

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.

RECEIVED

Friday, April 19, 2024 9:07 AM

IDAHO PUBLIC

UTILITIES COMMISSION



**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: 2023/ Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be 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, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 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).

III. What and Where to Submit

- a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b. 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 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e. The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF 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." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 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. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 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: Information Clearance Officer); 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 Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- 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, please explain the reason for the resubmission in a footnote to the data field.
- 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.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

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 FERC 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 with:

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 shall 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 and 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 fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from 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 the 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 by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall 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 FERC Form or FERC 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

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent

Idaho Power Company

02 Year/ Period of Report

End of: 2023/ Q4

03 Previous Name and Date of Change (If name changed during year)

/

04 Address of Principal Office at End of Period (Street, City, State, Zip Code)

1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070

05 Name of Contact Person

Brian Buckham

06 Title of Contact Person

SVP & CFO

07 Address of Contact Person (Street, City, State, Zip Code)

1221 W Idaho St, P.O. Box 70 Boise, Id 83707-0070

08 Telephone of Contact Person, Including Area Code

(208) 388-2390

09 This Report is An Original / A Resubmission

(1) An Original

(2) A Resubmission

10 Date of Report (Mo, Da, Yr)

04/16/2024

Annual Corporate Officer Certification

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name

Brian Buckham

03 Signature

Brian Buckham

04 Date Signed (Mo, Da, Yr)

04/16/2024

02 Title

SVP & CFO

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	NA
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	NA
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
23	Allowances	228	NA
24	Extraordinary Property Losses	230a	NA
25	Unrecovered Plant and Regulatory Study Costs	230b	NA
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	NA
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	NA
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	NA
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	NA
57	Amounts included in ISO/RTO Settlement Statements	397	NA

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	NA
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	
65	Pumped Storage Generating Plant Statistics	408	NA
66	Generating Plant Statistics Pages	410	
66.1	Energy Storage Operations (Large Plants)	414	
66.2	Energy Storage Operations (Small Plants)	419	NA
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

GENERAL INFORMATION

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.

Brian Buckham, SVP, Chief Financial Officer & Treasurer, Idaho Power Company 1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070

Brian Buckham

SVP, Chief Financial Officer & Treasurer

1221 W. Idaho Street, P.O. Box 70, Boise, Idaho 83707-0070

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Idaho, June 30, 1989

State of Incorporation: ID

Date of Incorporation: 1989-06-30

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

(a) Name of Receiver or Trustee Holding Property of the Respondent:

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Class of Utility Service State Electric Idaho Electric Oregon

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes

(2) No

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent 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 beneficiaries for whom trust was maintained, and purpose of the trust.

IDACORP owns 100% of Idaho Power Company's Common Stock.

IDACORP is a public utility Holding Company Incorporated effective October 1, 1998.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

CORPORATIONS CONTROLLED BY RESPONDENT

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Direct Control			
2	Idaho Energy Resources Company	Coal mining and mineral	100%	
3		development		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President & CEO	Lisa Grow	920,000		
2	Senior Vice President, COO	Adam J. Richins	530,000		
3	Senior Vice President, CFO	Brian R. Buckham	515,000		
4	Senior Vice President, Public Affairs	Jeffery L. Malmén	402,000		
5	Vice President, CAO & Treasurer	Ken W. Petersen	345,000		
6	Vice President, Regulatory Affairs	Tim Tatum	302,500		
7	Vice President, Power Supply	Ryan N. Adelman	290,000		
8	Vice President, Human Resources	Sarah E. Griffin	300,000		
9	^(a) Corporate Secretary	Patrick Harrington	300,000		
10	Vice President, Customer Operations & CSO	Bo Hanchey	270,500		
11	Vice President, Corporate Services & Communications	Debra H. Leithauser	260,650		
12	Vice President, Information Technology & CIO	Jason C. Huszar	264,000		
13	Vice President, Planning, Engineering & Construction	Mitch Colburn	264,000		
14	Vice President, General Counsel	Julia A. Hilton	264,000		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: OfficerTitle

Title change to Corporate Secretary effective 03/18/2023, previous title was VP, General Counsel and Corporate Secretary.

FERC FORM No. 1 (ED. 12-96)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

DIRECTORS

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	^(a) Nate Jorgensen	685 W. Sherington Drive, Eagle, Idaho 83616	false	false
2	Odette C. Bolano	1055 N. Curtis Rd., Boise, Idaho 83706	false	false
3	^(b) Thomas E. Carlile	611 S 8th Street, Unit 503, Boise, Idaho 83702	false	false
4	Richard J. Dahl, Board Chair	PO Box 2052, McCall, Idaho 83638	true	false
5	Annette G. Elg	3475 E Rivernest Lane, Boise, ID 83706	false	false
6	Lisa A. Grow, President and CEO	Idaho Power Company, 1221 W. Idaho Street, PO Box 70, Boise, ID 83707	true	true
7	Ronald W. Jibson	417 Aerie Circle, North Salt Lake, Utah 84054	false	false
8	Judith A. Johansen, Comp Committee Chair	10446 E. Palo Brea Dr, Scottsdale, Arizona 85262	true	false
9	Dennis L. Johnson, Corp Gov. Chair	926 West Oakhampton Drive, Eagle, Idaho 83616	true	false
10	Richard J. Navarro, Audit Chair	1256 E Candleridge Ct., Boise, Idaho 83712	true	false
11	Dr. Mark Peters	884 Neil Avenue, Columbus, Ohio 43215	false	false
12	Jeff C. Kinneveauk	7319 E Montebello Ave, Scottsdale, AZ 85250	false	false
13	^(c) Susan Morris	215 N. Bene Posto Place, Boise, Idaho 83712	false	false

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: NameAndTitleOfDirector

Nate Jorgensen was appointed to the Board on May 18, 2023.

(b) Concept: NameAndTitleOfDirector

Tom Carlile retired from the Board on May 18, 2023.

(c) Concept: NameAndTitleOfDirector

Susan Morris was appointed to the Board on May 18, 2023.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

INFORMATION ON FORMULA RATES

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
Does the respondent have formula rates?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
1	FERC Electric Tariff	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
----------	-------------------	--------------------------------	----------------	-----------------	---

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	--

1	20230828-5252	08/28/2023	ER09-1641-000	Idaho Power Company 2023 Annual Informational filing under ER09-1641-000	FERC Electric Tariff
---	---------------	------------	---------------	--	----------------------

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

INFORMATION ON FORMULA RATES - Formula Rate Variances

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

INFORMATION ON FORMULA RATES - Formula Rate Variances

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

None

None

None

None

None

On September 11, 2023, under the shelf registration statement with the SEC, Idaho Power issued \$350 million in aggregate principal amount of 5.80% first mortgage bonds, secured medium-term notes, Series M, maturing on April 1, 2054. On March 14, 2023, under the shelf registration statement with the SEC, Idaho Power issued \$400 million in aggregate principal amount of 5.50% first mortgage bonds, secured medium-term notes, Series M, maturing on March 15, 2053. On March 8, 2023, pursuant to a Bond Purchase Agreement, Idaho Power issued \$60 million in aggregate principal amount of 5.06% first mortgage bonds, secured medium-term notes, Series N, maturing on March 8, 2043; and \$62 million in aggregate principal amount of 5.20% first mortgage bonds, secured medium-term notes, Series N, maturing on March 8, 2053. In May and June 2022, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders.

None

Effective 12/23/2023, a 4% general wage adjustment was implemented.

None

None

None

Officer Changes in 2023:

- *In November 2023, Ken Petersen announced his upcoming retirement date from the company in May 2024, but stepped down as CAO and Treasurer effective January 1, 2024.*
- *Brian Buckham became Treasurer effective January 1, 2024, in addition to his roles as SVP and CFO.*
- *On January 1, 2024, Amy Shaw became VP of Finance, Compliance and Risk, and became the company's chief accounting officer, although that role is not part of her title.*
- *Julia Hilton became VP and General Counsel on March 18, 2023.*
- *Pat Harrington became Corporate Secretary on March 18, 2023.*

Director Changes in 2023:

- *Nate R. Jorgensen was elected to the Board on May 18, 2023.*
- *Susan D. Morris was elected to the Board on May 18, 2023.*
- *Thomas Carlile retired from the Board on May 18, 2023.*

Idaho Power and its unregulated parent, IDACORP, have separate cash management programs (separate bank accounts, liquidity facilities, short-term debt and investment programs). No money has been loaned or advanced from Idaho Power to IDACORP through a cash management program.

Name of Respondent: Idaho Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	7,303,705,294	6,837,661,812	
3	Construction Work in Progress (107)	200	986,645,675	786,213,001	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,290,350,969	7,623,874,813	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,733,469,808	2,645,515,886	
6	Net Utility Plant (Enter Total of line 4 less 5)		5,556,881,161	4,978,358,927	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,556,881,161	4,978,358,927	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		4,548,632	4,557,979	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		238,219	0	
20	Investments in Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224	22,725,506	14,691,519	
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		0	0	
25	Sinking Funds (125)		0	0	
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)		70,238,519	66,953,493	
29	Special Funds (Non Major Only) (129)				

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
30	Long-Term Portion of Derivative Assets (175)		16,853	578,438
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		97,291,291	86,781,429
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		40,910,822	74,192,042
36	Special Deposits (132-134)		21,004,570	4,719,757
37	Working Fund (135)		21,000	21,000
38	Temporary Cash Investments (136)		230,599,652	34,468,327
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		115,976,785	119,228,349
41	Other Accounts Receivable (143)		18,844,473	46,115,478
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		5,585,326	5,545,578
43	Notes Receivable from Associated Companies (145)		13,778,220	14,502,758
44	Accounts Receivable from Assoc. Companies (146)		0	0
45	Fuel Stock (151)	227	19,952,164	14,760,362
46	Fuel Stock Expenses Undistributed (152)	227	0	1,691
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	135,988,478	91,871,314
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	4,526,104	589,580
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		22,710,298	24,395,907
58	Advances for Gas (166-167)			

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
59	Interest and Dividends Receivable (171)		1,349,717	408,892
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		90,520,557	84,861,841
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		88,195	40,917,552
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		16,853	578,438
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		710,668,856	544,930,834
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		22,397,365	14,610,380
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	1,652,987,800	1,501,960,906
73	Prelim. Survey and Investigation Charges (Electric) (183)		607,337	849,613
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		3,542,993	4,883,074
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	81,691,788	78,408,895
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352	0	0
81	Unamortized Loss on Reaquired Debt (189)		33,990,354	36,741,730
82	Accumulated Deferred Income Taxes (190)	234	302,297,606	266,405,788
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		2,097,515,243	1,903,860,386
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,462,356,551	7,513,931,576

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	97,877,030	97,877,030
3	Preferred Stock Issued (204)	250	0	0
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)		712,257,435	712,257,435
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b	2,096,925	2,096,925
11	Retained Earnings (215, 215.1, 216)	118	1,971,056,368	1,824,318,236
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	20,262,413	12,228,426
13	(Less) Reacquired Capital Stock (217)	250	0	0
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(17,184,492)	(12,922,387)
16	Total Proprietary Capital (lines 2 through 15)		2,782,171,829	2,631,661,815
17	LONG-TERM DEBT			
18	Bonds (221)	256	2,811,100,000	2,014,100,000
19	(Less) Reacquired Bonds (222)	256	0	0
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	19,885,000	169,885,000
22	Unamortized Premium on Long-Term Debt (225)		26,751,569	27,858,531
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,749,604	3,088,412
24	Total Long-Term Debt (lines 18 through 23)		2,847,986,965	2,208,755,119
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
28	Accumulated Provision for Injuries and Damages (228.2)		3,256,902	2,736,418
29	Accumulated Provision for Pensions and Benefits (228.3)		234,667,825	238,478,974
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		228,670,163	207,527,563
32	Long-Term Portion of Derivative Instrument Liabilities		0	3,271,994
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		48,997,190	37,556,680
35	Total Other Noncurrent Liabilities (lines 26 through 34)		515,592,080	489,571,629
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		336,075,392	318,080,097
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		16,455,713	56,338,432
41	Customer Deposits (235)		1,201,980	1,000,860
42	Taxes Accrued (236)	262	(16,317,844)	(4,258,456)
43	Interest Accrued (237)		40,008,704	24,546,434
44	Dividends Declared (238)		1,201,879	953,600
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,362,048	1,471,843
48	Miscellaneous Current and Accrued Liabilities (242)		175,376,104	124,973,948
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)		5,932,393	6,787,944
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	3,271,994
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		561,296,369	526,622,708

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		37,489,823	19,112,288
57	Accumulated Deferred Investment Tax Credits (255)	266	165,478,542	115,285,406
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	43,306,173	12,865,420
60	Other Regulatory Liabilities (254)	278	313,035,279	357,700,683
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		1,000,741,276	989,140,934
64	Accum. Deferred Income Taxes-Other (283)		195,258,215	163,215,574
65	Total Deferred Credits (lines 56 through 64)		1,755,309,308	1,657,320,305
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,462,356,551	7,513,931,576

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	1,763,488,760	1,642,534,019			1,763,488,760	1,642,534,019
3	Operating Expenses							
4	Operation Expenses (401)	320	1,134,994,194	1,021,238,677			1,134,994,194	1,021,238,677
5	Maintenance Expenses (402)	320	74,644,805	81,802,969			74,644,805	81,802,969
6	Depreciation Expense (403)	336	188,144,343	162,962,070			188,144,343	162,962,070
7	Depreciation Expense for Asset Retirement Costs (403.1)	336						
8	Amort. & Depl. of Utility Plant (404-405)	336	6,193,955	5,251,912			6,193,955	5,251,912
9	Amort. of Utility Plant Acq. Adj. (406)	336	15,018	15,018			15,018	15,018
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)							
11	Amort. of Conversion Expenses (407.2)							
12	Regulatory Debits (407.3)		9,434,513	10,159,686			9,434,513	10,159,686
13	(Less) Regulatory Credits (407.4)		2,536,133	2,380,983			2,536,133	2,380,983
14	Taxes Other Than Income Taxes (408.1)	262	25,081,924	28,701,677			25,081,924	28,701,677
15	Income Taxes - Federal (409.1)	262	(4,035,971)	42,187,659			(4,035,971)	42,187,659
16	Income Taxes - Other (409.1)	262	319,336	1,940,619			319,336	1,940,619
17	Provision for Deferred Income Taxes (410.1)	234, 272	41,738,545	53,504,641			41,738,545	53,504,641

