpose and amount of each reservent first account 439, Adjustments to Retained edit, then debit items in that order. In a dividends for each class and series of the purpose and series and series of the purpose and series and series of the purpose and series o	arning be ide nt affer ration ed Ear capita ne tax g the s to be	entified as to the retaine ected in column (b) or appropriation of retarnings, reflecting adjustral stock. If effect of items shown if amount reserved or appears and the reserved or appears.	d ear ined e ments n acc propri	nings account earnings. s to the openin ount 439, Adju ated. If such r s well as the to	in which regularized to the state of the sta	ecorded (A of retained o Retained or appropually to be	d earnings. Follow Earnings. Earnings. Briation is to be accumulated.
Line No.	Itel (a)	·			contra Primary count Affected (b)	Curre Quarter Year to Balar (c)	/Year Date nce	Previous Quarter/Year Year to Date Balance (d)
	APPROPRIATED RETAINED EARNINGS (Acc	ount 2	15)	_				
39				-				
40 41								
42				+				
43				╅				
44				+		-		
	TOTAL Appropriated Retained Earnings (Accou	ınt 215	5)		-			
	APPROP. RETAINED EARNINGS - AMORT. F			-				
46	TOTAL Approp. Retained Earnings-Amort. Res						1,543,966	1,543,966
	TOTAL Approp. Retained Earnings (Acct. 215,			_			1,543,966	1,543,966
	TOTAL Retained Earnings (Acct. 215, 215.1, 2			_			21,453,283	311,066,328
1	UNAPPROPRIATED UNDISTRIBUTED SUBS						1,100,200	011,000,020
	Report only on an Annual Basis, no Quarterly	אאום	LARIANAOO (Account	-				
10		-					30,928,808	22,738,561
	Balance-Beginning of Year (Debit or Credit)	10.4	 					8,190,247
-	Equity in Earnings for Year (Credit) (Account 4	16.1)	 	-			8,874,042	0,130,247
51	<u> </u>			+				
52			·	_+_			20,000,050	30,928,808
53	Balance-End of Year (Total lines 49 thru 52)	<u> </u>					39,802,850	30,928,808

	e of Respondent De Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
		STATEMENT OF CASH	FLOWS	
nvestr 2) Info Equiva 3) Op n thos	des to be used:(a) Net Proceeds or Payments;(b)Bonds, ments, fixed assets, intangibles, etc. ormation about noncash investing and financing activities allents at End of Period" with related amounts on the Balar erating Activities - Other: Include gains and losses pertaine activities. Show in the Notes to the Financials the amounts.	debentures and other long-term debt; must be provided in the Notes to the l nce Sheet. ning to operating activities only. Gains unts of interest paid (net of amount ca	(c) Include commercial paper; and (d) Iden Financial statements. Also provide a recon and losses pertaining to investing and fina pitalized) and income taxes paid.	ciliation between "Cash and Cash uncing activities should be reported.
	esting Activities: Include at Other (line 31) net cash outflo nancial Statements. Do not include on this statement the			
	amount of leases capitalized with the plant cost.	dollar amount or leases capitalized pe	ille 0301A General institution 25, instea	a provide a reconomation of the
ine	Description (See Instruction No. 1 for E	Explanation of Codes)	Current Year to Date	Previous Year to Date
No.	(a)	,	Quarter/Year	Quarter/Year
1	Net Cash Flow from Operating Activities:		(b)	(c)
	Net Income (Line 78(c) on page 117)		71,838,830	70,608,121
	Noncash Charges (Credits) to Income:			
	Depreciation and Depletion		92,933,330	90,986,890
	Amortization of (see note)		14.986.104	17,564,230
6		······································		
7				
8	Deferred Income Taxes (Net)		-34,972,335	-21,373,450
9	Investment Tax Credit Adjustment (Net)		1,950,117	-952,821
10	Net (Increase) Decrease in Receivables		4,885,165	-4,049,547
11	Net (Increase) Decrease in Inventory		-9,430,070	-587,583
12	Net (Increase) Decrease in Allowances Inventor	/		
13	Net Increase (Decrease) in Payables and Accrue	ed Expenses	34,355,903	14,699,394
14	Net (Increase) Decrease in Other Regulatory As	sets	18,112,357	17,122,666
15	Net Increase (Decrease) in Other Regulatory Lia	bilities	-10,837,689	-334,354
16			4,950,151	3,904,027
17	(Less) Undistributed Earnings from Subsidiary C	ompanies	8,874,042	
18	Other (provide details in footnote):		6,667,692	15,690,324
19				
20				
21				
	Net Cash Provided by (Used in) Operating Activ	ities (Total 2 thru 21)	176,665,211	186,342,542
23				
24				<u> </u>
25			102 072 000	497 222 260
26)	-183,073,929	-187,333,369
27	Gross Additions to Nuclear Fuel			
28			200 675	
29		Construction	-200,675 2,790,871	
30	Other: Sale of Emission Allowance	onstruction -	70,757,625	
31 32			10,101,020	,
33				
34		3)	-115,307,850	-190,286,178
35	 	<u> </u>	110,001,000	100,200,110
	Acquisition of Other Noncurrent Assets (d)			
37		<u></u>		831
38				
39		bsidiary Companies		
40				
41	Disposition of Investments in (and Advances to)			
42				
43				
	Purchase of Investment Securities (a)		-85,333,932	-295,355,514
	Proceeds from Sales of Investment Securities (120,025,599	

		T ==:			
	e of Respondent	This	Report Is: X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
Idaho	Power Company	(2)	A Resubmission	04/18/2006	End of2005/Q4
		-	STATEMENT OF CASH F	Lows	
nvestr (2) Info Equiva (3) Open (4) Inve	des to be used:(a) Net Proceeds or Payments;(b)Bonds, nents, fixed assets, intangibles, etc. ormation about noncash investing and financing activities lents at End of Period" with related amounts on the Balar erating Activities - Other: Include gains and losses pertaing activities. Show in the Notes to the Financials the amounts of the Activities: Include at Other (line 31) net cash outflowancial Statements. Do not include on this statement the	must be nce She ning to o unts of in w to acc	e provided in the Notes to the Fin et. perating activities only. Gains an nterest paid (net of amount capita quire other companies. Provide a	ancial statements. Also provide a recond losses pertaining to investing and filliance) and income taxes paid. In a reconciliation of assets acquired with	onciliation between "Cash and Cash inancing activities should be reported in the Notes to
	amount of leases capitalized with the plant cost.			, , , , , , , , , , , , , , , , , , , ,	
Line	Description (See Instruction No. 1 for E	xplana	ation of Codes)	Current Year to Date	Previous Year to Date
No.	(a)			Quarter/Year (b)	Quarter/Year (c)
46	Loans Made or Purchased				
47	Collections on Loans				
48					-
49	Net (Increase) Decrease in Receivables			1,116,42	-39,409
50	Net (Increase) Decrease in Inventory				
	Net (Increase) Decrease in Allowances Held for				
52	Net Increase (Decrease) in Payables and Accrue	ed Exp	enses		
53	Other (provide details in footnote):				
54					<u> </u>
55					
	Net Cash Provided by (Used in) Investing Activit	ies		70 400 77	240 040 005
57	Total of lines 34 thru 55)			-79,499,75	-219,349,085
58	O-ah Elever from Einensine Anti-itian				
59	Cash Flows from Financing Activities:				<u> </u>
60	Proceeds from Issuance of:			60,000,00	00 105,000,000
61 62	Long-Term Debt (b) Preferred Stock			00,000,00	103,000,000
63	Common Stock				
64	Other (provide details in footnote):				
65	Other (provide details in localists).				
	Net Increase in Short-Term Debt (c)				11,448,683
	Other (provide details in footnote):				85,920,000
68					
69					
70	Cash Provided by Outside Sources (Total 61 thr	u 69)		60,000,00	202,368,683
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)			-60,000,0	-50,000,000
74	Preferred Stock				-52,350,828
75	Common Stock				
76	Other (provide details in footnote): Other long-te	rm ass	ets	-4,445,8	91 -2,119,881
77					
	Net Decrease in Short-Term Debt (c)			-10,368,5	93
79					
80	Dividends on Preferred Stock				-4,823,248
81	Dividends on Common Stock			-50,689,5	45 -46,413,448
	Net Cash Provided by (Used in) Financing Activ	ities		05.504.0	40.004.07
83	(Total of lines 70 thru 81)			-65,504,0	29 46,661,278
84	Net learness (Deserted Seek and Cook Seek	ivels-			
	Net Increase (Decrease) in Cash and Cash Equ	ivalent	<u> </u>	24 664 4	22 42.654.70
86	(Total of lines 22,57 and 83)			31,661,4	23 13,654,735
87	Cook and Cook Equivalents at Decision - 4 Dec	iod		17,652,6	43 3,997,908
88 89	Cash and Cash Equivalents at Beginning of Per	100		17,032,0	3,357,300
	Cash and Cash Equivalents at End of period			49,314,0	66 17,652,643
90	Cash and Cash Equivalents at Ello of period			79,014,0	17,032,043

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
·	(1) X An Original	(Mo, Da, Yr)				
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4			
FOOTNOTE DATA						

Schedule Page: 120 Line No.: 5	Column: b	
Amortization	12 Months Ended 12/31/2005	
Plant	8,551,414	
Regulatory Assets	4,314,589	
Unamortized Debt Expense	2,309,764	
Unamortized Discount Other	(189,663)	
	14,986,104	

Schedule Page: 120 Line No.: 18	Column: b	
Cash Flow from Operating Activites	12 Months Ended	
(Other)	12/31/2005	
Unbilled Revenues	(5,073,008)	
Other Current Liabilities	1,269,138	
Other long-term Assets	(697,657)	
Other long-term Liabilities	11,841,225	
Gain on Sale of Assets	(778,334)	
Loss on sale of non-utility assets	106,328	
, -	6,667,692	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company	(1) X An Original	04/18/2006	End of 2005/Q4
	(2) A Resubmission	04/10/2000	
	S TO FINANCIAL STATEMENTS		
1. Use the space below for important notes regar Earnings for the year, and Statement of Cash Flow providing a subheading for each statement excep 2. Furnish particulars (details) as to any signification any action initiated by the Internal Revenue Service a claim for refund of income taxes of a material aron cumulative preferred stock. 3. For Account 116, Utility Plant Adjustments, exclusive preferred stock. 3. For Account 116, Utility Plant Adjustments, exclusive preferred stock. 4. Where Accounts 189, Unamortized Loss on Refunction and an explanation, providing the rate treatment giver. 5. Give a concise explanation of any retained ear restrictions. 6. If the notes to financial statements relating to the applicable and furnish the data required by instruction. 7. For the 3Q disclosures, respondent must provimiste ading. Disclosures which would substantially omitted. 8. For the 3Q disclosures, the disclosures shall be which have a material effect on the respondent. From the second preference on the respondent of the provided even though a signification included the second provided even though a signification in the second provided even though a signifi	rding the Balance Sheet, Statement ws, or any account thereof. Classifut where a note is applicable to more not contingent assets or liabilities excee involving possible assessment of mount initiated by the utility. Give a plain the origin of such amount, deformmission orders or other authorizate acquired Debt, and 257, Unamort in these items. See General Instructions are strictions and state the arrother espondent company appearing actions above and on pages 114-12 ride in the notes sufficient disclosur y duplicate the disclosures contained the provided where events subsequences and practices; estimates inhibiting significant new borrowings or it or dispositions. However were mater and change since year end may not a relating to the respondent appearing to the respondent appearing the respondent appearing the respondent appearing to the respondent appearing the respondent appearing to the respondent appearing the respondent appeari	fy the notes according to re than one statement. Assting at end of year, included additional income taxes also a brief explanation of additional income taxes also a brief explanation of the Uniform Synount of retained earning and in the annual report to the ed in the most recent FE are to the end of the most res significant changes a perent in the preparation of existing rial contingencies exist, the have occurred.	luding a brief explanation of its of material amount, or of if any dividends in arrears are year, and plan of its incation of amounts as plant if Debt, are not used, give yetem of Accounts. Its affected by such the stockholders are cluded herein. It is erim information not RC Annual Report may be strecent year have occurred ince the most recently of the financial statements; financing agreements; and he disclosure of such
PAGE 122 INTENTIONALLY LEFT BLA SEE PAGE 123 FOR REQUIRED INFO			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Business

Idaho Power Company (IPC) a wholly-owned subsidiary of IDACORP, is an electric utility with a service territory covering approximately 24,000 square miles in southern Idaho and eastern Oregon. IPC is regulated by the Federal Energy Regulatory Commission (FERC) and the State regulatory commissions of Idaho and Oregon. IPC is the parent of Idaho Energy Resources Co. (IERCO), a joint venturer in Bridger Coal Company, which supplies coal to the Jim Bridger generating plant owned in part by IPC. IERCO is not consolidated for FERC Form-1 reporting purposes. IDACOMM a wholly-owned subsidiary of IDACORP is a provider of telecommunications services and commercial Internet services.

Basis of Presentation

These financial statements were prepared in accordance with the accounting requirements of FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Management Estimates

Management makes estimates and assumptions when preparing financial statements in conformity with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. These estimates involve judgments with respect to, among other things, future economic factors that are difficult to predict and are beyond management's control. As a result, actual results could differ from those estimates.

System of Accounts

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

Property, Plant and Equipment and Depreciation

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

All utility plant in service is depreciated using the straight-line method at rates approved by regulatory authorities. Annual depreciation provisions as a percent of average depreciable utility plant in service approximated 2.91 percent in 2005 and 2.96 percent in 2004.

Long-lived assets are periodically reviewed for impairment when events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable as prescribed under Statement of Financial Accounting Standards (SFAS) 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." SFAS 144 requires that if the sum of the undiscounted expected future cash flows from an asset is less than the carrying value of the asset, an asset impairment must be recognized in the financial statements.

Allowance for Funds Used During Construction

AFDC represents the cost of financing construction projects with borrowed funds and equity funds. While cash is not realized currently from such allowance, it is realized under the rate-making process over the service life of the related property through increased revenues resulting from a higher rate base and higher depreciation expense. The component of AFDC attributable to borrowed funds is included as a reduction to interest expense, while the equity component is included in other income. IPC's weighted-average monthly AFDC rates for 2005 and 2004 were 7.4 percent and 6.9 percent. IPC's reductions to interest expense for AFDC were \$3 million annually for 2005 and 2004. Other income included \$5 million and \$4 million for 2005 and 2004, respectively.

Revenues

FERC FORM NO. 1 (ED. 12-88)	Page 192 1		
	Page 123.1		
		· · · · · · · · · · · · · · · · · · ·	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4			
NOTES TO FINANCIAL STATEMENTS (Continued)						

IPC accrues unbilled revenues for electric services delivered to customers but not yet billed at month-end. IPC collects franchise fees and similar taxes related to energy consumption. These amounts are recorded as liabilities until paid to the taxing authority. None of these collections are reported on the income statement as revenue or expense.

Regulation of Utility Operations

IPC follows SFAS 71, "Accounting for the Effects of Certain Types of Regulation," and its financial statements reflect the effects of the different rate-making principles followed by the jurisdictions regulating IPC. The application of SFAS 71 by IPC can result in IPC recording expenses in a period different than the period the expense would be recorded by an unregulated enterprise. When this occurs, costs are deferred as regulatory assets on the balance sheet and recorded as expenses in the periods when those same amounts are reflected in rates. Additionally, regulators can impose regulatory liabilities upon a regulated company for amounts previously collected from customers and for amounts that are expected to be refunded to customers.

Power Cost Adjustment

IPC has a Power Cost Adjustment (PCA) mechanism that provides for annual adjustments to the rates charged to its Idaho retail customers. These adjustments are based on forecasts of net power supply costs, which are fuel and purchased power less off-system sales, and the true-up of the prior year's forecast. During the year, 90 percent of the difference between the actual and forecasted costs is deferred with interest. The ending balance of this deferral, called the true-up for the current year's portion and the true-up for the prior years' unrecovered or over-recovered portion, is then included in the calculation of the next year's PCA.

Income Taxes

The liability method of computing deferred taxes is used on all temporary differences between the book and tax basis of assets and liabilities and deferred tax assets and liabilities are adjusted for enacted changes in tax laws or rates. Consistent with orders and directives of the Idaho Public Utilities Commission (IPUC), the regulatory authority having principal jurisdiction, IPC's deferred income taxes (commonly referred to as normalized accounting) are provided for the difference between income tax depreciation and straight-line depreciation computed using book lives on coal-fired generation facilities and properties acquired after 1980. On other facilities, deferred income taxes are provided for the difference between accelerated income tax depreciation and straight-line depreciation using tax guideline lives on assets acquired prior to 1981. Deferred income taxes are not provided for those income tax timing differences where the prescribed regulatory accounting methods do not provide for current recovery in rates. Regulated enterprises are required to recognize such adjustments as regulatory assets or liabilities if it is probable that such amounts will be recovered from or returned to customers in future rates. See Note 2 for more information.

The State of Idaho allows a three-percent investment tax credit on qualifying plant additions. Investment tax credits earned on regulated assets are deferred and amortized to income over the estimated service lives of the related properties. Credits earned on non-regulated assets or investments are recognized in the year earned.

Stock-Based Compensation

Stock-based employee compensation is accounted for under the recognition and measurement principles of Accounting Principles Board (APB) Opinion 25, "Accounting for Stock Issued to Employees," and related interpretations. Grants of performance shares are reflected in net income based on the market value at the award date, or the period-end price for shares not yet vested. Grants of restricted stock are reflected in net income based on the market value on the grant date. No stock-based employee compensation cost is reflected in net income for stock options, as all options granted had an exercise price equal to the market value of the underlying common stock on the date of grant. IPC has adopted the disclosure only provision of SFAS 123, "Accounting for Stock-Based Compensation."

The following table illustrates the effect on net income and EPS if the fair value recognition provisions of SFAS 123 had been applied to stock-based employee compensation:

		2005		2004	_
	(thousands of dollars except for per share amounts)				•
Net income, as reported Add: Stock-based employee compensation expense included in	\$	71,839	\$	70,608	
reported net income, net of related tax effects Deduct: Stock-based employee compensation expense determined under fair value based method for all awards, net		108		276	

Name of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued	1)	
of related tax effects	568	977	

For purposes of these pro forma calculations, the estimated fair value of the options, restricted stock and performance shares is amortized to expense over the vesting period. The fair value of the restricted stock and performance shares is the market price of the stock on the date of grant. The fair value of an option award is estimated at the date of grant using a binomial option-pricing model. Expense related to forfeited options is reversed in the period in which the forfeit occurs. For more information see Note 9.

71.379

69.907

Cash and Cash Equivalents

Pro forma net income

Cash and cash equivalents include cash on hand and highly liquid temporary investments with maturity dates at date of acquisition of three months or less.

Derivative Financial Instruments

Financial instruments such as commodity futures, forwards, options and swaps are used to manage exposure to commodity price risk in the electricity market. The objective of the risk management program is to mitigate the risk associated with the purchase and sale of electricity and natural gas. The accounting for derivative financial instruments that are used to manage risk is in accordance with the concepts established by SFAS 133, "Accounting for Derivative Instruments and Hedging Activities," as amended.

Comprehensive Income

Comprehensive income includes net income, unrealized holding gains and losses on marketable securities, IPC's proportionate share of unrealized holding gains and losses on marketable securities held by an equity investee and the changes in additional minimum liability under a deferred compensation plan for certain senior management employees and directors. The following table presents IPC's accumulated other comprehensive loss balance at December 31:

	2005		2004
	 (thousands	of do	llars)
Unrealized holding gains on securities	\$ 2,725	\$	4,538
Minimum pension liability adjustment	 (6,150)		(5,426)
Total	\$ (3,425)	\$	(888)

New Accounting Pronouncements

SFAS 123(R): In December 2004, the FASB issued SFAS 123 (revised 2004), "Share-Based Payment," which revises SFAS 123 and supersedes APB 25 and its related interpretive guidance. SFAS 123(R) establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity's equity instruments or that may be settled by the issuance of those equity instruments. SFAS 123(R) focuses primarily on accounting for transactions in which an entity obtains employee services in share-based payment transactions.

Under the provisions of SFAS 123(R), the fair value of all stock options must be reported as an expense on the financial statements. IPC currently applies the measurement provisions of APB 25 and the disclosure-only provisions of SFAS 123. SFAS 123(R) also changes other measurement, timing and disclosure rules relating to share-based payments.

In March 2005, the staff of the Securities and Exchange Commission issued Staff Accounting Bulletin (SAB) 107 to provide additional guidance regarding the application of SFAS 123(R). SAB 107 permits registrants to choose an appropriate valuation technique or model to estimate the fair value of share options, assuming consistent application, and provides guidance for the development of assumptions used in the valuation process. Additionally, SAB 107 discusses disclosures to be made under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the registrants' periodic reports.

Based upon Securities and Exchange Commission rules issued in April 2005, SFAS 123(R) is effective for fiscal years that begin after June 15, 2005 and will be adopted by IPC in the first quarter of 2006. Adoption is not expected to have a material effect on IPC's financial statements.

SFAS 153: In December 2004, the FASB issued SFAS 153, "Exchanges of Nonmonetary Assets," which amends existing guidance on

FERC FORM NO.	1 (ED.	12-88)
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
·	(1) X An Original	(Mo, Da, Yr)			
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

accounting for nonmonetary transactions. SFAS 153 is effective for exchanges occurring in fiscal periods beginning after June 15, 2005, and is not expected to have a material effect on IPC's financial statements.

SFAS 154: In May 2005 the FASB issued SFAS 154, "Accounting Changes and Error Corrections - a replacement of APB Opinion No. 20 and FASB Statement No. 3." SFAS 154 changes the requirements for the accounting for and reporting of a change in accounting principle. It applies to all voluntary changes in accounting principle and to changes required by an accounting pronouncement that does not include specific transition provisions. When a pronouncement includes specific transition provisions, those provisions should be followed. SFAS 154 requires retrospective application to prior periods' financial statements of changes in accounting principle, unless it is impracticable to determine either the period-specific effects or the cumulative effect of the change. When it is impracticable to determine the period-specific effects of an accounting change on one or more individual prior periods presented, SFAS 154 requires that the new accounting principle be applied to the balances of assets and liabilities as of the beginning of the earliest period for which retrospective application is practicable and that a corresponding adjustment be made to the opening balance of retained earnings for that period rather than being reported in an income statement. When it is impracticable to determine the cumulative effect of applying a change in accounting principle to all prior periods, SFAS 154 requires that the new accounting principle be applied as if it were adopted prospectively from the earliest date practicable. SFAS 154 is effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005.

Other Accounting Policies

Debt discount, expense and premium are being amortized over the terms of the respective debt issues.

Reclassifications

Certain items previously reported for years prior to 2005 have been reclassified to conform to the current year's presentation. Net income and shareholder's equity were not affected by these reclassifications.

2. INCOME TAXES:

A reconciliation between the statutory federal income tax rate and the effective tax rate is as follows:

*************************************	2	005		2004
		(thousand	ls of	dollars)
Federal income tax expense bases on federal	\$	39,861	\$	25,394
statutory rate				
Change in taxes resulting from:				
Equity in earnings of subsidiary companies		(3,106)		(2,867)
AFDC		(2,709)		(2,400)
Investment tax credits		(3,295)		(3,295)
Repair allowance		(1,750)		(2,450)
Removal costs		(1,490)		(1,244)
Pension accrual		1,276		1,237
Capitalized overhead costs		-		(3,658)
Regulatory tax liability		-		(16,457)
Settlement of prior years tax returns		(2)		(1,460)
State income taxes, net of federal benefit		6,847		4,100
Depreciation		5,603		4,350
Other, net		816		697
Total income tax expense (benefit)	\$	42,051	\$	1,947
Effective tax rate		36.9%		2.7%

The items comprising income tax expense are as follows:

 2005	2004
(thousands	of dollars)

Income taxes currently payable:

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)			
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

Federal	\$ 65,896 \$	16,451
State	9,177	7,318
Total	75,073	23,769
Income taxes deferred:		
Federal	(29,891)	(17,318)
State	(5,081)	(3,551)
Total	(34,972)	(20,869)
Investment tax credits:		
Deferred	5,374	2,700
Restored	(3,424)	(3,653)
Total	1,950	(953)
Total income tax expense (benefit)	\$ 42,051 \$	1,947

The components of the net deferred tax liability are as follows:

	2005		2004
	(thousands	of dol	lars)
Deferred tax assets:			
Regulatory liabilities	\$ 41,627	\$	40,447
Advances for construction	6,881		5,357
Deferred compensation	13,276		12,324
Emission allowances	27,380		-
Other	14,496		14,584
Total	 103,660		72,712
Deferred tax liabilities:	 · · · · · · · · · · · · · · · · · · ·		
Property, plant and equipment	240,144		241,324
Regulatory assets	346,116		344,220
Conservation programs	5,705		6,972
PCA	17,410		20,516
Other	 666		722
Total	610,041		613,754
Net deferred tax liabilities	\$ 506,381	\$	541,042

Amounts accrued by IPC for income taxes are payable to IDACORP, as IPC joins in the filing of IDACORP's federal and state consolidated income tax returns.

Capitalized Overhead Costs: On August 2, 2005, the IRS and Treasury Department issued guidance interpreting the meaning of "routine and repetitive" for purposes of the simplified service cost and simplified production methods of the Internal Revenue Code section 263A uniform capitalization rules. The guidance was issued in the form of a revenue ruling (Rev. Rul. 2005-53) and proposed and temporary regulations. The regulations are effective for tax years ending on or after August 2, 2005, and the revenue ruling applies for all prior open years. Both pieces of guidance take a more restrictive view of the definition of self-constructed assets produced by a taxpayer on a "routine and repetitive" basis than do the current treasury regulations.

Generally, section 263A requires the capitalization of all direct costs and those indirect costs, known as "mixed service costs", which directly benefit or are incurred by reason of the production of property by a taxpayer. The treasury regulations for section 263A provide

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) X An Original	(Mo, Da, Yr)			
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

several "safe-harbor" methods taxpayers may adopt in order to comply with the statute. The simplified service cost method is one of the methods available for the calculation of indirect overhead ("mixed service costs") cost capitalization. IPC changed to the simplified service cost method for both the self-construction of utility plant and production of electricity beginning with its 2001 federal income tax return.

For IPC, the simplified service cost method produces a current tax deduction for costs capitalized to electricity production that are capitalized into fixed assets for financial accounting purposes. Deferred income tax expense has not been provided for this deduction because the prescribed regulatory tax accounting treatment does not allow for inclusion of such deferred tax expense in current rates. Rate regulated enterprises are required to recognize such adjustments as regulatory assets if it is probable that such amounts will be recovered from customers in future rates.

For fiscal years 2002 through 2004, the simplified service cost method decreased IPC's income tax expense by \$60 million and resulted in cash refunds from federal and state tax authorities of \$75 million. For years 2004 and prior open tax years, if IPC cannot satisfy the new guidance as currently drafted, IPC would be required to use another method of uniform capitalization, which could be more or less favorable to IPC than the simplified service cost method. A less favorable method could result in a one time charge to earnings and reduced cash flow that could be partially offset by carryover tax credits, accelerated tax depreciation, changes in tax regulations and state regulatory recovery.

The temporary regulations are effective for IPC's 2005 tax year and, as drafted, preclude IPC from using this method for self-constructed assets for 2005 and thereafter. Accordingly, in the third quarter of 2005, IPC reversed its previously accrued 2005 tax deduction for capitalized overhead costs for both financial reporting and estimated tax payment purposes. IPC is evaluating alternatives for a new uniform capitalization method.

IPC is actively involved in pursuing resolution of this matter and is working diligently with the IRS in the examination process. At this time, IPC cannot predict the earnings or cash flow impacts that the revenue ruling, temporary regulations, or additional action by the IRS in this matter may have on 2005 or prior tax years.

Regulatory Settlement

In 2004, IPC and the IPUC finalized an income tax issue from IPC's 2003 Idaho general rate case. The issue concerned the regulatory accounting treatment for the capitalized overhead tax method IPC adopted in the 2001 IDACORP federal income tax return. As a result of the settlement, a \$16 million regulatory tax liability was reversed, creating benefit in 2004.

3. COMMON STOCK:

In December 2004, IDACORP contributed \$86 million of additional equity to IPC. No additional shares of IPC common stock were issued in this transaction.

Dividend Restrictions

IPC's articles of incorporation contain restrictions on the payment of dividends on its common stock if preferred stock dividends are in arrears. On September 20, 2004, IPC redeemed all of its outstanding preferred stock. Also, certain provisions of credit facilities contain restrictions on the ratio of debt to total capitalization.

IPC must obtain the approval of the Oregon Public Utility Commission (OPUC) before it could directly or indirectly loan funds or issue notes or give credit on its books to IDACORP.

4. PREFERRED STOCK OF IDAHO POWER COMPANY:

On September 20, 2004, IPC redeemed all of its outstanding preferred stock for \$54 million using proceeds from the issuance of first mortgage bonds. This amount includes \$2 million of premium that was recorded as preferred dividends on the Consolidated Statements of Income. The redemption price was \$104 per share for the 122,989 shares of 4% preferred stock, \$102.97 per share for the 150,000 shares of 7.68% preferred stock and \$103.18 per share for the 250,000 shares of 7.07% preferred stock, plus accumulated and unpaid dividends.

5. LONG-TERM DEBT:

The following table summarizes long-term debt at December 31:

FERC FORM NO. 1 (ED. 12-88) Page 123

Name of Respondent	This Report is:	Date of Report	Year/Period of Report		
	(1) <u>X</u> An Original	(Mo, Da, Yr)			
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4		
NOTES TO FINANCIAL STATEMENTS (Continued)					

				2005		2004
				(thousands of dollars)		
First mortg	gage bo	nds:				
5.83	%	Series due 2005	\$	-	\$	60,000
7.38	%	Series due 2007		80,000		80,000
7.20	%	Series due 2009		80,000		80,000
6.60	%	Series due 2011		120,000		120,000
4.75	%	Series due 2012		100,000		100,000
4.25	%	Series due 2013		70,000		70,000
6	%	Series due 2032		100,000		100,000
5.50	%	Series due 2033		70,000		70,000
5.50	%	Series due 2034		50,000		50,000
5.875	%	Series due 2034		55,000		55,000
5.30	%	Series due 2035		60,000		_
To	otal firs	t mortgage bonds		785,000		785,000
Pollution of	ontrol	revenue bonds:		-		
Variabl	le Auct	ion Rate Series 2003 due 2024 (a)		49,800		49,800
6.05	%	Series 1996A due 2026		68,100		68,100
Variab.	le Rate	Series 1996B due 2026		24,200		24,200
Variab.	le Rate	Series 1996C due 2026		24,000		24,000
Variab	ie Rate	Series 2000 due 2027		4,360		4,360
To	tal poll	ution control revenue bonds		170,460		170,460
American	Falls b	ond guarantee	<u> </u>	19,885		19,885
		guarantee		11,700		11,700
Unamortiz	ed pre	mium/discount - net		(3,325)		(3,135)
Total				983,720		983,910
Current m	aturitie	s of long-term debt		•		(60,000)
		g-term debt	\$	983,720	\$	923,910

⁽a) Humboldt County Pollution Control Revenue bonds are secured by first mortgage bonds, bringing the total of first mortgage bonds outstanding at December 31, 2005 to \$834.8 million.

At December 31, 2005, the maturities for the aggregate amount of long-term debt outstanding were (in thousands of dollars):

	2006		2007	 2008	 2009	2010	Thereafter
IPC	\$	_	\$ 81,064	\$ 1,064	\$ 81,064	\$ 1,064	\$ 822,789

On October 22, 2003, Humboldt County, Nevada issued, for the benefit of IPC, \$49.8 million Pollution Control Revenue Refunding Bonds (Idaho Power Company Project) Series 2003 due December 1, 2024. IPC borrowed the proceeds from the issuance pursuant to a Loan Agreement with Humboldt County and is responsible for payment of principal, premium, if any, and interest on the bonds. The bonds are secured, as to principal and interest, by IPC first mortgage bonds and as to principal and interest when due, by an insurance policy issued by Ambac Assurance Corporation. The bonds were issued in an auction rate mode under which the interest rate is reset every 35 days. The initial auction rate was set at 0.95 percent. At December 31, 2005, the auction rate was 3.15 percent. Proceeds from this issuance together with other funds provided by IPC were used to redeem the outstanding \$49.8 million Pollution Control Revenue Bonds (Idaho Power Company Project) 8.3% Series 1984 due 2014, on December 1, 2003, at 103 percent.

On March 14, 2003, IPC filed a \$300 million shelf registration statement that could be used for first mortgage bonds (including medium-term notes), unsecured debt and preferred stock. On May 8, 2003, IPC issued \$140 million of secured medium-term notes in two series: \$70 million First Mortgage Bonds 4.25% Series due 2013 and \$70 million First Mortgage Bonds 5.50% Series due 2033. Proceeds were used to pay down IPC short-term borrowings incurred from the payment at maturity of \$80 million First Mortgage Bonds 6.40%

			
FERC FORM NO. 1 (ED. 12-88)	Page 123.	7	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·				
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

Series due 2003 and the early redemption of \$80 million First Mortgage Bonds 7.50% Series due 2023, on May 1, 2003. On March 26, 2004, IPC issued \$50 million First Mortgage Bonds 5.50% Series due 2034. Proceeds were used to reduce short-term borrowings and replace short-term investments, which were used on March 15, 2004 to pay at maturity the \$50 million First Mortgage Bonds 8% Series due 2004. On August 16, 2004, IPC issued \$55 million First Mortgage Bonds 5.875% Series due 2034. On September 20, 2004, the proceeds of this issuance were used to redeem all of IPC's outstanding preferred stock.

On January 19, 2005, IPC filed a \$245 million shelf registration statement that could be used for first mortgage bonds (including medium-term notes) and debt securities, and when combined with the \$55 million remaining from the March 14, 2003 shelf registration, provided for \$300 million available in shelf registration form. On August 26, 2005 IPC issued \$60 million First Mortgage Bonds 5.30% Series due 2035. Proceeds were invested in short-term investments, which were used on September 9, 2005 to pay at maturity the \$60 million First Mortgage Bonds 5.83% Series due 2005. At December 31, 2005, \$240 million remained available to be issued on this shelf registration statement.

On August 17, 2004, IPC redeemed all \$1 million of its Rural Electrification Administration notes.

On August 30, 2005, IPC settled a forward-starting interest rate swap agreement by making a payment of \$2.7 million to the counterparty of the agreement. In accordance with regulatory accounting practices under SFAS 71, IPC is amortizing this amount over the life of its 5.30% First Mortgage Bonds due 2035.

At December 31, 2005 and 2004, the overall effective cost of IPC's outstanding debt was 5.84 percent and 5.69 percent, respectively.

The amount of first mortgage bonds issuable by IPC is limited to a maximum of \$1.1 billion and by property, earnings and other provisions of the mortgage and supplemental indentures thereto. IPC may amend the indenture and increase this amount without consent of the holders of the first mortgage bonds. Substantially all of the electric utility plant is subject to the lien of the mortgage. As of December 31, 2005, IPC could issue under the mortgage approximately \$560 million of additional first mortgage bonds based on unfunded property additions and \$452 million of additional first mortgage bonds based on retired first mortgage bonds. At December 31, 2005, unfunded property additions, which consist of electric property, were approximately \$933 million.

6. FAIR VALUE OF FINANCIAL INSTRUMENTS:

The estimated fair value of IPC's financial instruments has been determined using available market information and appropriate valuation methodologies. The use of different market assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

Cash and cash equivalents, customer and other receivables, notes payable, accounts payable, interest accrued and taxes accrued are reported at their carrying value as these are a reasonable estimate of their fair value. The estimated fair values for notes receivable, long-term debt and investments are based upon quoted market prices of the same or similar issues or discounted cash flow analyses as appropriate.

	December 31, 2005			December 31, 2004			2004		
	Carrying Amount			Estimated Fair Value		Carrying Amount		Estimated air Value	
	(thousands of dollars)								
Assets:									
Notes receivable	\$	7,047	\$	6,876	\$	8,946	\$	8,877	
Investments		21,137		21,137		53,155		53,155	
Liabilities:									
Long-term debt	\$	987,045	\$	1,003,651	\$	987,045	\$	1,008,369	

7. NOTES PAYABLE:

At December 31, 2005, IPC had regulatory authority to incur up to \$250 million of short-term indebtedness. IPC has a \$200 million credit facility that expires on March 31, 2010. Under this facility IPC pays a facility fee on the commitment, quarterly in arrears, based on its

FERC FORM NO. 1 (ED. 12-88)	Page 123.8	\neg

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) <u>X</u> An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

rating for senior unsecured long-term debt securities without third-party credit enhancement as provided by Moody's and S&P. IPC's commercial paper may be issued up to the amounts supported by the bank credit facilities. There was no commercial paper outstanding at December 31, 2005 or 2004.

8. COMMITMENTS AND CONTINGENCIES:

As of December 31, 2005, IPC had agreements to purchase energy from 87 cogeneration and small power production (CSPP) facilities with contracts ranging from one to 30 years. Under these contracts IPC is required to purchase all of the output from the facilities inside the IPC service territory. For projects outside the IPC service territory, IPC is required to purchase the output that it has the ability to receive at the facility's requested point of delivery on the IPC system. IPC purchased 715,209 megawatt-hours (MWh) at a cost of \$43 million in 2005, 677,868 MWh at a cost of \$40 million in 2004 and 654,131 MWh at a cost of \$38 million in 2003.

At December 31, 2005, IPC had the following long-term commitments relating to purchases of energy, capacity, transmission rights and fuel:

(thouands of dollars)	2006	2007	2008	2009	2010	Thereafter
Cogeneration and small power prod	\$59,719	\$70,283	\$70,283	\$73,753	\$73,753	\$1,039,377
Power and transmission rights	148,818	14,362	8,762	6,193	3,714	13,001
Fuel	43,370	40,496	26,997	18,013	12,010	10,118

IPC has agreed to guarantee the performance of reclamation activities at Bridger Coal Company of which Idaho Energy Resources Co., a subsidiary of IPC, owns a one-third interest. This guarantee, which is renewed each December, was \$60 million at December 31, 2005. Bridger Coal Company has a reclamation trust fund set aside specifically for the purpose of paying these reclamation costs. Bridger Coal Company and IPC expect that the fund will be sufficient to cover all such costs. Because of the existence of the fund, the estimated fair value of this guarantee is minimal.

From time to time IPC is a party to legal claims, actions and complaints in addition to those discussed below. IPC believes that it has meritorious defenses to all lawsuits and legal proceedings. Although they will vigorously defend against them, they are unable to predict with certainty whether or not they will ultimately be successful. However, based on IPC's evaluation, they believe that the resolution of these matters, taking into account existing reserves, will not have a material adverse effect on IPC's financial position, results of operations or cash flows.

Legal Proceedings

Public Utility District No. 1 of Grays Harbor County, Washington: On October 15, 2002, Public Utility District No. 1 of Grays Harbor County, Washington (Grays Harbor) filed a lawsuit in the Superior Court of the State of Washington, for the County of Grays Harbor, against IDACORP, IPC and IE. On March 9, 2001, Grays Harbor entered into a 20-megawatt (MW) purchase transaction with IPC for the purchase of electric power from October 1, 2001 through March 31, 2002, at a rate of \$249 per MWh. In June 2001, with the consent of Grays Harbor, IPC assigned all of its rights and obligations under the contract to IE. In its lawsuit, Grays Harbor alleged that the assignment was void and unenforceable, and sought restitution from IE and IDACORP, or in the alternative, Grays Harbor alleged that the contract should be rescinded or reformed. Grays Harbor sought as damages an amount equal to the difference between \$249 per MWh and the "fair value" of electric power delivered by IE during the period October 1, 2001 through March 31, 2002.

IDACORP, IPC and IE removed this action from the state court to the U.S. District Court for the Western District of Washington at Tacoma. On November 12, 2002, the companies filed a motion to dismiss Grays Harbor's complaint, asserting that the U.S. District Court lacked jurisdiction because the FERC has exclusive jurisdiction over wholesale power transactions and thus the matter is preempted under the Federal Power Act and barred by the filed-rate doctrine. The court ruled in favor of the companies' motion to dismiss and dismissed the case with prejudice on January 28, 2003. On February 25, 2003, Grays Harbor filed a Notice of Appeal, appealing the final judgment of dismissal to the U.S. Court of Appeals for the Ninth Circuit. On August 10, 2004, the Ninth Circuit affirmed the dismissal of Grays Harbor's complaint, finding that Grays Harbor's claims were preempted by federal law and were barred by the filed-rate doctrine. The court also remanded the case to allow Grays Harbor leave to amend its complaint to seek declaratory relief only as to contract formation, and held that Grays Harbor could seek monetary relief, if at all, only from the FERC, and not from the courts. IDACORP, IPC and IE

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
1	(1) X An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

sought rehearing from the Ninth Circuit arguing that the court erred in granting leave to amend the complaint as such a declaratory relief claim would be preempted and would be barred by the filed-rate doctrine. The Ninth Circuit denied the rehearing request on October 25, 2004, and the decision became final on November 12, 2004.

On that same date, the companies took steps to have the case transferred and consolidated with other similar cases arising out of the California energy crisis currently pending before the Honorable Robert H. Whaley, sitting by designation in the Southern District of California and presiding over Multidistrict Litigation Docket No. 1405, regarding California Wholesale Electricity Antitrust Litigation. On November 18, 2004, Grays Harbor filed an amended complaint alleging that the contract was formed under circumstances of "mistake" as to an "artificial . . . power shortage." Grays Harbor asked that the contract therefore be declared "unenforceable" and found "unconscionable." On December 23, 2004, the Judicial Panel on Multidistrict Litigation conditionally transferred the case to Judge Whaley. Grays Harbor sought to vacate the transfer; however, on April 18, 2005, the Judicial Panel on Multidistrict Litigation ordered the case transferred. On May 18, 2005, IDACORP, IPC and IE filed a motion to dismiss the amended complaint. The motion was heard on September 29, 2005.

On December 16, 2005, Judge Whaley issued an Order Setting Status Conference wherein, rather than expressly ruling on the companies' motion to dismiss Grays Harbor's amended complaint, he ruled that either Grays Harbor or the companies may, within 45 days of the date of the order, petition the FERC to weigh in on this case in light of "the extensive hearings . . . already undertaken by FERC in the Northwest refund proceeding" which may be relevant to this case. On January 27, 2006 Grays Harbor and the companies jointly filed a stipulation requesting that the court stay the action and extend the time in which the parties may petition the FERC by sixty days to March 31, 2006 stating that the parties felt the case was appropriate for mediation prior to further proceedings. On January 31, 2006 the court approved the stipulation staying the case until March 31, 2006 and setting a status conference for April 14, 2006. The companies intend to vigorously defend their position in this proceeding and believe this matter will not have a material adverse effect on their consolidated financial positions, results of operations or cash flows.

Port of Seattle: On May 21, 2003, the Port of Seattle, a Washington municipal corporation, filed a lawsuit against 20 energy firms, including IPC and IDACORP, in the U.S. District Court for the Western District of Washington at Seattle. The Port of Seattle's complaint alleges fraud and violations of state and federal antitrust laws and the Racketeer Influenced and Corrupt Organizations Act. On December 4, 2003, the Judicial Panel on Multidistrict Litigation transferred the case to the Southern District of California for inclusion with several similar multidistrict actions currently pending before the Honorable Robert H. Whaley.

All defendants, including IPC and IDACORP, moved to dismiss the complaint in lieu of answering it. The motions were based on the ground that the complaint seeks to set alternative electrical rates, which are exclusively within the jurisdiction of the FERC and are barred by the filed-rate doctrine. A hearing on the motion to dismiss was heard on March 26, 2004. On May 28, 2004, the court granted IPC's and IDACORP's motion to dismiss. In June 2004, the Port of Seattle appealed the court's decision to the U.S. Court of Appeals for the Ninth Circuit. On July 19, 2005 the companies filed a motion for summary affirmance of the district court's order dismissing the Port of Seattle's complaint. The Ninth Circuit issued an order denying this motion on October 17, 2005. The appeal has been fully briefed; and oral argument has been scheduled for March 7, 2006. The companies intend to vigorously defend their position in this proceeding and believe this matter will not have a material adverse effect on their consolidated financial positions, results of operations or cash flows.

Wah Chang: On May 5, 2004, Wah Chang, a division of TDY Industries, Inc., filed two lawsuits in the U.S. District Court for the District of Oregon against numerous defendants. IDACORP, IE and IPC are named as defendants in one of the lawsuits. The complaints allege violations of federal antitrust laws, violations of the Racketeer Influenced and Corrupt Organizations Act, violations of Oregon antitrust laws and wrongful interference with contracts. Wah Chang's complaint is based on allegations relating to the western energy situation. These allegations include bid rigging, falsely creating congestion and misrepresenting the source and destination of energy. The plaintiff seeks compensatory damages of \$30 million and treble damages.

On September 8, 2004, this case was transferred and consolidated with other similar cases currently pending before the Honorable Robert H. Whaley. The companies' motion to dismiss the complaint was granted on February 11, 2005. Wah Chang appealed to the Ninth Circuit on March 10, 2005. The Ninth Circuit set a briefing schedule on the appeal, requiring Wah Chang's opening brief to be filed by July 6, 2005. On May 18, 2005, Wah Chang filed a motion to stay the appeal or in the alternative to voluntarily dismiss the appeal without prejudice to reinstatement. The companies opposed the motion and filed a cross-motion asking the Court to summarily affirm the district court's order of dismissal. On July 8, 2005, the Ninth Circuit denied Wah Chang's motion and also denied the companies' motion for summary affirmance without prejudice to renewal following the filing of Wah Chang's opening brief. Wah Chang's opening brief was filed on September 21, 2005. On October 11, 2005 the companies, along with the other defendants, filed a motion to consolidate this appeal with Wah Chang v. Duke Energy Trading and Marketing currently pending before the Ninth Circuit. On October 18, 2005 the Ninth

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
·	(1) <u>X</u> An Original	(Mo, Da, Yr)	ļ				
idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

Circuit granted the motion to consolidate and established a revised briefing schedule. The companies filed an answering brief on November 30, 2005. Wah Chang's reply brief was filed on January 6, 2006. The appeal has been fully briefed; however, no date has yet been set for oral argument. The companies intend to vigorously defend their position in this proceeding and believe this matter will not have a material adverse effect on their consolidated financial positions, results of operations or cash flows.

City of Tacoma: On June 7, 2004, the City of Tacoma, Washington filed a lawsuit in the U.S. District Court for the Western District of Washington at Tacoma against numerous defendants including IDACORP, IE and IPC. The City of Tacoma's complaint alleges violations of the Sherman Antitrust Act. The claimed antitrust violations are based on allegations of energy market manipulation, false load scheduling and bid rigging and misrepresentation or withholding of energy supply. The plaintiff seeks compensatory damages of not less than \$175 million.

On September 8, 2004, this case was transferred and consolidated with other similar cases currently pending before the Honorable Robert H. Whaley. The companies' motion to dismiss the complaint was granted on February 11, 2005. The City of Tacoma appealed to the Ninth Circuit on March 10, 2005.

On August 9, 2005, the companies moved for summary affirmance of the district court's order dismissing the City of Tacoma's complaint. The City of Tacoma filed a response to the companies' motion for summary affirmance on August 24, 2005. The Ninth Circuit denied the companies' motion for summary affirmance on November 3, 2005. The appeal has been fully briefed; however, no date has yet been set for oral argument. The companies intend to vigorously defend their position in this proceeding and believe this matter will not have a material adverse effect on their consolidated financial positions, results of operations or cash flows.

Wholesale Electricity Antitrust Cases I & II: These cross-actions against IE and IPC emerged from multiple California state court proceedings first initiated in late 2000 against various power generators/marketers by various California municipalities and citizens. Suit was filed against entities including Reliant Energy Services, Inc., Reliant Ormond Beach, L.L.C., Reliant Energy Etiwanda, L.L.C., Reliant Energy Ellwood, L.L.C., Reliant Energy Mandalay, L.L.C. and Reliant Energy Coolwater, L.L.C. (collectively, Reliant); and Duke Energy Trading and Marketing, L.L.C., Duke Energy Moro Bay, L.L.C., Duke Energy Moss Landing, L.L.C., Duke Energy South Bay, L.L.C. and Duke Energy Oakland, L.L.C. (collectively, Duke). While varying in some particulars, these cases made a common claim that Reliant, Duke and certain others (not including IE or IPC) colluded to influence the price of electricity in the California wholesale electricity market. The plaintiffs asserted various claims that the defendants violated the California Antitrust Law (the Cartwright Act), Business and Professions Code Section 16720 and California's Unfair Competition Law, Business and Professions Code Section 17200. Among the acts complained of are bid rigging, information exchanges, withholding of power and other wrongful acts. These actions were subsequently consolidated, resulting in the filing of Plaintiffs' Master Complaint in San Diego Superior Court on March 8, 2002.

On April 22, 2002, more than a year after the initial complaints were filed, two of the original defendants, Duke and Reliant, filed separate cross-complaints against IPC and IE, and approximately 30 other cross-defendants. Duke and Reliant's cross-complaints sought indemnity from IPC, IE and the other cross-defendants for an unspecified share of any amounts they must pay in the underlying suits because, they allege, other market participants like IPC and IE engaged in the same conduct at issue in the Plaintiffs' Master Complaint. Duke and Reliant also sought declaratory relief as to the respective liability and conduct of each of the cross-defendants in the actions alleged in the Plaintiffs' Master Complaint. Reliant also asserted a claim against IPC for alleged violations of the California Unfair Competition Law, Business and Professions Code Section 17200. As a buyer of electricity in California, Reliant requested the same relief from the cross-defendants, including IPC, as that sought by plaintiffs in the Plaintiffs' Master Complaint as to any power Reliant purchased through the California markets.

Some of the newly added defendants (foreign citizens and federal agencies) removed that litigation to federal court. IPC and IE, together with numerous other defendants added by the cross-complaints, moved to dismiss these claims, and those motions were heard in September 2002, together with motions to remand the case back to state court filed by the original plaintiffs. On December 13, 2002, the U.S. District Court granted Plaintiffs' Motion to Remand to state court, but did not issue a ruling on IPC and IE's motion to dismiss. The U.S. Court of Appeals for the Ninth Circuit granted certain Defendants and Cross-Defendants' Motions to Stay the Remand Order while they appeal the order. The briefing on the appeal was completed in December 2003. On December 8, 2004, the Ninth Circuit issued its opinion in People of California v. NRG Energy, Inc., et al., which affirmed the district court's remand of these cases to state court and dismissed certain federal government defendants due to their sovereign immunity from suit.

On June 3, 2005, the cross-defendants, including IPC and IE, filed a demurrer in state court seeking to dismiss the cross-complaints filed by Duke and Reliant. On August 8, 2005, before that demurrer was to be heard, the Clerk of the Court entered Duke's voluntary dismissal, with prejudice, of the cross-complaint against IE and IPC. Further briefing and hearing on IE and IPC's demurrer to the Reliant

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
·	(1) <u>X</u> An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

cross-complaint was stayed pending the outcome of the demurrer filed by Reliant on the Master Complaint. On September 22, 2005, the Court took Reliant's demurrer off calendar pending approval of a proposed settlement as to the plaintiff's Master Complaint. On October 3, 2005 the court sustained the defendants' (other than Reliant's) joint demurrer to the Master Complaint and scheduled a status conference to discuss the status of the cross-complaints. On October 13, 2005 the court set IE and IPC's demurrer on the cross-complaint for hearing on December 23, 2005.

However, on November 14, 2005, Judge Joan M. Lewis approved a stipulation between the cross-defendants, including IE and IPC, and Reliant. This stipulation provided for dismissal of IE and IPC by Reliant with prejudice subject to reinstatement in the event that approval and finalization of a settlement agreement between Reliant and the underlying plaintiffs in these cases does not occur. The December 23, 2005 hearing on IE and IPC's demurrer to the cross-complaint was taken off the calendar. A hearing regarding approval of the Reliant settlement was held on Friday January 6, 2006 before Judge Lewis.

Reliant has filed a request for dismissal of IE and IPC with prejudice, which was entered by the clerk of the court on December 19, 2005. Pursuant to IE and IPC's stipulation with Reliant, the dismissal will become final once any judgment and order from the Court approving the Reliant settlement with the plaintiffs becomes final (i.e., once the time for any appeal on the order approving the settlements runs or, if review is sought, the trial court's approval order is affirmed after resolution of all appeals). The time for an appeal from an order approving the settlements would range from 30 to 90 days after entry of the Court's judgments and orders.

If the Court does not grant final approval for the Reliant settlement, Reliant may elect to reactivate its cross-complaint. Similarly, should the Court for any reason fail to approve the Reliant settlement by May 31, 2006, IE and IPC may withdraw from the stipulation agreement by giving ten days' advance written notice. The companies intend to vigorously defend their position in this proceeding and believe this matter will not have a material adverse effect on their consolidated financial positions, results of operations or cash flows.

Western Energy Proceedings at the FERC:

California Power Exchange Chargeback:

As a component of IPC's non-utility energy trading in the State of California, IPC, in January 1999, entered into a participation agreement with the California Power Exchange (CalPX), a California non-profit public benefit corporation. The CalPX, at that time, operated a wholesale electricity market in California by acting as a clearinghouse through which electricity was bought and sold. Pursuant to the participation agreement, IPC could sell power to the CalPX under the terms and conditions of the CalPX Tariff. Under the participation agreement, if a participant in the CalPX defaulted on a payment, the other participants were required to pay their allocated share of the default amount to the CalPX. The allocated shares were based upon the level of trading activity, which included both power sales and purchases, of each participant during the preceding three-month period.

On January 18, 2001, the CalPX sent IPC an invoice for \$2 million - a "default share invoice" - as a result of an alleged Southern California Edison payment default of \$215 million for power purchases. IPC made this payment. On January 24, 2001, IPC terminated its participation agreement with the CalPX. On February 8, 2001, the CalPX sent a further invoice for \$5 million, due on February 20, 2001, as a result of alleged payment defaults by Southern California Edison, Pacific Gas and Electric Company and others. However, because the CalPX owed IPC \$11 million for power sold to the CalPX in November and December 2000, IPC did not pay the February 8 invoice. The CalPX later reversed IPC's payment of the January 18, 2001 invoice, but on June 20, 2001 invoiced IPC for an additional \$2 million which the CalPX has not reversed. The CalPX owes IPC \$14 million for power sold in November and December including \$2 million associated with the default share invoice dated June 20, 2001. IPC essentially discontinued energy trading with the CalPX and the California Independent System Operator (Cal ISO) in December 2000.

IPC believes that the default invoices were not proper and that IPC owes no further amounts to the CalPX. IPC has pursued all available remedies in its efforts to collect amounts owed to it by the CalPX. On February 20, 2001, IPC filed a petition with the FERC to intervene in a proceeding that requested the FERC to suspend the use of the CalPX chargeback methodology and provide for further oversight in the CalPX's implementation of its default mitigation procedures.

A preliminary injunction was granted by a federal judge in the U.S. District Court for the Central District of California enjoining the CalPX from declaring any CalPX participant in default under the terms of the CalPX Tariff. On March 9, 2001, the CalPX filed for Chapter 11 protection with the U.S. Bankruptcy Court, Central District of California.

In April 2001, Pacific Gas and Electric Company filed for bankruptcy. The CalPX and the Cal ISO were among the creditors of Pacific Gas and Electric Company. To the extent that Pacific Gas and Electric Company's bankruptcy filing affects the collectibility of the receivables from the CalPX and the Cal ISO, the receivables from these entities are at greater risk.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
·	(1) X An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

The FERC issued an order on April 6, 2001 requiring the CalPX to rescind all chargeback actions related to Pacific Gas and Electric Company's and Southern California Edison's liabilities. Shortly after the issuance of that order, the CalPX segregated the CalPX chargeback amounts it had collected in a separate account. The CalPX claimed it was awaiting further orders from the FERC and the bankruptcy court before distributing the funds that it collected under its chargeback tariff mechanism. On October 7, 2004, the FERC issued an order determining that it would not require the disbursement of chargeback funds until the completion of the California refund proceedings. On November 8, 2004, IE, along with a number of other parties, sought rehearing of that order. On March 15, 2005, the FERC issued an order on rehearing confirming that the CalPX is to continue to hold the chargeback funds, but solely to offset seller-specific shortfalls in the seller's CalPX account at the conclusion of the California refund proceeding. Balances are to be returned to the respective sellers at the conclusion of a seller's participation in the refund proceeding. Powerex Corp. filed a petition for review of the Commission's order on March 24, 2005 in the D.C. Circuit. Neither a briefing schedule nor a date for oral argument has been set.

Based upon the settlement agreement filed with the FERC on February 17, 2006 between the California Parties and IE and IPC discussed below in "California Refund," the California Parties have agreed to support a request that the FERC authorize the CalPX to release \$2.27 million related to the chargeback proceeding to IE and IPC.

California Refund:

In April 2001, the FERC issued an order stating that it was establishing price mitigation for sales in the California wholesale electricity market. Subsequently, in a June 19, 2001 order, the FERC expanded that price mitigation plan to the entire western United States electrically interconnected system. That plan included the potential for orders directing electricity sellers into California since October 2, 2000 to refund portions of their spot market sales prices if the FERC determined that those prices were not just and reasonable, and therefore not in compliance with the Federal Power Act. The June 19 order also required all buyers and sellers in the Cal ISO market during the subject time frame to participate in settlement discussions to explore the potential for resolution of these issues without further FERC action. The settlement discussions failed to bring resolution of the refund issue and as a result, the FERC's Chief Administrative Law Judge submitted a Report and Recommendation to the FERC recommending that the FERC adopt the methodology set forth in the report and set for evidentiary hearing an analysis of the Cal ISO's and the CalPX's spot markets to determine what refunds may be due upon application of that methodology.

On July 25, 2001, the FERC issued an order establishing evidentiary hearing procedures related to the scope and methodology for calculating refunds related to transactions in the spot markets operated by the Cal ISO and the CalPX during the period October 2, 2000 through June 20, 2001 (Refund Period).

The Administrative Law Judge issued a Certification of Proposed Findings on California Refund Liability on December 12, 2002.

The FERC issued its Order on Proposed Findings on Refund Liability on March 26, 2003. In large part, the FERC affirmed the recommendations of its Administrative Law Judge. However, the FERC changed a component of the formula the Administrative Law Judge was to apply when it adopted findings of its staff that published California spot market prices for gas did not reliably reflect the prices a gas market, that had not been manipulated, would have produced, despite the fact that many gas buyers paid those amounts. The findings of the Administrative Law Judge, as adjusted by the FERC's March 26, 2003 order, are expected to increase the offsets to amounts still owed by the Cal ISO and the CalPX to the companies. Calculations remain uncertain because (1) the FERC has required the Cal ISO to correct a number of defects in its calculations, (2) it is unclear what, if any, effect the ruling of the Ninth Circuit in Bonneville Power Administration v. FERC, described below, might have on the ISO's calculations, and (3) the FERC has stated that if refunds will prevent a seller from recovering its California portfolio costs during the Refund Period, it will provide an opportunity for a cost showing by such a respondent. On August 8, 2005, the FERC issued an Order establishing the framework for filings by sellers who elected to make such a cost showing. On September 14, 2005 IE and IPC made a joint cost filing, as did approximately thirty other sellers. On October 11, 2005, the California entities filed comments on the companies' cost filing and those made by other parties. IPC and IE submitted reply comments on October 19, 2005. The California entities filed supplemental comments on October 24, 2005 and IPC and IE filed supplemental reply comments on October 27, 2005. IPC and IE are unsure of the impact the FERC's rulings will have on the refunds due from California. However, as to potential refunds, if any, IPC and IE believe their exposure is likely to be offset by amounts due from California entities.

In December of 2005, IE and IPC reached a tentative agreement with the California Parties settling matters encompassed by the California Refund proceeding including IE and IPC's cost filing and refund obligation. On January 20, 2006, the Parties filed a request with the FERC asking that the FERC defer ruling on IE and IPC's cost filing for thirty days so the parties could complete and file the settlement agreement with the FERC. On January 26, 2006, the FERC granted the requested deferral and required that the settlement be filed by

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
·	(1) X An Original	(Mo, Da, Yr)	}				
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

February 17, 2006. On February 17, 2006, IE and IPC jointly filed with the California Parties (Pacific Gas & Electric Company, San Diego Gas & Electric Company, Southern California Edison, the California Public Utilities Commission, the California Electricity Oversight Board, the California Department of Water Resources and the California Attorney General) an Offer of Settlement at the FERC. Final comments on the settlement are due to be filed by March 20, 2006, after which the FERC will determine whether to approve the settlement. If the settlement is approved by the FERC, IE and IPC will assign \$24.25 million of the rights to accounts receivable from the Cal ISO and CalPX to the California Parties to pay into an escrow account for refunds to settling parties. Amounts from that escrow not used for settling parties and \$1.5 million of the remaining IE and IPC receivables which are to be retained by the CalPX are available to fund, at least partially, payment of the claims of any non-settling parties if they prevail in the remaining litigation of this matter. Approximately \$10.25 million of the remaining IE and IPC receivables are to be released to IE and IPC. In the fourth quarter of 2005 IE reduced by \$9.5 million to \$32 million its reserve against these receivables.

IE, along with a number of other parties, filed an application with the FERC on April 25, 2003 seeking rehearing of the March 26, 2003 order. On October 16, 2003, the FERC issued two orders denying rehearing of most contentions that had been advanced and directing the Cal ISO to prepare its compliance filing calculating revised Mitigated Market Clearing Prices and refund amounts within five months. The Cal ISO has since, on a number of occasions, requested additional time to complete its compliance filings. This Cal ISO compliance filing has been delayed until at least March 2006. The Cal ISO is required to update the FERC on its progress monthly.

On December 2, 2003, IE petitioned the U.S. Court of Appeals for the Ninth Circuit for review of the FERC's orders, and since that time, dozens of other petitions for review have been filed. The Ninth Circuit consolidated IE's and the other parties' petitions with the petitions for review arising from earlier FERC orders in this proceeding, bringing the total number of consolidated petitions to more than 100. The Ninth Circuit held the appeals in abeyance pending the disposition of the market manipulation claims discussed below and the development of a comprehensive plan to brief this complicated case. Certain parties also sought further rehearing and clarification before the FERC. On September 21, 2004, the Ninth Circuit convened case management proceedings, a procedure reserved to help organize complex cases. On October 22, 2004, the Ninth Circuit severed a subset of the stayed appeals in order that briefing could commence regarding cases related to: (1) which parties are subject to the FERC's refund jurisdiction under section 201(f) of the Federal Power Act; (2) the temporal scope of refunds under section 206 of the Federal Power Act; and (3) which categories of transactions are subject to refunds. Oral argument was held on April 12-13, 2005. On September 6, 2005 the Ninth Circuit issued its decision in one of the severed cases, Bonneville Power Administration v. FERC. In that decision, the Ninth Circuit concluded that the FERC lacked refund authority over wholesale electric energy sales made by governmental entities and non-public utilities. The time for requests for rehearing was to expire on October 21, 2005, but has been extended until 45 days after the Ninth Circuit issues its decision in the other severed cases. The companies cannot predict whether rehearing will be sought and, if sought, whether it will be granted or what action the FERC might take if the matter is remanded.

On May 12, 2004, the FERC issued an order clarifying portions of its earlier refund orders and, among other things, denying a proposal made by Duke Energy North America and Duke Energy Trading and Marketing (and supported by IE) to lodge as evidence a contested settlement in a separate complaint proceeding, California Public Utilities Commission (CPUC) v. El Paso, et al. The CPUC's complaint alleged that the El Paso companies manipulated California energy markets by withholding pipeline transportation capacity into California in order to drive up natural gas prices immediately before and during the California energy crisis in 2000-2001. The settlement will result in the payment by El Paso of approximately \$1.69 billion. Duke claimed that the relief afforded by the settlement was duplicative of the remedies imposed by the FERC in its March 26, 2003 order changing the gas cost component of its refund calculation methodology. IE, along with other parties, has sought rehearing of the May 12, 2004 order. On November 23, 2004, the FERC denied rehearing and within the statutory time allowed for petitions, a number of parties, including IE, filed petitions for review of the FERC's order with the Ninth Circuit. These petitions have since been consolidated with the larger number of review petitions in connection with the California refund proceeding.

In June 2001, IPC transferred its non-utility wholesale electricity marketing operations to IE. Effective with this transfer, the outstanding receivables and payables with the CalPX and the Cal ISO were assigned from IPC to IE. At December 31, 2005, with respect to the CalPX chargeback and the California refund proceedings discussed above, the CalPX and the Cal ISO owed \$14 million and \$30 million, respectively, for energy sales made to them by IPC in November and December 2000. IE has accrued a reserve of \$32 million against these receivables. This reserve was calculated taking into account the uncertainty of collection given the California energy situation. Based on the reserve recorded as of December 31, 2005, IDACORP believes that the future collectibility of these receivables or any potential refunds ordered by the FERC would not have a material adverse effect on its consolidated financial position, results of operations or cash flows.

On March 20, 2002, the California Attorney General filed a complaint with the FERC against various sellers in the wholesale power market,

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
· ·	(1) X An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued	1)	

including IE and IPC, alleging that the FERC's market-based rate requirements violate the Federal Power Act, and, even if the market-based rate requirements are valid, that the quarterly transaction reports filed by sellers do not contain the transaction-specific information mandated by the Federal Power Act and the FERC. The complaint stated that refunds for amounts charged between market-based rates and cost-based rates should be ordered. The FERC denied the challenge to market-based rates and refused to order refunds, but did require sellers, including IE and IPC, to refile their quarterly reports to include transaction-specific data. The Attorney General appealed the FERC's decision to the U.S. Court of Appeals for the Ninth Circuit. The Attorney General contends that the failure of all market-based rate authority sellers of power to have rates on file with the FERC in advance of sales is impermissible. The Ninth Circuit issued its decision on September 9, 2004, concluding that market-based tariffs are permissible under the Federal Power Act, but remanded the matter to the FERC to consider whether the FERC should exercise remedial power (including some form of refunds) when a market participant failed to submit reports that the FERC relies on to confirm the justness and reasonableness of rates charged. Certain parties to the litigation have sought rehearing. The companies cannot predict whether rehearing will be granted or what action the FERC might take if the matter is remanded.

On May 26, 2005 the California Parties filed a motion to lodge additional evidence, primarily audiotapes produced by Enron employees, in the California Refund Proceedings in Docket No. EL00-95. A number of parties, including IDACORP, answered in opposition to that motion.

Market Manipulation:

In a November 20, 2002 order, the FERC permitted discovery and the submission of evidence respecting market manipulation by various sellers during the western power crises of 2000 and 2001.

On March 3, 2003, the California Parties (certain investor owned utilities, the California Attorney General, the California Electricity Oversight Board and the CPUC) filed voluminous documentation asserting that a number of wholesale power suppliers, including IE and IPC, had engaged in a variety of forms of conduct that the California Parties contended were impermissible. Although the contentions of the California Parties were contained in more than 11 compact discs of data and testimony, approximately 12,000 pages, IE and IPC were mentioned only in limited contexts with the overwhelming majority of the claims of the California Parties relating to the conduct of other parties.

The California Parties urged the FERC to apply the precepts of its earlier decision, to replace actual prices charged in every hour starting May 1, 2000 through the beginning of the existing Refund Period with a Mitigated Market Clearing Price, seeking approximately \$8 billion in refunds to the Cal ISO and the CalPX. On March 20, 2003, numerous parties, including IE and IPC, submitted briefs and responsive testimony.

In its March 26, 2003 order, discussed above in "California Refund," the FERC declined to generically apply its refund determinations to sales by all market participants, although it stated that it reserved the right to provide remedies for the market against parties shown to have engaged in proscribed conduct.

On June 25, 2003, the FERC ordered over 50 entities that participated in the western wholesale power markets between January 1, 2000 and June 20, 2001, including IPC, to show cause why certain trading practices did not constitute gaming or anomalous market behavior in violation of the Cal ISO and the CalPX Tariffs. The Cal ISO was ordered to provide data on each entity's trading practices within 21 days of the order, and each entity was to respond explaining their trading practices within 45 days of receipt of the Cal ISO data. IPC submitted its responses to the show cause orders on September 2 and 4, 2003. On October 16, 2003, IPC reached agreement with the FERC Staff on the two orders commonly referred to as the "gaming" and "partnership" show cause orders. Regarding the gaming order, the FERC Staff determined it had no basis to proceed with allegations of false imports and paper trading and IPC agreed to pay \$83,373 to settle allegations of circular scheduling. IPC believed that it had defenses to the circular scheduling allegation but determined that the cost of settlement was less than the cost of litigation. In the settlement, IPC did not admit any wrongdoing or violation of any law. With respect to the "partnership" order, the FERC Staff submitted a motion to the FERC to dismiss the proceeding because materials submitted by IPC demonstrated that IPC did not use its "parking" and "lending" arrangement with Public Service Company of New Mexico to engage in "gaming" or anomalous market behavior ("partnership"). The "gaming" settlement was approved by the FERC on March 3, 2004. Eight parties have requested rehearing of the FERC's March 3, 2004 order, but the FERC has not yet acted on those requests. The motion to dismiss the "partnership" proceeding was approved by the FERC in an order issued on January 23, 2004 and rehearing of that order was not sought within the time allowed by statute. Some of the California Parties and other parties have petitioned the U.S. Court of Appeals for the Ninth Circuit and the District of Columbia Circuit for review of the FERC's orders initiating the show cause proceedings. Some of the parties contend that the scope of the proceedings initiated by the FERC was too narrow. Other parties contend that the orders initiating the show cause proceedings were impermissible. Under the rules for multidistrict litigation, a lottery was held and although these

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) X An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued)	

cases were to be considered in the District of Columbia Circuit by order of February 10, 2005, the District of Columbia Circuit transferred the proceedings to the Ninth Circuit. The FERC had moved the District of Columbia Circuit to dismiss these petitions on the grounds of prematurity and lack of ripeness and finality. The transfer order was issued before a ruling from the District of Columbia Circuit and the motions, if renewed, will be considered by the Ninth Circuit. IPC is not able to predict the outcome of the judicial determination of these issues.

On June 25, 2003, the FERC also issued an order instituting an investigation of anomalous bidding behavior and practices in the western wholesale power markets. In this investigation, the FERC was to review evidence of alleged economic withholding of generation. The FERC determined that all bids into the CalPX and the Cal ISO markets for more than \$250 per MWh for the time period May 1, 2000 through October 1, 2000 would be considered prima facie evidence of economic withholding. The FERC Staff issued data requests in this investigation to over 60 market participants including IPC. IPC responded to the FERC's data requests. In a letter dated May 12, 2004, the FERC's Office of Market Oversight and Investigations advised that it was terminating the investigation as to IPC. In March 2005, the California Attorney General, the CPUC, the California Electricity Oversight Board and Pacific Gas and Electric Company sought judicial review in the Ninth Circuit of the FERC's termination of this investigation as to IPC and approximately 30 other market participants. IPC has moved to intervene in these proceedings. On April 25, 2005, Pacific Gas and Electric Company sought review in the Ninth Circuit of another FERC order in the same docketed proceeding confirming the agency's earlier decision not to allow the participation of the California Parties in what the FERC characterized as its non-public investigative proceeding.

The February 17, 2006 Offer of Settlement, if approved by the FERC, would terminate the investigations the FERC initiated without finding of wrongdoing by IE or IPC, and would provide for the disposition of the "gaming" settlement.

Pacific Northwest Refund:

On July 25, 2001, the FERC issued an order establishing another proceeding to explore whether there may have been unjust and unreasonable charges for spot market sales in the Pacific Northwest during the period December 25, 2000 through June 20, 2001. The FERC Administrative Law Judge submitted recommendations and findings to the FERC on September 24, 2001. The Administrative Law Judge found that prices should be governed by the Mobile-Sierra standard of the public interest rather than the just and reasonable standard, that the Pacific Northwest spot markets were competitive and that no refunds should be allowed. Procedurally, the Administrative Law Judge's decision is a recommendation to the commissioners of the FERC. Multiple parties submitted comments to the FERC with respect to the Administrative Law Judge's recommendations. The Administrative Law Judge's recommended findings had been pending before the FERC, when at the request of the City of Tacoma and the Port of Seattle on December 19, 2002, the FERC reopened the proceedings to allow the submission of additional evidence related to alleged manipulation of the power market by Enron and others. As was the case in the California refund proceeding, at the conclusion of the discovery period, parties alleging market manipulation were to submit their claims to the FERC and responses were due on March 20, 2003. Grays Harbor, whose civil litigation claims were dismissed, as noted above, intervened in this FERC proceeding, asserting on March 3, 2003 that its six-month forward contract, for which performance had been completed, should be treated as a spot market contract for purposes of the FERC's consideration of refunds and is requesting refunds from IPC of \$5 million. Grays Harbor did not suggest that there was any misconduct by IPC or IE. The companies submitted responsive testimony defending vigorously against Grays Harbor's refund claims.

In addition, the Port of Seattle, the City of Tacoma and the City of Seattle made filings with the FERC on March 3, 2003 claiming that because some market participants drove prices up throughout the west through acts of manipulation, prices for contracts throughout the Pacific Northwest market should be re-set starting in May 2000 using the same factors the FERC would use for California markets. Although the majority of these claims are generic, they named a number of power market suppliers, including IPC and IE, as having used parking services provided by other parties under FERC-approved tariffs and thus as being candidates for claims of improperly having received congestion revenues from the Cal ISO. On June 25, 2003, after having considered oral argument held earlier in the month, the FERC issued its Order Granting Rehearing, Denying Request to Withdraw Complaint and Terminating Proceeding, in which it terminated the proceeding and denied claims that refunds should be paid. The FERC denied rehearing on November 10, 2003, triggering the right to file for review. The Port of Seattle, the City of Tacoma, the City of Seattle, the California Attorney General, the CPUC and Puget Sound Energy, Inc. filed petitions for review in the Ninth Circuit. These petitions have been consolidated. Grays Harbor did not file a petition for review, although it has sought to intervene in the proceedings initiated by the petitions of others. On July 21, 2004, the City of Seattle submitted to the Ninth Circuit in the Pacific Northwest refund petition for review a motion requesting leave to offer additional evidence before the FERC in order to try to secure another opportunity for reconsideration by the FERC of its earlier rulings. The evidence that the City of Seattle seeks to introduce before the FERC consisted of audio tapes of what purports to be Enron trader conversations containing inflammatory language that have been the subject of coverage in the press. Under Section 313(b) of the Federal Power Act, a court is empowered to direct the introduction of additional evidence if it is material and could not have been introduced during the underlying proceeding. On September 29, 2004, the Ninth Circuit denied the City of Seattle's motion for leave to adduce evidence, without prejudice

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
·	(1) X An Original	(Mo, Da, Yr)						
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4					
NOTES TO FINANCIAL STATEMENTS (Continued)								

to renewing the request for remand in the briefing in the Pacific Northwest refund case. Briefing was completed on May 25, 2005; however, no date has been set for oral argument.

The companies are unable to predict the outcome of these matters.

9. STOCK-BASED COMPENSATION:

IDACORP has two employee stock-based compensation plans, the 2000 Long-Term Incentive and Compensation Plan (LTICP) and the 1994 Restricted Stock Plan (RSP). These plans are intended to align employee and shareholder objectives related to its long-term growth. IDACORP also has one non-employee stock-based compensation plan, the Director Stock Plan (DSP). The purpose of the DSP is to increase directors' stock ownership through stock-based director compensation.

The LTICP for officers, key employees and directors, permits the grant of nonqualified stock options, incentive stock options, stock appreciation rights, restricted stock, restricted stock units, performance units, performance shares and other awards. The RSP permits only the grant of restricted stock or performance-based restricted stock. At December 31, 2005, the maximum number of shares available under the LTICP and RSP were 1,552,802 and 74,839, respectively.

All options granted have an exercise price equal to the market price of IDACORP's stock on the date of grant. In accordance with APB 25, no compensation costs have been recognized for the option awards.

IDACORP stock option transactions for shares granted to IPC employees are summarized as follows:

	2005			2	2004
	Number of shares		Weighted average exercise price	Number of shares	Weighted average exercise price
Outstanding, beginning of year	952,600	\$	32.38	886,800\$	32.48
Granted	157,837		29.75	110,500	31.21
Exercised	-		-	(4,200)	22.92
Forfeited	(16,300)		30.27	(40,500)_	32.27
Outstanding, end of year	1,094,137	\$	32.03	952,600\$	32.38
Exercisable	559,140	\$	34.41	373,600\$	35.42

The following table summarizes information about stock options outstanding at December 31, 2005:

	O	utstar	nding	
Exercise Price Ranges	Number of shares			Weighted average remaining contractual life
\$22.92 - \$31.21	746,514	\$	26.65	7.93 years
\$35.81 - \$40.31	675,400		38.41	5.37 years
IPC Employees				
\$22.92 - \$31.21	575,537	\$	26.27	7.87 years
\$35.81 - \$40.31	518,600	\$	38.43	5.28 years

The fair value of each option granted was estimated at the date of grant using a binomial option-pricing model with the following assumptions:

	2005	2004
Dividend yield	4.07%	3.87%
Expected stock price volatility	23%	29%
Risk-free interest rate	4.22%	3.96%

FERC FORM NO. 1 (ED. 12-88)	Page 123.17	
12/10/10/1/1/12/12 00/		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued		

Expected option lives	7 years	7 years
Weighted average fair value of options granted	\$5.86	\$7.84

Restricted stock grants have vesting periods up to four years. Performance share grants have a three-year vesting period with the final award amount dependent on the attainment of cumulative EPS performance goals.

Restricted stock and performance share awards are compensatory awards and IPC accrues compensation expense, which is charged to operations, based upon the market value of the granted shares. For 2005 and 2004 total compensation accrued under the plans was less than \$1 million annually.

IDACORP restricted stock and performance shares granted to IPC employees are summarized as follows: (These amounts are included in the table above.)

IPC	2005	2004
Shares outstanding - beginning of year	121,420	80,454
Shares granted	87,620	67,056
Shares forfeited	(25,220)	(24,014)
Shares issued	(251)	(2,076)
Shares outstanding - end of year	183,569	121,420
Weighted average fair value of current year stock grants on grant date	\$ 29.75	\$ 31.15

10. BENEFIT PLANS:

Pension Plans

IPC has a noncontributory defined benefit pension plan covering most employees. The benefits under the plan are based on years of service and the employee's final average earnings. IPC's policy is to fund, with an independent corporate trustee, at least the minimum required under the Employee Retirement Income Security Act of 1974 (ERISA) but not more than the maximum amount deductible for income tax purposes. IPC was not required to contribute to the plan in 2005 and 2004 and does not expect to make a contribution in 2006. The market-related value of assets for the plan is equal to market value.

In addition, IPC has a nonqualified, deferred compensation plan for certain senior management employees and directors. This plan was financed by purchasing life insurance policies and investments in marketable securities, all of which are held by a trustee. The cash value of the policies and investments exceed the projected benefit obligation of the plan but do not qualify as plan assets in the actuarial computation of the funded status.

IPC uses a December 31 measurement date for its plans.

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

	Pension Plan			Deferred Compensation Plan				
		2005	2004		2005		2004	
*		·		(thousand	ls of	dollars)		
Change in benefit obligation:								
Benefit obligation at January 1	\$	374,333	\$	339,121	\$	38,645	\$	38,870
Service cost		13,129		11,809		1,170		1,358
Interest cost		21,126		20,437		2,151		2,312
Actuarial loss (gain)		11,399		16,626		2,799		(1,225)
Benefits paid		(13,938)		(13,660)	İ	(2,312)		(2,670)
Plan amendments		_		-		270		-
Benefit obligation at December 31		406,049		374,333		42,723		38,645
Change in plan assets:								
Fair value at January 1		356,217		335,229		-		-

FERC FORM NO. 1 (ED. 12-88)	Page 123.18	

Name of Respondent			This Report is: (1) X An Original				of Report o, Da, Yr)	Year/Period of Report	
Idaho Power Company				(2) A Resubmission				1/18/2006	2005/Q4
	NOT	ES TO FINA	NCIAL	STATEME	NTS	(Continued)	· · · · · · · · · · · · · · · · · · ·	
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Actual return on plan assets		25,774		34,648		-		-	
Employer contributions		-		_		-		-	
Benefit payments		(13,938)		(13,660)		-			
Fair value at December 31		368,053		356,217		-		-	
Funded status		(37,996)		(18,116)		(42,723)		(38,645)
Unrecognized actuarial loss		43,806		28,491		13,553		11,443	
Unrecognized prior service cost		5,118		5,889		1,414		1,372	
Unrecognized net transition liability		-		(126)		-		310	
Net amount recognized	\$	10,928	\$	16,138	\$	(27,756)	\$	(25,520	<u>) </u>
Amounts recognized in the statement of			_						
financial position consist of:									
Prepaid (accrued) pension cost	\$	10,928	\$	16,138	\$	(39,268)	\$	(36,110)
Intangible asset		-		-		1,414		1,682	 -
Accumulated other comprehensive income		-		-		10,098		8,908	
Net amount recognized	\$	10,928	\$	16,138	\$	(27,756)	\$	(25,520	<u>)</u>
Accumulated benefit obligation	\$	340,007	\$	316,498	\$	39,268	\$	36,110	<u> </u>

The following table shows the components of net periodic benefit cost for these plans:

	Pension Plan					ferred Cor	tion Plan	
		2005		2004		2005		2004
			-	(thousand:	s of d	ollars)	_	
Service cost	\$	13,129	\$	11,809	\$	1,170	\$	1,358
Interest cost		21,126		20,437		2,151		2,312
Expected return on assets		(29,690)		(27,935)		-		-
Recognized net actuarial loss		-		_		689		878
Amortization of prior service cost		771		770	ļ	228		(361)
Amortization of transition asset		(126)		(263)		310		613
Net periodic pension cost	\$	5,210	\$	4,818	\$	4,548	\$	4,800

Changes in the Deferred Compensation Plan minimum liability decreased other comprehensive income by \$1 million in 2005, increased other comprehensive income by \$1 million in 2004.

The following table summarizes the expected future benefit payments of these plans:

	2006	2007	2008	2009	2010	2011-2015
Pension Plan	\$ 14,277	\$ 14,885	\$ 15,988	\$ 17,233	\$ 18,701	\$ 120,589
Deferred Compensation Plan	\$ 2,165	\$ 2,233	\$ 2,629	\$ 2,911	\$ 3,092	\$ 16,653

Plan Asset Allocations: IPC's pension plan and postretirement benefit plan weighted average asset allocations at December 31, 2005 and 2004, by asset category are as follows:

		Pension Plan				
Asset Category	2005	2004	2005	2004		
Equity securities	66%	69%	-%	-%		
Debt securities	21	21	-	3		
Real estate	10	9	-	-		
Other (a)	3	1	100	97		
Total	100%	100%	100%	100%		

FERC FORM NO. 1 (ED. 12-88)	Page 123.19	
		_

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued)	

(a) The postretirement benefit plan assets are primarily life insurance contracts.

Pension Asset Allocation Policy: The target allocations for the portfolio by asset class are as follows:

Large-Cap Growth Stocks	12%	International Growth Stocks	7%
Large-Cap Core Stocks	12%	International Value Stocks	7%
Large-Cap Value Stocks	12%	Intermediate-Term Bonds	13%
Small-Cap Growth Stocks	7%	Short-Term Bonds	10%
Small-Cap Value Stocks	7%	Core Real Estate	9%
Cash and Cash Equivalents	3%	Venture Capital	1%

Assets are rebalanced as necessary to keep the portfolio close to target allocations.

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

There are three major goals in IPC's asset allocation process:

- Determine if the investments have the potential to earn the rate of return assumed in the actuarial liability calculations.
- Match the cash flow needs of the plan. IPC sets cash allocations sufficient to cover the current year benefit payments and bond allocations sufficient to cover at least five years of benefit payments. IPC then utilizes growth instruments (equities, real estate, venture capital) to fund the longer-term liabilities of the plan.
- Maintain a prudent risk profile consistent with ERISA fiduciary standards.

Allowable plan investments include stocks and stock funds, investment-grade bonds and bond funds, core real estate funds, private equity funds, and cash and cash equivalents. With the exception of real estate holdings and private equity, investments must be readily marketable so that an entire holding can be disposed of quickly with only a minor effect upon market price. Uncovered options, short sales, margin purchases, letter stock and commodities are prohibited.

Rate-of-return projections for plan assets are based on historical risk/return relationships among asset classes. The primary measure is the historical risk premium each asset class has delivered versus the return on 10-year US Treasury Notes. This historical risk premium is then added to the current yield on 10-year US Treasury Notes, and the result provides a reasonable prediction of future investment performance. Additional analysis is performed to measure the expected range of returns, as well as worst—case and best-case scenarios. Based on the current low interest rate environment, current rate-of-return expectations are lower than the nominal returns generated over the past 20 years when interest rates were generally much higher.

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

Postretirement Benefits

IPC maintains a defined benefit postretirement plan (consisting of health care and death benefits) that covers all employees who were enrolled in the active group plan at the time of retirement as well as their spouses and qualifying dependents. Effective January 1, 2003, IPC amended its postretirement benefit plan. The amendment affects all employees who retire after December 31, 2002, limiting their postretirement benefit to a fixed amount. This amendment will limit the growth of IPC's future obligations under this plan.

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

	2005	2004
Service cost	\$ 1,392	\$ 1,400
Interest cost	3,381	3,974
Expected return on plan assets	(2,486)	(2,294)

FERC FORM NO. 1 (ED. 12-88)	Page 123.20	

Name of Respondent Idaho Power Company	(1) <u>X</u> A	eport is: n Original \ Resubmi		Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report 2005/Q4
NOTES TO F	FINANCIAL STA	ATEMENTS	(Continue	ed)	
Amortization of unrecognized transition obligation		2,040		2,040	
Amortization of prior service cost		(535)		(523)	
Recognized actuarial loss		754		1,489	
Net periodic postretirement benefit cost	\$	4,546	\$	6,086	

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

		2005	2004
Change in accumulated benefit obligation:			" .
Benefit obligation at January 1	\$	71,105	\$ 67,090
Service cost		1,392	1,400
Interest cost		3,381	3,974
Actuarial (gain) loss		(9,186)	2,201
Benefits paid		(2,934)	(3,997)
Plan Amendments		(125)	437
Benefit obligation at December 31		63,633	71,105
Change in plan assets:			
Fair value of plan assets at January 1		29,723	26,603
Actual return on plan assets		1,127	2,301
Employer contributions		800	4,577
Benefits paid		(1,757)	(3,758)
Fair value of plan assets at December 31		29,893	 29,723
Funded status		(33,740)	(41,382)
Unrecognized prior service cost		(3,677)	(4,087)
Unrecognized actuarial loss		15,978	24,559
Unrecognized transition obligation		14,280	16,320
Accrued benefit obligations included with other deferred credits	\$_	(7,159)	\$ (4,590)

Medicare Act: The Medicare Prescription Drug, Improvement and Modernization Act of 2003 (Medicare Act) was signed into law in December 2003 and established a prescription drug benefit, as well as a federal subsidy to sponsors of retiree health care benefit plans that provide a prescription drug benefit that is at least actuarially equivalent to Medicare's prescription drug coverage.

The measures of accumulated postretirement benefit obligation at December 31, 2004 and net periodic benefit cost for the years ended December 31, 2004 and 2003, do not reflect any amount associated with the subsidy, because IDACORP and IPC initially determined that the effect of the Medicare Act would not be material. Regulations published on January 28, 2005 provided more flexibility in determining actuarial equivalence to Medicare of the benefits provided by the plan than was initially estimated by IDACORP's and IPC's actuaries. Based on these new regulations, the effect of the Medicare Act is a reduction for IDACORP and IPC of \$6 million to the accumulated postretirement benefit obligation at December 31, 2005 and \$1 million to the 2005 periodic postretirement benefit cost.

The following table summarizes the expected future benefit payments of the postretirement benefit plan and expected Medicare Part D subsidy receipts (in thousand of dollars):

2006		2007		2008		2009		2010	20	01-2015
\$ 4,000	\$	4,200	\$	4,300	\$	4,400	\$	4,600	\$	25,100
\$ 480	\$	488	\$	503	\$	518	\$	530	\$	2,936
\$	\$ 480	\$ 4,000 \$ \$ 480 \$	\$ 4,000 \$ 4,200 \$ 480 \$ 488	\$ 4,000 \$ 4,200 \$ \$ 480 \$ 488 \$	\$ 4,000 \$ 4,200 \$ 4,300 \$ 480 \$ 488 \$ 503	\$ 4,000 \$ 4,200 \$ 4,300 \$ \$ 480 \$ 488 \$ 503 \$	\$ 4,000 \$ 4,200 \$ 4,300 \$ 4,400 \$ 480 \$ 488 \$ 503 \$ 518	\$ 4,000 \$ 4,200 \$ 4,300 \$ 4,400 \$ \$ 480 \$ 488 \$ 503 \$ 518 \$	\$ 4,000 \$ 4,200 \$ 4,300 \$ 4,400 \$ 4,600 \$ 480 \$ 488 \$ 503 \$ 518 \$ 530	\$ 4,000 \$ 4,200 \$ 4,300 \$ 4,400 \$ 4,600 \$

The assumed health care cost trend rate used to measure the expected cost of benefits covered by the plan was 6.75 percent in 2005 and

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) X An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

2004. A one-percentage point change in the assumed health care cost trend rate would have the following effect (in thousands of dollars):

	1-Percentage-Point				
	in	crease	decrease		
Effect on total of cost components	\$	242	\$	(184)	
Effect on accumulated postretirement benefit obligation	\$	2,397	\$	(1,900)	

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

	Pens Bene	1	Postretirement Benefits		
	2005	2004	2005	2004	
Discount rate	5.6%	5.75%	5.6%	5.75%	
Expected long-term rate of return on assets	8.5%	8.5%	8.5%	8.5%	
Rate of compensation increase	4.5%	4.5%	-	-	
Medical trend rate	-	-	6.75%	6.75%	
Expected working lifetime (years)	-	-	11	11	

The following table sets forth the weighted-average assumptions used for the end of each year to determine net periodic benefit cost for all IPC-sponsored pension and postretirement benefit plans:

•	Pens Bene		Postretirement Benefits		
	2005	2004	2005	2004	
Discount rate	5.75%	6.15%	5.75%	6.15%	
Expected long-term rate of return on assets	8.5%	8.5%	8.5%	8.5%	
Rate of compensation increase	4.5%	4.5%	-	~	
Medical trend rate	-	-	6.75%	6.75%	
Expected working lifetime (years)	-	-	11	11	

Employee Savings Plan

IPC has an Employee Savings Plan that complies with Section 401(k) of the Internal Revenue Code and covers substantially all employees. IPC matches specified percentages of employee contributions to the plan. Matching contributions amounted to \$4 million in 2005 and \$3 million in 2004.

Postemployment Benefits

IPC provides certain benefits to former or inactive employees, their beneficiaries and covered dependents after employment but before retirement. These benefits include salary continuation, health care and life insurance for those employees found to be disabled under IPC's disability plans and health care for surviving spouses and dependents. IPC accrues a liability for such benefits. In accordance with an IPUC order, the portion of the liability attributable to regulated activities in Idaho as of December 31, 1993, was deferred as a regulatory asset, and amortized over a ten-year period, which ended in January 2005.

The following table summarizes postemployment benefit amounts included in IPC's consolidated balance sheets at December 31 (in thousands of dollars):

	2	2005	2004
Included with regulatory assets	\$	-	\$ 31
Included with other deferred credits	\$	3,845	\$ 3,924

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

The following table presents the major classifications of IPC's utility plant in service, annual depreciation provisions as a percent of average depreciable balance and accumulated provision for depreciation for the years 2005 and 2004 (in thousands of dollars):

FERC FORM NO. 1 (ED. 12-88)	Page 123.22	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
·	(1) <u>X</u> An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

	2005		2004			
		Balance	Avg Rate		Balance	Avg Rate
Production	\$	1,563,008	2.54%	\$	1,482,517	2.51%
Transmission		580,382	2.19		560,303	2.18
Distribution		1,046,880	2.62		992,248	2.59
General and Other		286,797	8.94		289,748	10.02
Total in service		3,477,067	2.91%		3,324,816	2.96%
Accumulated provision for depreciation		(1,364,640)			(1,316,125)	
In service - net	\$	2,112,427		\$	2,008,691	

IPC has interests in three jointly-owned generating facilities. Under the joint operating agreements, each participating utility is responsible for financing its share of construction, operating and leasing costs. IPC's proportionate share of direct operation and maintenance expenses applicable to the projects is included in the Consolidated Statements of Income. These facilities, and the extent of IPC's participation, were as follows at December 31, 2005 (in thousands of dollars):

Name of Plant	Location	Utility Plant In Service	C	Construction Work in Progress	Pr	cumulated ovision for preciation	%	MW
Jim Bridger Units 1-4	Rock Springs, WY	\$ 462,240	\$	5,148	\$	265,641	33	707
Boardman	Boardman, OR	69,385		454		46,160	10	59
Valmy Units 1 and 2	Winnemucca, NV	311,993		4,042		193,920	50	261

IPC's wholly-owned subsidiary, Idaho Energy Resources Co., is a joint venturer in Bridger Coal Company, which operates the mine supplying coal to the Jim Bridger generating plant. Coal purchased by IPC from the joint venture amounted to \$43 million and \$47 million in 2005 and 2004, respectively.

IPC has contracts to purchase the energy from four PURPA Qualified Facilities that are 50 percent owned by Ida-West. Power purchased from these facilities amounted to \$7 million annually in 2005 and 2004.

12. REGULATORY MATTERS:

Idaho General Rate Case

IPC filed a general rate case in October 2005, requesting the IPUC to approve an annual increase to its Idaho retail base rates of \$44 million or 7.8 percent. Base rates primarily reflect IPC's cost of providing electrical service to its customers, including equipment, vehicles and infrastructure.

On February 27, 2006, IPC, the IPUC staff and representatives of customer groups filed a proposed stipulation with the IPUC that, if approved, would settle this case. The stipulation calls for an \$18.1 million increase, or 3.2 percent in IPC's annual electric rates. If approved by the IPUC, the changes in rates are expected to become effective on June 1, 2006.

The rate case filing was made with six months of actual operating expenses and six months of projected expenses. The agreed to increase in rates was lower than the requested amount primarily due to three factors: (1) 2005 actual numbers were significantly less than those forecasted; (2) the overall rate of return agreed to was 8.1 percent compared to the 8.42 percent IPC requested (no specific return on equity was determined); and (3) net power supply costs were kept at levels currently existing in rates. As a result of the settlement, IPC's overall rate of return will increase from the 7.85 percent currently authorized.

Oregon Rate Case

On September 21, 2004, IPC filed an application with the Oregon Public Utility Commission (OPUC) to increase general rates an average of 17.5 percent or approximately \$4.4 million annually.

The OPUC issued its order on July 29, 2005 authorizing an increase of \$0.6 million in annual revenues, an average of 2.37 percent. The significant decrease from IPC's requested amount was primarily related to differences in net power supply costs, which reduced IPC's initial rate request of \$4.4 million by \$2.4 million.

FERC FORM NO. 1 (ED. 12-88)	Page 123.23	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
·	(1) X An Original	(Mo, Da, Yr)	l i				
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
NOTES TO FINANCIAL STATEMENTS (Continued)							

On September 26, 2005, IPC filed a complaint with the Circuit Court of Marion County, Oregon asking the court to reverse the portion of the OPUC's general rate case order related to the determination of net power supply costs.

Deferred Power Supply Costs

IPC's deferred net power supply costs consisted of the following at December 31 (in thousands of dollars):

		2004		
Idaho PCA current year:				
Deferral for the 2005-2006 rate year	\$	-	\$	22,778
Deferral for the 2006-2007 rate year		3,684		_
Irrigation Lost Revenues		-		13,290
Idaho PCA true-up awaiting recovery:				
Authorized May 2004		-		11,415
Authorized May 2005*		28,567		-
Oregon deferral:				
2001 costs		8,411		12,047
2005 costs		2,880		-
Total deferral	\$	43,542	\$	59,530

^{*\$28} million will be recovered with interest during the 2006-2007 PCA rate year.

Idaho: IPC has a PCA mechanism that provides for annual adjustments to the rates charged to its Idaho retail customers. These adjustments are based on forecasts of net power supply costs, which are fuel and purchased power less off-system sales, and the true-up of the prior year's forecast. During the year, 90 percent of the difference between the actual and forecasted costs is deferred with interest. The ending balance of this deferral, called the true-up for the current year's portion and the true-up of the true-up for the prior years' unrecovered portions, is then included in the calculation of the next year's PCA.

On April 15, 2005, IPC filed the 2005-2006 PCA with the IPUC with a proposed effective date of June 1, 2005. The application proposed to hold the PCA component of customers' rates at the existing level, which is currently recovering \$71 million above base rates. By IPUC order, the 2005 - 2006 PCA includes \$12 million in lost revenues and \$2 million in related interest resulting from IPC's Irrigation Load Reduction Program that was in place in 2001. IPC proposed to defer recovery of approximately \$28 million of power supply costs, or 4.75 percent, for one year to help mitigate the impacts of the increases for the Bennett Mountain Power Plant and the rate case tax settlement adjustments, since all three were proposed to be effective June 1, 2005. The \$28 million will be recovered during the 2006-2007 PCA rate year, and IPC will earn a two percent carrying charge on this balance. The IPUC accepted the company's PCA proposal.

On April 15, 2004, IPC filed its 2004-2005 PCA with the IPUC requesting recovery of \$71 million above base rates and a proposed effective date of June 1, 2004. On May 25, 2004, the IPUC issued Order No. 29506 approving IPC's filing.

On May 15, 2003, the IPUC issued Order No. 29243 approving IPC's 2003-2004 PCA filing, with a small adjustment to the original filing. As approved, IPC's rates were adjusted to collect \$81 million above 1993 base rates.

On April 15, 2002, the IPUC issued Order No. 28992 disallowing recovery of \$12 million of lost revenues resulting from the Irrigation Load Reduction Program that was in place in 2001. IPC believed that this IPUC order was inconsistent with Order No. 28699, dated May 25, 2001, that allowed recovery of such costs, and IPC filed a Petition for Reconsideration on May 2, 2002. On August 29, 2002, the IPUC issued Order No. 29103 denying the Petition for Reconsideration. As a result of this order, approximately \$12 million was expensed in September 2002. IPC believed it was entitled to recover this amount and argued its position before the Idaho Supreme Court on December 5, 2003. On March 30, 2004, the Idaho Supreme Court set aside the IPUC denial of the recovery of lost revenues and remanded the matter to the IPUC to determine the amount of lost revenues to be recovered. On December 29, 2004, the IPUC issued Order No. 29669 allowing IPC to recover \$12 million in lost revenues and \$2 million in interest. The recovery was included as part of IPC's annual PCA beginning June 1, 2005.

Oregon: On March 2, 2005 IPC filed for an accounting order to defer net power supply costs for the period of March 1, 2005 through February 28, 2006 in anticipation of continued low water conditions. The forecasted net system power supply costs included in this filing was \$169 million, of which \$3 million related to the Oregon jurisdiction. IPC is proposing to use the same methodology for this deferral

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued	1)	

filing that was accepted in 2002 for Oregon's share of IPC's 2001 net power supply expenses. On July 1, 2005, IPC, the OPUC staff and the Citizen's Utility Board entered into a stipulation requesting that the OPUC accept IPC's proposed methodology. Under this methodology, IPC will earn its Oregon authorized rate of return on the deferred balance and will recover the amount through rates in future years, as approved by the OPUC.

IPC is also recovering calendar year 2001 excess power supply costs applicable to the Oregon jurisdiction. In two separate 2001 orders, the OPUC approved rate increases totaling six percent, which was the maximum annual rate of recovery allowed under Oregon state law at that time. These increases were recovering approximately \$2 million annually. During the 2003 Oregon legislative session, the maximum annual rate of recovery was raised to ten percent under certain circumstances. IPC requested and received authority to increase the surcharge to ten percent. As a result of the increased recovery rate, which became effective on April 9, 2004, IPC is recovering approximately \$3 million annually.

Fixed-Cost Adjustment Mechanism:

On January 27, 2006, IPC filed with the IPUC for authority to implement a rate adjustment mechanism which would adjust IPC's rates upward or downward to recover IPC's fixed costs independent from the volume of IPC's energy sales. The filing is a continuation of an Idaho case opened in 2004 to investigate the financial disincentives to investment in energy efficiency by IPC. The true-up mechanism, entitled "fixed-cost adjustment" (FCA) would be applicable only to residential service and small general service customers.

The fixed-cost recovery portion of IPC's revenue requirement allowed for recovery in rates would be established for these two customer classes at the time of a general rate case. Thereafter, the FCA would provide a mechanism to true-up the collection of fixed costs to recover the difference between the fixed costs actually recovered through rates and the fixed costs that were allowed to be recovered. Accounting for the FCA would be effective as of January 1, 2006, and the first FCA rate change would occur on June 1, 2007.

The FCA is proposed to change rates coincidentally with IPC's Power Cost Adjustment (PCA) and IPC's seasonal rates. Although the FCA would be timed to adjust on the same schedule as the PCA, the accounting for the FCA would be separate from the PCA. Additionally, IPC proposes to include a three percent cap on any FCA filing, to be applied at the discretion of the IPUC.

Regulatory Assets and Liabilities

The following is a breakdown of IPC's regulatory assets and liabilities (in thousands of dollars):

As of December 31, 2005										
	Remaining Amortization	Earning	E	Not Earning a Return		nding gulator y	2005	As of December 31, 2004		
Description	Period	a Return	a			atment	Total	Total		
Regulatory										
Assets:										
Income Taxes	!	-	\$	346,117	\$	-	346,11	\$	344,220	
							7			
Conservation	2010	14,592		-		-	14,592		17,836	
PCA Deferral	2007	32,251		-		-	32,251		34,193	
Oregon Deferral(1)	11,291		-		-	11,291		12,047	
Asset Retirement										
Obligations		-		8,363		-	8,363		8,372	
Tax Settlement										
Order	2006	4,994		-		-	4,994		7,119	
Irrigation Lost										
Revenues (2)	2007	-		-		-	-		13,290	
Incremental										
Security Costs	2008	575		-		-	575		813	
Other	Various									
	thru 2007	41		17			58		891	
Total	•	\$ 63,744		354,497	\$	_	\$ 418.241	\$	438.781	

Name of Responden	Name of Respondent				This Report is: (1) <u>X</u> An Original			T	Date of Rep (Mo, Da, \		Year/Period of Rep	ort	
Idaho Power Company					(2) _ A	(2) _ A Resubmission			04/18/200	6	2005/Q4		
			NOTES T	O FINA	NCIAL STA	TEME	NTS (Continu	ed)					
Regulatory Liabilities:			-										
Income Taxes		\$	-	\$	41,627	\$	-	\$	41,627	\$	40,447		
Conservation	2007		6,535		_		-		6,535		5,205		
Asset Retirement													
Obligations			_	1	52,683		-		152,683	147,700			
Deferred ITC			_		68,786		-		68,786		66,836		
IPUC Settlement													
Order	2006		4,021		-		-		4,021		13,671		
BPA Settlement	2006		1,393		-		-		1,393		1,833		
OPUC Settlement			-		-		-		-		100		
Emission													
Allowance			-		-		70,034		70,034		-		
Other	Various												
	thru 2007		30						30		62		
Total		\$	11,979	\$	263,096	\$	70,034	. \$	345,109		\$ 275,854		

⁽¹⁾ Capped at 10 percent increase per year.

For further information on the asset retirement obligations amounts, see Note 14.

In the event that recovery of costs through rates becomes unlikely or uncertain, SFAS 71 would no longer apply. If IPC were to discontinue application of SFAS 71 for some or all of its operations, then these items may represent stranded investments. If IPC is not allowed recovery of these investments, it would be required to write off the applicable portion of regulatory assets and the financial effects could be significant.

13. INVESTMENTS:

The following table summarizes IPC's investments as of December 31 (in thousands of dollars):

·	20	005	2004		
IPC Investments:					
Auction rate securities (available-for-sale)	\$	-	\$	31,650	
Equity method investment		38,764		25,028	
		21,137		21,505	
Executive deferred compensation		6,201		6,002	
Other investments		1,025		808	
Total IPC investments		67,127		84,993	
Auction rate securities (available-for-sale) Equity method investment Available-for-sale equity securities Executive deferred compensation Other investments				84	

Equity Method Investments

IPC, through its subsidiary Idaho Energy Resources Co. (IERCO), is a 33 percent owner of Bridger Coal Company, which supplies coal to the Jim Bridger generating plant owned in part by IPC.

The following table presents IPC's earnings of unconsolidated equity-method investments (in thousands of dollars):

	 2005	2004		
IERCO	\$ 8,874	\$	8,190	

Investments in Debt and Equity Securities

Investments in debt and equity securities are accounted for in accordance with SFAS 115, "Accounting for Certain Investments in Debt and Equity Securities." Those investments classified as available-for-sale securities are reported at fair value, using either specific identification or average cost to determine the cost for computing gains or losses. Any unrealized gains or losses on available-for-sale

		 - 1
FERC FORM NO. 1 (ED. 12-88)	Page 123.26	

⁽²⁾ Included in PCA amortization balance.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report						
	(1) <u>X</u> An Original	(Mo, Da, Yr)	· I						
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4						
NOTES TO FINANCIAL STATEMENTS (Continued)									

securities are included in other comprehensive income.

IPC held \$32 million of auction rate securities at December 31, 2004. Auction rate securities are long-term instruments whose interest rates or dividends are reset at specific frequencies. The typical reset periods are either 28 or 35 days. The rates or dividends are reset via a Dutch auction. The original maturities of these securities at the time of issuance ranged from 2007 to 2042. IPC did not hold any auction rate securities at December 31, 2005.

The following table summarizes investments in debt and equity securities (in thousands of dollars):

	2005					2004					
-	Gross realized Gain		Gross realized Loss		Fair Value	ŀ	Gross realized Gain	U	Gross nrealized Loss		Fair Value
Available-for-sale securities	\$ 2,925	\$	497	\$	21,137	\$	2,530	\$	256	\$	53,155

The following table summarizes sales of available-for-sale securities (in thousands of dollars):

	 2005	 2004	
Proceeds from sales	\$ 120,026	\$ 266,331	
Gross realized gains from sales	2,850	2,044	
Gross realized losses from sales	643	634	

Additionally, these investments are evaluated to determine whether they have experienced a decline in market value that is considered other-than-temporary. IPC analyzes securities in loss positions as of the end of each reporting period. Any security with an unrealized loss of more than 20 percent is evaluated for other-than-temporary impairment. A security will generally be written down to market value if it has an unrealized loss of 20 percent or more for more than nine months. If additional information is available that indicates a security is other-than-temporarily impaired, it will be written down prior to the nine-month time period. In the alternative, if a security has been impaired for more than nine months but available information indicates that the impairment is temporary, the security will not be written down. This decline is included in other income in the Consolidated Statements of Income. In 2005 and 2004, there were no other-than-temporary declines in market value recorded.

The following table summarizes information regarding securities that were in an unrealized loss position at the end of each year, but for which no other-than-temporary impairment was recognized (in thousands of dollars).

	Aggregate Unrealized Loss		Rela	gregate ated Fair Value	Unr	regate ealized Loss	Aggregate Related Fair Value		
	Less than 12 months					12 months or longer			
2005: Available for sale equity securities	\$	215	\$	1,731	\$	282	\$	1,423	
2004: Available for sale equity securities	\$	181	\$	2,934	\$	75	\$	362	

The available-for-sale equity securities in unrealized loss positions are diversified investments in common stock of various companies used to fund IPC's Senior Management Security Plan. At December 31, 2005, nine available-for-sale securities were in an unrealized loss position. At December 31, 2004, ten available-for-sale securities were in an unrealized loss position. At December 31, 2005 two available-for-sale securities had unrealized loss positions of greater than 20 percent. Both securities exceeded 20 percent for fewer than nine months. IPC does not consider these investments to be other-than-temporarily impaired at December 31, 2005 or 2004.

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
· ·	(1) X An Original	(Mo, Da, Yr)	i l
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued)	

14. ASSET RETIREMENT OBLIGATIONS:

On January 1, 2003, IPC adopted SFAS 143, "Accounting for Asset Retirement Obligations." This statement addresses financial accounting and reporting for obligations associated with the retirement of tangible long-lived assets and the associated asset retirement costs. An obligation may result from the acquisition, construction, development or the normal operation of a long-lived asset. SFAS 143 requires an entity to record the fair value of a liability for an asset retirement obligation (ARO) in the period in which it is incurred. When the liability is initially recorded, the entity increases the carrying amount of the related long-lived asset to reflect the future retirement cost. Over time, the liability is accreted to its present value and paid, and the capitalized cost is depreciated over the useful life of the related asset. If, at the end of the asset's life, the recorded liability differs from the actual obligations paid, a gain or loss would be recognized at that time. As a rate-regulated entity, IPC records regulatory assets and liabilities instead of accretion, depreciation and gains or losses. This treatment was approved by Order No. 29414 from the IPUC. The regulatory assets recorded under this order do not earn a return on investment.

In 2005, IPC adopted FIN 47. This Interpretation clarifies that the term "conditional asset retirement obligation," as used in FASB Statement No. 143, refers to a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and/or method of settlement. Thus, the timing and/or method of settlement may be conditional on a future event. Accordingly, an entity is required to recognize a liability for the fair value of a conditional ARO if the fair value of the liability can be reasonably estimated. The fair value of a liability for the conditional ARO should be recognized when incurred-generally upon acquisition, construction, or development and/or through the normal operation of the asset. Uncertainty about the timing and/or method of settlement of a conditional ARO should be factored into the measurement of the liability when sufficient information exists. FAS 143 acknowledges that, in some cases, sufficient information may not be available to reasonably estimate the fair value of an ARO. The Interpretation also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an ARO.

FIN 47 became effective December 31, 2005. After reviewing the provisions of FIN 47, no significant additional AROs were identified at IPC.

The regulated operations of IPC also collect removal costs in rates for certain assets that do not have associated AROs. The adoption of SFAS 143 required IPC to redesignate these removal costs as regulatory liabilities. As of December 31, 2005, IPC had \$153 million of such costs recorded as regulatory liabilities on its Balance Sheet.

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

	2005	2004
Balance at beginning of year	\$ 9,288	\$ 7,140
Amount recorded on adoption		-
Accretion expense	531	421
Revisions in estimated cash flows	260	1,727
Balance at end of year	\$ 10,079	\$ 9,288

15. RELATED PARTY TRANSACTIONS:

IDACORP

IPC performs corporate functions such as financial, legal and management services for IDACORP and its subsidiaries. IPC charges IDACORP for the costs of these services based on service agreements and other specifically identified costs. IPC billed IDACORP \$4 million in each 2005 and 2004 for these services.

IDACOMM

IPC provides project management and engineering services to IDACOMM. IDACOMM also pays joint use fees to IPC. Total fees charged to IDACOMM were \$0.3 million per year in 2005 and 2004.

IFFRC	FORM N	0.1	(ED.	12-88)
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	, i
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	NOTES TO FINANCIAL STATEMENTS (Continued)	

Ida-West

IPC purchases all of the power generated by four of Ida-West's hydroelectric projects. IPC paid \$7 million per year in 2005 and 2004.

	of Respondent Power Company	This Ro (1) [2] (2)	eport Is: X] An Original T] A Resubmis	ssion	Date of (Mo, D 04/18/2	·	Year/Per End of	iod of Report 2005/Q4
	STATEMENTS OF ACCUMULAT				MPREHENSIN	E INCOME, AND	HEDGING	ACTIVITIES
. Rep	oort in columns (b),(c),(d) and (e) the amounts							
2. Rep	port in columns (f) and (g) the amounts of other	categories	of other cash	flow hedges.				
. For	each category of hedges that have been acco	unted for a	s "fair value he	edges" report	the accounts	affected and the r	elated amo	unts in a footr
, i Oi	each category of houges that have been acco	unica ioi a	o ian value it	ougos , roport	the account	anotice and the	olatou aliio	
T	Item	Unrealize	d Gains and	Minimum F	ension	Foreign Currer	acv	Other
ine.	Item		n Available-	Liability adj		Hedges	.,	Adjustment
No.		for-Sale	Securities	(net amo		_		
1	(a)	•	(b)	(c)	ŀ	(d)		(e)
1	Balance of Account 219 at Beginning of							
-	Preceding Year	(3,676,536)		6,305,701			
2	Preceding Qtr/Yr to Date Reclassifications							
أ	from Acct 219 to Net Income		1,195,783					
3	Preceding Quarter/Year to Date Changes in							
	Fair Value	(2,057,039)	(880,135)			
4	Total (lines 2 and 3)	(861,256)	(880,135)			
5	Balance of Account 219 at End of]	
	Preceding Quarter/Year	(4,537,792)		5,425,566			
6	Balance of Account 219 at Beginning of				İ		1	
	Current Year		887,773					
7	Current Qtr/Yr to Date Reclassifications							
	from Acct 219 to Net Income				1,355,332			
8	Current Quarter/Year to Date Changes in				4 400 040			
-	Fair Value		· ·		1,182,219			
	Total (lines 7 and 8)				2,537,551			
10	Balance of Account 219 at End of Current		007 770		2 527 554		ł	
	Quarter/Year		887,773		2,537,551			······
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	of Respondent Power Company	(2) A Resut	This Report Is: (1) An Original (2) A Resubmission Date of Report (Mo, Da, Yr) End of O4/18/2006 COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING		
	STATEMENTS OF AC	CCUMULATED COMPREHENSIN	/E INCOME, COMPE	REHENSIVE INCOME, A	ND HEDGING ACTIVITIES
		Ott O h. 51	Totals for ea	ah I Nationa	(Carried Total
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	category of ite recorded in Account 21 (h)	ems Forward i Page 117, L	from Comprehensive
1	(1)	(9)		529,165	u/
2			1,1	195,783	
3				37,174)	
5				41,391) 387,774	(1,741,391)
6				387,77 4 387,773	
7	· · · · · · · · · · · · · · · · · · ·			355,332	
8				182,219	
9 10				537,551 425,324	2,537,551

	of Respondent Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
		RY OF UTILITY PLANT AND AC	CCUMULATED PROVISIONS	
		R DEPRECIATION. AMORTIZAT		
	t in Column (c) the amount for electric function, in (f) common function.	n column (d) the amount for gas	function, in column (e), (f), and (g) re	port other (specify) and in
Line No.	Classification	ı	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
	(a)		(b)	
١	Utility Plant In Service			
	Plant in Service (Classified)		3,477,521,238	3,477,521,238
	Property Under Capital Leases		0,111,021,250	
	Plant Purchased or Sold			
	Completed Construction not Classified			
	Experimental Plant Unclassified			
	Total (3 thru 7)		3.477.521.238	3,477,521,238
9				
	Held for Future Use		2,906,206	2,906,206
	Construction Work in Progress		149,814,313	149,814,313
	Acquisition Adjustments		-454,449	-454,449
	Total Utility Plant (8 thru 12)		3,629,787,308	3,629,787,308
	Accum Prov for Depr, Amort, & Depl		1,364,640,116	1,364,640,116
	Net Utility Plant (13 less 14)		2,265,147,192	2,265,147,192
L.	Detail of Accum Prov for Depr, Amort & Depl			
	In Service:			
18	Depreciation		1,333,025,502	1,333,025,502
19	Amort & Depl of Producing Nat Gas Land/Land	Right		
	Amort of Underground Storage Land/Land Righ	 		
21	Amort of Other Utility Plant		31,919,472	31,919,472
22	Total In Service (18 thru 21)		1,364,944,974	1,364,944,974
23	Leased to Others			
24	Depreciation	<u>, </u>		
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (28 & 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj		-304,858	
33	Total Accum Prov (equals 14) (22,26,30,31,32)	,	1,364,640,116	1,364,640,116

Name of Respondent Idaho Power Company	SUMMARY C	his Report Is: 1) X An Original 2) A Resubmission F UTILITY PLANT AND ACC		Year/Period of Re End of 2005,	
Gas	Other (Specify)	EPRECIATION. AMORTIZATI Other (Specify)	ON AND DEPLETION Other (Specify)	Common	
(d)	(e)	(f)			Line No.
(0)	(6)	(1)	(g)	(h)	
					1
					2
	<u> </u>				3
	<u> </u>				4
					5
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		7 1 107 1020000			23
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	of Respondent Power Company	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
		(2) A Resubmission		
	port below the original cost of electric plant in se	C PLANT IN SERVICE (Account		
2. In a Accou 3. Inc 4. For educt	addition to Account 101, Electric Plant in Service nt 103, Experimental Electric Plant Unclassified; lude in column (c) or (d), as appropriate, correction revisions to the amount of initial asset retirement ions in column (e) adjustments.	(Classified), this page and the r and Account 106, Completed C ons of additions and retirements t costs capitalized, included by	next include Account 102, Electric Plactonstruction Not Classified-Electric. It is for the current or preceding year. It is primary plant account, increases in c	
	issify Account 106 according to prescribed according			olumn (c). Also to be included
n colu	ımn (c) are entries for reversals of tentative distri	butions of prior year reported in	column (b). Likewise, if the respond	ent has a significant amount
of plan	nt retirements which have not been classified to	orimary accounts at the end of the	he year, include in column (d) a tenta	tive distribution of such
_	nents, on an estimated basis, with appropriate co	ontra entry to the account for ac	Cumulated depreciation provision. In Balance	Additions
₋ine No. I			Beginning of Year	
_	(a) 1. INTANGIBLE PLANT	· · · · · · · · · · · · · · · · · · ·	(b)	(c)
			5,7	03 62,527
	(301) Organization			· ·
	(302) Franchises and Consents		10,169,0 66,579,8	
	(303) Miscellaneous Intangible Plant	1.4)		
	TOTAL Intangible Plant (Enter Total of lines 2, 3	, and 4)	76,754,5	13,948,834
	2. PRODUCTION PLANT			
	A. Steam Production Plant		4 200 0	70 00 046
	(310) Land and Land Rights		1,282,0	
	(311) Structures and Improvements		130,003,1	
	(312) Boiler Plant Equipment		476,487,5	54 18,603,255
	(313) Engines and Engine-Driven Generators	······································		2 224 255
_	(314) Turbogenerator Units		116,615,2	
13	(315) Accessory Electric Equipment		61,106,9	
14	(316) Misc. Power Plant Equipment		12,692,6	
	(317) Asset Retirement Costs for Steam Produc		2,775,1	
		ines 8 thru 15)	800,962,7	26,682,066
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Produ	etion		
25	TOTAL Nuclear Production Plant (Enter Total o	f lines 18 thru 24)		
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights		13,935,	723 2,25
28	(331) Structures and Improvements		129,090,	
29	(332) Reservoirs, Dams, and Waterways		243,405,	546 592,57
30	(333) Water Wheels, Turbines, and Generators		185,352,4	429 335,13
31	(334) Accessory Electric Equipment		36,199,	922 291,21
32	(335) Misc. Power PLant Equipment		14,166,	220 678,80
33	(336) Roads, Railroads, and Bridges		6,950,	430
34	(337) Asset Retirement Costs for Hydraulic Pro	duction		
35	TOTAL Hydraulic Production Plant (Enter Total	of lines 27 thru 34)	629,100,	974 2,902,99
36	D. Other Production Plant			
37	(340) Land and Land Rights		219,	037 183,70
38	(341) Structures and Improvements		1,207,	4,131,37
	(342) Fuel Holders, Products, and Accessories	······································	1,676,	1,842,20
40			765,	800 28,604,60
41	(344) Generators		43,894,	011 17,046,30
	(345) Accessory Electric Equipment	 	2,177,	547 2,502,82
	(346) Misc. Power Plant Equipment	- 	2,512,	876
	<u> </u>			

Name of Respondent	This Report Is:	Da	te of Report	Year/Period	
Idaho Power Company	(1) X An Origin (2) A Resubr		o, Da, Yr) /18/2006	End of	2005/Q4
	ELECTRIC PLANT IN SERVICE (Ad				
distributions of these tentative classifica amounts. Careful observance of the ab respondent's plant actually in service a 7. Show in column (f) reclassifications classifications arising from distribution provision for depreciation, acquisition a	ations in columns (c) and (d), including the instructions and the texts of Accute end of year. or transfers within utility plant accounts amounts initially recorded in Accounts.	ng the reversals of the pricounts 101 and 106 will avents. Include also in columnum 102, include in column	or years tentative ac oid serious omission in (f) the additions o i (e) the amounts wi	ns of the reported r reductions of pri th respect to accu	amount of mary account imulated
account classifications.					
8. For Account 399, state the nature a	•		rount submit a supp	lementary statem	ent showing
subaccount classification of such plant 9. For each amount comprising the re			purchased or sold,	name of vendor	or purchase,
and date of transaction. If proposed jo					
Retirements	Adjustments	Transfers		nce at of Year g)	Line No.
(d)	(e)	(f)		g)	110:
				68,230	2
620,693				19,396,545	3
20,339,949				50,277,981	4
20,960,642				69,742,756	5
					6
					7
				1,370,319	8
40,709				130,393,210	9
1,535,903				493,554,906	10
112,068				122,505,166	12
47,352				61,129,469	13
379,322				12,943,071	14
				3,633,334	15
2,115,354				825,529,475	16
					17
					18
					19
					20
			- 		22
					23
		· · · · · · · · · · · · · · · · · · ·			24
					25
					26
13,507				13,924,472	27
49,560		_ <u> </u>		130,044,154	28
		 		243,998,118	29
00.507				185,687,563	30
26,507 28,652				36,464,633 14,816,368	31 32
28,032				6,950,430	33
				0,000,100	34
118,226				631,885,738	35
					36
				402,745	37
				5,338,800	38
				3,518,875	39
				29,370,402	40
				60,940,312 4,680,376	41
1,171,473				1,341,403	42
7,17 1,410				.,,	

	of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
Idano	Power Company	(2) A Resubmission	04/18/2006	
		ANT IN SERVICE (Account 101, 102		
Line	Account		Balance Beginning of Year	Additions
No.	(a)		(b)	(c)
44	(347) Asset Retirement Costs for Other Production	on		
45	TOTAL Other Prod. Plant (Enter Total of lines 37	' thru 44)	52,453	,360 54,311,026
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 3	35, and 45)	1,482,517	,097 83,896,082
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights		22,409	,168 2,462,366
49	(352) Structures and Improvements		31,307	7,239 1,839,179
50	(353) Station Equipment		228,308	12,798,478
51	(354) Towers and Fixtures		76,573	3,247 2,788,332
52	(355) Poles and Fixtures		89,925	5,076 2,844,357
	(356) Overhead Conductors and Devices		111,461	,261 4,495,795
	(357) Underground Conduit			
<u> </u>	(358) Underground Conductors and Devices			
56	(359) Roads and Trails		318	3,351
57	(359.1) Asset Retirement Costs for Transmissio	n Plant		
58	TOTAL Transmission Plant (Enter Total of lines		560,303	3,126 27,228,507
59	4. DISTRIBUTION PLANT	40 tilu 07)		
├	(360) Land and Land Rights		3 444	4,009 3,704,212
60	<u> </u>		18,722	<u> </u>
61	(361) Structures and Improvements		129,850	
62	(362) Station Equipment		129,000	7,071
63	(363) Storage Battery Equipment		185,762	2,953 6,005,448
64	(364) Poles, Towers, and Fixtures			
65	(365) Overhead Conductors and Devices		94,136	
66	(366) Underground Conduit		39,213	
67	(367) Underground Conductors and Devices		147,815	
68	(368) Line Transformers		272,98	
69	<u> </u>		46,412	
	(370) Meters		47,45	
71	(371) Installations on Customer Premises		2,48	3,682 123,267
	(372) Leased Property on Customer Premises		ļ	
73	(373) Street Lighting and Signal Systems		3,96	8,946 101,933
74	(374) Asset Retirement Costs for Distribution P	lant		
75	TOTAL Distribution Plant (Enter Total of lines 6	0 thru 74)	992,24	8,198 64,756,14
76	5. GENERAL PLANT			
77	(389) Land and Land Rights		8,56	2,258 41,57
78	(390) Structures and Improvements		60,20	6,722 1,399,78
79	(391) Office Furniture and Equipment		52,00	7,353 3,192,81
80	(392) Transportation Equipment		43,83	1,169 4,823,36
81	(393) Stores Equipment		1,00	6,913 23,85
82	(394) Tools, Shop and Garage Equipment		3,83	2,595 427,67
83	(395) Laboratory Equipment		9,23	307,00
84			6,32	4,623 1,080,98
85			26,10	0,726 1,805,56
86	(398) Miscellaneous Equipment		2,34	14,859 328,90
	SUBTOTAL (Enter Total of lines 77 thru 86)		213,44	17,248 13,431,51
	3 (399) Other Tangible Property			
1	(399.1) Asset Retirement Costs for General Pla	ant	<u> </u>	
-	TOTAL General Plant (Enter Total of lines 87,		213,44	17,248 13,431,51
	TOTAL (Accounts 101 and 106)		3,325,27	
<u> </u>	2 (102) Electric Plant Purchased (See Instr. 8)		3,020,2	
	(Less) (102) Electric Plant Sold (See Instr. 8)			
	(103) Experimental Plant Unclassified	Climan Od Alama Od)	3,325,27	70,233 203,261,08
95	TOTAL Electric Plant in Service (Enter Total of	intes 91 thru 94)	3,325,21	0,201,00

Name of Respondent Idaho Power Company	This (1) (2)	Report Is: X An Original A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of F End of 200	Report 05/Q4
		SERVICE (Account 101, 102	, 103 and 106) (Continu	ed)	
Retirements	Adjustments	Transf		Balance at	Line
(d)	(e)	(f)		End of Year	No.
(4)				(9)	44
1,171,473			· · · · · ·	105,592,913	45
3,405,053	······································			1,563,008,126	46
5,705,000	-34-			1,000,000,120	47
02.505	J	,		24 807 060	
63,565				24,807,969	48
11,613				33,134,805	49
5,258,014				235,849,248	50
67,152				79,294,427	51
568,129				92,201,304	52
1,181,484				114,775,572	53
					54
					55
				318,351	56
					57
7,149,957				580,381,676	58
,,,,,,,,,				300,000,000	59
				7,148,221	60
6 390					61
6,389				19,894,059	
915,843	·			138,465,096	62
· · · · · · · · · · · · · · · · · · ·	<u>.</u>				63
1,313,589				190,454,812	64
743,922				96,250,454	65
138,568				41,610,525	66
642,799				153,861,516	67
4,353,657				293,685,856	68
358,959				48,559,893	69
1,533,378				50,388,983	70
46,653				2,560,296	71
.0,000			· · · · · · · · · · · · · · · · · · ·		72
70,098				4,000,780	73
70,090				4,000,700	74
40.400.055	 			4.046.000.404	
10,123,855				1,046,880,491	75
					76
				8,603,829	7
231,812				61,374,695	78
5,576,917				49,623,248	79
1,123,846				47,530,686	80
57,011				973,761	8
94,926				4,165,345	8:
276,735				9,260,297	8
142,602				7,263,004	8
1,815,773				26,090,518	8
50,953			-	2,622,806	8
9,370,575				217,508,189	8
9,370,975				217,000,108	
					8
					8
9,370,575				217,508,189	9
51,010,082				3,477,521,238	9
					9
					9
		-			9
51,010,082				3,477,521,238	9

Name of Respondent Idaho Power Company		This Report Is: (1) X An Original (2) A Resubmission			esion	Date of Report (Mo, Da, Yr) 04/18/2006		Year/Period of Report End of2005/Q4	
FI		(2)	· · /		FOR FUTURE USE (A				
for fut	eport separately each property held for future use ture use. or property having an original cost of \$250,000 or i	at end	of the yea	r havi	ng an original co	ost of \$2	50,000 or more. G		
other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.									
Line No.	Description and Location Of Property (a)				Date Originally Included in This Account (b)		Date Expected to be used in Utility Service (c)		Balance at End of Year (d)
1	Land and Rights:								
	Boise Operations Center				12	/31/82			768,377
3	Production								224,961
4	Transmission Stations								360,819 73,987
	Transmission Lines			\dashv					1,099,877
- 6 7	Distribution Stations								1,000,011
8				-+					
9									
10	Boise Operations Center				12	2/31/82			72,785
11					12	2/31/01			47,000
12	Transmission Stations				12	2/31/81			178,094
13	Distribution Stations								80,306
14									
15							<u> </u>		
16									
17						 .			
18									
19 20		_							
21							-		
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40									
41							+		
42									
44					<u> </u>		<u> </u>		
45									
46									
47	/ Total								2,906,20
1 ''	1								

	of Respondent	This (1)		oort Is: An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho	Power Company	(2)	위	A Resubmission	04/18/2006	End of
	CONSTRUC	1 ` ′	wo	RK IN PROGRESS ELEC	TRIC (Account 107)	
	ort below descriptions and balances at end of ye	ar of p	proje	cts in process of construction	ո (107)	
	w items relating to "research, development, and	demor	nstra	ation" projects last, under a ca	aption Research, Develo	opment, and Demonstrating (see
	nt 107 of the Uniform System of Accounts) or projects (5% of the Balance End of the Year fo	or Acco	ount	107 or \$100,000, whichever	is less) may be grouped	1.
Line	Description of Project	;t		<u> </u>		Construction work in progress - Electric (Account 107)
No.	(a)					(b)
1	ROLLUP RELIC COST BROWNLEE					27,824,175
2	ROLLUP RELIC COST HELLS CANYON					19,159,112
3	ROLLUP RELIC COST OXBOW					8,680,393
4	DALY CREEK PROPERTY ACQUISITIO					5,728,032
5	HELLS CANYON RELICENSING OUTSI					4,018,846
6	KINPORT CONDENSER REPAIR					3,455,692
7	LINE 470 HRFT-STKY 138 KV					2,795,293
8	NAMPA - ADD 230KV TRANSFORMER	•				2,749,836
9	BRIDGER UNDISTRIBUTED WORK ORD					2,675,648
10	CIAC LIABILITY RECLASS					2,569,896
11	WOOD RIVER VALLEY OPERATIONS C					2,441,599
12	LINE #470, 2ND 138KV LINE TO M					2,379,559
13	VALMY UNDISTRIBUTED WORK ORDER					2,276,735
14	STKY 138KV SWITCHING STATION					1,910,705
15	EKRT - BUILD NEW 138-34.5 KV E					1,708,083
16	EMS/ADVANCED APPLICATION PROJE					1,607,994
17	AP ACCRUAL ESTIMATE					1,565,176
18	TERR HELLS CANYON RELICENSING-					1,280,278
19	PAHSIMEROI HATCHERY EXPANSION					1,278,468
20	COTTONWOOD PROPERTY ACQUISITIO					1,167,240
21	ADEL UPGRADE AFTS LINE TERMINA					1,163,230
22	HCC ENGINEERING RELICESNING ST					1,154,093
23	HCC RELICENSING FISH2004 FEASI					1,143,982
24	HTSU ADD BORA & MPSN 230KV LIN				<u></u>	1,138,174
25	SNMW0401 EQUIP OLD QWEST SITE			<u>-</u> ,		1,121,467
26	VALMY 32247 COAL CAR THAW STAT					1,108,169
27	NAMPA TAP ROW ACQUISITION					1,086,814
28	WQ ONGOING HELLS CANYON RELICE					1,073,692
29	342 COST CENTER DELIVERY CAPIT					978,822
30	BORAH - NEW 345KV, 150 MVAR CA					942,878
31	CUMW EQUIP OLD QWEST SITE					905,823
32	BRIDGER 2006C002 REWIND U1 MAI					899,144
33	MIDPOINT - NEW 345KV, 175 MVAR					893,973
34	REL-HELLS CANYON COMPLEX FY200					855,238
35	BOARDMAN UNDISTRIBUTED WORK OR					751,638
36	HAPPY VALLEY SUBSTATION					724,182
37	RELICENSING: HCC SEDIMENT & GE					707,009
38	MEGG-SQCK REBUILD TO 4/0 AC					697,780
39	HCC SUPPORT					696,287
40	CAPITALIZED SPARE PARTS 2004 D					620,872
41	LINE 722, CONSTRUCT NEW BORAH-					583,305
42	VALMY 31818 U1 DCS UPGRADE PRO				· · · · · · · · · · · · · · · · · · ·	565,387
43	TOTAL					149,814,313

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4
	CONSTRUC	CTION WORK IN PROGRESS ELEC		
1. Rer	ort below descriptions and balances at end of ye	ear of projects in process of construction	n (107)	
2. Sho	w items relating to "research, development, and	demonstration" projects last, under a c	aption Research, Devel	opment, and Demonstrating (see
	nt 107 of the Uniform System of Accounts) or projects (5% of the Balance End of the Year fo	or Account 107 or \$100 000, whichever	is less) may be grouped	•
J. WIII	or projects (5% or the Balance End of the Fear It	of Account 107 of \$100,000, whichever	is toos, may be grouped	
Line	Description of Project	ct	-	Construction work in progress -
No.	(a)			Electric (Account 107) (b)
1	418-CC DELIVERY CAPITAL OVERHE			551,124
2	WM-HELLS CANYON CONTINUED STUD		<u> </u>	549,373
3	Line 722, ROW/Easements		=	537,602
4	IPCO- 2005 BOISE DOWNTOWN CAPT			495,841
5	IPCO-KARCHER RD EXIT RELOCATIO			492,447
6	REL-HCC SEDIMENTATION STUDIES			487,106
7	COST CENTER 316 DELIVERY CAPIT			459,709
8	FSH-DEV. WHITE STURGEON CONSER			457,439
9	HCC RELICENSING, FISH2004 REDB			444,903
10	HELLS CANYON COMPLEX			432,876
11	HCC RESERVOIR/DISCHARGE WQ			424,350
12	390 COST CENTER DELIVERY CAPIT		· . · · · · · · · · · · · · · · · · · ·	424,232
13	HELLS CANYON RELICENSING			418,514
14	RIGHT OF WAY, LINE 470, HORSE			416,925
15	336-COST CENTER DELIVERY CAPIT			412,839
16	HCC RELICENSING, FISH2004 ANAD			401,609
17	LINE #438 CDAL-LCST IMPROVE RO			393,385
18	FISH-HCC-REDBAND TROUT/BULL TR			390,502
19	CONSTRUCTION ACCOUNTING CAPITA			386,353
20	360 COST CENTER DELIVERY CAPIT			364,137
21	FISH-HELLS CANYON INSTREAM FLO			361,010
22	BRIDGER 2006C005 REFURBISH U2			340,221
23	WM STREAMFLOW FORECAST MODEL P			334,318
24	343 COST CENTER DELIVERY CAPIT		-	330,974
25	410-CC DELIVERY CAPITAL OVERHE			330,892
26	HAILEY TEAM CAP OH WORK ORDER			317,292
27	415-CC DELIVERY CAPITAL OVERHE		· · · · · · · · · · · · · · · · · · ·	315,513
28	VALMY 31647 NUCLEAR COAL ANALY			306,143
29	IPCO-CSCD-013 REBUILD FROM CAS			306,125
30	LINE 441MODIFICATION FOR LINE4			298,314
31				297,482
32	BSU SECOND FEEDER-INSTALL SECO			296,414
33	REL-HCC OREGON REAUTHORIZATION			296,119
34	SERVER CONSOLIDATION			295,064
35	BRIDGER 2005C013 REVERSE OSMOS			293,422
36	CALL CENTER LABOR HOURS FOR LI			293,386
37	324-COST CENTER DELIVERY CAPIT			289,597
38	REL - SWAN FALLS FY2004 CAPITA			285,136
39				283,000
40	WITH THE PERSON OF THE PERSON			281,542
41				281,304
42				276,841
43				149,814,313
	· · · · · · · · · · · · · · · · · · ·			

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of
	CONSTRUC	CTION WORK IN PROGRESS ELEC		
	ort below descriptions and balances at end of ye	ear of projects in process of construction	n (107)	" "
	w items relating to "research, development, and	demonstration" projects last, under a c	aption Research, Develo	pment, and Demonstrating (see
	it 107 of the Uniform System of Accounts) or projects (5% of the Balance End of the Year fo	or Account 107 or \$100.000, whichever	is less) may be grouped	
	s. p. sjooto jo to ot the Building Elia of the 16th in	2	20 groupou	•
Line	Description of Project	ct		Construction work in progress - Electric (Account 107)
No.	(a)			(b)
1	BRIDGER 2006C010 U1 SUBMERGED			276,685
2	PAYROLL & IBNR ACCRUAL			276,639
3	STORAGE GROWTH			276,203
4	BARBER FLATS LAND SWAP-OXBOW			275,852
5	BRIDGER 2004C027 UPGRADE GREEN			275,815
6	LEGAL DEPT LABOR: HELLS CANYON			273,154
7	HCC RELICENSING, FISH2004 INST			272,897
8	Delivery Overheads			269,832
9	578 COST CENTER DELIVERY CAPIT			269,053
10	OXMW0401 INSTALL RADIO & TOWER			268,104
11	RELICENSING: SWAN FALLS			266,487
12	ST AL'S - INSTALL DUCT VAULT S		<u></u>	262,276
13	WQ-HCC TMDL/401-2003-CAPITAL			258,575
14	REL HCC BAKER COUNTY SETTLEMEN			258,505
15	TAMARACK RESORT-WHITEWATER SUB			251,878
16	CAPITAL OVERHEADS FOR CADD & A			249,923
17	IPCO/HALY-015/F-18 TO IC-12 -			240,371
18	FISH-HCC-ANADROMOUS FISH BELOW			236,453
19	HCPR0501 UWAVE RADIO & ANT			234,068
20	392 COST CENTER DELIVERY CAPIT			233,596
21	SWAN FALLS RELICENSING			232,490
22	404 COST CENTER DELIVERY CAPIT			232,001 231,246
23	DEVCON CONST-SERVICE FOR NEW B			231,246
24	FIR GROVE ESTATES-121 LOT SUBD COST CENTER 317 DELIVERY CAPIT			230,711
25	COST CENTER 317 DELIVERY CAPIT			230,346
26	577 COST CENTER 310 DELIVERY CAPIT			230,266
27	NEW UNIT 6707-LINEBED COC			224,583
28	100-COST CENTER DELIVERY CAPIT			221,959
29	REC-HCC RELICENSING PROCESS			214,597
30				212,827
31	370 -COST CENTER DELIVERY CAPI	*****		210,053
32	GOODING TEAM CAP OH WORK ORDER			209,661
33	575 COST CENTER DELIVERY CAPIT	, 		209,367
35	METER MTF WO FOR NEW INSTALLAT			203,466
36				201,428
37	POPULATION VIABILITY MODEL - O		<u></u>	199,810
38				198,349
39				198,002
40	TWINWEST TEAM CAP OH WORK ORDE			196,058
40	335-COST CENTER DELIVERY CAPIT			195,903
42				194,956
43				149,814,313
1	1			

Name	of Respondent	This	Re I⊻	oort Is: An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
ldaho	Power Company	(2)	늗	A Resubmission	04/18/2006	End of
	CONSTRUC	TION	wc	RK IN PROGRESS ELEC	TRIC (Account 107)	
1. Rep	ort below descriptions and balances at end of ye	ar of	proje	ects in process of constructio	n (107)	
	w items relating to "research, development, and	demo	nstr	ation" projects last, under a c	aption Research, Devel	opment, and Demonstrating (see
	nt 107 of the Uniform System of Accounts) or projects (5% of the Balance End of the Year fo	or Acc	oun	t 107 or \$100,000, whichever	r is less) may be groupe	d.
Line	Description of Project	t				Construction work in progress - Electric (Account 107)
No.	(a)					(b)
1	FISH HELLS CANYON RELICENSING					194,687
2	COST CENTER 320 DELIVERY CAPIT					194,439
3	IPCO/STAR-013/UNDERBUILD EAGL-					191,453
4	LINE 438, RIGHT OF WAY, VICTOR					189,236
5	TOOL EXP TRANS TO CONST				<u> </u>	188,428
6	RELOCATE ON POLELINE RD IN TWI					186,721
7	HCC RELICENSING FISH2004 RESID					186,515
8	326-COST CENTER DELIVERY CAPIT					185,880
9	NEW UNIT 6706-55' BUCKET - COC					183,708
10	WILS SUBSTATION CONSTRUCTION					182,677
11	EDEN - REPLACE 101Z & 102Z					181,092
12	ENVIRONMENTAL DATABASE - 2005				<u> </u>	180,213
13	COST CENTER 318 DELIVERY CAPIT					179,512
14	NEW UNIT 6719 (CC 345) ADDL CR					178,660
15	PQ AG DSR LAB EQUIPMENT-ION					176,203
16	KING - REPLACE PCB SHUNT CAPAC					173,613
17	327-COST CENTER DELIVERY CAPIT					172,690
18	HULN UPGRADE FEEDER RELAYING &					172,359
19	COST CENTER 321 DELIVERY CAPIT					171,430
20	WESR0402 011&012 GETAWAYS			····		170,247
21	OLYMPIC TERRACE- 631 N WASHING				<u></u> .	169,252
22	328-COST CENTER DELIVERY CAPIT					169,046
23	SNBK RADIO & ANT				 -	167,948
24	ACHD/IPCO FRANKLIN ROAD REBUI	_				166,390
25	OREGON REAUTHORIZATION - HELLS					164,543
26	BRIDGER 2006C001 U1 CONTROLS R					164,220 164,102
27	OMS UPGRADE OPSCENTRICITY 1.7.					
28	PEAKING RESOURCE RFP - 2007 CT				· · <u>·</u>	163,260
29	EXPANSION OF EXISTING TWIN FAL					162,409 157,204
30	SWAN FALLS RELICENSING FISH200					157,204
31	REL-HCC OREGON HART 2004 CAPIT					<u> </u>
32	COM - REC BAKER CO SETTLEMENT					155,352 153,225
33	375 COST CENTER DELIVERY CAPIT					
34	DELIVERY CAPITAL OVERHEADS FOR					152,587 151,447
35	WQ SWAN FALLS RELICENSING-CAPI			,		151,447
1	REC-BLISS AREA LAND OPTION & P					149,817
	WQ-HCC MITIGATION-RESERVOIR AE					149,817
	337-COST CENTER DELIVERY CAPIT					149,366
	REL - REC SWAN FALLS RELICENSI					
<u> </u>	PHEASANT MEADOWS SUBD #1-123 L					147,697
41	CHQ 9 EXECUTIVE AREA REMODEL					145,345
42	<u> </u>			· · · · · · · · · · · · · · · · · · ·		144,031
43	TOTAL					149,814,313

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of
	CONSTRUC	CTION WORK IN PROGRESS ELEC		
 1. Rep	ort below descriptions and balances at end of ye			
2. Sho	w items relating to "research, development, and			pment, and Demonstrating (see
	t 107 of the Uniform System of Accounts) or projects (5% of the Balance End of the Year 1	for Account 107 or \$100 000, whichous	r is less) may be arouned	
J. IVIII)(or projects (5 % or the balance End of the Year I	ior Account 107 OF \$100,000, Whicheve	i is iess) iliay be giouped.	
Line	Description of Proje	ct	4,-	Construction work in progress -
No.	(a)			Electric (Account 107) (b)
1	#3 TURBINE RUNNER PURCHASE (IN			142,107
2	TERR HELLS CANYON COMPLEX TRAN			141,462
3	HCC WILDLIFE AND BOTANICAL			141,008
4	210-COST CENTER DELIVERY CAPIT			140,549
5	MISCELLANEOUS DELIVERY HARDWAR			140,307
6	SWAN FALLS RELICENSING INITIAL			136,910
7	OPERATIONAL DATA STORE			135,985
8	PURCHASE BUCKET TRUCK 6713 -			135,091
9	NEW BUCKET TRUCK 6714 - FARW			135,091
10	NEW BUCKET TRUCK 6715 - NORT			135,091
11	NEW BUCKET TRUCK 6716 - SOUTH			135,091
12	NEW BUCKET TRUCK 6717 - OREGO			134,969
13	NEW BUCKET TRUCK 6718 - CENT			134,967
14	WHISPERING PINES SUBDV POWE			132,920
15	377 -COST CENTER DELIVERY CAPI			130,242
16	IPCO CABLE REPLACEMENT BOBN-04			129,812
17	FISH-HCC-RESIDENT FISH-2003-CA			128,074
18	WQ-HCC MITIGATION-TURBINE VENT			127,726
19	TFEAST TEAM CAP OH WORK ORDER			127,219
20	153 COST CENTER DELIVERY CAPIT			126,939
21	INSTANT MESSAGING GATEWAY			126,786
22	REC-SWAN FALLS RELICENSING PRO			126,138
23	MINI CASSIA TEAM CAP OH WORK O		·	126,006
24	CDWL-WILLIS 138 KV LINE CONSTR			124,232
25	REL - GEOMORPHOLOGY			124,208
26	BRIDGER 2006C022 PURCH SPARE U			120,486
27	CDWL-WILS TRANSMISSION & ROW			120,396
28	VINEYARD POINTE SUBDIVISION #2	,		120,068
29	IDAHO NATIONAL GUARD- STAGE ST			119,434
30			<u>-</u>	117,141
31	REL - REC HCC RELICENSING PROC			116,712
32	BUILD 138-KV LINE-CHUT TO HPVY	· · · · · · · · · · · · · · · · · · ·		116,678
33	OXBOW FISH HATCHERY EXPANSION		·	113,612
34	378 -COST CENTER DELIVERY CAPI		· · · · · · · · · · · · · · · · · · ·	112,091
35	FIREWALL CLUSTER IMPROVEMENTS	······································		111,700
36				111,499
37	HR COMPETENCY MANAGEMENT SYSTE			109,322
38				108,641
39				107,338
40				106,482
41	BKAT-MRDN CONVERT T202 TO 138K			105,473
	LINE #602, BLACKFOOT-GOSHEN 16			103,580
43	TOTÂL			149,814,313

	of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
Idaho	Power Company	(2) A Resubmission	04/18/2006	End of
		TION WORK IN PROGRESS ELEC		
2. Sho	port below descriptions and balances at end of year ow items relating to "research, development, and ant 107 of the Uniform System of Accounts) are projects (5% of the Balance End of the Year fe	demonstration" projects last, under a d	caption Research, Devel	
Line No.	Description of Project	ot		Construction work in progress - Electric (Account 107)
	(a)			(b) 103,564
1	50CFS SPILLWAY MIN FLOW MODS (BRIDGER 2006C042 U2 ADV SOOTBL			103,304
3	BRIDGER 2006C027 U2 BCP REBUIL			102,711
4	IPCO-NEW 35KV RISER FOR EKRT 0			100,348
5	IPCO- 2005 DOWNTOWN CAPTIAL IM			100,271
6	Other Minor Work Orders			-7,973,977
7	Construction WIP CIAC Contra			2,279,578
8				
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39 40				
41				
42			<u> </u>	
43	TOTAL			149.814.313

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Name	of Respondent	This Report Is:	Date of R		Period of Report
	Power Company	(1) X An Original	(Mo, Da,	Yr) End o	of 2005/Q4
		(2) A Resubmission		1)
1 F	splain in a footnote any important adjustmen		ON OF ELECTRIC CHEFT	T LANT (Account 100)
	plain in a footnote any important adjustment plain in a footnote any difference between t		t of plant retired, Line 1	1, column (c), and th	nat reported for
electi	ric plant in service, pages 204-207, column	9d), excluding retiremen	its of non-depreciable p	roperty.	
3. Th	ne provisions of Account 108 in the Uniform	System of accounts req	uire that retirements of	depreciable plant be	recorded when
	plant is removed from service. If the responder classified to the various reserve functiona				
	or classified to the various reserve functional of the plant retired. In addition, include all c				
	ifications.				•
4. SI	now separately interest credits under a sinki	ing fund or similar metho	od of depreciation acco	unting.	
		ction A. Balances and Ch	panges During Vaar		
Line	ltem	Total (c+d+e)	Electric Plant in	Electric Plant Held	Electric Plant Leased to Others
No.	(a)	(b)	Service (c)	for Future Use (d)	(e)
1	Balance Beginning of Year	1,272,087,500	1,272,087,500		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	93,229,629	93,229,629		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
 5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	2,560,095	2,560,095		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9	Fuel Stock	108,409	108,409		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	95,898,133	95,898,133		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	28,813,920	28,813,920		
13	Cost of Removal	3,084,965	3,084,965		
14	Salvage (Credit)	2,161,520	2,161,520		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	29,737,365	29,737,365	····	
16	Other Debit or Cr. Items (Describe, details in	-5,222,766	-5,222,766		
	footnote):				
17					
	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,333,025,502	1,333,025,502		
		. Balances at End of Yea			
	Steam Production	404,798,819	404,798,819		
├	Nuclear Production				
	Hydraulic Production-Conventional	228,958,005	228,958,005		
	Hydraulic Production-Pumped Storage				
	Other Production	8,282,764	8,282,764		
<u> </u>	Transmission	200,078,275	200,078,275	-	
├ ─	Distribution	400,254,012	400,254,012		
27		90,653,627	90,653,627		
28	3 TOTAL (Enter Total of lines 20 thru 27)	1,333,025,502	1,333,025,502		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) X An Original	(Mo, Da, Yr)	ļ					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4					
	FOOTNOTE DATA							

Schedule Page: 219 Line No.: 14 Column: c	
Relocation reimbursements, Up and down costs and damage and insurance	claims \$ 463,286.
Schedule Page: 219 Line No.: 16 Column: c	
Accumulated Provision for Depreciation on Asset Retirement Obligation	\$ (56,808)
Embedded removal in Accumulated provision for Depreciation	4,983,275
Disallowed capital cost from the 2003 Idaho rate case	296,299
	\$5,222,766

Name	of Respondent		Report Is:	Date of Re	port	Year/Period of Report
Idaho	Power Company	(1) (2)	An Onginal A Resubmission	(Mo, Da, Y 04/18/2006		End of2005/Q4
	INVESTM		IN SUBSIDIARY COMPANIE			
2. Procolum (a) Inv (b) Inv currer date, a 3. Re	port below investments in Accounts 123.1, invest ovide a subheading for each company and List then (e),(f),(g) and (h) restment in Securities - List and describe each se restment Advances - Report separately the amount settlement. With respect to each advance show and specifying whether note is a renewal. port separately the equity in undistributed subsidient 418.1.	ments ere und curity nts of v whet	in Subsidiary Companies. der the information called for owned. For bonds give also loans or investment advance her the advance is a note or or other the substance is a note or other the substance in the substance is a note or other	below. Sub - TOT. principal amount, d s which are subject open account. List	AL by company late of issue, ma t to repayment, t each note givin	nturity and interest rate. but which are not subject to g date of issuance, maturity
ine No.	Description of Inve	estmer	ıt	Date Acquired	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Idaho Energy Resources Company			(b)	(0)	(d)
2	Common Stock			02/01/74		500
3	Capital contributions				,, ,, ,, ,, <u>, , , , , , , , , , , , , </u>	2,462,594
4	Equity in earnings					34,081,386
5						
6	Subtotal Idaho Energy Resources					36,544,480
7						
8						
9						
10						
11						
12				<u> </u>		
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14				-		
15 16			 -	 		
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19		 .				
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23	5 /24 2.3				10	
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35			<u></u>	<u> </u>		
36 37				 	 	
38				 	1	·
39	<u></u>			1		
40				 		
41				1		
					}	
42	Total Cost of Account 123 1 \$		2 463 093	<u> </u>	TOTAL	36 544 480

Name of Respondent		This	Report Is:	riginal	Date of Rep (Mo, Da, Yi	oort	Year/Peri	od of Repor	
Idaho Power Company		(1) (2)	An O	riginal submission	(мо, ра, үт 04/18/2006		End of	2005/Q4	<u> </u>
	INVESTMENT			RY COMPANIES (Acc					
4. For any securities, notes, or account purpose of the pledge.	ounts that were plea	dged de	esignate s	such securities, notes,	or accounts in a	footnote, a			
5. If Commission approval was requidate of authorization, and case or do 6. Report column (f) interest and div 7. In column (h) report for each invente amount at which carried in	ocket number. vidend revenues for estment disposed o	m inve	estments, g the year	including such revenue, the gain or loss repre	es form securities esented by the d	es disposed ifference be	of during the setween cost of	year. the investm	nent (or
n column (f). 3. Report on Line 42, column (a) th	e TOTAL cost of Ac	count	123.1						
Equity in Subsidiary Earnings of Year (e)	Revenues fo	or Year	r	Amount of Investi End of Yea (g)			oss from Inves Disposed of (h)	tment	Line No.
									1
					500				2
					2,462,594				3
6,967,929					41,049,315				4
0.007.000					40 540 400				5
6,967,929					43,512,409				6 7
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		_							9
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6 967 929				1	43 512 409	1			40

	e of Respondent Power Company	This Report Is: (1) X An Original (2) A Resubmission	(Mo, Da, Yr)	/ear/Period of Report End of
		MATERIALS AND SUPPLIES		
estima 2. Giv variou	r Account 154, report the amount of plant material ates of amounts by function are acceptable. In colve an explanation of important inventory adjustments accounts (operating expenses, clearing accounting, if applicable.	ımn (d), designate the department or ts during the year (in a footnote) show	departments which use the class ving general classes of material	s of material. and supplies and the
Line No.	Account	Balance Beginning of Year	Balance End of Year	Department or Departments which Use Material
	(a)	(b)	(c)	(d)
1	Fuel Stock (Account 151)	6,450,733	11,494,190	Electric
2	Fuel Stock Expenses Undistributed (Account 152			<u> </u>
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account	154)		
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	10,372,441	11,238,406	
8	Transmission Plant (Estimated)	4,805,201	4,465,632	
9	Distribution Plant (Estimated)	10,171,81	12,235,598	
10	Assigned to - Other (provide details in footnote)	29,324	766,156	
11	TOTAL Account 154 (Enter Total of lines 5 thru 1	25,378,777	28,705,792	Electric
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Napplic to Gas Util)	ot		
15	Stores Expense Undistributed (Account 163)	685,830	1,745,428	Electric
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance She	et) 32,515,34	41,945,410	