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272	64,257,171	64,332,926			64,257,171	64,332,926
19	Investment Tax Credit Adj. - Net (411.4)	266	50,193,136	5,825,740			50,193,136	5,825,740
20	(Less) Gains from Disp. of Utility Plant (411.6)							
21	Losses from Disp. of Utility Plant (411.7)							
22	(Less) Gains from Disposition of Allowances (411.8)		769,099	414,026			769,099	414,026
23	Losses from Disposition of Allowances (411.9)							
24	Accretion Expense (411.10)		12,995	27,141			12,995	27,141
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,459,174,390	1,346,489,874			1,459,174,390	1,346,489,874
27	Net Util Oper Inc (Enter Tot line 2 less 25)		304,314,370	296,044,145			304,314,370	296,044,145
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)		4,655,894	3,911,815				
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		5,870,784	4,701,875				
33	Revenues From Nonutility Operations (417)		13,734	15,581				
34	(Less) Expenses of Nonutility Operations (417.1)		108,302	(49,430)				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
35	Nonoperating Rental Income (418)		7,868					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	8,033,987	8,782,042				
37	Interest and Dividend Income (419)		27,448,696	12,658,172				
38	Allowance for Other Funds Used During Construction (419.1)		43,221,277	37,285,494				
39	Miscellaneous Nonoperating Income (421)		6,383,537	(1,358,052)				
40	Gain on Disposition of Property (421.1)		0	62,312				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		83,785,907	56,704,919				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)							
44	Miscellaneous Amortization (425)							
45	Donations (426.1)		3,195,421	2,646,442				
46	Life Insurance (426.2)		(8,383,775)	(7,106,697)				
47	Penalties (426.3)		53,795	94,250				
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,337,627	1,328,198				
49	Other Deductions (426.5)		15,534,857	12,390,838				
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		11,737,925	9,353,031				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262	33,719	36,746				
53	Income Taxes-Federal (409.2)	262	2,783,669	496,189				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
54	Income Taxes-Other (409.2)	262	843,344	147,450				
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	0	590				
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	225,761	1,192,646				
57	Investment Tax Credit Adj.-Net (411.5)							
58	(Less) Investment Tax Credits (420)							
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		3,434,971	(511,671)				
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		68,613,011	47,863,559				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		116,216,296	87,258,742				
63	Amort. of Debt Disc. and Expense (428)		1,607,883	1,358,114				
64	Amortization of Loss on Reaquired Debt (428.1)		2,751,376	2,851,131				
65	(Less) Amort. of Premium on Debt-Credit (429)		1,106,961	1,106,962				
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)							
67	Interest on Debt to Assoc. Companies (430)		0	3,248				
68	Other Interest Expense (431)		16,660,726	12,591,039				
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		20,012,407	13,914,276				
70	Net Interest Charges (Total of lines 62 thru 69)		116,116,913	89,041,036				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		256,810,468	254,866,668				
72	Extraordinary Items							
73	Extraordinary Income (434)							
74	(Less) Extraordinary Deductions (435)							
75	Net Extraordinary Items (Total of line 73 less line 74)							
76	Income Taxes- Federal and Other (409.3)	262		0				
77	Extraordinary Items After Taxes (line 75 less line 76)			0				
78	Net Income (Total of line 71 and 77)		256,810,468	254,866,668				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
27				
28				
29				
30				
31				
32				
33				
34				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,811,045,130	1,657,584,781
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1				
4.2				
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
4.9				
4.10				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1				
10.2				
10.3				
10.4				
10.5				
10.6				
10.7				
10.8				
10.9				
10.10				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		248,776,483	246,084,627

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
17	Appropriations of Retained Earnings (Acct. 436)			
17.1				
17.2				
17.3				
17.4				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
23.1				
23.2				
23.3				
23.4				
23.5				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Acct 438		(102,038,351)	(114,624,278)
30.2				
30.3				
30.4				
30.5				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(102,038,351)	(114,624,278)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		0	22,000,000
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,957,783,262	1,811,045,130
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1				
39.2				
39.3				
39.4				
39.5				
39.6				

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Date Balance (c)	Year to Previous Quarter/Year to Date Balance (d)
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		13,273,106	13,273,106
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		13,273,106	13,273,106
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,971,056,368	1,824,318,236
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		12,228,426	25,446,384
50	Equity in Earnings for Year (Credit) (Account 418.1)		8,033,987	8,782,042
51	(Less) Dividends Received (Debit)		0	22,000,000
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1				
53	Balance-End of Year (Total lines 49 thru 52)		20,262,413	12,228,426

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	256,810,468	254,866,668
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	188,144,343	162,962,070
5	Amortization of (Specify) (footnote details)		
5.1	Plant	6,208,974	5,266,930
5.2	Unamortized debt expense	4,450,380	4,324,548
5.3	Unamortized discount	(762,154)	(866,599)
5.4	Water Rights	1,042,009	1,042,009
5.5	Other	223,007	247,310
8	Deferred Income Taxes (Net)	15,074,907	(10,454,124)
9	Investment Tax Credit Adjustment (Net)	17,397,943	2,019,318
10	Net (Increase) Decrease in Receivables	(18,321,478)	(72,305,949)
11	Net (Increase) Decrease in Inventory	(53,243,307)	(11,626,320)
12	Net (Increase) Decrease in Allowances Inventory	0	0
13	Net Increase (Decrease) in Payables and Accrued Expenses	(133,635,801)	164,086,842
14	Net (Increase) Decrease in Other Regulatory Assets	(27,414,539)	(100,178,478)
15	Net Increase (Decrease) in Other Regulatory Liabilities	22,666,376	20,486,226
16	(Less) Allowance for Other Funds Used During Construction	43,221,277	37,285,494
17	(Less) Undistributed Earnings from Subsidiary Companies	7,309,449	(4,884,745)
18	Other (provide details in footnote):		
18.1	Pension and postretirement benefit plan expense	27,137,639	29,268,379
18.2	Contributions to pension and postretirement benefit plans	(55,319,355)	(44,175,136)
18.3	Changes in unbilled revenues	446,644	(8,479,542)
18.4	Changes in company owned life insurance	(8,093,666)	(6,763,262)
18.5	Other	(987,530)	2,097,770
18.6	Other (provide details in footnote):	15,462,270	29,351,815
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	206,756,404	388,769,726

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	Ⓔ(654,133,792)	Ⓔ(469,715,418)
27	Gross Additions to Nuclear Fuel	0	0
28	Gross Additions to Common Utility Plant	0	0
29	Gross Additions to Nonutility Plant	0	0
30	(Less) Allowance for Other Funds Used During Construction	(43,221,277)	(37,285,494)
31	Other (provide details in footnote):		
31.1	Payments received from joint funding partners	26,501,460	17,778,170
31.2	Sale of renewable energy certificates and emission allowances	6,198,155	2,042,118
31.3	Other (provide details in footnote):	0	0
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(578,212,900)	(412,609,636)
36	Acquisition of Other Noncurrent Assets (d)	0	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0	0
39	Investments in and Advances to Assoc. and Subsidiary Companies	0	0
40	Contributions and Advances from Assoc. and Subsidiary Companies	0	0
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	0	0
44	Purchase of Investment Securities (a)	(12,858,324)	(75,128,212)
45	Proceeds from Sales of Investment Securities (a)	8,921,330	63,857,030
46	Loans Made or Purchased	0	0
47	Collections on Loans	0	0
49	Net (Increase) Decrease in Receivables	0	0
50	Net (Increase) Decrease in Inventory	0	0
51	Net (Increase) Decrease in Allowances Held for Speculation	0	0
52	Net Increase (Decrease) in Payables and Accrued Expenses	0	0
53	Other (provide details in footnote):		
53.1	Other (provide details in footnote):	0	Ⓔ5,563,106
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(582,149,894)	(418,317,712)

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	872,000,000	198,000,000
62	Preferred Stock	0	0
63	Common Stock	0	0
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		0
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	872,000,000	198,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)	(225,000,000)	(4,359,999)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other	(6,966,333)	(738,529)
76.2	Other (provide details in footnote):	0	0
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(101,790,072)	(114,447,348)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	538,243,595	78,454,124
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	162,850,105	48,906,138
88	Cash and Cash Equivalents at Beginning of Period	108,681,369	59,775,231
90	Cash and Cash Equivalents at End of Period	271,531,474	108,681,369

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities

Cash (received) paid during the period for:

Income taxes	56,971,384
Interest (net of amount capitalized)	97,402,344

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Changes in Accrued Interest \$15,462,270

(c) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

Non-cash investing activities:

Additions to PP&E in accounts payable	185,400,472
---------------------------------------	-------------

(d) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities

Other Financing Cash Flows

Security deposits	10,000,000
Discount on debt issuance	(7,006,000)
Debt issuance cost	(9,960,333)
	<u>(6,966,333)</u>

(e) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesOperatingActivities

Cash (received) paid during the period for:

Note 6 Income taxes	(503,713)
Note 6 Interest (net of amount capitalized)	85,648,178

(f) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Other long-term assets (\$7,650,512)

Other current liabilities \$23,335,227

Other long-term liabilities \$13,667,100

(g) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities

Non-cash investing activities:

Note 7 Additions to PP&E in accounts payable	84,323,931
---	------------

(h) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities

Life insurance proceeds received

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

**IDAHO POWER COMPANY
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Idaho Power Company (Idaho Power) is the principal operating subsidiary of IDACORP, Inc. (IDACORP), a holding company formed in 1998. Idaho Power is an electric utility engaged in the generation, transmission, distribution, sales, and purchase of electric energy and capacity with a service area covering approximately 24,000 square miles in southern Idaho and eastern Oregon. Idaho Power is regulated primarily by the state utility regulatory commissions of Idaho and Oregon and the Federal Energy Regulatory Commission (FERC). Idaho Power is the parent of Idaho Energy Resources Co. (IERCo), a joint-owner of BCC, which mines and supplies coal to the Jim Bridger plant owned in part by Idaho Power.

Basis of Reporting

Idaho Power's financial statements include the assets, liabilities, revenues, and expenses of the company and have been prepared in accordance with the accounting requirements of the FERC as set forth in the 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 (U.S. GAAP). As required by the FERC, Idaho Power accounts for its investments in its majority-owned subsidiary on the equity method rather than consolidating the assets, liabilities, revenues and expenses of the subsidiary as required by U.S. GAAP. The accompanying financial statements include Idaho Power's proportionate share of the utility plant and related operations resulting from its interest in jointly-owned plants. In addition, under the requirements of the FERC, there are differences from U.S. GAAP in the presentation of (1) current portion of long-term debt, (2) assets and liabilities for cost of removal of assets, (3) regulatory assets and liabilities (4) deferred income taxes, (5) income tax expense, (6) non-utility revenues, (7) accrued taxes, and (8) debt issue costs.

Management Estimates

Management makes estimates and assumptions when preparing financial statements. These estimates and assumptions include those related to rate regulation, retirement benefits, contingencies, asset impairment, income taxes, unbilled revenues, and bad debt. 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. Accordingly, actual results could differ from those estimates.

Regulation of Utility Operations

As a regulated utility, many of Idaho Power's fundamental business decisions are subject to the approval of governmental agencies, including the prices that Idaho Power is authorized to charge for its electric service. These approvals are a critical factor in determining Idaho Power's results of operations and financial condition.

Idaho Power meets the requirements to prepare its financial statements applying the specialized rules to account for the effects of cost-based rate regulation. Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Accounting for the economics of rate regulation impacts multiple financial statement line items and disclosures, such as property, plant, and equipment; regulatory assets and liabilities; operating revenues; O&M expense; depreciation expense; and income tax expense. The application of accounting principles related to regulated operations sometimes results in Idaho Power recording expenses and revenues in a different period than when an unregulated enterprise would record such expenses and revenues. In these instances, the amounts are deferred or accrued as regulatory assets or regulatory liabilities on the balance sheet. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense. The effects of applying these regulatory accounting principles to Idaho Power's operations are discussed in more detail in Note 3 - "Regulatory Matters."

System of Accounts

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

Cash and Cash Equivalents

Cash and cash equivalents include cash on-hand and highly liquid temporary investments that mature within 90 days of the date of acquisition.

Receivables and Allowance for Uncollectible Accounts

Customer receivables are recorded at the invoiced amounts and do not bear interest. A late payment fee of one percent per month may be assessed on account balances after 30 days. An allowance is recorded for potential uncollectible accounts. The measurement of expected credit losses on Idaho Power accounts receivable is based on historical experience, current economic conditions, and forecasted information that may affect collections on the outstanding balance. Generally, this includes adjustments based upon a combination of historical write-off experience, aging of accounts receivable, an analysis of specific customer accounts, and an evaluation of whether there are current or forecasted economic conditions that might cause variation in collection from the historical experience. Adjustments are charged to income. Customer accounts receivable balances that remain outstanding after reasonable collection efforts are written off.

The following table provides a rollforward of the allowance for uncollectible accounts related to customer receivables (in thousands of dollars):

	Year Ended	
	December 31,	
	2023	2022
Balance at beginning of period	\$ 5,034	\$ 4,499
Additions to the allowance	3,617	3,265
Write-offs, net of recoveries	(3,782)	(2,730)
Balance at end of period	\$ 4,869	\$ 5,034
Allowance for uncollectible accounts as a percentage of customer receivables	4.3 %	4.2 %

Other receivables are also reviewed for impairment periodically, based upon transaction-specific facts. When it is probable that Idaho Power will be unable to collect all amounts due according to the contractual terms of the agreement, an allowance is established for the estimated uncollectible portion of the receivable and charged to income.

There were no impaired receivables without related allowances at December 31, 2023 and 2022. Once a receivable is determined to be impaired, any further interest income recognized is fully reserved.

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 and natural gas markets. All derivative instruments are recognized as either assets or liabilities at fair value on the balance sheet unless they are designated as normal purchases and normal sales. With the exception of forward contracts for the purchase of natural gas for use at Idaho Power's natural gas generation facilities and a nominal number of power transactions, Idaho Power's physical forward contracts are designated as normal purchases and normal sales. Because of Idaho Power's regulatory accounting mechanisms, Idaho Power records the unrealized changes in fair value of derivative instruments related to power supply as regulatory assets or liabilities.

Revenues

Operating revenues are generally recorded when service is rendered or energy is delivered to customers. Idaho Power accrues estimated unbilled revenues for electric services delivered to customers but not yet billed at year-end. Idaho Power does not report any collections of franchise fees and similar taxes related to energy consumption on the income statement. In addition, regulatory mechanisms in place in Idaho and Oregon affect the reported amount of revenue. The effects of applying these regulatory mechanisms are discussed in more detail in Note 4 - "Revenues."

Property, Plant, and Equipment and Depreciation

The cost of utility plant in service represents the original cost of contracted services, direct labor and material, AFUDC, and indirect charges for engineering, supervision, and similar overhead items. Repair and maintenance costs associated with planned major maintenance are expensed as the costs are incurred, as are maintenance and repairs of property and replacements and renewals of items determined to be less than units of property. 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 2.9 percent in 2023 and 2.7 percent in 2022.

During the period of construction, costs expected to be included in the final value of the constructed asset, and depreciated once the asset is complete and placed in service, are classified as construction work in progress on the balance sheets. If the project becomes probable of being abandoned, these costs are expensed in the period such determination is made. Idaho Power may seek recovery of these costs in customer rates, although there can be no guarantee such recovery would be granted.

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. If the sum of the undiscounted expected future cash flows from an asset is less than the carrying value of the asset, impairment is recognized in the financial statements. There were no material impairments of long-lived assets in 2023 and 2022.

Allowance for Funds Used During Construction

AFUDC represents the cost of financing construction projects with borrowed funds and equity funds. With one exception, for the HCC relicensing project, cash is not realized currently from such allowance; it is realized under the ratemaking 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 AFUDC attributable to borrowed funds is included as a reduction to total nonoperating expense, net. Idaho Power's weighted-average monthly AFUDC rate was 7.4 percent for 2023 and 2022.

Income Taxes

Idaho Power account for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method (commonly referred to as normalized accounting), deferred tax assets and liabilities are determined based on the differences between the financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. In general, deferred income tax expense or benefit for a reporting period is recognized as the change in deferred tax assets and liabilities from the beginning to the end of the period. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date unless Idaho Power's primary regulator, the IPUC, orders direct deferral of the effect of the change in tax rates over a longer period of time.

Consistent with orders and directives of the IPUC, unless contrary to applicable income tax guidance, Idaho Power does not record deferred income tax expense or benefit for certain income tax temporary differences and instead recognizes the tax impact currently (commonly referred to as flow-through accounting) for rate making and financial reporting. Therefore, Idaho Power's effective income tax rate is impacted as these differences arise and reverse. Idaho Power recognizes 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.