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Name of Respondent Idaho Power Company		This Report Is: (1) X An Original (2) A Resubmission		Date of Repo (Mo, Da, Yr) 04/18/2006	I	Year/Period of Report End of 2005/Q4					
	EXTRAORDINARY PROPERTY LOSSES (Account 182.1)										
Line No.	Description of Extraordinary Loss	Total	Losses	WRITTEN	OFF DURING	YEAR	Balance at				
110.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).]	Amount of Loss	Losses Recognised During Year	Account Charged	Charged Amount		End of Year				
	(a)	(b)	(c)	(d)	(e)		(f)				
1	None										
2											
3					 						
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20	TOTAL										

Name of Respondent		This Report Is:		Date of Repo (Mo, Da, Yr)	ort Year/Pe	Year/Period of Report	
Idah	o Power Company	(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/18/2006	End of	End of2005/Q4	
	UNF	RECOVERED PLANT			TS (182.2)		
Line Description of Unrecovered Plant No. and Regulatory Study Costs [Include		Total Amount of Charges		WRITTEN	Balance at		
	and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)]	of Charges	Costs Recognised During Year	Account Charged	Amount	End of Year	
	(a)	(b)	(c)	(d)	(e)	(f)	
	None						
22							
23							
24							
25		· · · · · · · · · · · · · · · · · · ·					
26		·					
27						······································	
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48							
49	TOTAL						

Name of Respondent This F		This Report Is: (1) X An Original			ate of Report Year/Period lo, Da, Yr) End of		
ldaho	Power Company		A Resubmission 04/		End of _	2005/Q4	
	0	THER REGULATORY ASS	ETS (Account 18	2.3)			
. Min	oort below the particulars (details) called for for items (5% of the Balance in Account 182 sses. Regulatory Assets being amortized, show p	2.3 at end of period, or a	atory assets, inc mounts less tha	cluding rate orde an \$50,000 whic	er docket number h ever is less), m	r, if applicable. nay be grouped	
. г		Balance at	Dahita I	CPE	DITS	Balance at end of	
ine No.	Description and Purpose of Other Regulatory Assets	Beginning of Current Quarter/Year	Debits	Written off During the Quarter/Year Account Charged	Written off During the Period Amount	Current Quarter/Year	
	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>	
1	Asset Retirment Obligations - IPUC	8,372,493	559,457	Footnote	568,762	8,363,188	
2	Order #29414 - OPUC Order #04-585						
3							
4	Postretirment Benefits - IPUC order #25550	45,400		401	45,400		
5	(amort period 2/95 thru 01/05)						
6							
7	Reorganization Costs - IPUC order 26216	754,055		401	754,055		
8	OPUC order #95-1262 (amort 01/96 thru 12/05)						
9						0.40,440,000	
10	Regulatory Unfunded Accumulated Deferred Income Tax	344,219,574	10,686,489	282	8,789,430	346,116,633	
11						00.504.070	
12	Power Cost Adjustment - IPUC order	34,009,371	89,661,801	Footnote	90109902	33,561,270	
13	#27660 (amort period 6/05 thru 5/07)						
14						44 504 747	
15	Idaho - Demand Side Management - IPUC order	17,834,351		401	3,242,604	14,591,747	
16	#27660 (amort period 7/98 thru 6/10)						
17						0.444.440	
18	Excess Power Amortization - Oregon	12,047,497	845,447	Footnote	4,481,825	8,411,119	
19	(Capped at 10% per year until full amort)						
_20				404	470.004	375,109	
21	Security Costs 2001-2002 (Amort period 1/03 - 12/07	553,393		401	178,284	373,109	
_22		050 700	4.040	404	64,591	199,840	
23	Security Costs 2003 - IPUC Order #28975	259,783	4,040	401	04,391	100,040	
24	D. (60.166	1.020	4073	19,944	41,260	
25	Professional Fees - IPUC order #29505	60,166	1,030	4073	10,54	11,200	
26	(Amort period 1/03 thru 12/07)					-	
27	Tax Settlement - IPUC Order 29601	7,118,562	4,577,50	4073	6,702,100	4,993,957	
28	(Amort period 6/05 thru 5/06)	1,110,002	1,011,00			1	
29 30	(Amort period 0/03 tilla 3/00)				 		
31	Cloud Seeding - IPUC Order 29670	182,954	671.10	1823	854,06	0	
32	(Included in PCA Amortization)	102,00		1			
33	 ` 						
34	Irrigation Lost Revenue - IPUC Order 29669	13,289,763	193,12	0 1823	13,482,88	3	
35	(Included in PCA Amortization)		<u>.</u>				
36			_ 				
37	PCA Unbilled Amortization Reserve		 	4073	1,309,99	4 -1,309,99	
38	(Reversed June 2006)						
39	<u> </u>						
40			2,958,70	4 401	79,25	2,879,44	
41							
42		33,466	49,52	1 Various	65,37	72 17,61	
					130,748,47	0 418,241,19	
44	TOTAL	438,780,828	110,208,83	4	130,740,47	710,241,13	

Name of Respo				This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report
Idano i ower con	рапу			FOOTNOTE DATA	04/10/2000	2000.41
Schedule Page	: 232	Line No.: 1	Column: e			
107		7,501			 	
108		1,261				
_		8,762				
Schedule Page	: 232	Line No.: 12	Column: e			
1823		5,679			·	
253	16	6,667				
254	7,49	5,327				
401	38,76	4,814				
4073	8,15	9,398				
4210	1	6,292				
431 _	1	1,725				
_	90,10	9,902				

Schedule Pag	je: 232	Line No.: 18	Column: e
254	10	0,000	
40.4	4.07	4 000	

401 4,371,602 4210 10,223 4,481,825

Name	of Respondent	This Report	ls: Original	Date of	Report		ear/Period of Report	
Idaho	Power Company					2006		
		MISCELLANEO	US DEFFERED DEB	TS (Account 1	86)			
. Fo	port below the particulars (details) rany deferred debit being amortiznor item (1% of the Balance at Endes.	ed, show period of am	nortization in columi	า (a)	00, whichever is	less) may	be grouped by	
ine	Description of Miscellaneous	Balance at	Debits		CREDITS		Balance at	
No.	Deferred Debits	Beginning of Year		Account Charged	Amount		End of Year	
1	(a) Regional Transmsn Org - (RTO)	(b) 2,251,115	(c)	(d) Footnote	(e)	6,225	(f) 2,251,115	
2	Regional Transmish Org - (RTO)	2,231,113	930,223	1.conjute		0,223	2,201,110	
	Advance prepaid coal royalties	2,176,829		131	20	0,776	1,976,053	
4								
5	Benefits plan - intangible asst	1,681,824		219	26	8,571	1,413,253	
6 7	Security plan	28,175,826	1,938,529	1262	1 52	8,870	28,585,485	
8	Gecunty plan	20,173,020	1,350,023	7202	1,02	0,070	20,000, .00	
9	American Falls bond refinance	293,470		401	1	4,552	278,918	
10								
11	Prepaid Credit Facility		1,037,592	165	41	3,870	623,722	
12 13	Company owned Life Insurance	7,589,538	894 978	Footnote	1 66	9,180	6,815,336	
14	Company owned the insulance	7,509,550	094,970	1 Gouldie	1,00	0,100	0,510,500	
15	American Falls water rights	19,885,000					19,885,000	
16								
17	Milner bond guarantee	11,700,000					11,700,000	
18 19	Southwest intertie project -	6,286,106	54,956	232		7,671	6,333,391	
20	right of way costs	0,200,100	34,930	232		7,071	0,000,001	
21	ng							
22	CSPP receivable	1,389,261		143	37	72,414	1,016,847	
23				104		17.000	040.000	
24	American Falls - bond refinance (35 year amortization)	967,982		401		17,999	919,983	
25 26	(35 year amortization)					-	-	
27	Transmission Deposit-PacifiCorp	151,875	143,500				295,375	
28								
29	Shelf Registration	583,377	13,049	Footnote	59	96,426		
30	Customer Svcs Finance Program	140,130	300 406	Footnote		05,265	44,271	
31 32	Customer Svcs Finance Frogram	140,130		10901010		33,203	77,271	
33	Minor Items & Job Orders (7)	517	32,188,208	Various	32,24	40,022	-51,297	
34								
35								
36 37	-							
38								
39								
40								
41								
42		<u> </u>					·····	
43 44								
45								
46								
47	Misc. Work in Progress							
	Deferred Regulatory Comm.							
48	Expenses (See pages 350 - 351)							
49	TOTAL	83,272,850					82,087,452	
		•						

Name of Respondent Idaho Power Company			This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report
	· · · · · · · · · · · · · · · · · · ·		FOOTNOTE DATA	_1	<u> </u>
Schedule Page: 233	Line No.: 1	Column: d			
186	295,030				
232	6,821				
401	654,374				
	956,225				
Schedule Page: 233	Line No.: 13	Column: d			
131	773,387				
4262	895,793				
-	1,669,180				
Schedule Page: 233	Line No.: 29	Column: d			
131	66				
181	585,758				
186	10,446				
401	154_				
	596,426				
Schedule Page: 233	Line No.: 31	Column: d			
131	153,744				
141	243,905				
142	7,616				
	405,265				

Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4
	1		
Report the information called for below	ACCUMULATED DEFERRED INCOME TAX		
2. At Other (Specify), include deferrals re		ioi delened income taxes).
The same (opening), mendae aciemale is	daming to ourse most and doddenone.		
Line Description an	d Location	Balance of Begining of Year	Balance at End of Year
No. (a)		(b)	(c)
1 Electric			
2 FASB 109 Accounting		40,447,	
3 Emission Allowances			27,379,836
4 Advances for Construction		5,357,	401 6,881,386
5			
6			
7 Other			
8 TOTAL Electric (Enter Total of lines 2 th	ıru 7)	45,804,	693 75,888,667
9 Gas			
10			
11			
12			
13			
14			
15 Other			
16 TOTAL Gas (Enter Total of lines 10 thru	ı 15		
17 Other (Specify) See Fastnete		26,907	,422 27,771,469
18 TOTAL (Acct 190) (Total of lines 8, 16 a	and 17)	72,712	,115 103,660,136
	Notes		
			
			·
			†

Name of Respondent	This Report is:	Date of Report	Year/Period of Report					
	(1) <u>X</u> An Original	(Mo, Da, Yr)						
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4					
	FOOTNOTE DATA							

Schedule Page: 234 Line No.: 17 Column: a		
Other:	Beginning Balance	Ending Balance
Senior Management Security Plan	9,977,023	10,851,325
Minimum Pension Liability	3,482,678	3,947,905
Rate Case Disallowance	3,432,123	3,316,285
Micron - CIAC	2,717,223	2,477,838
Other Employee's Long Term Deferred Compensation	2,346,500	2,424,225
Post Retiree Benefits - VEBA	867,675	1,893,065
SFAS112 - Post Retirement Benefits	1,157,160	1,037,355
Non - VEBA Pension and Benefits	926,069	905,653
Meridian Gold Contributions	241,128	219,017
Restricted Stock Plan	275,929	215,673
Linden Feeder Deposits	-	128,814
Dark Fiber Contracts	101,285	101,285
Other Regulatory Liabilities	53,000	83,990
Start-up and Organization Costs	75,447	75,447
Seattle City Light - CIAC	80,030	48,241
Loss on Pioneer Land Write - down	45,351	45,351
FERC Settlement Reserve	781,900	-
SHOBAN Transmission Right of Way Expense	339,874	-
SMSP - Market Change of Rabbi Investments	7,027	-
	26,907,422	27,771,469

Name of Respondent		This Report Is:		Date of Report		Year/Period of Report					
Idaho	Power Company	(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 04/18/2006		End of 2005/Q4					
		I ` ' 🗀 -	l								
4 D	CAPITAL STOCKS (Account 201 and 204) Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate										
serie: requi comp	eries of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting equirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and ompany title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.										
Line	Class and Series of Stock a	and	Number o	f shares	Par or Sta	ited T	Call Price at				
No.	Name of Stock Series		Authorized I		Value per s		End of Year				
	,			,	(-)		(4)				
	Account 201		(b)	<u>'</u>	(c)		(d)				
	Account 201			50 000 000	<u>.</u>	2.50					
2 3	Common Stock registered on New York and Pacific Stock Exchange			50,000,000		2.50					
	Total Common Stock			50,000,000		2.50					
- 4 5	Total Common Stock		<u> </u>	55,550,000		2.50					
6			-								
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Name of Respondent		This Report Is: (1) X An Original		Date of Report (Mo, Da, Yr)		Year/Period of Report	
Idaho Power Company		(1) X An Original		04/18/2006		End of2005/Q4	
		CAPITAL STOCKS (Ac			1		
which have not yet be 4. The identification on non-cumulative.	etails) concerning share en issued. If each class of preferred if any capital stock whic	s of any class and serion	es of stock autle	norized to be	issued by a	ds are cumulative or	ר
Give particulars (detai	ils) in column (a) of any me of pledgee and purpo	nominally issued capita	al stock, reacqu	ired stock, o	r stock in sir	nking and other funds v	vhich
OUTSTANDING P	ER BALANCE SHEET		HELD	BY RESPOND	DENT		Line
for amounts held	nding without reduction d by respondent)	AS REACQUIRED S	TOCK (Account	217)	IN SINKING	G AND OTHER FUNDS	No.
Shares (e)	Amount (f)	Shares (g)	Cost (h)		Shares (i)	Amount (j)	1
(0)		(9)	(11)	+		U/	1
39,150,812	97,877,030						2
,,-				1-			3
39,150,812	97,877,030						4
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Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4	
	0	THER PAID-IN CAPITAL (Accounts 208			
Repor	t below the balance at the end of the year and the			al accounts. Provide a	
subhe	ading for each account and show a total for the	account, as well as total of all accounts	for reconciliation with balar	ice sheet, Page 112. Add more	
	ns for any account if deemed necessary. Explai	n changes made in any account during	the year and give the accor	unting entries effecting such	
chang (a) Do	ange. Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.				
(b) Re	duction in Par or Stated value of Capital Stock (Account 209): State amount and give b	orief explanation of the capit	al change which gave rise to	
	nts reported under this caption including identific in on Resale or Cancellation of Reacquired Cap			hna te and halance at and	
	r with a designation of the nature of each credit				
(d) Mi	scellaneous Paid-in Capital (Account 211)-Class	ify amounts included in this account ac	cording to captions which, t	ogether with brief explanations,	
disclo	se the general nature of the transactions which of	gave rise to the reported amounts.			
Line No.		Item (a)		Amount (b)	
	Account 208 - Donations received from stockho	· /	· · · · · · · · · · · · · · · · · · ·		
2					
3	Account 209 - Reduction in par or stated value	of Capital Stock			
4		· · · · · · · · · · · · · · · · · · ·			
5	Account 210 - Gain on reacquired Capital Stock				
6					
7					
	Account 211 - Miscellaneous paid-in Capital				
9					
10			<u> </u>		
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15					
16			1		
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37					
38					
40	TOTAL				

	of Respondent Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
		CAPITAL STOCK EXPENSE (Accour		L
2. If a	eport the balance at end of the year of disco any change occurred during the year in the ils) of the change. State the reason for any	unt on capital stock for each class balance in respect to any class or	s and series of capital states as series of stock, attach a	a statement giving particulars
Line	Class a	nd Series of Stock		Balance at End of Year
No.		(a)		(b)
	Common Stock	· 		2,096,925
2				
3		· · · · · · · · · · · · · · · · · · ·		
5				
6		· · · · · · · · · · · · · · · · · · ·		
7				
8				
9				
10	Explanation of Changes during the year:	- · · · · · · · · · · · · · · · · · · ·		
11		***		
12				
13				
14				
15				
16				
17				<u> </u>
18				
19		*******		
20				
'				
22	TOTAL			2,096,925

None	of Pospondont	This Papart le	Date of Report	Year/Period of Report
	of Respondent	This Report Is: (1) X An Original	(Mo, Da, Yr)	End of 2005/Q4
idano	Power Company	(2) A Resubmission	04/18/2006	
		LONG-TERM DEBT (Account 221, 222,		
React 2. In 3. Fo 4. Fo dema 5. Fo issue 6. In 7. In 8. Fo Indica 9. Fu issue	eport by balance sheet account the particul quired Bonds, 223, Advances from Associate column (a), for new issues, give Commission bonds assumed by the respondent, includer advances from Associated Companies, rend notes as such. Include in column (a) note receivers, certificates, show in column (a) do column (b) show the principal amount of bocolumn (c) show the expense, premium or or column (c) the total expenses should be attented the premium or discount with a notation armish in a footnote particulars (details) registed by the Uniform System of Accounts.	ated Companies, and 224, Other lost on authorization numbers and date de in column (a) the name of the is eport separately advances on note; ames of associated companies from the name of the court and date of onds or other long-term debt original discount with respect to the amoun listed first for each issuance, then the such as (P) or (D). The expenses arding the treatment of unamortized	ng-Term Debt. es. suing company as well as a s and advances on open acc m which advances were rece f court order under which su ally issued. nt of bonds or other long-terr the amount of premium (in pa s, premium or discount shou d debt expense, premium or	description of the bonds. counts. Designate ived. ch certificates were n debt originally issued. arentheses) or discount. d not be netted. discount associated with
Line No.	Class and Series of Obligation (For new issue, give commission Aut		Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221:		(6)	(6)
	First Mortgage Bonds:			
	5.50% Series due 2033		70,000,00	0 728,701
4				36,400 D
5				
6	7.38% Series Due 2007		80,000,00	0 807,871
7			00.000.00	570.040
8	7.20% Series due 2009		80,000,00	0 572,246
9	5 209/ Sorios Duo 2025 (Idaho IBC E 04 22		60,000,00	0 408,411 D
11	5.30% Series Due 2035 (Idaho IPC-E-04-22 OPUC UF 4211 WPSC 2005-ES-04-27)		00,000,00	400,411 0
12	01 00 01 4211 WI 30 2003-E3-04-21)			
13				
	5.83% Series due 2005		60,000,00	0 2,508,801
15				
16	6.60% Series due 2011		120,000,00	860,502
17				
18			70,000,00	
19				374,500 D
20	4.75% Series due 2012		100,000,00	944,356
22			100,000,00	1,047,617 D
23				
24	6.00% Series due 2032		100,000,00	1,069,356
25				543,244 D
26				
27	5.875% Series due 2034		55,000,0	
28				383,322 D
29			50,000,00	746 064 5
30	<u> </u>		50,000,0	00 746,961 D
31				
- <u>"</u>				
33	TOTAL		1,047,045,0	00 15,375,604

Name of Respon	ndent		This Report Is:	rinal	Date of Report	Year/Period of Report	
Idaho Power Co	mpany		(1) X An Original An Resu	ginal ubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	
		LON	NG-TERM DEBT (A	Account 221, 222, 22	3 and 224) (Continued)		
11. Explain an on Debt - Cred 12. In a footnot advances, sho during year. G 13. If the resp and purpose of 14. If the resp year, describe 15. If interest expense in col Long-Term De	y debits and cr it. Ite, give explant w for each com- live Commission ondent has ple- f the pledge. ondent has any such securities expense was in umn (i). Explai- libt and Account	natory (details) for Anpany: (a) principal on authorization nudged any of its loned to the set of t	Accounts 223 and advanced during mbers and dates geterm debt securities which has year on any oblight difference betwo bebt to Associate	t 428, Amortization d 224 of net chang g year, (b) interest rities give particula ave been nominally gations retired or re een the total of col d Companies.	and Expense, or credite es during the year. With added to principal amo ars (details) in a footnote is issued and are nominal	unt, and (c) principle repare e including name of pledg lly outstanding at end of year, include such interest Account 427, interest on	aid Jee
Nominal Date	Date of	AMORTIZA	ATION PERIOD	Oi (Total amoun	utstanding t outstanding without or amounts held by	Interest for Year	Line
of Issue	Maturity	Date From	Date To	reduction for res	or amounts held by spondent) (h)	Amount	No.
(d)	(e)	(f)	(g)		(n)	(i)	1
							2
05-01-03	04-01-33	05-01-03	03-31-33		70,000,000	3,850,000	3
							4
	111111	-	10/1/07		00.000.000	5.004.000	5
12/1/00	12/1/07	12/1/00	12/1/07		80,000,000	5,904,000	6 7
11/23/99	12/1/09	1/1/00	1/1/10	- -	80,000.000	5,760,000	
11/23/33	12/1/09	17 1700	171710		00,000,000	3,700,000	9
08/26/05	08/26/35	08/26/05	08/26/35		60,000,000	1,104,167	10
							11
							12
				CONTRACT SERVE MARKET WAS NOT	alla amparatamana e mara a ana a ara ara ara ara ara ara ara		13
09/09/98	09/09/05	09/09/98	09/09/05			2,409,733	
03/02/01	03/02/11	03/02/01	03/02/11		120,000,000	7,920,000	15 16
03/02/01	03/02/11	03/02/01	03/02/11		120,000,000	7,320,000	17
05/01/03	10/01/13	05/01/03	09/29/13		70,000,000	2,975,000	
							19
							20
11/15/02	11/15/12	11/15/02	11/15/12		100,000,000	4,750,000	.
							22
11/15/02	11/15/32	11/15/02	11/15/32		100,000,000	6,000,000	23
11/13/02	11/13/32	11/10/02	11/10/02		100,000,000	0,000,000	25
	-						26
8/16/04	8/16/34	8/16/04	8/16/34		55,000,000	2,750,000	+
							28
							29
3/26/04	3/15/34	3/26/04	3/15/34		50,000,000	3,224,481	30
	<u> </u>						31
						_ 	32
					987,045,000	53,339,531	33
				L		· ·	

Name	of Respondent	This Report Is:	/Mo Da Vt)	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of
	1	ONG-TERM DEBT (Account 221, 22		
Reacc 2. In 3. Fo 4. Fo dema 5. Fo issue 6. In 7. In 8. Fo Indica 9. Fu issue	port by balance sheet account the particul quired Bonds, 223, Advances from Associated Bonds, 223, Advances from Associated Column (a), for new issues, give Commission bonds assumed by the respondent, inclurated radvances from Associated Companies, rend notes as such. Include in column (a) not receivers, certificates, show in column (a). Incolumn (b) show the principal amount of becolumn (c) show the expense, premium or recolumn (c) the total expenses should be set the premium or discount with a notation runish in a footnote particulars (details) registed by the Uniform System of Accounts.	ated Companies, and 224, Other on authorization numbers and dade in column (a) the name of the eport separately advances on no ames of associated companies from the name of the court and date onds or other long-term debt original discount with respect to the amount of the court as (P) or (D). The expension arding the treatment of unamortizer of the court of the court as (P) or (D).	long-Term Debt. ates. issuing company as well as a ates and advances on open accommodate which advances were reces of court order under which subjuicably issued. Sount of bonds or other long-terment the amount of premium (in pases, premium or discount shoulded debt expense, premium or	description of the bonds. counts. Designate ived. ch certificates were n debt originally issued. arentheses) or discount. d not be netted. discount associated with
Line No.	Class and Series of Obligation (For new issue, give commission Aut		Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	(a) 6.05% Series 96A due 2026		68,100,00	
2	6.05% Series 90A due 2020		00,100,00	471,252 D
3				
4	Series 96B due 2026		24,200,00	0 124,587
5				
6	Series 96C due 2026		24,000,00	0 123,561
7			4 200 00	0 100 5/5
8	Port of Morrow Variable due 2027		4,360,00	0 188,545
10	Humboldt Variable due 2024	<u>.</u>	49,800,00	0 1,697,856
11	TIGHIDOIGE VAHADIC GGC 2027		10,000,00	.,
12	Subtotal Account 221		1,015,460,00	15,375,604
13				
14	Account 224:			
15			19,885,00	00
16			44 700 00	201
17			11,700,00	, , , , , , , , , , , , , , , , , , ,
18			31,585,00	00
20	·		2.,,20,0	
21				
22	Account 223: Advances for Associated Compa	anies		
23				
24				
25				
26	<u></u>			
27				
28	<u> </u>	<u></u>		+
30	<u> </u>			
3	 			-
32	 			
3,			1 047 045 0	00 15 375 6

Name of Respor	ndent		This Report Is:	nal	Date of Report	Year/Period of Report	
Idaho Power Co	mpany		(1) X An Origin (2) A Resub		(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	
		LOI	NG-TERM DEBT (Ac	count 221, 222, 22	3 and 224) (Continued)		
11. Explain an on Debt - Cred 12. In a footnot advances, sho during year. G 13. If the resp and purpose o 14. If the resp year, describe 15. If interest expense in col Long-Term De	ny debits and crit. In property of the pledge. In property or the pledge. In proper	redits other than desired (details) for an pany: (a) principals on authorization nudged any of its longy long-term debt sets in a footnote. Incurred during the in in a footnote and tasto, Interest on I	Accounts 223 and al advanced during imbers and dates. ing-term debt securities which have year on any obligate y difference between Debt to Associated	428, Amortization 224 of net chang year, (b) interest ties give particula re been nominally ations retired or re en the total of col Companies.	and Expense, or creditions and Expense, or creditions and are nominated as acquired before end of	unt, and (c) principle repare including name of pledgally outstanding at end of year, include such intere Account 427, interest on	aid ee
Nominal Date	Date of	AMORTIZ	ATION PERIOD Date To	(Total amoun	utstanding t outstanding without or amounts held by	Interest for Year	Line No.
of Issue (d)	Maturity (e)	(f)	(g)	re	spondent) (h)	Amount (i)	
07/25/96	07/15/26	07/25/96	07/15/26		68,100,000	4,120,050	1
							2
07/25/96	07/15/26	07/25/96	07/15/26	-	24,200,000	621,934	3
07/25/96	07/15/26	07/25/96	07713720	<u> </u>	24,200,000	021,934	5
07/25/96	07/15/26	07/25/96	07/15/26	 	24,000,000	613,815	
							7
5/17/00	2/1/27	5/17/00	2/1/27		4,360,000	130,082	.
40/00/00	40/04/04	11/01/03	12/01/24	+	49,800,000	1,206,269	9 10
10/22/03	12/01/24	11/01/03	12/01/24		49,000,000	1,200,209	11
					955,460,000	53,339,531	
							13
							14
4/26/00	2/1/25				19,885,000		15
02/10/92	1	_		-	11,700,000		16 17
02/10/92					11,700,000		18
				1	31,585,000		19
							20
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
i i	(1) <u>X</u> An Original	(Mo, Da, Yr)	1
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 256 Line No.: 14
Redeemed in September 2005 Column: h

			<u> </u>	
	of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
idano	Power Company	(2) A Resubmission	04/18/2006	
		ORTED NET INCOME WITH TAXABL		
computhe year 2. If the separatements members. A second	port the reconciliation of reported net income for tation of such tax accruals. Include in the recorder. Submit a reconciliation even though there is the utility is a member of a group which files a contered to the return were to be field, indicating, however, it is er, tax assigned to each group member, and baseliate page, designed to meet a particular necove instructions. For electronic reporting purpose.	nciliation, as far as practicable, the san no taxable income for the year. Indica nsolidated Federal tax return, reconcilentercompany amounts to be eliminated sis of allocation, assignment, or sharing and of a company, may be used as Lor	ne detail as furnished on Schate clearly the nature of each a reported net income with the insuch a consolidated retuing of the consolidated tax among as the data is consistent a	nedule M-1 of the tax return for neconciling amount. axable net income as if a rn. State names of group nong the group members. and meets the requirements of
Line	Particulars	Details)		Amount
No.	Net Income for the Year (Page 117)			(b) 71,838,830
2	vet mome for the real (rage 117)			11,000,000
3				
4	Taxable Income Not Reported on Books			
5	Footnote			108,168,331
6				
7				
8				
	Deductions Recorded on Books Not Deducted t	or Return		56,081,175
10	Footnote			30,061,173
12				
13				
	Income Recorded on Books Not Included in Re	turn		
15	Footnote			17,981,878
16				
17				
18				
	Deductions on Return Not Charged Against Bo	ok income		16,373,074
20	Footnote			10,575,074
22				
23				
24				
25				
26				
	Federal Tax Net Income			201,733,384
	Show Computation of Tax:			70,000,000
29				70,606,684
30				
32				
33	· · · · · · · · · · · · · · · · · · ·			
34				
35				
36				
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42				
44				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
	(1) X An Original	(Mo, Da, Yr)	1	
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4	
FOOTNOTE DATA				

Schedule Page: 261 Line No.: 5 Column: a	
004003-CONSTRUCTION ADV-252	4,354,239
004004-CIAC AS TAXABLE INC CLOSED TO	23,000,000
PLANT	
004005-AVOIDED COST INT CAP	2,653,876
004010-EMISSION ALLOWANCE-254.409-411	70,034,111
004013-CIAC AS TAXABLE INC IN ACCT 107	9,449,922
004016-CIAC TAXABLE INCOME-ACCT 253.575	(932,920)
004017-JOINT USE FEE REC'D B4 INC	59,635
BOOKED-253.050	
004018-LINDEN FEEDER DEPOSITS-253.206	200,658
004019-IDWR STREAMFLOW GUAGING	(10,002)
CONTRACT-242.312	
004501-ROYALTY INCOME BTL	109,000
004506-CIAC-MERIDIAN GOLD	(56,560)
004507-CIAC-MICRON-DRAM	(612,316)
004512-CIAC-SEATTLE CITY LIGHT	(81,312)
Total	108,168,331

Schedule Page: 261 Line No.: 10 Column: a

Total Federal and State taxes deducted on books	42,050,522
005001-BAD DEBT EXPENSE	(530,188)
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	549,856
005010-SFAS 112-POST-EMPLY BEN 182/253	(306,445)
005014-OVERACCRUED VACATION-ACCT 242	681,136
005017-INJURIES & DAMAGES	1,652,588
005019-DIRECTORS FEES DEF	257,414
005023-PENSION ACCR TO 926200	3,646,460
005024-MEALS (50% NON-DEDUCTIBLE) CHRGD TO R.E.	266,000
005025-MILNER FALLING WATER - REV ACCRL	264,100
005027-AMORTIZATION OF ACCOUNT 114	(22,723)
005028-OREGON OPER PROPERTY TAX ADJ	36,188
005033-NONVEBA PEN&BEN-Acct 228	(52,221)
005035-PCA EXPENSE DEFERRAL	7,287,698
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	45,400
005044-RESTRICTED STOCK PLAN-COMP	177,044
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	198,811
005049-253-FERC SETTLEMENT RESERVE	(2,000,000)
005050-186-BAD DEBT RESERVE-FINANCING PRGMS	440
005051-PUC ORDER 29505 - PROFESSIONAL FEES	18,906
005501-SEC PLAN-NET INS COSTS	(403,353)
005502-128-SMSP-MRKT CHG OF RABBI INVSTMNTS	(17,974)
005503-128-EDC-UNRLZD GN/LS FRM RABBI TRUST	(8,538)
005504-NONDEDUCTIBLE POLITICAL EXP-426.4	250,000
005505-SEC PLAN-BENEFIT ACCR	2,236,353
005516-NONDEDUCTIBLE POLITICAL EXP-O&M ACCTS	100,000
005531-RATE CASE DISALLOWANCES-REVERSE AMORT	(296,299)
Total	56,081,175

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report	
· ·	(1) X An Original	(Mo, Da, Yr)		
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4	
FOOTNOTE DATA				

Schedule Page: 261 Line No.: 15 Column: a	
007002-GAIN ON SALE OF BOC	31,970
007007-OTHER REGULATORY LIABILITIES-254	(79,268)
007501-REVERSE EQUITY EARNINGS OF SUBSIDIARIES	8,874,042
007502-ALLOWANCE FOR OFUDC	4,950,151
007503-ALLOWANCE FOR BFUDC	2,790,871
007504-RECLASS TAX EXEMPT INTEREST - FED & IDAHO	2,737
007504-RECLASS TAX EXEMPT INTEREST - FED ONLY	663,779
007514-COLI-INSURANCE PROCEEDS	747,596
Total	17,981,878

Schedule Page: 261 Line No.: 20 Column: a	
008001-VEBA-POST RET BNFTS-TRUST-ACCT 228	(2,622,821)
008009-DEPR FOR TAX GT OR LT BOOK	(2,309,259)
008015-INTEREST RATE HEDGE - 181.134	2,723,000
008020-CONSERVATION PROGRAMS	(3,242,613)
008025-MANUFACTURING DEDUCTION-ORE NOT ALLWD	3,498,529
008027-NEVADA OPERATING PROPERTY TAX ADJ	(22,609)
008034-REMOVAL COSTS	4,258,133
008035-REPAIR ALLOWANCE	5,000,000
008038-OREGON EXCESS PWR SUPPLY COSTS	(656,933)
008039-ST TAX-NOT DEDUCTED ON PRIOR RETURN	5,253
008041-AM FALLS - UNAMORTIZED DEBT EXP	(47,999)
008042-GAIN/LOSS ON REACQUIRED DEBT-FT	(610,841)
008045-ST TAX-AUDIT STTLMNTS PAID THIS YR	1,144
008057-REORGANIZATION COSTS-ACCT 182	(754,055)
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	(1,984)
008072-INTANGIBLE ASSET-LABOR DEDUCT-107-FED ONLY	2,391,000
008074-INCREMENTAL SECURITY COSTS DEDUCTED	(238,227)
008077-PP INS & OTR EXP (1 YR OR LESS)-165	(338,557)
008501-COLI-TAX ADJ FROM BOOKS	(746,182)
008504-OREGON NONOP PROPERTY TAX ADJUST	(141)
008508-DEPR ADJ - NONOP - OTHER PROPERTY - NEW	8,255
0NI0016-DIV PAID DED PUB UTIL	300,000
STATE INCOME TAX DEDUCTED ON FEDERAL RETURN	9,779,981
Total	16,373,074

Name of Respondent Idaho Power Company		This F (1) [Report Is: X] An Original A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period	of Report 2005/Q4
			CRUED, PREPAID AND C			
the ye	ve particulars (details) of the com	bined prepaid and accru	ed tax accounts and show have been charged to the a	the total taxes charged to	o operations and other ed material was charg	ed. If the
actual	, or estimated amounts of such to	axes are know, show the	e amounts in a footnote and	designate whether estiment charged to proposed or	lated or actual amoun	īS.
2. Ind	lude on this page, taxes paid du	ring the year and charge	a direct to final accounts, (f	not charged to prepaid or	acciueu (axes.)	
⊏nter 2 '	the amounts in both columns (d) clude in column (d) taxes charged	and (e). The balancing	or tries page is not affected charged to operations and r	objuste inclusion of these) accruals credited to	taxes accrued.
o. ۱NC h)عس	ounts credited to proportions of p	renaid taxes charneable	e to current year, and (c) ta	xes paid and charged dire	ect to operations or ac	counts other
	ourits credited to proportions or processed and prepaid tax accounts		to current your, and (o) ta	noo pala ana ona god an		
4. Lis	t the aggregate of each kind of ta	ax in such manner that t	he total tax for each State a			
Line Kind of Tax		BALANCE AT BEGINNING OF YEAR		Taxes Charged	Taxes Paid	Adjust-
No.	(See instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Include in Account 165)	During Year	During Year	ments
	(a)	(Account 200)	(c)	(d)	(e)	(f)
_ 1	Federal:					
2	Income	25,635,654		65,896,447	40,642,030	
3	Social Security - (FOAB)	338,547		9,333,954	9,320,596	
4	Unemployment	33,523		111,311	108,598	
5	Subtotal Federal	26,007,724		75,341,712	50,071,224	
6						
	State of Idaho:					
8	Property	5,313,501		13,266,589	12,485,781	
	Income	5,713,686		8,417,558	2,861,911	
10	KWH	90,271		1,408,414	1,402,524	
	Unemployment	8,396	†	231,840	218,841	
	Regulatory Commission		 	1,670,843	1,670,843	·
13			150	150	150	
14		11,125,854		24,995,394	18,640,050	
15		11,120,004			, _,,,,,,	
	State of Oregon		 		-	
			1,023,101	2.010,365	1,974,036	
	Property Income	948,764		524,980	304,983	
		340,704		99,689	99,689	
	Regulatory Commission	1,768		20,132	21,043	
	Unemployment	120,381		481,887	479,634	
21	<u></u>			3,137,053	2,879,385	
22		1,070,913	1,023,101	3, 137,033	2,019,303	
23			 			
24	<u></u>			00.407	90 040	
	Property	40,115		93,497	86,918	
26		40,118	<u> </u>	93,497	86,918	
27			 			
-	State of Nevada:			202.05	4.004.050	
29	Property	220,963		865,897	1,064,253	
30	<u> </u>		9		9	
3′	Business Tax			241	241	
32	Subtotal Nevada	220,97	2 441,929	866,138	1,064,503	
33	3					
34	State of Wyoming					
3	5 Corporate License			3,043	3,043	
30	6 Property	443,50	4	992,799	939,830	
3		443,50	4	995,842	942,873	
3		1				
	9 misc states franchise		 			 -
4						
-						
1	1 TOTAL	40,280,15	8 1,465,180	95,966,155	73,700,904	
1 4	I I I I I I	40,280,15	ام ارتون	1 90,300,100	7 3,7 00,304	

Name of Respondent		This Report Is:	D	lo Da Vr\	Year/Period of Report	
Idaho Power Company		(1) X An Original (2) A Resubmis		Mo, Da, Yr) 4/18/2006	End of 2005/Q4	
	TAYES A	CCRUED, PREPAID AND				
5 If any tay (evaluate End		(es)- covers more then one			for each tay year	
dentifying the year in colu 6. Enter all adjustments o by parentheses.	mn (a). f the accrued and prepaic page entries with respect	to deferred income taxes	f) and explain each adj	ustment in a foot- note. D	esignate debit adjustm	ents
		vere distributed. Report in				
pertaining to electric opera	ations. Report in column	(i) the amounts charged to so shown in column (i) the	Accounts 408.1 and 1	09.1 pertaining to other ut	ility departments and	
		department or account, st				
BALANCE AT E		DISTRIBUTION OF TAXE				Line
(Taxes accrued	Prepaid Taxes (Incl. in Account 165)	Electric (Account 408.1, 409.1)	Extraordinary Items (Account 409.3)	Adjustments to Ret. Earnings (Account 439)	Other	No.
Account 236) (g)	(h)	(i)	(Account 409.3)	(k)	(I)	
			· · · · · · · · · · · · · · · · · · ·	<u> </u>		1
50,890,071		64,853,588			1,042,859	2
351,904		9,333,954				3
36,235		111,311				4
51,278,210		74,298,853			1,042,859	5
			- <u></u>			6
			<u></u>			7
6,094,309		13,233,414			33,175	8
11,269,333	\ 	8,188,145			229,413	9
96,161		1,408,414				10
21,395		231,840				11
		1,670,843		_		12
	150					13
17,481,198	150	24,732,656	·		262,588	14
						15
						16
	986,772	2,006,312			4,053	17
1,168,761		513,307	.		11,673	18
		99,689				19
856		20,132		<u> </u>		20
122,634		481,887				21
1,292,251	986,772	3,121,327			15,726	22
						23
10.004		00 407	7		<u> </u>	24
46,694		93,497				25
46,694		93,497			ļ	26
					ļ	27
	440.000	205.007				28
	419,320	865,897				29
		044				30
	440.200	241			<u> </u>	3′
	419,320	866,138				32
						3:
						34
		3,043				3
496,473		992,799	 		 	3
496,473		995,842				3
						3
						39
						40
72,183,706	1,406,242	94,640,941	ļ		1,325,064	4

Nama	of Pospondent	I This F	Poport Is:	Data of Bone	Voor/Pori	od of Report
	of Respondent Power Company	(1)	Report Is: X An Original	Date of Report (Mo, Da, Yr)	Year/Peri End of	od of Report 2005/Q4
, GUNU	. One Company	(2)	A Resubmission	04/18/2006		
4 0			CRUED, PREPAID AND C			
	e particulars (details) of the combine ar. Do not include gasoline and othe					
-	, or estimated amounts of such taxe		=			
	lude on this page, taxes paid during	-			•	
	the amounts in both columns (d) and lude in column (d) taxes charged du					o taves accrued
	ounts credited to proportions of prep					
than a	ccrued and prepaid tax accounts.	-		,	•	
4. Lis	t the aggregate of each kind of tax in	n such manner that the	ne total tax for each State	and subdivision can read	lily be ascertained.	
Line	Kind of Tax	BALANCE AT BEGINNING OF YEAR		Jaxes	Taxes Paid	Adjust-
No.	(See instruction 5)	Taxes Accrued	Prepaid Taxes (Include in Account 165)	Taxes Charged During Year	During	ments
	(a)	(b)	(C)	(d)	Year (e)	(f)
	Other States Income	1,371,076		233,755	15,951	
_	Payroll Adjustment	_ · · · · · · · · · · · · · · · · · · ·		-9,697,236		
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39						
40						
41	TOTAL	40,280,158	1,465,180	95,966,155	73,700,904	

Name of Respondent		This Bonort In	 	Date of Borost	/ear/Period of Pono+	——- ₁
Name of Respondent Idaho Power Company		This Report Is: (1) X An Original		(Mo, Da, Yr)	rear/Period of Report End of 2005/Q4	
Tuano Fower Company		(2) A Resubmis		04/18/2006		
"		CCRUED, PREPAID AND		······	for each towards	
dentifying the year in colung. Enter all adjustments of by parentheses. Do not include on this paransmittal of such taxes to	nn (a). the accrued and prepaid age entries with respect the taxing authority.	tax accounts in column (to deferred income taxes of	f) and explain each a	quired information separately adjustment in a foot- note. Durough payroll deductions or commonts charged to Account	esignate debit adjustm otherwise pending	ents
pertaining to electric operate amounts charged to Accou	tions. Report in column (ints 408.2 and 409.2. Als	(I) the amounts charged to so shown in column (I) the	Accounts 408.1 an taxes charged to ut	tility plant or other ut tility plant or other balance she basis (necessity) of apportion	ility departments and eet accounts.	
BALANCE AT E	ND OF YEAR	DISTRIBUTION OF TAXE	ES CHARGED	<u></u>		Line
(Taxes accrued Account 236)	Prepaid Taxes (Incl. in Account 165)	Electric (Account 408.1, 409.1)	Extraordinary Item (Account 409.3)	Earnings (Account 439)	Other	No.
(g)	(h) ′	(i)	(j)	(k)	(1)	
1,588,880		229,864			3,891	1
		-9,697,236				3
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						40
72 183 706	1 406 242	94 640 941		~	1 325 064	4

Nam	e of Respondent		1 Inis Report	ls: Original	Date of Re (Mo, Da, Y	-\	enod of Report		
ldah	o Power Company		(2) A F	Resubmission	04/18/2006	04/18/2006			
		ACCUMUL	ATED DEFERR	ED INVESTMENT TAX	CREDITS (Acco	unt 255)			
noni	utility operations. Exp	applicable to Account plain by footnote any controls the tax credits as	orrection adju	appropriate, segregate stments to the accour	e the balances nt balance sho	and transactions by wn in column (g).Incl	utility and ude in column (i)		
Line	Account				Allo	ocations to			
No.	Subdivisions	Balance at Beginning of Year		ed for Year	Current	year's Income	Adjustments		
	(a)	(b)	Account No.	Amount (d)	Account No. (e)	Amount (f)	(g)		
1	Electric Utility								
	3%								
	4%	1,541,183				155,503			
	7%	,,,,,,,,							
	10%	36,204,352				1,947,542			
	11%	1,428,762				27,085			
	1170		444.4	F 272 770	411.4	1,293,533			
		27,661,860	411.4	5,373,779					
	TOTAL	66,836,157		5,373,779		3,423,663			
9	Other (List separately								
	and show 3%, 4%, 7%,								
	10% and TOTAL)								
	Line 6 Col A 11%				ļ				
11									
	State of Idaho	27,661,860	411.4	5,373,779	411.4	1,293,533			
13				. <u> </u>			<u> </u>		
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Name of Respondent		This	s Report Is: [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of Rep	ort
Idaho Power Company		(1)	X An Original A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/0	24
	ACCUMULA			CREDITS (Account 255) (continu	ied)	
	AOCOMODA	LD DEI EI	WED INVESTMENT TAX	SILDITO (Account 200) (contine	<u></u>	
Balance at End of Year	Average Period of Allocation to Income		ADJ	USTMENT EXPLANATION		Line
(h)	to Income (i)		<u> </u>			No.
						1
						2
1,385,680	9.91					3
						4
34,256,810	18.59					5 6 7
1,401,677	52.75 21.38					6
31,742,106 68,786,273	21.30					8
00,700,273			 			9
	_			·		10
						11
31,742,106					_ 	12
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Name	of Respondent	This Repor	t Is:	Date of R	V÷\	ar/Period of Report
Idaho	Power Company		n Original Resubmission	(Mo, Da, 04/18/200		d of2005/Q4
				S (Account 253)		
1. Re	port below the particulars (details) calle	ed for concerning other	deferred credits	3.		
	any deferred credit being amortized, s	· ·				
3. Mir	nor items (5% of the Balance End of Ye	ear for Account 253 or a	mounts less that	an \$10,000, whichever is	greater) may be gro	ouped by classes.
_ine	Description and Other	Balance at		EBITS	Cradita	Balance at End of Year
No.	Deferred Credits	Beginning of Year	Contra Account	Amount	Credits	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Joint Pole Use	261,664	400	993,772	1,197,776	465,668
3	Bureau of Land Mngt Rents/ROW	-	Footnote	273,316	5,285,110	5,011,800
4	Bureau of Land Mingt Kerits/KOVV	···-	ruoulote	273,310	3,203,110	3,011,000
5	Point to Point Transmission Study	851,309	Footnote	150,963	429,58	1,129,930
6	, one to remeritarismoster etady	301,000	7.004.1010	100,000	120,00	1,120,000
7	FTV	4,266,666	400	400,000	1,000,00	4,866,666
8		 				
9	Linden Feeder	128,831	N/A		200,65	329,489
10						
11	SWIP Deposit		N/A		600,00	600,000
12						
13	IDACOMM Dark Fiber		N/A		8,00	0 8,000
14		,				
15	Sho Ban Trans ROW		N/A		2,428,33	4 2,428,334
16				00.477	404.05	74.070
17	Delivery Accruals		232	63,177	134,85	0 71,673
18 19	Construction Work In Progress	932,920	107	1,015,313	2,652,28	9 2,569,896
20	Construction Work in Flogress	932,920	107	1,013,313	2,002,20	2,309,090
21	Customer Level Pay	2,137,600	232	1,875,957	873,46	1 1,135,104
22	- Castoline Lavaria dy	2,101,000		1,0,0,00.	0.0,10	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
23	US Airforce Photovoltaic Generator	168,571	107	28,600	63,98	6 203,957
24						
25	Security Plan	25,519,945	Footnote	2,311,647	4,548,00	0 27,756,298
26						
27	FERC Settlement Reserve	2,000,000	Footnote	2,166,666	166,66	6
28						
29	Milner Falling Water	3,192,857	N/A		264,10	0 3,456,957
30						
31	Postretirement Benefits	2,990,894	401	345,950	8,47	2,653,421
32	Popofit Plan Minimum Linkilitu	10 500 000	NI/A		921,42	20 11,511,488
33 34	Benefit Plan - Minimum Liability	10,590,068	N/A		921,42	.0 11,511,488
35	<u> </u>	3,216,385	232	231,147	488,56	3,473,798
36	5 Soloro Bororos Compensation	0,210,300	202	201,147	700,50	0,470,780
37						1
38			1			
39						
40						
41						
42						
43						
44						
45			ļ			
46						
47	TOTAL	56,257,710		9,856,508	21,271,27	67,672,479

Name of Responde	nt		This Report is: (1) <u>X</u> An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho Power Company	/		(2) _ A Resubmission	04/18/2006	2005/Q4
		F	OOTNOTE DATA		
Schedule Page: 26	9 Line No.: 3	Column: c			
232	213,494				
107	59,823				
	273,316				
Schedule Page: 26	69 Line No.: 5	Column: c			
232	72,750				
400	76,395				
401	1,818				
	150,963				
Schedule Page: 26	69 Line No.: 25	Column: c	· · · · · · · · · · · · · · · · · · ·		
232	1,953,160				
241	358,487				
	2,311,647				

Schedule Page: 26	9 Line No.: 27	Column: c	,
182	166,666		
254	2,000,000		
	2 166 666		

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of
	ACCUMULATED DEFERRED	INCOME TAXES - ACCELERATED A	MORTIZATION PROPERT	Y (Account 281)
1. R	eport the information called for below concer	ning the respondent's accounting	for deferred income taxe	s rating to amortizable
prope				
2. Fo	or other (Specify),include deferrals relating to	other income and deductions.		
Line	Account	Balance at —	CHANGE	S DURING YEAR
No.	Account	Beginning of Year	Amounts Debited	Amounts Credited
ļ	(5)	(6)	to Account 410.1	to Account 411.1
	(a)	(b)	(c)	(d)
	Accelerated Amortization (Account 281)	-		
	Electric			
	Defense Facilities			
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)		·· · · · · · · · · · · · · · · · · ·	
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
	Classification of TOTAL			
<u> </u>	Federal Income Tax			
20	State Income Tax			
ļ				
	NOTE	S		
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Name of Responde	ent		This Report Is: (1) X An Original		Date of Report (Mo, Da, Yr)	Year/Period of Repo	ort
Idaho Power Comp	oany		(2) A Resubmission	n	04/18/2006	End of 2005/Q	<u> </u>
A	CCUMULATED DEFE	RED INCOM	ME TAXES _ ACCELERAT			count 281) (Continued)	
3. Use footnotes							
	•						
CHANGES DURI	NG YEAR		ADJUST	MENTS			
Amounts Debited			Debits		Credits	Balance at	Line
to Account 410.2	to Account 411.2	Account	Amount	Accoun Debited	t Amount	End of Year	No.
(e)	(f)	Account Credited (g)	(h)	(i)	G) (i)	(k)	
							1
							2
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		NOT	(FO (O#	 		<u> </u>	
		NOT	ES (Continued)				
		•					
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	of Respondent Power Company	This Report Is: (1) [X] An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
	······································	DEFFERED INCOME TAXES - OTH		
	eport the information called for below concern	ning the respondent's accounting	for deterred income taxes	rating to property not
	ct to accelerated amortization or other (Specify),include deferrals relating to	other income and deductions		
2. 10	other (Specify), include deferrals relating to	Other income and deductions.	CHANGES	DURING YEAR
Line	Account	Balance at		
No.		Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 282			
		224,926,950	14,067,2	18 12,714,856
4	Other - See Note	360,356,125	-1,617,7	21 921,744
	TOTAL (Enter Total of lines 2 thru 4)	585,283,075	12,449,4	
			12,443,4	13,030,000
	Non-Operating Property	260,271		
7				
8				
	TOTAL Account 282 (Enter Total of lines 5 thru	585,543,346	12,449,4	97 13,636,600
10	Classification of TOTAL			
11	Federal Income Tax	494,281,323	12,242,9	19 13,636,600
12	State Income Tax	91,262,023	206,5	78
		NOTES		
ŀ				
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Name of Responde	ent	Ţh.	is Report Is: X An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report	
Idaho Power Comp	any	(1)	X An Onginal A Resubmission	,	(Mo, Da, Yr) 04/18/2006	End of2005/Q4	
AC	CCUMULATED DEFEI		AXES - OTHER PROP	I .	j		
3. Use footnotes							
	···		ADJUSTN				
CHANGES DURIN	Balance at	Line					
Amounts Debited to Account 410.2						End of Year	No.
(e)	(f)	Account Credited (g)	1	Account Debited	(j)	1	
(e)	(,,	(g)	(h)	(i)	0/	(k)	1
						226,279,312	
						220,279,312	
		100	2 472 77	100	4.070.005	0-0-10-10	3
· <u> · · · · · · · · · · · · · · · · ·</u>		182	2,473,547		4,370,605	<u> </u>	
			2,473,547		4,370,605	L	
7,037	1					267,308	L
·							7
							-
7,037	1		2,473,547		4,370,605	586,260,338	
							10
5,903	3		2,164,356		4,370,609	495,099,794	1′
1,134	1		309,191			91,160,544	12
		NOTES (C	Continued)				+

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA		

	2005	Cha	nges during	Year		Adjustme	nts Debits		tments edits	2005
282) "Other" Items <i>Line 4:</i>	Beginning Balance	DR to 410.1	CR to 411.1	DR to 410.2	CR to 411.2	Acct. credited	Amount	Acct. debited	Amount	Ending Balance
	b [c)	d	е	f	g	h '	'l i '	j	k
Repair Allowance	222,385		169,200			•				53,18
Bridger	427,257		102,400							324,85
N. Valmy	886,766		76,500							810,26
FERC Jurisdictional	7,818,502									7,818,5
Taxable CIAC in CWIP Bal.	(1,523,007)	(3,307,473)	900,166							(5,730,64
CIAC Taxable Income-Acct 253.575	(326,522)	85,531	(326,522)							85,5
Misc Software Develop Costs	154,971	(999,462)			İ					(844,49
Intangible Asset-Labor Deduction	8,476,197	2,603,683	•	į						11,079,8
FASB 109	344,219,576					182	2,473,547	7 182	4,370,605	346,116,6
TOTAL	360,356,125	(1,617,721)	921,744	<u> </u>	<u> </u>		2,473,547		4 270 605	359,713,7

	·	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4
idand		(2) A Resubmission	04/18/2006	
4 5		TED DEFFERED INCOME TAXES -		relating to emounts
	eport the information called for below concerr rded in Account 283.	ning the respondent's accounting	for deferred income taxes	s relating to amounts
	or other (Specify),include deferrals relating to	other income and deductions.		
				S DURING YEAR
Line No.	Account (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283	(4)	(-7	
2	Electric			
3				
4				
5	Ferc Order 144A	-1,075,13	18	-550,082
6		1,070,10		300,000
7			 	
		28,897,88	33 10,070),712 15,073,181
	TOTAL Electric (Total of lines 3 thru 8)	27,822,74	10,070),712 14,523,099
	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other SeE Nate	387,70	06	
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and	18) 28,210,4	51 10,070	0,712 14,523,099
20	Classification of TOTAL			
21	Federal Income Tax	23,491,2	16 8,44	7,857 12,094,117
22	State Income Tax	4,719,2	35 1,622	2,855 2,428,982
23	Local Income Tax			
		NOTES		
		110,20		
1				

Name of Responde		Th (1)	is Report Is: [X] An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report	
Idaho Power Comp		(2)	A Resubmissio	04/18/2006	End of 2005/Q4		
					(Account 283) (Continued)		
		ations for Page	276 and 277. Inclu	ude amounts	relating to insignificant i	tems listed under Othe	er.
4. Use footnotes	as required.						
OHANGES D	JOINO VEAD		AD III CT	MENTO	······································		
CHANGES DI Amounts Debited	Amounts Credited	Deb	ADJUST its	" " (Credits	Balance at	Line
to Account 410.2	to Account 411.2	Account Credited	Amount	Account Debited (i)	Amount	End of Year	No.
(e)	(f)	Credited (g)	(h)	(i)	(i)	(k)	
							1
							2
						·	3
							4
······································						-525,056	
	· · · · · · · · · · · · · · · · · · ·			ļ			6
							7
		219		219	59,916		
<u></u> <u>-</u>				<u> </u>	59,916	23,430,274	
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							15
				ļ			16
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2,047	· · · · · · · · · · · · · · · · · · ·					350,465	
2,047	39,288				59,916	23,780,739	
		·		-			20
1,717				ļ. <u>.</u>	50,262		-
330	6,338				9,654	3,916,754	
							23
		1					
		NOTES (Continued)	.+		·	-
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·				
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
FOOTNOTE DATA							

	2005	C	hanges durin	g Year		Adjustmei	nts Debits	Adjust Cre		2005
283) Other Electric:	Beginning	DR to	CR to	DR to	CR to	Acct.		Acct.		Ending
	Balance	410.1	411.1	410.2	411.2	credited	Amount	debited	Amount [Balance
Line 8:	b	C	d	е	f	g	h	i	<u> </u>	k
Loss on Reacquired Debt	(1,014,614)		214,967		-			•		(1,229,58
Conservation Programs	6,972,343	-	1,267,700							5,704,64
PCA Expense Deferral	15,845,093	9,292,173	12,141,298							12,995,96
PV Startup Costs	776	-	776							
Post Retiree Benefits	17,749	-	17,749		1					
Reorganization Costs	294,798	-	294,798							
Incremental Security Costs	317,911	-	93,135							224,7
FERC Order 2000 Costs	880,073	-	-							880,0
Oregon Excess Power Costs	4,670,874	778,539	1,035,367			:				4,414,0
Professional Fees - IPUC	23,522	-	7,391							
Order 29505				}						16,13
Unrealized gains on Mkt Securities	889,358					219	-	219	59,916	949,2
TOTAL	<u> </u>	10,070,712	15,073,181	L		 			59,916	23,955,33

Schedule Page: 276	Line No.:	18 Cc	olumn: a							
			Changes of	during Year		Adjustme	ents Debits	Adjustme	nts Credits	
	Beginning Balance b	DR to 410.1 c	CR to 411.1 d	DR to 410.2 e	CR to 411.2 f	Acct. credited g	Amount h	Acct. debited i	Amount j	Ending Balance k
Advance Coal Royalties	367,232			2.047	42,614					326,666
Oregon Non-Op Prop Tax Adj	820			2,0 77	12					808
Unrealized Gain/Loss From Rabbi Trust	19,654				(3,338)					22,991
Total	387,706	-	-	2,047	39,288		-		-	350,465

Almor Rems (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped yellow polases. 3. For Regulatory Liabilities being amortized, show period of amortization. Description and Purpose of Current Quarter/Year (b) Description and Purpose of Current Quarter/Year (c) Description Amount Quarter/Year (c) Description Amount Quarter/Year (c) Description Amount Quarter/Year (c) Description Amount Quarter/Year (c) Description Amount Quarter/Year (c) Description Amount Quarter/Year (c) Purpose (c)	Name of Respondent Idaho Power Company		This Report Is: (1) X An Original (2) A Resubmiss		Date of Report (Mo, Da, Yr) 04/18/2006	Year/Per End of	od of Report 2005/Q4
Amount See S							ah an if
Description and Purpose of Other Regulatory Liabilities Description and Purpose of Other Regulatory Liabilities Credit Counter/Year	applic 2. Mir oy cla	cable. nor items (5% of the Balance in Account 254 asses.	at end of period, or	amounts less			
Description and Purpose of Other Regulatory Liabilities	5. FOI	Regulatory Liabilities being amortized, sno	., 		Balance at End		
Content Cont			of Current			Credite	of Current
Market to Market Short Term	No.	Other Regulatory Liabilities	Quarter/Year		Amount	Oredits	Quarter/Year
2 3 datho 1999 - NEEA (Nw energy efficiency act) (13,040) N/A 13,040		(a)	(b)	(c)	(d)	(e)	(f)
State Sept	_1	Market to Market Short Term	87,507	175	2,771,026	2,927,951	244,432
1	_ 2						
Demand Side Management Rider 29026		Idaho 1999 - NEEA (Nw energy efficiency act)	(13,040)	N/A		13,040	
Foliation State				the day the Wild See the Set to			
	-+	Demand Side Management Rider 29026	4,813,722	Footnate	5,620,108	6,953,227	6,146,841
B BPA Credit-Residential - Idaho				staurista sittä suotettierikki sakai eteoria			
BPA Credit-Residential - Idaho	$\overline{}$	Demand Side Management Rider OR		Footnote	36,447	251,281	214,834
10 11 BPA Credit-Residential - Oregon				The Court State Court State of the Court			
11 BPA Credit-Residential - Oregon	9	BPA Credit-Residential - Idaho	1,233,436	Footnote *	13,930,590	13,538,508	841,354
12 13 BPA Credit-Farm - Idaho				Value Carlo Company (New York)		-	
13 BPA Credit-Farm - Idaho		BPA Credit-Residential - Oregon	40,940	Footnote	592,292	551,352	
14 15 BPA Credit-Farm - Oregon 16,130 142 68,536 69,384 16,146 17 BPA Credit - Conservation 255,966 F60troite 643,506 561,206 173,148 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 6,381 19 Pre94 Demand Side Management Order 148,507 254 156,386 18 18 18 18 18 18 18	12						
15 BPA Credit-Farm - Oregon	13	BPA Credit-Farm - Idaho	542,856	142	1,799,699	1,791,248	534,405
16							
17 BPA Credit - Conservation 255,966 Flooring 643,506 561,206 173, 18	15	BPA Credit-Farm - Oregon	16,130	142	68,536	69,384	16,978
18 19 Pre94 Demand Side Management Order 148,607 254 156,888 8,381 20 21 IPUC Order 29600 13,670,833 182 9,650,000 4,020, 22 23 24 25 Emission Sales Pre Tax 232 22,129 70,001,420 69,979, 26 27 Emission Sales Interest - Idaho N/A 45,691 45,28 28 29 29 29 29 29 30 20 20 20 20 20 20 20	16			-1			
19 Pre94 Demand Side Management Order	17	BPA Credit - Conservation	255,966	Footnote	643,506	561,206	173,666
20	18						
21 PUC Order 29600	19	Pre94 Demand Side Management Order	148,607	254	156,988	8,381	
22 OPUC Order 04-283 100,000 182 100,000 224	_ 20						
23 OPUC Order 04-283 100,000 182 100,000	21	IPUC Order 29600	13,670,833	182	9,650,000		4,020,833
24 Emission Sales Pre Tax 232 22,129 70,001,420 69,979, 69	22			 			
Emission Sales Pre Tax 232 22,129 70,001,420 69,979, 26	23	OPUC Order 04-283	100,000	182	100,000		
26 Emission Sales Interest - Idaho N/A 45,691 45,591 28 Semission Sales Interest - Oregon N/A 9,129 9 30 Semission Sales Interest - Oregon N/A 9,129 9 31 Boise Operation Center 61,276 Footnote 31,970 29 32 FERC Settlement RSV Footnote 2,000,000 2,000,000 34 Semission Sales Interest - Oregon N/A 1,180,153 41,627 35 Unfunded Accumulated Deferred Income Tax 40,447,293 N/A 1,180,153 41,627 36 Semission Sales Interest - Oregon N/A 1,180,153 41,627 36 Semission Sales Interest - Oregon N/A 1,180,153 41,627 36 Semission Sales Interest - Oregon N/A 1,180,153 41,627 36 Semission Sales Interest - Oregon N/A 1,983,276 152,683 38 Semission Sales Interest - Oregon N/A 1,983,276 152,683 39 Semission Sales Interest - Oregon N/A 1,983,276 152,683 39 Semis	24	<u></u>					
27 Emission Sales Interest - Idaho N/A 45,691 45,261 28 Emission Sales Interest - Oregon N/A 9,129 9 30 Boise Operation Center 61,276 Footnote 31,970 29 32 FERC Settlement RSV Footnote 2,000,000 2,000,000 34 Footnote 2,000,000 2,000,000 35 Unfunded Accumulated Deferred Income Tax 40,447,293 N/A 1,180,163 41,627 36 37 Asset Retirement Oblication - Removal Cost 147,699,823 N/A 4,983,276 152,683 38 39 40 40 4,983,276 152,683	25	Emission Sales Pre Tax	ļ	232	22,129	70,001,420	69,979,291
28 Emission Sales Interest - Oregon N/A 9,129 9 30 Boise Operation Center 61,276 Footnote 31,970 29 32 FERC Settlement RSV Footnote 2,000,000 2,000,000 34 Total Control of the control of t	26						
29 Emission Sales Interest - Oregon		Emission Sales Interest - Idaho		N/A		45,691	45,691
30 Boise Operation Center 61,276 Footnote 31,970 29 32			<u> </u>				
31 Boise Operation Center 61,276 Footnote 31,970 29		Emission Sales Interest - Oregon		N/A		9,129	9,129
32 Serial Control Co	30	· 		3. 10. 10. 10. 10. NO. 10.			
Second S		Boise Operation Center	61,276	Footnote	31,970		29,306
34				The same Asset May 100			
35 Unfunded Accumulated Deferred Income Tax 40,447,293 N/A 1,180,153 41,627		FERC Settlement RSV		Footnote	2,000,000	2,000,000	
36	34			ļ			
37 Asset Retirement Oblication - Removal Cost 147,699,823 N/A 4,983,276 152,683 38			40,447,293	N/A		1,180,153	41,627,446
38 39 40	36						
39 40			147,699,823	N/A		4,983,276	152,683,09
40	38						
	39			ļ	<u> </u>		
41 TOTAL 209,105,349 37,423,291 104,885,247 276,567	40			<u> </u>			<u> </u>
41 TOTAL 209,105,349 37,423,291 104,885,247 276,567,							
201,100,000	41	TOTAL	209.105.349		37.423.291	104,885.247	276,567,305
	<u> </u>				,,		1 2 3,5 3 1,5 3

Name of Respondent			This Report is:	Date of Report	Year/Period of Report
Idaho Power Company			(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	2005/Q4
idano Power Company			- 1 ` / 	04/16/2006	2005/Q4
			FOOTNOTE DATA	······	
Schedule Page: 278	Line No.: 5	Column: c			
	532,992	Column: c			
	524,824				
184	1,886				
	,246,343				
	311,477				
401	2,586				
	,620,108				
Schedule Page: 278	Line No.: 7	Column: c			
142	1,726				
154	1,077				
182	2,849				
232	30,779				
421	<u>15</u>				
	36,447				
Schedule Page: 278	Line No.: 9	Column: c			
131	4,558				
	,926,032				
13	,930,590				
Schedule Page: 278		Column: c			
131	100				
142	592,192				
	592,292				
Schedule Page: 278	Line No.: 17	Column: c			
154	9,883				
232	627,354				
254	6,247				
401	22				
	643,506				
Schedule Page: 278		Column: c			
163	320				
	21,740				
401	0.044				
	9,911 31,970				
401 402	31,970	Columnia			
401 402 Schedule Page: 278	31,970 <i>Line No.: 33</i>	Column: c			
401 402 Schedule Page: 278	31,970	Column: c			

structions generally apply to the annual vers revenues need not be reported separately a perating revenues for each prescribed accou of customers, columns (f) and (g), on the ba s, one customer should be counted for each	is required in the annual version of these unt, and manufactured gas revenues in asis of meters, in addition to the number group of meters added. The -average r),(e), and (g)), are not derived from prev	terly data in columns (c), (e), (f), and (g). Ur e pages.	operate meter readings are added twelve figures at the close of stencies in a footnote. Operating Revenues Previous year (no Quarterly) (c) 274,313,246 247,425,04 9 111,797,20
revenues need not be reported separately a perating revenues for each prescribed accord customers, columns (f) and (g), on the bast, one customer should be counted for each decreases from previous period (columns (c)). Title of Accordance (a) Electricity sidential Sales numercial and Industrial Sales Comm.) (See Instr. 4) Ind.) (See Instr. 4) Dic Street and Highway Lighting there is a sales to Public Authorities es to Railroads and Railways erdepartmental Sales ales to Ultimate Consumers	is required in the annual version of these unt, and manufactured gas revenues in asis of meters, in addition to the number group of meters added. The -average r),(e), and (g)), are not derived from prev	e pages. total. of flat rate accounts; except that where sep number of customers means the average of riously reported figures, explain any inconsis Operating Revenues Year to Date Quarterly/Annual (b) 299,487,636	operate meter readings are added twelve figures at the close of stencies in a footnote. Operating Revenues Previous year (no Quarterly) (c) 274,313,246 247,425,04 9 111,797,20
Title of Acc (a) Electricity sidential Sales nmercial and Industrial Sales Comm.) (See Instr. 4) Ind.) (See Instr. 4) blic Street and Highway Lighting ner Sales to Public Authorities es to Railroads and Railways erdepartmental Sales ales to Ultimate Consumers		Operating Revenues Year to Date Quarterly/Annual (b) 299,487,636 247,103,087	Operating Revenues Previous year (no Quarterly) (c) 274,313,24 247,425,04 111,797,20
(a) Electricity sidential Sales Inmercial and Industrial Sales Comm.) (See Instr. 4) Ind.) (See Instr. 4) Dic Street and Highway Lighting Iter Sales to Public Authorities Iter Sales to Railroads and Railways Iter Sales I	count	to Date Quarterly/Annual (b) 299,487,636 247,103,087	Previous year (no Quarterly) (c) 274,313,24 247,425,04 9 111,797,20
Electricity sidential Sales Inmercial and Industrial Sales Comm.) (See Instr. 4) Ind.) (See Instr. 4) Solic Street and Highway Lighting Iter Sales to Public Authorities Tes to Railroads and Railways Terdepartmental Sales Tales to Ultimate Consumers		299,487,636 247,103,087 118,259,189	274,313,24 7 247,425,04 9 111,797,20
nmercial and Industrial Sales Comm.) (See Instr. 4) Ind.) (See Instr. 4) Dic Street and Highway Lighting er Sales to Public Authorities es to Railroads and Railways erdepartmental Sales ales to Ultimate Consumers		247,103,087 118,259,189	7 247,425,04 9 111,797,20
Comm.) (See Instr. 4) Ind.) (See Instr. 4) Dic Street and Highway Lighting Her Sales to Public Authorities Her Sales to Railroads and Railways Herdepartmental Sales Hales to Ultimate Consumers		118,259,189	9 111,797,20
Ind.) (See Instr. 4) Dic Street and Highway Lighting er Sales to Public Authorities es to Railroads and Railways erdepartmental Sales ales to Ultimate Consumers		118,259,189	9 111,797,20
olic Street and Highway Lighting ter Sales to Public Authorities tes to Railroads and Railways terdepartmental Sales tales to Ultimate Consumers			-
olic Street and Highway Lighting ter Sales to Public Authorities tes to Railroads and Railways terdepartmental Sales tales to Ultimate Consumers		2,419,886	6 2,300,03
er Sales to Public Authorities es to Railroads and Railways erdepartmental Sales ales to Ultimate Consumers			
es to Railroads and Railways erdepartmental Sales ales to Ultimate Consumers			
erdepartmental Sales ales to Ultimate Consumers			
ales to Ultimate Consumers			
		667,269,798	8 635,835,51
CO IOI I COGGIC		142,794,420	
ales of Electricity		810,064,224	
49.1) Provision for Rate Refunds		-400,10	
Revenues Net of Prov. for Refunds		810,464,320	+
erating Revenues		010,404,32	700,007,02
feited Discounts			<u> </u>
		5 475 74	5 4,214,83
		5,475,74	4,214,03
		17.042.40	9 18,085,80
		17,912,10	9 10,000,00
		45.000.77	20 402 0
ner Electric Revenues		15,223,77	20,423,94
			
	 		
			
Electric Operating Revenues		849,075,95	800,822,10
	es of Water and Water Power Int from Electric Property Erdepartmental Rents Iner Electric Revenues Other Operating Revenues Electric Operating Revenues	es of Water and Water Power Int from Electric Property Erdepartmental Rents Iner Electric Revenues Other Operating Revenues	es of Water and Water Power Int from Electric Property 17,912,10 Perdepartmental Rents Inter Electric Revenues 15,223,77 Other Operating Revenues 38,611,62

None of Daniel and		This Deposit In		Data of Danast	Veer/Perio	d of Bonort	
Name of Respondent		「his Report Is: 1) [Ⅺ] An Original		Date of Report (Mo, Da, Yr)	End of	d of Report 2005/Q4	
Idaho Power Company		2) A Resubmiss		04/18/2006			
		CTRIC OPERATING		 			
 Commercial and industrial Sales, Accourespondent if such basis of classification is in a footnote.) See pages 108-109, Important Change: For Lines 2,4,5,and 6, see Page 304 for 8. Include unmetered sales. Provide deta 	not generally greater that s During Period, for import r amounts relating to unb	an 1000 Kw of demand. (ortant new territory added oilled revenue by accounts	(See Account 44 and important ra	2 of the Uniform System of	Large or Industrial) regulf Accounts. Explain bas	Jarly used by sis of classific	the cation
MECAW	ATT HOURS SOLD			AVG NO CUSTO	MERS PER MONTH		1:
Year to Date Quarterly/Annual	Amount Previous year	or (no Quartedy)	Current Ye	ear (no Quarterly)	Previous Year (no (Line No.
(d)	(e)		Odirent re	(f)	(g)	additionly)	
(-)					(0)		1
4,760,275		4,580,337	- 	373,602		360,462	2
1,1 00,210							3
5,077,227		5,296,407		74,448		72,382	4
			_				
3,422,616		3,334,955		129		120	5
28,694		27,890		640		501	6
							7
							8
			_				9
13,288,812		13,239,589		448,819		433,465	10
2,773,852		2,885,350					11
16,062,664		16,124,939		448,819		433,465	12
							13
16,062,664		16,124,939		448,819		433,465	14
Line 12, column (b) includes \$	4,495,436	of unbilled revenues.					
Line 12, column (d) includes	48,366	MWH relating to unbi					
Line 12, oblaini (a) moldado	40,000	min rolating to and	mod rovoridoo				
ļ							
1							

Vame	of Respondent	This Repo	rt ls:	Date of Repo	ort Year/Pe	eriod of Report	
	Power Company		n Original	(Mo, Da, Yr) 04/18/2006	End of	2005/Q4	
		1 · · · ·	Resubmission				
		SALES OF E	LECTRICITY BY RA	re schedules	·		
	eport below for each rate schedule in e	• •	•			average Kwh per	
	mer, and average revenue per Kwh, ex	-					
	ovide a subheading and total for each	-				- 1	
	 If the sales under any rate schedusable revenue account subheading. 	ile are classified in moi	e triair one revenue a	ccount, List the rate sc	nedule and sales data	under each	
	here the same customers are served u	nder more than one rat	e schedule in the sar	ne revenue account cla	ssification (such as a	general residential	
	dule and an off peak water heating sch						
	mers.						
	ne average number of customers should	d be the number of bills	rendered during the	year divided by the nur	mber of billing periods	during the year (12	
	oillings are made monthly). or any rate schedule having a fuel adju:	stment clause state in a	footnote the estimat	ed additional revenue b	nilled nursuant thereto		
	eport amount of unbilled revenue as of				mod parodant tribroto		
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per KWh Sold	
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	KVVII Sold (f)	
1	440 - Residential Sales:						
2	01 - Residential	4,729,187	296,136,551	373,493	12,662	0.0626	
3	04 - Residential - EW	562	35,844	50	11,240	0.0638	
4	05 - Residential - TOD	665	43,291	59	11,271	0.0651	
- 5	15 - Dusk to dawn lighting	2,446	444,643			0.1818	
6	Unbilled Revenues	27,415	2,827,307			0.1031	
7	Total 440	4,760,275	299,487,636	373,602	12,742	0.0629	
8							
- 9	442-Commercial & Industrial Sales		•				
10	· · · · · · · · · · · · · · · · · · ·	307,914	22,961,410	36,468	8,443	0.0746	
11		3,266,464	145,132,336	18,923	172,619	0.0444	
12		0,200, 70 1	110,102,000	10,020	172,010	0.0444	
13							
	15 - Dusk to dawn lighting	3,848	622,529			0.1618	
15		2,351,174	84,558,253	129	18,226,155	0.0360	
		2,331,174	64,006,200	129	10,220,133	0.0360	
16	<u> </u>	1 449 667	75 200 240	47.040	04 204	0.0500	
17		1,448,667	75,280,240	17,818	81,304	0.0520	
18	<u> </u>	18,282	957,915	124	147,435	0.0524	
_	40 - General service	14,332	852,898	1,115	12,854	0.0595	
	Commercial & Industrial & Unbill	1,089,162				0.0321	
	Total 442	8,499,843	365,362,276	74,577	113,974	0.0430	
22	I,						
	444 - Public Street Lighting:						
24			_				
	40 - General service	1,614		405	3,985	0.0595	
26	41 - Street lighting	19,595		142	137,993	0.1036	
27		7,485		93	80,484	0.0391	
28	Total 444	28,694	2,419,886	640	44,834	0.0843	
29							
30)						
31							
32	2						
33	3						
34	1						
35	5						
36		*					
37				<u></u>			
38					· <u>-</u>		
39							
4	1 TOTAL Billed	13,240,446		448,819	29,501	0.0501	
42		48,366	4,495,436	q	0	0.0929	
43	TOTAL	13,288,812	667,269,798	448,819	29,608	0.0502	