Idaho Power use judgment, estimation, and historical data in developing the provision for income taxes and the reporting of tax-related assets and liabilities, including development of current year tax depreciation, capitalized repair costs, capitalized overheads, and other items. Income taxes can be impacted by changes in tax laws and regulations, interpretations by taxing authorities, changes to accounting guidance, and actions by federal or state public utility regulators. Actual income taxes could vary from estimated amounts and may result in favorable or unfavorable impacts to net income, cash flows, and tax-related assets and liabilities.

In compliance with the federal income tax requirements for the use of accelerated tax depreciation, Idaho Power records deferred income taxes related to its plant assets for the difference between income tax depreciation and book depreciation used for financial statement purposes. Deferred income taxes are recorded for other temporary differences unless accounted for using flow-through.

Investment tax credits earned on regulated assets are deferred and amortized to income over the estimated service lives of the related properties.

Income taxes are discussed in more detail in Note 2 - "Income Taxes."

Other Accounting Policies

Debt discount, expense, and premium are deferred and amortized over the terms of the respective debt issuances. Losses on reacquired debt and associated costs are amortized over the life of the associated replacement debt, as allowed under regulatory accounting.

New and Recently Adopted Accounting Pronouncements

Recently Adopted Accounting Pronouncements

There have been no recently adopted accounting pronouncements that have had a material impact on Idaho Power's financial statements.

2. INCOME TAXES

A reconciliation between the statutory federal income tax rate and the effective tax rate is as follows (in thousands):

	2023	2022
Federal income tax expense at statutory rate	\$ 59,676	\$ 61,623
Change in taxes resulting from:		
Equity earnings of subsidiary companies	(1,687)	(1,844)
AFUDC	(13,279)	(10,752)
Capitalized interest	3,097	1,633
Investment tax credits	(5,451)	(3,119)
Removal costs	(6,312)	(4,900)
Capitalized overhead costs	(2,100)	(3,150)
Capitalized repair costs	(24,360)	(19,320)
State income taxes, net of federal benefit	16,081	18,352
Depreciation	18,041	11,897
Excess deferred income tax reversal	(10,684)	(11,405)
Income tax return adjustments	(7,282)	(2,034)
Other, net	1,619	1,596
Total income tax expense	\$ 27,359	\$ 38,577
Effective tax rate	9.6%	13.1%

The items comprising income tax expense are as follows (in thousands):

	2023	2022
Income taxes current:		
Federal	\$ (3,717)	\$ 33,056
State	3,627	11,715
Total	(90)	44,771
Income taxes deferred:		
Federal	(21,693)	(9,818)
State	(1,051)	(2,202)
Total	(22,744)	(12,020)
Investment tax credits:		
Deferred	55,644	8,945
Restored	(5,451)	(3,119)
Total	50,193	5,826
Total income tax expense	\$ 27,359	\$ 38,577

The components of the net deferred tax liability are as follows (in thousands):

	2023	2022
Deferred tax assets:		
Regulatory liabilities	\$ 108,641	\$ 94,946
Deferred compensation	24,288	24,495
Deferred revenue	58,860	53,418
Tax credits	49,734	44,727
Retirement benefits	44,803	38,687
Other	15,972	10,133
Total	302,298	266,406
Deferred tax liabilities:		
Property, plant and equipment	266,992	249,452
Regulatory assets	774,672	739,689
Power cost adjustment	29,742	33,116
Retirement benefits	94,231	80,777
Other	30,363	49,322
Total	1,196,000	1,152,356
Net deferred tax liabilities	\$ 893,702	\$ 885,950

IDACORP's tax allocation agreement provides that each member of its consolidated group compute its income taxes on a separate company basis. Amounts payable or refundable are settled through IDACORP and are reported as taxes accrued or income taxes receivable, respectively, on the balance sheets of Idaho Power. See Note 1 - "Summary of Significant Accounting Policies" for further discussion of accounting policies related to income taxes.

Uncertain Tax Positions

Idaho Power believes that it has no material income tax uncertainties for 2023 and prior tax years. Idaho Power recognizes interest accrued related to unrecognized tax benefits as interest expense and penalties as other expense.

Idaho Power is subject to examination by its major tax jurisdictions - United States federal and the State of Idaho. The open tax years for examination are 2020-2021 and 2023 for federal and 2022-2023 for Idaho. In May 2009, IDACORP formally entered the U.S. Internal Revenue Service (IRS) Compliance Assurance Process (CAP) program for its 2009 tax year and has remained in the CAP program for all subsequent years. In 2023, the IRS completed its examination of the 2022 tax year with no unresolved income tax issues.

Excess Deferred Income Taxes

Following the enactment of income tax reform in 2017, Idaho Power was required to remeasure its deferred tax assets and liabilities at the new federal corporate income tax rate which resulted in lower net deferred tax liabilities and the establishment of a net regulatory liability for its depreciation-related excess deferred income taxes (EDIT). Idaho Power's deferred taxes for depreciation-related temporary differences on its public utility property are subject to the normalization method of accounting. As provided in the 2017 income tax reform statute, the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT. In 2021, Idaho Power began using the alternative method for the EDIT reversal pursuant to the interpretation of an Internal Revenue Service revenue procedure and series of related private letter rulings. The alternative method results in the ratable return of the EDIT to customers over the remaining regulatory lives of Idaho Power's plant assets. For fiscal years 2018-2020, the ARAM method was used to reverse the EDIT.

3. REGULATORY MATTERS

Idaho Power's financial statements reflect the effects of the different ratemaking principles followed by the jurisdictions regulating Idaho Power. Included below is a summary of Idaho Power's regulatory assets and liabilities, as well as a discussion of notable regulatory matters.

Regulatory Assets and Liabilities

The application of accounting principles related to regulated operations sometimes results in Idaho Power recording some expenses and revenues in a different period than when an unregulated enterprise would record those expenses and revenues. Regulatory assets represent incurred costs that have been deferred because it is probable they will be recovered from customers through future rates. Regulatory liabilities represent obligations to make refunds to customers for previous collections, or represent amounts collected in advance of incurring an expense.

The following table presents a summary of Idaho Power's regulatory assets and liabilities (in thousands of dollars):

Description	As of December 31, 2023				
	Remaining Amortization Period	Earning a Return ⁽¹⁾	Not Earning a Return	Total as of December 31,	
				2023	2022
Regulatory Assets:					
Income taxes ⁽²⁾		\$ 774,672		\$ 774,672	\$ 739,689
Unfunded postretirement benefits ⁽³⁾			87,318	87,318	70,254
Pension expense deferrals ⁽⁴⁾		253,744	1,500	255,244	249,503
Energy efficiency program costs ⁽⁵⁾					3,767
Power supply costs ⁽⁶⁾	2024-2025	134,816	(19,353)	115,463	129,309
Fixed cost adjustment ⁽⁶⁾	2024-2025	36,037	15,248	51,285	41,901
North Valmy plant settlements ⁽⁶⁾	2024-2028	82,917		82,917	90,747
Jim Bridger plant settlement ⁽⁶⁾	2024-2030	108,376	15,256	123,632	80,531
Wildfire Mitigation Plan deferral ⁽⁶⁾			51,329	51,329	27,078
Asset retirement obligations ⁽⁷⁾			35,270	35,270	28,780
Long-term service agreement	2024-2043	12,679	8,276	20,955	22,114
Other	2024-2056	2,330	52,573	54,903	18,288
Total		\$ 630,899	\$ 1,022,089	\$ 1,652,988	\$ 1,501,961
Regulatory Liabilities:					
Income taxes ⁽⁸⁾		\$ 108,641		\$ 108,641	\$ 94,946
Depreciation-related excess deferred income taxes ⁽⁹⁾		147,950		147,950	158,634
Energy efficiency program costs ⁽⁵⁾		1,507		1,507	154
Power supply costs ⁽⁶⁾		1,240		1,240	
Mark-to-market liabilities			88	88	59,544
Tax reform accrual for future amortization ⁽¹⁰⁾			40,891	40,891	32,793
Other		8,383	4,335	12,718	11,630
Total		\$ 159,080	\$ 153,955	\$ 313,035	\$ 357,701

(1) Earning a return includes either interest or a return on the investment as a component of rate base at the allowed rate of return. The interest rate on deferral accounts is published annually by the IPUC and OPUC. The applicable rates for 2023 were 2% and 4.5%, respectively.

(2) Represents flow-through income tax accounting differences which have a corresponding deferred tax liability disclosed in Note 2 - "Income Taxes."

(3) Represents the unfunded obligation of Idaho Power's pension and postretirement benefit plans, which are discussed in Note 10 - "Benefit Plans."

(4) Idaho Power records a regulatory asset for the difference between net periodic pension cost and pension cost considered for rate-making purposes relating to Idaho Power's defined benefit pension plan. In its Idaho jurisdiction, Idaho Power's inclusion of pension costs for the establishment of retail rates is based upon contributions made to the pension plan. This regulatory asset account represents the difference between cumulative cash contributions and amounts collected in rates. Deferred costs are amortized into expense as the amounts are provided for in Idaho retail revenues.

(5) The energy efficiency asset and liability represent the separate Idaho and Oregon jurisdiction balances at December 31, 2022, and December 31, 2023, respectively. During 2023, the balances changed from an asset to a liability in the Idaho jurisdiction.

(6) This item is discussed in more detail in this Note 3 - "Regulatory Matters."

(7) Asset retirement obligations and removal costs are discussed in Note 12 - "Asset Retirement Obligations (ARO)."

- (8) Represents the tax gross-up related to the depreciation-related excess deferred income taxes and investment tax credits included in this table and has a corresponding deferred tax asset disclosed in Note 2 - "Income Taxes."
- (9) In 2017, income tax reform reduced deferred income tax assets and liabilities. For depreciation-related temporary differences under the normalized tax accounting method, the resulting excess deferred taxes will flow back to customers ratably over the remaining regulatory lives of Idaho Power's plant assets under the alternative method provided in the statute.
- (10) Represents amount accrued under the May 2018 Idaho tax reform settlement stipulation (described below) for the future amortization of existing or future unspecified regulatory deferrals that would otherwise be a future liability recoverable from Idaho customers.

Idaho Power's regulatory assets and liabilities are typically amortized over the period in which they are reflected in customer rates. In the event that recovery of Idaho Power's costs through rates becomes unlikely or uncertain, regulatory accounting would no longer apply to some or all of Idaho Power's operations and the items above may represent stranded investments. If not allowed full recovery of these items, Idaho Power would be required to write off the applicable portion, which could have a materially adverse financial impact.

Power Cost Adjustment Mechanisms and Deferred Power Supply Costs

In both its Idaho and Oregon jurisdictions, Idaho Power's power cost adjustment mechanisms address the volatility of power supply costs and provide for annual adjustments to the rates charged to its retail customers. The power cost adjustment mechanisms compare Idaho Power's actual net power supply costs (primarily fuel and purchased power less wholesale energy sales) against net power supply costs being recovered in Idaho Power's retail rates. Under the power cost adjustment mechanisms, certain differences between actual net power supply costs incurred by Idaho Power and costs being recovered in retail rates are recorded as a deferred charge or credit on the balance sheets for future recovery or refund. The power supply costs deferred primarily result from changes in the levels of Idaho Power's own hydroelectric generation, changes in contracted power purchase prices and volumes, changes in wholesale market prices and transaction volumes, and changes in fuel prices.

Idaho Jurisdiction Power Cost Adjustment Mechanism: In the Idaho jurisdiction, the annual PCA consists of (a) a forecast component, based on a forecast of net power supply costs in the coming year as compared with net power supply costs included in base rates; and (b) a balancing component that trues up the difference between the previous year's actual net power supply costs and the costs collected in the previous year's forecast component. The latter component ensures that, over time, the actual collection or refund of net power supply costs matches the amounts authorized. The PCA mechanism includes:

- a cost or benefit sharing ratio that allocates the deviations in net power supply expenses between customers (95 percent) and Idaho Power (5 percent), with the exceptions of expenses associated with PURPA power purchases and demand response incentive payments, which are allocated 100 percent to customers; and
- a sales-based adjustment intended to ensure that power supply expense recovery resulting solely from sales volume changes does not distort the results of the mechanism.

The Idaho deferral period or Idaho-jurisdiction PCA year runs from April 1 through March 31. Amounts deferred during the PCA year are primarily recovered or refunded during the subsequent June 1 through May 31 period. In May 2023, the IPUC approved recovery of an incremental \$200.2 million of Idaho-jurisdiction PCA revenues, but directed Idaho Power to spread recovery of the \$190.2 million deferral balance component of the PCA over a two-year period from June 1, 2023 to May 31, 2025, resulting in a total PCA increase of \$105.1 million, effective for the PCA collection period from June 1, 2023 to May 31, 2024. The order deferred collection of \$95.1 million of deferred PCA costs to the subsequent annual PCA collection period from June 1, 2024, to May 31, 2025. The net increase in PCA revenues reflects higher market energy and natural gas prices, combined with lower-than-expected hydropower generation and limited coal supply in the prior April 2022 to March 2023 PCA period. The net increase also reflects an expectation of continued elevated market energy and natural gas prices in the April 2023 to March 2024 forecast period.

The table below summarizes the three most recent Idaho-jurisdiction PCA rate adjustments, which also include non-PCA-related rate adjustments as ordered by the IPUC:

Effective Date	\$ Change (millions)	Notes
June 1, 2023	\$ 105.1	The \$105.1 million increase in PCA rates reflects higher market energy and natural gas prices, combined with lower-than-expected low-cost hydropower generation and limited coal supply. The increased rate also reflects an expectation of continued elevated market energy prices and natural gas prices in the forecast period.
June 1, 2022	\$ 94.9	The increase in PCA rates reflected a forecasted reduction in low-cost hydroelectric generation as well as higher costs associated with market energy prices and natural gas prices. The rate also reflected \$0.6 million of 2021 earnings shared with customers under the 2018 Settlement Stipulation described below.

Oregon Jurisdiction Power Cost Adjustment Mechanism: Idaho Power's power cost recovery mechanism in Oregon has two components: an annual power cost update (APCU) and a power cost adjustment mechanism (PCAM). The APCU allows Idaho Power to reestablish its Oregon base net power supply costs annually, separate from a general rate case, and to forecast net power supply costs for the upcoming water year. The PCAM is a true-up filed annually in February. The filing calculates the deviation between actual net power supply expenses incurred for the preceding calendar year and the net power supply expenses recovered through the APCU for the same period. Actual 2023 Oregon-jurisdiction power supply costs were less than the amount recovered through the APCU, resulting in a \$0.9 million refund due to customers, while in 2022, Oregon jurisdiction power supply cost exceeded the amount recovered through the APCU, resulting in a \$1.1 million deferral of costs for future recovery. Variances during 2023 and 2022 did not have a material impact on Idaho Power's financial statements. Idaho Power's annual June 1 APCU rate changes were \$7.7 million and \$4.0 million in 2023 and 2022, respectively.

Notable Idaho Base Rate Adjustments

Idaho base rates were most recently established through a general rate case in 2023, with rate changes effective January 1, 2024. Previously, base rates were established in a general rate case in 2012 and adjusted in 2014, 2017, 2018, and 2019.

2023 Idaho General Rate Case: In June 2023, Idaho Power filed a general rate case with the IPUC. In December 2023, the IPUC issued an order approving a settlement stipulation among parties (2023 Settlement Stipulation) settling the general rate case.

The Order and the 2023 Settlement Stipulation contains the following significant terms, among other items:

- Idaho Power will implement revised tariff schedules designed to increase annual Idaho-jurisdictional retail revenue by \$54.7 million, or 4.25 percent, effective January 1, 2024.
- The \$54.7 million of additional annual revenue is net of an Idaho-jurisdiction PCA rate decrease of \$168.3 million and a reduction to annual energy efficiency rider collection of \$3.5 million, each of which was transferred into base rates;
- A 9.6 percent return on equity and a 7.247 percent authorized rate of return based on a non-specified cost of debt and capital structure, applied to an Idaho-jurisdictional rate base of approximately \$3.8 billion;
- Modifications to the Idaho-jurisdiction PCA including establishment of a new level of base net power supply expense of \$484.9 million, which includes the transfer of \$168.3 million from current PCA rates to base rates;
- Modifications to the energy efficiency rider to support the transfer of \$3.5 million of energy efficiency labor-related cost collection from the annual energy efficiency rider into base rates, warranting a decrease in the energy efficiency rider rate from 3.1 percent to 2.35 percent;
- Modifications to the Idaho-jurisdiction FCA mechanism to support Idaho Power's rate designs and to reflect updated fixed costs;
- Continued deferral of incremental vegetation management and insurance costs, as measured from 2022 actual costs, through the earlier of Idaho Power's next Idaho general rate case or 2025;
- An annual \$18 million increase in collection of Idaho Power's regulatory asset associated with its defined benefit pension plan contributions;
- Modifications to Idaho Power's ADITC and revenue sharing mechanism beginning in 2024 to (1) include an additional amount of investment tax credits equal to the incremental investment tax credits generated from Idaho Power's investment in 2023 battery storage projects; (2) remove the existing \$25 million annual cap on the amount of accelerated amortization of ADITCs; (3) establish a minimum specified Idaho ROE of 9.12 percent for additional amortization of ADITCs; (4) establish a 9.6 percent Idaho ROE as the threshold for revenue sharing of Idaho-jurisdiction earnings between Idaho Power and Idaho customers; and (5) implement all revenue sharing through the PCA rather than a portion offsetting customer-funded pension obligations;
- Agreement that Idaho Power's capital expenditures through year-end 2022 were prudently incurred;
- Deferral and amortization of annual differences between certain periodic maintenance costs at Idaho Power's natural gas-fired power plants; and
- A residential price modernization plan and updated rate designs.

Under the modified ADITC and Revenue Sharing mechanism, if Idaho Power's annual Idaho ROE in any year exceeds 9.6 percent, the amount of earnings exceeding 9.6 percent will be allocated 80.0 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 20.0 percent to Idaho Power.

In 2023, Idaho Power recorded no amortization of ADITC. Accordingly, at December 31, 2023, the full amount of ADITC remained available for future use under the terms of the 2023 Settlement Stipulation and the 2018 Settlement Stipulation described below.

May 2018 Idaho Tax Reform Settlement Stipulation: In May 2018, the IPUC issued an order approving a settlement stipulation (2018 Settlement Stipulation) related to income tax reform. Beginning June 1, 2018, the 2018 Settlement Stipulation provided an annual (a) \$18.7 million reduction to Idaho customer base rates and (b) \$7.4 million amortization of existing regulatory deferrals for specified items or future amortization of other existing or future unspecified regulatory deferrals that would otherwise be a future regulatory asset recoverable from Idaho customers. The 2018 Settlement Stipulation also provided for the indefinite extension, with modifications, of a previous 2014 settlement stipulation beyond its termination date of December 31, 2019, with modified terms related to the ADITC and revenue sharing mechanism that became effective January 1, 2020.

The 2018 Settlement Stipulation provided Idaho Power the ability to earn a minimum Idaho ROE of 9.4 percent by amortizing up to \$25 million of additional ADITC in any calendar year. If Idaho Power's annual Idaho ROE in any year exceeded 10.0 percent, the amount of earnings exceeding 10.0 percent and up to and including 10.5 percent would be allocated 80 percent to Idaho Power's Idaho customers as a rate reduction to be effective at the time of the subsequent year's PCA, and 20 percent to Idaho Power. Idaho Power's ADITC and revenue sharing mechanism was modified by the 2023 Settlement Stipulation.

North Valmy Base Rate Adjustment Settlement Stipulations: Idaho Power has settlement stipulations in place in Idaho and Oregon related to the planned end of its participation in coal-fired operations of both units of its jointly-owned North Valmy power plant. Idaho Power ceased coal-fired operations at unit 1 in 2019, as planned, and these settlement stipulations provide for Idaho Power to cease coal-fired operations at unit 2 in 2025. The IPUC-approved settlement stipulation provides for (1) accelerated depreciation for the North Valmy plant to allow the coal-related plant assets to be fully depreciated and recovered by December 31, 2028, (2) Idaho Power to use prudent and commercially reasonable efforts to end its participation in coal-fired operations at North Valmy as described above, (3) a balancing account to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the North Valmy plant, and (4) increased customer rates related to the associated incremental annual levelized revenue requirement. If actual costs incurred differ from forecasted amounts included in the settlement stipulation, collection or refund of any differences would be subject to regulatory approval.

Jim Bridger Power Plant Rate Base Adjustment and Recovery: In June 2022, the IPUC issued an order approving, with modifications, Idaho Power's amended application requesting authorization to (1) accelerate depreciation for the Jim Bridger plant to allow the coal-related plant assets to be fully depreciated and recovered by December 31, 2030, (2) establish a balancing account to track the incremental costs, benefits, and required regulatory accounting associated with ceasing participation in coal-fired operations at the Jim Bridger plant, and (3) increase customer rates related to the associated incremental annual levelized revenue requirement (Bridger Order).

The Bridger Order allows for regulatory accounting entries and establishes balancing accounts (recorded as regulatory assets or liabilities on Idaho Power's balance sheets) to track differences between amounts recovered in rates and actual incremental costs and benefits associated with Idaho Power's plan at the time of the Bridger Order to cease its participation in coal-fired operations at the Jim Bridger plant by the end of 2028. The incremental costs and benefits include the revenue requirement associated with the incremental Jim Bridger plant coal-related investments made from 2012 through the end of 2020, forecasted coal-related investments, and near-term decommissioning costs, offset by other O&M cost savings. The Bridger Order deemed all coal-related investments at the Jim Bridger plant from 2012 through 2020 to be prudent for recovery.

In the Bridger Order, the IPUC reduced Idaho Power's requested rate increase from 2.1 percent in its amended filing to 1.5 percent, a reduction from a requested \$27.1 million to \$18.8 million annually. The Bridger Order provides that any uncollected amount resulting from the reduction in the rate increase will be recorded in the balancing account for future recovery with no carrying charge. The uncollected amounts tracked in this balancing account were included for recovery in the 2023 Settlement Stipulation. Idaho Power anticipates making future filings with the IPUC that may result in periodic adjustments to rates to true up variances between revenue collections and actual revenue requirement amounts. The Bridger Order allows Idaho Power to earn a return on and recover through 2030 the net book value of coal-related assets at the Jim Bridger plant as of December 31, 2020, as well as forecasted coal-related investments.

Other Notable Idaho Regulatory Matters

Fixed Cost Adjustment: The FCA mechanism, applicable to Idaho residential and small commercial customers, is designed to remove a portion of Idaho Power's financial disincentive to invest in energy efficiency programs by separating (or decoupling) the recovery of fixed costs from the variable kWh charge and linking it instead to a set amount per customer. Under Idaho Power's current rate design, recovery of a portion of fixed costs is included in the variable kWh charge, which may result in over-collection or under-collection of fixed costs. To return over-collection to customers or to collect under-collection from customers, the FCA mechanism allows Idaho Power to accrue, or defer, the difference between the authorized fixed-cost recovery amount per customer and the actual fixed costs per customer recovered by Idaho Power during the year. The IPUC has discretion to cap the annual increase in the FCA recovery at 3 percent of base revenue, with any excess deferred for collection in a subsequent year. In May 2023, the IPUC issued an order approving a \$10.1 million decrease in recovery from the FCA from \$35.2 million to \$25.1 million for the 2022 FCA deferral, with new rates effective for the period from June 1, 2023, to May 31, 2024. Beginning with the 2024 FCA deferral, the 2023 Settlement Stipulation updates the authorized fixed-cost recovery amount per customer and modifies parts of the FCA mechanism to support Idaho Power's proposed rate designs, as noted above.

The following table summarizes FCA amounts approved for collection in the prior three FCA years:

FCA Year	Period Rates in Effect	Annual Amount (in millions)
2022	June 1, 2023-May 31, 2024	\$25.1
2021	June 1, 2022-May 31, 2023	\$35.2

Wildfire Mitigation Cost Recovery: In June 2021 and March 2023, the IPUC issued orders authorizing Idaho Power to defer for future amortization incremental O&M and depreciation expense for certain capital investments necessary to implement Idaho Power's WMP. As of December 31, 2023, Idaho Power's deferral balance of Idaho-jurisdiction costs related to the WMP was \$51.3 million. As a result of the 2023 Settlement Stipulation, Idaho Power will recover and amortize its WMP deferral balance through 2022 of \$26.7 million, beginning January 1, 2024.

Notable Oregon Regulatory Matters

Oregon Base Rate Changes: Oregon base rates were most recently established in a general rate case in 2012. In February 2012, the OPUC issued an order approving a settlement stipulation that provided for a \$1.8 million base rate increase, a return on equity of 9.9 percent, and an overall rate of return of 7.757 percent in the Oregon jurisdiction. New rates in conformity with the settlement stipulation were effective March 1, 2012. Subsequently, in September 2012, the OPUC issued an order approving an approximately \$3.0 million increase in annual Oregon jurisdiction base rates, effective October 1, 2012, for inclusion of the Langley Gulch power plant in Idaho Power's Oregon rate base. Additionally, in October 2020, the OPUC approved an increase in Oregon customer rates of \$0.4 million annually associated with amortization of deferred Langley Gulch power plant revenue requirement variances, effective November 1, 2020, through October 31, 2024.

In May 2018, the OPUC issued an order approving a settlement stipulation that provides for an annual \$1.5 million reduction to Oregon customer base rates beginning June 1, 2018 through May 31, 2020, related to income tax reform. In May 2020, the OPUC issued an order to approve the quantification of \$1.5 million in annualized Oregon jurisdictional benefits associated with federal and state income tax changes resulting from tax reform and adjusting customer rates to reflect this amount, effective June 1, 2020, until its next general rate case or other proceeding where the tax-related revenue requirement components are reflected in rates.

The OPUC has also approved settlement stipulations that provide for the accelerated cost recovery of jointly-owned North Valmy unit 1 through 2019 and unit 2 through 2025. The net rate impact of the Oregon settlement stipulations is immaterial.

In December 2023, Idaho Power filed a general rate case with the OPUC. The filing was based on a 2024 test year and requested an overall annual rate increase of \$10.7 million, or 19.28 percent. The filing requested, among other items, a 10.4 percent authorized rate of return on equity and an approximate \$188.9 million Oregon-jurisdiction retail rate base. The \$188.9 million of rate base excludes rate base associated with Idaho Power's jointly-owned North Valmy coal facilities, the costs of which are recovered under the separate rate mechanism noted above. In its application, Idaho Power proposed a capitalization structure of 49 percent long-term debt and 51 percent common stock equity. Idaho Power included an average cost of debt of 5.104 percent and an overall cost of capital of 7.807 percent. If approved by the OPUC, new rates for Oregon-jurisdiction customers would become effective in October 2024 or later.

Federal Regulatory Matters - Open Access Transmission Tariff Rates

Idaho Power uses a formula rate for transmission service provided under its OATT, which allows transmission rates to be updated annually based primarily on actual financial and operational data Idaho Power files with the FERC and allows Idaho Power to recover costs associated with its transmission system. Idaho Power's OATT rates submitted to the FERC in Idaho Power's three most recent annual OATT Final Informational Filings were as follows:

Applicable Period	OATT Rate (per kW-year)
-------------------	----------------------------

October 1, 2023 to September 30, 2024	\$ 30.74
October 1, 2022 to September 30, 2023	\$ 31.42
October 1, 2021 to September 30, 2022	\$ 31.19

Idaho Power's current OATT rate is based on a net annual transmission revenue requirement of \$135.7 million, which represents the OATT formulaic determination of Idaho Power's net cost of providing OATT-based transmission service.

4. REVENUES

Revenues from Contracts with Customers

Revenues from contracts with customers are primarily related to Idaho Power's regulated tariff-based sales of energy or related services. Generally, tariff-based sales do not involve a written contract, but are classified as revenues from contracts with customers. Idaho Power assesses revenues on a contract-by-contract basis to determine the nature, amount, timing, and uncertainty, if any, of revenues being recognized.

Retail Revenues: Idaho Power's retail revenues primarily relate to the sale of electricity to customers based on regulated tariff-based prices. Idaho Power recognizes retail revenues in amounts for which it has the right to invoice the customer in the period when energy is delivered or services are provided to customers. The total energy price generally has a fixed component related to having service available and a usage-based component related to the demand, delivery, and consumption of energy. The revenues recognized reflect the consideration Idaho Power expects to be entitled to in exchange for energy and services. Retail customers are classified as residential, commercial, industrial, or irrigation. Approximately 95 percent of Idaho Power's retail revenue originates from customers located in Idaho, with the remainder originating from customers located in Oregon. Idaho Power's retail customer rates are based on Idaho Power's cost of service and are determined through general rate case proceedings, settlement stipulations, and other filings with the IPUC and OPUC. Changes in rates and changes in customer demand are typically the primary causes of fluctuations in retail revenue from period to period. The primary influences on changes in customer demand for electricity are weather, economic conditions (including growth in the number of Idaho Power customers), and energy efficiency. Idaho Power's utility revenues are not earned evenly during the year.

Retail revenues are billed monthly based on meter readings taken throughout the month. Payments for amounts billed are generally due from the customer within 15 days of billing. Idaho Power accrues estimated unbilled revenues for energy or related services delivered to customers but not yet billed at period-end based on actual meter readings at period-end and estimated rates.

Residential Customers: Idaho Power's energy sales to residential customers typically peak during the summer cooling season and winter heating season. Extreme temperatures increase sales to residential customers who use electricity for cooling and heating, compared with normal temperatures. Idaho Power's rate structure provides for higher rates during the summer when overall system loads are at their highest, and includes tiers such that rates increase as a customer's consumption level increases. These seasonal and tiered rate structures contribute to the seasonal fluctuations in revenues and earnings. Economic and demographic conditions can also affect residential customer demand; strong job growth and population growth in Idaho Power's service area have led to higher customer growth in recent years. Residential demand is also impacted by energy efficiency initiatives. Idaho Power's FCA mechanism mitigates some of the fluctuations caused by weather and energy efficiency initiatives.

Commercial Customers: Most businesses are included in Idaho Power's commercial customer class, as are small industrial companies, and public street and highway lighting accounts. Idaho Power's commercial customers are less influenced by weather conditions than residential customers, although weather does still affect commercial customer energy use. Economic conditions, including manufacturing activity levels, and energy efficiency initiatives also affect energy use of commercial customers.

Industrial Customers: Industrial customers consist of large industrial companies, including special contract customers. Energy use of industrial customers is primarily driven by economic conditions, with weather having little impact on this customer class.

Irrigation Customers: Irrigation customers use electricity to operate irrigation pumps, primarily during the agricultural growing season. The amount and timing of precipitation as well as temperature levels affect the timing and amounts of sales to irrigation customers, with increased precipitation during the agricultural growing season generally resulting in decreased sales.