Name of Respondent Idaho Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
	SALES FOR RESALE (Account	447)	
Report all sales for resale (i.e., s power exchanges during the year.	ales to purchasers other than ultimate consur	mers) transacted on a se	ettlement basis other than alancing of debits and credits

- 1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- 2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
- IF for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
- SF for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
- LU for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
- IU for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line	Name of Company or Public Authority	Statistical	FERC Rate	Average		nand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Raft River Rural Electric	RQ	V6-44	8.869	8.869	8.155
2	City of Weiser	RQ	V6-53	9.027	9.001	8.528
3	American Electric Power Service Cor	SF	WSPP	0.000	0.000	0.000
4	Arizona Public Service Co.	os	WSPP	0.000	0.000	0.000
5	Arizona Public Service Co.	SF	WSPP	0.000	0.000	0.000
6	Avista Corp WWP Div.	os	WSPP	0.000	0.000	0.000
7	Avista Corp WWP Div.	SF	WSPP	0.000	0.000	0.000
8	Avista Energy, Inc.	os	WSPP	0.000	0.000	0.000
9	Avista Energy, Inc.	SF	WSPP	0.000	0.000	0.000
10	Benton County PUD	os	WSPP	0.000	0.000	0.000
11	Black Hills Power Inc.	os	WSPP	0.000	0.000	0.000
12	Black Hills Power Inc.	SF	WSPP	0.000	0.000	0.000
13	Bonneville Power Administration	os	WSPP	0.000	0.000	0.000
14	Bonneville Power Administration	SF	WSPP	0.000	0.000	0.000
	Subtotal RQ			(0	0
	Subtotal non-RQ			(0	0
	Total				0	0

Canal Dever Company (2) A Resubmission 04/18/2006 Elit of 2005.**	
2) A Resubmission 04/19/2005	
OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a foothout. AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a foothote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k). 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (RCP) demand is nolumn (e), and the average monthly billing demand in column (d), the average monthly CP demand is the meter demand during the hour (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Roothote any demand not stated on a megawatt basis and explain. 7. Report in column (g) the megawath hours shown on bills rendered to the purchaser. 8. Report demand charges in column (h), energy charges in column (n), and the total of any other types of charges, including out-of-period adjustments, in column (g). Period the amount shown in column (g). Report in colum	
non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote in a footnote of the service in a footnote in a footnote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Iotal" in column (a) as the test thing sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Iotal" in column (a) as the test thing of the schedule. Report subtotals and total for columns (9) through (k) 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), its provided. 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly coincident peak (CP) demand in column (d), the average monthly hybrid part of the service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly coincident peak (CP) demand in column (6), For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (80-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser. 8. Report demand charges in column (h), energy charges in column (h) must be amount shown in column (f). Report in column (k) the total charges shown on bills rendered to the purchaser. 9. The data in column	
of the service in a footnote. AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k). 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (e), and the average monthly coincident peak (CP) demand in column (e), and the average monthly coincident peak (CP) demand in column (e), and the average monthly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) demand column (e), and the peak (e) demand columns (e) and (f) must be in megawatt busis and explain. 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser. 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in inclumn (j). Report in column (k) the total charge shown on bills rendered to the purchaser. 9. The data in column (g) through (k) must be subt	
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-upe" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the test time of the schedule. Report subtotals and total for columns (9) through (k) 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly for the column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum meterad hourly (60-minute integration) demand in a month. Monthly CP demand is the meterad demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Fochote any demand not stated on a megawatt basis and explain. 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser. 8. Report demand charges in column (h), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (b). Report in column (g) the megawatt hours shown on bills rendered to the purchaser. 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last-line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirem	
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2,335,610

135,814,674

138,150,284

388,755

3,555,280

3,944,035

3,424,472

139,369,954

142,794,426

700,107

700,107

107,606

2,666,246 **2,773,852**

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4
	SALES FOR RESALE (Accour	nt 447)	
1. Report all sales for resale (i.e., sales power exchanges during the year. Do not for energy, capacity, etc.) and any settled Purchased Power schedule (Page 326-32. Enter the name of the purchaser in commership interest or affiliation the resposs. In column (b), enter a Statistical Class RQ - for requirements service. Requirements supplier includes projected load for this set the same as, or second only to, the second secon	of report exchanges of electricity (i.e., to ments for imbalanced exchanges on thi 27). Ilumn (a). Do note abbreviate or trunca Indent has with the purchaser. Indents service based on the original connents service is service which the supplies	ransactions involving a bas schedule. Power exchaute the name or use acronute the name terms and conditions to provide on an and addition, the reliability.	alancing of debits and credits anges must be reported on the yms. Explain in a footnote any itions of the service as follows: a ongoing basis (i.e., the

LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line	Name of Company or Public Authority	Statistical	FERC Rate	Average		mand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	BP Energy Company	SF	WSPP	0.000	0.000	0.000
2	Burbank, City of	os	WSPP	0.000	0.000	0.000
3	Burbank, City of	SF	WSPP	0.000	0.000	0.000
4	Calpine Energy Services, L.P.	os	WSPP	0.000	0.000	0.000
5	Cargill Power Markets LLC	os	WSPP	0.000	0.000	0.000
6	Cargill Power Markets LLC	SF	WSPP	0.000	0.000	0.000
7	Chelan Co PUD	os	WSPP	0.000	0.000	0.000
8	Chelan Co PUD	SF	WSPP	0.000	0.000	0.000
9	Clatskanie PUD	os	WSPP	0.000	0.000	0.000
10	Clatskanie PUD	SF	WSPP	0.000	0.000	0.000
11	Colton, City of	LF	84	0.000	0.000	0.000
12	Constellation Energy Commodities Gr	os	WSPP	0.000	0.000	0.000
13	Constellation Energy Commodities Gr	SF	WSPP	0.000	0.000	0.000
14	Coral Power, LLC	SF	WSPP	0.000	0.000	0.000
	Subtotal RQ			(0	0
	Subtotal non-RQ			(0	0
	Total				0	0

Name of Respondent		is Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1)	<u>-</u>	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	İ
		FOR RESALE (Account 447) (C	1		
non-firm service regardless	this category only for tho	se services which cannot be pract and service from designa	placed in the above-define		
of the service in a footnote. AD - for Out-of-period adjust	tment. Use this code for	any accounting adjustments of	or "true-ups" for service p	rovided in prior reporting	
years. Provide an explanati	on in a footnote for each	adjustment.			
		t them starting at line number			
		ed in any order. Enter "Subtot e. Report subtotals and total f			
		or Tariff Number. On separate			ler
which service, as identified i	in column (b), is provided	i.			
		ce involving demand charges			
average montniy billing dem monthly coincident peak (Cl		verage monthly non-coinciden	t peak (NCP) demand in	column (e), and the ave	age
		enter NA in columns (d), (e) a	and (f). Monthly NCP der	nand is the maximum	
metered hourly (60-minute i	ntegration) demand in a	month. Monthly CP demand i	s the metered demand di	uring the hour (60-minute	
		s monthly peak. Demand rep	orted in columns (e) and	(f) must be in megawatts	3.
Footnote any demand not s		is and expiain. on bills rendered to the purcha	aeer -		İ
		arges in column (i), and the to		charges, including	ļ
		a footnote all components of the			(k)
the total charge shown on b					ļ
		taled based on the RQ/Non-R			
		amount in column (g) must be lumn (g) must be reported as			age
401, line 23. The Subtotal 401, line 24.	- Non-No amount in co	idilii (g) ilidat be reported as	140h-1 tequirements oales	TOTACSAIC OILL ago	1
	uired and provide explar	nations following all required d	ata.		
					l
MagalMatt Hausa		REVENUE			Line
MegaWatt Hours Sold	Demand Charges	Energy Charges	Other Charges	Total (\$) (h+i+j)	No.
	(\$) (h)	(\$) (i)	(\$)	(k)	
(g) 114,169	(11)	5,442,446	(j)	5,442,446	
75	· · · · · · · · · · · · · · · · · · ·	2,725		0, 1, 12, 1, 10	1
225		4,500	. "	2.725	
626		1,000		2,725 4,500	2
1,493		37 800		4,500	3
1,490		37,800		4,500 37,800	2 3 4
70 460		149,850		4,500 37,800 149,850	2 3 4 5
78,468		149,850 5,198,962		4,500 37,800 149,850 5,198,962	2 3 4 5 6
391		149,850 5,198,962 14,486		4,500 37,800 149,850 5,198,962 14,486	2 3 4 5 6 7
391 2,200		149,850 5,198,962 14,486 114,100		4,500 37,800 149,850 5,198,962 14,486 114,100	2 3 4 5 6 7 8
391 2,200 628		149,850 5,198,962 14,486 114,100 38,761		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761	2 3 4 5 6 7 8 9
391 2,200 628 400		149,850 5,198,962 14,486 114,100 38,761 17,000		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000	2 3 4 5 6 7 8 9
391 2,200 628 400 10,256		149,850 5,198,962 14,486 114,100 38,761 17,000 293,363		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363	2 3 4 5 6 7 8 9
391 2,200 628 400		149,850 5,198,962 14,486 114,100 38,761 17,000		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794	2 3 4 5 6 7 8 9 10
391 2,200 628 400 10,256		149,850 5,198,962 14,486 114,100 38,761 17,000 293,363		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363	2 3 4 5 6 7 8 9 10 11 11 12
391 2,200 628 400 10,256		149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794	2 3 4 5 6 7 8 9 10 11 12 13
391 2,200 628 400 10,256 1,998 6,890		149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794 333,775		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794 333,775	2 3 4 5 6 7 8 9 10 11 12 13
391 2,200 628 400 10,256 1,998 6,890		149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794 333,775		4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794 333,775	2 3 4 5 6 7 8 9 10 11 12 13
391 2,200 628 400 10,256 1,998 6,890	700,107	149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794 333,775 5,708,087	388,755	4,500 37,800 149,850 5,198,962 14,486 114,100 38,761 17,000 293,363 75,794 333,775	2 3 4 5 6 7 8 9 10 11 12 13

138,150,284

3,944,035

142,794,426

700,107

2,773,852

Name of Respondent Idaho Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
	SALES FOR RESALE (Account 44	(7)	

- 1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- 2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
- IF for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
- SF for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
- LU for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
- IU for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual Der	nand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	El Paso Electric Company	os	WSPP	0.000	0.000	0.000
2	ENMAX Energy Marketing Inc.	SF	WSPP	0.000	0.000	0.000
3	Eugene Water & Electric Board	os	WSPP	0.000	0.000	0.000
4	Eugene Water & Electric Board	SF	WSPP	0.000	0.000	0.000
5	Franklin County P.U.D.	os	WSPP	0.000	0.000	0.000
6	Grant County P.U.D.	os	WSPP	0.000	0.000	0.000
7	Grant County P.U.D.	SF	WSPP	0.000	0.000	0.000
8	Grays Harbor PUD	os	WSPP	0.000	0.000	0.000
9	J. Aron & Company	SF	WSPP	0.000	0.000	0.000
10	Morgan Stanley Capital Group Inc.	os	WSPP	0.000	0.000	0.000
11	Morgan Stanley Capital Group Inc.	SF	WSPP	0.000	0.000	0.000
12	Northern California Power Agency	SF	WSPP	0.000	0.000	0.000
13	NorthWestern Energy	IF	147	0.000	0.000	0.000
14	NorthWestern Energy	IF	147	0.000	0.000	0.000
	Subtotal RQ			(0	0
	Subtotal non-RQ			(0	C
	Total				0	C

Name of Respondent Idaho Power Company	This Report ls: (1)	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
	SALES FOR RESALE (Account 447)	(Continued)	

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

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

- 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
- 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

- 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours		REVENUE		Total (\$)	Line
Sold	Demand Charges	Energy Charges (\$)	Other Charges (\$)	(h+i+j)	No.
(g)	(\$) (h)	(\$) (i)	(j)	(k)	
205		16,200		16,200	
1,200		42,000		42,000	1
710		29,480		29,480	3
12,000		514,300		514,300	
25		350		350	1
402		19,765		19,765	1
800		39,300		39,300	1
44		968		968	8
8,200		426,650		426,650	9
2,300		113,872		113,872	10
187,737		10,024,784		10,024,784	
5,092		380,124		380,124	1
58,617		3,554,850		3,554,850	13
			3,514,620	3,514,620	0 14
107,606	700,107	2,335,610	388,755	3,424,472	
2,666,246	0	135,814,674	3,555,280	139,369,954	1
2,773,852	700,107	138,150,284	3,944,035	142,794,426	5

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4
	SALES FOR RESALE (Accoun	t 447)	
	ales to purchasers other than ultimate consu		

- 1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- 2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
- IF for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
- SF for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
- LU for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
- IU for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line	Name of Company or Public Authority	Statistical	FERC Rate	Average		nand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	NorthWestern Energy	os	WSPP	0.000	0.000	0.000
2	Pacific Northwest Generating Cooper	os	WSPP	0.000	0.000	0.000
3	Pacific Northwest Generating Cooper	SF	WSPP	0.000	0.000	0.000
4	PacifiCorp Inc.	os	WSPP	0.000	0.000	0.000
5	PacifiCorp Inc.	SF	T-7	0.000	0.000	0.000
6	PacifiCorp Inc.	os	WSPP	0.000	0.000	0.000
7	PacifiCorp Inc.	SF	WSPP	0.000	0.000	0.000
8	Pinnacle West Capital Corporation	os	WSPP	0.000	0.000	0.000
9	Pinnacle West Capital Corporation	SF	WSPP	0.000	0.000	0.000
10	Portland General Electric Company	os	WSPP	0.000	0.000	0.000
11	Portland General Electric Company	os	WSPP	0.000	0.000	0.000
12	Portland General Electric Company	SF	WSPP	0.000	0.000	0.000
13	Powerex Corp.	os	WSPP	0.000	0.000	0.000
14	Powerex Corp.	SF	WSPP	0.000	0.000	0.000
	Subtotal RQ			C	0	0
	Subtotal non-RQ			C	0	0
	Total			O	0	0

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company	│ (1) │ │ X An Original │ (2) │ │ A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4
	SALES FOR RESALE (Account 447)	(Continued)	
	egory only for those services which cannot be ength of the contract and service from desig		
AD - for Out-of-period adjustment.	Use this code for any accounting adjustment	s or "true-ups" for service	provided in prior reporting
years. Provide an explanation in a	footnote for each adjustment.		
4. Croun requirements BO sales t	agathar and rapart tham starting at line numb	or one After lieting all DC	Coolea anter "Subtetal DO

- 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
- 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

- 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- 10. Footnote entries as required and provide explanations following all required data.

Lir	Total (ft)		REVENUE		
N	Total (\$) (h+i+j)	Other Charges (\$)	Energy Charges (\$)	Demand Charges (\$)	MegaWatt Hours Sold
	(k)	(j)	(\$) (i)	(\$) (h)	(g)
	1,540		1,540		28
<u>L</u>	13,750		13,750		245
	161,850		161,850		3,200
	38,250	38,250			
3	13,338		13,338		207
ŀ	854,164		854,164		19,606
5	6,509,135		6,509,135		114,400
ì	40,336		40,336		437
	387,450		387,450		8,800
)	1,810	1,810			
1	2,266,314		2,266,314		50,902
3	9,532,956		9,532,956		187,083
5	2,385,575		2,385,575		65,989
ŝ	25,447,906		25,447,906		461,657
-	3,424,472	388,755	2,335,610	700,107	107,606
╫	139,369,954	3,555,280	135,814,674	0	2,666,246
	142,794,426	3,944,035	138,150,284	700,107	2,773,852

Name	of Respondent	This Rep		Date of Rep	ort Year/P	eriod of Report
Idaho	Power Company		An Original A Resubmission	(Mo, Da, Yr 04/18/2006) End of	2005/Q4
		`.´ <u></u>	S FOR RESALE (Acco			
1 R	enort all sales for resale (i.e. sales to pure				on a cottlement has	sic other than
power for er Purcl 2. Er cowne 3. In RQ - supp be th LF - freass from defin earlie IF - than SF - one	eport all sales for resale (i.e., sales to pure rexchanges during the year. Do not report exchanges developed the year of the purchaser in column (but the name of the purchaser in column (but the respondent column (b), enter a Statistical Classification for requirements service. Requirements solier includes projected load for this service es ame as, or second only to, the supplier for tong-term service. "Long-term" means one and is intended to remain reliable ever third parties to maintain deliveries of LF solition of RQ service. For all transactions id set date that either buyer or setter can unit for intermediate-term firm service. The saftive years. The saftive years is the year of less.	rt exchanger for imbalance. a). Do not has with the proof of the service is service to the service of the proof of the service. The entified as a service as a service as LF service of the service of	es of electricity (i.e., aced exchanges on the eabbreviate or trunce e purchaser. It is ease on the original of ervice which the supermore planning of the original content of the except and "firm" overse conditions (e.g. is category should not be contract. It is evice except that "in the except the ex	transactions involved this schedule. Power cate the name or use contractual terms are plier plans to provide g). In addition, the ensumers. The supplier must not be used for Longmote the termination of the duration of each	ring a balancing of der exchanges must be acronyms. Explained conditions of the sele on an ongoing bareliability of requirent attempt to buy emeratem firm service with date of the contractions are contractions.	debits and credits be reported on the reported on the reported on the reported on the reported and reported as follows: sis (i.e., the reported rep
servi IU - f	for Long-term service from a designated goe, aside from transmission constraints, more intermediate-term service from a designer than one year but Less than five years.	ust match	the availability and re	eliability of designa	ted unit.	
		Statistical	FERC Rate	Average	Actual Do	mand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or Tariff Number	Monthly Billing	Average	Average
110.	· · · · · · · · · · · · · · · · · · ·	cation (b)			Monthly NCP Demand	Monthly CP Demand
1	(a)	(b) OS	(c) WSPP	(d)	(e)	·
	PPL Montana, LLC	os	-11071	0 000	0.000	(f)
			WSPP	0.000	0.000 0.000	(f) 0.000
	PPL Montana, LLC		WSPP	0.000	0.000	(f) 0.000 0.000
	PPL Montana, LLC PPM Energy, Inc.	SF OS	WSPP WSPP	0.000 0.000	0.000 0.000	(f) 0.000 0.000 0.000
4	PPM Energy, Inc.	SF OS	WSPP WSPP	0.000 0.000 0.000	0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000
5	PPM Energy, Inc. PPM Energy, Inc.	SF	WSPP	0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000
4 5 6	PPM Energy, Inc.	SF OS SF	WSPP WSPP	0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000
4 5 6 7	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado Public Service Co. of Colorado	SF OS SF OS SF	WSPP WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000
4 5 6 7 8	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado	SF OS SF OS	WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
4 5 6 7 8 9	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado Public Service Co. of Colorado Public Service Company of New Mexic	SF OS SF OS SF OS	WSPP WSPP WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
4 5 6 7 8 9	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado Public Service Co. of Colorado Public Service Company of New Mexic Public Service Company of New Mexic	SF OS SF OS SF OS SF	WSPP WSPP WSPP WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
4 5 6 7 8 9 10	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado Public Service Co. of Colorado Public Service Company of New Mexic Public Service Company of New Mexic Puget Sound Energy, Inc.	SF OS SF OS SF OS SF OS SF	WSPP WSPP WSPP WSPP WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
4 5 6 7 8 9 10 11	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado Public Service Co. of Colorado Public Service Company of New Mexic Public Service Company of New Mexic Puget Sound Energy, Inc. Puget Sound Energy, Inc.	SF OS SF OS SF OS SF OS	WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
4 5 6 7 8 9 10 11 12 13	PPM Energy, Inc. PPM Energy, Inc. Public Service Co. of Colorado Public Service Co. of Colorado Public Service Company of New Mexic Public Service Company of New Mexic Puget Sound Energy, Inc. Puget Sound Energy, Inc. Rainbow Energy Marketing Corporatio	SF OS SF OS SF OS SF SF SF	WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSPP	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	(f) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

0

0

0

0

0

0

Subtotal RQ

Total

Subtotal non-RQ

Name of Respondent Idaho Power Company	This Report Is: (1) [X] An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
00 f	SALES FOR RESALE (Account 447)	· ·	
	egory only for those services which cannot be ength of the contract and service from design		

- AD for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
- 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
- demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (q) must be reported as Non-Requirements Sales For Resale on Page 401.iine 24.
- 10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours			Total (\$)	Line	
Sold	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	(h+i+j)	No.
(g)	(h)	(\$) (i)	(j)	(k)	
			600	600	L
4,229		150,046		150,046	
23,960		1,235,246		1,235,246	
840		27,853		27,853	4
51,800		2,831,500		2,831,500	
5,208		199,224		199,224	•
23,400		1,058,890		1,058,890	
2,015		188,425		188,425	5
1,200		65,800		65,800	,
20,047		1,055,511		1,055,511	10
5,243		325,670		325,670	1
21,625		1,043,095		1,043,095	1:
710		80,080		80,080) 1:
10,992		738,621		738,621	1.
107,606	700,107	2,335,610	388,755	3,424,472	<u> </u>
2,666,246	0	135,814,674	3,555,280	139,369,954	
2,773,852	700,107	138,150,284	3,944,035	142,794,426	

Name of Respondent Idaho Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
	SALES FOR RESALE (Account 4	47)	

- 1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- 2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
- IF for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
- SF for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
- LU for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
- IU for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line	Name of Company or Public Authority	ublic Authority Statistical FERC Rate		Average	Actual Demand (MW)		
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand	
	(a)	(b)	(c)	(d)	(e)	(f)	
1	Seattle City Light	SF	WSPP	0.000	0.000	0.000	
2	Sempra Energy Trading Corporation	os	WSPP	0.000	0.000	0.000	
3	Sempra Energy Trading Corporation	SF	WSPP	0.000	0.000	0.000	
4	Snohomish County PUD	os	WSPP	0.000	0.000	0.000	
5	Snohomish County PUD	SF	WSPP	0.000	0.000	0.000	
6	SUEZ Energy Marketing NA, Inc.	os	WSPP	0.000	0.000	0.000	
7	SUEZ Energy Marketing NA, Inc.	SF	WSPP	0.000	0.000	0.000	
8	Tacoma Power	os	WSPP	0.000	0.000	0.000	
9	Tractebel Energy Marketing, Inc.	os	WSPP	0.000	0.000	0.000	
10	Tractebel Energy Marketing, Inc.	SF	WSPP	0.000	0.000	0.000	
11	TransAlta Energy Marketing (U.S.) I	os	WSPP	0.000	0.000	0.000	
12	TransAlta Energy Marketing (U.S.) I	SF	WSPP	0.000	0.000	0.000	
13	Utah Associated Municipal Power Sys	os	WSPP	0.000	0.000	0.000	
14	Utah Associated Municipal Power Sys	SF	WSPP	0.000	0.000	0.000	
	Subtotal RQ			(0	0	
	Subtotal non-RQ			(0	0	
	Total			(0	0	

Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho Power Company	(2) A Resubmission	04/18/2006	End of 2005/Q4
S	ALES FOR RESALE (Account 447) (C	ontinued)	
OS - for other service. use this category only for non-firm service regardless of the Length of the of the service in a footnote. AD - for Out-of-period adjustment. Use this code years. Provide an explanation in a footnote for each of the column (a). The remaining sales may then be "Total" in column (a) as the Last Line of the sched which service, as identified in column (b), is provided and the column (c), identify the FERC Rate Sched which service, as identified in column (b), is provided as a service of the sched which service, as identified in column (b), is provided as a service of the service	e for any accounting adjustments of each adjustment. eport them starting at line number of elisted in any order. Enter "Subtotatedule. Report subtotals and total follule or Tariff Number. On separate vided. service involving demand charges in the average monthly non-coincident vice, enter NA in columns (d), (e) a in a month. Monthly CP demand is the its monthly peak. Demand report basis and explain. Sown on bills rendered to the purchate of t	red units of Less than or "true-ups" for service one. After listing all RC al-Non-RQ" in column (apricolumns (9) through (Lines, List all FERC ramposed on a monthly (appeak (NCP) demand in the metered demand (appeak in columns (e) and (f). Monthly NCP designed in columns (e) and appear in columns (e) an	provided in prior reporting a sales, enter "Subtotal - RQ" a) after this Listing. Enter (k) te schedules or tariffs under or Longer) basis, enter the n column (e), and the average emand is the maximum during the hour (60-minute d (f) must be in megawatts. If charges, including umn (j). Report in column (k) etion 4), and then totaled on the sales For Resale on Page

MegaWatt Hours		REVENUE		Total (\$)	Line
Sold	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$)	Total (\$) (h+i+j)	No.
(g)	(h)		(j)	(k)	<u> </u>
7,623		536,858		536,858	<u> </u>
25		1,275		1,275	
256,319		13,614,374		13,614,374	3
6,018		281,635		281,635	4
912		66,870		66,870	5
8,534		390,713		390,713	6
90,585		4,522,270		4,522,270	7
705		38,600		38,600	8
350		15,800		15,800	9
24,000		1,084,300		1,084,300	10
16,462		637,087		637,087	7 11
99,625		3,778,545		3,778,545	12
4,192		286,345		286,345	13
820		60,040		60,040) 14
	; 				
107,606	700,107	2,335,610	388,755	3,424,472	
2,666,246	0	135,814,674	3,555,280	139,369,954	
2,773,852	700,107	138,150,284	3,944,035	142,794,426	

Name	of Respondent	This Rep	ort ls: An Original	Date of Repo (Mo, Da, Yr)		eriod of Report
Idaho	Power Company		A Resubmission	04/18/2006	End of	2005/Q4
		<u> </u>	S FOR RESALE (Accoun	nt 447)		
powe for er Purch 2. Er owne 3. In RQ - suppl be the LF - f	eport all sales for resale (i.e., sales to purch rexchanges during the year. Do not report the ergy, capacity, etc.) and any settlements for assed Power schedule (Page 326-327). Inter the name of the purchaser in column (arship interest or affiliation the respondent has column (b), enter a Statistical Classification for requirements service. Requirements service includes projected load for this service in esame as, or second only to, the supplier's for tong-term service. "Long-term" means the enterty in the service of the enterty in the ent	nasers other texchange or imbalan a). Do note nas with the n Code baservice is sein its systems service to five years of the systems.	er than ultimate considers of electricity (i.e., to ced exchanges on the abbreviate or truncate purchaser, sed on the original coervice which the supperm resource planning) to its own ultimate controllers.	umers) transacted transactions involves schedule. Power the name or use ontractual terms an lier plans to provide. In addition, the resumers.	ing a balancing of doing of doing a conditions of the seconditions of the second an ongoing baseliability of requiremannot be interrupted	ebits and credits e reported on the n in a footnote any service as follows: sis (i.e., the nents service must ed for economic
from definite earlied IF - 1 than SF - 1 one y LU - 1 servicitU - 1	third parties to maintain deliveries of LF section of RQ service. For all transactions idensity and the set date that either buyer or setter can unital for intermediate-term firm service. The same five years. For short-term firm service. Use this category are reast or less. For Long-term service from a designated good, aside from transmission constraints, must or intermediate-term service from a design er than one year but Less than five years.	ervice). The entified as atterally get an EF s ory for all fine enerating a cust match it	is category should no LF, provide in a footn out of the contract. ervice except that "in irm services where th unit. "Long-term" meathe availability and re	t be used for Long ote the termination termediate-term" me duration of each ans five years or Lo liability of designat	term firm service we date of the contract neans longer than of period of commitme onger. The availabiled unit.	hich meets the t defined as the ne year but Less ent for service is ity and reliability of
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual Der	mand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	Bad Deb Write off	SF				
3						
4	OS Sales: NON Firm Sales					
5					<u></u>	
6						
8						
9						
10						
11						
12						
13						
14			 			
	Subtotal RQ		 	0	0	0
	Subtotal non-RQ			0		0
	Total			0	0	0
1	i i Qtai		1	U	1	i

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of	
	SALES FOR RESALE (Account 447)			
OS - for other service. use this category only for non-firm service regardless of the Length of the of the service in a footnote. AD - for Out-of-period adjustment. Use this cook years. Provide an explanation in a footnote for 4. Group requirements RQ sales together and in column (a). The remaining sales may then b 'Total" in column (a) as the Last Line of the school of the service, as identified in column (b), is professionally believed and any type of average monthly billing demand in column (d), monthly coincident peak (CP) demand in column (f). For all other types of semetered hourly (60-minute integration) demand integration) in which the supplier's system reac	or those services which cannot be contract and service from designate for any accounting adjustments each adjustment. Treport them starting at line number e listed in any order. Enter "Subto edule. Report subtotals and total dule or Tariff Number. On separativided. Service involving demand charges the average monthly non-coincide rvice, enter NA in columns (d), (e) in a month. Monthly CP demand hes its monthly peak. Demand rep	placed in the above-define ated units of Less than one or "true-ups" for service per one. After listing all RQ stal-Non-RQ" in column (a) for columns (9) through (ke Lines, List all FERC rates imposed on a monthly (out peak (NCP) demand in and (f). Monthly NCP der is the metered demand desired at the stall research of the stall	e year. Describe the nate rovided in prior reporting sales, enter "Subtotal - Reparter this Listing. Enter) eschedules or tariffs under Longer) basis, enter the column (e), and the averaged is the maximum uring the hour (60-minute	ure RQ" ler e rage
Footnote any demand not stated on a megawar 7. Report in column (g) the megawatt hours sh 8. Report demand charges in column (h), enerout-of-period adjustments, in column (j). Explaithe total charge shown on bills rendered to the 9. The data in column (g) through (k) must be sthe Last -line of the schedule. The "Subtotal - l 401, line 23. The "Subtotal - Non-RQ" amount 401, line 24.	own on bills rendered to the purch gy charges in column (i), and the tin in a footnote all components of purchaser. subtotaled based on the RQ/Non-FRQ" amount in column (g) must be in column (g) must be reported as	total of any other types of other amount shown in colur RQ grouping (see instruction reported as Requirements Sales	mn (j). Report in column on 4), and then totaled c s Sales For Resale on F	n
	REVENUE			Lina
MegaWatt Hours Sold Demand Charge		Other Charges	Total (\$) (h+i+j)	Line No.
(\$)	(\$) (i)	(\$) (j)	(k)	
(g) (h)		V/	(11)	1
	650		650	2
				3
				4
				5
				6
				7
			. 	
			·	8
				9
				10
				11
			· · · · · · · · · · · · · · · · · · ·	12
				12
1				
				13
				13
107.606 70	0 107 2 335 610	388 755	3 424 472	
107,606 70 2,666,246	0,107 2,335,610 0 135,814,674	388,755 3,555,280	3,424,472 139,369,954	13

Name of Respondent			This Report is:	Date of Report	Year/Period of Report
Idaha Bawar Campany			(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	2005/Q4
Idaho Power Company			FOOTNOTE DATA	04/10/2000	2003/Q4
			FOOTNOTE DATA	· · · · · · · · · · · · · · · · · · ·	
Schedule Page: 310	Line No.: 1	Column: j			
(1) Customer Charge					
Schedule Page: 310	Line No.: 2	Column: j			
(3) Network Transmiss	ion Charges				
Schedule Page: 310.2	Line No.: 1	4 Column: j			
(2) Capacity and Penal	ty Charge				
Schedule Page: 310.3	Line No.: 4	Column: j			
(4) Spinning or Operati	ng Reserves				
Schedule Page: 310.3	Line No.: 1	0 Column: j			

Column: j

Schedule Page: 310.4 Line No.: 1
(4) Spinning or Operating Reserves

(4) Spinning or Operating Reserves

Name	of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	04/18/2006	End of
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
		TRIC OPERATION AND MAINTENAN		
If the	amount for previous year is not derived from	n previously reported figures, expl		
Line	Account		Amount for Current Year	Amount for Previous Year
No.	(a)		(b)	(c)
1	1. POWER PRODUCTION EXPENSES			
	A. Steam Power Generation			
	Operation			
	(500) Operation Supervision and Engineering		1,277,	.646 1,187,136
	(501) Fuel		98,982,	
	(502) Steam Expenses		6,895	· · · · · · · · · · · · · · · · · · ·
	(503) Steam from Other Sources		0,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(Less) (504) Steam Transferred-Cr.			
	· · · · · · · · · · · · · · · · · · ·		1,610	.776 1,558,515
	(505) Electric Expenses		6,795	·
_	(506) Miscellaneous Steam Power Expenses			176 710,713
	(507) Rents		320	,170 710,713
	(509) Allowances		445.000	3.267 113,045,676
	TOTAL Operation (Enter Total of Lines 4 thru 12		115,886	,267 113,043,676
	Maintenance		0.400	0.050.000
15	(510) Maintenance Supervision and Engineering		2,130	
16	(511) Maintenance of Structures			,603 358,798
17	(512) Maintenance of Boiler Plant		15,855	
18	(513) Maintenance of Electric Plant		5,612	
19	(514) Maintenance of Miscellaneous Steam Plan	nt	1,240	
20	TOTAL Maintenance (Enter Total of Lines 15 th	ru 19)	25,260	
21	TOTAL Power Production Expenses-Steam Pov	ver (Entr Tot lines 13 & 20)	141,146	5,320 137,187,919
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
$\overline{}$	(518) Fuel			
-	(519) Coolants and Water			
27	`			
28				
29	*· · · · · · · · · · · · · · · · · · ·			
30				
31			<u> </u>	
32	N			
	TOTAL Operation (Enter Total of lines 24 thru 3	(2)		
	Maintenance		7	
	(528) Maintenance Supervision and Engineering			
	(529) Maintenance of Structures	<u> </u>		
				
	(530) Maintenance of Reactor Plant Equipment			
	(531) Maintenance of Electric Plant			
	(532) Maintenance of Miscellaneous Nuclear Pl		· · · · · · · · · · · · · · · · · · ·	
	TOTAL Maintenance (Enter Total of lines 35 th			
-	TOTAL Power Production Expenses-Nuc. Power	er (Entr tot lines 33 & 40)		
	C. Hydraulic Power Generation			
	Operation			
	(535) Operation Supervision and Engineering			6,943 4,421,651
45	(536) Water for Power			6,568 4,016,995
46	(537) Hydraulic Expenses			3,818 6,792,153
	(538) Electric Expenses			4,687 1,245,717
48	(539) Miscellaneous Hydraulic Power Generation	on Expenses	1,89	4,576 2,528,085
49			35	9,290 379,919
	TOTAL Operation (Enter Total of Lines 44 thru	49)	20,50	5,882 19,384,520
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1	1	Į.		

	e of Respondent D Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
		C OPERATION AND MAINTENANG		
	amount for previous year is not derived from	om previously reported figures, o	explain in footnote.	
Line	Account		Amount for Current Year	Amount for Previous Year
No.	(a)		(b)	(c)
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
	(541) Mainentance Supervision and Engineerin	9	1,275,73	
	(542) Maintenance of Structures		899,74	
	(543) Maintenance of Reservoirs, Dams, and V	Vaterways	683,95	
-	(544) Maintenance of Electric Plant		2,466,38	
	(545) Maintenance of Miscellaneous Hydraulic		2,854,6	
	TOTAL Maintenance (Enter Total of lines 53 th		8,180,49	
	TOTAL Power Production Expenses-Hydraulic	Power (tot of lines 50 & 58)	28,686,3	73 27,390,008
	D. Other Power Generation			
	Operation (540) Operation		200	204.005
	(546) Operation Supervision and Engineering		390,6	
	(547) Fuel		4,181,4	
_	(548) Generation Expenses		231,1	
	(549) Miscellaneous Other Power Generation E	xpenses	342,4	01 298,934
	(550) Rents	00)	5 4 4 5 7	44 5 725 606
	TOTAL Operation (Enter Total of lines 62 thru	66)	5,145,7	11 5,735,686
			1	94 230
70	(551) Maintenance Supervision and Engineerin (552) Maintenance of Structures	<u> </u>	255.3	
	(553) Maintenance of Generating and Electric	Plant	30,2	
71 72	(554) Maintenance of Miscellaneous Other Pov		428,7	
73			714,6	
			5,860,3	
		wer (Liner for or or a 13)	3,000,3	0,170,043
76			222,310,3	195,642,193
77	(556) System Control and Load Dispatching		77,4	
78	(557) Other Expenses		-1,023,4	
79	<u> </u>	of lines 76 thru 78)	221,364,3	
			397,057,4	
	2. TRANSMISSION EXPENSES			10170107
_	Operation			
	(560) Operation Supervision and Engineering		2,013,3	95 2,031,371
	(561) Load Dispatching		2,971,9	
$\overline{}$	(562) Station Expenses		1,591,0	
	(563) Overhead Lines Expenses		515,1	
87	(564) Underground Lines Expenses			
88	(565) Transmission of Electricity by Others		7,657,1	06 8,441,863
89	(566) Miscellaneous Transmission Expenses		297,6	508 17,854
	(567) Rents		1,565,6	2,176,624
91	TOTAL Operation (Enter Total of lines 83 thru	90)	16,611,8	321 17,807,589
92	Maintenance			
93	(568) Maintenance Supervision and Engineeri	ng	695,9	940 653,160
94	(569) Maintenance of Structures		68,1	84
95	(570) Maintenance of Station Equipment		2,688,8	
	(571) Maintenance of Overhead Lines		1,908,5	500 2,356,48
97	(572) Maintenance of Underground Lines			
	(573) Maintenance of Miscellaneous Transmis		16,4	
99	TOTAL Maintenance (Enter Total of lines 93 to	hru 98)	5,377,9	6,027,50
100	TOTAL Transmission Expenses (Enter Total of	of lines 91 and 99)	21,989,7	736 23,835,08
101	3. DISTRIBUTION EXPENSES	-		
102	Operation			
103	(580) Operation Supervision and Engineering		3,845,0	3,608,68
1				

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4
ļ	EL FOTDIO	l ` ' L	i	
16.45 -		OPERATION AND MAINTENANC		
	amount for previous year is not derived from	n previously reported figures, e		Amount for
Line	Account		Amount for Current Year	Amount for Previous Year
No.	(a)		(b)	(c)
	3. DISTRIBUTION Expenses (Continued)			
	(581) Load Dispatching		2,536,	
	(582) Station Expenses		945,	
	(583) Overhead Line Expenses		2,967,	
	(584) Underground Line Expenses		1,733,	
$\overline{}$	(585) Street Lighting and Signal System Expense	es	120,	
	(586) Meter Expenses		4,108,	
	(587) Customer Installations Expenses		773,	
	(588) Miscellaneous Expenses	<u>.</u>	4,603,	
	(589) Rents		157,	
	TOTAL Operation (Enter Total of lines 103 thru 1	l13)	21,792,	,543 22,080,049
-	Maintenance			,
	(590) Maintenance Supervision and Engineering			,162 66,616
\perp	(591) Maintenance of Structures			,106
	(592) Maintenance of Station Equipment	. <u> </u>	2,629	
	(593) Maintenance of Overhead Lines		10,928	
_	(594) Maintenance of Underground Lines		1,109	
	(595) Maintenance of Line Transformers			,335 259,850
	(596) Maintenance of Street Lighting and Signal	Systems		,751 494,696
	(597) Maintenance of Meters			,149 953,983
	(598) Maintenance of Miscellaneous Distribution			,529 178,232
_	TOTAL Maintenance (Enter Total of lines 116 th		16,532	
	TOTAL Distribution Exp (Enter Total of lines 114	and 125)	38,324	,600 39,349,285
	4. CUSTOMER ACCOUNTS EXPENSES			
	Operation			
	(901) Supervision	· · · · · · · · · · · · · · · · · · ·		,549 426,782
	(902) Meter Reading Expenses		4,723	<u></u>
131	(903) Customer Records and Collection Expens	es	9,292	· · · · · · · · · · · · · · · · · · ·
	(904) Uncollectible Accounts		1,556	
133	I			,055 -6,051
<u></u>	TOTAL Customer Accounts Expenses (Total of		16,094	,522 17,445,057
_	5. CUSTOMER SERVICE AND INFORMATION	AL EXPENSES		
	Operation			040 450
	(907) Supervision			,012 313,453
	(908) Customer Assistance Expenses		8,575	
	(909) Informational and Instructional Expenses		700	5,525
	(910) Miscellaneous Customer Service and Info			3,679 732,850
	TOTAL Cust. Service and Information. Exp. (To	tal lines 137 thru 140)	9,620),257 8,397,962
	6. SALES EXPENSES		_	
	Operation (011) Supervision			
	(911) Supervision	· · · · · · · · · · · · · · · · · · ·		
	(912) Demonstrating and Selling Expenses			
	(913) Advertising Expenses	· · · · · · · · · · · · · · · · · · ·		
	(916) Miscellaneous Sales Expenses	A Ab A A 7\		
	TOTAL Sales Expenses (Enter Total of lines 14			
	7. ADMINISTRATIVE AND GENERAL EXPENS	DES		
	Operation (920) Administrative and General Salaries		40,438	3,326 45,232,476
			16,117	
	(921) Office Supplies and Expenses	ad Cradit		
153	(Less) (922) Administrative Expenses Transferr	eu-Oreuit	23,657	,554 20,550,321
				<u> </u>
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Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho	Power Company	(1) X An Original	(Mo, Da, Yr)	End of 2005/Q4
		(2) A Resubmission	04/18/2006	
IE Alba		OPERATION AND MAINTENANCE		
	amount for previous year is not derived from	m previousiy reported tigures, exp		A
Line No.	Account		Amount for Current Year (b)	Amount for Previous Year (c)
	(a)		(b)	(c)
	7. ADMINISTRATIVE AND GENERAL EXPENS	ES (Continued)		
	(923) Outside Services Employed		7,823,98	
	(924) Property Insurance		2,866,97	
	(925) Injuries and Damages		5,711,62	
———	(926) Employee Pensions and Benefits	· · · · · · · · · · · · · · · · · · ·	22,956,72	
	(927) Franchise Requirements		2,30	
	(928) Regulatory Commission Expenses		4,009,94	9 3,976,930
	(929) (Less) Duplicate Charges-Cr.		420.20	140 245
	(930.1) General Advertising Expenses		120,38	
	(930.2) Miscellaneous General Expenses (931) Rents		1,856,14 3,80	
	TOTAL Operation (Enter Total of lines 151 thru	164)	78,250,73	
	Maintenance	104)	76,230,73	82,000,481
	(935) Maintenance of General Plant	· · · · · · · · · · · · · · · · · · ·	3,473,7	2,525,892
	TOTAL Admin & General Expenses (Total of line	es 165 thru 167)	81,724,44	
	TOTAL Elec Op and Maint Expn (Tot 80, 100, 1		564,810,9	
	TO THE ELOS OF WHAT THEM EMPTY (FOR ON, 1994)	20, 10 1, 11, 110, 110,	33 1,0 13,0	3 1,1 3,7 13
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Idaho		(1) F	eport is: ☑ An Original	Date of R		Year/Period of Report	
	Power Company	(1)	An Original A Resubmission	(Mo, Da, ` 04/18/200		End of 2005/Q4	
		1 ' ' L	CHASED POWER (Ancluding power exch	Account 555)			
1. R	eport all power purchases made during the				transactions	involving a balancing o	of
	s and credits for energy, capacity, etc.) and				a a nouotiono	involving a balanoing o	"
	ter the name of the seller or other party in					r truncate the name or	use
	yms. Explain in a footnote any ownership						
3. In	column (b), enter a Statistical Classification	n Code	based on the origi	nal contractual terms	and conditior	ns of the service as folk	ows:
suppl	for requirements service. Requirements s ier includes projects load for this service ir e same as, or second only to, the supplier'	n its syst	em resource planr	ing). In addition, the			ıst
econ enero which	for long-term firm service. "Long-term" meanic reasons and is intended to remain religy from third parties to maintain deliveries on meets the definition of RQ service. For a sed as the earliest date that either buyer or	liable eve of LF ser all transa	en under adverse vice). This catego ction identified as	conditions (e.g., the s ory should not be used LF, provide in a footne	upplier must I for long-ten	attempt to buy emerge m firm service firm serv	rice
	or intermediate-term firm service. The sam five years.	ne as LF	service expect that	at "intermediate-term"	means longe	er than one year but les	ss
	for short-term service. Use this category for less.	or all firn	n services, where	he duration of each p	eriod of com	mitment for service is o	ne
	for long-term service from a designated ge ce, aside from transmission constraints, m						y of
	or intermediate-term service from a design er than one year but less than five years.	ated ger	nerating unit. The	same as LU service e	expect that "in	ntermediate-term" mea	ns
EX -	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges		transactions invol	ving a balancing of de	bits and cred	dits for energy, capacity	y, etc.
and a	any settlements for imparanced exchanges	i.					
	-						
os -	for other service. Use this category only f	or those		-		•	all
OS - non-	for other service. Use this category only firm service regardless of the Length of the	or those contrac		-		•	all
OS - non-	for other service. Use this category only f	or those contrac		-		•	all
OS - non-	for other service. Use this category only firm service regardless of the Length of the	or those contract	t and service from	designated units of L	ess than one	e year. Describe the na Actual Demand (MW)	all ature
OS - non- of the	for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment	or those contrac	t and service from	Average Monthly Billing	ess than one	Actual Demand (MW)	all ature
OS - non- of the	for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment	or those contracts. Statistical Classification	t and service from	designated units of L	ess than one	Actual Demand (MW) Apple Average P Demand Monthly CP Demand	all ature
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Name of Responder	nt		Report Is:	Date of		Year/Pe	riod of Report	
Idaho Power Comp	any	(1)	An Original A Resubmission	(Mo, Da 04/18/2		End of	2005/Q4	
		\-/	SED POWER(Account (Including power excha					
D () (_
		ose this code for all footnote for each a	ny accounting adjusti idjustment.	ments or "true-ups"	tor service pr	rovided in p	nor reporting	
. In column (c), i	dentify the FERC	Rate Schedule Nur	mber or Tariff, or, for	non-FERC jurisdict	ional sellers,	include an	appropriate	
~		· ·	FERC rate schedules	s, tariffs or contract	designations	under which	h service, as	
	nn (b), is provided							
			rvice involving dema					er
			average monthly not umn (f). For all other t					th!
			ute integration) dema					
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			ed on a megawatt ba			•	, ,	•
			bills rendered to the			h) and (i) th	e megawatth	nı ı
f nower evehanc	n hae haviaaan aar	delivered, used as t	the basis for settleme	ent. Do not report n	et exchange.			Ju
								ou
7. Report deman	d charges in colu	mn (j), energy char	ges in column (k), an					
7. Report deman	nd charges in colui	mn (j), energy char nn (l). Explain in a f	ges in column (k), an ootnote all componer	nts of the amount s	hown in colum	nn (l). Repo	ort in column	(m
7. Report deman out-of-period adju the total charge s	d charges in colu ustments, in colum shown on bills rece	mn (j), energy char nn (l). Explain in a f eived as settlement	ges in column (k), an ootnote all componer by the respondent.	nts of the amount s For power exchang	hown in colum jes, report in d	nn (I). Repo column (m)	ort in column the settleme	(m nt
 Report deman out-of-period adju he total charge s amount for the ne 	nd charges in coluing the column in	mn (j), energy chan nn (l). Explain in a f eived as settlement y. If more energy v	ges in column (k), an ootnote all componer	nts of the amount s For power exchang ceived, enter a neg	hown in colum les, report in d lative amount	nn (I). Repo column (m) If the sett	ort in column the settleme dement amou	(m nt
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7. Report deman out-of-period adjuste total charge samount for the nearly or the credits or agreement, provide. The data in coreported as Purcline 12. The total	d charges in colurustments, in columishown on bills receipt of energing that the charges other that de an explanatory olumn (g) through thases on Page 40 I amount in columnes as required and	mn (j), energy chan nn (l). Explain in a fi eived as settlement y. If more energy v an incremental gene footnote. (m) must be totalle 1, line 10. The tota n (i) must be report d provide explanati	ges in column (k), an ootnote all componer by the respondent. was delivered than re eration expenses, or d on the last line of that al amount in column (ed as Exchange Deli	nts of the amount s For power exchang ceived, enter a neg (2) excludes certai ne schedule. The to (h) must be reporte vered on Page 401 uired data.	hown in colum ges, report in d gative amount n credits or ch otal amount in d as Exchang , line 13.	nn (I). Repo column (m) . If the sett narges cove n column (g ge Received	ort in column the settlement dement amou ered by the) must be	(m nt nt
7. Report deman out-of-period adjuithe total charge samount for the neinclude credits or agreement, proving. The data in coreported as Purcline 12. The total	d charges in colurustments, in columistments, in columistments on bills receipt of energy charges other that de an explanatory plumn (g) through hases on Page 40 I amount in columies as required and POWER E	mn (j), energy chan in (l). Explain in a fi eived as settlement y. If more energy van incremental gene footnote. (m) must be totalle 1, line 10. The tota n (i) must be report d provide explanati	ges in column (k), an ootnote all componer by the respondent. was delivered than reeration expenses, or d on the last line of the lamount in column (sed as Exchange Delivers following all required)	nts of the amount s For power exchang ceived, enter a neg (2) excludes certai ne schedule. The to (h) must be reporte vered on Page 401 uired data.	hown in columnes, report in clative amount in credits or chotal amount in d as Exchang , line 13.	nn (I). Repo column (m) . If the sett narges cove n column (g ge Received	ort in column the settlement amou dered by the must be don Page 40	(m nt nt
7. Report deman out-of-period adjuthe total charge samount for the neinclude credits or agreement, provide. The data in coreported as Purcl line 12. The total 9. Footnote entri	d charges in colurustments, in columishown on bills receipt of energing that the charges other that de an explanatory olumn (g) through thases on Page 40 I amount in columnes as required and	mn (j), energy chan nn (l). Explain in a fi eived as settlement y. If more energy v an incremental gene footnote. (m) must be totalle 1, line 10. The tota n (i) must be report d provide explanati	ges in column (k), an ootnote all componer by the respondent. was delivered than re eration expenses, or d on the last line of that al amount in column (ed as Exchange Deli	nts of the amount s For power exchang ceived, enter a neg (2) excludes certai ne schedule. The to (h) must be reporte vered on Page 401 uired data.	hown in colum ges, report in d gative amount n credits or ch otal amount in d as Exchang , line 13.	nn (I). Report Column (m) If the sett the narges cover the column (give Received the column (giv	ort in column the settlement dement amou ered by the) must be	(m nt nt

MegaWatt Hours	POWER EXCHANGES			COST/SETTLEME	ENT OF POWER		Line
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
					·		1
794				50,199		50,199	2
4,048	,			267,172		267,172	3
41,580			1,576,498	1,214,688		2,791,186	4
							5
5,724				447,089		447,089	6
19,039	3			1,313,265		1,313,265	7
17,497	7			1,898,906		1,898,906	8
1,203				83,264		83,264	9
277	1		17,500	4,759		22,259	10
385	ž			24,685		24,685	11
56	1			35,967		35,967	12
647	7			35,142		35,142	13
1,15	1			76,136		76,136	14
3,918,389	110,013	327,466	2,815,124	219,383,501	111,690	222,310,315	1

Vame	of Respondent	This Re		Date of Re		Year/Pe	eriod of Report
Idaho	Power Company	(1) <u> X</u>	An Original A Resubmission	(Mo, Da, Y 04/18/2006		End of	2005/Q4
		_1 \	HASED POWER (According power exchange			·	
1 Do	port all power purchases made during the				ransactions	involvina	a halancing of
debits 2. En acron 3. In RQ - 1 suppli be the LF - fe econce energ which	and credits for energy, capacity, etc.) and ter the name of the seller or other party in tyms. Explain in a footnote any ownership column (b), enter a Statistical Classification for requirements service. Requirements service in the remaining and the same as, or second only to, the supplier or long-term firm service. "Long-term" meanic reasons and is intended to remain relay from third parties to maintain deliveries of meets the definition of RQ service. For a	d any setti an excha interest on Code b ervice is s its syste s service ans five y liable eve of LF servill transac	lements for imbalandinge transaction in coor affiliation the responsed on the original service which the sum resource planning to its own ultimate coears or longer and "nunder adverse corvice). This category tion identified as LF,	ced exchanges. column (a). Do not a condent has with the contractual terms a pplier plans to provi g). In addition, the r onsumers. firm" means that se additions (e.g., the su should not be used provide in a footno	abbreviate of seller. and condition de on an of reliability of rvice cannot applier mustor long-te	or truncate ons of the s ngoing bas requireme of be interret attempt to	the name or use service as follows: sis (i.e., the nt service must supted for buy emergency vice firm service
define	ed as the earliest date that either buyer or	seller car	n unilaterally get out	of the contract.			
	or intermediate-term firm service. The sam	ne as LF s	service expect that "	intermediate-term" ı	means long	ger than on	e year but less
	for short-term service. Use this category for less.	or all firm	services, where the	duration of each pe	eriod of con	nmitment f	or service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m						y and reliability of
	or intermediate-term service from a design or than one year but less than five years.	ated gen	erating unit. The sa	me as LU service e	xpect that "	'intermedia	ite-term" means
	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges		transactions involvin	g a balancing of de	bits and cre	edits for en	ergy, capacity, etc.
non-	for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment	e contract					
	Name of Company or Bublic Authority	Statistica	FERC Rate	Average	T	Actual Der	mand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or	Monthly Billing	Ave	rage	Average
140.	(a)	cation (b)	Tariff Number (c)	Demand (MW) (d)	1 -	CP Demand e)	Monthly CP Demand (f)
1	Mud Creek Hydro, Inc	LU		(-/	 		
	Rim View Frout Company	os					
	Curry Cattle Company	LU	-	.084	-1		-1
	Branchflower Company	LU			+		
	Big Wood Canal Company				 		
6	Black Canyon	LU	<u> </u>		ļ·		
7	Jim Knight	LU					
			 		+		
8	Sagebrush	LU	 		-		
<u> </u>	Fisheries Development	os	-				
	Shorock Hydro Inc.						
11	Shoshone Cspp	LU	-		.		
12	Shoshone #2	LU	-				
	Rock Creek #1 Joint Venture	LU	-	1.732	-1		-1
14	Richard Kaster						
	Total						

Name of Responder	nt	1 4 4 4	Report Is:	Date of I	V:\	ear/Period of Report	
Idaho Power Comp	any	(1)	An Original A Resubmission	(Mo, Da 04/18/20		nd of2005/Q4	-
		PURCHA	SED POWER(Account ! (Including power exchar	555) (Continued)			
years. Provide ar 4. In column (c), i designation for th identified in colum 5. For requirement the monthly avera average monthly NCP demand is t during the hour (6 must be in megan 6. Report in colum of power exchange	dentify the FERC e contract. On sep nn (b), is provided nts RQ purchases age billing demand coincident peak (0 he maximum mete 60-minute integrati watts. Footnote an nn (g) the megawa ges received and o	Use this code for ar footnote for each a Rate Schedule Nurbarate lines, list all lines and any type of seid in column (d), the CP) demand in columnered hourly (60-minion) in which the suby demand not state atthours shown on delivered, used as the footnote for the subset of the subs	ny accounting adjustn	nents or "true-ups" non-FERC jurisdicti , tariffs or contract d charges imposed -coincident peak (for the coincident peak	onal sellers, included designations under don a monnthly (on NCP) demand in columns of the the columns of the columns (b) and the columns (c) and the columns (d) and the columns (e) and the columns (e) and the columns (f) and	de an appropriate r which service, as r longer) basis, enterolumn (e), and the (d), (e) and (f). Mores the metered demand in columns (e) and (i) the megawatthe	athly and ad (f)
out-of-period adjuthe total charge samount for the neinclude credits or agreement, provilation to the data in coreported as Purcline 12. The total	ustments, in columnishown on bills receipt of energer charges other that de an explanatory olumn (g) through thases on Page 40 I amount in column	nn (I). Explain in a for eived as settlement y. If more energy wan incremental geno or footnote. (m) must be totalled on (i) must be report	ges in column (k), and potnote all componen by the respondent. It was delivered than receivation expenses, or (d on the last line of thal amount in column (led as Exchange Delivons following all requi	ts of the amount shor power exchang ceived, enter a neg 2) excludes certaine schedule. The to must be reported or Page 401	nown in column (I). es, report in colum ative amount. If the n credits or charge otal amount in colu d as Exchange Re	Report in column in (m) the settlement amoust scovered by the mn (g) must be	nt (I)
5.4 - 184-44 House	POWER E	XCHANGES		COST/SETTLEMI	ENT OF POWER		Line
MegaWatt Hours Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
328				20,242		20,242	1
1,228		7		58,925		58,925	
564			26,796	9,699		36,495	2
845		·		56,209			2
010			i			56,209	2
						56,209	2 3 4 5
337				22,358		56,209 22,358	2 3 4 5 6
				22,358 77,844			2 3 4 5 6
337				22,358 77,844 66,833		22,358 77,844 66,833	2 3 4 5 6 7
337 1,111				22,358 77,844		22,358 77,844	2 3 4 5 6 7 8
337 1,111 942 1,047				22,358 77,844 66,833 49,192		22,358 77,844 66,833 49,192	2 3 4 5 6 7 8 9
337 1,111 942 1,047				22,358 77,844 66,833 49,192 128,691		22,358 77,844 66,833 49,192	2 3 4 5 6 7 8 9
337 1,111 942 1,047			552,508	22,358 77,844 66,833 49,192		22,358 77,844 66,833 49,192	2 3 4 5 6 7 8 9 10 11

219,383,501

111,690

222,310,315

3,918,389

110,013

Idobo	of Respondent		ort Is: An Original	Date of Re	(r)		eriod of Report
luario	Power Company		An Original A Resubmission	(Mo, Da, Y 04/18/200		End of	2005/Q4
		PURCH	ASED POWER (According power exchan	count 555) ges)			
debit: 2. Er acror 3. In RQ - supp	eport all power purchases made during the sand credits for energy, capacity, etc.) an ater the name of the seller or other party ir yms. Explain in a footnote any ownership column (b), enter a Statistical Classification for requirements service. Requirements sier includes projects load for this service is	d any settle n an exchan- o interest or on Code baseservice is se n its system	ments for imbalar ge transaction in a affiliation the resp sed on the origina rvice which the su resource plannin	nced exchanges. column (a). Do not a condent has with the I contractual terms a upplier plans to prov g). In addition, the I	abbreviate on an oilde on an oilde on an oilde	or truncate ons of the s	the name or use service as follows: sis (i.e., the
	e same as, or second only to, the supplier or long-term firm service. "Long-term" me				rvice canno	ot be intern	unted for
econ enero which	omic reasons and is intended to remain re gy from third parties to maintain deliveries n meets the definition of RQ service. For a ed as the earliest date that either buyer or	eliable even of LF servic all transaction	under adverse co ce). This category on identified as LF	nditions (e.g., the su should not be used f, provide in a footno	upplier must I for long-tei	t attempt to rm firm sei	o buy emergency rvice firm service
	or intermediate-term firm service. The sar five years.	me as LF se	rvice expect that '	"intermediate-term"	means long	er than on	ie year but less
	for short-term service. Use this category to less.	for all firm s	ervices, where the	e duration of each pe	eriod of com	nmitment f	or service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m						y and reliability of
	or intermediate-term service from a designer than one year but less than five years.	nated gener	ating unit. The sa	ame as LU service e	xpect that "	intermedia	ate-term" means
EX - and a	er than one year but less than five years. For exchanges of electricity. Use this cat any settlements for imbalanced exchange for other service. Use this category only	egory for tra s. for those se	nsactions involvir	ng a balancing of de	bits and cre	edits for en	nergy, capacity, etc.
EX - and a OS - non-	er than one year but less than five years. For exchanges of electricity. Use this cat any settlements for imbalanced exchange	egory for tra s. for those se e contract a tt.	nsactions involving involving the control of the co	ng a balancing of de not be placed in the esignated units of Lo	bits and cre	edits for en led catego e year. Do	nergy, capacity, etc. ories, such as all escribe the nature
EX - and a OS - non-of the	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustmental Name of Company or Public Authority	egory for tra s. for those se e contract a	rvices which canr nd service from d	ng a balancing of de	bits and cre above-defin ess than on	edits for en ned catego e year. Do	nergy, capacity, etc. ories, such as all escribe the nature mand (MW)
EX - and and and of the	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations)	egory for trass. for those see contract and the contract and contract	rvices which cannot service from defect the service from defect the service from defect the service or tariff Number	ng a balancing of de not be placed in the esignated units of Lo Average Monthly Billing Demand (MW)	above-definess than on	edits for ended categore year. De Actual Der rage	nergy, capacity, etc. pries, such as all escribe the nature mand (MW) Average I Monthly CP Demand
EX - and a OS - non-of the	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustmental Name of Company or Public Authority	egory for trass. for those see contract and the contract	rvices which cannot service from defect the service from defect the service from defect the service of the service or service in the service from the service f	ng a balancing of denote be placed in the esignated units of Loanness Average Average Monthly Billing	bits and cre above-defin ess than on	edits for ended categore year. De Actual Der rage	nergy, capacity, etc. ories, such as all escribe the nature mand (MW) Average
EX - and and and and and and and and and and	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations)	egory for trass. for those see contract and t. Statistical Classification (b)	rvices which cannot service from defect the service from defect the service from defect the service or tariff Number	ng a balancing of de not be placed in the esignated units of Lo Average Monthly Billing Demand (MW)	above-definess than on	edits for ended categore year. De Actual Der rage	nergy, capacity, etc. pries, such as all escribe the nature mand (MW) Average I Monthly CP Demand
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Name of Responde	nt	1	Report Is:	Date of	Report	Year/Period of Report	
Idaho Power Comp	any	(1)	X An Original A Resubmission	(Mo, Da 04/18/2		End of2005/Q4	
		, ,	ASED POWER(Account (Including power exchange)			_ _	
AD - for out-of-ne	riod adjustment				for service pro	vided in prior reporting	
		footnote for each a		ments of true-ups	ioi service pro	vided in prior reporting	'
	·		•				
, ,	· ·			•		clude an appropriate	1
designation for the identified in colun			FERC rate schedule	s, tariffs or contract	designations u	nder which service, as	§
			rvice involving dema	nd charges impose	d on a monnthi	y (or longer) basis, en	ter
						in column (e), and the	
average monthly	coincident peak (CP) demand in colu	umn (f). For all other	types of service, en	ter NA in colum	nns (d), (e) and (f). Mo	nthly
						nd is the metered dem	
			ipplier's system reac ed on a megawatt ba		k. ∪emand rep	orted in columns (e) a	na (t)
					in columns (h)	and (i) the megawatth	nours
			the basis for settleme			(·, · 3	
	-		ges in column (k), ar	•	• •	•	
						(I). Report in column	
•			•			olumn (m) the settleme If the settlement amou	
			eration expenses, or				(.,
	de an explanatory			, ,		•	
			d on the last line of the				.
1 '	•		ai amount in column i ted as Exchange Del	, ,	•	Received on Page 40	17,
		• •	ions following all requ	•	, iiile 13.		
	•	•					
							i
MegaWatt Hours		XCHANGES	D	COST/SETTLEM			Line
Purchased	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charge	Total (j+k+l) of Settlement (\$)	No.
(g)	(h)	(i)	(\$) (j)	(\$) (k)	(\$) (I)	(m)	
1,736				109,464	<u></u>	109,464	
3,628		, 		233,761		233,761	
732				34,176		34,176	
1,282				78,622		78,622	
1,519			155,672	26,103		181,775	
2,985				218,840		218,840	
3,541				259,155		259,155	_
2,971				209,383		209,383	
3,608				237,143		237,143	
8,017				509,903		509,903	
7,469				480,860		480,860	
7,382		ļ	486,150	110,259		596,409	
		<u> </u>					13
2,659	1			195,735		195,735	5 14
						1	

219,383,501

222,310,315

111,690

327,466

3,918,389

(1)		of Respondent	This Repo		Date of Re	port \	ear/Pe	eriod of Report
PUICASED FOWER (Account 55) (including power exchanges) 1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and systements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or us acronyms. Explain in a botnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual tems and conditions of the service as following the property of the service of the provide on an ongoing basis (i.e., the supplier includes projects load for this service is service which the supplier plant that the provide on an ongoing basis (i.e., the supplier includes projects load for this service is service which the supplier plant that the provide of the service and the provide of the service and the service and the service cannot be interrupted for seconomic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergence energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RG service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unlaterally get out of the contract. If - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of the designated unit. U- for intermediate-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of the desig	Idaho	Power Company		-			nd of	2005/Q4
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supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergence energy from third parties to maintain deliveries of LF service.) This category should not be used for long-term firm service firm service which meats the definition of FQ service. For all transaction identified as LF, provide in a focinote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LLJ - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability service, aside from transmission constraints, must match the availability and reliability of the designated unit. LU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nat	RQ -	for requirements service. Requirements s	ervice is se	rvice which the supplie	r plans to provi	de on an ongoi	ng bas	sis (i.e., the
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than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment. Line Name of Company or Public Authority (Footnote Affiliations) (b) (c) 1 Barber Dam LU 2 Rock Creek #2 LU 3 Dietrich Drop LU 4 Lowline #2 2 Rock Creek #2 LU 4 Lowline #2 3 Dietrich Drop LU 4 Lowline #2 4 Lowline #2 LU 5 Cedard Drawfultitle Mac Power Co. LU 6 South Forks Joint Venture (5) LU 7 Little Wood River Irrigation Dis 8 Marco Rancher's Irrigation Inc. LU 9 Fallkine Brothers Hydro Inc. 10 Magic Reservoir Hydro LU 11 Spass Limited LU 12 SE Hazelton A LP LU 13 Jerry: L'McMillian OS -	econ enero which defin	omic reasons and is intended to remain relay from third parties to maintain deliveries on meets the definition of RQ service. For a meet as the earliest date that either buyer or	liable even of LF service all transaction seller can u	under adverse condition be). This category shout on identified as LF, provuinilaterally get out of the	ns (e.g., the su ild not be used ride in a footno e contract.	pplier must atte for long-term fi te the terminati	empt to rm ser on dat	buy emergency vice firm service e of the contract
year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the natural of the service in a footnote for each adjustment. Line Name of Company or Public Authority (Footnote Affiliations) (a) LU 1 Barber Dam LU 2 Rock Creek #2 LU 3 Dietrich Drop LU 4 Lowline #2 5 Ceder Draw/Little Mac Power Co. LU 5 Ceder Draw/Little Mac Power Co. LU 6 South Forks Joint Venture (5) 7 Little Wood River Irrigation Dis LU 9 Faulkiner Brothers Hydro Inc. LU 10 Magic Reservoir Hydro LU 11 Bypass Limited LU 12 SE Hazetton A LP 13 Jerry L McMillian OS 14 Lemthi HydroPower Company LU 13 Lemthi HydroPower Company			ne as LF se	rvice expect that "interr	nediate-term" r	neans longer th	an on	e year but less
service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the natural of the service in a footnote for each adjustment. Line Name of Company or Public Authority (Footnote Affiliations) (Footnote Affiliations) Statistical Classification (b) (C) 1 Barber Dam LU 2 Rock Creek #2 LU 3 Dietrich Drop LU 4 Lowline #2 LU 5 Cedar Draw/Little Mac Power Co. LU 5 Cedar Draw/Little Mac Power Co. LU 7 Little Wood River Irrigation Dis LU 8 Marco Rancher's Irrigation Inc. LU 9 Faulkner Brothers Hydro Inc. LU 10 Magic Reservoir Hydro LU 11 Bypass Limited LU 12 SE Hazelton A LP LU 13 Jerry L McMillian OS - Tariff Number Demand (MW) Average Average Average Monthly NCP Demand Monthly CP Dem (d) (f) 10 Magic Reservoir Hydro LU 11 Bypass Limited LU 12 SE Hazelton A LP LU 13 Jerry L McMillian OS - LU - LU 14 Lembi HydroPower Company		• ,	or all firm se	ervices, where the dura	tion of each pe	eriod of commitr	nent fo	or service is one
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No. Classification Control Affiliations Classification Classifica	and a OS - non-	any settlements for imbalanced exchanges for other service. Use this category only f firm service regardless of the Length of the	or those se	rvices which cannot be	placed in the a	above-defined o	atego	ries, such as all
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Name of Responder	nt .		Report Is:	Date of	V-V	ear/Period of Report	
Idaho Power Compa	any	(1)	An Original A Resubmission	(Mo, Da 04/18/2		nd of 2005/Q4	
			SED POWER(Account (Including power exch	t 555) (Continued)			
AD - for out-of-pe	riod adjustment. \		ny accounting adjust		for service provide	ed in prior reporting	
		footnote for each a			•		
designation for the identified in colum 5. For requirement the monthly average monthly NCP demand is the during the hour (6 must be in megave 6. Report in colum of power exchang 7. Report demand out-of-period adjutte total charge samount for the neinclude credits or agreement, proving 8. The data in coreported as Purcline 12. The total	e contract. On seption (b), is provided to RQ purchases age billing demand coincident peak (0 he maximum meter and (g) the megawatts. Footnote and (g) the megawatts in columnstments, in columnstments, in columnstments, in columnstments of energy charges other that de an explanatory olumn (g) through hases on Page 40 I amount in columnstrials.	parate lines, list all and any type of seed in column (d), the CP) demand in column (60-min ion) in which the suny demand not state atthours shown on delivered, used as settlement of the column (i), energy chann (i). Explain in a freeived as settlement of the column (i) in the totalle of the column (ii). The total in (ii) must be reported in column (ii) must be reported in column (iii) must be reported in column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iii) in the column (iiii) in the column (iiii) in the column (iiiii) in the column (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	mber or Tariff, or, for FERC rate schedule rvice involving dema average monthly noum (f). For all other ute integration) demapplier's system reacted on a megawatt babills rendered to the the basis for settlem ges in column (k), and on the last line of the last	es, tariffs or contract and charges impose on-coincident peak (types of service, en and in a month. More its monthly peak asis and explain. Tespondent. Reportent. Do not report nend the total of any of the amount sit. For power exchange eceived, enter a negar (2) excludes certain the schedule. The total (h) must be reporte livered on Page 401	designations under don a monnthly (on NCP) demand in columns on the Columns (h) and the exchange. The column (l) we specified amount. If the credits or charge total amount in column das Exchange Research	r which service, as r longer) basis, entolumn (e), and the (d), (e) and (f). More the metered demand in columns (e) and (i) the megawatth es, including Report in column (m) the settlement amout s covered by the larger which is the settlement amout s covered by the larger which is the settlement amout s covered by the larger which is the settlement amout s covered by the larger which is the settlement amout s covered by the larger which is the settlement amout s covered by the larger which is the settlement amout settlement amou	er hand had (f) ours (m) nt (I)
	POWER E	XCHANGES		COST/SETTLEM	ENT OF POWER		Line
MegaWatt Hours Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
9,841		· · · · · · · · · · · · · · · · · · ·	U/	484,064		484,064	1
6,315				292,705		292,705	5 2
12,310			-	665,294		665,294	1 3
8,349				431,492		431,492	2 4
5,202				326,203		326,203	3 5
22,856				1,601,292		1,601,292	2 6
6,276				447,463		447,463	3
2,018	_			130,306		130,306	3 8
2,797				210,575		210,575	
12,180				662,652		662,652	1
23,232	4			1,203,545		1,203,545	
19,840	?			983,206		983,206	1
118				5,649		5,649	
1,255		1		90,763		90,763	3 14

219,383,501

111,690

222,310,315

3,918,389

110,013

Name	of Respondent	This Rep		Date of Re		Year/Pe	eriod of Report
Idaho	Power Company	(1) <u> X</u> (2)	An Original A Resubmission	(Mo, Da, Y 04/18/2006		End of	2005/Q4
		ı`′ L—	HASED POWER (Account luding power exchanges)	t 555)			
debits 2. Er acron	eport all power purchases made during the sand credits for energy, capacity, etc.) and ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classification	year. Als I any settle an exchai interest o	o report exchanges of ements for imbalanced nge transaction in colu r affiliation the respond	electricity (i.e., tr exchanges. mn (a). Do not a lent has with the	bbreviate seller.	or truncate	the name or use
suppl	for requirements service. Requirements so ier includes projects load for this service in a same as, or second only to, the supplier's	ı its syster	n resource planning).	In addition, the r			
econ enerç which	for long-term firm service. "Long-term" meaning reasons and is intended to remain religy from third parties to maintain deliveries on meets the definition of RQ service. For a led as the earliest date that either buyer or	iable ever of LF serv II transact	n under adverse condit ice). This category sho ion identified as LF, pr	ions (e.g., the su ould not be used ovide in a footno	pplier mus for long-te	st attempt to erm firm se	buy emergency vice firm service
	or intermediate-term firm service. The sam five years.	ne as LF s	ervice expect that "inte	ermediate-term" r	neans long	ger than on	e year but less
	for short-term service. Use this category for less.	or all firm	services, where the du	ration of each pe	riod of cor	mmitment f	or service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m						y and reliability of
	or intermediate-term service from a designer than one year but less than five years.	ated gene	erating unit. The same	as LU service ex	xpect that	"intermedia	ite-term" means
	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges	-	ransactions involving a	balancing of del	bits and cr	edits for en	ergy, capacity, etc.
non-	for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment	contract					
l ine	Name of Company or Public Authority	Statistical		Average			nand (MW)
Line No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Ave Monthly N	rage	Average Monthly CP Demand
	(a)	(b)	(c)	(d)		e)	(f)
1		LU	-				
2	Blind Canyon Hydro	LU	-				
3	City of Hailey	LU	-	·			
4	City of Pocatello	LU	-				
5	Marysville Hydro Partners	LU	-				
6	Wilson Power Company	LU	-				
7	Hazelton Power Company	LU	-				
8	Pristine Springs Inc.	LU	-				
9	Vaagen Brothers Lumber Inc.	LU	-				
10	Horseshoe Bend Hydro	LU	-				
11		LU	-				
12	Rupert Cogeneration Partners	LU	-				
13	Glenns Ferry Cogeneration Partne	LU	-				
14	Lewandowski Farms	os	-				
	1		1		1		ı
l .					ļ		
	Total						

Name of Responder	it		Report Is:	Date of F (Mo, Da,	Report	Year/Period of Report				
Idaho Power Compa	any	(1)	An Original A Resubmission	04/18/20	· ·	End of2005/Q4				
		PURCHA	SED POWER(Account	555) (Continued)						
AD - for out-of-per	iod adjustment. U				or service pro	ovided in prior reporting				
				•	·	•				
PURCHASED POWER(Account 555) (Continued) (Including power exchanges) AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided. 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange. 7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative										
	POWER E	XCHANGES		COST/SETTLEM	NT OF POWE	R	Lina			
MegaWatt Hours	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Char	ges Total (j+k+l)	Line No.			
Purchased (g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (i)	of Settlement (\$) (m)				
61,670		(7)	G/	2,825,175	`````	2,825,175				
3,493				251,486		251,486	2			
		<u></u>		2	<u>, </u>	2	;			
1,310				91,226		91,226				
44,955			<u> </u>	2,633,915		2,633,915	•			
22,224				1,475,109	·	1,475,109				
19,654										
I				1,303,536		1,303,536	;			
891				1,303,536 42,998		1,303,536 42,998	!			
891 22,819										
22,819				42,998		42,998				
22,819 33,299				42,998 1,378,832		42,998 1,378,832				
22,819 33,299 3,92				42,998 1,378,832 2,223,983		42,998 1,378,832 2,223,983	1			
22,819 33,299 3,92 81,879				42,998 1,378,832 2,223,983 259,374		42,998 1,378,832 2,223,983 259,374	1			
22,819 33,299 3,92				42,998 1,378,832 2,223,983 259,374 4,898,573		42,998 1,378,832 2,223,983 259,374 4,898,573	1 1 1			