Provision for Sharing: Idaho Power has regulatory settlement stipulations in Idaho that provide for the potential sharing between Idaho Power and its Idaho customers of Idaho-jurisdictional earnings in excess of 10.0 percent of Idaho ROE (in excess of 9.6 percent of Idaho ROE beginning in 2024). Based on full-year 2023 Idaho ROE, Idaho Power recorded no provision against current revenues for sharing of earnings with customers for 2023. During 2022, no provision was recorded. The regulatory settlement stipulations are described further in Note 3 - "Regulatory Matters."

Wholesale Energy Sales: As a public utility under the FPA, Idaho Power has the authority to charge market-based rates for wholesale energy sales under its FERC tariff. Idaho Power's wholesale electricity sales are primarily to utilities and power marketers and are predominantly short-term and consist of a single performance obligation satisfied as energy is transferred to the counterparty. Idaho Power's wholesale energy sales depend largely on the availability of generation resources in excess of the amount necessary to serve customer loads as well as adequate market power prices and demand at the time when those resources are available. A reduction in any of those factors may lead to lower wholesale energy sales.

Transmission Wheeling-Related Revenues: As a public utility under the FPA, Idaho Power has the authority to provide cost-based wholesale and retail access transmission services under its OATT. Services under the OATT are offered on a nondiscriminatory basis such that all potential customers have an equal opportunity to access the transmission system. Idaho Power's transmission revenue is primarily related to third parties reserving capacity on Idaho Power's transmission system to transmit electricity through Idaho Power's service area. Reservations are predominantly short-term contracts or on-demand when available, but may be part of a long-term capacity contract. Transmission wheeling-related revenues consist of a single performance obligation satisfied as capacity on Idaho Power's transmission system is provided to the third party. Transmission wheeling-related revenues are affected by changes in Idaho Power's OATT rate and customer demand. Demand for transmission services can be affected by regional market factors, such as loads and generation of utilities in Idaho Power's region.

Energy Efficiency Program Revenues: Idaho Power collects most of its energy efficiency program costs through an energy efficiency rider on customer bills. The rider collections are deferred until expenditures are incurred. Energy efficiency program expenditures funded through the rider are reported as an operating expense with an equal amount recognized in revenues, resulting in no net impact on earnings. The cumulative variance between expenditures and amounts collected through the rider is recorded as a regulatory asset or liability. A liability balance indicates that Idaho Power has collected more than it has spent, and an asset balance indicates that Idaho Power has spent more than it has collected. At December 31, 2023, Idaho Power's energy efficiency rider balances were a \$0.7 million regulatory liability in the Idaho jurisdiction and a \$0.8 million regulatory liability in the Oregon jurisdiction.

Alternative Revenue Programs and Other Revenues

While revenues from contracts with customers make up most of Idaho Power's revenues, the IPUC has authorized the use of an additional regulatory mechanism, the Idaho FCA mechanism, which may increase or decrease tariff-based customer rates. The Idaho FCA mechanism is described in Note 3 - "Regulatory Matters." The FCA mechanism revenues include only the initial recognition of FCA revenues when they meet the regulator-specified conditions for recognition. Revenue from contracts with customers excludes the portion of the tariff price representing FCA revenues that Idaho Power initially recorded in prior periods when revenues met regulator-specified conditions. When Idaho Power includes those amounts in the price of utility service and billed to customers, Idaho Power records such amounts as recovery of the associated regulatory asset or liability and not as revenues.

Derivative revenues include gains from settled electricity swaps and sales of electricity under forward sales contracts that are bundled with RECs. Related to these forward sales, Idaho Power simultaneously enters into forward purchases of electricity for the same quantity at the same location, which are recorded in purchased power on the statements of income. For more information on settled electricity swaps, see Note 14 - "Derivative Financial Instruments."

5. LONG-TERM DEBT

The following table summarizes Idaho Power's long-term debt at December 31 (in thousands of dollars):

	2023	2022
First mortgage bonds:		
2.50% Series due 2023	\$	\$ 75,000
1.90% Series due 2030	80,000	80,000
6.00% Series due 2032	100,000	100,000
4.99% Series due 2032	23,000	23,000

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	60,000
6.30% Series due 2037	140,000	140,000
6.25% Series due 2037	100,000	100,000
4.85% Series due 2040	100,000	100,000
4.30% Series due 2042	75,000	75,000
5.06% Series due 2042	25,000	25,000
5.06% Series due 2043	60,000	
4.00% Series due 2043	75,000	75,000
3.65% Series due 2045	250,000	250,000
4.05% Series due 2046	120,000	120,000
4.20% Series due 2048	450,000	450,000
5.20% Series due 2053	62,000	
5.50% Series due 2053	400,000	
5.80% Series due 2054	350,000	
Total first mortgage bonds	2,645,000	1,848,000
Pollution control revenue bonds:		
1.45% Series due 2024 ⁽¹⁾	49,800	49,800
1.70% Series due 2026 ⁽¹⁾	116,300	116,300
Total pollution control revenue bonds	166,100	166,100
Floating Rate Term Loan Facility due 2024		150,000
American Falls Variable Rate bond guarantee due 2025	19,885	19,885
Unamortized premium/discourt	17,002	24,770
Total Idaho Power outstanding debt⁽²⁾	2,847,987	2,208,755

(1) Humboldt County and Sweetwater County Pollution Control Revenue Bonds are secured by the first mortgage bonds, bringing the total first mortgage bonds outstanding at December 31, 2023, to \$2.811 billion.

(2) At December 31, 2023 and 2022, the overall effective cost rate of Idaho Power's outstanding debt was 4.98 percent and 4.60 percent, respectively.

At December 31, 2023, the maturities for the aggregate amount of Idaho Power long-term debt outstanding were as follows (in thousands of dollars):

2024	2025	2026	2027	2028	Thereafter
\$ 49,800	\$ 19,885	\$ 116,300	\$	\$	\$ 2,645,000

Long-Term Debt Issuances, Maturities, and Redemptions

On September 11, 2023, under the shelf registration statement with the SEC, Idaho Power issued \$350 million in aggregate principal amount of 5.80% first mortgage bonds, secured medium-term notes, Series M, maturing on April 1, 2054.

On April 1, 2023, Idaho Power repaid \$75 million in aggregate principal amount of maturing 2.50% first mortgage bonds due 2023, Series I.

On March 14, 2023, under the shelf registration statement with the SEC, Idaho Power issued \$400 million in aggregate principal amount of 5.50% first mortgage bonds, secured medium-term notes, Series M, maturing on March 15, 2053.

On March 8, 2023, pursuant to the Bond Purchase Agreement defined below, Idaho Power issued \$60 million in aggregate principal amount of 5.06% first mortgage bonds, secured medium-term notes, Series N, maturing on March 8, 2043; and \$62 million in aggregate principal amount of 5.20% first mortgage bonds, secured medium-term notes, Series N, maturing on March 8, 2053.

On December 22, 2022, Idaho Power entered into a Bond Purchase Agreement (Bond Purchase Agreement) with certain institutional purchasers relating to the sale by Idaho Power of \$170 million of first mortgage bonds secured medium-term-term notes, Series N (Series N Notes), as described in more detail below.

On December 1, 2022, Idaho Power redeemed at par \$4.36 million in principal amount of variable-rate pollution control revenue bonds due in 2027.

On March 4, 2022, Idaho Power entered into a floating rate term loan credit agreement (Term Loan Facility). The Term Loan Facility was a two-year senior unsecured term loan facility in the aggregate principal amount of \$150 million. On March 31, 2023, Idaho Power repaid \$100 million and on May 17, 2023, repaid \$50 million principal amount to fully repay the Term Loan Facility. At December 31, 2023, there was no remaining outstanding principal balance of the Term Loan Facility.

Idaho Power First Mortgage Bonds

Idaho Power's issuance of long-term indebtedness is subject to the approval of the IPUC, OPUC, and WPSC. In May and June 2022, Idaho Power received orders from the IPUC, OPUC, and WPSC authorizing the company to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, subject to conditions specified in the orders. Authority from the IPUC is effective through May 31, 2025, subject to extensions upon request to the IPUC. The OPUC's and WPSC's orders do not impose a time limitation for issuances, but the OPUC order does impose a number of other conditions, including a requirement that the interest rates for the debt securities or first mortgage bonds fall within either (a) designated spreads over comparable U.S. Treasury rates or (b) a maximum interest rate limit of 8.0 percent. At December 31, 2023, \$280 million remains available for debt issuance under the regulatory orders. In January 2024, Idaho Power submitted applications to the IPUC, OPUC, and WPSC requesting authorization to issue and sell from time to time up to \$1.2 billion in aggregate principal amount of debt securities and first mortgage bonds, which if approved will replace the \$280 million remaining under the existing regulatory orders. On February 8, 2024, Idaho Power received an order from OPUC authorizing its request. As of the date of this report, approvals from the IPUC and WPSC are still pending.

In May 2022, Idaho Power filed a shelf registration statement with the SEC, which became effective upon filing, for the offer and sale of an unspecified principal amount of its first mortgage bonds. The issuance of first mortgage bonds requires that Idaho Power meet interest coverage and security provisions set forth in Idaho Power's Indenture of Mortgage and Deed of Trust, dated as of October 1, 1937, as amended and supplemented from time to time (Indenture). Future issuances of first mortgage bonds are subject to satisfaction of covenants and security provisions set forth in the Indenture, market conditions, regulatory authorizations, and covenants contained in other financing agreements.

In June 2022, Idaho Power entered into a selling agency agreement with six banks named in the agreement in connection with the potential issuance and sale from time to time of up to \$1.2 billion aggregate principal amount of first mortgage bonds, secured medium term notes, Series M (Series M Notes), under Idaho Power's Indenture. Also in June 2022, Idaho Power entered into the Fiftieth Supplemental Indenture, dated effective as of June 30, 2022, to the Indenture (Fiftieth Supplemental Indenture). The Fiftieth Supplemental Indenture provides for, among other items, the issuance of up to \$1.2 billion in aggregate principal amount of Series M Notes pursuant to the Indenture. In October 2022, Idaho Power entered into the Fifty-first Supplemental Indenture to increase the limit of the amount of first mortgage bonds at any one time outstanding to \$3.5 billion as provided in the Indenture. The amount issuable is also restricted by property, earnings, and other provisions of the Indenture and supplemental indentures to the Indenture. The Indenture requires that Idaho Power's net earnings be at least twice the annual interest requirements on all outstanding debt of equal or prior rank, including the bonds that Idaho Power may propose to issue. Under certain circumstances, the net earnings test does not apply, including the issuance of refunding bonds to retire outstanding bonds that mature in less than two years or that are of an equal or higher interest rate, or prior lien bonds.

In December 2022, Idaho Power entered into the Bond Purchase Agreement with certain institutional purchasers, relating to the sale by Idaho Power of \$170 million in aggregate principal amount of Series N Notes. Also in December 2022, Idaho Power entered into the Fifty-second Supplemental Indenture, dated effective as of December 30, 2022, to the Indenture (Fifty-second Supplemental Indenture). The Fifty-second Supplemental Indenture provides for, among other items, the issuance of Series N Notes pursuant to the Indenture. The Series N Notes consist of:

- \$23 million in aggregate principal amount of Idaho Power's 4.99% first mortgage bonds due 2032, Series N Notes, Tranche 1 (Tranche 1 Bonds);
- \$25 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2042, Series N Notes, Tranche 2 (Tranche 2 Bonds);
- \$60 million in aggregate principal amount of Idaho Power's 5.06% first mortgage bonds due 2043, Series N Notes, Tranche 3 (Tranche 3 Bonds); and
- \$62 million in aggregate principal amount of Idaho Power's 5.20% first mortgage bonds due 2053, Series N Notes, Tranche 4 (Tranche 4 Bonds).

The Tranche 1 Bonds and Tranche 2 Bonds were issued on December 22, 2022, and the Tranche 3 Bonds and Tranche 4 Bonds were issued on March 8, 2023, each under the Indenture.

The mortgage of the Indenture secures all bonds issued under the Indenture equally and ratably, without preference, priority, or distinction. First mortgage bonds issued in the future will also be secured by the mortgage of the Indenture. The lien constitutes a first mortgage on all the properties of Idaho Power, subject only to certain limited exceptions including liens for taxes and assessments that are not delinquent and minor excepted encumbrances. Certain of the properties of Idaho Power are subject to easements, leases, contracts, covenants, workmen's compensation awards, and similar encumbrances and minor defects common to properties. The mortgage of the Indenture does not create a lien on revenues or profits, or notes or accounts receivable, contracts or choses in action, except as permitted by law during a completed default, securities, or cash, except when pledged, or merchandise or equipment manufactured or acquired for resale. The mortgage of the Indenture creates a lien on the interest of Idaho Power in property subsequently acquired, other than excepted property, subject to limitations in the case of consolidation, merger, or sale of all or substantially all of the assets of Idaho Power. The Indenture requires Idaho Power to spend or appropriate 15 percent of its annual gross operating revenues for maintenance, retirement, or amortization of its properties. Idaho Power may, however, anticipate or make up these expenditures or appropriations within the 5 years that immediately follow or precede a particular year.

As of December 31, 2023, the maximum amount of additional first mortgage bonds Idaho Power could issue approximately \$700 million, though as of the date of this report the amount is limited to the \$280 million amount authorized by the IPUC, OPUC, and WPSC. Separately, the Indenture also limits the amount of additional first mortgage bonds that Idaho Power may issue to the sum of (a) the principal amount of retired first mortgage bonds and (b) 60 percent of total unfunded property additions, as defined in the Indenture. As of December 31, 2023, Idaho Power could issue approximately \$1.9 billion of additional first mortgage bonds based on retired first mortgage bonds and total unfunded property additions.

6. COMMON STOCK

Idaho Power Common Stock

No contributions were made to Idaho Power in 2023 and 2022 and no additional shares of Idaho Power common stock were issued.

Restrictions on Dividends

Idaho Power's ability to pay dividends on its common stock held by IDACORP is limited to the extent payment of such dividends would violate the covenants in its Credit Facility or Idaho Power's Revised Code of Conduct. A covenant under Idaho Power's credit facility requires Idaho Power to maintain a leverage ratio of consolidated indebtedness to consolidated total capitalization, as defined therein, of no more than 65 percent at the end of each fiscal quarter. At December 31, 2023, the leverage ratio for Idaho Power was 51 percent. Based on these restrictions, Idaho Power's dividends were limited to \$1.2 billion at December 31, 2023. There are additional facility covenants, subject to exceptions, that prohibit or restrict the sale or disposition of property without consent and any agreements restricting dividend payments to Idaho Power from any material subsidiary. At December 31, 2023, Idaho Power was in compliance with those covenants.

Idaho Power's Revised Policy and Code of Conduct relating to transactions between and among Idaho Power, IDACORP, and other affiliates, which was approved by the IPUC in April 2008, provides that Idaho Power will not pay any dividends to IDACORP that will reduce Idaho Power's common equity capital below 35 percent of its total adjusted capital without IPUC approval. At December 31, 2023, Idaho Power's common equity capital was 50 percent of its total adjusted capital. Further, Idaho Power must obtain approval from the OPUC before it can directly or indirectly loan funds or issue notes or give credit on its books to IDACORP.

Idaho Power's articles of incorporation contain restrictions on the payment of dividends on its common stock if preferred stock dividends are in arrears. As of the date of this report, Idaho Power has no preferred stock outstanding.

In addition to contractual restrictions on the amount and payment of dividends, the FPA prohibits the payment of dividends from "capital accounts." The term "capital account" is undefined in the FPA or its regulations, but Idaho Power does not believe the restriction would limit Idaho Power's ability to pay dividends out of current year earnings or retained earnings.

In accordance with Section 10(d) of the Federal Power Act, Idaho Power has \$13.3 million of amortization reserves established for certain of its licensed hydroelectric facilities.

7. SHARE-BASED COMPENSATION

Through its parent company IDACORP, Idaho Power has one share-based compensation plan the 2000 Long-Term Incentive and Compensation Plan (LTICP). The LTICP (for officers, key employees, and directors) permits the grant of stock options, restricted stock and restricted stock units, performance shares and performance-based units, and several other types of share-based awards. At December 31, 2023, the maximum number of shares available under the LTICP was 244,938.

Restricted Stock Unit and Performance-Based Unit Awards

Restricted stock unit awards have three-year vesting periods, entitle the recipients to dividend equivalents, and units do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition and subject to forfeiture under certain circumstances. The fair value of these awards is based on the closing market price of common stock on the grant date and is charged to compensation expense over the vesting period, reduced for any forfeitures during the vesting period.

Performance-based unit awards have three-year vesting periods and do not have voting rights until the units are vested and settled in shares. Unvested awards are restricted as to disposition, subject to forfeiture under certain circumstances, and subject to the attainment of specific performance conditions over the three-year vesting period. The performance conditions are two equally-weighted metrics, cumulative earnings per share (CEPS) and total shareholder return (TSR) relative to a peer group. Depending on the level of attainment of the performance conditions and the year issued, the final number of shares awarded can range from zero to 200 percent of the target award. Dividend equivalents are accrued during the vesting period and paid out based on the final number of shares awarded.

The grant-date fair value of the CEPS portion is based on the closing market value at the date of grant, reduced by the loss in time-value of the estimated future dividend payments. The fair value of this portion of the awards is charged to compensation expense over the requisite service period based on the estimated achievement of performance targets, reduced for any forfeitures during the vesting period. The grant-date fair value of the TSR portion is estimated using the market value at the date of grant and a statistical model that incorporates the probability of meeting performance targets based on historical returns relative to the peer group. The fair value of this portion of the awards is charged to compensation expense over the requisite service period, provided the requisite service period is rendered, regardless of the level of TSR metric attained.

A summary of restricted stock units and performance-based units award activity is presented below. Idaho Power unit amounts represent units of IDACORP:

	Number of Units	Weighted-Average Grant Date Fair Value
Nonvested units at January 1, 2023	187,816	\$ 99.91
Units granted	94,118	103.98
Units forfeited	(2,604)	99.37
Units vested	(70,106)	113.07

Nonvested units at December 31, 2023	209,224	\$ 97.34
--------------------------------------	---------	----------

The total fair value of shares vested was \$7.5 million in 2023 and \$6.9 million in 2022. At December 31, 2023, Idaho Power had \$8.0 million of total unrecognized compensation cost related to nonvested share-based compensation. These costs are expected to be recognized over a weighted-average period of 1.6 years. Original issue shares of IDACORP are used for these awards.

In 2023, a total of 12,459 shares of IDACORP common stock were awarded to directors of IDACORP and Idaho Power at an average grant date fair value of \$103.48 per share. Directors elected to defer receipt of 4,640 of these shares, which are being held as deferred stock units with dividend equivalents reinvested in additional stock units.

Compensation Expense: The following table shows Idaho Power's compensation cost recognized in income and the tax benefits resulting from the LTICP (in thousands of dollars):

	2023	2022
Compensation cost	\$ 9,508	\$ 10,204
Income tax benefit	2,447	2,627

No equity compensation costs have been capitalized. These costs are primarily reported within "Other operations and maintenance" expense on the statements of income.

8. COMMITMENTS

Purchase Obligations

At December 31, 2023, Idaho Power had the following long-term commitments relating to purchases of energy, capacity, transmission rights, and fuel (in thousands of dollars):

	2024	2025	2026	2027	2028	Thereafter
Cogeneration and power production ⁽¹⁾	\$ 324,738	\$ 336,702	\$ 358,113	\$ 371,980	\$ 345,740	\$ 2,999,760
Fuel	155,474	25,672	15,271	15,439	15,507	84,004

(1) As of December 31, 2023, Idaho Power had a \$431 million commitment related to an agreement to utilize the storage capacity of a 150 MW battery storage facility, over a 20-year term, scheduled to be online in June 2025.

As of December 31, 2023, Idaho Power had power purchase obligations with respect to 1,432 MW nameplate capacity of online PURPA and non-PURPA projects, with an additional 428 MW nameplate capacity of projects that are scheduled to be online through 2026. The agreements for these projects have original contract terms ranging from one to 35 years. Idaho Power's purchased power expense associated with long-term agreements (including PURPA) was approximately \$258 million in 2023 and \$238 million in 2022.

Idaho Power also has the following long-term commitments (in thousands of dollars):

	2024	2025	2026	2027	2028	Thereafter
Joint-operating agreement payments ⁽¹⁾	\$ 2,834	\$ 2,834	\$ 2,834	\$ 2,834	\$ 2,834	\$ 14,172
Easements and other payments ⁽¹⁾	2,119	2,163	2,209	2,255	2,302	12,258
Maintenance, service, and materials agreements ⁽¹⁾⁽²⁾	321,776	29,042	11,273	13,386	3,450	41,118
FERC and other industry-related fees ⁽¹⁾	18,514	17,020	16,830	16,780	15,949	83,032

(1) Approximately \$28 million, \$1 million, \$20 million, and \$166 million of the commitments included in joint-operating agreement payments, easements and other payments, maintenance, service, and materials agreements, and FERC and other industry-related fees, respectively, have contracts that do not specify terms related to expiration. As these contracts are presumed to continue indefinitely, ten years of information, estimated based on current contract terms, has been included in the table for presentation purposes.

(2) As of December 31, 2023, Idaho Power had a remaining \$115 million commitment related to four contracts to acquire and own battery storage assets with in-service dates through 2025.

Idaho Power's expense for operating leases was not material for the years ended 2023 and 2022.

Acquisition of Additional Interest in Boardman-to-Hemingway Transmission Project

In March 2023, Idaho Power executed a purchase, sale, and security agreement with the BPA to transfer BPA's 24 percent interest in the Boardman-to-Hemingway transmission line project to Idaho Power, bringing Idaho Power's interest in the project to approximately 45 percent. Pursuant to the agreement, Idaho Power has a commitment to provide long-term transmission service to BPA. The agreement also required BPA to make a \$10 million security payment to Idaho Power. On Idaho Power's balance sheet, the agreement increased construction work in progress by \$31.4 million for the acquired permitting interest, cash and cash equivalents by \$10.0 million for the additional security payment, and other non-current liabilities by \$41.4 million for Idaho Power's obligation to pay for the permitting interest and to return the security deposit to BPA. Payments to BPA for the permitting interest are expected to be made over a 15-year period beginning 10 years after energization of the transmission line project, while the security deposit is due to be returned to BPA upon energization.

Guarantees

Idaho Power guarantees its portion of reclamation activities and obligations at BCC, of which IERCo owns a one-third interest. This guarantee, which is renewed annually with the WDEQ, was \$47.6 million at December 31, 2023, representing IERCo's one-third share of BCC's total reclamation obligation of \$142.9 million. BCC has a reclamation trust fund set aside specifically for the purpose of paying these reclamation costs. At December 31, 2023, the value of the reclamation trust fund was \$253.3 million. During 2023, the reclamation trust fund made \$6.0 million of distributions for reclamation activity costs associated with the BCC surface mine. BCC periodically assesses the adequacy of the reclamation trust fund and its estimate of future reclamation costs. To ensure that the reclamation trust fund maintains adequate reserves, BCC has the ability to, and does, add a per-ton surcharge to coal sales, all of which are made to the Jim Bridger plant. Because of the existence of the fund and the ability to apply a per-ton surcharge, the estimated fair value of this guarantee is minimal.

Idaho Power enters into financial agreements and power purchase and sale agreements that include indemnification provisions relating to various forms of claims or liabilities that may arise from the transactions contemplated by these agreements. Generally, a maximum obligation is not explicitly stated in the indemnification provisions and, therefore, the overall maximum amount of the obligation under such indemnification provisions cannot be reasonably estimated. Idaho Power periodically evaluates the likelihood of incurring costs under such indemnities based on their historical experience and the evaluation of the specific indemnities. As of December 31, 2023, management believes the likelihood is remote that Idaho Power would be required to perform under such indemnification provisions or otherwise incur any significant losses with respect to such indemnification obligations. Idaho Power has not recorded any liability on its balance sheets with respect to these indemnification obligations.

9. CONTINGENCIES

Idaho Power has in the past and expect in the future to become involved in various claims, controversies, disputes, and other contingent matters, some of which involve litigation and regulatory or other contested proceedings. The ultimate resolution and outcome of litigation and regulatory proceedings is inherently difficult to determine, particularly where (a) the remedies or penalties sought are indeterminate, (b) the proceedings are in the early stages or the substantive issues have not been well developed, or (c) the matters involve complex or novel legal theories or a large number of parties. In accordance with applicable accounting guidance, Idaho Power, as applicable, establishes an accrual for legal proceedings when those matters proceed to a stage where they present loss contingencies that are both probable and reasonably estimable. If the loss contingency at issue is not both probable and reasonably estimable, Idaho Power does not establish an accrual and the matter will continue to be monitored for any developments that would make the loss contingency both probable and reasonably estimable. As of the date of this report, Idaho Power's accruals for loss contingencies are not material to their financial statements as a whole; however, future accruals could be material in a given period. Idaho Power's determination is based on currently available information, and estimates presented in financial statements and other financial disclosures involve significant judgment and may be subject to significant uncertainty. For matters that affect Idaho Power's operations, Idaho Power intends to seek, to the

extent permissible and appropriate, recovery through the ratemaking process of costs incurred, although there is no assurance that such recovery would be granted.

Idaho Power is party to legal claims and legal, tax, and regulatory actions and proceedings in the ordinary course of business and, as noted above, records an accrual for associated loss contingencies when they are probable and reasonably estimable. In connection with its utility operations, Idaho Power is subject to claims by individuals, entities, and governmental agencies for damages for alleged personal injury, property damage, and economic losses, relating to the company's provision of electric service and the operation of its power supply, transmission, and distribution facilities. Some of those claims relate to electrical contacts, service quality, property damage, and wildfires. In recent years, utilities in the western United States have been subject to significant liability for personal injury, loss of life, property damage, trespass, and economic losses, and in some cases, punitive damages and criminal charges, associated with wildfires that originated from utility property, most commonly transmission and distribution lines. Idaho Power has also regularly received claims by governmental agencies and private landowners for damages for fires allegedly originating from Idaho Power's transmission and distribution system. As of the date of this report, Idaho Power believes that resolution of existing claims will not have a material adverse effect on its financial statements.

Idaho Power is also actively monitoring various pending environmental regulations and executive orders related to environmental matters that may have a significant impact on its future operations. Given uncertainties regarding the outcome, timing, and compliance plans for these environmental matters, Idaho Power is unable to estimate the financial impact of these regulations.

10. BENEFIT PLANS

Idaho Power sponsors defined benefit and other postretirement benefit plans that cover the majority of its employees. Idaho Power also sponsors a defined contribution 401(k) employee savings plan and provides certain post-employment benefits.

Pension Plans

Idaho Power has a noncontributory defined benefit pension plan (pension plan) and two nonqualified defined benefit plans for certain senior management employees, the SMSP. Idaho Power also has a nonqualified defined benefit pension plan for directors that was frozen in 2002. Remaining vested benefits from that plan are included with the SMSP in the disclosures below. The benefits under these plans are based on years of service and the employee's final average earnings.

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

	Pension Plan		SMSP	
	2023	2022	2023	2022
Change in projected benefit obligation:				
Benefit obligation at January 1	\$ 953,769	\$ 1,346,530	\$ 99,976	\$ 133,012
Service cost	29,843	52,025	612	1,185
Interest cost	51,277	39,670	5,322	3,897
Actuarial loss (gain)	41,539	(438,297)	6,518	(32,009)
Plan amendment			11	
Benefits paid	(48,412)	(46,159)	(6,630)	(6,109)
Projected benefit obligation at December 31	1,028,016	953,769	105,809	99,976
Change in plan assets:				
Fair value at January 1	839,728	984,464		
Actual return on plan assets	78,197	(138,577)		
Employer contributions	48,000	40,000		
Benefits paid	(48,412)	(46,159)		
Fair value at December 31	917,513	839,728		
Funded status at end of year	\$ (110,503)	\$ (114,041)	\$ (105,809)	\$ (99,976)
Amounts recognized in AOCI consist of:				
Net loss	\$ 108,334	\$ 83,263	\$ 21,074	\$ 15,127
Prior service cost	31	37	2,200	2,408
Subtotal	108,365	83,300	23,274	17,535
Less amount recorded as regulatory asset ⁽¹⁾	(108,365)	(83,300)		
Net amount recognized in AOCI	\$	\$	\$ 23,274	\$ 17,535
Accumulated benefit obligation	\$ 892,325	\$ 837,377	\$ 99,786	\$ 93,995

(1) Changes in the funded status of the pension plan that would be recorded in AOCI for an unregulated entity are recorded as a regulatory asset for Idaho Power as Idaho Power believes it is probable that an amount equal to the regulatory asset will be collected through the setting of future rates.

The actuarial losses reflected in the benefit obligations for the pension and SMSP plans in 2023 are due primarily to decreases in the assumed discount rates of both plans from December 31, 2022, to December 31, 2023. The actuarial gains reflected in the benefit obligations for the pension and SMSP plans in 2022 are due primarily to increases in the assumed discount rates of both plans from December 31, 2021, to December 31, 2022. For more information on discount rates, see "Plan Assumptions" below in this Note 10.

As a non-qualified plan, the SMSP has no plan assets. However, Idaho Power has a Rabbi trust designated to provide funding for SMSP obligations. The Rabbi trust holds investments in marketable securities and corporate-owned life insurance. The recorded value of these investments was approximately \$146.2 million and \$134.2 million at December 31, 2023 and 2022, respectively.

The following table shows the components of net periodic pension cost for these plans (in thousands of dollars). For purposes of calculating the expected return on plan assets, the market-related value of assets is equal to the fair value of the assets.

	Pension Plan			SMSP		
	2023	2022	2021	2023	2022	2021
Service cost	\$ 29,843	\$ 52,025	\$ 54,202	\$ 612	\$ 1,185	\$ 813
Interest cost	51,277	39,670	37,317	5,322	3,897	3,557
Expected return on assets	(61,728)	(72,348)	(64,090)			
Amortization of net loss		12,273	23,796	570	4,229	4,205
Amortization of prior service cost	6	6	6	219	279	296
Net periodic pension cost	19,398	31,626	51,231	6,723	9,590	8,871
Regulatory deferral of net periodic pension cost ⁽¹⁾	(18,553)	(30,197)	(48,962)			
Previously deferred pension cost recognized ⁽¹⁾	17,154	17,154	17,154			
Net periodic pension cost recognized for financial reporting ⁽¹⁾	\$ 17,999	\$ 18,583	\$ 19,423	\$ 6,723	\$ 9,590	\$ 8,871

(1) Net periodic pension costs for the pension plan are recognized for financial reporting based upon the authorization of each regulatory jurisdiction in which Idaho Power operates. Under an IPUC order, the Idaho portion of net periodic pension cost is recorded as a regulatory asset and is recognized in the income statement as those costs are recovered through rates.