327,466

110,013

219,383,501

111,690

222,310,315

3,918,389

Idaho		1/4\	port Is:	Date of Report	1 eai/F	eriod of Report
	Power Company		An Original A Resubmission	(Mo, Da, Yr) 04/18/2006	End of	2005/Q4
		· · · —	HASED POWER (Account 5 cluding power exchanges)	55)	· · · · · · · · · · · · · · · · · · ·	
debits 2. Er acron 3. In RQ - suppl be the	eport all power purchases made during the sand credits for energy, capacity, etc.) and the ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classification for requirements service. Requirements sier includes projects load for this service in e same as, or second only to, the supplier or long-term firm service. "Long-term" me omic reasons and is intended to remain re	year. Als d any settle an exchar interest or n Code ba ervice is s n its syster s service t ans five ye	to report exchanges of ele- ements for imbalanced ex- inge transaction in column r affiliation the responden- ased on the original contra- ervice which the supplier in resource planning). In to its own ultimate consur- ears or longer and "firm" resource	ectricity (i.e., transaction changes. In (a). Do not abbreviate thas with the seller. actual terms and condiminate plans to provide on an addition, the reliability mers.	e or truncate tions of the s ongoing ba of requirement	e the name or use service as follows: sis (i.e., the ent service must
energ which	by from third parties to maintain deliveries in meets the definition of RQ service. For a sed as the earliest date that either buyer or	of LF servi III transact	ice). This category shoul ion identified as LF, provi	d not be used for long- de in a footnote the ter	term firm se	rvice firm service
	or intermediate-term firm service. The san five years.	ne as LF s	ervice expect that "interm	ediate-term" means lo	nger than or	ne year but less
	for short-term service. Use this category for less.	or all firm s	services, where the durat	ion of each period of co	ommitment f	or service is one
	for long-term service from a designated gece, aside from transmission constraints, m	_	_	•		y and reliability of
	or intermediate-term service from a designer than one year but less than five years.	ated gene	erating unit. The same as	LU service expect tha	t "intermedia	ate-term" means
and a	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only for the category on the category only for the category on the category on the category on the category on the category on the category on the category on the category on the category on the category on the category on the category on the category on the category on the category on the categ	or those s	ervices which cannot be	placed in the above-de	fined catego	ories, such as all
and a OS - non-f	any settlements for imbalanced exchanges	or those secontract	ervices which cannot be	placed in the above-de	fined catego	ories, such as all
OS - non-f	any settlements for imbalanced exchanges for other service. Use this category only f firm service regardless of the Length of the	or those se contract :	ervices which cannot be and service from designa	placed in the above-de ted units of Less than of Average	fined catego one year. D Actual De	ories, such as all escribe the nature
and a OS - non-f	for other service. Use this category only from service regardless of the Length of the service in a footnote for each adjustment	or those secontract	ervices which cannot be and service from designates FERC Rate Schedule or M	placed in the above-de ted units of Less than of Average lonthly Billing	fined catego one year. D Actual De	ories, such as all escribe the nature mand (MW)
OS - non-f of the Line No.	for other service. Use this category only form service regardless of the Length of the service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Tasco-Nampa	or those secontract and statistical Classification	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-1 of the Line No.	for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a)	or those secontract and Classification (b)	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-fof the No.	for other service. Use this category only form service regardless of the Length of the service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Tasco-Nampa	or those so contract and contra	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-fof the No.	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco-Twin falls	or those see contract : Statistical Classification (b) OS	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-fof the No.	for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Halls Pristine Springs Inc.#S Ted S. Sorenson/Tiber Dam	or those so contract and classification (b) OS OS	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-lof the No.	for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc.#3 Ted S. Sorenson/Tiber Dam	or those so contract and classification (b) OS OS LU	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-fof the No.	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc.#9 Ted S. Sorenson/Tiber Dam Fossil Guida Wind.	or those so contract and classification (b) OS OS LU	ervices which cannot be and service from designates FERC Rate Schedule or Tariff Number D	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a South and a South and a South a	for other service. Use this category only frirm service regardless of the Length of the service in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc.#S Ted S. Sorenson/Tiber Dam Fossil Gulch Wind. OTHER PURCHASED POWER	Statistical Classification (b) OS OS LU OS	FERC Rate Schedule or Tariff Number (c) -	olaced in the above-de ted units of Less than defended and the second and the sec	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a and a	for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc.#3 Ted S. Sorenson/Tiber Dam Fossil Guich Wind. OTHER PURCHASED POWER American Electric Power Service	or those so contract and classification (b) OS OS OS LU OS	ervices which cannot be and service from designal FERC Rate Schedule or Tariff Number (c) WSPP	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a South and a South and a South a	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristite Springs inc #3 Ted S. Sorenson/Tiber Dam Fossil Gulda Wird. OTHER PURCHASED POWER American Electric Power Service Analteim; City.of	or those so contract so contra	ervices which cannot be and service from designal FERC Rate Schedule or Tariff Number (c)	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a and a	for other service. Use this category only frirm service regardless of the Length of the service in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc #9 Ted S. Sorenson/Tiber Dam Fossil Guich Wind. OTHER PURCHASED POWER American Electric Power Service Anaheim, City.of Adzona Public Service Go.	or those see contract see contr	FERC Rate Schedule or Tariff Number (c)	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a and a	for other service. Use this category only for other service regardless of the Length of the service in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc.#3 Ted S. Sorenson/Tiber Dam Fossil Guich Wind. OTHER PURCHASED POWER American Electric Power Service Analeim; City.of Anizona Public Service Co.	or those so contract and classification (b) OS OS OS LU OS SF OS OS SF	FERC Rate Schedule or Tariff Number (c)	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a and a	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs inc #3 Ted S. Sorenson/Tiber Dam Fossil Guida Wind. OTHER PURCHASED POWER American Electric Power Service Analteim, City of Arizona Public Service Co. Arizona Public Service Co.	s. or those see contract see co	ervices which cannot be and service from designal FERC Rate Schedule or Tariff Number (c)	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a and a	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Tasco:-Nampa Tasco:-Twin Falls Pristine Springs Inc.#S Ted S. Sorenson/Tiber Dam Fossil Gulch Wind. OTHER PURCHASED POWER American Electric Power Service Anaheim: City.of Arizona Public Service Co. Arizona Public Service Co. Arizona Public Service Co. Arizona Public Service Co. Arizona Public Service Co.	or those see contract see contr	FERC Rate Schedule or Tariff Number (c)	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a and a	any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the e service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Tasco - Nampa Tasco - Twin Falls Pristine Springs Inc.#S Ted S. Sorenson/Tiber Dam Fossil Gulch Wind. OTHER PURCHASED POWER American Electric Power Service Anabelm, City.of Arizona Public Service Co. Arizona Public Service Co. Arizona Public Service Co. Avista Corp WWP Div. Avista Corp WWP Div.	Statistical Classification (b) OS OS LU OS SF OS SF AD OS SF	FERC Rate Schedule or Tariff Number (c)	olaced in the above-de ted units of Less than defined and the second and the seco	fined catego one year. D Actual De verage NCP Demand	ories, such as all escribe the nature mand (MW) Average Monthly CP Demand

Name of Responden	it		Report Is:	Date of F		r/Period of Report				
Idaho Power Compa	any	(1)	An Original A Resubmission	(Mo, Da, 04/18/20		of 2005/Q4				
		PURCHA	SED POWER(Account (Including power excha	555) (Continued)						
AD - for out-of-ner	iod adjustment \				for service provided	in prior reporting				
				mome of the upo	10. 00.1.00 p.01.00					
							Ì			
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided. 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (d), the average monthly non-coincident peak (NCP) demand in column (d), the average monthly in non-coincident peak (RCP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange. 7. Report demand charges in column (f). energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (f). Explain in a footnote all components of the amount shown in column (f) he settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If t										
	DOWER F	VCHANCES		COST/SETTLEM	ENT OF DOWER					
MegaWatt Hours	MegaWatt Hours	XCHANGES MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	Line No.			
Purchased	Received	Delivered	(\$) (j)	(\$) (k)	(\$) (I)	of Settlement (\$) (m)	100.			
(g) 1,837	(h)	(i)	0/	84,858	(1)	84,858	1			
242				14,690		14,690	\vdash			
1,412				64,358		64,358				
30,702				1,345,267		1,345,267	4			
18,004				726,247		726,247	5			
10,00				· · · · · ·			6			
68,000		<u> </u>	11	4,210,680		4,210,680				
147				6,333		6,333				
4,648	<u> </u>			140,560		140,560				
34,475				1,491,012		1,491,012				
54,476	 			.,,	-1,350					
21,740	<u> </u>	 		1,202,600	.,,00	1,202,600				
25,740		-	1	1,207		1,207				
	 			.,	14,925					
					,	· · · · · · · · · · · · · · · · · · ·				

219,383,501

222,310,315

111,690

3,918,389

110,013

	of Respondent		An Original	Date of Rep (Mo, Da, Yr) End o	Period of Report f 2005/Q4
	Power Company	1 ' '	A Resubmission	04/18/2006		
		PURCE (Inc	IASED POWER (Accoun luding power exchanges)	t 555)		
debits 2. Entacrony	port all power purchases made during the and credits for energy, capacity, etc.) and ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classificatio	l any settle an exchar interest or	ements for imbalanced nge transaction in colu r affiliation the respond	exchanges. mn (a). Do not a lent has with the	bbreviate or trunca seller.	te the name or use
suppli	for requirements service. Requirements so er includes projects load for this service in e same as, or second only to, the supplier	ı its systen	n resource planning).	In addition, the re	de on an ongoing b eliability of requiren	asis (i.e., the nent service must
econd energ which	or long-term firm service. "Long-term" mea omic reasons and is intended to remain rel y from third parties to maintain deliveries of meets the definition of RQ service. For a ed as the earliest date that either buyer or	liable even of LF servi Ill transacti	under adverse condit ce). This category sho ion identified as LF, pr	ions (e.g., the su ould not be used ovide in a footno	pplier must attempl for long-term firm s	to buy emergency ervice firm service
1	or intermediate-term firm service. The sam rive years.	ne as LF se	ervice expect that "inte	ermediate-term" r	neans longer than	one year but less
ŀ	for short-term service. Use this category for less.	or all firm s	services, where the du	ration of each pe	riod of commitmen	for service is one
LU - f	for long-term service from a designated ge ce, aside from transmission constraints, m	enerating u sust match	nit. "Long-term" mear the availability and rel	ns five years or lo iability of the des	nger. The availabi ignated unit.	lity and reliability of
	or intermediate-term service from a designer than one year but less than five years.	ated gene	erating unit. The same	as LU service ex	spect that "intermed	diate-term" means
and a	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only for irm service regardless of the Length of the	s. for those s	ervices which cannot t	pe placed in the a	above-defined cate	gories, such as all
	e service in a footnote for each adjustment			•	•	
Lina	Name of Company or Public Authority	Statistical	FERC Rate	Average	Actual D	emand (MW)
Line No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Average Monthly NCP Dema	Average nd Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Avista Corp WWP Div.	SF	WSPP			
2	Avista Energy, Inc.	os	WSPP			
3	Avista Energy, Inc.	SF	WSPP			
4	Benton County PUD	os	WSPP			
5	Benton County PUD	SF	WSPP			
6	Black Hills Power Inc.	os	WSPP			
7	Black Hills Rower Inc.	os	WSPP			
8	Black Hills Power Inc.	os	WSPP			
9	Black Hills Power Inc.	SF	WSPP			
10	Bonneville Power Administration	os	WSPP			
11	Bonneville Power Administration	SF	WSPP			
12	Bonneville Power Administration	SF	WSPP			
13	BP Energy Company	SF	WSPP			
14	Calpine Energy Services, L.P.	os	WSPP			
	Total					

Name of Danie and		This	Donart Io		D	/Dind of Donort	
Name of Responde		(1)	Report Is: X An Original	Date of (Mo, Da	Vř)	ear/Period of Report ad of 2005/Q4	
Idaho Power Comp	any	(2)	A Resubmission	04/18/20	006	2000/44	
		PURCHA	SED POWER(Account (Including power exch	t 555) (Continued) anges)			
		·-·	ny accounting adjust		for service provide	d in prior reporting	
designation for the identified in colum 5. For requirement the monthly average monthly NCP demand is the during the hour (formust be in megan 6. Report in colum of power exchang 7. Report demar out-of-period adjutte total charge is amount for the not include credits on agreement, proving 8. The data in correported as Purcline 12. The total	ne contract. On segnn (b), is provided onts RQ purchases age billing demand coincident peak (6 the maximum meters and (b) the maximum meters are the coincident peak (c) the maximum meters are min (g) the megawages received and charges in columustments, in columustments, in columustments, in columustments of energy of the column (g) through thases on Page 40 all amount in columies as required an explanatory of the column (g) through thases on Page 40 all amount in columies as required an explanatory of the column (g) through thases on Page 40 all amount in columies as required an explanatory of the column (g) through thases on Page 40 all amount in columies as required an explanatory of the column (g) through the column (g) th	parate lines, list all i. and any type of se d in column (d), the CP) demand in column (60-min demand not state atthours shown on delivered, used as mn (j), energy charm (l). Explain in a feived as settlement y. If more energy of an incremental generation (m) must be totalle on (i) must be reported.	mber or Tariff, or, for FERC rate schedule excise involving demander average monthly not umn (f). For all other pute integration) demander a megawatt based on a megawatt based on a megawatt based on a megawatt based on a megawatt based in column (k), are controle all component by the respondent. Was delivered than referation expenses, or don the last line of th	and charges imposed in-coincident peak (I types of service, en and in a month. More thes its monthly peak is and explain. The respondent. Reported the total of any of the amount should be received, enter a negular excludes certain the schedule. The total of nust be reported ivered on Page 401	designations under d on a monnthly (or NCP) demand in co ter NA in columns (nthly CP demand is k. Demand reporter in columns (h) and et exchange. her types of charge nown in column (l). es, report in colum ative amount. If the n credits or charges otal amount in coluit d as Exchange Rec t, line 13.	which service, as longer) basis, entulumn (e), and the d), (e) and (f). More the metered demand in columns (e) are (i) the megawatth es, including Report in column (m) the settlement amound a covered by the long must be	er athly and od (f) ours (m) at nt (I)
MegaWatt Hours			Domand Charges	Energy Charges			
Purchased (g)	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges	i Energy Charges i	Other Charges	T 7 (1) (1) (1)	
] (h)	(i)	(\$) (j)	(\$) (k)	(\$) (I)	Total (j+k+l) of Settlement (\$) (m)	
2,340			(i)		_	of Settlement (\$)	Line No.
			(i)	(\$) (k) 188,300	_	of Settlement (\$) (m) 188,300	No.
9,823			(i)	(\$) (k) 188,300 488,728	_	of Settlement (\$) (m) 188,300 488,728	No.
9,823 9,415			(g) (j)	(\$) (k) 188,300 488,728 759,618	_	of Settlement (\$) (m) 188,300 488,728 759,618	No.
9,823 9,415 845			(g) (j)	(\$) (k) 188,300 488,728 759,618 39,335	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335	No.
9,823 9,415 845 1,800			(g) (j)	(\$) (k) 188,300 488,728 759,618 39,335 121,400	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400	No.
9,823 9,415 845 1,800			(g) (j)	(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280	No.
9,823 9,415 845 1,800 56 32,768			(0)	(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720	No.
9,823 9,415 845 1,800 56 32,768			(i)	(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200	No.
9,823 9,415 845 1,800 56 32,768 800 1,000			(g) (j)	(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400	No.
9,823 9,415 845 1,800 56 32,768 800 1,000 53,951			(1)	(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378	No.
9,823 9,415 845 1,800 56 32,768 800 1,000 53,951				(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378 11,323	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378 11,323	No.
9,823 9,415 845 1,800 56 32,768 800 1,000 53,951 224 209,475				(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378 11,323 9,455,153	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378 11,323 9,455,153	No.
9,823 9,415 845 1,800 56 32,768 800 1,000 53,951				(\$) (k) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378 11,323	_	of Settlement (\$) (m) 188,300 488,728 759,618 39,335 121,400 3,280 1,823,720 42,200 87,400 4,000,378 11,323	No.

219,383,501

111,690

222,310,315

3,918,389

110,013

Name	of Respondent	I fils Rep		Date of Rep		eriod of Report
Idaho	Power Company	, · · ·	An Original A Resubmission	(Mo, Da, Yr 04/18/2006	· I PIRIU	2005/Q4
		1 ' ' —	HASED POWER (Accoun luding power exchanges)	t 555)		
···· .						
debits 2. En acron 3. In	port all power purchases made during the and credits for energy, capacity, etc.) and ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classificatio	l any settle an exchar interest or n Code ba	ements for imbalanced nge transaction in colur r affiliation the respond ased on the original cor	exchanges. mn (a). Do not a lent has with the ntractual terms a	bbreviate or truncate seller. nd conditions of the	e the name or use service as follows:
suppl	for requirements service. Requirements so ier includes projects load for this service in e same as, or second only to, the supplier'	its syster	n resource planning).	In addition, the re		
econo energ which	or long-term firm service. "Long-term" meanic reasons and is intended to remain religy from third parties to maintain deliveries on meets the definition of RQ service. For a sed as the earliest date that either buyer or	iable ever of LF servi Il transacti	n under adverse conditice). This category sho ion identified as LF, pro	ions (e.g., the su ould not be used ovide in a footnot	pplier must attempt t for long-term firm se	to buy emergency ervice firm service
	or intermediate-term firm service. The samilive years.	ne as LF s	ervice expect that "inte	ermediate-term" n	neans longer than o	ne year but less
	for short-term service. Use this category for less.	or all firm s	services, where the du	ration of each pe	riod of commitment	for service is one
LU - i servi	for long-term service from a designated ge ce, aside from transmission constraints, m	nerating u ust match	init. "Long-term" mean the availability and reli	s five years or lo	nger. The availabili ignated unit.	ty and reliability of
	or intermediate-term service from a design er than one year but less than five years.	ated gene	erating unit. The same	as LU service ex	spect that "intermedi	ate-term" means
	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges		ransactions involving a	balancing of deb	oits and credits for e	nergy, capacity, etc.
non-	for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment	contract	ervices which cannot be and service from desig	ne placed in the a nated units of Le	above-defined categoess than one year. [ories, such as all Describe the nature
	Name of Company or Bublic Authority	Statistical	FERC Rate	Average	Actual De	emand (MW)
Line No.	Name of Company or Public Authority (Footnote Affiliations)	Classifi-	Schedule or	Monthly Billing Demand (MW)	Average	Average
140.	(a)	cation (b)	Tariff Number (c)	(d)	Monthly NCP Deman	d Monthly CP Demand (f)
		SF	WSPP	(u)	(6)	(1)
	Calpine Energy Services, L.P. Cargill Power Markets LLC		WSPP			
		os os			 	
	Cargill Power Markets U.C	os	WSPP			
		SF	WSPP			
		SF	WSPP			
	Chelan Co PUD	SF	WSPP		 	
	Clatskanie PUD	os	WSPP			
	Clatskanie PUD	SF	WSPP			<u> </u>
9	Constellation Energy Commodities	os	WSPP			
	Constellation Energy Commodities	SF	WSPP			
11	Coral Power, LLC	SF	WSPP			
12	Douglas County PUD	os	WSPP			
13	Douglas County PUD	SF	WSPP			
14		SF	WSPP			
	Total			····		
1	I Olai	ļ				

	nt	I	Report Is:	Date of I (Mo, Da		Year/Period of Report					
Idaho Power Compa	any	(1)	A Resubmission	04/18/20		End of 2005/Q4					
		PURCHA	SED POWER(Account	555) (Continued)							
AD - for out-of-per	riod adiustment. U				for service provid	led in prior reporting					
					•						
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided. 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange. 7. Report demand charges in column (j). energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. (l) report in column (m) the total charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explain or column (i) must be rep											
MagalWatt House	POWER E	XCHANGES	· · · · · · · · · · · · · · · · · · ·	COST/SETTLEMI	ENT OF POWER		line				
MegaWatt Hours Purchased (g)	MegaWatt Hours Received	MegaWatt Hours Delivered	Demand Charges (\$)	COST/SETTLEMI Energy Charges (\$) (\$)	ENT OF POWER Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	Line No.				
	MegaWatt Hours Received (h)	MegaWatt Hours		Energy Charges	Other Charges	of Settlement (\$)					
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k)	Other Charges	of Settlement (\$) (m)	No.				
Purchased (g) 4,000	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500	Other Charges	of Settlement (\$) (m) 186,500	No.				
Purchased (g) 4,000 2,351	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770	Other Charges	of Settlement (\$) (m) 186,500 67,770	No.				
Purchased (g) 4,000 2,351	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000	No. 1 2 3				
Purchased (g) 4,000 2,351 60 46,910	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545	No. 1 2 3 4 5				
Purchased (g) 4,000 2,351 60 46,910 4 3,600	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200	No. 1 2 3 4 5 6				
Purchased (g) 4,000 2,351 60 46,910 4 3,600	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200 14,830	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200 14,830	No. 1 2 3 4 5 6 7				
Purchased (g) 4,000 2,351 60 46,910 4 3,600 595	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755	No. 1 2 3 4 5 6 7 8				
Purchased (g) 4,000 2,351 60 46,910 4 3,600 595 515	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951	No. 1 2 3 4 5 6 7 8 9				
Purchased (g) 4,000 2,351 60 46,910 4 3,600 595 515 942 13,800	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951 1,170,800	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951 1,170,800	No. 1 2 3 4 5 6 7 8 9 10				
Purchased (g) 4,000 2,351 60 46,910 4 3,600 595 515 942 13,800 296,806	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951 1,170,800 14,173,720	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951	No. 1 2 3 4 5 6 7 8 9 10 11				
Purchased (g) 4,000 2,351 60 46,910 4 3,600 595 515 942 13,800	MegaWatt Hours Received (h)	MegaWatt Hours Delivered		Energy Charges (\$) (k) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951 1,170,800	Other Charges	of Settlement (\$) (m) 186,500 67,770 3,000 3,526,545 229 235,200 14,830 43,755 69,951 1,170,800 14,173,720	No. 1 2 3 4 5 6 7 8 9 10 11				

219,383,501

111,690

222,310,315

3,918,389

110,013

Name	of Respondent	This Re	An Original	Date of Re (Mo, Da, Y	r)	eriod of Report
Idaho	Power Company	(1) <u>X</u>	An Original A Resubmission	04/18/2006		f 2005/Q4
		PURC (Inc	HASED POWER (Account structured structure)	555)		
debits 2. En acron	eport all power purchases made during the s and credits for energy, capacity, etc.) and ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classificatio	any settl an excha interest o	ements for imbalanced e nge transaction in colum r affiliation the responde	xchanges. n (a). Do not a nt has with the	bbreviate or truncat seller.	e the name or use
suppl	for requirements service. Requirements so ier includes projects load for this service ir e same as, or second only to, the supplier'	ı its syste	m resource planning). In	addition, the r		
econd energ which define	or long-term firm service. "Long-term" meanic reasons and is intended to remain relay from third parties to maintain deliveries on meets the definition of RQ service. For a sed as the earliest date that either buyer or	iable ever of LF serv Il transact seller can	n under adverse condition ice). This category shout ion identified as LF, proviouslaterally get out of the	ns (e.g., the su ild not be used vide in a footno e contract.	pplier must attempt for long-term firm so te the termination da	to buy emergency ervice firm service ate of the contract
	or intermediate-term firm service. The sam five years.	ne as LF s	ervice expect that "interr	nediate-term" r	neans longer than o	ne year but less
	for short-term service. Use this category for less.	or all firm	services, where the dura	tion of each pe	riod of commitment	for service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m					ity and reliability of
11 1 - f	or intermediate-term service from a design	ated gene	erating unit. The same a	s LU service e	cpect that "intermed	iate-term" means
	er than one year but less than five years.					
longe	er than one year but less than five years. For exchanges of electricity. Use this cate any settlements for imbalanced exchanges		ransactions involving a b	alancing of del	oits and credits for e	energy, capacity, etc.
EX - and a OS - non-f	For exchanges of electricity. Use this cate	or those secontract	services which cannot be	placed in the a	above-defined categ	ories, such as all
EX - and a OS - non-f	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment	or those se contract	services which cannot be and service from designa	placed in the a	above-defined categ	ories, such as all Describe the nature
EX - and a OS - non-f	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the	or those secontract	services which cannot be and service from designate FERC Rate Schedule or	placed in the a	above-defined categes than one year. [Actual Defined Actual Defined Average	ories, such as all
EX - and a OS - non-l of the	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority	or those se contract Statistical Classifi-	services which cannot be and service from designate FERC Rate Schedule or	placed in the a ated units of Le Average Monthly Billing	above-defined categes than one year. [Actual Defined Actual Defined Average	ories, such as all Describe the nature emand (MW) Average
EX - and a OS - non-tof the No.	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations)	or those se contract Statistical Classification	FERC Rate Schedule or Tariff Number	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
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OS - non-fof the No.	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board	or those se contract Statistical Classification (b) SF OS SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
EX - and a OS - non-l of the No.	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D.	Statistical Classification (b) SF OS SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
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EX - and a OS - non-l of the No.	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D.	or those se contract Statistical Classification (b) SF OS SF OS SF SF SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
EX - and a OS - non-for the No.	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D.	or those secontract Statistical Classification (b) SF OS SF OS SF OS SF OS SF OS	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
EX - and a OS - non-lof the No. Line No. 1 2 3 4 5 6 7 8 9 10 11	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D.	or those see contract Statistical Classification (b) SF OS SF OS SF OS SF SF SF OS SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
EX - and a OS - non-l of the No. Line No. 1 2 3 4 5 6 7 8 9 10 11 12	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D. Franklin County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D. Grays Harbor PUD Grays Harbor PUD	or those se contract Statistical Classification (b) SF OS SF OS SF OS SF SF SF SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
EX - and a OS - non-for the No. 1 2 3 4 5 6 7 8 9 10 11 12 13	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D. Grays Harbor PUD J. Aron & Company Morgan Stanley Capital Group Inc	or those se contract Statistical Classification (b) SF OS SF OS SF OS SF SF SF OS SF OS	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand
EX - and a OS - non-for the No. 1 2 3 4 5 6 7 8 9 10 11 12 13	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the service in a footnote for each adjustment (Footnote Affiliations) (a) El Paso Electric Company Eugene Water & Electric Board Eugene Water & Electric Board Franklin County P.U.D. Grant County P.U.D. Grant County P.U.D. Grant County P.U.D. Grays Harbor PUD J. Aron & Company Morgan Stanley Capital Group Inc	or those secontract Statistical Classification (b) SF OS SF OS SF OS SF SF OS SF SF	FERC Rate Schedule or Tariff Number (c) WSPP WSPP WSPP WSPP WSPP WSPP WSPP WSP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	Actual De Monthly NCP Deman	ories, such as all Describe the nature emand (MW) Average d Monthly CP Demand

Name of Responde	nt		Report Is:	Date of	Report	Year/Period of Report						
Idaho Power Comp	any	(1)		(Mo, Da 04/18/2		End of 2005/Q4						
			ASED POWER(Account (Including power exch		1	<u></u>						
AD - for out-of-pe	riod adjustment				for service or	ovided in prior reporting						
	AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.											
			•				i					
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.												
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly												
average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand												
during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f)												
	nust be in megawatts. Footnote any demand not stated on a megawatt basis and explain. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours											
			the basis for settlem			n) and (i) the megawatth	ours					
			ges in column (k), a			charges, including						
						nn (I). Report in column						
						column (m) the settleme . If the settlement amou						
						arges covered by the	'''L (1)					
agreement, provi	ide an explanatory	y footnote.		. ,								
8. The data in co	olumn (g) through	(m) must be totalle	d on the last line of t	the schedule. The to	otal amount in	column (g) must be						
			ar amount in column ted as Exchange De			e Received on Page 40	1,					
			ions following all req		,							
,												
1												
M	POWER E	XCHANGES		COST/SETTLEM	ENT OF POWE	R	[
MegaWatt Hours Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charg		Line No.					
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (I)	of Settlement (\$) (m)	10.					
8,800				883,900		883,900	1					
460				32,728		32,728	2					
2,790				182,940		182,940						
205	L			9,250		9,250						
800	<u></u>			64,800		64,800	L					
2,510				100,610		100,610						
4.700				262		262	I					
1,729				143,540		143,540						
800				22,423 45,200		22,423 45,200						
60,600	<u> </u>			3,237,390		3,237,390						
3,616		 		313,459	-	313,459						
474,655				25,399,649		25,399,649						
2,275		-		138,275		138,275						
	 			100,270		100,270	- 					

219,383,501

111,690

222,310,315

3,918,389

110,013

Name	of Respondent	This Rep		Date of Rep	٠١	eriod of Report
Idaho	Power Company		An Original A Resubmission	(Mo, Da, Yr 04/18/2006		2005/Q4
		` '	IASED POWER (Account luding power exchanges)	555)		
debits 2. En acron	eport all power purchases made during the sand credits for energy, capacity, etc.) and ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classification	year. Also d any settle an exchar interest or	o report exchanges of ements for imbalanced age transaction in colunt affiliation the responde	electricity (i.e., treelectricity) exchanges. nn (a). Do not a ent has with the	bbreviate or truncate seller.	the name or use
suppl	for requirements service. Requirements s ier includes projects load for this service ir e same as, or second only to, the supplier	n its system	n resource planning). I	n addition, the re		
econd energ which	for long-term firm service. "Long-term" me omic reasons and is intended to remain re by from third parties to maintain deliveries on meets the definition of RQ service. For a ed as the earliest date that either buyer or	liable even of LF servi Ill transacti	under adverse condition ce). This category sho ion identified as LF, pro	ons (e.g., the su uld not be used ovide in a footnot	pplier must attempt to for long-term firm sei	buy emergency vice firm service
	or intermediate-term firm service. The san	ne as LF so	ervice expect that "inter	rmediate-term" n	neans longer than on	e year but less
	for short-term service. Use this category for less.	or all firm s	services, where the dur	ation of each pe	riod of commitment fo	or service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m					y and reliability of
	or intermediate-term service from a desigrer than one year but less than five years.	nated gene	rating unit. The same	as LU service ex	spect that "intermedia	te-term" means
and a	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only the service of	s. for those s	ervices which cannot b	e placed in the a	above-defined catego	ries, such as all
	firm service regardless of the Length of the e service in a footnote for each adjustmen		and service from design	nated units of Le	ess than one year. D	escribe the nature
Line	Name of Company or Public Authority	Statistical		Average		nand (MW)
No.	(Footnote Affiliations) (a)	Classifi- cation (b)	Schedule or Tariff Number (c)	Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average I Monthly CP Demand (f)
1	NorthWestern Energy, L.L.C.	os	WSPP	(4)	(0)	(1)
	NorthWestern Energy, L.L.C.	SF	T-7			
	NorthWestern Energy, L.L.C.	SF	WSPP		 	
	NorthWestern Energy, L.L.C.	LF	V6-51			
	Pacific Northwest Generating Coo	os	WSPP		 	
6	Pacific Northwest Generating Coo	SF	WSPP			
	PacifiCorp Inc.	os	WSPP			
	PacifiCorp Inc.	SF	T-13			
	The residence of the second of	SF	T-13			<u>-</u>
	PacifiCorp.Inc.	SF	WSPP			
	PacifiCorp Inc.	SF	WSPP			
<u> </u>	Pinnacle West Capital Corp	SF	WSPP			
	Portland General Electric Company	OS	WSPP			
	Programme and Application of the Control of the Con	SF	T-14		1	
14	Portland General Electric Company	- SF	1-14		 	
	Total					

Name of Responde	ent	This	Report Is:	Date of	Report Yea	ar/Period of Report	
Idaho Power Comp		(1)	X An Original	(Mo, Da 04/18/20	, Yr) Fnr		
		(2) PURCHA	A Resubmission		J06		
AD 5 1 5			ASED POWER(Account (Including power exch				
		Use this code for a footnote for each a	ny accounting adjus adjustment.	tments or "true-ups"	for service provided	in prior reporting	
designation for the identified in colure 5. For requirement the monthly average monthly NCP demand is the during the hour (must be in megation for the new control of power exchanged). Report in column of power exchanged for the total charges amount for the new column for the new	ne contract. On segment (b), is provided ints RQ purchases age billing demand coincident peak (the maximum meter (b) the maximum meter (c) the maximum meter (c) the maximum meter (c) the megawatts. Footnote arm (g) the megawatts in columustments, in columustments, in columustments, in columustments, in columustments of energer charges other that ide an explanatory olumn (g) through thases on Page 40 all amount in column	parate lines, list all and any type of se d in column (d), the CP) demand in colu ered hourly (60-min tion) in which the su my demand not state atthours shown on delivered, used as mn (j), energy char nn (l). Explain in a f eived as settlement y. If more energy v an incremental gen of footnote. (m) must be totalle on (i) must be report	mber or Tariff, or, for FERC rate schedule excise involving dema average monthly noumn (f). For all other oute integration) demapplier's system reacted on a megawatt babills rendered to the the basis for settlem ges in column (k), and the control of the proposed on the last line of the last line of the last amount in column ted as Exchange Defions following all requires.	es, tariffs or contract and charges imposed on-coincident peak (I types of service, en and in a month. More thes its monthly peak esis and explain. The respondent. Report ent. Do not report not the total of any of the amount sland the total of any of the total of any of the amount sland the total of any of the amount sland the total of any of the amount sland the schedule of the total of the total of the total of the total of the total of any of the total	designations under don a monnthly (or NCP) demand in columns (on the NCP) demand is the NCP demand is the NCP demand is the NCP demand reported in columns (h) and the exchange. The types of charges nown in column (l). If the noredits or charges of the NCP design o	which service, as longer) basis, entoumn (e), and the d), (e) and (f). Monthe metered demain columns (e) and (i) the megawatthe s, including Report in column (m) the settlement amount covered by the long (g) must be	er nthly and nd (f) ours (m) nt nt (l)
MegaWatt Hours		XCHANGES		COST/SETTLEM			Line
Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	No.
1,284				65,220		65,220	1
27				1,304	***	1,304	2
5,715				282,825		282,825	3
54,052	2			2,973,445		2,973,445	4
65				1,560		1,560	5
400	ì			29,200		29,200	6
89,949				5,354,971		5,354,971	7
138	•			6,711		6,711	8
					3,850	3,850	9
					900	900	40
		i e					10
120,803	3			8,864,115		8,864,115	
120,803 85,775				8,864,115 7,146,125		8,864,115 7,146,125	11
	5						11 12
85,775	3			7,146,125		7,146,125	11 12 13

219,383,501

111,690

222,310,315

3,918,389

110,013

International Power Company 21 21 21 A Resultantisation (Mo. Da. Yr) End of 2005G4 A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A Resultantisation PURCHASED EXCRETAL COUNTY A RESULTANTIAL COUNTY A RESULTANT	Name	of Respondent	This Rep		Date of Re	(د) ا	ar/Period of Report
FURCHASED POWER (Ancount 85)	Idaho	Power Company		, -			d of2005/Q4
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced oxchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acroyme. Explain in a fotorious any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service in service is service which the supplier plans to provide on an original passis (i.e., the supplier includes projects) load for this service in its system resources planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own utilimate consumers. LE - for tong-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency enough from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which needs the definition of PQ service. For all transaction identified as LF, provide in a tootinota the termination date of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of requirements for imbalanced acchanges. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of the designated unit. U - for intermediate-term service from a designated generating unit. The same as LU service expect that "int					t 555)		
RO - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own utilimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to mention deliverior of LF service). This category should not be used for inoq-term firm color firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unliaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, asside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of the designated unit. U - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc and any s	debits 2. Er acror	s and credits for energy, capacity, etc.) and nter the name of the seller or other party in nyms. Explain in a footnote any ownership	e year. Als d any settle an exchar interest o	o report exchanges of ements for imbalanced nge transaction in colur r affiliation the respond	electricity (i.e., to exchanges. mn (a). Do not a ent has with the	abbreviate or trun	cate the name or use
supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RG service. For all transaction identified as LF, provide in a foothoote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years and its service, as the firm service, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. U - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a for	J. III	column (b), emer a Statistical Classification	on Code ba	ased on the original cor	iliactuai terriis a	and conditions or t	tie service as lollows.
economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency promiting parties to maintain deliveries of LF service). This category should not be used for long-time service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment. Line No. Name of Company or Public Authority (Footnote Affiliations) (a) SE WSPP PPL Montana, LLC UF WSPP PPL Montana, LLC UF WSPP PPL Montana, LLC SF WSPP PPL Montana, LLC SF WSPP PPL Montana, LLC SF WSPP PPL Montana, LLC SF WSPP PPL Montana, LLC SF WSPP PPL Montana, LLC SF WSPP PPL Montana, LLC S	supp	lier includes projects load for this service in	n its syster	m resource planning).	In addition, the r		•
SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment. Line Name of Company or Public Authority (Footnote Affiliations) (a) Portland General Electric Company SF WSPP 3 Powerex Corp. SF WSPP 4 PPL Montana, LLC LF WSPP 5 PPL Montana, LLC LF WSPP 5 PPL Montana, LLC SF WSPP 6 PPL Montana, LLC SF WSPP 7 PPL Montana, LLC SF WSPP 8 PPL Montana, LLC SF WSPP 9 PPL Montana, LLC SF WSPP 10 PPM Energy, Inc. SF WSPP 11 Stublic Service Co. of Colorado SF WSPP 11 Public Service Company of New Mexico SF WSPP 12 Public Service Company of New Mexico SF WSPP 13 Public Service Company of New Mexico SF WSPP 14 Public Service Company of New Mexico SF WSPP 15 PPL Montana, LC SF WSPP 16 PPL Montana, LC SF WSPP 17 PPL Montana, LC SF WSPP 18 PPL Montana, LC SF WSPP 19 PPL Montana, LC SF WSPP 10 PPM Energy, Inc. SF WSPP 11 Public Service Company of New Mexico SF WSPP 11 Public Service Company of New Mexico SF WSPP	econ energ which	omic reasons and is intended to remain re gy from third parties to maintain deliveries n meets the definition of RQ service. For a	liable ever of LF serv all transact	n under adverse conditi ice). This category sho ion identified as LF, pro	ions (e.g., the su ould not be used ovide in a footno	upplier must attem I for long-term firm	npt to buy emergency n service firm service
year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment. Line Name of Company or Public Authority (Footnote Affiliations) (a) 1 Portland General Electric Company SF WSPP 1 Powerex Corp. SF WSPP OS WSPP PPL Montana, LLC FREC Rate WSPP PPL Montana, LLC OS WSPP PPL Montana, LLC OS WSPP PPL Montana, LLC SF WSPP PPL Montana,			ne as LF s	ervice expect that "inte	rmediate-term" ı	means longer tha	n one year but less
service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment. Line Name of Company or Public Authority (Footnote Affiliations) (Footnote Affiliations) (B) Portland General Electric Company SF WSPP OS WSPP 4 PPL Montana, LLC LF WSPP 5 PPL Montana, LLC LF WSPP 6 PPL Montana, LLC SF WSPP 7 PPL Montana, LLC SF WSPP 8 PPL Montana, LLC SF WSPP 9 PPM Energy, Inc. SF WSPP 10 PPM Energy, Inc. SF WSPP 11 Public Service Con of Colorado SF WSPP 12 Public Service Company of New Mexico OS WSPP 13 Public Service Company of New Mexico OS WSPP 14 Public Service Company of New Mexico OS WSPP		- ·	for all firm	services, where the dur	ration of each pe	eriod of commitme	ent for service is one
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Name of Responde	nt		Report Is:	Date of	Report Y	ear/Period of Report	
Idaho Power Comp	any	(1)	X An Original A Resubmission	(Mo, Da 04/18/20		nd of 2005/Q4	
			SED POWER(Account (Including power exch				
AD - for out-of-ne	riod adjustment		· · · · · · · · · · · · · · · · · · ·		for service provide	ed in prior reporting	
				anonto or true upo	Tor Gorvios provide	d in phor reporting	ļ
4. In column (c), i designation for the identified in column 5. For requirement the monthly average monthly NCP demand is the during the hour (for must be in megated). Report in column of power exchanged. Report demander out-of-period adjusted total charges amount for the new include credits or agreement, proving the data in correported as Purcline 12. The total	AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided. 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (CP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (e), eand the average monthly poincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (e), eand (f), (e) and (f), (e) and (ff)						
	POWER F	XCHANGES	<u> </u>	COST/SETTLEM	ENT OF POWER	·	
MegaWatt Hours Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	Line No.
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (l)	of Settlement (\$) (m)	140.
61,688		(*)	0/	3,007,205	(٠/	3,007,205	1
9,598				921,784		921,784	2
65,139		<u>.</u>		3,984,415		3,984,415	3
103,584				4,609,488		4,609,488	4
23,909				1,481,693		1,481,693	5
400				17,600		17,600	6
90				7,740		7,740	7
111,276				6,344,930		6,344,930	8
22,652	-			1,241,500		1,241,500	9
102,451				6,764,424		6,764,424	10
169				5,776	. ,_	5,776	11
46,800				2,820,450		2,820,450	12
505				19,965		19,965	L
7,121				673,303		673,303	14
							,

219,383,501

111,690

222,310,315

3,918,389

110,013

Name	of Respondent	This Rep		Date of Re	oort	Year/Pe	riod of Report
Idaho	Power Company		An Original A Resubmission	(Mo, Da, Yi 04/18/2006		End of	2005/Q4
		PURCH (Inc	IASED POWER (Account luding power exchanges)	555)			
debits 2. En acron	eport all power purchases made during the sand credits for energy, capacity, etc.) and ter the name of the seller or other party in yms. Explain in a footnote any ownership column (b), enter a Statistical Classification	any settle an exchar interest or	ements for imbalanced nge transaction in colur affiliation the respond	exchanges. nn (a). Do not a ent has with the	bbreviate o seller.	r truncate	the name or use
suppl	for requirements service. Requirements sier includes projects load for this service in a same as, or second only to, the supplier	ı its systen	n resource planning). I	In addition, the re	de on an on eliability of I	igoing bas requireme	sis (i.e., the nt service must
econd energ which	or long-term firm service. "Long-term" me omic reasons and is intended to remain re- by from third parties to maintain deliveries on meets the definition of RQ service. For a ed as the earliest date that either buyer or	liable even of LF servi Ill transacti	under adverse conditi ce). This category sho on identified as LF, pro	ons (e.g., the su ould not be used ovide in a footno	pplier must for long-ter	attempt to m firm ser	buy emergency vice firm service
	or intermediate-term firm service. The san five years.	ne as LF se	ervice expect that "inte	rmediate-term" r	neans longe	er than on	e year but less
	for short-term service. Use this category for less.	or all firm s	services, where the dur	ration of each pe	riod of com	mitment fo	or service is one
LU -	for long-term service from a designated ge ce, aside from transmission constraints, m	enerating u ust match	nit. "Long-term" mean the availability and reli	s five years or lo ability of the des	nger. The ignated uni	availability t.	/ and reliability of
	or intermediate-term service from a desigr er than one year but less than five years.	nated gene	rating unit. The same	as LU service ex	cpect that "i	ntermedia	te-term" means
and a	For exchanges of electricity. Use this cate any settlements for imbalanced exchanges for other service. Use this category only firm service regardless of the Length of the	s. for those s	ervices which cannot b	e placed in the a	above-defin	ed catego	ries, such as all
	e service in a footnote for each adjustmen		and service nom desig	inated units of Le			osonibe the natare
Line	Name of Company or Public Authority	Statistical	FERC Rate	Average			nand (MW)
No.	(Footnote Affiliations)	Classifi- cation	Schedule or Tariff Number	Monthly Billing Demand (MW)	Aver Monthly NO (e	P Demand	Average I Monthly CP Demand (f)
<u> </u>	(a)	(b)	(C)	(d)	1	-	(1)
	Puget Sound Energy, Inc.	os	WSPP		 		
	Puget Sound Energy, Inc.	SF	WSPP				
	Rainbow Energy Marketing Corpora	os	WSPP		 		
<u> </u>	Rainbow Energy Marketing Corpora	SF	WSPP	 	 	<u>.</u>	
	The state of the s	os	WSPP		 		
6	Salt River Project	SF	WSPP				
	Seattle City Light	os	WSPP		 		
8	Seattle City Light	SF	WSPP				
9		SF	WSPP				
10	Sempra Energy Solutions	SF	WSPP		4		
			+·				
	Sempra Energy Trading Corporatio	os	WSPP				
12	Sempra Energy Trading Corporatio Sempra Energy Trading Corporatio	SF	WSPP				
12 13	Sempra Energy Trading Corporatio Sempra Energy Trading Corporatio Sierra Pacific Power Company	SF OS	WSPP WSPP				
12 13	Sempra Energy Trading Corporatio Sempra Energy Trading Corporatio	SF	WSPP				
12 13	Sempra Energy Trading Corporatio Sempra Energy Trading Corporatio Sierra Pacific Power Company	SF OS	WSPP WSPP				

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4
	PURCHASED POWER(Account 555) (Including power exchanges)		<u> </u>
AD for its desirate the			
AD - for out-of-period adjustment. Use years. Provide an explanation in a foot	this code for any accounting adjustments	s or "true-ups" for service	provided in prior reporting
years. Provide an explanation in a loot	note for each adjustment.		
	e Schedule Number or Tariff, or, for non-F		
	te lines, list all FERC rate schedules, tarit	ffs or contract designatior	ns under which service, as
identified in column (b), is provided.			athly (as lamper) basis anta-
	l any type of service involving demand ch column (d), the average monthly non-coir		
	demand in column (f). For all other types		
	hourly (60-minute integration) demand in		
	in which the supplier's system reaches its		
,	emand not stated on a megawatt basis an	•	
, (0)	ours shown on bills rendered to the respo		
,	vered, used as the basis for settlement. D (j), energy charges in column (k), and the	· -	
). Explain in a footnote all components of		
	d as settlement by the respondent. For p		
	f more energy was delivered than receive		
_	ncremental generation expenses, or (2) ex	xcludes certain credits or	charges covered by the
agreement, provide an explanatory foo			: (-)
	must be totalled on the last line of the sch ne 10. The total amount in column (h) mu		
	must be reported as Exchange Delivered		ige Neceived of Fage 401,
	rovide explanations following all required of		

MagalMott Hours	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
MegaWatt Hours Purchased (g)	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (I)	Total (j+k+l) of Settlement (\$) (m)	Line No.
8,827				586,335		586,335	,
4,790				355,810		355,810	
1,079				69,324		69,324	1
14,000				762,860		762,860	7
2,175				192,690		192,690)
605				43,525		43,525	5
5,889				272,800		272,800)
7				346		346	3
3,450				206,100		206,100	0
1,200				87,400		87,400	1
49				2,622		2,622	2 1
446,775				23,201,693		23,201,693	3 1
1,325	5		1.2	125,425		125,425	5 1
2	1			1,009		1,009	9 1
3,918,389	110,013	327,466	2,815,124	219,383,501	111,690	222,310,31	5

(2) Assubmission 04/18/2006 2	Name	of Respondent	This Rep	oort Is:	Date of Report	Year/Period of Report
PURCHASED POWER (Account 555) In Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a belancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or funcate the name or use acronyms. Explain in a foothord sarry ownership interest or diffiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RC - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the RC - for long-term firm service in its system resource planning). In addition, the reliability of requirement service be the same as, or second only to, the supplier's service to its own utilinate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service defined as the certificate the firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. U for intermediate-term firm service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, as a service provided as the certification for service place	Idaho	Power Company			(Mo, Da, Yr) 04/18/2006	End of2005/Q4
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or runcate the name or use acroymes. Explain in a footnote are yownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service is a specific which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. 1. Er - for long-term firm service. "Long-term" means five years or longer and firm" means that service cannot be interrupted for concomic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transaction identified as LF provide in a footnote the termination date of the contract defined as the service state of the transaction identified as LF provide in a footnote the termination date of the contract defined as the service state of the transaction identified as LF provide in a footnote the termination date of the contract date that effects beyor or elastications in dentified as LF provide in a footnote the termination date of the contract date that effects of the contract date and the service in the availability of the designated form the service is one year or less. 1. F - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer th						
debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. Z. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term' means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliabile even under adverse conditions (e.g., the supplier must attempt to buy emergens energy from third parties to maintain deliverse of LF - Service). This category should not be used for forely-term firm service which meats the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. Ur - for intermediate-term	4 D					and involving a halonaing of
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Name of Responder	iii.		No Original	(Ma Da		ai/Feilod of Report	- 1	
Idaho Power Comp	any	(1)	X An Original A Resubmission	(Mo, Da 04/18/20		d of2005/Q4		
		, ,	ASED POWER(Accour (Including power exch					
10 6 4 6								
				tments or "true-ups"	for service provided	in prior reporting		
4. In column (c), i designation for th identified in colum 5. For requirement the monthly average monthly NCP demand is the during the hour (6 must be in megal 6. Report in column of power exchang 7. Report demander out-of-period adjutted total charges amount for the neinclude credits or agreement, proving 8. The data in correported as Purcline 12. The total	AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting rears. Provide an explanation in a footnote for each adjustment. I. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as dentified in column (b), is provided. 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f), Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 5. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange. 7. Report demand charges in column (f). Explain in a footnote all components of the amount shown in column (f). Report in column (m) the total of any other types of charges, including out-of-period adjustments, in column (f). Explain in a footnote all components of the amount shown in column (f) the settlement amount (f) the total charge shown on bills received as settlement by the respondent. For power exchanges,							
	POWER F	XCHANGES		COST/SETTLEM	ENT OF POWER			
MegaWatt Hours	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l)	Line No.	
Purchased (g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (1)	of Settlement (\$) (m)		
					850			
7,117	<u> </u>			359,369	·	359,369	2	
27,337				1,369,765		1,369,765	3	
2,369				184,210		184,210	4	
20,600				1,128,350	_	1,128,350	5	
7,071				390,225		390,225	6	
2				117		117	7	
12,387	1			653,772		653,772	8	
702	2			30,744		30,744	9	
12,000				626,000		626,000	10	
6,499				448,179		448,179	11	
169,528	3			8,678,935		8,678,935	12	
52	2			2,240		2,240	13	
400				18,200		18,200	14	
				+				

219,383,501

222,310,315

111,690

3,918,389

110,013

	of Respondent		port is:	Date of Re		r cam c	eriod of Report
Idaho	Power Company	(1) X (2)	An Original A Resubmission	(Mo, Da, Y 04/18/2006		End of	2005/Q4
		PURC	HASED POWER (Account cluding power exchanges)	555)	-		
debits 2. Er acron	eport all power purchases made during the s and credits for energy, capacity, etc.) and ter the name of the seller or other party in lyms. Explain in a footnote any ownership column (b), enter a Statistical Classificatio	year. Als I any settl an excha interest o	to report exchanges of e ements for imbalanced e nge transaction in colum r affiliation the responde	lectricity (i.e., to exchanges. n (a). Do not a nt has with the	abbreviate or seller.	truncate	the name or use
suppl	for requirements service. Requirements so lier includes projects load for this service in e same as, or second only to, the supplier'	ı its syste	m resource planning). Ir	addition, the r			
econ- energ which	or long-term firm service. "Long-term" meanic reasons and is intended to remain religy from third parties to maintain deliveries on meets the definition of RQ service. For a sed as the earliest date that either buyer or	iable ever of LF serv II transact	n under adverse condition ice). This category shou ion identified as LF, provi	ns (e.g., the su ild not be used vide in a footno	pplier must a for long-term	ittempt to i firm sei	buy emergency vice firm service
	or intermediate-term firm service. The sam five years.	ne as LF s	ervice expect that "inten	nediate-term" ı	neans longer	than on	e year but less
	for short-term service. Use this category for less.	or all firm	services, where the dura	ition of each pe	eriod of comm	nitment fo	or service is one
	for long-term service from a designated ge ce, aside from transmission constraints, m	_		-	_	vailabilit	y and reliability of
	or intermediate-term service from a designer than one year but less than five years.	ated gene	erating unit. The same a	s LU service e	xpect that "in	termedia	te-term" means
and a	For exchanges of electricity. Use this cate	i.					
OS -		or those so	ervices which cannot be	placed in the	above-define	d catego	ries, such as all
OS - non- of the	for other service. Use this category only for service regardless of the Length of the service in a footnote for each adjustment	or those so	ervices which cannot be and service from design	placed in the a	above-define ess than one	d catego year. Do	ries, such as all
OS -	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations)	or those se contract Statistical Classification	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non- of the Line No.	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a)	or those se contract Statistical Classifi-	ervices which cannot be and service from design FERC Rate Schedule or	placed in the a ated units of Le Average Monthly Billing	above-defined	d catego year. Do	ries, such as all escribe the nature nand (MW)
OS - non-of the No.	for other service. Use this category only for other service. Use this category only form service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a)	or those se contract Statistical Classification (b)	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c)	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only from service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES	or those se contract Statistical Classification (b)	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c)	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only fairm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES Anaheim, City of	or those secontract Statistical Classification (b) OS	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only fairm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc	or those secontract Statistical Classification (b) OS	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only from service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utall Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc.	statistical Classification (b) OS	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only firm service regardless of the Length of the e service in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc. Sierra Pacific Power Company	Statistical Classification (b) OS EX EX EX	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only fairm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc. Sierra Pacific Power Administration	Statistical Classifi- cation (b) OS EX EX EX	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only frim service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utall Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc. Sierra Pacific Power Administration North Western Energy 1-14.C.	statistical Classification (b) OS EX EX EX EX EX	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No.	for other service. Use this category only from service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power. POWER EXCHANGES Anaheim, City of Avista Energy Inc. Puget Sound Energy, Inc. Sierra Pacific Power Company Bonceville Power Administration. NorthWestern Energy: 1, U.C. Pacificorp Inc.	statistical Classification (b) OS EX EX EX EX EX EX EX	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No. Line No. 1 2 3 4 5 6 7 8 9	for other service. Use this category only from service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utan Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc. Sierra Pacific Power Company Borneville Power Administration NorthWestern Energy: L.L.C Facificate Inc.	statistical Classification (b) OS EX EX EX EX EX EX EX EX EX E	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No. Line No. 1 2 3 4 5 6 7 8 9 10	for other service. Use this category only fairm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc. Sierra Pacific Power Company Bonneville Power Administration NorthWestern Energy: L.L.C Pacific Power Company Sierra Pacific Power Company	statistical Classification (b) OS EX EX EX EX EX EX EX EX EX E	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No. Line No. 1 2 3 4 5 6 7 8 9 10	for other service. Use this category only firm service regardless of the Length of the eservice in a footnote for each adjustment Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power POWER EXCHANGES Anaheim, City of Avista Energy Inc Puget Sound Energy, Inc. Sierra Pacific Power Company Bonneville Power Administration NorthWestern Energy: 1, U.C Facificate Inc. Sierra Pacific Power Company OTHER TRANSACTIONS City of Exchange	statistical Classification (b) OS EX EX EX EX EX EX EX EX EX E	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
OS - non-of the No. Line No. 1 2 3 4 5 6 7 8 9 10 11	for other service. Use this category only from service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power. POWER EXCHANGES Anaheim, City of Avista Energy Inc. Puget Sound Energy, Inc. Sierra Pacific Power Company Bonneville Power Administration North Western Energy: L. L.C. Sierra Pacific Power Company OTHER TRANSACTIONS City of Exchange	statistical Classification (b) OS EX EX EX EX EX EX EX EX EX E	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand
and a OS - non-of the No. Line No. 1 2 3 4 5 6 7 8 9 10 11 12 13	for other service. Use this category only from service regardless of the Length of the eservice in a footnote for each adjustment. Name of Company or Public Authority (Footnote Affiliations) (a) Utali Associated Municipal Power. POWER EXCHANGES Anaheim, City of Avista Energy Inc. Puget Sound Energy, Inc. Sierra Pacific Power Company Bonneville Power Administration North Western Energy: L. L.C. Sierra Pacific Power Company OTHER TRANSACTIONS City of Exchange	statistical Classification (b) OS EX EX EX EX EX EX EX EX EX E	ervices which cannot be and service from design FERC Rate Schedule or Tariff Number (c) WSPP WSPP T-9	placed in the a ated units of Le Average Monthly Billing Demand (MW)	above-defined ess than one Average Monthly NCF	d catego year. Do	ries, such as all escribe the nature mand (MW) Average Monthly CP Demand

Name of Responder	nt		Report Is:	Date of		r/Period of Report	
Idaho Power Comp	any	(1)	An Original A Resubmission	(Mo, Da 04/18/20		of 2005/Q4	
······································	 	PURCHA	SED POWER(Account (Including power excha	555) (Continued)			
AD - for out-of-pe	riod adjustment. \		ny accounting adjustr		for service provided	in prior reporting	
		footnote for each a		•	•		
4 In column (a) i	dontify the EEDC I	Data Cabadula Nun	nhar ar Tariff or for	non EEDC juriodist	and collers include	an appropriate	
			nber or Tariff, or, for i FERC rate schedules				
identified in colum	•			.,	g	,	
			rvice involving demar				er .
			average monthly nor mn (f). For all other t				athly
•	· · · · · · · · · · · · · · · · · · ·	•	ute integration) dema	• •	· ·		
during the hour (6	60-minute integrati	on) in which the su	pplier's system reach	nes its monthly peal			
			ed on a megawatt bas				ĺ
			bills rendered to the i the basis for settleme			(i) the megawatth	ours
	•		ges in column (k), an	•	-	s. includina	
			ootnote all componer				(m)
the total charge s	shown on bills rece	eived as settlement	by the respondent.	For power exchang	es, report in column	(m) the settlement	nt
			vas delivered than re				nt (I)
	· cnarges otner tna de an explanatory		eration expenses, or	(2) excludes certain	r credits or charges	covered by the	
			d on the last line of th	ne schedule. The to	otal amount in colum	n (g) must be	
reported as Purci	hases on Page 40	1, line 10. The total	al amount in column ((h) must be reported	d as Exchange Rece		1,
N .		• •	ed as Exchange Deli	_	, line 13.		
9. Footnote entri	es as required and	d provide explanati	ons following all requ	iirea data.			
MegaWatt Hours	POWER E	XCHANGES		COST/SETTLEMI			Line
Purchased	MegaWatt Hours	MegaWatt Hours	Demand Charges	Energy Charges	Other Charges	Total (j+k+l) of Settlement (\$)	No.
(g)	Received (h)	Delivered (i)	(\$) (j)	(\$) (k)	(\$) (1)	(m)	
53				1,515		1,515	1
							2
	18,600	43,200					3
	800	800					4
	41	41					5
	2,672	2,672					6
	47,854	9,456					7
		8,457					8
	40,046	249,065					9
		13,775					10
							11
					-502,000	-502,000	12
					594,515	594,515	13
			_				14
	Ţ						1
3,918,389	110,013	327,466	2,815,124	219,383,501	111,690	222,310,315	
3,810,308	ղ 110,013	321,400	2,010,124	£ 19,303,30 t	111,090	7 222,310,316	1

Name of Respondent	· · · · · · · · · · · · · · · · · · ·					
· ·	(1) X An Original	(Mo, Da, Yr)	!			
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4			
	FOOTNOTE DATA					

Schedule Page: 326 Line No.: 4 Column: a
The Tamarack Energy Partnership demand readings are taken from an electronic demand
recorder provided by Idaho Power Company. The actual demand is not used in tetermining th
cost of energy.
Schedule Page: 326.1 Line No.: 2 Column: a
Non Firm Purchases
Schedule Page: 326.1 Line No.: 9 Column: a
Non Firm Purchases
Schedule Page: 326.3 Line No.: 13 Column: a
Non Firm Purchases
Schedule Page: 326.4 Line No.: 5 Column: a
Ida-West, a subsidiary of IdaCorp, has partial ownership of these projects.
Schedule Page: 326.4 Line No.: 6 Column: a
Ida-West, a subsidiary of IdaCorp, has partial ownership of these projects.
Schedule Page: 326.4 Line No.: 7 Column: a
Ida-West a subsidiary of IdaCorp has partial ownership of these projects.
Schedule Page: 326.4 Line No.: 14 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 1 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 2 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 3 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 5 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 8 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 9 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 11 Column: a
2004 Price adjustment
Schedule Page: 326.5 Line No.: 12 Column: a
Non Firm Purchases
Schedule Page: 326.5 Line No.: 14 Column: a
Spinning or Operating Reserves
Schedule Page: 326.6 Line No.: 2 Column: a
Non Firm Purchases
Schedule Page: 326.6 Line No.: 4 Column: a
Non Firm Purchases
Schedule Page: 326.6 Line No.: 6 Column: a
Non Firm Purchases
Schedule Page: 326.6 Line No.: 7 Column: a
Non Firm Purchases
Schedule Page: 326.6 Line No.: 8 Column: a
Non Firm Purchases
Schedule Page: 326.6 Line No.: 10 Column: a
Non Firm Purchases
Schedule Page: 326.6 Line No.: 14 Column: a
Non Firm Purchases
Schedule Page: 326.7 Line No.: 2 Column: a
Non Firm Purchases
Schedule Page: 326.7 Line No.: 3 Column: a Non Firm Purchases
NON FILM PUICHASES
FERC FORM NO. 1 (ED. 12-87) Page 450.1

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	·
Idaho Power Company	(2) A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA		

<u> </u>	FOOTNOTE DATA	
Schedule Page: 326.7	ine No.: 7 Column: a	
Non Firm Purchases		
· · · · · · · · · · · · · · · · · · ·	ine No.: 9 Column: a	
Non Firm Purchases	ine No.: 9 Column: a	
	Line No.: 12 Column: a	
Non Firm Purchases		
Schedule Page: 326.8	Line No.: 2 Column: a	
Non Firm Purchases		
	Line No.: 4 Column: a	
Non Firm Purchases	ine No. 7 Column. a	
	Li- N- O O-L-	
	Line No.: 6 Column: a	
Non Firm Purchases		
	Line No.: 9 Column: a	
Non Firm Purchases		
Schedule Page: 326.8	Line No.: 12 Column: a	
Non Firm Purchases		
	Line No.: 14 Column: a	
Non Firm Purchases	and Ho., 17 - Outumin, a	
	Line No. 4 Columnia	
	Line No.: 1 Column: a	
Non Firm Purchases		
	Line No.: 5 Column: a	
Non Firm Purchases		
Schedule Page: 326.9	Line No.: 7 Column: a	
Non Firm Purchases		
	Line No.: 9 Column: a	
Spinning or Operation		
	Line No.: 10 Column: a	
Spinning or Operation		
Schedule Page: 326.9	Line No.: 13 Column: a	
Non Firm Purchases		
Schedule Page: 326.10	Line No.: 2 Column: a	
Non Firm Purchases		
Schedule Page: 326.10	Line No.: 5 Column: a	
Non Firm Purchases	Line No.: 0 Gordini: 4	
r	1 - No Continue	
Schedule Page: 326.10	Line No.: 6 Column: a	
Non Firm Purchases		
Schedule Page: 326.10	Line No.: 7 Column: a	
Non Firm Purchases		
Schedule Page: 326.10	Line No.: 9 Column: a	
Non Firm Purchases		
Schedule Page: 326.10	Line No.: 11 Column: a	
Non Firm Purchases	Line Au., 11 Outumn, a	
	Line No. 40. Only many	
Schedule Page: 326.10	Line No.: 13 Column: a	
Non Firm Purchases		
Schedule Page: 326.11	Line No.: 1 Column: a	
Non Firm Purchases		
Schedule Page: 326.11	Line No.: 3 Column: a	
Non Firm Purchases		
Schedule Page: 326.11	Line No.: 5 Column: a	
Non Firm Purchases	Line no., v Volumin, a	
	11-11-17-0-1	
Schedule Page: 326.11	Line No.: 7 Column: a	
Non Firm Purchases		
Schedule Page: 326.11	Line No.: 11 Column: a	
Non Firm Purchases		
Non Firm Purchases Schedule Page: 326 11	Line No : 13 Column: a	
Schedule Page: 326.11	Line No.: 13 Column: a	

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA	<u> </u>	

Schedule Page: 326.12	Line No.: 1	Column: a
Spinning or Operati	ng Reserves	
Schedule Page: 326.12	Line No.: 2	Column: a
Non Firm Purchases		
Schedule Page: 326.12	Line No.: 4	Column: a
Non Firm Purchases		
Schedule Page: 326.12	Line No.: 6	Column: a
Non Firm Purchases		
Schedule Page: 326.12	Line No.: 9	Column: a
Non Firm Purchases		
Schedule Page: 326.12	Line No.: 11	Column: a
Non Firm Purchases		
Schedule Page: 326.12	Line No.: 13	Column: a
Non Firm Purchases		
Schedule Page: 326.12	Line No.: 14	Column: a
Non Firm Purchases		
Schedule Page: 326.13	Line No.: 1	Column: a
Non Firm Purchases		
Schedule Page: 326.13	Line No.: 7	Column: a
Scheduled losses no	ot removed w	with loss transactions.
Schedule Page: 326.13	Line No.: 8	Column: a
Scheduled losses no	ot removed w	with loss transactions.
Schedule Page: 326.13	Line No.: 9	Column: a
Scheduled losses no	ot removed w	with loss transactions.
Schedule Page: 326.13	Line No.: 10	Column: a
		with loss transactions.

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lame	of Respondent		Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of R	•
daho	Power Company	(1)	X An Original A Resubmission	04/18/2006	End of 2005	5/Q4
	TRANSM		N OF ELECTRICITY FOR OTHER	RS (Account 456)		
	eport all transmission of electricity, i.e., who fying facilities, non-traditional utility supplie				er public authorities	,
	se a separate line of data for each distinct t				olumn (a), (b) and (c).
	eport in column (a) the company or public a					
ubli	c authority that the energy was received from	m and	l in column (c) the company o	r public authority that th	e energy was deliv	ered to.
	de the full name of each company or public					
	wnership interest in or affiliation the respon					_
	column (d) enter a Statistical Classification					
	- Firm Network Service for Others, FNS - F					
	smission Service, OLF - Other Long-Term ervation, NF - non-firm transmission service					
	ny accounting adjustments or "true-ups" for					
	adjustment. See General Instruction for de					
	,					
_	Payment By		Energy Received From	Energy D	elivered To	Statistical
ine '	(Company of Public Authority)		(Company of Public Authority)		Public Authority)	Classifi-
No.	(Footnote Affiliation)		(Footnote Affiliation)	` .	Affiliation)	cation
	(a)		(b)	· · · · · · · · · · · · · · · · · ·	c)	(d)
			ville Power Administration	Oregon Trails Electr		FNO
			ville Power Administration	United States Burea		FNO
			ville Power Administration	Raft River Electric C	`	FNO
			ville Power Administration	Priority Firm Custon	ners	FNO
5	Bonneville Power Administration (V)	Bonne	ville Power Administration	Vigilante		OLF
_ 6	Miliner (mgalian District	United	States Bureau of Reclamat	Milner Irrigation Dis	trict	OLF
7	City of South	Seattle	City Light	Bonneville Power A	dministration	OLF
8	Pacificore	PacifiC	corp West	PacifiCorp West		FNO
9	United States & Ceaucitandian Attaits:	Bonne	ville Power Administration	United States Burea	u of Indian Af	OLF
10	Pacificon Power Marching	PacifiC	Corp West	PacifiCorp West		OLF
11	Pacificorp Power Makeling	PacifiC	Corp West	PacifiCorp West		OLF
12	Pasticorp Power Walketing	PacifiC	Corp East	PacifiCorp West		OLF
13	Arizona Public Service	PacifiC	Corp East	Avista		LFP
14	Arizona Public Service	PacifiC	Corp East	Sierra Pacific Powe	r	NF
15	Arizona Public Service	Idaho	Power Company	PacifiCorp East		NF
16	Aron - Goldman Sachs	PacifiC	Corp East	Bonneville Power A	dministration	NF

NF

Sierra Pacific Power

PacifiCorp East

17 Aron - Goldman Sachs

TOTAL

Idaho Power Company (1) An Original (Mo, Da, Yr) (2) A Resubmission 04/18/2006 TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)	Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
	Idaho Power Company	(2) A Resubmission	04/18/2006	End of 2005/Q4
(Including transactions reffered to as 'wheeling')		TRANSMISSION OF ELECTRICITY FOR OTHERS (A (Including transactions reffered to as 'whe		

- 5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
- 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
- 7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
- 8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER OF ENERGY		Line
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
5				258,035	258,035	1
5				174,246	174,246	2
5				181,992	181,992	3
5				723,046	723,046	4
5	Bannack Tap	Vigilante Electric C	4			5
Legacy	Minidoka, Idaho	Various in Idaho	1	1,885	1,885	6
Legacy	LYPK	LGBP				7
5			1	2,125	2,125	8
Legacy	LaGrande, Oregon	Various in Idaho	11	13,475	13,475	9
Legacy (414)	JBSN	ENPR		214,127	214,127	10
Legacy (440)	JBSN	ENPR		19,726	19,726	11
Legacy (433)	BOBR	JBSN		162,623	162,623	12
5	BOBR	LOLO		4,000	4,000	13
5	BOBR	M345		78,182	78,182	14
5	IPCO	BOBR		800	800	15
5	BOBR	LGBP		27	27	7 16
5	BOBR	M345		518	518	17
			17	4,775,766	4,775,766	ã

401116	of Respondent	This Report is:	Date of Report Year/Period o	f Report
Idaho	Power Company	(1) X An Original (2) A Resubmission	04/18/2006	005/Q4
-	TRANS	SMISSION OF ELECTRICITY FOR OTHER (Including transactions referred to as 'whee	S (Account 456) ling')	
1. R	eport all transmission of electricity, i.e., w	heeling, provided for other electric utili	ties, cooperatives, other public authoriti	ies,
quali	fying facilities, non-traditional utility suppl	iers and ultimate customers for the qua	arter.	
	se a separate line of data for each distinc			
). R	eport in column (a) the company or public	authority that paid for the transmission	n service. Report in column (b) the cor	npany or
ubli	c authority that the energy was received t	from and in column (c) the company of	public authority that the energy was de	elivered to.
rov	de the full name of each company or pub ownership interest in or affiliation the resp	olic authority. Do not appreviate or trui	cate name or use acronyms. Explain i	n a loothole
	column (d) enter a Statistical Classification			as follows:
-NO	- Firm Network Service for Others, FNS	- Firm Network Transmission Service f	or Self. LFP - "Long-Term Firm Point to	Point
Γran	smission Service, OLF - Other Long-Tern	n Firm Transmission Service, SFP - St	nort-Term Firm Point to Point Transmiss	sion
₹ese	ervation, NF - non-firm transmission servi	ce, OS - Other Transmission Service a	nd AD - Out-of-Period Adjustments. Us	e this code
or a	ny accounting adjustments or "true-ups" f	for service provided in prior reporting p	eriods. Provide an explanation in a foot	note for
each	adjustment. See General Instruction for	definitions of codes.		
ine	Payment By	Energy Received From	Energy Delivered To	Statistica
	(Company of Public Authority)	(Company of Public Authority)	(Company of Public Authority)	Classifi-
	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority) (Footnote Affiliation)	Classifi- cation
No.	(Company of Public Authority)	(Company of Public Authority)	(Company of Public Authority)	Classifi-
No.	(Company of Public Áuthority) (Footnote Affiliation) (a)	(Company of Public Authority) (Footnote Affiliation) (b)	(Company of Public Authority) (Footnote Affiliation) (c)	Classifi- cation (d)
No.	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East	(Company of Public Authority) (Footnote Affiliation) (c) PacifiCorp East	Classifi- cation (d)
No.	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East	(Company of Public Authority) (Footnote Affiliation) (c) PacifiCorp East Sierra Pacific Power	Classification (d) NF NF NF NF
No. 1 2 3 4	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East Bonneville Power Administration	(Company of Public Authority) (Footnote Affiliation) (c) PacifiCorp East Sierra Pacific Power PacifiCorp East	Classification (d) NF NF NF
1 2 3 4 5	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East Bonneville Power Administration Bonneville Power Administration	(Company of Public Authority) (Footnote Affiliation) (c) PacifiCorp East Sierra Pacific Power PacifiCorp East Sierra Pacific Power	Classification (d) NF NF NF NF NF NF
1 2 3 4 5 6	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East Bonneville Power Administration Bonneville Power Administration Avista	(Company of Public Authority) (Footnote Affiliation) (C) PacifiCorp East Sierra Pacific Power PacifiCorp East Sierra Pacific Power Sierra Pacific Power	Classification (d) NF NF NF NF NF NF NF NF NF
1 2 3 4 5 6	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East Bonneville Power Administration Bonneville Power Administration Avista Bonneville Power Administration	(Company of Public Authority) (Footnote Affiliation) (C) PacifiCorp East Sierra Pacific Power PacifiCorp East Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power	Classification (d) NF NF NF NF NF NF
No. 1 2 3 4 5 6 7	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Black Hills Power	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East Bonneville Power Administration Bonneville Power Administration Avista Bonneville Power Administration PacifiCorp West	(Company of Public Authority) (Footnote Affiliation) (c) PacifiCorp East Sierra Pacific Power PacifiCorp East Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power	Classification (d) NF NF NF NF NF NF NF NF NF N
2 3 4 5 6 7 8	(Company of Public Authority) (Footnote Affiliation) (a) Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Aron - Goldman Sachs Black Hills Power Bonneville Power Administration	(Company of Public Authority) (Footnote Affiliation) (b) NorthWestern/ PacifiCorp East NorthWestern/ PacifiCorp East Bonneville Power Administration Bonneville Power Administration Avista Bonneville Power Administration PacifiCorp West Bonneville Power Administration	(Company of Public Authority) (Footnote Affiliation) (C) PacifiCorp East Sierra Pacific Power PacifiCorp East Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power Sierra Pacific Power	Classification (d) NF NF NF NF NF NF NF NF NF N

PacifiCorp West

PacifiCorp West

PacifiCorp West

PacifiCorp West

NorthWestern/ PacifiCorp East

NorthWestern/ PacifiCorp East

NF

NF

NF

NF

NF

NF

PacifiCorp East

PacifiCorp West

PacifiCorp East

PacifiCorp East

Sierra Pacific Power

Sierra Pacific Power

12 Cargill Power Markets

13 Cargill Power Markets

14 Cargill Power Markets

15 Cargill Power Markets

16 Cargill Power Markets

TOTAL

Cargill Power Markets

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4
TR/	ANSMISSION OF ELECTRICITY FOR OTHER: (Including transactions reffered to as '	wheeling')	
5. In column (e), identify the FERC R	ate Schedule or Tariff Number, On separa	te lines, list all FERC rate	schedules or contract
designations under which service, as			
	ns for all single contract path, "point to poi	nt" transmission service.	In column (f), report the
	r appropriate identification for where energy		
accignation to the carciation, or other			
(a) report the designation for the subs	tation, or other appropriate identification for	ir where energy was deliv	ered as specified in the
	tation, or other appropriate identification for	or where energy was deliv	ered as specified in the
contract.			·
contract. 7. Report in column (h) the number o	f megawatts of billing demand that is spec	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec gawatts. Footnote any demand not stated	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec gawatts. Footnote any demand not stated	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec gawatts. Footnote any demand not stated	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec gawatts. Footnote any demand not stated	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec gawatts. Footnote any demand not stated	ified in the firm transmissi	on service contract. Demand
contract. 7. Report in column (h) the number o reported in column (h) must be in meç	f megawatts of billing demand that is spec gawatts. Footnote any demand not stated	ified in the firm transmissi	on service contract. Demand

FERC Rate	Point of Receipt	Point of Delivery (Substation or Other	Billing	TRANSFER	R OF ENERGY	
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Line No.
5	HTSP	BOBR		169	169	1
5	HTSP	M345		150	150	2
5	LGBP	BOBR		75	75	3
5	LGBP	M345		3,635	3,635	4
5	LOLO	M345		221	221	5
5	LGBP	M345		12	12	6
5	JBSN	M345		34	34	7
5	LGBP	M345		820	820	8
5	LOLO	M345		299	299	9
5	BOBR	ENPR		7,276	7,276	10
5	BOBR	M345		400	400	11
5	ENPR	BOBR		18,944	18,944	1 12
5	ENPR	JBSN		5,647	5,647	13
5	ENPR	M345		70,720	70,720	14
5	HTSP	BOBR		9,247	9,247	15
5	HTSP	M345		3,695	3,695	16
5	JBSN	BOBR		23,327	23,327	7 17
			17	4,775,766	4,775,766	6

Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of R End of 200	Report 05/Q4
Idaho Power Company	(2) A Resubmission	04/18/2006	Lild Of	
TRANSMI (Inc	SSION OF ELECTRICITY FOR OTHE cluding transactions referred to as 'who	RS (Account 456) eeling')		
1. Report all transmission of electricity, i.e., where qualifying facilities, non-traditional utility suppliers 2. Use a separate line of data for each distinct ty 3. Report in column (a) the company or public at public authority that the energy was received from Provide the full name of each company or public any ownership interest in or affiliation the respon 4. In column (d) enter a Statistical Classification FNO - Firm Network Service for Others, FNS - Fith Transmission Service, OLF - Other Long-Term FReservation, NF - non-firm transmission service, for any accounting adjustments or "true-ups" for each adjustment. See General Instruction for definition of the service o	eling, provided for other electric ut is and ultimate customers for the query pe of transmission service involving uthority that paid for the transmission and in column (c) the company authority. Do not abbreviate or tradent has with the entities listed in code based on the original contraction Network Transmission Service irm Transmission Service, SFP - SOS - Other Transmission Service service provided in prior reporting	ilities, cooperatives, other uarter. ng the entities listed in cooperatives, and the entities listed in cooperative. Report in cooperative that the uncate name or use acrops columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (b) or (c) columns (a), (c) or (olumn (a), (b) and (b) the complete energy was delived by the complete energy was delived by the complete energy was delived by the complete energy was delived by the complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was a complete energy was delived energy energy was delived energy was delived energy was delived energy energy was delived energy was delived energy was delived energy en	(c). vered to. a footnote s follows: oint n this code