The following table shows the components of other comprehensive income (loss) for the plans (in thousands of dollars):

	Pension Plan		SMSP	
	2023	2022	2023	2022
Actuarial (loss) gain during the year	\$ (25,071)	\$ 227,372	\$ (6,517)	\$ 32,009
Plan amendment service cost			(11)	
Reclassification adjustments for:				
Amortization of net loss		12,273	570	4,229
Amortization of prior service cost	6	6	219	279
Adjustment for deferred tax effects	6,452	(61,686)	1,477	(9,399)
Adjustment due to the effects of regulation	18,613	(177,965)		
Other comprehensive income (loss) recognized related to pension benefit plans	\$	\$	\$ (4,262)	\$ 27,118

The following table summarizes the expected future benefit payments of these plans (in thousands of dollars):

	2024	2025	2026	2027	2028	2029-2033
Pension Plan	\$ 49,316	\$ 50,736	\$ 52,275	\$ 53,777	\$ 55,322	\$ 303,171
SMSP	6,608	6,761	6,847	6,887	6,975	36,320

Idaho Power's funding policy for the pension plan is to contribute 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. In 2023 and 2022, Idaho Power elected to contribute more than the minimum required amounts in order to bring the pension plan to a more funded position, to reduce future required contributions, and to reduce Pension Benefit Guaranty Corporation premiums. As of the date of this report, Idaho Power has no estimated minimum required contributions to the pension plan for 2024. Depending on market conditions and cash flow considerations in 2023, Idaho Power could contribute up to \$30 million to the pension plan during 2024 in order to help balance the regulatory collection of these expenditures with the amount and timing of contributions and to mitigate the cost of being in an underfunded position.

Postretirement Benefits

Idaho Power maintains a defined benefit postretirement benefit plan (consisting of health care and death benefits) that covers all employees who were enrolled in the active-employee group plan at the time of retirement as well as their spouses and qualifying dependents. Retirees hired on or after January 1, 1999, have access to the standard medical option at full cost, with no contribution by Idaho Power. Benefits for employees who retire after December 31, 2002, are limited to a fixed amount, which has limited the growth of Idaho Power's future obligations under this plan.

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

	2023	2022
Change in accumulated benefit obligation:		
Benefit obligation at January 1	\$ 59,099	\$ 74,075
Service cost	658	1,071
Interest cost	2,980	2,112
Actuarial gain	(2,004)	(21,845)
Benefits paid ⁽¹⁾	(4,669)	(4,379)
Plan amendments		8,065
Benefit obligation at December 31	56,064	59,099
Change in plan assets:		
Fair value of plan assets at January 1	28,565	41,464
Actual return on plan assets	7,219	(6,586)
Employer contributions ⁽¹⁾	690	(1,934)
Benefits paid ⁽¹⁾	(4,670)	(4,379)
Fair value of plan assets at December 31	31,804	28,565
Funded status at end of year (included in noncurrent liabilities)	\$ (24,260)	\$ (30,534)

(1) Contributions and benefits paid are each net of \$2.6 million and \$2.9 million of plan participant contributions for 2023 and 2022, respectively.

Amounts recognized in AOCI consist of the following (in thousands of dollars):

	2023	2022
Net gain	\$ (27,231)	\$ (20,896)
Prior service cost	6,184	7,849
Subtotal	(21,047)	(13,047)
Less amount recognized in regulatory assets	21,047	13,047
Net amount recognized in AOCI	\$	\$

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

	2023	2022
Service cost	\$ 658	\$ 1,071
Interest cost	2,980	2,112
Expected return on plan assets	(1,650)	(2,351)
Amortization of net loss	(1,237)	(31)
Amortization of prior service cost	1,665	295

Net periodic postretirement benefit cost	\$ 2,416	\$ 1,096
--	----------	----------

The following table shows the components of other comprehensive income for the plan (in thousands of dollars):

	2023	2022
Actuarial gain during the year	\$ 7,572	\$ 12,908
Prior service cost arising during the year		(8,065)
Reclassification adjustments for:		
Amortization of net loss	(1,237)	(31)
Amortization of prior service cost	1,665	295
Adjustment for deferred tax effects	(2,059)	(1,315)
Adjustment due to the effects of regulation	(5,941)	(3,792)
Other comprehensive income related to postretirement benefit plans	\$	\$

The following table summarizes the expected future benefit payments of the postretirement benefit plan (in thousands of dollars):

	2024	2025	2026	2027	2028	2029-2033
Expected benefit payments	\$ 4,909	\$ 4,734	\$ 4,556	\$ 4,386	\$ 4,277	\$ 19,988

Plan Assumptions

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

	Pension Plan		SMSP		Postretirement Benefits	
	2023	2022	2023	2022	2023	2022
Discount rate	5.10 %	5.45 %	5.20 %	5.50 %	5.15 %	5.45 %
Rate of compensation increase ⁽¹⁾	4.43 %	4.49 %	4.75 %	4.75 %		
Medical trend rate					7.1 %	6.7 %
Dental trend rate					3.5 %	3.5 %
Measurement date	12/31/2023	12/31/2022	12/31/2023	12/31/2022	12/31/2023	12/31/2022

(1) The 2023 rate of compensation increase assumption for the pension plan includes an inflation component of 2.40% plus a 2.03% composite merit increase component that is based on employees' years of service. Merit salary increases are assumed to be 10.6% for employees in their first year of service and scale down to 3.4% for employees in their fortieth year of service and beyond.

The following table sets forth the weighted-average assumptions used to determine net periodic benefit cost for all Idaho Power-sponsored pension and postretirement benefit plans:

	Pension Plan		SMSP		Postretirement Benefits	
	2023	2022	2023	2022	2023	2022
Discount rate	5.45 %	3.05 %	5.50 %	3.00 %	5.45 %	2.95 %
Expected long-term rate of return on assets	7.40 %	7.40 %			6.00 %	6.00 %
Rate of compensation increase	4.49 %	4.49 %	4.75 %	4.75 %		%
Medical trend rate					6.7 %	5.8 %
Dental trend rate					3.5 %	3.5 %

The assumed health care cost trend rate used to measure the expected cost of health benefits covered by the postretirement plan was 6.7 percent in 2023 and is assumed to increase to 7.1 percent in 2024, 6.5 percent in 2025, decrease to 5.8 percent in 2026, and to gradually decrease to 3.8 percent by 2074. The assumed dental cost trend rate used to measure the expected cost of dental benefits covered by the plan was 3.5 percent, or equal to the medical trend rate if lower, for all years.

Plan Assets

Pension Asset Allocation Policy: The target allocation and actual allocations at December 31, 2023, for the pension asset portfolio by asset class is set forth below:

Asset Class	Target Allocation	Actual Allocation December 31, 2023
Debt securities	25 %	24 %
Equity securities	56 %	60 %
Real estate	8 %	8 %
Other plan assets	11 %	8 %
Total	100 %	100 %

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 plan participants.

The three major goals in Idaho Power's asset allocation process are to:

- 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. Idaho Power sets debt security allocations sufficient to cover approximately five years of benefit payments. Idaho Power then utilizes growth instruments (equities, real estate, venture capital) to fund the longer-term liabilities of the plan; and
- maintain a prudent risk profile consistent with ERISA fiduciary standards.

Allowable plan investments include stocks and stock funds, investment-grade bonds and bond funds, real estate funds, private infrastructure funds, private direct lending funds, private equity funds, and cash and cash equivalents. With the exception of real estate holdings, private infrastructure holdings, private direct lending loans, 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.

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 yield on the Moody's AA Corporate Bond Index. This historical risk premium is then added to the current yield on the Moody's AA Corporate Bond Index. Additional analysis is performed to measure the expected range of returns, as well as worst-case and best-case scenarios. Based on the current interest rate environment, current rate-of-return expectations are lower than the nominal returns generated over the past 30 years when interest rates were generally higher.

Idaho Power'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.

Fair Value of Plan Assets: Idaho Power classifies its pension plan and postretirement benefit plan investments using the three-level fair value hierarchy described in Note 15 - "Fair Value Measurements." The following table presents the fair value of the plans' investments by asset category (in thousands of dollars).

	Level 1	Level 2	Level 3	Total
Assets at December 31, 2023				
Cash and cash equivalents	\$ 28,830	\$	\$	\$ 28,830
Intermediate bonds	35,747	182,280		218,027
Equity Securities: Large-Cap	93,879			93,879
Equity Securities: Mid-Cap	105,700			105,700
Equity Securities: Small-Cap	75,596			75,596
Equity Securities: Micro-Cap	37,759			37,759
Equity Securities: Global and International	58,401			58,401
Equity Securities: Emerging Markets	7,850			7,850
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Commingled Fund: Equity Securities: Global and International				131,921
Commingled Fund: Equity Securities: Emerging Markets				40,398
Direct Lending Fund: Fixed Income				2,970
Real estate				74,426
Private market investments				41,756
Total	\$ 443,762	\$ 182,280	\$	\$ 917,513
Postretirement plan assets ⁽¹⁾	\$ 1,726	\$ 30,078	\$	\$ 31,804

	Level 1	Level 2	Level 3	Total
Assets at December 31, 2022				
Cash and cash equivalents	\$ 11,679	\$	\$	\$ 11,679
Intermediate bonds	33,305	166,530		199,835
Equity Securities: Large-Cap	85,617			85,617
Equity Securities: Mid-Cap	90,049			90,049
Equity Securities: Small-Cap	65,505			65,505
Equity Securities: Micro-Cap	33,438			33,438
Equity Securities: Global and International	52,876			52,876
Equity Securities: Emerging Markets	6,964			6,964
Plan assets measured at NAV (not subject to hierarchy disclosure)				
Commingled Fund: Equity Securities: Global and International				117,631
Commingled Fund: Equity Securities: Emerging Markets				42,119
Real estate				83,676
Private market investments				50,339
Total	\$ 379,433	\$ 166,530	\$	\$ 839,728
Postretirement plan assets ⁽¹⁾	\$ 2,009	\$ 26,556	\$	\$ 28,565

(1) The postretirement benefits assets are primarily life insurance contracts.

For the years ended December 31, 2023 and 2022, there were no material transfers into or out of Levels 1, 2, or 3.

Fair Value Measurement of Level 2 Plan assets and Plan assets measured at NAV:

Level 2 Bonds: These investments represent United States government, agency bonds, and corporate bonds. The United States government and agency bonds, as well as the corporate bonds, are not traded on an exchange and are valued utilizing market prices for similar assets or liabilities in active markets.

Level 2 Postretirement Asset: This asset represents an investment in a life insurance contract and is recorded at fair value, which is the cash surrender value, less any unpaid expenses. The cash surrender value of this insurance contract is contractually equal to the insurance contract's proportionate share of the market value of an associated investment account held by the insurer. The investments held by the insurer's investment account are all instruments traded on exchanges with readily determinable market prices.

Commingled Funds: These funds, made up of global, international and emerging markets equity securities are measured at NAV, are not publicly traded, and therefore no publicly quoted market price is readily available. The values of the commingled funds are presented at estimated fair value, which is determined based on the unit value of the fund. The values of these investments are calculated by the custodian for the fund company on a monthly or more frequent basis, and are based on market prices of the assets held by each of the commingled funds divided by the number of fund shares outstanding for the respective fund. The investments in commingled funds have redemption limitations that permit monthly redemption following notice requirements of 5 to 7 days.

Direct Lending Funds: Direct lending strategies are closed-end funds that provide senior secured loans primarily to private, non-investment-grade companies. Direct lending fund investments are valued by the fund companies, or an independent external advisor based on the estimated fair value of the underlying loans divided by the fund shares outstanding. These direct lending funds also furnish annual audited financial statements that are used to further validate the information provided. These closed-end funds are formed with a stated life of 6 to 10 years, which can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

Real Estate: Real estate holdings represent investments in open-end and closed-end commingled real estate funds. As the property interests held in these real estate funds are not frequently traded, establishing the market value of the property interests held by the fund, and the resulting unit value of fund shareholders, is based on unobservable inputs including property appraisals by the fund companies, property appraisals by independent appraisal firms, analysis of the replacement cost of the property, discounted cash flows generated by property rents and changes in property values, and comparisons with sale prices of similar properties in similar markets. These real estate funds also furnish annual audited financial

statements that are also used to further validate the information provided. Redemptions on the open-end funds are generally available on a quarterly basis, with 10 to 35 days written notice, depending on the individual fund. If the fund has sufficient liquidity, the redemption will be processed at the fund NAV or the fund's estimate of fair value at the end of the quarter. If the fund does not have sufficient liquidity to honor the full redemption, the remainder will be set for redemption the following quarter on a pro-rata basis with other redemption requests. This same process will repeat until the redemption request has been completed. To protect other fund holders, real estate funds have no duty to liquidate or encumber funds to meet redemption requests. The closed-end funds are formed for a stated life of 7 to 10 years. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer.

Private Market Investments: Private market investments represent two categories: venture capital funds and fund of hedge funds. These funds are valued by the fund companies based on the estimated fair values of the underlying fund holdings divided by the fund shares outstanding or multiplied by the ownership percentages of the holder. Venture capital fund investments are valued by the fund companies based on estimated fair value of the underlying fund holdings divided by the fund shares outstanding. Some venture capital investments have progressed to the point that they have readily available exchange-based market valuations. Early stage venture investments are valued based on unobservable inputs including cost, operating results, discounted cash flows, the price of recent funding events, or pending offers from other viable entities. These private market investments furnish annual audited financial statements that are also used to further validate the information provided. These funds are formed for a stated life of 10 to 15 years. The general partner can extend the fund life for 2 or 3 one-year periods. The fund can be further extended with the approval of the limited partners. There are generally no redemption rights associated with these funds. The limited partner must hold the fund for the life of the fund or find a third-party buyer. The value of the fund of hedge funds investment is the residual value of an immaterial non-liquid position in a single fund of hedge funds.

Employee Savings Plan

Idaho Power has a defined contribution plan designed to comply with Section 401(k) of the Internal Revenue Code and that covers substantially all employees. Idaho Power matches specified percentages of employee contributions to the plan. Matching annual contributions were approximately \$9.8 million and \$8.8 million in 2023 and 2022, respectively.

Post-employment Benefits

Idaho Power provides certain benefits to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, in addition to the health care benefits required under the Consolidated Omnibus Budget Reconciliation Act (COBRA). These benefits include salary continuation, health care and life insurance for those employees found to be disabled under Idaho Power's disability plans, and health care for surviving spouses and dependents. Idaho Power accrues a liability for such benefits. The post-employment benefits included in other liabilities on Idaho Power's balance sheets at December 31, 2023 and 2022, were approximately \$3 million and \$2 million.

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

The following table presents the major classifications of Idaho Power's utility plant in service, annual depreciation provisions as a percent of average depreciable balance, and accumulated provision for depreciation for the years ended December 31, 2023 and 2022 (in thousands of dollars):

	2023		2022	
	Balance	Avg Rate	Balance	Avg Rate
Production	\$ 2,794,534	3.50 %	\$ 2,700,494	2.89 %
Transmission	1,392,338	1.90 %	1,346,463	1.91 %
Distribution	2,454,458	2.18 %	2,192,135	2.15 %
General and Other	662,375	5.21 %	598,570	5.36 %
Total in service	7,303,705	2.89 %	6,837,662	2.66 %
Accumulated provision for depreciation	(2,733,470)		(2,645,516)	
In service - net	\$ 4,570,235		\$ 4,192,146	

At December 31, 2023, Idaho Power's construction work in progress balance of \$986.6 million included relicensing costs of \$459.8 million for the HCC, Idaho Power's largest hydropower complex. In 2023 and 2022, Idaho Power had IPUC authorization to include in its Idaho jurisdiction rates \$6.5 million annually (\$8.8 million when grossed-up for the effect of income taxes) of AFUDC relating to the HCC relicensing project. Collecting these amounts will reduce the amount collected in the future once the HCC relicensing costs are approved for recovery in base rates. At December 31, 2023, Idaho Power's provision for rate refund for collection of AFUDC relating to the HCC was \$228.7 million.