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (C)	Statistical Classifi- cation (d)
1	Cargill Power Markets	PacifiCorp West	PacifiCorp West	NF
2	Cargill Power Markets	PacifiCorp West	Bonneville Power Administration	NF
3	Cargill Power Markets	PacifiCorp West	Sierra Pacific Power	NF
4	Cargill Power Markets	Bonneville Power Administration	PacifiCorp East	NF
5	Cargill Power Markets	Bonneville Power Administration	PacifiCorp West	NF
6	Cargill Power Markets	Bonneville Power Administration	Sierra Pacific Power	NF
7	Cargill Power Markets	Avista	Sierra Pacific Power	NF
8	Cargill Power Markets	Sierra Pacific Power	Bonneville Power Administration	NF
9	Morgan Stanley Capital Group	PacifiCorp East	Bonneville Power Administration	NF
10	Morgan Stanley Capital Group	PacifiCorp East	Sierra Pacific Power	NF
11	Morgan Stanley Capital Group	PacifiCorp West	Sierra Pacific Power	NF
12	Morgan Stanley Capital Group	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
13	Morgan Stanley Capital Group	NorthWestern/ PacifiCorp East	Sierra Pacific Power	NF
14	Morgan Stanley Capital Group	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
15	Morgan Stanley Capital Group	Bonneville Power Administration	PacifiCorp East	NF
16	Morgan Stanley Capital Group	Bonneville Power Administration	Sierra Pacific Power	NF
17	Morgan Stanley Capital Group	Avista	PacifiCorp East	NF
	TOTAL			

Name of Respondent Idaho Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of2005/Q4
TRANSMI	SSION OF ELECTRICITY FOR OTHERS (A (Including transactions reffered to as 'who	Account 456)(Continued) eeling')	
 5. In column (e), identify the FERC Rate Soldesignations under which service, as identified. Report receipt and delivery locations for designation for the substation, or other application (g) report the designation for the substation contract. 7. Report in column (h) the number of megareported in column (h) must be in megawatt 8. Report in column (i) and (j) the total megareported. 	fied in column (d), is provided. all single contract path, "point to point" ropriate identification for where energy , or other appropriate identification for values awatts of billing demand that is specified s. Footnote any demand not stated on	transmission service. In was received as specifie where energy was delived in the firm transmission	n column (f), report the ed in the contract. In column ered as specified in the en service contract. Demand

FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	FER OF ENERGY	
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
5	JBSN	ENPR		2,247	2,247	1
5	JBSN	LGBP		90,867	90,867	2
5	JBSN	M345		33,154	33,154	3
5	LGBP	BOBR		3,994	3,994	4
5	LGBP	JBSN		24	24	5
5	LGBP	M345		39,603	39,603	6
5	LOLO	M345		555	555	7
5	M345	LGBP		1,283	1,283	3 8
5	BOBR	LGBP		2,009	2,009	9 9
5	BOBR	M345		4,536	4,536	10
5	ENPR	M345		400	400	0 11
5	HTSP	BOBR		18,219	18,219	9 12
5	HTSP	M345		2,383	2,383	3 13
5	JEFF	BOBR		168	168	8 14
5	LGBP	BOBR		3,154	3,15	4 15
5	LGBP	M345		2,119	2,119	9 16
5	LOLO	BOBR		914	914	4 17
			17	4,775,766	4,775,76	6

	e of Respondent	This Report Is:	Date of Report Year/Period o	f Report
Idaho	o Power Company	(1) X An Original		:005/Q4
	' '	(2) A Resubmission	04/18/2006	
	TRANS	MISSION OF ELECTRICITY FOR OTHE Including transactions referred to as 'who	.RS (Account 456) eeling')	
quali 2. U 3. R oubli Prov any (4. In FNO Tran Rese for a	Report all transmission of electricity, i.e., whifying facilities, non-traditional utility supplied less a separate line of data for each distinct Report in column (a) the company or public ic authority that the energy was received froide the full name of each company or public ownership interest in or affiliation the respondence of the column (d) enter a Statistical Classification of Firm Network Service for Others, FNS ansmission Service, OLF - Other Long-Term ervation, NF - non-firm transmission service any accounting adjustments or "true-ups" for adjustment. See General Instruction for definition of the service of the servic	ers and ultimate customers for the quantity that paid for the transmission authority that paid for the transmission and in column (c) the company of ic authority. Do not abbreviate or transment that with the entities listed in a code based on the original contract Firm Network Transmission Service. Firm Transmission Service, SFP - Se, OS - Other Transmission Service or service provided in prior reporting	uarter. ng the entities listed in column (a), (b) an ion service. Report in column (b) the cor or public authority that the energy was deuncate name or use acronyms. Explain i columns (a), (b) or (c) ctual terms and conditions of the service for Self, LFP - "Long-Term Firm Point to Short-Term Firm Point to Point Transmiss and AD - Out-of-Period Adjustments. Us	d (c). mpany or elivered to. n a footnote as follows: Point sion se this code
_ine No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	
No.	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority) (Footnote Affiliation)	Classifi- cation
No.	(Company of Public Authority) (Footnote Affiliation) (a)	(Company of Public Authority) (Footnote Affiliation) (b)	(Company of Public Authority) (Footnote Affiliation) (c)	Classifi- cation (d)
No.	(Company of Public Authority) (Footnote Affiliation) (a) Morgan Stanley Capital Group	(Company of Public Authority) (Footnote Affiliation) (b) Avista	(Company of Public Authority) (Footnote Affiliation) (c) Sierra Pacific Power	Classifi- cation (d)
No. 1 2 3	(Company of Public Authority) (Footnote Affiliation) (a) Morgan Stanley Capital Group Morgan Stanley Capital Group	(Company of Public Authority) (Footnote Affiliation) (b) Avista Seattle City Light/Idaho Power C	(Company of Public Authority) (Footnote Affiliation) (c) Sierra Pacific Power Bonneville Power Administration	Classifi- cation (d) NF
No. 1 2 3 4	(Company of Public Authority) (Footnote Affiliation) (a) Morgan Stanley Capital Group Morgan Stanley Capital Group Morgan Stanley Capital Group	(Company of Public Authority) (Footnote Affiliation) (b) Avista Seattle City Light/Idaho Power C Seattle City Light/Idaho Power C	(Company of Public Authority) (Footnote Affiliation) (c) Sierra Pacific Power Bonneville Power Administration Sierra Pacific Power	(d) NF NF NF

	TOTAL			
17	Portland General Electric	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
16	Portland General Electric	NorthWestern/ PacifiCorp East	Bonneville Power Administration	NF
15	Portland General Electric	NorthWestern/ PacifiCorp East	Bonneville Power Administration	NF
14	Portland General Electric	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
13	Portland General Electric	PacifiCorp West	PacifiCorp East	NF
12	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF
11	Pacificorp Power Marketing	PacifiCorp West	Sierra Pacific Power	NF
10	Pacificorp Power Marketing	PacifiCorp West	PacifiCorp East	NF
9	Pacificorp Power Marketing	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
8	Pacificorp Power Marketing	PacifiCorp West	Sierra Pacific Power	NF
7	Pacificorp Power Marketing	PacifiCorp West	PacifiCorp East	NF
6	Pacificorp Power Marketing	PacifiCorp East	PacifiCorp West	NF
5	Pacificorp Power Marketing	PacifiCorp East	NorthWestern/ PacifiCorp East	NF
4	Pacificorp Power Marketing	PacifiCorp East	PacifiCorp West	NF
3	Morgan Stanley Capital Group	Seattle City Light/Idaho Power C	Sierra Pacific Power	NF
2	Morgan Stanley Capital Group	Seattle City Light/Idaho Power C	Bonneville Power Administration	NF
1	Morgan Stanley Capital Group	Avista	Sierra Pacific Power	NF
ine No.	(Company of Public Authority) (Footnote Affiliation) (a)	(Company of Public Authority) (Footnote Affiliation) (b)	(Company of Public Authority) (Footnote Affiliation) (c)	Classifi- cation (d)

Name of Respo	ndont	This Report Is:		Date of Report	Year/Period of Report	 -
•		(1) X An Original		(Ma Da Vr)	End of 2005/Q4	
Idaho Power Co	• •	(2) A Resubmi		04/18/2006		
•	TRANS	MISSION OF ELECTRICITY F (Including transactions re	OR OTHERS (Accou	unt 456)(Continued)		
5 In column (e), identify the FERC Rate				dules or contract	
	under which service, as ider			, not an 1 El to rato conot		
•	eipt and delivery locations for			smission service. In colu	umn (f), report the	
	r the substation, or other ap					ımn
(g) report the	designation for the substation	on, or other appropriate ide	ntification for wher	e energy was delivered a	as specified in the	
contract.						
	olumn (h) the number of me					and
	lumn (h) must be in megaw			egawatts basis and expl	ain.	
8. Report in o	column (i) and (j) the total m	egawatthours received and	delivered.			
	:					
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Schedule of	(Subsatation or Other	(Substation or Other	Demand	MegaWatt Hours	MegaWatt Hours	No.
Tariff Number (e)	Designation) (f)	Designation) (g)	(MW) (h)	Received (i)	Delivered (i)	i
5	LOLO	M345	1. (17	581	581	1
5	LYPK	LGBP		80	80	2
5	LYPK	M345		256	256	3
5	BOBR	ENPR		51,915	51,915	_
5	BOBR	HTSP		339	339	5
5	BOBR	M500		8,662	8,662	6
5	ENPR	BOBR		170,760	170,760	1 7

12,147

11,931

77,565

585

30

6,678

1,132

4,775,766

17

263

720

170

12,147

11,931

77,565

170

585

30

6,678

263

720

1,132

4,775,766

8

9

10

11

12

13

14

15

16

17

M345

BOBR

BOBR

M345

LGBP

BOBR

BOBR

LGBP

LGBP

BOBR

ENPR

HTSP

JBSN

JBSN

BOBR

ENPR

HTSP

HTSP

JEFF

MLCK

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling') 1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c) 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.	Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c) 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for	Idaho Power Company		04/18/2006	End of 2005/Q4
qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c) 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for	TRANSMI (Inc	SSION OF ELECTRICITY FOR OTHE cluding transactions referred to as 'whe	RS (Account 456) eeling')	
	qualifying facilities, non-traditional utility suppliers 2. Use a separate line of data for each distinct ty 3. Report in column (a) the company or public at public authority that the energy was received from Provide the full name of each company or public any ownership interest in or affiliation the respond 4. In column (d) enter a Statistical Classification FNO - Firm Network Service for Others, FNS - Firansmission Service, OLF - Other Long-Term FReservation, NF - non-firm transmission service, for any accounting adjustments or "true-ups" for	s and ultimate customers for the query pe of transmission service involving thority that paid for the transmission and in column (c) the company of authority. Do not abbreviate or tradent has with the entities listed in code based on the original contraction Network Transmission Service (Transmission Service) OS - Other Transmission Service service provided in prior reporting	uarter. Ing the entities listed in come service. Report in come public authority that the uncate name or use acroscolumns (a), (b) or (c) control terms and condition for Self, LFP - "Long-TeShort-Term Firm Point to and AD - Out-of-Period	olumn (a), (b) and (c). column (b) the company or the energy was delivered to. conyms. Explain in a footnote the service as follows: term Firm Point to Point to Point Transmission Adjustments. Use this code

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classifi- cation (d)
1	Powerex Corporation	PacifiCorp East	PacifiCorp West	NF
2	Powerex Corporation	PacifiCorp East	NorthWestern/ PacifiCorp East	NF
3	Powerex Corporation	PacifiCorp East	Bonneville Power Administration	NF
4	Powerex Corporation	PacifiCorp East	Avista	NF
5	Powerex Corporation	PacifiCorp East	Sierra Pacific Power	NF
6	Powerex Corporation	PacifiCorp West	PacifiCorp East	NF
7	Powerex Corporation	PacifiCorp West	PacifiCorp West	NF
8	Powerex Corporation	PacifiCorp West	Sierra Pacific Power	NF
9	Powerex Corporation	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
10	Powerex Corporation	NorthWestern/ PacifiCorp East	Bonneville Power Administration	NF
11	Powerex Corporation	NorthWestern/ PacifiCorp East	Sierra Pacific Power	NF
12	Powerex Corporation	Idaho Power Company	PacifiCorp East	NF
13	Powerex Corporation	PacifiCorp West	PacifiCorp East	NF
14	Powerex Corporation	PacifiCorp West	PacifiCorp West	NF
15	Powerex Corporation	PacifiCorp West	NorthWestern/ PacifiCorp East	NF
16	Powerex Corporation	PacifiCorp West	Bonneville Power Administration	NF
17	Powerex Corporation	PacifiCorp West	Sierra Pacific Power	NF
	TOTAL			

Name of Respor	ndent	This Report Is:		e of Report , Da, Yr)	Year/Period of Repor	
idaho Power Co	mpany	(2) A Resubmis	1 ,	8/2006	End of2005/Q4	-
	TRANS	MISSION OF ELECTRICITY F (Including transactions ref	OR OTHERS (Account 4 fered to as 'wheeling')	56)(Continued)		
esignations use. Report receives gnation for gnation for gnation for gnation for gnational for gnati	inder which service, as ide sipt and delivery locations or the substation, or other a designation for the substati olumn (h) the number of m umn (h) must be in megaw	Schedule or Tariff Number, ntified in column (d), is provi for all single contract path, "perpropriate identification for von, or other appropriate identification for vertical departments. Footnote any demand the gawatthours received and	ded. point to point" transmis where energy was rece ntification for where en hat is specified in the not stated on a mega	ssion service. In co eived as specified in ergy was delivered firm transmission s	olumn (f), report the in the contract. In co i as specified in the ervice contract. Der	
	·					
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFE	R OF ENERGY	Lin

FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER OF ENERGY		Line
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
5	BOBR	ENPR		1,782	1,782	1
5	BOBR	HTSP		2,015	2,015	2
5	BOBR	LGBP		102,327	102,327	3
5	BOBR	LOLO		4,373	4,373	4
5	BOBR	M345		8,416	8,416	5
5	ENPR	BOBR		68,481	68,481	1 6
5	ENPR	JBSN		177	177	7
5	ENPR	M345		42,039	42,039	3 6
5	HTSP	BOBR	Ţ	7,790	7,790	9 9
5	HTSP	LGBP		1,133	1,133	3 10
5	HTSP	M345		858	858	B 11
5	IPCO	BOBR		837	83	7 12
5	JBSN	BOBR	-	10,309	10,309	9 13
5	JBSN	ENPR		5		5 14
5	JBSN	HTSP		393	39:	3 15
5	JBSN	LGBP		110,270	110,270	0 16
5	JBSN	M345		198	198	8 17
			17	4,775,766	4,775,76	6

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	
	TRANSI (MISSION OF ELECTRICITY FOR OTHE Including transactions referred to as 'who	RS (Account 456) eeling')		
qualif 2. Us 3. Re public Provid any o 4. In o FNO Trans Rese for ar	eport all transmission of electricity, i.e., whying facilities, non-traditional utility supplies a separate line of data for each distinct eport in column (a) the company or public authority that the energy was received from the full name of each company or public wherehip interest in or affiliation the respondent (d) enter a Statistical Classification Firm Network Service for Others, FNS semission Service, OLF - Other Long-Term rivation, NF - non-firm transmission servicing accounting adjustments or "true-ups" for adjustment. See General Instruction for contents of the service of the	ers and ultimate customers for the query type of transmission service involving authority that paid for the transmission and in column (c) the company ic authority. Do not abbreviate or transment has with the entities listed in an code based on the original contract Firm Network Transmission Service Firm Transmission Service, SFP - Service or service provided in prior reporting definitions of codes.	uarter. ng the entities listed in color service. Report in color public authority that the uncate name or use acrocolumns (a), (b) or (c) ctual terms and condition for Self, LFP - "Long-TeShort-Term Firm Point to and AD - Out-of-Period periods. Provide an exp	olumn (a), (b) and (c). Islumn (b) the company or e energy was delivered to nyms. Explain in a footnot as of the service as follows rm Firm Point to Point Point Transmission Adjustments. Use this cool lanation in a footnote for	o. ote s: de
Line No.	Payment By (Company of Public Authority)	Energy Received From (Company of Public Authority)	(Company of F	elivered To Statis ublic Authority) Class Affiliation) catio	sifi-
	(Footnote Affiliation) (a)	(Footnote Affiliation) (b)	` .	Affiliation) cation (d)	

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classifi- cation (d)
1	Powerex Corporation	NorthWestern/ PacifiCorp East	Bonneville Power Administration	NF
2	Powerex Corporation	Bonneville Power Administration	PacifiCorp East	NF
3	Powerex Corporation	Bonneville Power Administration	PacifiCorp West	NF
4	Powerex Corporation	Bonneville Power Administration	Sierra Pacific Power	NF
5	Powerex Corporation	Avista	PacifiCorp East	NF
6	Powerex Corporation	Avista	Bonneville Power Administration	NF
7	Powerex Corporation	Avista	Sierra Pacific Power	NF
8	Powerex Corporation	Sierra Pacific Power	PacifiCorp East	NF
9	Powerex Corporation	Sierra Pacific Power	Bonneville Power Administration	NF
10	PP & L Montana	PacifiCorp West	NorthWestern/ PacifiCorp East	NF
11	PP & L Montana	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
12	PP & L Montana	NorthWestern/ PacifiCorp East	Bonneville Power Administration	NF
13	PP & L Montana	PacifiCorp West	NorthWestern/ PacifiCorp East	NF
14	PP & L Montana	PacifiCorp West	Bonneville Power Administration	NF
15	PP & L Montana	PacifiCorp West	NorthWestern/ PacifiCorp East	NF
16	PP & L Montana	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
17	PP & L Montana	NorthWestern/ PacifiCorp East	PacifiCorp East	NF
	TOTAL			

	T	T	
Name of Respondent	This Report Is: (1) [X] An Original	Date of Report	Year/Period of Report
Idaho Power Company		(Mo, Da, Yr) 04/18/2006	End of 2005/Q4
• •	(2) A Resubmission		
TRANSMISS	ION OF ELECTRICITY FOR OTHERS (A (Including transactions reffered to as 'wh	Account 456)(Continued) eeling')	
5. In column (e), identify the FERC Rate Sche	edule or Tariff Number, On separate	lines, list all FERC rate	schedules or contract
designations under which service, as identified	· · · · · · · · · · · · · · · · · · ·	•	
6. Report receipt and delivery locations for all		transmission service. I	n column (f), report the
designation for the substation, or other appropriate	• • • • •		* * * * *
(g) report the designation for the substation, o			
	other appropriate identification for t	where effergy was delive	ried as specified in the
contract.			
7. Report in column (h) the number of megaw	<u> </u>		
reported in column (h) must be in megawatts.		ı a megawatts basis and	explain.
8. Report in column (i) and (j) the total megav	atthours received and delivered.		
			Ī

FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
5	JEFF	LGBP		365	365	1
5	LGBP	BOBR		26,947	26,947	2
5	LGBP	JBSN		6,870	6,870	3
5	LGBP	M345		94,946	94,946	4
5	LOLO	BOBR		578	578	5
5	LOLO	LGBP		60	60	6
5	LOLO	M345		10,606	10,606	7
5	M345	BOBR		228	228	8
5	M345	LGBP		16,249	16,249	9
5	ENPR	HTSP		70	70	10
5	HTSP	BOBR		36,981	36,98	1 11
5	HTSP	LGBP		65	65	12
5	JBSN	HTSP		20	20	13
5	JBSN	LGBP		27	2	7 14
5	JBSN	MLCK		125	12:	15
5	JEFF	BOBR		12	1:	2 16
5	JEFF	BOBR		1,842	1,84	2 17
			17	4,775,766	4,775,76	6

Name	of Respondent	This Report Is:	Date of Report	Year/Period of F	•
ldaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of	05/Q4
	TRANS	MISSION OF ELECTRICITY FOR OTHER	RS (Account 456)		· · · · · · · · · · · · · · · ·
1 R	eport all transmission of electricity, i.e., wh			er public authoritie	S.
	fying facilities, non-traditional utility supplie			n pasno addicina	- ,
	se a separate line of data for each distinct			olumn (a), (b) and	(c).
	eport in column (a) the company or public				
	c authority that the energy was received fro				
	de the full name of each company or publi ownership interest in or affiliation the respo	•		nyms. Explain in	a iootnote
	column (d) enter a Statistical Classification			s of the service as	s follows:
	- Firm Network Service for Others, FNS - I				
	smission Service, OLF - Other Long-Term				
	ervation, NF - non-firm transmission service				
	ny accounting adjustments or "true-ups" fo adjustment. See General Instruction for de		periods. Provide an exp	anation in a footh	ote for
cacii	adjustment. See General Instruction for di	eminions of codes.			
	Downard Du	France Pageired France	- Francis Di	alivered Te	Statistical
_ine	Payment By (Company of Public Authority)	Energy Received From (Company of Public Authority)		elivered To hublic Authority)	Classifi-
No.	(Footnote Affiliation)	(Footnote Affiliation)		Affiliation)	cation
	(a)	(b)	· · · · · · · · · · · · · · · · · · ·	c)	(d)
	PP & L Montana	NorthWestern/ PacifiCorp East	Bonneville Power Ad	Iministration	NF NF
	PP & L Montana	NorthWestern/ PacifiCorp East	Avista		NF
	PP & L Montana	Bonneville Power Administration	Sierra Pacific Power		
	PP & L Montana	Sierra Pacific Power	PacifiCorp East		NF NF
	PP & L Montana	Sierra Pacific Power	Bonneville Power Ad		
	PP & L Montana	NorthWestern/ PacifiCorp East	Bonneville Power Ad	Iministration	NF
	PPM Energy	PacifiCorp East	PacifiCorp West		NF
8		PacifiCorp East	Bonneville Power Ad		NF
9	PPM Energy	PacifiCorp East	Sierra Pacific Power	-	NF
10	PPM Energy	NorthWestern/ PacifiCorp East	Sierra Pacific Power	, 	NF
11		Bonneville Power Administration	PacifiCorp East		NF
12	PPM Energy	Bonneville Power Administration	Sierra Pacific Power		NF
13		Bonneville Power Administration	PacifiCorp West		NF
	Puget Sound Energy	NorthWestern/ PacifiCorp East	PacifiCorp East		NF
15	Puget Sound Energy	NorthWestern/ PacifiCorp East	Bonneville Power A	dministration	NF
16	Puget Sound Energy	NorthWestern/ PacifiCorp East	Avista		NF
17	Puget Sound Energy	Avista	Bonneville Power A	dministration	NF

TOTAL

Name of Respondent

Name of Respondent Idaho Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
TRANSM	SSION OF ELECTRICITY FOR OTHERS (Including transactions reffered to as 'who was 'who	(Account 456)(Continued) neeling')	
 In column (e), identify the FERC Rate Sorting designations under which service, as identify. Report receipt and delivery locations for designation for the substation, or other app (g) report the designation for the substation contract. Report in column (h) the number of meg reported in column (h) must be in megawatted. Report in column (i) and (j) the total megawatted. 	fied in column (d), is provided. all single contract path, "point to point ropriate identification for where energy a, or other appropriate identification for awatts of billing demand that is specifits. Footnote any demand not stated o	t" transmission service. I was received as specific where energy was delived tied in the firm transmission	n column (f), report the ed in the contract. In column ered as specified in the on service contract. Demand

FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFER	OF ENERGY	Line
Schedule of Tariff Number (e)	(Subsatation or Other Designation) (f)	(Substation or Other Designation) (g)	Demand (MW) (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	No.
5	JEFF	LGBP		1,304	1,304	1
5	JEFF	LOLO		60	60	2
5	LGBP	M345		73	73	3
5	M345	BOBR		100	100	4
5	M345	LGBP		650	650	5
5	MLCK	LGBP		206	206	6
5	BOBR	ENPR		58	58	7
5	BOBR	LGBP		60,541	60,541	8
5	BOBR	M345		485	485	9
5	HTSP	M345		272	272	10
5	LGBP	BOBR		1,793	1,793	3 11
5	LGBP	M345		272	272	12
5	LGBP	JBSN		75	75	13
5	HTSP	BOBR		7,042	7,042	2 14
5	HTSP	LGBP		1,671	1,67	1 15
5	HTSP	LOLO		512	51:	2 16
5	LOLO	LGBP		1,024	1,02	4 17
			17	4,775,766	4,775,76	6

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of F	•
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of	5/Q4
-	TRANS	MISSION OF ELECTRICITY FOR OTHER!	,		
1 5					
	eport all transmission of electricity, i.e., wh fying facilities, non-traditional utility suppli			er public authorities	,
	se a separate line of data for each distinct			olumn (a), (b) and	(c).
	eport in column (a) the company or public				
publi	c authority that the energy was received fr	om and in column (c) the company or	public authority that th	e energy was deliv	ered to.
	ide the full name of each company or publ			nyms. Explain in a	a footnote
	ownership interest in or affiliation the responding to the column (d) enter a Statistical Classification			s of the service as	follows:
	- Firm Network Service for Others, FNS -				
Tran	smission Service, OLF - Other Long-Term	Firm Transmission Service, SFP - Sh	ort-Term Firm Point to	Point Transmissio	n
	ervation, NF - non-firm transmission service				
1	ny accounting adjustments or "true-ups" fo		eriods. Provide an exp	lanation in a footno	ote for
eacn	adjustment. See General Instruction for c	ennitions of codes.			
	D	Faces Descined Faces		ativered Te	Ctatiatical
Line	Payment By (Company of Public Authority)	Energy Received From (Company of Public Authority)	(Company of F	elivered To Jublic Authority)	Statistical Classifi-
No.	(Footnote Affiliation)	(Footnote Affiliation)	(Footnote	Affiliation)	cation
<u> </u>	(a)	(b)	·	C)	NF
	Puget Sound Energy	Sierra Pacific Power	Bonneville Power Ad	iministration	NF
2	Rainbow Energy Marketing Company	NorthWestern/ PacifiCorp East	PacifiCorp East	desiminates =	NF
3	Rainbow Energy Marketing Company	PacifiCorp West	Bonneville Power Ad		NF
4	Sierra Pacific Power	PacifiCorp East	Sierra Pacific Power		NF
5	Sierra Pacific Power	PacifiCorp West	PacifiCorp East		<u> </u>
6	Sierra Pacific Power	PacifiCorp West	Sierra Pacific Power	· · · · · · · · · · · · · · · · · · ·	NF
7	Sierra Pacific Power	NorthWestern/ PacifiCorp East	PacifiCorp East		NF
8	Sierra Pacific Power	NorthWestern/ PacifiCorp East	Sierra Pacific Powe	r 	NF
9	Sierra Pacific Power	Idaho Power Company	PacifiCorp West		NF
10	Sierra Pacific Power	Idaho Power Company	Bonneville Power A	dministration	NF
11	Sierra Pacific Power	Idaho Power Company	Avista		NF
12	Sierra Pacific Power	PacifiCorp West	PacifiCorp East		NF
13		PacifiCorp West	Bonneville Power A		NF
14	Sierra Pacific Power	PacifiCorp West	Sierra Pacific Powe	r	NF
15		NorthWestern/ PacifiCorp East	PacifiCorp East		NF
16	Sierra Pacific Power	NorthWestern/ PacifiCorp East	Sierra Pacific Powe	<u>r</u>	NF
17	Sierra Pacific Power	Bonneville Power Administration	PacifiCorp East		NF

TOTAL

Name of Respo		(1) X An Original		(Mo, Da, Yr)	End of 2005/Q4	1
Idaho Power Co	•	(2) A Resubmis		04/18/2006		
	TRAN	SMISSION OF ELECTRICITY FO (Including transactions ref	OR OTHERS (According to the control of the control	ount 456)(Continued)		
5. In column (e Schedule or Tariff Number,			nedules or contract	
		entified in column (d), is provi				
		for all single contract path, "p				
		appropriate identification for w				ımn
contract.	•	tion, or other appropriate ider				
		negawatts of billing demand t				and
		watts. Footnote any demand		negawatts basis and e	cplain.	Ì
8. Report in c	column (i) and (j) the total i	megawatthours received and	aeliverea.			1
						1
						1
						- 1
				š.		
FERC Rate	Point of Receipt	Point of Delivery	Billing	TRANSFE	R OF ENERGY	Line
Schedule of	(Subsatation or Other	(Substation or Other	Demand	MegaWatt Hours	MegaWatt Hours	No.
Tariff Number	Designation)	Designation)	(MW)	Received	Delivered	100.
(e)	(f)	(g)	(h)	(i)	(j)	\vdash
5	M345	LGBP			779 779	
5	HTSP	BOBR	4		1,605	1
5	JBSN	LGBP			100 400	
5	BOBR	M345		17,4		
5	ENPR	BOBR		23,1		
5	ENPR	M345	_	159,8	384 159,884	4 6
5	HTSP	BOBR		146,2	214 146,214	4 7
5	HTSP	M345		21,5	531 21,53°	1 8
5	IPCO	ENPR		(600	0 9
5	IPCO	LGBP		2,4	450 2,450	d 10
5	IPCO	LOLO		5,2	265 5,265	5 11
5	JBSN	BOBR			400 400	0 12
=	IRSN	LGRP	<u> </u>		800 800	0 13

40,821

349,667

4,775,766

17

40,821

349,667

4,775,766

15

17

JBSN

JEFF

JEFF

LGBP

M345

BOBR

M345

BOBR

Vame	of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of R	•
Idaho	Power Company	(1) X An Original (2) A Resubmission	04/18/2006	End of 200	<u>5/Q4</u>
	TRÂNS	MISSION OF ELECTRICITY FOR OTHER	RS (Account 456)		
	· · · · · · · · · · · · · · · · · · ·	ncluding transactions referred to as 'whe		r public authorities	
	eport all transmission of electricity, i.e., wh fying facilities, non-traditional utility supplie			i public authorities	' '
	se a separate line of data for each distinct			olumn (a), (b) and	(c).
3. Re	eport in column (a) the company or public	authority that paid for the transmission	on service. Report in co	olumn (b) the comp	any or
public	c authority that the energy was received from	om and in column (c) the company o	r public authority that th	e energy was deliv	ered to.
	de the full name of each company or publi			nyms. Explain in a	a footnote
	ownership interest in or affiliation the respo			and the complete or	follows:
4. In	column (d) enter a Statistical Classification - Firm Network Service for Others, FNS - I	1 code based on the original contract	tual terms and condition for Self FP - "Long-Te	rm Firm Point to P	oint
Trans	smission Service, OLF - Other Long-Term	Firm Transmission Service. SFP - S	hort-Term Firm Point to	Point Transmissio	n l
Rese	ervation, NF - non-firm transmission service	e, OS - Other Transmission Service	and AD - Out-of-Period	Adjustments. Use	this code
for a	ny accounting adjustments or "true-ups" fo	r service provided in prior reporting	periods. Provide an exp	lanation in a footno	ote for
each	adjustment. See General Instruction for d	efinitions of codes.			
Line	Payment By	Energy Received From		elivered To	Statistical
No.	(Company of Public Authority) (Footnote Affiliation)	(Company of Public Authority) (Footnote Affiliation)		Public Authority) Affiliation)	Classifi- cation
	(a)	(b)	, , , , , , , , , , , , , , , , , , ,	c)	(d)
1	Sierra Pacific Power	Bonneville Power Administration	Sierra Pacific Power		NF
2	Sierra Pacific Power	Avista	Sierra Pacific Power	T	NF
3	Sierra Pacific Power	Seattle City Light/Idaho Power C	Sierra Pacific Power		NF
4	Sierra Pacific Power	Sierra Pacific Power	PacifiCorp East		NF
5	Sierra Pacific Power	Sierra Pacific Power	NorthWestern/ Pacif	iCorp East	NF
6	Sierra Pacific Power	Sierra Pacific Power	Bonneville Power A	dministration	NF
7	TransAlta Energy Marketing	NorthWestern/ PacifiCorp East	Sierra Pacific Powe	r	NF
8	TransAlta Energy Marketing	Bonneville Power Administration	Sierra Pacific Powe		NF
9	TransAlta Energy Marketing	Sierra Pacific Power	Bonneville Power A	dministration	NF
10				···	
11					
12					
13					
14					<u> </u>
15					
16					

TOTAL

Name of Respon	ndent	This Report Is:		ate of Report	Year/Period of Report	 -
daho Power Co		(1) X An Original	(1	Mo, Da, Yr)	End of 2005/Q4	
	• •	(2) A Resubmis		4/18/2006		
	TRANS	MISSION OF ELECTRICITY FO (Including transactions ref	fered to as 'wheeling'	t 456)(Continued)		
designations use. Report receives designation for g) report the contract. 7. Report in coreported in core	under which service, as identified and delivery locations for the substation, or other applied against the substation for the s	Schedule or Tariff Number, ntified in column (d), is provi for all single contract path, "propropriate identification for won, or other appropriate identification for work, or other appropriate identification. The segawatts of billing demand the tracks. Footnote any demand are gawatthours received and	ided. point to point" trans where energy was realification for where that is specified in the not stated on a me	mission service. In co eceived as specified in energy was delivered ne firm transmission se	lumn (f), report the the contract. In colu as specified in the ervice contract. Dema	
FERC Rate Schedule of Tariff Number	Point of Receipt (Subsatation or Other Designation)	Point of Delivery (Substation or Other Designation)	Billing Demand (MW)	MegaWatt Hours Received	OF ENERGY MegaWatt Hours Delivered	Line No.
(e)	(f) LGBP	(g) M345	(h)	(i) 170,79	(j) 3 170,793	1
<u></u>	LOLO	M345		434,91		_
, 5	LYPK	M345		225,97		—
,	M345	BOBR		45	· · · · · · · · · · · · · · · · · · ·	
<u></u>	M345	HTSP		87	 	
 5	M345	LGBP		9.00		├
5	HTSP	M345		10	6 106	⊢
5	LGBP	M345			7 7	1 - 8
 5	M345	LGBP		5	0 50	1
	· ·					10
						1
	***					1:
						1:
						1.
						1:
						1
						1
			1:	4,775,76	6 4,775,760	6

Name of Respondent

Name of Respondent Idaho Power Company	This Report Is: (1) ∑ An Original (2) ☐ A Resubmiss	Date of Report (Mo, Da, Yr) sion 04/18/2006	Year/Period of Report End of 2005/Q4	
	TRANSMISSION OF ELECTRICITY FO		ed)	
charges related to the billing dema amount of energy transferred. In a out of period adjustments. Explair charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	t the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary sett (i) and (j) must be reported as Trans 16 and 17, respectively. explanations following all required d	on (I), provide revenues from energy and the restroy all other charges on bills amount shown in column (m). For monetary settlement was made lement, including the amount and smission Received and Transmission.	rgy charges related to the or vouchers rendered, includ Report in column (n) the total , enter zero (11011) in columd type of energy or service	ling n
	REVENUE FROM TRANSMISSIO	N OF ELECTRICITY FOR OTHERS		
Demand Charges (\$) (k)	Energy Charges (\$) (I)	(Other Charges) (\$)	Total Revenues (\$) (k+l+m)	Line No.
633,086	-621,992	(m)	(n) 11,094	1
776,593	-300,027		476,566	2
343,830	-296,165		47,665	3
1,380,161	-1,305,052		75,109	
15,000			15,000	5
	11,060		11,060	6
		4,860	4,860	7
4,164	6,440		10,604	8
54,169			54,169	9
	320,478		320,478	
	37,754		37,754	
	333,264		333,264	<u> </u>
	28,934		28,934	
	565,523		565,523	
1	5,787		5,787	1 .
			109	16
	109			
	2,087		2,087	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) X An Original	(Mo, Da, Yr)	End of 2005/Q4	
· ·	(2) A Resubmiss		74)	
	TRANSMISSION OF ELECTRICITY FOR	ered to as 'wheeling')		
charges related to the billing dema amount of energy transferred. In cout of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	t the revenue amounts as shown on nd reported in column (h). In column column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settl (i) and (j) must be reported as Trans 16 and 17, respectively. explanations following all required dates.	n (I), provide revenues from energy from all other charges on bills amount shown in column (m). It monetary settlement was made ement, including the amount another settlement and Transmission Received and Transmission.	ergy charges related to the s or vouchers rendered, includ Report in column (n) the total e, enter zero (11011) in colum d type of energy or service	ling
Demand Charges	Energy Charges	N OF ELECTRICITY FOR OTHERS (Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
<u>``</u>	681		681	1
	604		604	2
	302		302	3
	14,647		14,647	4
	891		891	5
	84		84	6
	81		81	7
	2,883		2,883	8
	1,051		1,051	9
	33,559		33,559	10
	1,845		1,845	11
	87,374		87,374	12
	26,045		26,045	13
	326,177		326,177	14
	42,649		42,649	15
	17,042		17,042	16
	107,590		107,590	17
3,207,003	11,598,124	4,860	14,809,987	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) X An Original (2) A Resubmiss	(Mo, Da, Yr) ion 04/18/2006	End of	
	TRANSMISSION OF ELECTRICITY FO (Including transactions reffe		ued)	
9 In column (k) through (n) rend				and
charges related to the billing dem amount of energy transferred. In out of period adjustments. Expla charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in column purposes only on Page 401, Line	ort the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in in a footnote all components of the orthe entity Listed in column (a). If no gethe nature of the non-monetary settles (i) and (j) must be reported as Transis 16 and 17, respectively.	in (I), provide revenues from en es from all other charges on bill amount shown in column (m). In monetary settlement was mad element, including the amount and smission Received and Transm	ergy charges related to the s or vouchers rendered, includ Report in column (n) the total le, enter zero (11011) in colum nd type of energy or service	ling n
Demand Charges	Energy Charges	N OF ELECTRICITY FOR OTHER (Other Charges)	Total Revenues (\$)	Line No.
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	INO.
	10,364		10,364	,
	419,100		419,100	- 2
	152,914		152,914	
	18,421		18,421	
	111		111	
	182,658		182,658	
	2,560		2,560	
	5,918		5,918	3
	7,943		7,943	
	17,933		17,933	1
	1,581		1,581	1
	72,028		72,028	1:
	9,421		9,421	1
	664		664	1 1
	12,469		12,469	1
	8,377	-	8,377	1
	3,613		3,613	3 1

11,598,124

14,809,987

4,860

3,207,003

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report	
Idaho Power Company	(2) A Resubmissi	on 04/18/2006	End of 2005/Q4	
	TRANSMISSION OF ELECTRICITY FOR (Including transactions reffe	ROTHERS (Account 456) (Continue red to as 'wheeling')	ed)	
charges related to the billing dema amount of energy transferred. In cout of period adjustments. Explair charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	rt the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settle (i) and (j) must be reported as Trans a 16 and 17, respectively. explanations following all required dates.	n (I), provide revenues from eners from all other charges on bills amount shown in column (m). If monetary settlement was made ement, including the amount an emission Received and Transmi	ergy charges related to the s or vouchers rendered, includ Report in column (n) the total e, enter zero (11011) in colum d type of energy or service	ling n
	REVENUE FROM TRANSMISSION	NOE ELECTRICITY EOR OTHERS		
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
	2,297		2,297	1
	316		316	2
	1,012		1,012	3
	233,723		233,723	4
	1,526		1,526	5
	38,997		38,997	6
	768,766		768,766	7
	54,686		54,686	8
	765		765	9
	53,714		53,714	10
	349,200		349,200	11
	3,245		3,245	12
	166		166	13
	37,048		37,048	14
	1,459		1,459	15
	6,280		6,280	.i
	3,994		3,994	17
	11,598,124	4,860	14,809,987	T

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) X An Original (2) A Resubmiss	(Mo, Da, Yr) ion 04/18/2006	End of2005/Q4	
	TRANSMISSION OF ELECTRICITY FO (Including transactions reffe	1		
Q in column (k) through (n) reno	rt the revenue amounts as shown on			and
	and reported in column (h). In colum			anu
	column (m), provide the total revenue			ling
	n in a footnote all components of the			
	the entity Listed in column (a). If no			ın
	the nature of the non-monetary settl	ement, including the amount and t	ype of energy or service	ĺ
rendered.		<u>.</u> <u>.</u>		.
	s (i) and (j) must be reported as Trans	smission Received and Transmiss	ion Delivered for annual rep	oort
purposes only on Page 401, Line	s 16 and 17, respectively. explanations following all required d	ata		
11. Foothole entries and provide	explanations following all required di	ata.		
				l
	DEVENUE EDOM TRANSMISSIO	N OF ELECTRICITY FOR OTHERS		
Demand Charges	Energy Charges	(Other Charges)	Total Revenues (\$)	Line
(\$)	(\$)	(\$)	(k+ +m)	No.
(k)	(f)	(m)	(n)	
	9,507		9,507	1
	10,750		10,750	
	545,908		545,908	
	23,330		23,330	_
	44,899		44,899	L
	365,342		365,342	
	944		944	-
	224,276 41,559		41,559	
	6,044		6.044	
	4,577	· · · · · · · · · · · · · · · · · · ·	4,577	-
	4,465		4,465	-
	54,998		54.998	_
	27		27	_
	2,097		2,097	+
	588,284		588,284	

1,056

4,860

11,598,124

17

14,809,987

3,207,003

Name of Respondent	This Report is: (1) X An Original		(Mo, Da, Yr)	Year/Period of Report	
Idaho Power Company	(2) A Resubmiss	sion	04/18/2006	End of	
	TRANSMISSION OF ELECTRICITY FO (Including transactions reffe	R OTHERS (Ac	count 456) (Continued	d)	
charges related to the billing dema amount of energy transferred. In cout of period adjustments. Explain charge shown on bills rendered to (n). Provide a footnote explaining rendered. 10. The total amounts in columns purposes only on Page 401, Lines	t the revenue amounts as shown on and reported in column (h). In column column (m), provide the total revenue in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary setting and (j) must be reported as Trans 16 and 17, respectively.	nn (I), provide es from all oth amount show monetary sei lement, includ	revenues from ener er charges on bills on in in column (m). Rottlement was made, ing the amount and	gy charges related to the or vouchers rendered, include eport in column (n) the total enter zero (11011) in column type of energy or service	ling n
Demand Charges	REVENUE FROM TRANSMISSIO Energy Charges		Charges)	Total Revenues (\$)	Line
(\$) (k)	(\$) (I)		(\$) (m)	(k+l+m) (n)	No.
	1,947			1,947	1
	143,761			143,761	2
	36,651			36,651	3
	506,531			506,531	4
	3,084			3,084	5
	320			320	6
	56,582			56,582	7
	1,216	-		1,216	8
	86,687			86,687	9
	275			275	10
	145,429			145,429	11
	256			256	12
	79			79	13
	106			106	14
	492			492	15
	47			47	16
	7,244			7,244	17
3,207,003	11,598,124		4,860	14,809,987	

3,207,003	11,598,124	4,860	14,809,987	
	4,516		4,516	17
	2,258		2,258	1
	7,369		7,369	
	31,056		31,056	
	254		254	
	1,196	<u></u>	1,196	
	7,883		7,883	
	1,196		1,196	
	2,132		2,132	9
	266,166	······································	266,166	8
	255		255	7
	810		810	6
	2,556		2,556	5
	393		393	4
	287		287	3
	236		236	<u> </u>
(k)	(I) 5,128	(m)	(n) 5,128	1
(\$)	(\$)	(\$)	(k+l+m)	No.
Demand Charges	Energy Charges	N OF ELECTRICITY FOR OTHERS (Other Charges)	Total Revenues (\$)	Line
out of period adjustments. Explair charge shown on bills rendered to n). Provide a footnote explaining rendered. 10. The total amounts in columns ourposes only on Page 401, Lines	in a footnote all components of the the entity Listed in column (a). If no the nature of the non-monetary settl (i) and (j) must be reported as Trans	amount shown in column (m). In monetary settlement was made ement, including the amount an smission Received and Transmi	Report in column (n) the total e, enter zero (11011) in colum d type of energy or service	n
charges related to the billing dema	t the revenue amounts as shown on and reported in column (h). In colum column (m), provide the total revenue	n (I), provide revenues from ene	ergy charges related to the	ļ
	TRANSMISSION OF ELECTRICITY FOR	ered to as 'wheeling')	=u) 	
daho Power Company	(2) A Resubmiss			
Name of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2005/Q4	

(\$) (k)	(\$) (I)	(\$) (m)	(k+l+m) (n)	No.
(h)	3,435	, , , , , , , , , , , , , , , , , , ,	3,435	1
	6,787		6,787	2
	1,691		1,691	3
	69,265		69,265	
	91,808		91,808	
	635,107		635,107	-
	580,806		· · · · · · · · · · · · · · · · · · ·	
		1	580,806	(/ /
	85,528		85,528	-
				8
	85,528		85,528	8
	85,528 2,383		85,528 2,383	8 9 10
	85,528 2,383 9,732		85,528 2,383 9,732	8 9 10 11
	85,528 2,383 9,732 20,914		85,528 2,383 9,732 20,914	8 9 10 11 12
	85,528 2,383 9,732 20,914 1,589		85,528 2,383 9,732 20,914 1,589	8 9 10 11 12 13
	85,528 2,383 9,732 20,914 1,589 3,178		85,528 2,383 9,732 20,914 1,589 3,178	8 9 10 11 12 13
	85,528 2,383 9,732 20,914 1,589 3,178 162,153		85,528 2,383 9,732 20,914 1,589 3,178 162,153	8 9 10 11 12 13 14 15
	85,528 2,383 9,732 20,914 1,589 3,178 162,153		85,528 2,383 9,732 20,914 1,589 3,178 162,153	8 9 10 11 12 13 14 15

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) X An Original (2) An Resubmissi	(Mo, Da, Yr) on 04/18/2006	End of 2005/Q4	
	(2) A Resubmissi TRANSMISSION OF ELECTRICITY FOR (Including transactions refference))	-
	(Including transactions reffe ort the revenue amounts as shown on			
amount of energy transferred. In but of period adjustments. Explain charge shown on bills rendered to n). Provide a footnote explaining rendered. 10. The total amounts in column purposes only on Page 401, Line	and reported in column (h). In column column (m), provide the total revenue in in a footnote all components of the o the entity Listed in column (a). If no g the nature of the non-monetary settles (i) and (j) must be reported as Transes 16 and 17, respectively.	es from all other charges on bills of amount shown in column (m). Remonetary settlement was made, ement, including the amount and smission Received and Transmiss	or vouchers rendered, includ eport in column (n) the total enter zero (11011) in columi type of energy or service	ן ו
	REVENUE FROM TRANSMISSIO	N OF ELECTRICITY FOR OTHERS	<u> </u>	
Demand Charges		(Other Charges)	Total Revenues (\$)	Line
Demand Charges (\$) (k)	Energy Charges (\$) (I)		Total Revenues (\$) (k+l+m) (n)	Line No.
(\$)	Energy Charges (\$)	(Other Charges) (\$)	(k+l+m)	t
(\$)	Energy Charges (\$) (I)	(Other Charges) (\$)	(k+l+m) (n)	No.
(\$)	Energy Charges (\$) (I) 678,441	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644	No.
(\$)	Energy Charges (\$) (I) 678,441 1,727,620	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807	No. 1 2 3 4
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480	No. 1 2 3 4 5
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644 1,807	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480 35,763	No. 1 2 3 4 5
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644 1,807 3,480	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480	No. 1 2 3 4 5 6 7
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644 1,807 3,480 35,763	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480 35,763 1,249	No. 1 2 3 4 5 6 7 8
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644 1,807 3,480 35,763 1,249	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480 35,763	No. 1 2 3 4 5 6 7 8 9
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644 1,807 3,480 35,763 1,249	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480 35,763 1,249	No. 1 2 3 4 5 6 7 8 9 10
(\$)	Energy Charges (\$) (I) 678,441 1,727,620 897,644 1,807 3,480 35,763 1,249	(Other Charges) (\$)	(k+l+m) (n) 678,441 1,727,620 897,644 1,807 3,480 35,763 1,249	No. 1 2 3 4 5 6 7 8 9

14,809,987

4,860

11,598,124

3,207,003

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 328 Line No.: 1 Column: h

Line 1 - The network service agreement between Idaho Power and the Bonneville Power Administration for the Oregon Trail Electric Cooperative expires September 30, 2011.

The billing demand for network service is the customer's demand at the time of Idaho Power Company transmission system peak and varies by month.

Schedule Page: 328 Line No.: 2 Column: h

Line 2 - The network service agreement between Idaho Power and the Bonneville Power Administration for the USBR expires December 31, 2014.

The billing demand for network service is the customer's demand at the time of Idaho Power Company transmission system peak and varies by month.

Schedule Page: 328 Line No.: 3 Column: h

Line 3 - The network service agreement between Idaho Power and the Bonneville Power Administration for Raft River expires September 30, 2011.

The billing demand for network service is the customer's demand at the time of Idaho Power Company transmission system peak and varies by month.

Schedule Page: 328 Line No.: 4 Column: h

Line 2 - The network service agreement between Idaho Power and the Bonneville Power Administration for the USBR expires December 31, 2014.

The billing demand for network service is the customer's demand at the time of Idaho Power Company transmission system peak and varies by month.

Schedule Page: 328 Line No.: 5 Column: a

Line 5 - The agreement between Idaho Power and the Bonneville Power Administration expires September 30, 2016.

Schedule Page: 328 Line No.: 6 Column: a

Line 6 - The contract between Idaho Power and the Milner Irrigation District will automatically renewed on December 31. 2004 for a five year term unless either party provides prior notice.

Schedule Page: 328 Line No.: 7 Column: a

Line 7 - The agreement between Idaho Power and the City of Seattle expires December 31, 2007. Contract demand for 2005 is zero.

Schedule Page: 328 Line No.: 7 Column: m

Monthly customer charge.

Schedule Page: 328 Line No.: 8 Column: a

Line 8 -The contract between Idaho Power and PacifiCorp - Imnaha expires on September 30, 2010.

Schedule Page: 328 Line No.: 9 Column: a

Line 9 - The agreement between Idaho Power and the United States Department of the Interior, Bureau of Indian Affairs is subject to termination upon 90 days written notice by the Bureau.

Schedule Page: 328 Line No.: 10 Column: a

Line 10, 11 and 12 - The contract between Idaho Power and PacifiCorp is for the life of Bridger project per 1992 Restated Transmission Service Agreement (RTSA) FERC filing 3/9/92.

Schedule Page: 328 Line No.: 11 Column: a

The contract between Idaho Power and PacifiCorp is for the life of Bridger project per 1992 Restated Transmission Service Agreement (RTSA) FERC filing 3/9/92.

Schedule Page: 328 Line No.: 12 Column: a

Line 10, 11 and 12 - The contract between Idaho Power and PacifiCorp is for the life of Bridger project per 1992 Restated Transmission Service Agreement (RTSA) FERC filing 3/9/92.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) XAn Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4	
	TRANSMISSION OF ELECTRICITY BY OTH (Including transactions referred to as "			
1 Report all transmission i.e. wh	eeling or electricity provided by other electric ut	tilities cooperatives mur	nicinalities other public	

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS Firm Network Transmission Service for Self, LFP Long-Term Firm Point-to-Point Transmission Reservations. OLF Other Long-Term Firm Transmission Service, SFP Short-Term Firm Point-to-Point Transmission Reservations, NF Non-Firm Transmission Service, and OS Other Transmission Service. See General Instructions for definitions of statistical classifications.
- 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 6. Enter "TOTAL" in column (a) as the last line.
- 7. Footnote entries and provide explanations following all required data.

Line			TRANSFER	OF ENERGY	EXPENSES	FOR TRANSMIS	SION OF ELECT	RICITY BY OTHERS
No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Magawatt- hours Received (c)	Magawatt- hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Delivered Power to Whir							
2								
3	Bonneville Power Admin	LFP	141,759	141,759	331,190			331,190
4	Northwestern Energy	NF	11,494	11,494		53,562		53,562
5	Okanogan County	NF	224	224		448		448
6	PPL Montana, LLC	SFP	-19,008	-19,008		-47,520		-47,520
7	Seattle City Light	NF	11,616	11,616		27,664		27,664
8								
9								
10	Received Power from Whl							
11								
12	Avista Corp WWP Div	NF NF	53,842	53,842		285,293		285,293
13	Avista Corp WWP Div	SFP	248,797	248,797		1,233,030		1,233,030
14	Benton County PUD	NF	1,008	1,008		2,108		2,108
15	Bonneville Power Admin	NF	27,068	27,068		128,071		128,071
16	Bonneville Power Admin	LFP	366,569	366,569	796,762			796,762
	TOTAL		1,683,311	1,683,311	1,331,952	6,321,469	3.685	7,657,106

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4	
	TRANSMISSION OF ELECTRICITY BY OTH (Including transactions referred to as "\			

- 1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS Firm Network Transmission Service for Self, LFP Long-Term Firm Point-to-Point Transmission Reservations. OLF Other Long-Term Firm Transmission Service, SFP Short-Term Firm Point-to-Point Transmission Reservations, NF Non-Firm Transmission Service, and OS Other Transmission Service. See General Instructions for definitions of statistical classifications.
- 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 6. Enter "TOTAL" in column (a) as the last line.
- 7. Footnote entries and provide explanations following all required data.

Line			TRANSFER	R OF ENERGY	EXPENSES	FOR TRANSMIS	SION OF ELECTI	RICITY BY OTHER
No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Magawatt- hours Received (c)	Magawatt- hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Clatskanie PUD	NF	592	592		1,588		1,588
2	Grays Harbor PUD	NF	200	200		350		350
3	Northwestern Energy LLC	SFP	12,440	12,440		41,861		41,861
4	Northwestern Energy LLC	LFP	103,567	103,567	204,000	14,138		218,138
5	Okanogan County PUD	NF	2,891	2,891		5,782		5,782
6	PacifiCorp Inc	NF	47,383	47,383		452,924		452,924
7	PacifiCorp Inc	SFP	233,950	233,950		2,714,185		2,714,185
8	Portland General Elect	NF	11,952	11,952		27,596		27,596
9	PPL Montana, LLC	SFP	125,670	125,670		673,200		673,200
10	Seattle City Light	NF	62,422	62,422		164,402		164,402
11	Sierra Pacific Power Co	NF	4,760	4,760		8,732		8,732
12	Snohomish County PUD	NF	197,870	197,870		447,754		447,754
13	Tacoma Power	NF	36,245	36,245		86,301		86,301
14	Other						3,685	3,685
15								
16								
	TOTAL		1,683,311	1,683,311	1,331,952	6,321,469	3,685	7,657,106

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) <u>X</u> An Original	(Mo, Da, Yr)	İ
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4
	FOOTNOTE DATA		

Schedule Page: 332 Line No.: 3 Column: a

(1) Bonneville Power Administration LFP 9/30/2016

Schedule Page: 332 Line No.: 6 Column: a

Idaho Power sold transmission back to PPL Montana LLC after Idaho Power previously purchased trasmission.

Schedule Page: 332 Line No.: 16 Column: a

(2) Bonneville Power Administration LFP 7/25/2011

Schedule Page: 332.1 Line No.: 4 Column: a

(3) Norhtwestern Energy, L.L.C. LFP Contract can be terminated at anytime, with 30 days prior notice

	of Respondent	This Rep	ort ls: An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
Idaho	Power Company	(1) X (2)	A Resubmission	04/18/2006	End of2005/Q4
	MISCELLAN		NERAL EXPENSES (Accor	unt 930.2) (ELECTRIC)	<u></u>
Line No.			ription a)		Amount (b)
1	Industry Association Dues				315,82
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expe	enses		· · · · · · · · · · · · · · · · · · ·	
4	Pub & Dist Info to Stkhldrsexpn servicing outs	tanding Se	curities		215,64
5	Oth Expn >=5,000 show purpose, recipient, amo	ount. Group	if < \$5,000	,	725,83
6	Rotheford Barker				25,17
7	Jack Lemley				15,83
8	Jon Miller				42,00
9	Gary Michael				30,62
10	Peter O'Neill				28,00
11	Richard Reiten				22,29
12	Thomas Wilford				22,50
13	Robert Tintsman				27,50
14	Christopher Culp				83
15	Joan Smith				19,45
16					
17	Chambers of Commerce & Other Civic Organiza	ations			79,10
18					
19	Memberships:				
20	Associated Taxpayers of Idaho				21,25
21	Corporate Executive Board				20,00
22	Idaho Assoc of Commerce and Industry			* · · <u>-</u> · · · ·	9,40
23	Idaho Assoc of Counties				1,70
24	Idaho Mining Association				2,5
25	National Association of Investors				4,0
26	National Hydropower Assoc				21,1
27	Pacific Northwest Utilities				35,5
28	The Conference Board	· · · · · · · · · · · · · · · · · · ·			2,5
29	University of Idaho				10,5
30	Utility Wind Interest Group				5,0
31	West Associates			··	22,5
32	Western Energy Institute				20,0
33	Wyoming Taxpayers Assoc				2,6
34			···		
35	Miscellaneous General Management:		·		
36	Moody's Investor Service				7,7
37	New York Stock Exchange		· · · · · · · · · · · · · · · · · · ·	····	13,8
38	Pacific Stock Exchange				1,7
39	Standard & Poor's				83,3
40					
41					
42					
43					
44					
45					
46	TOTAL				1,856,1

Name	e of Respondent		This Report Is:	nal .	Date of Report	Year/Period	•
Idaho	Power Company		(1) X An Origin (2) A Resubi		(Mo, Da, Yr) 04/18/2006	End of	2005/Q4
			AND AMORTIZATION	OF ELECTRIC PLA		4, 405)	
			(Except amortization				
Retir	ement Costs (Accour	the year the amounts nt 403.1; (d) Amortizat					
	t (Account 405).	e rates used to compu	te amortization cha	raes for electric of	ant (Accounts 404	and 405). State t	he hasis used to
		ether any changes ha					no basio asca to
	-	ormation called for in	•		vith report year 197	1, reporting annu	ally only changes
) from the complete re			mumadaalbuin aalu	mn (a) aaab plant	cubaccount
		iation accounting for to sification, as appropri					
	ided in any sub-accor		ato, to willon a rate	to applica. Tacriti	y at the bottom of	500O. 1, p.	or plant
In co	olumn (b) report all de	epreciable plant balanc	ces to which rates a	are applied showin	g subtotals by fund	tional Classification	ons and showing
		at the bottom of section	on C the manner in	which column bal	ances are obtained	l. If average balar	nces, state the
	nod of averaging used columns (c), (d), and	u. (e) report available int	formation for each i	olant subaccount.	account or function	al classification L	isted in column
(a).	If plant mortality stud	lies are prepared to as	ssist in estimating a	verage service Liv	es, show in colum	n (f) the type mort	ality curve
		iate for the account a					
	•	ccounting is used, rep				1-7	
		ciation were made dur ne amounts and nature				ication of reported	i rates, state at
uici	bottom of section o ti	ie amounts and natur	c of the provisions	and the plant items	o to winon rolated.		
		A. Sum	mary of Depreciation				T ****
Line			Depreciation	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of	
No.	Functional (Classification	Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
	<u> </u>	a)	` (b) ´	(c)	(d)	(e)	(f)
<u> </u>	Intangible Plant				8,573,690	· · · · · ·	8,573,690
	Steam Production Plan		23,062,474			<u>-</u>	23,062,474
<u> </u>	Nuclear Production Pla						
<u> </u>	Hydraulic Production P		12,558,923		447		12,559,370
	Hydraulic Production P						
	Other Production Plant		2,598,425				2,598,425
7	Transmission Plant		12,490,634				12,490,634
8	Distribution Plant		26,576,747				26,576,747
9	General Plant		15,942,426		<u></u>		15,942,426
10	Common Plant-Electric		-296,299				-296,299
11	TOTAL		92,933,330		8,574,137		101,507,46
	-		B. Basis for An	nortization Charges		<u> </u>	
Acc	count 404						
	Balance to be	2005	Balance to be		g months of tion 12/31/05		
	Amortized	Amortization	amortized 12/31/05	amortiza	(101 12/31/05		
(1)	8,992	8,992	-		-		
(2)	36,000	12,000	24,000	2	24		
(3)	8,443,567	361,293 8.035.506	12,659,523 18,007,166		-		
(4)	20,179,079 247,082	8,035,506 12,252	234,830	23	- 30		
(6)	247,002	144,094	6,340,123	26			
	TAL 28,914,720	8,574,137	37,265,642				
		it archaeological study, F be license and use agree					
		g costs (amortized over			. ,.		
		kages (amortized over a					

Nam	e of Respondent		This Report Is:		Date of Repo		Year/Period of Report	\neg
ldah	o Power Company		(1) X An Original (2) A Resubmis	eion	(Mo, Da, Yr) 04/18/2006	·	End of 2005/Q4	
			ON AND AMORTIZAT			ntinued)	i	\dashv
	C. ¹	Factors Used in Estima			11101 1111 (05.			_
ine	· · · · · · · · · · · · · · · · · · ·	Depreciable	Estimated	Net	Applied	Mortali		\dashv
No.	Account No.	Plant Base (In Thousands)	Avg. Service Life	Salvage (Percent)	Depr. rates (Percent)	Curve Type		- 1
40	(a)	(b)	(c)	(d)	(e) ´	(f)	(g)	_
	310.00	203	75.00		2.27			9.20
	311.00	130,393	90.00	-10.00	2.59			3.30
	312.10	79,045		-10.00		R3.0	·	9.10
	312.20	410,593		-10.00		R1.5	· · · · · · · · · · · · · · · · · · ·	3.10
	312.30	3,917	25.00	20.00		R3.0		6.40
	314.00	122,505		-10.00		S0.5		7.20
	315.00	61,130				S1.5		7.80
	316.00	11,156	 	25.00		R0.5		6.40
	316.10	59		25.00		L3.0		9.00
	316.40	226		25.00		L3.0		5.40
	316.50	116		25.00		L3.0		3.50
	316.70	251		25.00		S2.5		8.10
	316.80	1,135		35.00	7.01	L0.5	*	9.40
	317.000	3,633						
	Subtotal Steam	824,362		20.00	0.07	3. 3		- 20
	331.00	129,998		-20.00		S1.0		6.80
	332.10	19,460				S4.0		1.40
	332.20	218,938				S4.0	·	4.10
	332.30	5,600	 			SQUARE		3.60
	333.00	185,688	···			R3.0		8.00
	334.00	36,429				R1.5		8.00
	335.00	14,852				S0.0		4.90
	336.00	6,950	 	 	1.95	R3.0	34	4.70
	Subtotal Hydro	617,915		-	0.04	2011205		1.50
	341.00	5,339	 	 		SQUARE		4.50
	342.00	3,519		 		SQUARE		3.90
	343.00	29,370				SQUARE		4.50
<u> </u>	344.00	60,940	1	 		SQUARE		4.50
	345.00	4,680				SQUARE		4.50
<u> </u>	346.00	1,342			2.00	SQUARE	3	4.50
	Subtotal Other 3 350.20	105,190		 	1.54	1222		
	 	22,097		L		R3.0		2.30
	350.21	3,529	 			SQUARE		4.00
	352.00	33,135	 	<u> </u>		R3.0		8.0
⊢–	353.00	235,849	+	 	<u> </u>	S0.5		2.7
Ь—-	7 354.00	79,295	 			S4.0		7.3
<u> </u>	355.00	92,201				R2.0		9.9
<u> </u>	9 356.00	114,776				R2.0		1.40
50	359.00	318	65.00		1.07	R3.0	2	27.00

	e of Respondent o Power Company		This Report Is: (1) X An Original	-:	Date of Repo (Mo, Da, Yr)		Year/Period of Report End of 2005/Q4
		DEPRECIATIO	(2) A Resubmis		04/18/2006 RIC PLANT (Con	tinued)	
		Factors Used in Estima				,	
Line No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Subtotal Transmission	581,200	`,		•		
13	361.00	19,894	55.00	-20.00	2.05	R2.5	40.70
14	362.00	138,465	50.00		1.64	O1.0	43.60
15	364.00	190,455	41.00	-50.00	3.67	R1.5	29.80
16	365.00	96,250	46.00	-30.00	3.25	R2.0	29.50
17	366.00	41,611	60.00	-25.00	2.04	R2.0	51.90
18	367.00	153,861	37.00	-10.00	2.73	S1.5	28.60
19	368.00	293,686	35.00	5.00	1.73	R2.0	27.10
20	369.00	48,560	30.00	-30.00	3.69	S2.0	20.50
21	370.00	50,389	30.00		4.06	L2.0	19.70
22	371.10	359	8.00		28.42	S5.0	2.30
23	371.20	2,201	11.00	-20.00	11.85	R0.5	7.00
24	373.00	4,00	20.00	-20.00	5.75	R1.0	10.90
25	Subtotal Distribution	1,039,732	2				
26	390.11	25,798	100.00	-5.00	2.27	S1.5	38.50
27	390.12	28,388	50.00	-5.00	2.17	R3.0	36.00
28	390.20	7,192	25.00		3.85	S3.0	16.90
29	391.10	11,26	20.00		9.66	SQUARE	7.70
30	391.20	18,820	5.00			SQUARE	5.00
31	391.201	14,70	5.00			SQUARE	1.70
32	391.21	2,76	6.00		16.67	-	6.00
	391.211	2,06				S5.0	2.00
	392.10	29	9.00	25.00		L3.0	7.90
	392.30	2,58	<u> </u>	L		S2.0	15.00
	392.40	16,35		∤·		L3.0	6.90
<u> </u>	7 392.50	51		 		L3.0	9.00
	3 392.60	20,61	<u>} </u>	 		S2.5	10.20
	392.70	3,85		 		S2.5	7.90
— —	392.90	3,31	<u> </u>			S1.0	21.90
⊢ −	1 393.00	97		 		SQUARE	8.7
<u> </u>	2 394.00	4,20	- 			SQUARE	8.10
\vdash	3 395.00	9,26		-	ļ	SQUARE	9.8
\vdash	4 396.00	7,26			 	L0.5	7.7
⊢—	5 397.10	8,64		 		SQUARE	5.70
	6 397.20	13,23		 		SQUARE	7.4
<u> </u>	7 397.30	2,87				SQUARE	6.7
-	8 397.40	1,33				SQUARE	5.2
	9 398.00	2,62		0	8.50	SQUARE	8.8
5	O Subtotal General	208,95	0			1	

Name of Respondent Idaho Power Company			This Report Is: (1) X An Origina (2) A Resubm	ssion	Date of Repo (Mo, Da, Yr) 04/18/2006		Year/Period of Report End of 2005/Q4		
			ON AND AMORTIZA		TRIC PLANT (Cont	inued)			
	C	. Factors Used in Estima							
ine No.	Account No.	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)		
12 7	otal Plant	3,377,349		1	, , , , , , , , , , , , , , , , , , , ,				
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	of Respondent Power Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2006	Year/P	eriod of Report 2005/Q4
	_	REGULATORY COMMISSION EXPE			
being 2. Re	eport particulars (details) of regulatory common particulars (details) of regulatory common particulars (details) amortized) relating to format cases before eport in columns (b) and (c), only the currer red in previous years.	mission expenses incurred during a regulatory body, or cases in w	g the current year (o	as a party.	
ine No.	Description (Furnish name of regulatory commission or bot docket or case number and a description of the	Assessed by Regulatory case) Commission	Expenses of Utility	Total Expense for Current Year (b) + (c)	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)``	(e)
1	Federal Energy Regulatory Commission:	0.570.000		2.570.022	
2	Annual administrative charges	3,570,833		3,570,833	
4					
	Regulatory Commission Expenses - Idaho				
6	Intervenor Funding (various cases)		17,500	17,500	
7	Lost Revenue Appeal IPC-E-01-34		4,400	4,400	
<u>'</u> 8	General Rate Case 2005		141,236	141,236	· ·· · · · · · · · · · · · · · · · · ·
9	· · · · · · · · · · · · · · · · · · ·		37,369	37,369	
10	Other Expenses		39	39	
11			*		. ,
	Oregon Hydro - Fees Amortization	158,506		158,506	
13					
14	Regulatory Commission Expenses - Oregon				
15	General Rate Case		61,718	61,718	
16	Other Expenses		18,348	18,348	
17					
18					
19					
20					
21					
22					•
23		_			
24					-
25 26	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
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38	3				
39)				
40)				
4	<u> </u>				
42					
43					
44					
4	5	j			
<u></u>	6 TOTAL	3,729,339	280,610	4,009,949	<u> </u>

Name of Responder		(1) [(2) [Report Is: X An Original A Resubmission	0	Pate of Report Mo, Da, Yr) 4/18/2006	Year/Period of Repo End of 2005/Q	
3 Show in column	n (k) any evnensy		RY COMMISSION EX			he period of amortizati	
	f), (g), and (h) ex	penses incurred duri				ant, or other accounts.	
EXPE	NSES INCURRED	DURING YEAR		T	AMORTIZED DURING	3 YEAR	
CURF	RENTLY CHARGED		Deferred to	Contra	Amount	Deferred in Account 182.3	Line
Department (f)	Account No. (g)	Amount (h)	Account 182.3 (i)	Account (j)	(k)	End of Year (I)	No.
electric	928	3,570,833					1
siecuic	926	3,370,633					3
			· · · · · · · · · · · · · · · · · · ·				4
							5
electric	928	17,500					6
electric	928	4,400					7
electric	928	141,236					8
electric	928	37,369					9
electric	928	39		<u> </u>			10
electric	928	158,506					11
	1 320	100,000					13
				<u> </u>		-	14
electric	928	61,718					15
electric	928	18,348					16
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	 						43
	++			 			45
		4,009,949					46

	of Respondent	This Repor	rt Is: n Original	Date of Report (Mo, Da, Yr)	Year/Period of Report				
ldaho	Power Company		Resubmission	04/18/2006	End of 2005/Q4				
	RESEAF	CH, DEVEL	OPMENT, AND DEMONS	TRATION ACTIVITIES					
D) proj recipie others	scribe and show below costs incurred and account ject initiated, continued or concluded during the tent regardless of affiliation.) For any R, D & D wo (See definition of research, development, and dicate in column (a) the applicable classification,	year. Report irk carried wit emonstration	also support given to othe th others, show separately ain Uniform System of Ac	ers during the year for jointl the respondent's cost for t	ly-sponsored projects.(Identify				
Classit	fications:								
	ectric R, D & D Performed Internally:	(3) T	ransmission						
٠,	eneration	a. (Overhead						
	hydroelectric Recreation fish and wildlife	(b. Underground 4) Distribution						
	Other hydroelectric	,	5) Environment (other tha	n equipment)					
	b. Fossil-fuel steam (6) Other (Classify and include items in excess of \$5,000.)								
	Internal combustion or gas turbine	, ,	otal Cost Incurred						
	Nuclear		Electric, R, D & D Performs	rmed Externally: ne electrical Research Cour	acil or the Electric				
	Unconventional generation Siting and heat rejection	,	Power Research Institute	ie electrical Nesearch Cour	ion of the Electric				
Line	Classification		1	Description					
No.	(a)			(b)					
1	A. Electric R, D & D Performed internally:			<u> </u>					
2	(1) Generation								
3	e. unconventional generation		Air Conditioning Cool (Credit					
4			Energy Star Northwest	t Homes					
5			Oregon Residential We	eather Sch 78					
6			Residential Education	Initiative					
7			Savings with a Twist						
8				nce for Qualified Customer	'S				
9		···	Commercial Building E						
10	<u> </u>		Commercial Education						
11	<u></u>		Oregon Commercial A						
12	<u> </u>		Oregon School Efficier						
13			School Operator Train	ling					
14			Industrial Efficiency						
15			Irrigation Efficiency						
16			Irrigation Efficiency Rewards Program Irrigation Peak Clipping						
17 18			Distribution Efficiency						
19			EEAG Meetings	THUGUTO					
20			NEEA						
21				Renewable Discounts					
22			Small Project/Education	on funds					
23			DSM Analysis & Acco						
24									
	(7)								
26	B. 4 Research Support to Others		BPA Energy House C	alls					
27			BPA Rebate Advanta	ge					
28									
29									
30				·····					
31									
32									
33	· 			<u></u>	· · · · · · · · · · · · · · · · · · ·				
34									
	Total R, D&D								
36									
37									

Name of Decreased		This Depart les	Date of Report	Year/Period of Repor		
Name of Respondent		This Report Is: (1) X An Original	(Mo, Da, Yr)	1	End of 2005/Q4	
ldaho Power Company		(2) A Resubmission	04/18/2006	End of	.	
	RESEARCH, DE	VELOPMENT, AND DEMONSTRATI	ON ACTIVITIES (Continue	d)		
(2) Research Support to	Edison Electric Institute		··			
(3) Research Support to(4) Research Support to(5) Total Cost Incurred	Nuclear Power Groups Others (Classify)	phomolic and in column (d) those thereon	a performed outside the second	nnany coeting \$5,000 or m	0.50	
		nternally and in column (d) those item				
		s safety, corrosion control, pollution, a te the number of items grouped. Und				
ictivity.	by classifications and indica	te the namber of items grouped. One	Ci Other, (/ (() and B (1)/ 0	lacony nome by type of th		
isting Account 107, Cons 5. Show in column (g) the Development, and Demoi 5. If costs have not been Est."	etruction Work in Progress, first e total unamortized accumulat nstration Expenditures, Outsta segregated for R, D &D activ	th expenses during the year or the ac st. Show in column (f) the amounts re ting of costs of projects. This total mu anding at the end of the year. ities or projects, submit estimates for ties operated by the respondent.	lated to the account charge ust equal the balance in Acc	d in column (e) ount 188, Research,		
S-4-1		AMOUNTS CHARGED IN	CURRENT VEAR	Unamortized	T	
Current Year				Accumulation	Line	
Current Year (c)	Current Year (d)	Account (e)	Amount (f)	(g)	No.	
	(d)	(6)	(1)		1	
	-		 +	·····	2	
754.000		 	754.000		3	
754,062			754,062		4	
253,105			253,105			
612			612		5	
8,110			8,110		6	
73,152			73,152		7	
1,502,759			1,502,759	-	8	
194,066			194,066	 	9	
3,497		 	3,497		10	
			5,450		11	
5,450			86		12	
86		 		***	13	
1,750			1,750		14	
1,128,076			1,128,076	· · · · · · · · · · · · · · · · · · ·		
119,696			119,696		15	
30,881			30,881		16	
1,468,281			1,468,281		17	
21,552			21,552		18	
1,191			1,191		19	
476,891			476,891	,	20	
103,786			103,786		21	
14,896		 	14,896		22	
162,504			162,504		23	
102,304			102,304		24	
		 			25	
					26	
	375,733		375,733			
	46,299	9	46,299		27	
					28	
					29	
, <u>.</u> ,					30	
		1			31	
		 			32	
		 			33	
			····		34	
					35	
6,324,403	422,032	4	6,746,435			
					36	
					37	

Name of Respondent

Name	of Respondent	This Report Is:					r/Period of Report
Idaho	Power Company	(1) ∑ An Original (2) ☐ A Resubmission		(Mo, Da, Yr) 04/18/2006		End of2005/Q4	
<u> </u>		·			2000		
		DISTRIBUTION OF					
	t below the distribution of total salaries and						
	Departments, Construction, Plant Removal						
	ed. In determining this segregation of salar	ries and wages orig	inally charged	to clearing	j accounts, a r	nethod (of approximation
giving	substantially correct results may be used.						[
	01		Discost O.		Allocation	nf I	
Line	Classification		Direct Payr Distributio	n i	Allocation Payroll charge Clearing Acco	ed for	Total
No.	(a)		(b)		(c)	ounts	(d)
1	Electric						
2	Operation						
3	Production		16	0,784,125			
4	Transmission			5,420,004			i
5	Distribution		14	4,733,226			
6	Customer Accounts	-	!	9,648,239			
7	Customer Service and Informational			3,945,542			
8	Sales						
9	Administrative and General		3:	2,198,396			
10	TOTAL Operation (Enter Total of lines 3 thru 9)		7	6,729,532			
11	Maintenance						
12	Production			5,855,212			
13	Transmission			2,467,912			
14	Distribution			6,234,508			
15	Administrative and General			710,162			
16	TOTAL Maint. (Total of lines 12 thru 15)		1	5,267,794			
17	Total Operation and Maintenance						
	Production (Enter Total of lines 3 and 12)			6,639,337			
	Transmission (Enter Total of lines 4 and 13)			7,887,916			
	Distribution (Enter Total of lines 5 and 14)			0,967,734			
	Customer Accounts (Transcribe from line 6)			9,648,239			
	Customer Service and Informational (Transcribe	from line 7)		3,945,542			
	Sales (Transcribe from line 8)						
	Administrative and General (Enter Total of lines		+	2,908,558			
	TOTAL Oper. and Maint. (Total of lines 18 thru:	24)	9	1,997,326			91,997,326
26	Gas		1				
27							
	Production-Manufactured Gas						
	Production-Nat. Gas (Including Expl. and Dev.)						
	Other Gas Supply	 					
	Storage, LNG Terminaling and Processing		 				
	Transmission Distribution		 				
	Distribution Customer Associate		 				
	Customer Accounts Customer Service and Informational		-				
36			-				
37			·				
38		7)	1				
	Maintenance	'/			1		
40	Production-Manufactured Gas						
41	Production-Natural Gas		 				
42		<u> </u>	 				
43			1				
44			†				
45	Distribution		1				
46	Administrative and General						
47			+				
	Total of most of and 40/		<u> </u>				

Name	of Respondent	This Report Is:	This Report Is:		f Report	Year/Period of Report		
ldaho	Power Company	(1) X An Original (2) A Resubmi		(Mo, Da, Yr) 04/18/2006		End of2005/Q4		
	DIÈTE	IBUTION OF SALAR	_					
	DISTR	IDOTION OF SALAR	ILO AND WAGE	- (Continit				
					- · · · , . · · · ·	_		
ine	Classification		Direct Payr Distributio	oll n	Allocation of Payroll charge Clearing Acco (c)	of ed for	Total	
No.	(a)		(b)	"	Cléaring Acco	unts	(d)	
48	Total Operation and Maintenance				(0)		\-/	
49	Production-Manufactured Gas (Enter Total of line	s 28 and 40)	.					
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,						
51	Other Gas Supply (Enter Total of lines 30 and 42))						
52	Storage, LNG Terminaling and Processing (Total	of lines 31 thru						
	Transmission (Lines 32 and 44)							
	Distribution (Lines 33 and 45)							
	Customer Accounts (Line 34)							
56	Customer Service and Informational (Line 35)							
57	Sales (Line 36)							
	Administrative and General (Lines 37 and 46)							
	TOTAL Operation and Maint. (Total of lines 49 th	ru 58)						
	Other Utility Departments	· · · · · · · · · · · · · · · · · · ·						
	Operation and Maintenance							
	TOTAL All Utility Dept. (Total of lines 25, 59, and	61)	9.	1,997,326			91,997,326	
-	Utility Plant							
64	Construction (By Utility Departments)		_	. 500 5 :-				
65	Electric Plant		30	6,506,612	3,4	147,556	39,954,168	
66	Gas Plant		-					
67	Other (provide details in footnote):			S EOC 646		147 550	20.054.400	
68	TOTAL Construction (Total of lines 65 thru 67)		30	6,506,612	3,4	147,556	39,954,168	
69 70	Plant Removal (By Utility Departments) Electric Plant							
70	Gas Plant	· -						
	Other (provide details in footnote):							
	TOTAL Plant Removal (Total of lines 70 thru 72)							
	Other Accounts (Specify, provide details in footne							
	Paid Absences	,	1.	4,000,952			14,000,952	
	Other Work in Progress	· · · · · · · · · · · · · · · · · · ·		1,261,059			1,261,059	
	Other		<u> </u>	4,172,848			4,172,848	
	Other clearing Accounts			20,258			20,258	
79		· · · · · · · · · · · · · · · · · · ·						
80								
81								
82								
83								
84								
85								
86	<u> </u>							
87								
88	<u> </u>							
89								
90		<u>.</u>						
91								
92								
93								
94			 					
95	<u> </u>			9,455,117	·	4.45	19,455,117	
96	TOTAL SALARIES AND WAGES		14	7,959,055	3,	447,556	151,406,611	
l	1		1					

Nam	e of Responder	nt			This Report Is		Date o	Report	Year/Period of	Report		
ldah	o Power Compa	any			(1) ဩAn O (2) ☐ A Re	riginal submission	(Mo, D 04/18/2		End of 2	005/Q4		
				М			STEM PEAK LOAD					
integ (2) R (3) R	1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically ntegrated, furnish the required information for each non-integrated system. 2) Report on Column (b) by month the transmission system's peak load. 3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the											
	4) Report on Columns (e) through (j) by month the system monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.											
	To the state of th											
NAM	E OF SYSTEM	l: Idaho Power	Company									
Line		Monthly Peak	Day of	Hour of	Firm Network	Firm Network	Long-Term Firm	Other Long-	Short-Term Firm	Other		
No.	Month	MW - Total	Monthly	Monthly	Service for Self	Service for	Point-to-point	Term Firm	Point-to-point	Service		
			Peak	Peak		Others	Reservations	Service	Reservation			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)	(f)	(f)		
	January	2,625	5	8	2,052	169	376	3	25			
2	February	2,689	17	8	2,072	175	376	3	63			
3	March	2,395	1	8	1,805	147	376		67	·		
4	Total for Quarter 1	7,709			5,929	491	1,128	6	155			
5	April	2,468	15	. 8	2,160	141	25		142			
6	May	2,514	28	18	2,306	179	25		4			
7	June	3,339	21	16	2,979	265	25		70			
8	Total for Quarter 2	8,321			7, 44 5	585	75		216			
9	July	3,722	22	16	2,960	286	476					
10	August	3,549	9	17	2,812	261	476					
11	September	3,125	8	18	2,392	232	401	_	100			
12	Total for Quarter 3	10,396			8,164	779	1,353		100			
13	October	2,342	5	8	1,744	157	401		40			
14	November	2,639	28	8	2,059	179	401	*				
15	December	2,930	15	8	2,332	197	401					
16	Total for Quarter 4	7,911			6,135	533	1,203		40			
17	Total for Year to Date/Year	34,337			27,673	2,388	3,759	6	511			

	of Respondent Power Company	This Report Is: (1) X An Original (2) A Resubmission			Date of Report (Mo, Da, Yr) 04/18/2006	ear/Period of Report nd of2005/Q4	
		ELECTRIC EN				L	
Rep	oort below the information called for concerning	ng the disposition of electr	ric ene	ergy general	ted, purchased, exchanged	and w	heeled during the year.
Line No.	Item	MegaWatt Hours	Line No.		Item		MegaWatt Hours
	(a)	(b)			(a)		(b)
	SOURCES OF ENERGY			21 DISPOSITION OF ENERGY			
	Generation (Excluding Station Use):			2 Sales to Ultimate Consumers (Including			13,288,812
	Steam	7,248,393		· · · · ·	mental Sales)		
	Nuclear				ents Sales for Resale (See		107,606
5	Hydro-Conventional	6,198,524			4, page 311.)		
6	Hydro-Pumped Storage		24	1	rements Sales for Resale	(See	2,666,246
7	Other	66,777			4, page 311.)		
8	Less Energy for Pumping				rnished Without Charge		
9	Net Generation (Enter Total of lines 3	13,513,694	26		ed by the Company (Electr	ric	
	through 8)			Dept Only,	Excluding Station Use)		
10	Purchases	3,918,389	!	Total Ener	<u> </u>		1,155,803
11	Power Exchanges:		28	TOTAL (E	nter Total of Lines 22 Thro	ugh	17,218,467
12	Received	110,013		27) (MUST	FEQUAL LINE 20)		
13	Delivered	327,466					
14	Net Exchanges (Line 12 minus line 13)	-217,453	1				
15	Transmission For Other (Wheeling)		ĺ				
16	Received	4,775,767	1				
17	Delivered	4,771,930					
18	Net Transmission for Other (Line 16 minus line 17)	3,837					
19	Transmission By Others Losses		1				
20	TOTAL (Enter Total of lines 9, 10, 14, 18	17,218,467	1				
	and 19)						
			1			-	
			l				
			İ				
			1				
				1			

Name	e of Respondent		This Report is:	Date of Report	Year/Period						
Idah	Power Compan	у	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of	2005/Q4					
			MONTHLY PEAKS AND								
(1) R	eport the monthly	peak load and energy output. If	the respondent has two or mo	re power which are not phys	ically integrated, furnish	the required					
information for each non- integrated system.											
(2) Report on line 2 by month the system's output in Megawatt hours for each month.											
(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales. (4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.											
	•	month the system's monthly ma nd 6 the specified information fo	- ,		ith the system.						
(0) 1	eport on lines 5 a	nd o the specified information to	reach monthly peak load repo	ited on line 4.							
NAM	E OF SYSTEM:	IDAHO POWER COMPANY -	SYSTEM LOAD								
Line			Monthly Non-Requirments Sales for Resale &	M	ONTHLY PEAK						
No.	Month	Total Monthly Energy	Associated Losses	Megawatts (See Instr. 4)	Day of Month	Hour					
	(a)	(b)	(c)	(d)	(e)	(f)					
29	January	1,461,872	226,364	2,063	5	7PM					
30	February	1,211,886	154,706	2,072	17	8AM					
31	March	1,289,493	234,721	1,812	1	8AM					
32	April	1,108,096	107,649	1,796	14	8AM					
33	May	1,541,433	523,541	1,863	28	6PM					
34	June	1,655,077	382,243	2,622	21	4PM					
35	July	1,874,482	232,642	2,961	22	4PM					
36	August	1,679,139	140,582	2,815	9	5PM					
37	September	1,378,417	188,000	2,394	8	6РМ					
38	October	1,229,496	177,730	1,746	5	8AM					
39	November	1,247,378	109,444	2,063	28	8AM					

188,624

2,666,246

1,541,698

17,218,467

2,345

15

8AM

40 December

TOTAL

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
·	(1) X An Original	(Mo, Da, Yr)	
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4

Schedule Page: 401 Line No.: 26 Column: b
Included in energy losses

Name	of Respondent	This Report Is:	eport Is: Date of Report			Year/Period of Report			
Idaho	Power Company	(1) X An Or (2)	iginal :ubmission	I	(Mo, Da, Yr) 04/18/2006	l E	End of 2005/Q4		
		<u> </u>		<u></u>					
		ECTRIC GENER							
this pa as a jo more therm per ur	port data for plant in Service only. 2. Large pla age gas-turbine and internal combustion plants of bint facility. 4. If net peak demand for 60 minute than one plant, report on line 11 the approximate basis report the Btu content or the gas and the q bit of fuel burned (Line 41) must be consistent with burned in a plant furnish only the composite hea	10,000 Kw or moses is not available average number uantity of fuel but the charges to expe	ore, and nucle e, give data who of employees med converted ense accounts	ar plants. Sinich is availa assignable to Mct. 7	 Indicate by a ble, specifying to each plant. Quantities of 	footnote any period. 5. If 6. If gas is u fuel burned (L	plant lease f any emplo sed and pu .ine 38) and	d or operated yees attend rchased on a average cost	
Line	Item	1	Plant			Plant			
No.	11011	1	Name: <i>Jim Bri</i>	idger		Name: Boar	dman		
	(a)		(b) (c)						
	Kind of Plant (Internal Comb, Gas Turb, Nuclear				Steam			Steam	
	Type of Constr (Conventional, Outdoor, Boiler, e	tc)		Semi-	Outdoor Boiler	5059295050599		Conventional	
	Year Originally Constructed				1974			1980	
	Year Last Unit was Installed				1979			1980	
	Total Installed Cap (Max Gen Name Plate Rating	s-MW)			770.50			56.05	
	Net Peak Demand on Plant - MW (60 minutes)				698			60	
	Plant Hours Connected to Load				8760			6233	
	Net Continuous Plant Capability (Megawatts)		Angeles and the residence	tang kompanya	0			0	
9	When Not Limited by Condenser Water							0	
10	When Limited by Condenser Water				0			0	
	Average Number of Employees				0				
	Net Generation, Exclusive of Plant Use - KWh				4937603000			357180000	
	Cost of Plant: Land and Land Rights				494358	10661			
14					63103766	1361648			
15					383227840	5489789			
16	Asset Retirement Costs				110005001			0	
17	Total Cost				446825964			68620995	
	Cost per KW of Installed Capacity (line 17/5) Inc	luaing			579.9169			1224.2818	
	Production Expenses: Oper, Supv, & Engr				112008	<u>-</u> -		753718	
20	· · · · · · · · · · · · · · · · · · ·		 		61522539			4612849 0	
21	Coolants and Water (Nuclear Plants Only)		· · · · · · · · · · · · · · · · · · ·		4118142		 	0	
	Steam Expenses				4110142	<u> </u>		0	
	Steam From Other Sources Steam Transferred (Cr)				0			0	
	Electric Expenses				0			0	
$\overline{}$	Misc Steam (or Nuclear) Power Expenses				5283967			217308	
27			<u> </u>		133759			149158	
	Allowances				133739			143.30	
29					96600			1952145	
30					0			0	
31					10733492	<u> </u>		0	
32					4146747	 		0	
33					1063755	 		15071	
34					87211009			7700249	
35					0.0177	·		0.0216	
	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	<u> </u>	Coal		Oil	Coal		Oil	
37		cate)	Tons		Barrels	Tons		Barrels	
38			2784574	0	12263	210613	0	742	
	Avg Heat Cont - Fuel Burned (btu/indicate if nu	clear)	9315	0	14000	8359	0	138800	
40	 		20.914	0.000	83.825	20.919	0.000	83.393	
41			21.886	0.000	35.716	20.623	0.000	57.535	
	Average Cost of Fuel Burned per Million BTU		1.170	0.000	6.074	1.234	0.000	9.866	
	Average Cost of Fuel Burned per KWh Net Ger		0.012	0.000	0.000	0.013	0.000	0.000	
1	Average BTU per KWh Net Generation		10564.000	0.000	0.000	9870.000	0.000	0.000	
				•				- 4	

Name of Resp	ondent		This Re		i		ate of Report	Y	ear/Period of Report	
ldaho Power (Company		1 1.1 -] An Original] A Resubmiss	sion	•	Mo, Da, Yr) 4/18/2006	F	nd of 2005/Q4	
		·	(2)	J 						
		STEAM-ELEC	TRIC GENERA	ATING PLANT	STATISTICS (Large	Plants)(Contin	nued)		
Dispatching, and 47 and 549 or esigned for peterm, hydro, bycle operation	nd Other Exper n Line 25 "Elec eak load servic internal combu n with a conver	etric Expenses," and e. Designate autom stion or gas-turbine on tional steam unit, inc	ther Power Sup Maintenance A atically operate equipment, repo clude the gas-tu	pply Expenses ccount Nos. 5: d plants. 11. ort each as a s urbine with the	. 10. For IC a 53 and 554 on I . For a plant ed separate plant. steam plant.	and G Line 3 Juippe Howe 12. If	T plants, report 2, "Maintenance d with combine ever, if a gas-tu f a nuclear pow	t Operating E ce of Electric ations of foss irbine unit fur ver generatin	expenses, Account N Plant." Indicate plan bil fuel steam, nuclean nctions in a combined g plant, briefly explai	ts r d n by
									; (b) types of cost un	
					a concerning pla	ant ty	pe fuel used, fu	uel enrichmer	nt type and quantity f	for the
eport period a Plant	ind other physi	cal and operating chall I	Plant	ріапт.			Plant			Line
Name: <i>Valmy</i>	,		Name: Dansi	kin			Name: Benn	ett Mountain	i	No.
	(d)			(e)		_		(f)		
										
		Steam			Gas Turb				Gas Turbine	1
07 (163) P.S. (163)		Outdoor			Convention		 		Conventional	2
		1981 1985				001			2005	3
						001			2005 172.80	5
		286				83			167	6
		8760			······································	295			372	7
		0			100				171900	8
		.0				0	····		0	9
		0				0			0	10
		0				6	,		4	11
		1953610000			10550				56222000	12
		769351				745			0	13
		53672955			4314				1012073	14
		252006875 0			46919	033			52042639 0	15 16
	··-	306449181			51637				53054712	17
		1080.9495			573.7				307.0296	18
		411920			133	678			34625	19
		32846655			1436	293			2744349	20
		0				0			0	21
		2777372				0			0	+
		0				0_			0	
		0			400	0			0.4833	 :
		1610776 1293837				523 071			94828 119768	25 26
		42258				0			0	+
		0	<u> </u>			0			0	+
		81469			110	596			118078	29
		421603			13	676			6460	30
		5121874			218	967			126113	31
		1465255				0			0	+
		162041				0			0	+
		46235060			2140				3244221	34
Coal		0.0237 Oil	Gas		0.2	2029	Gas		0.0577	35 36
Tons		Barrels	MCF				MCF	 		37
947851	0	5703	156347	10	0		467919	0	0	38
9988	0	138778	1038	0	0	•	1038	0	0	39
33.003	0.000	88.298	9.187	0.000	0.000		5.865	0.000	0.000	40
34.118	0.000	81.262	9.187	0.000	0.000		5.865	0.000	0.000	41
1.725	0.000	13.941	8.850	0.000	0.000		5.650	0.000	0.000	42
0.017	0.000	0.000	0.136	0.000	0.000		0.049	0.000	0.000	43
9611.000	0.000	0.000	15383.000	0.000	0.000		8639.000	0.000	0.000	44

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report				
	(1) <u>X</u> An Original	(Mo, Da, Yr)					
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4				
FOOTNOTE DATA							

Schedule Page: 402 Line No.: 3 Column: b

This footnote applies to lines 3 and 4. The Jim Bridger Power Plant consists of four equal units constructed jointly by Idaho Power Company and Pacific Power and Light Company, with Idaho owning 1/3 and PacifiCorp owning 2/3. Unit #1 was placed in commercial operation November 30, 1974, Unit #2 December 1, 1975, Unit #3 September 1, 1976, and Unit #4 November 29, 1979.

Schedule Page: 402 Line No.: 3 Column: c

This footnote applies to lines 3 and 4. The Boardman plant consists of one unit constructed jointly by Portland General Electric Company, Idaho Power Company, and Pacific Northwest Generating Company, with Idaho Power Company owning 10%. The unit was placed in commercial operation August 3, 1980.

Schedule Page: 402 Line No.: 3 Column: d

This footnote applies to lines 3 and 4. The Valmy plant consists of two units constructed jointly by Sierra Pacific Power Company and Idaho Power Company, with Sierra owning 1/2 and Idaho owning 1/2. Unit #1 was placed in commercial operation December 11, 1981 and Unit #2 May 21, 1985.

Schedule Page: 402 Line No.: 5 Column: b

This footnote applies to line 5 and lines 12 through 43. Information reflects Idaho Power Company's share as explained in note for line 3 page 402 column B.

Schedule Page: 402 Line No.: 5 Column: c

This footnote applies to line 5 and lines 12 through 43. Information reflects Idaho Power Company's share as explained in note on line 3 page 402 column C

Schedule Page: 402 Line No.: 5 Column: d

This footnote applies to line 5 and lines 12 through 43. Information reflects Idaho Power Company's share as explained in note for line 3 page 403 column D.

Schedule Page: 402 Line No.: 9 Column: b

This footnote applies to lines 9, 10, and 11. PacifiCorp as operator of the plant will report this information.

Schedule Page: 402 Line No.: 9 Column: c

This footnote applies to lines 9, 10, and 11. Portland General Electric Company, as operator will report this information.

Schedule Page: 402 Line No.: 9 Column: d

This footnote applies to lines 9, 10, and 11. Sierra Pacific Power, as operator of the plant, will report this information.

Name of Respondent Idaho Power Company		This Report Is (1) X An O (2) A Re	s: Date of Report Original (Mo, Da, Yr) esubmission 04/18/2006		ļ	Year/Period of Report End of2005/Q4	
	HYDROEL		RATING PLANT STAT	STICS (Large Plant	<u> </u>		ㅓ
2. If a a footr 3. If n	ge plants are hydro plants of 10,000 Kw or more my plant is leased, operated under a license from mote. If licensed project, give project number. et peak demand for 60 minutes is not available, g	of installed capa the Federal End	ncity (name plate rating ergy Regulatory Comm s available specifying p	s) ission, or operated a eriod.	as a joint fac		
4. If a plant.	group of employees attends more than one gene	rating plant, rep	ort on line 11 the appro	oximate average nui	mber of emp	noyees assignable to each	1
Line	Item		FERC Licensed Proje	ct No. 2736	FERC Licer	nsed Project No. 1975	
No.			Plant Name: America		Plant Name		
	(a)		(b)		(c)	
-							ᅱ
	Kind of Plant (Run-of-River or Storage)			Run-of-River		Run-of-Riv	ver
	Plant Construction type (Conventional or Outdoo	r)		Outdoor		Outdo	
	Year Originally Constructed	.,		1978		· · · · · · · · · · · · · · · · · · ·	49
	Year Last Unit was Installed			1978		19	50
	Total installed cap (Gen name plate Rating in MV	V)		92.30		75.	.00
	Net Peak Demand on Plant-Megawatts (60 minu			96			52
	Plant Hours Connect to Load			7,988		8,5	585
8	Net Plant Capability (in megawatts)			· · · · · · · · · · · · · · · · · · ·			
9	(a) Under Most Favorable Oper Conditions		-	112			80
10	(b) Under the Most Adverse Oper Conditions			0			74
11	Average Number of Employees			4			4
12	Net Generation, Exclusive of Plant Use - Kwh			224,948,000		287,702,0	000
13	Cost of Plant				· 		
14	Land and Land Rights			875,318		463,5	556
15	Structures and Improvements			11,797,544		666,8	349
16	Reservoirs, Dams, and Waterways			4,242,904		7,428,4	401
17	Equipment Costs			31,069,025		6,536,7	751
18	Roads, Railroads, and Bridges		ļ. <u>_</u> ,	306,333		486,4	477
19	Asset Retirement Costs						0
20	TOTAL cost (Total of 14 thru 19)	 		48,291,124	 	15,582,0	
21	Cost per KW of Installed Capacity (line 20 / 5)			523.1974		207.76	<u> </u>
22	Production Expenses					4-2-	
23	<u> </u>			198,972	 	468,6	
24	Water for Power		<u> </u>	1,037,569		255,	
25	·		 	232,283		425,9	
26				35,513 178,011	+	19,2	
27			 	178,01	+		352 858
28	 	 	 	169,493		53,	
30			 	63,734		38,	
31	Maintenance of Reservoirs, Dams, and Waterw	avs		1.866	+		106
32				294,999		157,	
33				55,012	+	175,	
34				2,267,593		1,684,	
35				0.010	+		059
l .			1		1		

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report			
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006				
HYDROELI	ECTRIC GENERATING PLANT STATISTICS	Large Plants) (Continued	j)			
 The items under Cost of Plant represent accords not include Purchased Power, System control Report as a separate plant any plant equipped 	and Load Dispatching, and Other Expenses c	assified as "Other Power	Supply Expenses."	inses		
•						
		1				
FERC Licensed Project No. 1971	FERC Licensed Project No. 2848 Plant Name: Cascade	FERC Licensed Proj Plant Name: Oxbow		Line		
Plant Name: Brownlee (d)	(e)	Plant Name. Oxpow	(f)	No.		
Storage	Run-of-Ri	/er	Storage	1		
Outdoor	Outdo	oor	Outdoor	2		
1958	19	83	1961	3		
1980	19	84	1961	4		
585.40	12	42	190.00	5		
747		12	216	6		
8,760	8,7	44	8,750	7		
			_	8		
728		14	220			
220		1	202			
6		2	5			
1,958,064,000	37,584,0	000	825,345,000			
				13		
5,654,942	82,		866,938			
30,031,407	7,364,		9,867,937	+		
66,828,805	3,145,6		30,375,714	_		
51,574,157	12,426,3		14,834,106			
518,444	122,0		565,842			
0	00.440	0	50 540 527			
154,607,755			56,510,537 297.4239			
264.1062	1,863.20	132	297.4239	22		
504,229	112,	20	285,494			
167,326			88,703			
394,965			218,279	+		
328,479		 	219,699	+		
227,555			146,717	+		
182,713		102	36,852	+		
253,550			155,513	+		
153,732			137,440			
3,456		203	919	+		
623,494		356	189,364	1 32		
526,617	57,	348	414,904	33		
3,366,116	656,	511	1,893,884	1 34		
0.0017			0.0023	+		

		This Report Is		Date of Report		Year/Perio	d of Report
Idaho	Power Company	(1) X An O (2) A Re	riginai submission	(Mo, Da, Yr) 04/18/2006		End of	2005/Q4
	HYDROEL	ECTRIC GENER	RATING PLANT STAT	ı ISTICS (Large Plani	! ts)		
l. Lar	ge plants are hydro plants of 10,000 Kw or more	of installed capa	city (name plate rating	s)			
	ny plant is leased, operated under a license from	the Federal Ene	ergy Regulatory Comm	ission, or operated a	as a join	nt facility, indica	ite such facts in
	note. If licensed project, give project number.						
	et peak demand for 60 minutes is not available, g group of employees attends more than one gene				mher of	employees as	signable to each
olant.	group of employees attends more than one gene	rating plant, rep	on on line in the appro	DAIMALE average Hu	mbei or	employees as.	signable to each
		·					
Line	Item		FERC Licensed Project			Licensed Proje	ct No. 2726
No.	(a)		Plant Name: Heils Ca	. *	Plant N	lame: Malad (c)	
	(d)			/		(9)	
1	Kind of Plant (Run-of-River or Storage)			Storage			Run-of-River
	Plant Construction type (Conventional or Outdoo	r)		Outdoor	an inches	ranspired residence of the Section	Outdoor
	Year Originally Constructed	•		1967			1948
	Year Last Unit was Installed	-		1967			1948
5	Total installed cap (Gen name plate Rating in MV	V)		391.50			21.77
	Net Peak Demand on Plant-Megawatts (60 minu			445			26
7	Plant Hours Connect to Load			8,688			8,695
8	Net Plant Capability (in megawatts)						
9	(a) Under Most Favorable Oper Conditions			450			24
10	(b) Under the Most Adverse Oper Conditions			137			21
11	Average Number of Employees			5			1
12	Net Generation, Exclusive of Plant Use - Kwh			1,589,522,000			158,637,000
13	Cost of Plant						
14	Land and Land Rights			1,558,955			205,375
15	Structures and Improvements			2,414,069			2,564,034
16	Reservoirs, Dams, and Waterways			52,619,458			3,371,066
17	Equipment Costs			15,059,339			3,080,461
18	Roads, Railroads, and Bridges			819,192			304,683
19	Asset Retirement Costs			0	.		0
20	TOTAL cost (Total of 14 thru 19)			72,471,013			9,525,619
21	Cost per KW of Installed Capacity (line 20 / 5)			185.1111			437.5571
22	Production Expenses		<u>_</u>				
23	Operation Supervision and Engineering			241,985			118,566
24	 			82,158	+		490,071
25		·		195,773	 		161,898
26	Electric Expenses		<u> </u>	129,110			57,397
27	Misc Hydraulic Power Generation Expenses			154,149			50,458
28				61,568			0
29	Maintenance Supervision and Engineering		_	186,501			45,844
30				29,887	+		6,762
31	Maintenance of Reservoirs, Dams, and Waterw	ays		111,775	+		77,846
32			ļ- ·	292,817	+		23,883
33				620,591	+		111,565
34				2,106,31 ² 0.0013	+		1,144,290 0.0072
35	Expenses per net KWh			0.0013	'n		0.0072
	t .		i .				

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	t
Idaho Power Company		(Mo, Da, Yr) 04/18/2006 End of2005/Q4		
HYDROELE	CTRIC GENERATING PLANT STATISTICS (La)	
			.	
 The items under Cost of Plant represent accou do not include Purchased Power, System control a Report as a separate plant any plant equipped 	and Load Dispatching, and Other Expenses clas-	sified as "Other Power	Supply Expenses."	enses
FERC Licensed Project No. 2055 Plant Name: C J Strike (d)	FERC Licensed Project No. 503 Plant Name: Swan Falls (e)	FERC Licensed Proje Plant Name: Twin Fa		Line No.
Run-of-River	Run-of-River		Run-of-River	
Outdoor	Conventional		Conventional	
1952	1910		1935	
1952	1994		1995	
82.80	25.00		52.74	
90	24		29	 -
8,755	8,748		7,793	
90	200			8
89 84	26	· · · · · · · · · · · · · · · · · · ·	54 50	+
6	3		50	+
383,049,000	119,851,000		54,446,000	+
000,0+0,000	110,001,000		34,440,000	13
2,052,202	51,675		255,499	
2,717,647	25,238,298		10,808,047	
9,742,555	13,641,459		7,908,304	
7,262,249	30,351,406		20,474,214	+
238,871	835,946		1,917,603	
0			C	19
22,013,524	70,118,784		41,363,667	20
265.8638	2,804.7514		784.2940	21
				22
795,055	185,425	 	234,800	
310,979	68,284		78,611	+
1,246,867	202,846		209,507	· -
36,491	30,781		33,734	+
234,567	96,303	<u> </u>	141,058	
63,875	7,288		1,270	
74,885 59,335	43,125 74,190	 	21,866	
185,351	14,825	 	47,019 8,398	
142,735	114,923		47,846	
103,625	100,746	 	67,224	
3,253,765	938,736		891,333	
0.0085	0.0078	 	0.0164	

Name	of Respondent	This Report I	s:	Date of Report		Year/Perio	d of Report
Idaho	Power Company	(1) X An ((2)	Original esubmission	(Mo, Da, Yr) 04/18/2006		End of	2005/Q4
	HAUBUETT	<u> </u>	RATING PLANT STAT		s)	<u> </u>	
1 1							
	ge plants are hydro plants of 10,000 Kw or more on plant is leased, operated under a license from				as a ioin	nt facility, indica	ite such facts in
	note. If licensed project, give project number.		orgy (togetator) commi	or operation	,	,,	
	et peak demand for 60 minutes is not available, g						
	group of employees attends more than one gene	rating plant, re	port on line 11 the appr	oximate average nur	nber of	employees as:	signable to each
plant.							
Line	Item		FERC Licensed Proje			Licensed Proje	
No.	(5)		Plant Name: Upper S		Plant N	lame: Shoshoi	ne Falls
	(a)		(b			(c)	
		-				· - · · ·	
1	Kind of Plant (Run-of-River or Storage)			Run-of-River			Run-of-River
	Plant Construction type (Conventional or Outdoor	-\		Outdoor			Conventional
	Year Originally Constructed	<u>. </u>	 	1937	-		1907
	Year Last Unit was Installed		1	1947			1921
	Total installed cap (Gen name plate Rating in MV	V)	 	34.50			12.50
	Net Peak Demand on Plant-Megawatts (60 minu		ļ	34			13
	Plant Hours Connect to Load			8,753			8,760
	Net Plant Capability (in megawatts)			0,700			
9		······································		39			13
10	<u></u>			32			11
	Average Number of Employees			3		·	1
-	Net Generation, Exclusive of Plant Use - Kwh			190,867,000			82,726,000
	Cost of Plant	··-		, , ,			
14	Land and Land Rights			172,970			311,407
15				1,499,664			1,138,033
16	 			4,314,125			512,401
17	Equipment Costs			4,758,636			1,985,438
18	Roads, Railroads, and Bridges			29,359			51,383
19	Asset Retirement Costs			0			0
20	TOTAL cost (Total of 14 thru 19)			10,774,754			3,998,662
21	Cost per KW of Installed Capacity (line 20 / 5)			312.3117			319.8930
22	Production Expenses						
23	Operation Supervision and Engineering			330,231			124,505
24	Water for Power			76,447			49,254
25	Hydraulic Expenses			303,476	<u> </u>		187,448
26	Electric Expenses			16,637	'		13,879
27	Misc Hydraulic Power Generation Expenses			113,586	<u> </u>		51,443
28	Rents)		25
29	Maintenance Supervision and Engineering			99,661			32,296
30	Maintenance of Structures			66,898			36,045
31	Maintenance of Reservoirs, Dams, and Waterw	ays		213,718	3		1,378
32	Maintenance of Electric Plant			103,879)		60,417
33	Maintenance of Misc Hydraulic Plant			284,723	3		54,927
34	Total Production Expenses (total 23 thru 33)			1,609,256	+		611,617
35	Expenses per net KWh			0.0084	1		0.0074
1	İ						
}							
1	1	,					

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report	}
Idaho Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	1
HYDROELE	CTRIC GENERATING PLANT STATISTICS (arge Plants) (Continued	<u>d)</u>	
5. The items under Cost of Plant represent accou	nts or combinations of accounts prescribed by	the Uniform System of	Accounts. Production Expe	enses
do not include Purchased Power, System control				
6. Report as a separate plant any plant equipped				
				İ
FERC Licensed Project No. 1971	FERC Licensed Project No. 2061	FERC Licensed Proj	ect No. 2899	Line
Plant Name: Common Facilities	Plant Name: Lower Salmon	Plant Name: Milner	COLITO: 2099	No.
(d)	(e)	Transfer (Village)	(f)	110.
	Run-of-Riv	er	Run-of-River	1
	Outdo		Conventional	2
	194		1992	3
	194		1992	4
				
0.00	60.0		59.45	
0		2	20	
0	8,79	51	6,381	7
				8
0		70	59	
0	(33	1	10
0		7	1	11
0	196,441,0	00	35,641,000	12
				13
71,984		0	0	14
11,786,853	403,3	35	138,100	15
13,556,785	871,2		10,336,453	+
1,078,219	6,472,5		17,147,049	
99,051	6,487,5		27,576,509	
0	88,6		501,877	
26,592,892	14,323,3		55,699,988	+
	238.72		936.9216	
0.0000	230.72	02	930.9210	22
	204.0	\	400.470	
0	824,8		132,476	+
0	140,2		1,354,943	
3,660,018	444,1		124,246	
0	123,4		48,450	
0	149,3		148,509	_
0	1,1		1,412	_
0	58,7	11	23,494	
0	118,8	64	33,66	
0	44,0	83	1,859	31
0	140,2	09	82,093	32
29,143	129,3	31	58,323	3 33
3,689,161	2,174,4	14	2,009,466	34
0.0000	0.01	·· ·	0.0564	
		1		
1				

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report			
	(1) X An Original	(Mo, Da, Yr)				
Idaho Power Company	(2) _ A Resubmission	04/18/2006	2005/Q4			
FOOTNOTE DATA						

Schedule Page: 406 Line No.: 1 Column: b

American Falls generating capacity is dependent upon water releases controlled by the United States Bureau of Reclamation.

Schedule Page: 406 Line No.: 1 Column: e

Cascade generating capacity is dependent upon water releases controlled by the United States Bureau of Reclamation.

Schedule Page: 406 Line No.: 1 Column: f

Upstream storage in Brownlee Reservoir.

Schedule Page: 406.1 Line No.: 1 Column: b

Upstream storage in Brownlee Reservoir

Schedule Page: 406.1 Line No.: 1 Column: c
Lower Malad maximum demand 15,000 Kw, Upper Malad maximum demand 9,000 Kw non-coincident.

	e of Respondent	This Report	Original	/Ma Da	Date of Report Year/Period of (Mo, Da, Yr)			
ldaho	Power Company	(2) A	Original Resubmission	04/18/200		End of 2005/Q4		
	G		PLANT STATISTIC	S (Small Plants)				
toraç	nall generating plants are steam plants of, less tha ge plants of less than 10,000 Kw installed capacity ederal Energy Regulatory Commission, or operate	(name plate	rating). 2. Desig	nate any plant lease	ed from others, opera	ated under a license from		
live p	project number in footnote.	Year	Installed Canacity	Net Peak	Not Constitut	-		
ine No.	Name of Plant	Const.	Installed Capacity Name Plate Rating (In MW)	Demand MW (60 min.)	Net Generation Excluding Plant Use	Cost of Plant		
_	(a)	(b)	(c)	(d) ,	(e)	(f)		
	Hydro:	1027	2.50	2 2	13,238	1,730,795		
2	Clear Lakes	1937 1912		2.3				
4	Thousand Springs	1912	0.00		52,030	4,091,209		
5								
	Internal Combustion:							
7	Salmon Diesel (1)	1967	5.00	2.0		901,055		
8	Cameri Disco. (1)		0.00					
9								
10								
11	(1) Salmon units are classified as standby.							
12	<u> </u>	- 						
13								
14								
15				<u> </u>	,			
16								
17					1			
18					***			
19								
20								
21								
22								
23								
24								
25								
26								
27								
28					<u> </u>			
29			_			 		
30					ļ			
31	 							
32								
33			 			1		
34			 		 	<u> </u>		
35					-			
36			 	ļ 	ļ	<u> </u>		
37					+	 		
38 39	<u> </u>		 		+			
40								
40				-				
41			+					
42	<u> </u>		 	-	- 			
43			+		+	-		
44	<u> </u>			1				
					 			

Name of Respondent		This Report Is:	This Report Is: Date		te of Report Year/Period of Report		
Idaho Power Company		(2) A Resubmission			10, Da, Yr) End of 2005/Q4		
		NERATING PLANT STAT					
Page 403. 4. If net pe combinations of steam, i	ely under subheadings for eak demand for 60 minutes nydro internal combustion eam turbine regenerative fo	s is not available, give the or gas turbine equipment	which is available, s , report each as a se	specify eparate	ving period. 5. If e plant. However, i	any plant is equipped with f the exhaust heat from the	า
Plant Cost (Incl Asset	Operation	Production	Expenses			Fuel Costs (in cents	Line
Retire. Costs) Per MW (g)	Exc'l. Fuel (h)	Fuel (i)	Maintenance (j)		Kind of Fuel (k)	(per Million Btu)	No.
							1
692,318	97,668			9,876			2
533,092	76,130		8:	5,426			3
				\rightarrow			4
							5 6
180,211					Diesel		7
100,211					Diesei	<u> </u>	8
					 		9
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Name of Respondent			This Rep	ort Is:	Da	te of Report	Yea	Year/Period of Report	
	Power Company			An Original A Resubmission	1 '	lo, Da, Yr) /18/2006	End	of 2005/Q	4
	· · · · · · · · · · · · · · · · · · ·		l ` '	NSMISSION LINE		710/2000			
kilovo 2. Tra	eport information concerning tran lits or greater. Report transmiss ansmission lines include all lines ation costs and expenses on thi	sion lines below the covered by the c	ese voltage	es in group totals o	nly for each volt	age.			
	eport data by individual lines for								i
	clude from this page any transn								.
5. Inc	dicate whether the type of support	orting structure re	ported in co	olumn (e) is: (1) sir	igle pole wood o	or steel; (2) H-	frame wood, or	steel poles; (3)	tower;
	underground construction If a to use of brackets and extra lines								
	inder of the line.	s. Willion portions	or a transm		orein type or our	1011 4011 011 1100	a not be aloung		}
6. Re	eport in columns (f) and (g) the t	otal pole miles of	each transi	mission line. Show	in column (f) th	e pole miles o	of line on structu	res the cost of	which is
герог	ted for the line designated; conv	ersely, show in c	olumn (g) th	ne pole miles of line	e on structures t	he cost of whi	ich is reported f	or another line.	Report
	miles of line on leased or partly					of such occu	pancy and state	e whether exper	nses with
respe	ect to such structures are include	ed in the expense	s reported t	for the line designa	ted.				
l									
Line	DESIGNATIO	ON		VOLTAGE (KV (Indicate where	/) B	Type of	LENGTH (Pole miles) ase of und lines	Number
No.				other than 60 cycle, 3 pha		Supporting	undergro report circ	und lines :uit miles)	Of
	_						On Structure	On Structures of Another	Circuits
	From	To (b)		Operating (c)	Designed	Structure	of Line Designated	Line	(L)
	(a)				(d)	(e)	(f)	(g)	(h)
	Boardman	Slatt		500.00	500.00	S Tower	1.79	-	
2				245.00	F00.00	0.7.	05.40		
	Borah	Midpoint		345.00		S Tower	85.16		
	Jim Bridger	Goshen		345.00		S Tower	226.17		- 1
	State Line	Midpoint		345.00		S Tower	76.08		2
	Kinport	Borah	····	345.00		S Tower	27.31		
	Midpoint	Borah #1		345.00		H Wood	79.37		1
$\overline{}$	Midpoint	Borah #2		345.00		H Wood	77.59		2
	Adelaide Tap	Adelaide		345.00	345.00	H Wood	2.67		
10		1 - 0 1 -		230.00	330.00	H Wood	46.18		1
-	Quartz	LaGrande		230.00		S Tower	0.60		2
	Midpoint Brady	Hunt Antelope		230.00		H Wood	56.44		1
	Brady	Treasureton		230.00		H Wood	0.13	<u></u>	1
-	Brady #1 & #2	Kinport		230.00		S Tower	18.02		2
-	Jim Bridger	Point of Rocks		230.00		H Wood	1.40		1
$\overline{}$	Brownlee	Ontario		230.00		S Tower	74.87		1
_	Mora	Bowmont		138.00		S P Wood	9.86		1
-	Mora	Bowmont		138.00		H Wood	10.77	<u> </u>	1
\vdash	Jim Bridger	Point of Rocks	 	230.00		H Wood	2.79		1
	Caldwell 710	Locust		230.00		SP Steel	18.60		1
	Boise Bench	Caldwell		230.00	230.00	S Tower	4.40		1
	Boise Bench	Caldwell		230.00	230.00	H Wood	33.53	_	1
24	Boise Bench	Cloverdale	··	230.00	230.00	S Tower	15.99		2
25	Boardman	Dalreed Sub		230.00	230.00	H Wood	1.68		1
-	Brownlee 714	Oxbow		230.00	230.00	SP Steel	10.80		2
27	Caldwell	Ontario		230.00	230.00	H Wood	27.34		1
	Caldwell	Ontario		230.00	230.00	S Tower	3.31		1
29	Bennett Mtn PP	Rattlesnake TS		230.00	230.00	SP Steel	4.48	3	1
30	Boise Bench	Midpoint #1		230.00	230.00	S Tower	0.86	5	1
31	Boise Bench	Midpoint #1		230.00	230.00	H Wood	108.11		1
32	Browniee	Quartz Jct		230.0		S Tower	1.52	2	1
33	Brownlee	Quartz Jct		230.0	230.00	H Wood	41.74		1
34	Brownlee	Boise Bench #1	& #2	230.0	.1	S Tower	99.98	3	2
	Oxbow	Brownlee		230.0	230.00	S Tower	10.25	<u> </u>	2
								1	
36		 			 	TOTAL	4,690.83	11.02	2 156
, ,,	• 1	1					,		

Name of Respon	dent		This Report Is:		Date of Repo	rt	Year/Period of Repor	rt
Idaho Power Cor	mpany		(1) X An Original (2) A Resu	ginal ubmission	(Mo, Da, Yr) 04/18/2006		End of2005/Q4	
	<u> </u>		TRANSMISSION I				·	
7. Do not report t	the came transmis	esion line etructure			·	es as one line	Designate in a footr	note if
you do not includ pole miles of the 8. Designate any give name of less which the responarrangement and expenses of the I other party is an 9. Designate any determined. Spe	e Lower voltage liprimary structure of transmission lines for, date and term dent is not the soll giving particulars Line, and how the associated compay transmission lines for the soll giving particulars and how the associated compay transmission lines for the soll giving particulars whether lesses the soll giving particular transmission lines for the soll giving particular transmission lines	nes with higher volt in column (f) and the or portion thereof to s of Lease, and am e owner but which (details) of such m expenses borne by any.	age lines. If two or e pole miles of the for which the respo- ount of rent for yea the respondent ope atters as percent or the respondent ar company and give company.	r more transmission other line(s) in columbia other line(s) in columbia of the scar. For any transmismates or shares in the scare accounted for, a mame of Lessee, or start of the scare of	n line structures sup umn (g) ile owner. If such pr ission line other than the operation of, fun indent in the line, nai ind accounts affected date and terms of lea	port lines of the operty is leased in a leased line nish a succinc me of co-owned. Specify who	ne same voltage, reported from another comp e, or portion thereof, for et statement explainin	ort the pany, or gethe
		E (Include in Colum		EXP	ENSES, EXCEPT DE	EPRECIATION	N AND TAXES	\prod
Size of Conductor	Land rights, a	and clearing right-o	r-way)					
and Material (i)	Land (j)	Construction and Other Costs (k)	Total Cost (I)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
2X1780 ACSR	<u> </u>	446,708	446,708		· · · · · · · · · · · · · · · · · · ·			1
-								2
1272 ACSR	256,381	21,776,998	22,033,379					3
1272 ACSR	483,309	15,740,328	16,223,637					4
795 ACSR	571,979	10,996,449	11,568,428					5
1272 ACSR	344,220	6,028,033	6,372,253					6
715.5 ACSR	283,143	5,440,990	5,724,133					7
715.5 ACSR	64,851	6,047,015	6,111,866	<u>-</u>				8
715.5 ACSR	51,448	347,946	399,394					9
								10
795 ACSR	51,414		2,368,485					11
715.5 ACSR	9,145		1,010,883					12
1272 ACSR	108,301		2,436,947					13
795 ACSR		6,186	6,186					14
715.5 ACSR	18,829	· · · · · · · · · · · · · · · · · · ·	988,305					15
1272 ACSR	1,190		52,715					16
2X954 ACSR	1,676,838		21,923,748					17
715.5 ACSR	347,962	2,012,372	2,360,334					18
715.5 ACSR				_,,				19
1272 ACSR	1,899		214,422					20
1590 ACSR	2,138,236		10,894,147					21
1272 ACSR	817,05	2,761,586	3,578,640		<u> </u>			22
715.5 ACSR								23
1272 ACSR	2,999,02	ļ	9,531,816		<u></u>			24
795 AAC		80,895	80,895		 	ļ		25
954 ACSR		16,463,767	16,463,767	·	ļ <u></u>			26
2X954 ACSR	194,76	5,902,042	6,096,805					27
1272 ACSR						<u> </u>		28
1272 ACSR	81,70		1,748,055					29
715.5 ACSR	336,18	6 3,689,418	4,025,604					30
715.5 ACSR		ļ						31
795 ACSR	42,99	5 1,782,886	1,825,881					32
795 ACSR								33
VARIOUS	261,22		8,258,229		ļ.,			34
1272 ACSR	6,03	3 1,191,291	1,197,324					35

312,478,949

5,798,097

1,565,610

9,984,593 36

2,620,886

25,916,298

286,562,651

Name	of Respondent		This R	eport is:	Ç	ate of Report	Yea	r/Period of Rep	ort
Idaho Power Company (1) X An Original (Mo, Da, Yr) (2) A Resubmission (Mo, Da, Yr) 04/18/2006 End of 2005/Q4									
			L ` ′ .L	ANSMISSION LINE		4/16/2006			
									
	eport information concerning tran						line having non	ninal voltage of	132
	elts or greater. Report transmiss ansmission lines include all lines			0 0 1	•	•	rm System of A	ccounts Do no	t report
	ation costs and expenses on thi	-	emmuon	or transmission syste	siii piaiit as giv		illi System oi A	ccounts. Do no	rieport
	eport data by individual lines for	• -	equired I	by a State commission	n.				
	clude from this page any transn					, Nonutility Pro	perty.		
5. Ind	dicate whether the type of suppo	orting structure rep	orted in	column (e) is: (1) sir	ngle pole wood	or steel; (2) H-	frame wood, or		
	underground construction If a tr								
	e use of brackets and extra lines	Minor portions of	of a trans	smission line of a diff	erent type of co	nstruction nee	d not be disting	juished from the	,
	inder of the line.								
	eport in columns (f) and (g) the t ted for the line designated; conv								
	niles of line on leased or partly								
	ect to such structures are include					13 Of 30011 0000	iparicy and stat	e whomer exper	1303 WIGH
Сорс	or to such structures are moraci	sa in the expense.	з геропе	d to: the line designe	icou.				
	DEGIO: LATE	<u> </u>		LVOLTAGE (IA	···	_	1510711	76 · · · · · · · ·	
Line	DESIGNATIO	ON		VOLTAGE (K)	/) B	Type of	LENGTH ((În the	(Pole miles) case of und lines	Number
No.				other than 60 cycle, 3 pha	300)	Supporting	undergro report circ	und lines cuit miles)	Of
						7 " "	On Structure	On Structures of Another	Circuits
	From	To		Operating	Designed	Structure	of Line Designated	of Another Line	'
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
1	Boise Bench	Midpoint #2		230.00		S Tower	3.42	<u></u>	1
2	Boise Bench	Midpoint #2		230.00	230.0	H Wood	102.52		1
3	Oxbow	Pallette Jct		230.00		S Tower	20.20	<u> </u>	2
4	Pallette Jct	Imnaha		230.00	230.0	H Wood	23.85		2
5	Hells Canyon	Palette Jct		230.00	230.0	S Tower	8.24		2
6	Brownlee	Boise Bench		230.00	230.0	S Tower	102.30		2
7	Boise Bench	Midpoint #3		230.00	230.0	0 H Wood	106.35		1
8	Palette Jct	Enterprise		230.00	230.0	0 H Wood	28.37		1
9	Borah	Brady #2	~	230.00	230.0	0 S Tower	0.43		1
10	Borah	Brady #2		230.00	230.0	0 H Wood	3.58		1
11	Borah	Brady #1		230.00	230.0	DooW H 0	3.97		1
12						<u> </u>			1
13	Goshen	State Line		161.00	161.0	0 H Wood	90.49		1
14	Don	Goshen		161.00	161.0	0 S Tower	2.37		2
	Don	Goshen		161.00	161.0	0 H Wood	46.19		2
16									1
17	American Falls Power Plant	Adelaide		138.00	138.0	0 H Wood	80.64		2
18	American Falls Power Plant	Adelaide		138.00	138.0	0 S P Wood	2.58		2
19	Minidoka Loop	Adelaide		138.00	138.0	0 S Tower	1.11		2
	Nampa	Caldwell		138.00	138.0	0 S P Wood	10.73		2
	Upper Salmon	Mountain Home	Jct			0 H Wood	4.31		1
	Upper Salmon	Mountain Home		138.00		0 H Wood	49.32		1
	Upper Salmon	Cliff		138.00		0 H Wood	30.80	ļ	1 1
	Eastgate	Russet		138.00		0 S P Wood	2.07		†
	Brady	Fremont		138.00		0 S Tower	1.00		
	Brady	Fremont		138.00		0 H Wood	24.32	1	2
	Brady	Fremont		138.00	L	0 S P Wood	24.35		
	King	Lower Malad		138.00		0 H Wood	84.90	<u> </u>	+ - :
	Emmett Jct			138.00		0 H Wood	62.80		1
	<u> </u>	Payette		138.00		0 H Wood	6.2		+
	Mountain Home AFB Tap	0		138.00		00 H Wood	73.42		<u> </u>
	Ontario	Quartz	· D					-	
	King	American Falls F	-	138.0		00 S Tower	1.02		
	King	American Falls F		138.00		00 H Wood	146.40		ļ
_	King	American Falls F	<u>'</u> Ρ	138.0		00 S P Wood	3.7		ļ
35	Duffin	Clawson		138.0	138.	00 H Wood	6.22	4	1
1				1			<u> </u>		<u>L</u> _
36						TOTAL	4.690.83	3 11.02	2 156

name of Respon	aent		(1) PV An Original	ainal	/Mo Do Vr)	t real/r	enod of Report	
Idaho Power Cor	mpany		(1) X An Original (2) A Resu	ubmission	(Mo, Da, Yr) 04/18/2006	End o	f 2005/Q4	ļ
			1 ` ' L	LINE STATISTICS (\dashv
7. Da nat annual (the	oian lina atrustura i				a ac ana lina Dasi	anata in a faatnata	. if
you do not includ- pole miles of the 8. Designate any give name of less which the respon- arrangement and expenses of the I other party is an 9. Designate any determined. Spe	e Lower voltage ling primary structure in primary structure in primary structure in primary structure in primary structure. In the solution is not the solution in the primary structure in the primary transmission line sectify whether lesses	nes with higher volt n column (f) and th or portion thereof f s of Lease, and am e owner but which to (details) of such m expenses borne by ny. I leased to another he is an associated	age lines. If two or e pole miles of the for which the respo- ount of rent for year the respondent operatters as percent or the respondent ar company and give company.	er voltage Lines and r more transmission other line(s) in coluindent is not the sole ar. For any transmis erates or shares in the wnership by responde accounted for, and name of Lessee, date cost at end of year.	line structures support (g) sowner. If such prosion line other than the operation of, furn dent in the line, name accounts affected.	port lines of the same perty is leased from a leased line, or po- ish a succinct state ne of co-owner, bas . Specify whether lease	ne voltage, report to an another company ortion thereof, for ment explaining the is of sharing essor, co-owner, o	he y, ne
								İ
	COST OF LINE	(Include in Colum	n (i) Land,	. EVDEN	IOEO EVOEDE DE	DDECLATION AND	TAVES	-
Size of		and clearing right-of		EAPER	ISES, EXCEPT DE	PRECIATION AND	IANES	
Conductor	4 4		Tatal Cont	Operation	Maintananaa	Donto	Total	
and Material	Land	Construction and Other Costs (k)	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Expenses	Line No.
(i)	(j)		(1)	(m)	(n)	(0)	(p)	
715.5 ACSR	227,825	5,413,410	5,641,235					1
VARIOUS	22.202	2 022 000	2.056.477					2
1272 ACSR	23,308 138,477	2,032,869 1,220,528	2,056,177 1,359,005					4
1272 ACSR 1272 ACSR	10,737	1,252,130	1,262,867					5
954 ACSR	170,694	5,555,559	5,726,253					6
715.5 ACSR	247,857	4,899,440	5,147,297			. 1		7
1272 ACSR	51,122	1,633,094	1,684,216	:	-			8
1272 ACSR	3,068	200,632	203,700	-				9
715.5 ACSR	<u> </u>			***			<u> </u>	10
1272 ACSR	10,064	180,008	190,072					11
								12
250 COPPER	16,155		664,537					13
715.5 ACSR	76,041	1,622,852	1,698,893					14
397.5 ACSR								15
								16
250 COPPER	26,507	2,346,862	2,373,369					17
250 COPPER	15.000	249,232	264,320				•	18 19
715.5 ACSR 795 AAC	15,088 157,432		1,691,078					20
795 AAC 795 ACSR	47,687		1,744,433					21
VARIOUS	47,007	1,000,7 10	1,7 1 1,100					22
795 ACSR	43,568	764,183	807,751					23
795 AAC	270,823		828,327					24
VARIOUS	564,932		4,008,891					25
VARIOUS								26
VARIOUS								27
VARIOUS	76,823	1,377,411	1,454,234					28
VARIOUS	30,918		1,347,378					29
397.5 ACSR	1,95		1,955					30
VARIOUS	34,42		1,520,636					31
715.5 ACSR	148,91	4,282,784	4,431,698		<u> </u>	-		32
715.5 ACSR	 							33
715.5 ACSR	140	1 300 037	314,018			· · · · · · · · · · · · · · · · · · ·		34 35
4\0	4,19	1 309,827	314,018		ļ			33
	05.040.50	000 500 051	240 470 040	E 700 007	0.000.000	4 505 040	0.004.50	2 55
	25,916,29	3 286,562,651	312,478,949	5,798,097	2,620,886	1,565,610	9,984,59	ๆ 36

Name	of Respondent		, inisi ∣(1)	Κέρ	ort is: An Original		lo, Da, Yr)	i i	renou or Repo	1
Idaho	Power Company		(2)		A Resubmission		/18/2006	End	of 2005/Q4	<u>*</u>
			` '	لــــا	ISMISSION LINE					
	port information concerning tran							line having nom	inal voltage of 1	32
	Its or greater. Report transmiss			_				Ct 6 A.		
	ansmission lines include all lines	•	emnitio	n or	transmission syste	em plant as give	n in the Unito	m System of A	counts. Do not	report
	ation costs and expenses on thi	. •		l L	a Ctata assessinaia					
	port data by individual lines for	•	•	-			Nonutility Pro	norty.		
	clude from this page any transn								staal palas: (2) t	tower
	licate whether the type of suppo underground construction If a to									
	e use of brackets and extra lines									
	e use of brackets and extra lines nder of the line.	s. Willior portions t	лапа	ISIII	ission line of a diff	erent type of cor	istruction nee	u not be disting	distred from the	
	eport in columns (f) and (g) the t	otal pala milas of	oaab tr	ana	mission line Show	in column (f) th	e pole miles d	of line on structu	ree the cost of v	which is
o. Ne	ted for the line designated; conv	otal pole filles of t	Jump /	a) #	ne pole miles of line	on etructures t	he cost of whi	ch is reported fo	nr another line	Report
	niles of line on leased or partly									
•	ct to such structures are include						or Suci roccu	paricy and state	Wiletilei expen	ises with
respe	ct to such structures are include	su in the expenses	repor	.cu	or the line designa	ica.				ĺ
										1
Line	DESIGNATION	ON			VOLTAGE (K)	/)	Type of	LENGTH (Pole miles)	
No.					(Indicate where	Э	Type of	(in the c	Pole miles) ase of und lines uit miles)	Number
					60 cycle, 3 pha	ase)	Supporting			Of
	From	То			Operating	Designed	Structure	On Structure	On Structures of Another	Circuits
ļ	(a)	(b)			(c)	(d)	(e)	Designated	Line	/b\
								(†)	(g)	(h)
-	American Falls	Brady Tie			138.00		H Wood	0.33		
2	Upper Salmon A-B	King			138.00		H Wood_	5.88		1
3	Upper Salmon B	Wells			138.00	138.00	H Wood	125.61		1
4	King	Wood River			138.00	138.00	H Wood	73.56		1
5	Boise Bench	Grove			138.00	138.00	S P Wood	10.47		2
-	Quartz	John Day			138.00	138.00	H Wood	67.21		1
7	Sinker Creek Tap				138.00	138.00	H Wood	2.83		1
,	Mora	Cloverdale			138.00		H Wood	2.57		1
					138.00		S P Wood	22.37		<u>'</u>
	Mora	Cloverdale								
	Stoddard Jct	Stoddard Sub			138.00		S P Steel	3.80		I
	Fossil Gulch Tap				138.00		H Wood	1.95		1
12	Wood River	Midpoint			138.00		H Wood	53.06		2
13	Wood River	Midpoint			138.00	138.00	S P Wood	16.74		2
14	Oxbow	McCall			138.00	138.00	H Wood	38.49		1
15	Oxbow	McCall			138.00	138.00	S P Wood	1.65	·	1
	Lowell Jct	Nampa			138.00	138.00	S P Wood	7.59		2
_	Hunt	Milner			138.00	138.00	S P Wood	19.40		1
	Strike	Bruneau Bridge			138.00		H Wood	13.48		1
	American Falls	Kramer Sub			138.00		S P Wood	18.40		2
_					138.00		S P Wood	11.75		1
_	Pingree	Haven			i					
	Midpoint	Twin Falls			138.00	<u> </u>	S P Wood	25.21		2
	Twin Falls	Russett			138.00		S P Wood	1.73		1
	Blackfoot	Aiken			138.00		S P Wood	6.17		2
24	Peterson	Tendoy			138.00	<u> </u>	H Wood	57.26		1
25	Eastgate Tap	Eastgate			138.00		S P Wood	7.32		1
26	Boise Bench	Mora			138.00	138.00	H Wood	13.14		2
27	Bowmont-Caldweli	Simplot Sub			138.00	138.00	S P Wood	0.51		1
├	Gary Lane	Eagle			138.00	138.00	S P Wood	6.44		1
	Locust Grove	Blackcat Sub			138.00		S P Steel	3.98		1
	Boise Bench	Butler			138.00		S P Wood	0.08		
					130.00		S P Wood	6.35		
_	Eagle	Star			20.00			ļ		
	Karcher Sub	Zilog Tap			69.0		S P Steel	2.09		
33	Cloverdale - 712	712 - Wye			138.0		S P Steel	0.24		
34	Butler	Wye			138.0		S P Steel	2.86		1
35	Horseflat Tap				138.0	138.00	S P Steel	0.10		1
					1					
		 				 	TOTAL	4,690.83	11.02	156
36							LISTAL	4,090.83	11.02	100

Name of Respon	dent		This Report Is:		Date of Repo	rt Year/	Period of Report		
Idaho Power Company (1) X An Original (Mo, Da, Yr) End of 2005/Q4							İ		
TRANSMISSION LINE STATISTICS (Continued)									
7. Do not consult	46			*	<u>`</u>				
you do not include pole miles of the second pole miles of the second pole miles of the second pole miles of the second pole miles of the second pole party is an second pole pole pole pole pole pole pole pole	e Lower voltage lip primary structure is transmission line for, date and termi- dent is not the sol giving particulars Line, and how the associated compa transmission line cify whether lesse	nes with higher volt in column (f) and the or portion thereof it is of Lease, and am e owner but which (details) of such m expenses borne by any. e leased to another ee is an associated	age lines. If two one pole miles of the for which the respondent operatters as percent or the respondent arrowmany and give company.	rer voltage Lines and remore transmission other line(s) in columnation of the solution of the	I line structures sup Imn (g) e owner. If such pro- ssion line other than the operation of, furn ident in the line, nan d accounts affected ate and terms of lea	port lines of the san operty is leased from a leased line, or po- nish a succinct state me of co-owner, bas l. Specify whether I	ne voltage, report of n another compan prion thereof, for ement explaining the is of sharing essor, co-owner, co	the y, he	
Size of		E (Include in Colum		EXPE	NSES, EXCEPT DE	PRECIATION AND	TAXES		
Conductor	Land rights, a	and cleaning right-o	i-way)					li	
and Material (i)	Land (j)	Construction and Other Costs (k)	Total Cost (I)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.	
954 ACSR		96,921	96,921	· ,				1	
250 COPPER	2,741	93,073	95,814					2	
/ARIOUS	28,490	1,745,804	1,774,294			-		3	
/ARIOUS	173,683	2,357,968	2,531,651					4	
/ARIOUS	225,602	1,629,593	1,855,195					5	
397.5 ACSR	92,173	2,362,416	2,454,589					6	
VARIOUS	20	77,199	77,219					7	
715.5 ACSR	1,727,471	5,250,571	6,978,042				_	8	
VARIOUS								9	
1272 ACSR						_		10	
250 COPPER	450		63,889					11	
397.5 ACSR	281,064	6,374,306	6,655,370				···	12	
397.5 ACSR								13	
397.5 ACSR	84,183	1,752,478	1,836,661					14	
397.5 ACSR								15	
715.5 ACSR	211,131		1,632,133					16	
715.5 ACSR	3,324		1,081,051		·			17	
397.5 ACSR	14,927		602,331					18	
715.5 ACSR	13,734		1,066,283 789,305					19	
397.5 ACSR	11,213 54,848		3,013,613					20	
VARIOUS 715.5 ACSR	16,790		222,948					22	
715.5 ACSR 715.5 ACSR	13,616		470,535					23	
397.5 ACSR	395,696		3,845,645					24	
715.5 ACSR	45,989		1,100,898					25	
715.5 ACSR	14,697	 	647,415					26	
795 AAC	,50	49,642	49,642					27	
795 AAC	489,037	 	2,452,902					28	
1272 ACSR	935,725		3,761,443					29	
1272 ACSR	34,687		861,780					30	
715.5 ACSR		2,942,956	2,942,956		•		-	31	
795 AAC		423,821	423,821					32	
1272 ACSR	140,412	709,148	849,560					33	
795 ACSR	473,875	1,068,446	1,542,321					34	
954 ACSR		58,005	58,005					35	
	25,916,298	3 286,562,651	312,478,949	5,798,097	2,620,886	1,565,610	9,984,59	3 36	

Name of Respondent

Name	of Respondent		This R	Report Is: X An Original		Date of Report	Yea	r/Period of Repo	1					
Idaho	Power Company		(Mo, Da, Yr) 04/18/2006	End	of 2005/Q	4								
	Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132													
4 Da	nest information concerning tran	ingles lines as				h transmission	line baying per	ninal voltage of	132					
	lts or greater. Report transmiss						inte naving nor	illiai voitage oi	132					
	ansmission lines include all line						rm System of A	ccounts. Do no	t report					
	ation costs and expenses on thi	-		•	, ,				·					
	port data by individual lines for													
4. Ex	clude from this page any transn	nission lines for wh	nich plar	nt costs are included	in Account 12	I, Nonutility Pro	perty.	etaal nalas: (3)	tower:					
or (4)	dicate whether the type of suppo underground construction If a to	orting structure rep ransmission line ha	orted in	than one type of sur	ngle pole wool morting structi	rorsteer, (2) m re indicate the	mileage of eac	steel poles, (3 <i>)</i> h type of constri	iction					
by the	e use of brackets and extra lines	s. Minor portions o	of a trans	smission line of a diff	erent type of c	onstruction ne	ed not be disting	uished from the						
remai	nder of the line.													
6. Re	eport in columns (f) and (g) the t	total pole miles of e	each tra	nsmission line. Show	v in column (f)	the pole miles	of line on struct	ures the cost of	which is					
repor	ted for the line designated; conv	versely, show in co	ılumn (g) the pole miles of lin	e on structure	the cost of wh	ich is reported t	for another line.	Report					
	miles of line on leased or partly					SIS OT SUCH OCC	upancy and stat	e wnetner exper	ises with					
respe	ct to such structures are include	ea in the expenses	reporte	ed for the line designa	iteu.									
				LVOLTAGE W	·		LENOT	(5.1. i.). I						
Line	DESIGNATION	ON		VOLTAGE (K (Indicate when	v) e	Type of	LENGTH (In the	(Pole miles) case of bund lines	Number					
No.				other than 60 cycle, 3 ph	ase)	Supporting		cuit miles)	Of					
	r	То		Operating	Designed	¬ `` *	On Structure	On Structures of Another	Circuits					
	From (a)	(b)		(c)	_	Structure (e)	of Line Designated	Line	(h)					
		(6)		138.00	(d)	00 S P Steel	(†)	(g)	(h)					
	Valivue Tap	D#4		138.00		00 S Tower	1.24		2					
	Kinport	Don #1		138.00		00 H Wood	0.82		4					
	Twin Falls PP Tap	A	CT			00 S P Steel	0.82		1					
	American Falls PP	Amercian Falls Tr	ans S I	138.0		00 H Wood	0.30		1					
	Lower Salmon	King Tie		138.0		00 S Tower	4.30							
	C J Strike	Strike Jct		138.0		00 H Wood	26.55		1					
	Strike Jct	Mountain Home J	CI	130.0	130.	30 H W000	20.55							
8	Challes Lak	Downst			138	00 H Wood	0.05		1					
	Strike Jct Strike Jct	Bowmont		138.0	<u> </u>	00 S Tower	0.36	-	1					
		Bowmont		138.0		00 H Wood	68.14		1					
	Strike Jct	Bowmont		138.0		00 H Wood	4.43		2					
13	Lucky Peak Bliss	Lucky Peak Jct King		138.0		00 H Wood	10.44		1					
<u> </u>	Milner Deadend	Milner PP		138.0		00 S P Wood	1.31		1					
	Swan Falls Tap	IVIIII CI F F		138.0		00 H Wood	0.95		1					
16				10010										
17		·												
18					1									
	Hines	BPA (Harney)		115.0	0 115.	00 H Wood	3.28	3	1					
20		J. 7. (-	 							
21					 									
	69 Kv Lines	 		69.0	d 69.	00 H Wood	166.3	1	1					
——	69 Kv Lines			69.0	0 69.	00 S P Wood	1,003.7	7	1					
24														
25			-			T T			1					
\vdash	46 Kv Lines			46.0	0 46	00 S P Wood	428.8	6	1					
27	·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·		<u>. </u>		1									
28	Government Agency ROWs		_						1					
29														
30														
31						<u> </u>								
32														
33														
34			_				L							
35								T						
36		 			 	TOTAL	4,690.8	3 11.02	2 156					
1 30	1	1		ı	ì	I - · · · -	1 ,,555.0	1	ا ا					

Name of Respon	dent		This Report Is:	ainal	Date of Repor	t Year/i	Period of Report	
Idaho Power Cor	mpany		(1) X An Ori	gınaı ubmission	(Mo, Da, Yr) 04/18/2006	End o	of 2005/Q4	
			TRANSMISSION	LINE STATISTICS	(Continued)	·		
you do not include pole miles of the last pole miles of the last pole any give name of less which the respondarrangement and expenses of the last party is an age. Designate any determined. Spe	e Lower voltage liprimary structure of transmission line sor, date and term dent is not the sol giving particulars Line, and how the associated compay transmission line soify whether lesses	nes with higher voltin column (f) and the or portion thereof its of Lease, and ame which (details) of such mexpenses borne by any. The leased to another see is an associated	twice. Report Low tage lines. If two on the pole miles of the for which the respondent of rent for year the respondent operatters as percent of the respondent and company and give company.	rer voltage Lines and record more transmission other line(s) in column of the soluri. For any transmiserates or shares in townership by resporte accounted for, an	d higher voltage lines in line structures support in line structures support in line in line in line in line other than the operation of, furnition in the line, named accounts affected.	port lines of the san operty is leased from a leased line, or po- ish a succinct state the of co-owner, bas becify whether l	ne voltage, report to manother company portion thereof, for ement explaining the sis of sharing essor, co-owner, o	y, ne
Size of		E (Include in Colum	• 1	EXPE	NSES, EXCEPT DE	PRECIATION AND	TAXES	
Conductor and Material (i)	Land (j)	Construction and Other Costs (k)	Total Cost	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	Line No.
795 ACSR	3,	351,497	351,497	,	5.7			1
715.5 ACSR	1,174	212,777	213,951					2
250 COPPER	58		53,946					3
715.5 ACSR		76,560	76,560				-	4
397.5 ACSR	4.074	4,406	4,406					5 6
715.5 ACSR 397.5 ACSR	1,074 4,355	<u> </u>	254,946 529,883					7
007.07.00IX	7,550	323,320	323,003					8
715.5 ACSR	29,902	1,501,004	1,530,906	<u> </u>				9
715.5 ACSR								10
								11
715.5 ACSR	7	279,481	279,488					12
715.5 ACSR	5,620		959,789					13
715.5 ACSR	2,814		186,420					14
397.5 ACSR	12,885	261,511	274,396				· ···	15
	 -	 						16 17
	-							18
397.5 ACSR	1,978	63,404	65,382					19
23.13.1331	1,070	30,104	30,002					20
	<u> </u>							21
VARIOUS	928,990	31,025,493	31,954,483					22
VARIOUS								23
								24
								25
VARIOUS	176,265	7,648,221	7,824,486					26
	F 740 0-1	ļ	5 740 000					27
	5,718,852	1	5,718,852	F 709 007	2 620 996	1 505 040	0.004.50	28
	-	-		5,798,097	2,620,886	1,565,610	9,984,593	30
								31
	 	 		······				32
-	1	†	· · · · · · · · · · · · · · · · · · ·				···	33
								34
	T	T						35
								"

Name	e of Respondent		This Report (1) X An	ls:	<u> </u>	Date of	Report a, Yr)	Year/Period o	f Report
Idaho	Power Company		(1) X An (2) A F	Original Resubmissio	n	(Mo, Da 04/18/2		End of 2	005/Q4
		· · · · · · · · · · · · · · · · · · ·	TRANSMISSIO				1		
1. R	eport below the information of						ring the vear.	t is not necessa	arv to report
	r revisions of lines.		g						,
	rovide separate subheadings	s for overhead a	nd under- gr	ound const	ruction and	show eac	h transmission	line separately	. If actual
	of competed construction a								
Line	LINE DES	IGNATION		Line Length	SUPPO	RTING ST	RUCTURE	CIRCUITS PE	R STRUCTUR
No.	From	То		ın	Тур	е	Average Number per	Present	Ultimate
	(a)	(b)]	Miles (c)	(d)	, ,	Miles (e)	(f)	(g)
1		Star			SP Wood		15.0		1
	Karcher	Zilog Tap			SP Steel		18.0		1
	Bennett Mtn	Rattlesnake			SP Steel		12.0		1
4									
5								1	
6				-					
7	· · · · · · · · · · · · · · · · · · ·								
8		·						 	
9									
10									
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16 17							<u> </u>		
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39)								
40)								
41									
42				ļ					
43	3				-				
44	TOTAL			7.9	2		45.0	00	3
	1	 -			1				-4

Name of R	Respondent		This Re	eport Is:		Date of Report	Ye	ar/Period of Report	
Idaho Pov	ver Company		(1) [7]	An Original A Resubmissio	n	(Mo, Da, Yr) 04/18/2006	En	d of 2005/Q4	- 1
				N LINES ADDED	li i		_		\dashv
costs De	esignate howeve	r, if estimated am					Rights-of-Way	and Roads and	\dashv
		propriate footnot					agino oi iiiaj	, and reado and	İ
		from operating ve		_			ther than 60 (cvcle. 3 phase.	
	uch other charac		3 - ,		, , , , , , , , , , , , , , , , , , , ,			-,,-	
	CONDUCTO		1/-14			LINE CO	ST	······	Line
Size	Specification	Configuration	Voltage KV	Land and	Poles, Towers	Conductors	Asset	Total	No.
	1	and Spacing	(Operating) (k)	Land Rights	and Fixtures	and Devices	Retire, Costs		
<u>(h)</u> 795	(i) AAC	Vert 6'	138	(1)	(m) 1,846,815	(n) 1,096,141	(0)	(p) 2,942,956	
795	AAC	Vert 6'	69		259,183	164,638		423,821	2
1272	ACSR	Vert 9'	230	81,701	894,543	771,811		1,748,055	3
					30 1,0 10	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1 1	4
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								1	7
<u> </u>									8
		1					<u> </u>		9
	<u> </u>	1						<u> </u>	10
	1	1						†	11
	<u> </u>						· · · · · · · · · · · · · · · · · · ·	†	12
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<u> </u>	<u> </u>	-	ļ						36
	_	<u> </u>	 						37
		 	<u> </u>						38
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	 	1			<u> </u>		 		40
		1	 	ļ		ļ		 	41
	ļ	 	 	ļ					42
<u> </u>				-	<u> </u>			1	43
			<u> </u>	81,701	3,000,54	2,032,590	<u> </u>	5,114,832	44

Name	of Respondent	This Report Is): Deloine	Date of Report	i '	Year/Period of	
Idaho	Power Company	(1) X An C (2) A Re	Original esubmission	(Mo, Da, Yr) 04/18/2006		End of 20	05/Q4
			SUBSTATIONS				
2. St 3. St to fur 4. In atten	eport below the information called for conce ubstations which serve only one industrial or ubstations with capacities of Less than 10 M notional character, but the number of such s dicate in column (b) the functional character ded or unattended. At the end of the page, nn (f).	r street railway IVa except tho ubstations mu r of each subs	y customer should no use serving customer ust be shown. tation, designating w	ot be listed below s with energy for whether transmiss	resale, mag iron or distri	bution and wh	nether
Line	Name and Location of Substation		Character of Sut	estation	VC	DLTAGE (in MV	/a)
No.	(a)		(b)	Soldworr	Primary (c)	Secondary (d)	Tertiary (e)
1	Adelaide		transmission		345.00	138.00	13.80
2	Aiken		distribution		46.00	13.00	
3	Alameda		distribution		46.00	13.00	
4	Alameda		distribution		138.00	13.00	
5	American Falls PP - attended		transmission		138.00	13.80	
6	American Falls		transmission		138.00	46.00	12.50
7	Artesian		distribution		46.00	13.00	
8	Bannock Creek		distribution		46.00	13.00	
9	Bennett Mountain Power Plant		transmission		230.00	18.00	
10	Bennett Mountain Power Plant		transmission		18.00	4.16	
11	Bethel Court	-	distribution		138.00	13.00	
12	Black Cat		distribution		138.00	13.09	
13	Blackfoot		distribution		46.00	12.50	
14	Blackfoot		distribution		138.00	38.00	13.80
15	Bliss - attended		transmission	_	138.00	13.80	
16	Blue Gulch		distribution		138.00	34.50	
17	Boise Bench - attended		distribution		138.00	34.50	
18	Boise Bench - attended		transmission		138.00	69.00	13.80
19	Boise Bench - attended	·	transmission		230.00	138.00	13.80
20	Boise Cascade Emmett CSPP		distribution		69.00	13.00	
21	Boise	-	distribution		138.00	13.00	
22	Borah		transmission		345.00	230.00	13.80
23	Bowmont		distribution		69.00	46.00	6.90
24	Bowmont		distribution		138.00	34.50	
25	Bowmont		distribution		138.00	69.00	13.80
26	Brady		transmission		46.00	12.50	
27	Brady		transmission		230.00	138.00	13.80
28	Brownlee - attended		transmission		230.00	13.80	
29	Bruneau Bridge		distribution		138.00	34.50	
30	Buckhorn		distribution		69.00	35.00	
31	Bucyrus		distribution		46.00	7.20	
32	Buhl		distribution		46.00	13.00	
33	Burley Rural		distribution		69.00	13.00	
34	Butler		distribution		138.00	13.00	
35	Caldwell		distribution		138.00	13.00	
36	Caldwell		distribution		138.00	69.00	13.00
37	Caldwell		transmission		230.00	138.00	12.50
38	Canyon Creek		distribution		138.00	34.50)
39	Canyon Creek		distribution		138.00	69.00	12.50
40	Cascade Power Plant - attended		transmission		69.00	4.60	

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
Idaho Power Company		(1) X An Oi	nginai submission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4	
			ATIONS (Continued)			
5. Show in columns (I), (increasing capacity.6. Designate substations	s or major items of equ	ipment such as r	otary converters, re	wned with others, or op-	erated otherwise than by	,
reason of sole ownership period of lease, and annu of co-owner or other part affected in respondent's	ual rent. For any subs y, explain basis of sha	station or equipm aring expenses o	ent operated other t r other accounting b	han by reason of sole controlled the	ownership or lease, give d state amounts and acc	name counts
		N 1 5 1				
Capacity of Substation (In Service) (In MVa)	Number of Transformers In Service	Number of Spare Transformers	CONVERSI Type of Equi	ON APPARATUS AND SE	of Units Total Capacity	Line No.
(f)	(g)	(h)	(i)	ĺ	(In MVa) (k)	
300	2	` ′	(7_			1
20	2					2
15	1					3
18	1					4
72	1					5
25	1					6
10	1					7
10	1					8
135	1					9
5	1					10
15	1					11
24	1					13
30	2		_			14
130	3					15
15	3					16
42	2					17
75	3					18
374	3					19
12	1				·	20
67	3					21
450	3	1				22
8	3				-	23
18	1					24
25	1					25
		6				26
300	3					27
734	5	1				28
30	2					29
20						30
6		3				31
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48	<u> </u>					34 35
39	<u> </u>	1				36
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240						38
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12	1					40
12	1 '}			ĺ	1	1 .

Name	of Respondent	This Report Is:	Date of Report	Year/Period of	Report
	Power Company	(1) X An Original	(Mo, Da, Yr) 04/18/2006		005/Q4
		(2) A Resubmission SUBSTATIONS	04/18/2006		
2. Si 3. Si to fur 4. In atten	eport below the information called for conceubstations which serve only one industrial or ubstations with capacities of Less than 10 M notional character, but the number of such sidicate in column (b) the functional character ded or unattended. At the end of the page, nn (f).	rning substations of the responder r street railway customer should no IVa except those serving customer ubstations must be shown.	ot be listed below. Is with energy for resale, rether transmission or dis	may be grouped	hether
ine				VOLTAGE (In M\	/a)
No.	Name and Location of Substation	Character of Sub	ostation Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Chestnut	distribution	138.0		
	Clear Lake - attended	transmission	46.0	·	
	Cliff	transmission	138.		12.50
	Cloverdale	transmission	138.		
5	Cloverdale	transmission	138.		12.50
6	Dale	distribution	69.		
7	Dale	distribution	138.		
8	Dale	distribution	138.		12.50
9	Danskin	transmission	138.	00 12.00	
10	Don	distribution	138.		
11	Don	distribution	138.	00 13.20	
12	Don	distribution	138.	00 13.80	
13	DRAM	distribution	138.	00 13.00	
14	DRAM	distribution	230.	00 138.00	13.80
15	Duffin	distribution	138.	00 34.50	
16	Eagle	distribution	138.	00 13.00	
17	Eastgate	distribution	138.	00 13.00	
18	Eckert	distribution	138.	00 36.20	
19	Eden	distribution	138.	00 34.50	}
20	Eden	distribution	138.	00 46.00	12.50
21	Elkhorn	distribution	138.	00 12.00	
22	Elmore	transmission	138.	00 34.50	
23	Elmore	distribution	138.	00 69.00	12.50
24	Emmett	distribution	138.	00 12.50	1
25	Emmett	distribution	138	00 69.00	12.50
26	Falls	distribution	46	00 12.50	
27	Filer	distribution	46	.00 12.50	
28	Flying H	distribution	69	.00 2.40	
29	Fort Hall	distribution	46	.00 12.50	
30	Fossil Gulch	distribution	138	.00 13.80	4.60
31	Fossil Gulch	distribution	138	.00 34.50	
32	Fremont	transmission	138	.00 46.00	12.50
33	Gary	distribution	138	.00 13.00	
34	Gem	distribution	69	.00 13.00	
35	Golden Valley	distribution	69	.00 12.50	
36	Gowen Substation	distribution	138	.00 35.00	<u> </u>
37	Grindstone	distribution	35	.00 12.50	
38		distribution	138		1
	Hagerman	distribution		00 12.50	

distribution

138.00

12.50

40 Hailey

Name of Respondent		This Report Is		Date of Report	Year/Period of Repor	
Idaho Power Company		1	submission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	
			ATIONS (Continued)			
5. Show in columns (I), increasing capacity.	(j), and (k) special e	quipment such as	rotary converters, re	ctifiers, condensers, etc	and auxiliary equipme	ent for
6. Designate substation	s or major items of e	equipment leased f	rom others, jointly o	wned with others, or ope	erated otherwise than by	y
reason of sole ownership						
period of lease, and ann						
of co-owner or other par affected in respondent's						
anected in respondents	books of account.	specify in each cas	se whether lesson, co	o-owner, or other party i	s an associated compar	ıy.
Capacity of Substation	Number of	Number of	CONVERSI	ON APPARATUS AND SP	'ECIAL EQUIPMENT	Line
(In Service) (In MVa)	Transformers In Service	Spare Transformers	Type of Equi	pment Number	of Units Total Capacity	No.
(f)	(g)	(h)	(i)	(i)	(In MVa) (k)	
48	2					1
4	1		,			2
33	4				-	3
48	2					4
50	2					5
		1				6
24	1					7
25	1					8
96	2			-		9
		1	-			10
92	6	9				11
26	1	1	-			12
134	8					13
160	2	· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , 			14
36	2					15
35	2					16
36	2			_		17
18	. 1					18
24	1					19
15	1					20
15	2					21
16	1					22
30	2					23
15	1					24
25						25
17						26
10						27
15						28
10						29
8						30
15						31
50	4					32
36	<u></u>	ļ				33
17	<u> </u>					34
10		1	ļ			35
24						36
10						37
72			ļ			38
12	<u> </u>					39
20	ן 1					40
Ļ	<u> </u>	L	· · · · · · · · · · · · · · · · · · ·			

			Date of Report	Year/Period of Report				
Idaho Power Company			(Mo, Da, Yr) 04/18/2006	End of				
		SUBSTATIONS						
2. Si 3. Si to fur 4. In atten	eport below the information called for concerbstations which serve only one industrial or abstations with capacities of Less than 10 Motional character, but the number of such sidicate in column (b) the functional character ded or unattended. At the end of the page, nn (f).	rning substations of the respondent as r street railway customer should not be IVa except those serving customers wi ubstations must be shown. r of each substation, designating wheth	e listed below. ith energy for resale, m ner transmission or dis	ay be grouped	nether			
ine				/OLTAGE (In M\	/a)			
No.	Name and Location of Substation	Character of Substat	ion Primary	Secondary	Tertiary			
_	(a)	(b)	(c)	(d)	(e)			
	Haven	distribution	46.0	 				
	Hewlett Packard	distribution	138.0					
	Hidden Springs	distribution	138.0		·			
	Highland	distribution	138.0	_				
5	Hill	distribution	138.0					
6	Homedale	distribution	69.0	0 12.50				
7	Horse Flat	transmission	230.0	0 138.00	13.80			
8	Horseshoe Bend	distribution	35.0	0 12.50				
9	Horseshoe Bend	distribution	69.0	0 36.20				
10	Horseshoe Bend	distribution	69.0	0 25.00				
11	Houston	distribution	69.0	0 13.00				
12	Hulen	distribution	46.0	0 13.00				
13	Hunt	transmission	230.0	0 138.00	13.80			
14	Hydra	distribution	138.0	0 34.50				
15	Island	distribution	69.0	0 12.50	-			
16	Jerome	distribution	138.0	0 12.50				
17	Julion Clawson	distribution	138.0	0 34.50				
18	Joplin	distribution	138.0	0 13.00				
19	Karcher	distribution	138.0	0 13.09				
20	Kenyon	distribution	69.0	0 12.50				
21	Ketchum	distribution	138.0	0 12.50				
22	Kinport	transmission	161.0	0 46.00	13.00			
	Kinport	transmission	230.0	<u></u>	12.50			
	Kinport	transmission	230.0	-				
	Kinport	transmission	345.0		13.80			
	Kramer	distribution	138.0					
	Kramer	distribution	138.0	13.00				
	Kuna	distribution	138.0					
	Lake Fork	distribution	138.0					
	Lake Fork	transmission	138.0					
31	Lamb	distribution	138.0					
	Lansing	distribution	69.0		·			
	Lincoln	distribution	138.0	 				
	Linden	distribution	138.0					
		distribution	138.0					
	Locust		230.0		 			
	Locust	transmission			 			
	Lower Malad - attended	transmission	138.0					
	Lower Salmon - attended	transmission	138.0		<u> </u>			
39	Map Rock	distribution	69.0	00 12.50	1			

distribution

69.00

12.50

40 McCall

Name of Respondent		(1) X An Or	iginal	(Mo, Da, Yr)	End	of 2005/Q4	
Idaho Power Company			submission	04/18/2006	End		
			ATIONS (Continued)				\Box
5. Show in columns (I), (ncreasing capacity.							
Designate substations eason of sole ownership	s or major items of equ	uipment leased tr	om otners, jointly ov	vned with others, or operated under lease, dive	erated ott	ierwise trian by Iessor, date and	,
eason of sole ownership period of lease, and annu	oby the respondent. I	tation or equipme	n or equipment oper	han by reason of sole o	wnershin	or lease dive i	name
of co-owner or other part	v explain hasis of sha	aring expenses of	r other accounting b	etween the parties, and	i state an	nounts and acco	ounts
affected in respondent's							
ancotou in reopendente i	oono or abbount. Op	oony in odon odo	o	, controlly of control party			
Capacity of Substation	Number of	Number of	CONVERSI	ON APPARATUS AND SF	ECIAL EC	UIPMENT	Line
(In Service) (In MVa)	Transformers In Service	Spare - Transformers	Type of Equi	pment Number	of Units	Total Capacity	No.
	ľ	1		G		(In MVa) (k)	
(f) 12	(g)	(h)	(i)		'	(K)	1
20							2
	- 1					······································	3
8	11						4
18	1						5
24	1						
20	2						6
100	1						7
5	1						8
12	1						9
5	1						10
10	1						11
10	1	1					12
300	3					-	13
24	1						14
12	1				-		15
20							16
30	1		<u> </u>				17
	2						18
15	1						19
12	1						20
20	2				·		
42	2						21
		7					22
180	1		·				23
180	1						24
600	3	1					25
12	1	· · · · · · · · · · · · · · · ·					26
18	1						27
15	1				-		28
18	1						29
15							30
18		· 10—1					31
12							32
11	 						33
			<u> </u>			-	34
33	<u> </u>					-	35
48	 	· · · ·					36
360							_1
15					-		37
70	4						38
10	1						39
8	1						40
						L	

Name	of Respondent	This Report Is:	Date of Report	Year/Period of	
Idaho Power Company		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 20	005/Q4
		SUBSTATIONS	0 11 10 12 10 1		
2. Su 3. Su to fun 4. Indattendari	eport below the information called for conce ubstations which serve only one industrial o ubstations with capacities of Less than 10 Nuctional character, but the number of such s dicate in column (b) the functional character ded or unattended. At the end of the page, an (f).	erning substations of the responder street railway customer should in the except those serving customer substations must be shown. If you have a substation of each substation, designating the except the except those substation, designating the except substation, designating the except substation.	not be listed below. ers with energy for resale, whether transmission or d	may be grouped	hether
. 1		· .		VOLTAGE (In M)	/a)
ine No.	Name and Location of Substation	Character of S	Primary	Secondary	Tertiary
	(a)	(b)	(c) 138	(d) 00 35.00	(e)
	McCall	distribution			12.50
	McCall	distribution	138		12.30
	Meridian	distribution	138		
	Micron	distribution	230		12.50
	Midpoint	transmission	345		13.80
	Midpoint	transmission	500		13.00
	Midpoint	transmission			
	Midrose	distribution	138		13.80
	Milner	distribution			7.20
10	Milner	distribution			ļ
	Milner	distribution	138		ļ
	Milner PP - attended	transmission	138		
	Moonstone	distribution	138		
	Mora	distribution	138		
	Moreland	distribution		.00 12.50	
	Moreland	distribution		.00 34.50	
	Mountain Home	distribution		.00 12.50	ļ
	Mountain Home Air Force Base	distribution		0.00 12.50	
	Mountain Home Air Force Base	distribution		12.50	
	Nampa	distribution		138.00	
	Nampa	distribution		3.00 12.50	
	Nampa	distribution		69.00	
	New Meadows	distribution		35.00	<u> </u>
	New Plymouth	distribution		0.00 12.50	
<u> </u>	Notch Butte	distribution		3.00 7.56	
	Parma	distribution		0.00 12.50	
	Parma	distribution		34.50	<u> </u>
	Paul	distribution		34.50	
	Payette	distribution		3.00 12.50	-
	Pingree	distribution		3.00 46.00	
<u> </u>	Pingree	distribution		36.00	
<u> </u>	Pleasant Valley	distribution		34.50	
	Pocatello	distribution		6.00 12.50	
<u></u>	Portneuf	distribution		36.20	
	Portneuf	distribution		6.00 35.00	
<u> </u>	Rockford	distribution		6.00 12.50	
	Russett	distribution		8.00 12.5	
	Sailor Creek	distribution		8.00 13.8	
	Sailor Creek	distribution		8.00 34.5	
1 40	l Salmon	distribution	1 6	9.00 12.5	UI

Name of Respondent		This Report Is:		Date of Report	Year/Period of Repor	
Idaho Power Company		submission	(Mo, Da, Yr) 04/18/2006	End of		
E Chaucia columno (1)	(i) and (le) annuint and		ATIONS (Continued)	-4:E		
5. Show in columns (I), (increasing capacity.	j), and (k) special equ	upment such as r	otary converters, re	cuners, condensers, etc	. and auxiliary equipme	SUL IOI
6. Designate substations						
reason of sole ownership						
period of lease, and anno of co-owner or other part						
affected in respondent's						
			, , , , , , , , , , , , , , , , , , , ,	,		
		· · · · · · · · · · · · · · · · · · ·				
Capacity of Substation	Number of Transformers	Number of Spare		ON APPARATUS AND SP		Line
(In Service) (In MVa)	In Service	Transformers	Type of Equi	pment Number	of Units Total Capacity (In MVa)	No.
(f)	(g)	(h)	(i)	(i)	(k)	
18	1					1
30	1					3
36	2					4
120	4					5
720	2					6
1000	4		··- ··· · · · · · · · · · · · · · · · ·			7
18	1		· · · · · · · · · · · · · · · · · · ·	-		8
75	3	1				9
8	3	1				10
16	1					11
36	. 1					12
12	1					13
33	2					14
8	1					15
10	3	1				16
12	1					17
		1				18
18	 					19
180						20
50				<u> </u>		22
25						23
10						24
11						25
10	 	-				26
12	 					27
36	ļ					28
22	3		.			29
50	3		-			30
22	2					31
42	2					32
36						33
18						34
5	 	1				35
14	 					36
18			<u> </u>			37
15	+					38
15		4				40
	1 '1	4				"

Name	of Respondent	This Report Is: (1) [X] An Original	Date of Report (Mo, Da, Yr)	Year/Period of	-
Idaho	Power Company	(1) X An Original (2) A Resubmission	04/18/2006	End of2	005/Q4
		SUBSTATIONS			
2. Si 3. Si to fur 4. In atten	eport below the information called for conce ubstations which serve only one industrial or ubstations with capacities of Less than 10 M nctional character, but the number of such sidicate in column (b) the functional character ded or unattended. At the end of the page, nn (f).	r street railway customer should no IVa except those serving customer ubstations must be shown. r of each substation, designating w	ot be listed below. Is with energy for resale. Thether transmission or o	may be grouped	hether
Line	Name and Location of Substation	Character of Sut	estation	VOLTAGE (In M	Va)
No.	(a)	(b)	Primary (c)	Secondary (d)	Tertiary (e)
1	Salmon	distribution		34.50	12.50
2	Shoshone	distribution	46	3.00 13.00	
3	Shoshone	distribution	46	3.00 7.20	
	Shoshone Falls - attended	transmission	46	3.00 2.30	
	Shoshone Falls - attended	transmission	46	6.60	
	Silver	distribution	138	3.00 34.50	
	Simplot	distribution	138	3.00 12.50	
	Sinker Creek	distribution	138	3.00 34.50	
	Siphon	distribution	138	3.00 34.50	
_	South Park	distribution	4	3.00 13.00	
	Star	distribution	133	3.00 13.00	
	State	distribution	6	9.00 12.50	
	Stoddard	distribution	13	3.00 13.00	
	Strike Power Plant - attended	transmission	13	3.00 13.80	
	Sugar	distribution	13	8.00 34.50	
	Swan Falls - attended	transmission	13	8.00 6.90	<u> </u>
	Taber	distribution	4	6.00 12.50	
	Ten Mile	distribution	13	8.00 13.09	
	Terry	distribution	13	8.00 12.50	
	Thousand Springs - attended	transmission	4	6.00 6.90	
	Thousand Springs - attended	transmission		7.00 2.40	
	Toponis	distribution		8.00 34.50	
	Twin Falls	distribution		8.00 13.00	
	Twin Falls	distribution		8.00 46.00	<u> </u>
<u>-</u>	Twin Falls PP - attended	transmission		8.00 7.20	
	Twin Falls PP - attended	transmission		8.00 13.20	
	Upper Malad - attended	transmission		6.00 7.20	
<u> </u>	Upper Salmon- attended	transmission	13	8.00 7.20	
	Ustick	distribution	13	8.00 12.50	0
	Vallivue	distribution	13	8.00 13.0	9
	Victory	distribution		8.00 12.5	
Ь—	Ware	distribution	6	9.00 12.5	0
	Weiser	distribution		9.00 12.5	
	Weiser	distribution		8.00 69.0	_
	Wilder	distribution		9.00 13.0	
├	Wye	distribution		8.00 13.0	
	Zilog	distribution		9.00 12.5	
38		GIGGIOGIO	 		+
39			 		
	The chave are all State of Idaho				+

Name of Respondent This Report Is: Date of Report (Mo, Da, Yr)			Year/Period of Report			
ldaho Power Company		· · · · ·	submission	(Mo, Da, Yr) 04/18/2006	End of 2005/Q4	
			ATIONS (Continued)		L	
5. Show in columns (I), (Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for					
ncreasing capacity. 5. Designate substations	s or maior items of ea	uipment leased f	rom others identify or	vned with others or one	rated otherwise than he	,
eason of sole ownership						
period of lease, and anni						
of co-owner or other part	ty, explain basis of sha	aring expenses o	or other accounting b	etween the parties, and	state amounts and acc	ounts
affected in respondent's						
·		NI:				
Capacity of Substation	Number of Transformers	Number of Spare		ON APPARATUS AND SP		Line
(In Service) (In MVa)	In Service	Transformers	Type of Equip	pment Number of	of Units Total Capacity (In MVa)	No.
(f)	(g)	(h)	(i)	(j)_	(III MVa) (k)	
10	3	1				1
10	1	1				2
2	3					3
3	1					4
10	1					5
12	1					6
15	1		-			7
12	1					8
33	2				- · · 	9
10	1					10
18	1					11
33					1	12
15	1					13
83	3					14
10	1					15
18	1					16
5	1					17
18	1					18
42	3					19
8	1				1	20
2	1					21
18	1					22
40	2					23
33	2					24
9						25
72	1					26
8						27
36	4					28
44	2					29
18	1					30
24						31
12	1					32
20						33
25						34
10	 		T			35
56	3					36
25						37
	 		1			38
	 					39
						40

Name	of Respondent	This Report Is:	Date of Report	Year/Period of	
Idaho	Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/18/2006	End of 20	05/Q4
		SUBSTATIONS	L		
2. Su 3. Su to fun 4. Indattendari	eport below the information called for concerport below the information called for concerport in the properties of the properties of Less than 10 Monotional character, but the number of such sufficient in column (b) the functional character ded or unattended. At the end of the page, non (f).	r street railway customer should no IVa except those serving custome ubstations must be shown. r of each substation, designating w	ot be listed below. rs with energy for resale, whether transmission or d	may be grouped	nether
Line	Name and Location of Substation	Character of Sul	hstation	VOLTAGE (In MV	/a)
No.	(a)	(b)	Primary (c)	Secondary (d)	Tertiary (e)
-1	(6)	(2)		1 (-/	
	Montana:				
3	Peterson	transmission	138	.00 38.00	12.50
4					
5	Nevada:				
6	Valmy - attended	transmission	345	.00 21.30	
7	Wells	transmission	138	.00 69.00	12.50
8					
9	Oregon:				
10	Boardman - attended	transmission	500	.00 24.00	
11	Cairo	distribution	69	.00 12.50	
12	Hells Canyon - attended	transmission	230	.00 13.80	
13	Hines	transmission	138	115.00	12.50
14	Malheur Butte	distribution	69	0.00 34.50	12.50
15	Nyssa	distribution	69	0.00 12.50	
16	Ontario	distribution	138	3.00 12.50	
17	Ontario	distribution	138	3.00 69.00	12.50
18	Ontario	distribution		0.00 138.00	12.50
	Ore-Ida	distribution		0.00 12.50	
20	Oxbow - attended	transmission		38.00	
21	Oxbow - attended	transmission		0.00 13.80	ļ
22	Oxbow - attended	transmission		0.00 138.00	
23	Quartz	transmission		3.00 69.00	<u> </u>
24	Quartz	transmission		3.00 80.00	
25	Vale	distribution	69	9.00 13.09	
26					
	Wyoming:				
	Jim Bridger - attended	transmission	34	5.00 22.00	
29					
30					<u></u>
31					
32					
33	 				
34		000			
	Transformers-distribution substations under 10,	000			
	KVA 83 unattended.				
37					
38					
39					
40					

Name of Respondent		This Report Is	·	Date of Report	Year/Period of Repor	t
Idaho Power Company		(1) X An C (2) A Re	riginal submission	(Mo, Da, Yr) 04/18/2006	End of2005/Q4	
			ATIONS (Continued)	3 1/ 13/2000		
5. Show in columns (I), increasing capacity. 6. Designate substation	s or major items of	equipment such as equipment leased f	rotary converters, re-	wned with others, or ope	erated otherwise than by	,
reason of sole ownership period of lease, and ann of co-owner or other par	ual rent. For any su ty, explain basis of s	ubstation or equipm sharing expenses o	nent operated other to or other accounting b	han by reason of sole o etween the parties, and	wnership or lease, give I state amounts and acc	name ounts
affected in respondent's	books of account.	Specify in each cas	se whether lessor, co	o-owner, or other party i	s an associated compai	ny.
			-			
Capacity of Substation	Number of Transformers	Number of Spare		ON APPARATUS AND SP	ECIAL EQUIPMENT	Line
(In Service) (In MVa)	In Service	Transformers	Type of Equi	pment Number	of Units Total Capacity (In MVa)	No.
(f)	(g)	(h)	(i)	(j)	(k)	
						1
30	3	1				3
	3	11				4
		<u> </u>				5
150	1		<u> </u>			6
26	4					7
						8
						9
55	1	<u></u>				10
12	1					11
500	3	1				12 13
40 [']	3		-			14
20	2				-	15
38						16
65	3					17
240	2		· · · · · · · · · · · · · · · · · · ·			18
15	1					19
10		<u>'</u>	-			20
244	2					21
100						22
30	2					23
10		· · · · · · · · · · · · · · · · · · ·				25
	·					26
	••••					27
748	1					28
						29
						30
- ··-						31
						32
						33
						35
						36
						37
		<u> </u>		-	<u></u>	38
						39
						40
	<u> </u>	L				

INDEX

Schedule	Page No.
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	
utility plant (summary)	200-201
Advances	
from associated companies	
Allowances	228-229
Amortization	
miscellaneous	
of nuclear fuel	
Appropriations of Retained Earnings	. 118-119
Associated Companies	
advances from	
corporations controlled by respondent	
control over respondent	
interest on debt to	
Attestation	i
Balance sheet	
comparative	
notes to	
Bonds	
Capital Stock	
expense	
premiums	
reacquired	
subscribed	
Cash flows, statement of	. 120-121
Changes	100 100
important during year	. 108-109
Construction	25.6
work in progress - common utility plant	
work in progress - electric	216
work in progress - other utility departments	. 200-201
Control	107
corporations controlled by respondent	
over respondent	102
Corporation	102
controlled by	
incorporated	
CPA, background information on	
CPA Certification, this report form	1-11

	Page No.
Deferred	
credits, other	
debits, miscellaneous	233
income taxes accumulated - accelerated	
amortization property	
income taxes accumulated - other property	
income taxes accumulated - other	
income taxes accumulated - pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219 336-337
Directors	105
Discount - premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	
Extraordinary property losses	230
Filing requirements, this report form	
General information	101
Instructions for filing the FERC Form 1	i-iv
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	
small plants	
steam-electric (large)	
Hydro-electric generating plant statistics	
Identification	
Important changes during year	
Income	100 100
statement of, by departments	114-117
statement of, for the year (see also revenues)	
deductions, miscellaneous amortization	
deductions, other income deduction	
deductions, other interest charges	
Incorporation information	101

Interest
nonutility property 221 subsidiary companies 224-225 Investment tax credits, accumulated deferred 266-267 Law, excerpts applicable to this report form iv List of schedules, this report form 2-4 Long-term debt 256-257 Losses-Extraordinary property 230 Materials and supplies 227 Miscellaneous general expenses 335 Notes to balance sheet 122-123 to statement of changes in financial position 122-123 to statement of retained earnings 122-123 Nonutility property 221 Nuclear fuel materials 202-203 Nuclear generating plant, statistics 402-403 Officers and officers' salaries 104
Investment tax credits, accumulated deferred266-267Law, excerpts applicable to this report formivList of schedules, this report form2-4Long-term debt256-257Losses-Extraordinary property230Materials and supplies227Miscellaneous general expenses335Notes122-123to balance sheet122-123to statement of changes in financial position122-123to statement of retained earnings122-123Nonutility property221Nuclear fuel materials202-203Nuclear generating plant, statistics402-403Officers and officers' salaries104
List of schedules, this report form 2-4 Long-term debt 256-257 Losses-Extraordinary property 230 Materials and supplies 227 Miscellaneous general expenses 335 Notes 2121-123 to statement of changes in financial position 122-123 to statement of income 122-123 to statement of retained earnings 122-123 Nonutility property 221 Nuclear fuel materials 202-203 Nuclear generating plant, statistics 402-403 Officers and officers' salaries 104
Losses-Extraordinary property230Materials and supplies227Miscellaneous general expenses335Notes122-123to balance sheet122-123to statement of changes in financial position122-123to statement of income122-123to statement of retained earnings122-123Nonutility property221Nuclear fuel materials202-203Nuclear generating plant, statistics402-403Officers and officers' salaries104
Miscellaneous general expenses
to balance sheet
to statement of retained earnings
Nuclear fuel materials 202-203 Nuclear generating plant, statistics 402-403 Officers and officers' salaries 104
Officers and officers' salaries 104
Operating
expenses-electric 320-323
expenses-electric (summary)
paid-in capital253donations received from stockholders253
gains on resale or cancellation of reacquired capital stock
miscellaneous paid-in capital
regulatory assets
Peaks, monthly, and output
accumulated provision for depreciation
allocated to utility departments
construction work in progress
held for future use
leased to others

Plant = electric accumulated provision for depreciation 219 acconstruction work in progress 216 held for future use 214 in service 204-207 leased to others 204-207 leased to others 2013 Plant = utility and accumulated provisions for depreciation amortization and depletion (summary) 201 Pollution control facilities, accumulated deferred 1 1 1 1 1 1 1 1 1	<u>Schedule</u>	Page No.
construction work in progress 214 in service 204-207 leased to others 213 Plant - utility and accumulated provisions for depreciation 213 amortization and depletion (summary) 201 Follution control facilities, accumulated deferred 324 income taxes 234 Power Exchanges 326-327 Premium and discount on long-term debt 255 Premium and discount on long-term debt 255 Premium on capital stock 251 Property - losses, extraordinary 230 Purped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired long-term debt 256-257 Reacquired long-term debt 256-257 Receivers' certificates 256-257 Reconciliation of reported net income with taxable income 261 Regulatory commission expenses for year 350-351 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 350-351 <	Plant - electric	
held for future use	accumulated provision for depreciation	219
in service 2004-207 leased to others 213 leased to others 213 leased to others 213 leased to others 213 leased to others 213 leased to others 213 leased to others 213 leased to others 213 leased to others 214 leased 215	construction work in progress	216
Plant = utility and accumulated provisions for depreciation amortization and depletion (summary) 201	held for future use	214
Plant - utility and accumulated provisions for depreciation amortization and depletion (summary) 201 Pollution control facilities, accumulated deferred 326	in service	204-207
## STATES AND CONTROL Facilities, accumulated deferred income taxes ## 234 Power Exchanges 234 Power Exchanges 326-327 Premium and discount on long-term debt 256 Premium on capital stock 256 Pregaid taxes 262-263 Property - losses, extraordinary 230 Pumped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired capital stock 250 Reacquired long-term debt 256-257 Recovery certificates 256-257 Recovery certificates 256-257 Recovery certificates 256-257 Recovery commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 300-351 Research development and demonstration activities 118-119 appropriated 118-119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 statement of, for the year 118-119 statement of, for the sear 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 304 Sales of electricity by rate schedules 306 Schedules, this report form 306-355 Statement of Cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-351 Statement of cash Flows 307-35	leased to others	213
Pollution control facilities, accumulated deferred income taxes	Plant - utility and accumulated provisions for depreciation	
Pollution control facilities, accumulated deferred income taxes	amortization and depletion (summary)	201
income taxes 234 Power Exchanges 226-327 Premium and discount on long-term debt 256 Premium on capital stock 251 Property - losses, extraordinary 262-263 Property - losses, extraordinary 230 Pumped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired capital stock 256 Reacquired long-term debt 256-257 Receivers' certificates 256-257 Recoilation of reported net income with taxable income 261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Restained Earnings amortization reserve Federal 119 appropriated 118-119 taxtement of, for the year 118-119 unappropriated 118-119 distribution of 356-351 distribution of 356-351 distribution of 356-355 officers' 104		
Premium and discount on long-term debt .256 Premium on capital stock .251 Property ackses .262-263 Property - losses, extraordinary .230 Pumped storage generating plant statistics .408-409 Purchased power (including power exchanges) .226-237 Reacquired capital stock .250 Reacquired long-term debt .256-257 Recoinciliation of reported net income with taxable income .261 from Federal income taxes .261 Regulatory commission expenses deferred .233 Regulatory commission expenses for year .350-351 Research, development and demonstration activities .352-353 Retained Earnings amortization reserve Federal .118-119 attatement of, for the year .118-119 statement of, for the year .118-119 Revenues - electric operating .300-301 Salaries and wages .105 distribution of .354-355 officers' .105 sales of electricity by rate schedules .304 Sales of electricity by rate schedules .302-		234
Premium and discount on long-term debt .256 Premium on capital stock .251 Property ackses .262-263 Property - losses, extraordinary .230 Pumped storage generating plant statistics .408-409 Purchased power (including power exchanges) .226-237 Reacquired capital stock .250 Reacquired long-term debt .256-257 Recoinciliation of reported net income with taxable income .261 from Federal income taxes .261 Regulatory commission expenses deferred .233 Regulatory commission expenses for year .350-351 Research, development and demonstration activities .352-353 Retained Earnings amortization reserve Federal .118-119 attatement of, for the year .118-119 statement of, for the year .118-119 Revenues - electric operating .300-301 Salaries and wages .105 distribution of .354-355 officers' .105 sales of electricity by rate schedules .304 Sales of electricity by rate schedules .302-	Power Exchanges	326-327
Premium on capital stock 251 Prepaid taxes 262-263 Property - losses, extraordinary 230 Pumped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired capital stock 250 Reacquired long-term debt 256-257 Reconciliation of reported net income with taxable income 266-287 Reconciliation of reported net income with taxable income - 261 Requilatory commission expenses deferred 223 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 352-353 Retained Earnings 352-353 Retained Earnings 118-119 amortization reserve Federal 118-119 statement of, for the year 118-119 statement of, for the year 118-119 squeries 105-119 distribution of 354-355 officers' 105-119 distribution of 354-355 officers' 104-119		
Prepaid taxes 262-263 Property - losses, extraordinary 230 Pumped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired capital stock 250 Reacquired long-term debt 256-257 Reconciliation of reported net income with taxable income 456-257 Reconciliation of reported net income with taxable income		
Property - losses, extraordinary 230 Pumped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired capital stock 250 Reacquired long-term debt 256-257 Recover's certificates 256-257 Reconciliation of reported net income with taxable income -261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 118-119 amortization reserve Federal 118-119 statement of, for the year 118-119 unappropriated 118-119 unappropriated 118-119 directors fees 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 25-25 Statement of Cash Flows 1120-121		
Pumped storage generating plant statistics 408-409 Purchased power (including power exchanges) 326-327 Reacquired capital stock 250 Reacquired long-term debt 256-257 Reconciliation of reported net income with taxable income 256-257 Reconciliation of reported net income with taxable income 261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 362-353 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 105 distribution of proper schedules 304 Sales of electricity by rate schedules 304 Sales of resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form	•	
Purchased power (including power exchanges) 326-327 Reacquired capital stock 250 Reacquired long-term debt 256-257 Recocivers' certificates 256-257 Reconciliation of reported net income with taxable income 261 from Federal income taxes 261 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 352-353 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 220-203 Schedules, this report form 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement		
Reacquired capital stock 250 Reacquired long-term debt 256-257 Recoivers' certificates 256-257 Reconciliation of reported net income with taxable income 261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 119 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 300-301 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for		
Reacquired long-term debt 256-257 Recoivers' certificates 256-257 Reconciliation of reported net income with taxable income from Federal income taxes 261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 119 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 304 Sales - for resale 30-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 250-251 Statement of cash Flows 120-121 Statement of income for the year 114-117 Statement of retain		
Receivers' certificates 256-257 Reconcilitation of reported net income with taxable income	•	
Reconciliation of reported net income with taxable income 261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 119 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 114-117 Steam-electric generating plant statistics 402-403 Substations 402-403	•	
from Federal income taxes 261 Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 119 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 2-4 exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 114-117 Steam-electric generating plant statistics 402-403 Substations 402-403		250-257
Regulatory commission expenses deferred 233 Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings 119 amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 directors fees 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 2-4 exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426	-	261
Regulatory commission expenses for year 350-351 Research, development and demonstration activities 352-353 Retained Earnings		
Research, development and demonstration activities 352-353 Retained Earnings 119 amortization reserve Federal 118-119 appropriated 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
Retained Earnings amortization reserve Federal 119 appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 2-4 exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
amortization reserve Federal 119 appropriated 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages - 105 directors fees - 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		352-353
appropriated 118-119 statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages		
statement of, for the year 118-119 unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities exchange registration 2-50-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
unappropriated 118-119 Revenues - electric operating 300-301 Salaries and wages 105 directors fees 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 2-4 exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
Revenues - electric operating 300-301 Salaries and wages 105 directors fees 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 2 exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
Salaries and wages 105 directors fees 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
directors fees 105 distribution of 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426	Revenues - electric operating	300-301
distribution of officers' 354-355 officers' 104 Sales of electricity by rate schedules 304 Sales - for resale 310-311 Salvage - nuclear fuel 202-203 Schedules, this report form 2-4 Securities exchange registration 250-251 Statement of Cash Flows 120-121 Statement of income for the year 114-117 Statement of retained earnings for the year 118-119 Steam-electric generating plant statistics 402-403 Substations 426		
officers'		
Sales of electricity by rate schedules		
Sales - for resale		
Salvage - nuclear fuel		
Schedules, this report form		
Securities exchange registration	· ·	
exchange registration	Schedules, this report form	2-4
Statement of Cash Flows	Securities	
Statement of income for the year	exchange registration	250-251
Statement of retained earnings for the year	Statement of Cash Flows	120-121
Steam-electric generating plant statistics 402-403 Substations 426	Statement of income for the year	114-117
Substations	Statement of retained earnings for the year	118-119
	Steam-electric generating plant statistics	402-403
Supplies - materials and	Substations	426
	Supplies - materials and	227

Schedule Page N	<u>No.</u>
Taxes	
accrued and prepaid 262-263	
charged during year 262-263	3
on income, deferred and accumulated 234	4
272~277	7
reconciliation of net income with taxable income for 261	1
Transformers, line - electric 425	9
Transmission	
lines added during year 424-429	.5
lines statistics	:3
of electricity for others 328-339	10
of electricity by others 333	12
Unamortized	
debt discount 256-25	
debt expense 256-25	57
premium on debt	57
Unrecovered Plant and Regulatory Study Costs 23	30

ANNUAL REPORT

IDAHO SUPPLEMENT TO FERC FORM 1

MULTI-STATE ELECTRIC COMPANIES

INDEX

Page Number	<u>Title</u>	
1	Statement of Income for the Year	
2	Taxes Allocated to Idaho	
3	Notes and Accounts Receivable	
3	Accumulated Provision for Uncollectible Accounts	
4	Receivables from Associated Companies	
5	Gain or Loss on Disposition of Property	
6	Professional or Consultative Services	
7-10	Electric Plant in Service	
11	Electric Operating Revenues	
12-15	Electric Operation and Maintenance Expenses	
15	Number of Electric Department Employees	

STATEMENT OF INCOME FOR THE YEAR

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
- 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
- 4. Use page 122 for important notes regarding the state ment of income or any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line	Account	(Ref.) Page		TO	ΓAL	
No.	Account	No.	\vdash	Current Year	F	revious Year
NO.	(a)	(b)		(c)		(d)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	11	\$	802,914,413	\$	756,779,337
3	Operating Expenses				1	
4	Operation Expenses (401)	15	Ì	474,244,701		491,365,712
5	Maintenance Expenses (402)	15		55,287,956		54,187,809
6	Depreciation Expense (403)		l	85,895,690		84,052,059
7	Amort. & Depl. of Utility Plant (404-405)			6,781,326		9,092,999
8	Amort. of Utility Plant Acq. Adj. (406)		1			
9	Amort. of Property Losses, Unrecovered Plant and	•				
10	Regulatory Study Costs (407)		1		1	
11	Amort. of Conversion Expenses (407)				ļ	
12	Regulatory Debits/Credits (407.3 & 407.4)			11,370,700	İ	(18,929,738)
13	Taxes Other Than Income Taxes (408.1)	2		18,828,248		17,219,724
14	Income Taxes - Federal (409.1)	2		67,059,990		17,839,912
15	- Other (409.1)	2	1	9,235,170		7,958,131
16	Provision for Deferred Income Taxes (410.1 & 411.1) Net	2	-	(35,537,390)		(18,569,538)
17	Investment Tax Credit Adj Net (411.4)	2		2,016,462	1	(1,042,465)
18	(Less) Gains from Disp. of Utility Plant (411.6)		1			
19	Losses from Disp. of Utility Plant (411.7)		Į.			
20	(Less) Gains from Disposition of Allowances (411.8)		i			
21	Losses from Disposition of Allowances (411.9)		-		Į	
22		1			ı	
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)	i	<u> </u>	695,182,852	┞.	643,174,605
24		İ			1	
25	Net Utility Operating Income (Enter Total of line 2 less 23)		1.		_	
26	(Carry forward to page 11, line 27)		\$	107,731,561	\$	113,604,732
l			- !		1	

TAXES ALLOCATED TO IDAHO

Kind of Tax	Taxes Charged <u>During Year</u>	
Taxes Other Than Income Taxes:		
Labor Related:		
FICA	\$	8,704,694
FUTA		103,807
State Unemployment		234,985
Payroll Deduction & Loading		(9,043,485)
Total Labor Related		0
Property Taxes		15,817,822
Kilowatt-hour Tax		1,160,927
Licenses		3,242
Regulatory Commission Fees		1,670,843
Irrigation PIC		175,414
Total Taxes Other Than Income Taxes		18,828,248
Federal Income Taxes		67,059,990
State Income Taxes		9,235,170
Deferred income Taxes		(35,537,390)
Investment Tax Credit Adjustment - Net		2,016,462
Total Taxes Allocated to Idaho	\$	61,602,480

NOTES AND ACCOUNTS RECEIVABLE

Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143)

		Balance	Balance
Line	Accounts	Beginning of	End of
1		Year	Year
No.	(a)	(b)	(c)
1	Notes Receivable (Account 141)	\$ 11,863,100	\$ 10,522,187
2	Customer Accounts Receivable (Account 142)		49,830,007
3	Other Accounts Receivable (Account 143)	5,201,303	6,860,636
4	(Disclose any capital stock subscription received)		
5	Total	62,504,991	67,212,830
6			ĺ
7	Less: Accumulated Provision for Uncollectible		
8	Accounts-Cr. (Account 144)	1,363,426	833,238
9		}	
10	Total, Less Accumulated Provision for		
11	Uncollectible Accounts	\$ 61,141,566	\$ 66,379,592
12			
13			į
14	Notes Receivable - Account 141: (at 12-31-05)		
15	Directors, officers, and employees - \$ 5,812,291		
16		Į.	
17			
18	Other Accounts Receivable - Account 143: (at 12-31-05)		
19	Directors, officers, and employees - \$ 1,422		
20			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR. (Account 144)

- 1. Report below the information called for concerning this accumulated provision.
- 2. Explain any important adjustments of subaccounts.

3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	C	Utility sustomers	Mdse, Jobbing & Contract Work (c)	Officers and Employees (d)		Other		Total
21								_	700 445
22	Bal. beginning of year	\$	1,309,913	\$	\$	\$	(546,498)	\$	763,415
23	Prov. for uncollectibles	l			ļ	1			
24	for year		53,513		ŀ		16,310		69,823
25	Accounts written off					1			
26	Coll. of accounts					İ			
27	written off	1				1			
28	Adjustments (explain)					ļ			
29		1							
30	ĺ					ł		ļ	
31				_				<u> </u>	
32	Balance end of year	\$	1,363,426	\$ -	\$ -	\$	(530,188)	\$	833,238
33									

STATE OF IDAHO An Original

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

- 1. Report particulars of notes and accounts receivable from associated companies at end of year.
- 2. Provide separate headings and totals for accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
- For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
- 4. If any note was received in satisfaction of an open account, state the period covered by such open account.
- 5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held at any time during the year.
- Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

		Balance	T					
Line	Particulars	Beginning	L	Totals f	for Y	1	Balance	Interest
No.	(a)	of Year (b)		Debits (c)		Credits (d)	End of Year (e)	For Year (f)
110.	(8)	(0)	┿	(6)	┝	(u)	(6)	— · · · · —
1	Account 145:		1					
2						·		
3					l			
4					l			
5		1						
6 7								
8								
9					ĺ			
10								
11			1					
12	Account 146:							
13			1		l			1
14	Rocky Mountain Communication	\$ 92,02	5 \$	310,428	\$	302,775	\$ 99,678	
15								
16	IDACORP, Inc	\$ 1,205,51	9 \$	66,708,406	\$	67,376,519	\$ 537,406	ļ
17 18	IDACORP Energy Solutions	\$ 40	7 \$	_	\$	407	\$ 0	
19	IDACORP Energy Solutions	40	` *	-	*	407	* '	:
20			1					
21			1					
22			1		ļ		ĺ	
23					1			
24								1
25			-		1			
26			ĺ				Į	
27								
28							1]
29								[
30	Total Agggunt 146	© 10070E	1	E7 040 022	ļ.	67 670 704	6 627 ABA	
31 32	Total Account 146	\$ 1,297,95	2 \$	67,018,833	\$	67,679,701	\$ 637,084	
		L					L	

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STATE OF IDAHO - TOTAL SYSTEM DATA

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)

- 1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased, Held for Future Use, or Nonutility.
- 2. Individual gains or losses relating to property with an original cost of less than \$50,000 may be grouped, with the number of such transactions disclosed in column (a).
- 3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line	Description of Property	7	Original Cost of Related	Date Journal Entry Approved		Acct 421.1	Δι	ct 421.2
Line	Description of Property		Property	(When Required)		ACC: 421.1	Α.	ACI 721.2
No.	(a)		(b)	(c)		(d)		(e)
1	Gain on disposition of							
2	property:							
3		Γ.	15 150			(4.4.007)		
4	American Falls House Sale - operating	\$	15,158		\$	(14,637)		
5 6	Buyer: Cesareo Rodriguez August 2005							
7	JUMP Substation (reclassify Acctg Entry)		63,565			(13,026)		
8	November 2005		55,555			(10,020)		
9	1							
10		İ					l	
11							1	
12	Miscellaneous items (2)					(1,764)		
13								,
14	Total gain	\$	78,723		\$	(29,427)		
15								
16	Loss on disposition of	Į			Į.			
17	property:	۱	400.000				Ļ	400 220
18 19	Retire PC's & Software previously	\$	106,328				\$	106,328
20	held by IdaCorp energy December 2005							
21								
22							1	
23		1						
24							1	
25					1			
26		1					1	
27							į	
28	İ				1			
29								
30	Total loss	<u></u>	106,328		↓_		\$	106,328
31	Total loss	\$	100,320		L		<u> </u>	100,326

STATE OF IDAHO - TOTAL SYSTEM DATA PROFESSIONAL OR CONSULTATIVE SERVICES - ITEMS \$10,000 AND OVER

Line	PAYEE	SERVICE TYPE	Amount
No.	(a)	(b)	(c)
	ADECCO	Mapping Services	95,900
2	AERO-GRAPHICS	Mapping Services	12,957
3	ASCENTIUM CORPORATION	PM Consultant	130,669
	ASHLEY LAND SERVICES	Environmental Services	112,971
	ATER, WYNNE LLP	Legal Services	130,397
	AURORA CONSULTING GROUP	Management Services	19,927
	AUTODESK INC	Management Services	10,925
8	BCON WSA INTERNATIONAL, INC	Management Services	18,625
9	BIDART & ROSS INC	Management Services	72,207
	BLACKBURN & JONES LLP	Legal Services	235,645
	BLUE WORLD INFORMATION TECHNOL	Management Services	32,296
	BOISE BUSINESS CONSULTING, INC	Management Services	80,188
	BOISE STATE UNIVERSITY	Management Services	34,594
	BRENNEMAN, JOHN	Lobby Service	73,302
15	BROWN RUDNICK BERLACK ISRAELS	Lobby Service	54,000
16	BROWNSTEIN HYATT & FARBER, P C	Legal Services	664,157
17	BUSINESS LEGAL CONSULTING	Legal Services	14,641
18	CAMINUS CORPORATION	Customer Service Support	29,316
19	CAPROCK GROUP INC, THE	Management Services	16,000
20	CASCADE ENERGY ENGINEERING INC	Engineering Services	41,030
21	CH2M HILL	Engineering Services	31,102
22	CHAVEZ WRITING & EDITING, INC	Management Services	49,235
23	CHURCH, JOHN S	Economic Services	66,000
24	CONNOLLY & SMYSER, CHTD	Management Services	49,178
25	CONNOR CLAIMS SPECIALISTS	Management Services	23,037
26	CORNERSTONE SYSTEMS INC	Computer Support Services	586,518
27	CRI ADVANTAGE	Computer Support Services	93,433
28	CTA ARCHITECTS	Architect Service	33,117
29	DAVID EVANS AND ASSOCIATES	Management Services	97,934
30	DAVIS WRIGHT TREMAINE LLP	Legal Services	997,720
31	DELOITTE & TOUCHE	Accounting Services	906,466
32	DELOITTE TAX LLP	Accounting Services	28,165
33	DESERT RESEARCH INSTITUTE	Environmental Services	267,833
34	DEVELOPMENT DIMNENSIONS	Computer Support Services	33,320
35	DEVINE, TARBELL & ASSOC INC	Environmental Services	25,519
36	DHI INC	Environmental Services	37,120
37	EAGLE CAP CONSULTING INC	Environmental Services	184,055
38	ECOANALYSTS INC	Environmental Services	36,465
39	ELECTRONIC DATA SOLUTIONS	Computer Support Services	14,135
40	ENGINEERING & HYDROSYSTEMS, IN	Engineering Services	34,092
41	EOP GROUP	Consulting Services	80,000
42	ERNST & YOUNG LLP	Accounting Services	197,183
43	FOUND LAKE CONSULTING INC	Environmental Services	22,229
44	GARRAD HASSAN AMERICA INC	Environmental Services	41,809
45	GLOBAL INSIGHT	Management Services	23,956

Page 6

STATE OF IDAHO - TOTAL SYSTEM DATA PROFESSIONAL OR CONSULTATIVE SERVICES - ITEMS \$10,000 AND OVER

Lina	PAYEE	SERVICE TYPE	Amount
Line		(b)	(c)
No. 46	(a) GOLDER ASSOCIATES	Environmental Services	87,721
47	GRID WEST	Management Services	220,648
	HALL FARLEY OBERRECHT & B	Legal Services	39,523
	HDR ENGINEERING, INC	Engineering Services	547,081
50	HR MANAGEMENT SOLUTIONS LLC	Management Services	12,669
51	HUMPHREYS, DENISE C	Management Services	12,517
52	HYQUAL	Management Services	78,845
53	IDACORP INC	Management Services	81,866
54	INDUSTRIAL HYGIENE RESOURCES,	Management Services	24,606
55	INTERMOUNTAIN TECHNOLOGY GROUP	Computer Support Services	122,413
56	INTERWOVEN INC	Management Services	16,000
57	IOWA INSTITUTE OF HYDRAULICS	Engineering Services	79,336
58	JAY H HULET & HIS ATTORNEY	Legal Services	17,218
59	JBR ENVIRONMENTAL CONSULTANTS	Environmental Services	22,575
60	JUB ENGINEERS	Engineering Services	43,474
61	KPMG LLP	Management Services	85,000
62	LE BOEUF LAMB GREENE	Legal Services	1,851,491
63	MARSH ADVANTAGE AMERICA	Management Services	24,840
64	MCMILLEN & ASSOCIATE, INC.	Management Services	17,419
65	MCMILLEN ENGINEERING, LLC	Engineering Services	128,120
66	MCMILLIAN ELDRIDGE	Engineering Services	23,642
67	MILLER BATEMAN LLP	Legal Services	103,240
68	MOSAIC COMPANY	Information Security Service	56,500
69	MWH AMERICAS, INC.	Management Services	12,540
70	NAVIGANT CONSULTING INC	Consulting Services	15,000
71	NELSON & ASSOCIATES	Management Services	11,600
72	NEXUS ENERGY SOFTWARE	Computer Support Services	80,000
73	NIELSEN GROUP INC, THE	Consulting Services	245,112
74	NORTH COUNTRY RESOURCES, INC	Management Services	16,967
75	NORTH WIND, INC.	Management Services	39,412
76	NORTHWEST RESEARCH GROUP	Management Services	11,920
77	ORACLE	Computer Support Services	138,977
78	OSI SOFTWARE	Computer Support Services	46,900
79	PARR WADDOUPS BROWN GEE AND LO	Environmental Services	71,367
80	PEARL MEYER & PARTNERS	Management Services	84,630
81	PERKINS COIE LLP	Legal Services	147,387
82	PERSONNEL PLUS	Management Services	20,851
83	PGP CORPORATION	Management Services	21,250
84	PHONE PRO	Management Services	11,296
85	POWER ENGINEERS INC	Engineering Services	97,727
86	POWERCET CORPORATION	Management Services	10,028

Page 6A

STATE OF IDAHO - TOTAL SYSTEM DATA

PROFESSIONAL OR CONSULTATIVE SERVICES - ITEMS \$10,000 AND OVER

			Amariant
Line	PAYEE	SERVICE TYPE	Amount
No.	(a)	(b)	(C)
	PUBLIC OPINION STRATEGIES LLC	Management Services	15,500 23,553
88	RAIN SHADOW RESEARCH, INC	Management Services	41,179
89	RAPIDIGM INC	Computer Support Services	218,251
l	RESOLVE, INC	Management Services	92,619
91	RIDDELL WILLIAMS P.S.	Legal Services	11,315
92	RIGHT SYSTEMS, INC	Management Services	58,075
93	RIPLEY, LARRY D	Legal Services	269,010
94	RIVERSIDE TECHNOLOGY INC	Management Services	21,304
95	ROBERT J RIETH	Legal Services	23,121
96	ROSEMARY BRENNAN CURTIN, INC	Management Services	79,026
97	SALLADAY & DAVIS	Legal Services	18,189
98	SCIENCE APPLICATIONS INTE	Environmental Services	63,454
99	SMITH, CURTIS D	Cloud Seeding Services	181,170
100	SOFTWARE AG INC	Computer Support Services Management Services	38,340
101	SPATIAL NETWORK SOLUTIONS	1 -	51,136
102	SPL WORLDGROUP CONSULTING INC	Computer Support Services	11,446
103	SPL WORLDGROUP INC	Computer Support Services Legal Services	171,650
104	STAHMAN, ROBERT W	Environmental Services	56,918
105	STATE OF IDAHO FISH & GAME	Management Services	13,314
106	STATISTICAL DESIGN	· ·	334,590
107	STEPTOE & JOHNSON LLP	Legal Services	24,876
108	STOEL RIVES LLP	Legal Services	78,045
109	STONE, R H	Management Services	69,856
110	STORAGETEK	Management Services	14,998
111	STRATA GEOTECH ENGINEERING	Engineering Services	160,156
112	SULLIVAN & CROMWELL	Legal Services Environmental Services	10,513
113	SWCA, INC		28,232
114	TETRA TECH EM INC	Environmental Services	11,679
115	THORNTON CONSULTING	Management Services	9,760
116	TOWERS PERRIN HR SERVICES	Management Services	69,591
117	TREASURE VALLEY LEGAL SERVICES	Legal Services	160,000
118	TRUST ACCOUNT OF ALLEN & MCLAN	Legal Services Environmental Services	94,348
119	UNIVERSITY OF IDAHO	Management Services	61,946
120	UTILITY RESOURCES	Legal Services	542,035
121	VAN NESS FELDMAN	Legal Services	10,001
122	WOOD CRAPO, LLC	Legal Services Legal Services	17,259
123 124		Architectural Services	31,443
124	ZGA ANOTH ECTO & LANKENO	,	

Page 6B

December 31, 2005

ITEMS \$5,000 OR MORE BUT LESS THAN \$10,000								
No. PAYEE NATURE OF SERVICE 1 ASCENTIUM Consulting Services \$ 2 ARMSTRONG PLANNING Planning Service 3 E TRADE Management Services 4 EMC CORPORATION Technical Services 5 ENVINTA Management Services 6 ENVIRONMENTAL ENGINEERING Environmental Services	ITEMS \$5,000 OR MORE BUT LESS THAN \$10,000							
2 ARMSTRONG PLANNING Planning Service 3 E TRADE Management Services 4 EMC CORPORATION Technical Services 5 ENVINTA Management Services 6 ENVIRONMENTAL ENGINEERING Environmental Services	AMOUNT							
FINE CAUSE ANALYSIS FIRE CAUSE ANALYSIS FIRE CAUSE ANALYSIS GJORDING & FOUSER, PLLC HOPKINS RODEN CROCKET Lobby Services Lothy Services INTERACTION CONSULTING Management Services INTERACTION CONSULTING Management Services INTERMOUNTAIN CLAIMS, INC INTERMOUNTAIN CLAIMS, INC INTERMOUNTAIN CLAIMS, INC LITCHFIELD CONSULTING GROUP Management Services LITCHFIELD CONSULTING GROUP Management Services MILLIGAN PHD, JAMES MILLIGAN PHD, JAMES MILLIGAN PHD, JAMES MILLIGAN PHD, JAMES MANAGEMEN MILLIGAN PHD, JAMES MANAGEMENT Services Management Services	5,412 6,180 6,312 6,025 7,500 8,348 7,500 5,452 5,478 7,621 5,900 5,000 9,138 6,692 6,200 7,903 9,983 9,276 5,923 5,189 8,599 5,081 9,760 8,100 6,022							

ELECTRIC PLANT IN SERVICE (Accounts 1

- 1. Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant
 Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction
 Not Classified Electric.
- 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of rependents plant actually in sortion at and of year.

	of respondent's plant actually in service at end of year.		
Line		Balance at	Additions
	Account	Beginning of year	Additions
No.	(a)	(b)	(c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	\$ 5,258	
3	(302) Franchises and Consents	9,375,034	
4	(303) Miscellaneous Intangible Plant	61,381,345	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	70,761,637	
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		1
8	(310) Land and Land Rights	1	
9	(311) Structures and Improvements	i	i
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine Driven Generators	l i	
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		j
15	(317) Asset Retirement Costs for Steam Production	2,558,441	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	756,558,877	
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production	1	
25	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	I	
28	(331) Structures and Improvements	1	
29	(332) Reservoirs, Dams, and Waterways	1 1	
30	(333) Water Wheels, Turbines, and Generators	1	
31	(334) Accessory Electric Equipment	1	
32	(335) Misc. Power Plant Equipment	1	
33	(336) Roads, Railroads, and Bridges	1	
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	594,274,308	
36	D. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
	(342) Fuel Holders, Products and Accessories		
39	(343) Prime Movers		
40	(344) Generators.		
41	(345) Accessory Electric Equipment		
42		1	
43	(346) Misc Power Plant Equipment	<u></u>	

01, 102, 103 and 106)

Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

1						
1				Balance at	İ	Line
1	Retirements	Adjustments	Transfers	End of Year		
1	(d)	(e)	(f)	(g)		No.
-						1
l				\$ 62,945	(301)	2
1				17,894,190	(302)	3
	1			46,383,713	(303)	4
┞-				64,340,848	(===/	5
↓_			 	34,340,343		6
		i		,		7
l					(310)	8
l						9
1				1	(311)	
l		i			(312)	10
1		i			(313)	11
l				1	(314)	12
1					(315)	13
				İ	(316)	14
l				3,430,383	(317)	15
╁				779,416,892		16
┝╌				- 		17
1				İ	(320)	18
ı				ŀ	(321)	19
1					(322)	20
1					(323)	21
1					(324)	22
1					(325)	23
1					(326)	24
L					(320)	25
E					 	26
Т					(000)	27
1		1		1	(330)	
				1	(331)	28
1			İ	l:	(332)	29
					(333)	30
1		1		[(334)	31
					(335)	32
1					(336)	33
ļ					(337)	34
+-				596,589,744		35
+-					 	36
		1			(340)	37
					(341)	38
Į		1			(342)	39
					(342)	40
1						41
		1		ł	(344)	
					(345)	42
. 1		1		1	(345)	43

STATE OF IDAHO - ALLOCATED An Original

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

Line		Balance at	Additions
	Account	Beginning of year	Additions
No.	(a)	(b)	(c)
44	(346) Misc. Power Plant Equipment	10.510.570	
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 44)	\$ 49,549,572	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	1,400,382,756	
47	3. TRANSMISSION PLANT	10.007.400	i
48	(350) Land and Land Rights	18,967,406	
49	(352) Structures and Improvements	26,513,448	
50	(353) Station Equipment	192,783,834	
51	(354) Towers and Fixtures	65,195,492	
52	(355) Poles and Fixtures	74,353,999	
53	(356) Overhead Conductors and Devices	93,540,014	i
54	(357) Underground Conduit	i l	l
55	(358) Underground Conductors and Devices	1	
56	(359) Roads and Trails	258,820	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	471,613,012	
59	4. DISTRIBUTION PLANT		i
60	(360) Land and Land Rights	3,236,450	
61	(361) Structures and Improvements	17,558,946	į
62	(362) Station Equipment	121,883,650	
63	(363) Storage Battery Equipment	1	
64	(364) Poles, Towers, and Fixtures	169,651,555	
65	(365) Overhead Conductors and Devices	87,163,932	
66	(366) Underground Conduit	38,597,249	
67	(367) Underground Conductors and Devices	145,041,107	
68	(368) Line Transformers	247,888,244	
69	(369) Services	43,848,501	
70	(370) Meters	45,244,916	ļ
71	(371) Installations on Customer Premises	2,221,384	
72	(372) Leased Property on Customer Premises	· I	
73	(373) Street Lighting and Signal Systems	3,761,277	
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	926,097,210	
76	5. GENERAL PLANT		
	(389) Land and Land Rights	7,893,724	
77	(390) Structures and Improvements	55,505,835	
78 79	(391) Office Furniture and Equipment	47,946,665	
	(392) Transportation Equipment		
80	(393) Stores Equipment	1	
81	(394) Tools, Shop, and Garage Equipment	· 1	
82	(395) Laboratory Equipment		
83	(396) Power Operated Equipment		
84	(397) Communication Equipment		
85	(398) Miscellaneous Equipment	2,161,775	
86	SUBTOTAL (Enter Total of lines 77 thru 86)	196,781,476	
87	(399) Other Tangible Property		
88	(399.1) Asset Retirement Costs for General Plant	i i	
89	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	196,781,476	
90	TOTAL (Assemble 101 and 106)	3,065,636,092	
91	TOTAL (Accounts 101 and 106)		
92	(102) Electric Plant Purchased		•
93	(Less) (102) Electric Plant Sold	į l	
94	(103) Experimental Plant Unclassified		
95		\$ 3,065,636,092	
96	TOTAL Electric Plant in Service		

ELECTRI	C PLANT IN SERVICE (Accou	nts 101, 102, 103 and 10	6) (Continued)		
T			Balance at	T	Line
Retirements	Adjustments	Transfers	End of Year		
(d)	(e)	(f)	(g)		No.
				(346)	44
			\$ 99,694,684		45
			1,475,701,320		46
					47
	1		21,047,463	(350)	48
			28,117,792	(352)	49
			199,533,892	(353)	50
İ			67,625,521	(354)	51
			76,407,981	(355)	52
			96,515,357	(356)	53
			' '	(357)	54
				(358)	55
ļ	1		259,238	(359)	56
1				(359.1)	57
			489,507,245	(000,11)	58
			400,007,240		59
			6,719,974	(360)	60
	ļ		18,660,144	(361)	61
	l		129,980,459	(362)	62
i			129,900,439	(363)	63
			174 102 722	(364)	64
			174,103,722		65
ļ			89,295,291	(365)	
	ļ		40,992,386	(366)	66
			151,082,701	(367)	67
	ļ		266,919,861	(368)	6
			45,946,816	(369)	69
			48,247,223	(370)	70
			2,291,375	(371)	7
			1	(372)	7:
			3,798,654	(373)	7.
İ				(374)	7
			978,038,606		7
					7
			7,937,421	(389)	7
			56,620,933	(390)	7
			45,779,692	(391)	7
			43,849,209	(392)	8
			898,339	(393)	8
			3,842,719	(394)	8
			8,543,043	(395)	8
			6,700,450	(396)	8
			24,069,684	(397)	8
ļ		i	2,419,657	(398)	_ 8
			200,661,147] 8
				(399)	7 8
				(399.1)	
			200,661,147] 9
			3,208,249,165	1	7 9
				(102)	١ ;
		1		(102)	9
		1		(371)	9
		Į.		1 ' '	9
		1			

ELECTRIC OPERATING REVENUES (Account 400)

- 1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- 3. If previous year (columns (c), (e) and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

			OPERATING	REVENU	JES
			Amount for		Amount for
No.			Current Year	1	Previous Year
`	(a)		(b)	<u> </u>	(c)
1	Sales of Electricity			1	
2	(440) Residential Sales	\$	289,325,450	\$	264,432,685
3	(442) Commercial and Industrial Sales	i		ł	
4	Small (or Commercial)(See Instr. 4) (1)	1	237,308,467		237,670,029
5	Large (or Industrial)(See Instr. 4) (2)	ŀ	107,515,732	 	103,211,741
6	(444) Public Street and Highway Lighting	1	2,312,403	ļ	2,194,234
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales				
10	TOTAL Sales to Ultimate Consumers		636,462,052 *		607,508,689
11	(447) Sales for Resale - OpportunityNon-Firm Only		130,947,067		110,451,320
12	TOTAL Sales of Electricity		767,409,119		717,960,009
13	(449.1) Provision for Rate Refunds		400,102	_1	1,114,364
14	TOTAL Revenue Net of Provision for Refunds		767,809,221		719,074,373
15	Other Operating Revenues				
16	(450) Forfeited Discounts				
17	(451) Miscellaneous Service Revenues		5,415,794	Ì	4,177,891
18	(453) Sales of Water and Water Power	1		ļ	
19	(454) Rent from Electric Property	1	15,930,432	1	16,096,192
20	(455) Interdepartmental Rents	}			
21	(456) Other Electric Revenues		13,758,967		17,430,881
22		ì			
23				1	
24		L			
25	TOTAL Other Operating Revenues		35,105,192		37,704,963
26	TOTAL Electric Operating Revenues	\$	802,914,413	\$	756,779,337

- (1) Commercial and Industrial sales Small under 1,000 KW and includes all irrigation customers.
- (2) Commercial and Industrial sales Large 1,000 KW and over.

STATE OF IDAHO - ALLOCATED An Original

ELECTRIC OPERATING REVENUES (Account 400) (Continued)

- 4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain
- 5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
- 6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
- 7. Include unmetered sales. Provide details of such sales in a footnote.

KILOWATT HO	URS SOLD	AVERAGE NUMBER OF CU	ISTOMERS PER MONTH	
Amount for	Amount for	Amount for	Number for	Line
Current Year	Previous Year	Current Year	Previous Year	No.
(d)	(e)	(f)	(g)	Ì
				1
4,569,022,693	4,389,994,071	360,484	347,384	2
				3
4,880,517,406	5,092,937,686	69,642	67,638	4
3,135,239,312	3,064,574,997	121	112	5
27,802,162	27,037,680	619	480	6
				7
				8
				9
12,612,581,573 **	12,574,544,434	430,866	415,614	10
2,611,581,658	2,717,422,630	N/A	N/A	11
15,224,163,231	15,291,967,064	430,866	415,614	12
1				13

^{*} Includes \$ 4,256,023 unbilled revenues.

Lines 11 through 21 are on an "allocated" basis.

^{**} Includes 45,901,297 KWH relating to unbilled revenues.

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

		Amount for	Amount for
Line		Current Year	Previous Year
No.	Account		(c)
]	(a)	(b)	
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation (500) Operation Supervision and Engineering	\$ 1,206,279	\$ 1,121,417
4 5	(501) Fuel	93,196,241	92,660,616
5.	(502) Steam Expenses	6,492,450	5,029,304
	(503) Steam from Other Sources	·	· ·
7	(Less) (504) Steam Transferred-Cr	1	1
8	(505) Electric Expenses	1,516,621	1,470,502
9	(506) Miscellaneous Steam Power Expenses	6,415,549	5,543,638
	(507) Rents	307,012	671,368
11	(509) Allowances	<u>'</u>	1
12	TOTAL Operation (Enter Total of lines 4 thru 12)	109,134,153	106,496,845
13		,,	
	Maintenance	2,011,225	2,701,548
15	(510) Maintenance Supervision and Engineering	398,053	338,935
16	(511) Maintenance of Structures	14,928,572	11,943,969
	(512) Maintenance of Boiler Plant	5,283,963	4,886,517
18	(513) Maintenance of Electric Plant	1,171,554	2,905,848
19	(514) Maintenance of Miscellaneous Steam Plant	23,793,367	22,776,817
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	132,927,521	129,273,662
21	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 13 and 20)	102,027,021	,,
22	B. Nuclear Power Generation		l i
23	Operation	1	1
24	(517) Operation Supervision and Engineering	ľ	1
25	(518) Fuel		1
26	(519) Coolants and Water		1
27	(520) Steam Expenses		1
28	(521) Steam from Other Sources		1
29	(Less) (522) Steam Transferred-Cr		l i
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses	1	
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		1
35	(528) Maintenance Supervision and Engineering		1
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant.		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	·	
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40)	 	
42	1		1
43	Operation	4,301,90	4,176,063
44	(535) Operation Supervision and Engineering	4,028,24	
45	(536) Water for Power.		
46	(537) Hydraulic Expenses	1 ' '	
47	(538) Electric Expenses.	1,788,74	·
48	(539) Miscellaneous Hydraulic Power Generation Expenses		1 ''
49	(540) Rents		
50	TOTAL Operation (Enter Total of lines 44 thru 49)	10,000,07	- 1 .5,550,551

STATE OF IDAHO - ALLOCATED An Original

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line			Amount for		Amount for
No.	Account		Current Year		Previous Year
INO.	(a)	1	(b)		(c)
51	C: Hydraulic Power Generation (Continued)	<u> </u>	(0)	<u> </u>	(0)
52	Maintenance	l			
53		\$	1,204,479	\$	999,707
	(541) Maintenance Supervision and Engineering.	Φ	849,491	۳	949,154
54	(542) Maintenance of Structures.		-	l	975,013
55	(543) Maintenance of Reservoirs, Dams, and Waterways		645,746		•
56	(544) Maintenance of Electric Plant		2,326,595		2,140,578
57	(545) Maintenance of Miscellaneous Hydraulic Plant	<u> </u>	2,695,213		2,495,950
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	∟	7,721,523	! —	7,560,401
59	TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 50 and 58)	∟	27,080,595	<u> </u>	25,870,033
60	D. Other Power Generation	ļ.			
61	Operation	1			
62	(546) Operation Supervision and Engineering	Ì	368,857	l	370,143
63	(547) Fuel		3,937,048	1	4,590,362
64	(548) Generation Expenses		218,019	l	161,183
65	(549) Miscellaneous Other Power Generation Expenses		316,913	Į.	282,385
66	(550) Rents		6,363	L	
67	TOTAL Operation (Enter Total of lines 62 thru 66)		4,847,200		5,404,073
68	Maintenance			1	
69	(551) Maintenance Supervision and Engineering		183	[217
70	(552) Maintenance of Structures		241,128	ŀ	117,034
71	(553) Maintenance of Generating and Electric Plant		28,556		65,273
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	l l	404,791	ļ	227,653
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	-	674,659	t	410,177
74	TOTAL Power Production Expenses-Other Power (Enter Total of lines 67 and 73)		5,521,859	t	5,814,251
75	E. Other Power Supply Expenses	\vdash		t	
76	(555) Purchased Power	1	209,322,905	1	184,262,619
77	(556) System Control and Load Dispatching	•	73,156	1	100,474
78	(557) Other Expenses	İ	(966,244)		38,808,432
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	\vdash	208,429,817	H	223,171,525
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79)	<u> </u>	373,959,791	-	384,129,470
81	2. TRANSMISSION EXPENSES	-	0,0,000,00	+	331,120,113
82	Operation Carlo Extra Ex				
83	(560) Operation Supervision and Engineering		1,698,144	1	1,709,826
	(561) Load Dispatching.	1	2,539,804	1	2,482,481
84	r, , , , ,	1		ı	1,423,846
85	(562) Station Expenses.		1,346,029	ı	456,328
86	(563) Overhead Line Expenses	1	432,874	1	400,020
87	(564) Underground Line Expenses.	1	7 000 505	ł	7.050.404
88	(565) Transmission of Electricity by Others	1	7,209,525	i	7,950,494
89	(566) Miscellaneous Transmission Expenses	1	251,009		15,028
90	(567) Rents		1,320,471	↓_	1,832,087
91	TOTAL Operation (Enter Total of lines 83 thru 90)	<u></u>	14,797,857	1	15,870,090
92	Maintenance				
93	(568) Maintenance Supervision and Engineering	1	586,972	1	549,772
94	(569) Maintenance of Structures	1	57,860	1	<u>.</u>
95	(570) Maintenance of Station Equipment		2,274,825	1	2,541,620
96	(571) Maintenance of Overhead Lines		1,603,680	1	1,976,089
97	(572) Maintenance of Underground Lines				
98	(573) Maintenance of Miscellaneous Transmission Plant	1	13,871	1	6,631
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)		4,537,207	T	5,074,111
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)		19,335,065	T	20,944,202
101	3. DISTRIBUTION EXPENSES		***	1	
102	Operation			1	
103	(580) Operation Supervision and Engineering	1	3,592,185	1	3,368,098
103	[[900] Operation Supervision and Engineering		0,002,100		5,000,000

Page 13

STATE OF IDAHO - ALLOCATED An Original

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

ine I		Am	ount for		Amount for
No.	Account		rent Year	F	Previous Year
'''	(a)		(b)		(c)
104	3. DISTRIBUTION EXPENSES (Continued)		· · ·		
105	(581) Load Dispatching	s	2,385,842	\$	2,253,438
	(582) Station Expenses.	ľ	887,177	Ť	891,829
107	(583) Overhead Line Expenses.		2,726,164	İ	3,194,716
	(584) Underground Line Expenses		1,703,802		1,640,328
	· / 5	1	114,536		143,396
109	(585) Street Lighting and Signal System Expenses		3,934,241		3,935,551
110	(586) Meter Expenses	ł	692,207		487,909
111	(587) Customer Installations Expenses.				4,664,454
112	(588) Miscellaneous Distribution Expenses		4,300,696		
	(589) Rents		147,491	L	140,393
114	TOTAL Operation (Enter Total of lines 103 thru 113)		20,484,342	<u> </u>	20,720,112
	Maintenance			ŀ	177
	(590) Maintenance Supervision and Engineering	1	85,167		62,175
117	(591) Maintenance of Structures		64,820		
118	(592) Maintenance of Station Equipment	Į	2,468,821		2,752,978
119	(593) Maintenance of Overhead Lines	l	10,039,765		10,219,142
120	(594) Maintenance of Underground Lines		1,090,650		1,222,685
121	(595) Maintenance of Line Transformers		292,049		235,963
122	(596) Maintenance of Street Lighting and Signal Systems	ł	359,616	l	468,812
123	(597) Maintenance of Meters	l	740,287		909,523
	(598) Maintenance of Miscellaneous Distribution Plant		215,370		166,351
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)		15,356,544		16,037,629
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)		35,840,885	 	36,757,741
127	4. CUSTOMER ACCOUNTS EXPENSES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	┼	
	Operation			1	
129	(901) Supervision	ł	471,754		408,079
130	(902) Meter Reading Expenses	1	4,449,433		4,489,463
131	(903) Customer Records and Collection Expenses		8,922,800		8,910,379
132	(904) Uncollectible Accounts		1,389,879	1	2,850,386
		1	26,596		(5,776)
	(905) Miscellaneous Customer Accounts Expenses	⊢—	15,260,462	 	16,652,531
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)		13,200,402	-	10,002,001
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			ł	
	Operation	l	070 700	1	000 105
	(907) Supervision		273,766	1	306,135
138	(908) Customer Assistance Expenses	ļ	8,354,446		7,174,632
139	(909) Informational and Instructional Expenses	ì	0	Į.	5,299
140	(910) Miscellaneous Customer Service and Informational Expenses		743,988		715,731
141	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 137 thru 140)		9,372,200		8,201,797
142	6. SALES EXPENSES		•	Ī	
143	Operation				
144	(911) Supervision	1			
145	(912) Demonstrating and Selling Expenses				
146	(913) Advertising Expenses			1	
147	(916) Miscellaneous Sales Expenses	1		1	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)			1	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			T	
150	Operation			1	
151	(920) Administrative and General Salaries	1	37,712,128	1	42,139,149
	(320) Authinistrative and General Salaties	1	,	1	13,713,290
152	(921) Office Supplies and Expenses		15,031,267		13.733.290

Page 14

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STATE OF IDAHO - ALLOCATED An Original

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Į.			
Line		Amount for	Amount for
No.	Account	Current Year	Previous Year
1	(a)	(b)	(c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	\$ 7,296,517	
156	(924) Property Insurance	2,662,273	2,979,099
	(925) Injuries and Damages	5,326,569	5,585,966
158	(926) Employee Pensions and Benefits	21,409,065	24,852,207
159	(927) Franchise Requirements	2,300	2,075
160	(928) Regulatory Commission Expenses	3,335,147	3,301,815
	(929) Duplicate Charges-Cr		
	(930.1) General Advertising Expenses	112,265	110,224
	(930.2) Miscellaneous General Expenses	1,731,007	1,825,509
164	(931) Rents	3,506	11,331
165	TOTAL Operation (Enter Total of lines 151 thru 164)	72,559,597	76,539,107
166	Maintenance		
167	(935) Maintenance of General Plant	3,204,656	2,328,674
168	TOTAL Admin and General Expenses (Enter Total of lines 165-167)	75,764,253	78,867,780
169	TOTAL Elec Op and Maint Exp (Total of 80, 100, 126, 134, 141, 148, 168)	\$ 529,532,657	\$ 545,553,521

IDAHO ONLY

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- 1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
- 2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- 3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1 Payroll Period Ended (Date)	December 31, 2005	December 31, 2004
2 Total Regular Full-Time Employees	1,774	1,757
3 Total Part-Time and Temporary Employees	29	45
4 Total Employees	1,803	1,802