Idaho Power's ownership interest in two jointly-owned generating facilities is included in the table above. Under the joint operating agreements for these facilities, each participating utility is responsible for financing its share of construction, operating, and leasing costs. Idaho Power's proportionate share of operating expenses for each facility is included in the statements of income. These jointly-owned facilities, including balance sheet amounts and the extent of Idaho Power's participation, were as follows at December 31, 2023 (in thousands of dollars):

Name of Plant	Location	Utility Plant in Service	Construction Work in Progress	Accumulated Provision for Depreciation	Ownership %	MW ⁽¹⁾⁽²⁾
Jim Bridger units 1-4	Rock Springs, WY	\$ 770,179	\$ 12,891	\$ 500,685	33	775
North Valmy unit 2 ⁽²⁾	Winnemucca, NV	262,544	2,237	225,147	50	145

(1) Idaho Power's share of nameplate capacity.

(2) Pursuant to an agreement with NV Energy, Idaho Power's participation in coal-fired operations of North Valmy ended in December 2019 at unit 1 and is planned to end no later than the end of 2025 at unit 2.

IERCo, Idaho Power's wholly-owned subsidiary, is a joint-owner of BCC. Idaho Power's coal purchases from BCC were \$67.9 million in 2023 and \$60.4 million in 2022.

12. ASSET RETIREMENT OBLIGATIONS (ARO)

The guidance relating to accounting for AROs requires that legal obligations associated with the retirement of property, plant, and equipment be recognized as a liability at fair value when incurred and when a reasonable estimate of the fair value of the liability can be made. Under the guidance, when a 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 estimated settlement 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. As a rate-regulated entity, Idaho Power defers accretion, depreciation, and gains or losses as regulatory assets, as approved by the IPUC, until such ARO costs are included in customer rates for collection. The regulatory assets recorded under this order do not earn a return on investment.

Idaho Power's recorded AROs relate to the reclamation and removal costs at its jointly-owned coal-fired generation facilities. In 2023, changes in estimates at the coal-fired generation facilities resulted in a net increase of \$11.3 million in the recorded AROs. The increase is primarily related to cost estimates for a flue gas desulfurization pond placed in-service during 2023 at the Jim Bridger plant.

Idaho Power also has additional AROs associated with its transmission system and generation facilities; however, due to the indeterminate removal date, the fair value of the associated liabilities currently cannot be estimated and no amounts are recognized in the financial statements.

Idaho Power also collects removal costs in rates for certain assets that do not have associated AROs. Idaho Power is required to classify these removal costs as regulatory liabilities, see Note 3 - "Regulatory Matters" for the removal costs recorded as regulatory liabilities on Idaho Power's balance sheets as of December 31, 2023 and 2022.

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

	2023	2022
Balance at beginning of year	\$ 37,557	\$ 36,698
Accretion expense	1,176	1,106
Revisions in estimated cash flows	11,348	1,412

Liability settled	(1,084)	(1,659)
Balance at end of year	\$ 48,997	\$ 37,557

13. INVESTMENTS

The table below summarizes Idaho Power's investments as of December 31 (in thousands of dollars):

	2023	2022
Idaho Power investments:		
IERCO	\$ 22,726	\$ 14,692
Exchange traded short-term bond funds and cash equivalents	36,617	33,687
Held-to-Maturity securities	31,639	30,475
Executive deferred compensation plan investments	703	442
Total Idaho Power investments	\$ 91,685	\$ 79,296

Investments in Equity Securities

Investments in equity securities are reported at fair value. Any unrealized gains or losses on equity securities are included in income. Unrealized gains and losses on equity securities were immaterial at December 31, 2023 and 2022. The following table summarizes sales of equity securities (in thousands of dollars):

	2023	2022	2021
Proceeds from sales	\$ 8,921	\$ 63,857	\$ 11,328
Gross realized gains from sales			

Held-to-Maturity Securities

Idaho Power has a rabbi trust designated to provide funding for obligations related to the SMSP. During 2023 and 2022, the rabbi trust purchased \$1.6 million and \$31.2 million, respectively of held-to-maturity investments in corporate fixed-income and asset-backed debt securities. Substantially all of these debt securities mature between 2027 and 2037. Held-to-maturity investments are carried at amortized cost, reflecting Idaho Power's ability and intent to hold the securities to maturity. Held-to-maturity investments are adjusted for the amortization or accretion of premiums or discounts, which are amortized or accreted over the life of the related held-to-maturity security. Such amortization and accretion are included in the "Other income, net" line in the statements of income. Due to increases in market interest rates in 2023 and 2022, all held-to-maturity securities were in a gross unrealized holding loss position totaling \$3.3 million and \$5.0 million at December 31, 2023 and December 31, 2022, respectively. Based on ongoing credit evaluations of these holdings, Idaho Power does not expect material payment defaults or delinquencies and has not recorded an allowance for credit losses for these securities as of December 31, 2023 and 2022.

14. DERIVATIVE FINANCIAL INSTRUMENTS

Commodity Price Risk

Idaho Power is exposed to market risk relating to electricity, natural gas, and other fuel commodity prices, all of which are heavily influenced by supply and demand. Market risk may be influenced by market participants' nonperformance of their contractual obligations and commitments, which affects the supply of or demand for the commodity. Idaho Power uses derivative instruments, such as physical and financial forward contracts, for both electricity and fuel to manage the risks relating to these commodity price exposures. The primary objectives of Idaho Power's energy purchase and sale activity are to meet the demand of retail electric customers, maintain appropriate physical reserves to ensure reliability, and make economic use of temporary surpluses that may develop.

All of Idaho Power's derivative instruments have been entered into for the purpose of securing energy resources for future periods or economically hedging forecasted purchases and sales, though none of these instruments have been designated as cash flow hedges. Idaho Power offsets fair value amounts recognized on its balance sheet and applies collateral related to derivative instruments executed with the same counterparty under the same master netting agreement. Idaho Power does not offset a counterparty's current derivative contracts with the counterparty's long-term derivative contracts, although Idaho Power's master netting arrangements would allow current and long-term positions to be offset in the event of default. Also, in the event of default, Idaho Power's master netting arrangements would allow for the offsetting of all transactions executed under the master netting arrangement. These types of transactions may include non-derivative instruments, derivatives qualifying for scope exceptions, receivables and payables arising from settled positions, and other forms of non-cash collateral (such as letters of credit). These types of transactions are excluded from the offsetting presented in the derivative fair value and offsetting table that follows.

The table below presents the gains and losses on derivatives not designated as hedging instruments for the years ended December 31, 2023 and 2022 (in thousands of dollars):

	Location of Realized Gain/(Loss) on Derivatives Recognized in Income	Gain/(Loss) on Derivatives Recognized in Income ⁽¹⁾	
		2023	2022
Financial swaps	Operating revenues	\$ 4,216	\$ (6,249)
Financial swaps	Purchased power	(8,542)	2,373
Financial swaps	Fuel expense	(16,209)	68,489
Forward contracts	Operating revenues	2,280	1,090
Forward contracts	Purchased power	(4,035)	(2,994)
Forward contracts	Fuel expense	(866)	(136)

(1) Excludes unrealized gains or losses on derivatives, which are recorded on the balance sheet as regulatory assets or regulatory liabilities.

Settlement gains and losses on electricity swap contracts are recorded on the income statement in operating revenues or purchased power depending on the forecasted position being economically hedged by the derivative contract. Settlement gains and losses on contracts for natural gas are reflected in fuel expense. Settlement gains and losses on diesel derivatives are recorded in other O&M expense. See Note 15 - "Fair Value Measurements" for additional information concerning the determination of fair value for Idaho Power's assets and liabilities from price risk management activities.

Credit Risk

At December 31, 2023, Idaho Power did not have material credit risk exposure from financial instruments, including derivatives. Idaho Power monitors credit risk exposure through reviews of counterparty credit quality, corporate-wide counterparty credit exposure, and corporate-wide counterparty concentration levels. Idaho Power manages these risks by establishing credit and concentration limits on transactions with counterparties and requiring contractual guarantees, cash deposits, or letters of credit from counterparties or their affiliates, as deemed necessary. Idaho Power's physical power contracts are commonly under WSPP, Inc. agreements, physical gas contracts are usually under North American Energy Standards Board contracts, and financial transactions are usually under International Swaps and Derivatives Association, Inc. contracts. These contracts typically contain adequate assurance clauses requiring collateralization if a counterparty has debt that is downgraded below investment grade by at least one rating agency.

Credit-Contingent Features

Certain of Idaho Power's derivative instruments contain provisions that require Idaho Power's unsecured debt to maintain an investment grade credit rating from Moody's and Standard & Poor's Ratings Services. If Idaho Power's unsecured debt were to fall below investment grade, it would be in violation of these provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing full overnight collateralization on derivative instruments in net liability positions. The aggregate fair value of all derivative instruments with credit-risk-related contingent features that were in a liability position at December 31, 2023, was \$63.9 million. Idaho Power posted \$53.3

million cash collateral related to this amount. If the credit-risk-related contingent features underlying these agreements were triggered on December 31, 2023, Idaho Power would have been required to pay or post collateral to its counterparties up to an additional \$14.2 million to cover open liability positions as well as completed transactions that have not yet been paid.

Derivative Instrument Summary

The table below presents the fair values and locations of derivative instruments not designated as hedging instruments recorded on the balance sheets and reconciles the gross amounts of derivatives recognized as assets and as liabilities to the net amounts presented in the balance sheets at December 31, 2023 and 2022 (in thousands of dollars):

	Balance Sheet Location	Asset Derivatives			Liability Derivatives		
		Gross Fair Value	Amounts Offset	Net Assets	Gross Fair Value	Amounts Offset	Net Liabilities
December 31, 2023							
Current:							
Financial swaps	Other current assets	\$ 241	\$ (169)	\$ 72	\$ 169	\$ (169)	\$
Financial swaps	Other current liabilities	1,476	(1,476)		41,977	(38,045) ⁽¹⁾	3,932
Forward contracts	Other current liabilities				2,000		2,000
Long-term:							
Financial swaps	Other assets	106	(89)	17	89	(89)	
Financial swaps	Other liabilities	376	(376)		2,123	(2,123) ⁽²⁾	
Total		\$ 2,199	\$ (2,110)	\$ 89	\$ 46,358	\$ (40,426)	\$ 5,932
December 31, 2022							
Current:							
Financial swaps	Other current assets	\$ 72,548	\$ (32,609) ⁽³⁾	\$ 39,939	\$ 13,982	\$ (13,982)	\$
Financial swaps	Other current liabilities	132	(132)		1,577	(132)	1,445
Forward contracts	Other current assets	400		400			
Forward contracts	Other current liabilities				2,071		2,071
Long-term:							
Financial swaps	Other assets	622	(43)	579	43	(43)	
Financial swaps	Other liabilities	644	(644)		2,136	(644)	1,492
Forward contracts	Other liabilities				1,780		1,780
Total		\$ 74,346	\$ (33,428)	\$ 40,918	\$ 21,589	\$ (14,801)	\$ 6,788

(1) Current liability derivative amounts offset include \$36.6 million of collateral receivable at December 31, 2023.

(2) Long-term liability derivative amounts offset include \$1.7 million of collateral receivable at December 31, 2023.

(3) Current asset derivative amounts offset include \$18.6 million of collateral payable at December 31, 2022.

The table below presents the volumes of derivative commodity forward contracts and swaps outstanding at December 31, 2023 and 2022 (in thousands of units):

Commodity	Units	December 31,	
		2023	2022
Electricity purchases	MWh	440	898
Electricity sales	MWh	57	32
Natural gas purchases	MMBtu	24,593	26,773
Natural gas sales	MMBtu		310

15. FAIR VALUE MEASUREMENTS

Idaho Power has categorized their financial instruments into a three-level fair value hierarchy, based on the priority of the inputs to the valuation technique. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the balance sheets are categorized based on the inputs to the valuation techniques as follows:

Level 1: Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that Idaho Power has the ability to access.

Level 2: Financial assets and liabilities whose values are based on the following:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in non-active markets;
- pricing models whose inputs are observable for substantially the full term of the asset or liability; and
- pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability.

Idaho Power Level 2 inputs for derivative instruments are based on quoted market prices adjusted for location using corroborated, observable market data or using quoted price which may be in non-active markets.

Level 3: Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

Idaho Power's assessment of a particular input's significance to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy. There were no transfers between levels or material changes in valuation techniques or inputs during the years ended December 31, 2023 and 2022.

The following table presents information about Idaho Power's assets and liabilities measured at fair value on a recurring basis as of December 31, 2023 and 2022 (in thousands of dollars):

	December 31, 2023				December 31, 2022			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Assets:								
Money market funds and commercial paper	230,600	\$	\$	230,600	\$ 34,468	\$	\$	\$ 34,468
Derivatives	89			89	40,518	400		40,918
Equity securities	37,320			37,320	34,129			34,129
Liabilities:								
Derivatives	\$ 3,932	\$ 2,000	\$	\$ 5,932	\$ 2,937	\$ 3,851	\$	\$ 6,788

(1) Holding company only. Does not include amounts held by Idaho Power.

Idaho Power's derivatives are contracts entered into as part of its management of loads and resources. Electricity swap derivatives are valued on the Intercontinental Exchange (ICE) with quoted prices in an active market. Electricity forward contract derivatives are valued using a blend of two electricity exchanges, adjusted for location basis, as specified in the forward contract. Natural gas and diesel derivatives are valued using New York Mercantile Exchange (NYMEX) and ICE pricing, adjusted for location basis, which are also quoted under NYMEX and ICE pricing. Equity securities at Idaho Power consist of employee-directed investments related to an executive deferred compensation plan and actively traded money market and exchange traded funds related to the SMSF. The investments are measured using quoted prices in active markets and are held in a rabbi trust.

The table below presents the carrying value and estimated fair value of financial instruments that are not reported at fair value, as of December 31, 2023 and 2022, using available market information and appropriate valuation methodologies (in thousands of dollars).

	December 31, 2023		December 31, 2022	
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
(thousands of dollars)				
Assets:				
Held-to-maturity securities ⁽¹⁾	\$ 31,639	\$ 28,341	\$ 30,475	\$ 25,452
Liabilities:				
Long-term debt (including current portion) ⁽¹⁾	2,825,590	2,684,278	2,194,145	1,953,470

(1) Held-to-maturity securities and long-term debt are categorized as Level 2 of the fair value hierarchy, as defined earlier in this Note 15 - "Fair Value Measurements."

Held-to-maturity securities are held in a rabbi trust and are generally valued using quoted prices, which may be in non-active markets. Long-term debt is not traded on an exchange and is valued using quoted rates for similar debt in active markets. Carrying values for cash and cash equivalents, deposits, customer and other receivables, notes payable, accounts payable, interest accrued, and taxes accrued approximate fair value.

16. CHANGES IN ACCUMULATED OTHER COMPREHENSIVE INCOME

Comprehensive income includes net income and amounts related to the SMSF. The table below presents changes in components of AOCI, net of tax, during the years ended December 31, 2023 and 2022 (in thousands of dollars). Items in parentheses indicate reductions to AOCI.

	Year Ended December 31,	
	2023	2022
Defined benefit pension items		
Balance at beginning of period	\$ (12,922)	\$ (40,040)
Other comprehensive income before reclassifications, net of tax of \$(1,680) and \$8,239	(4,848)	23,770
Amounts reclassified out of AOCI to net income, net of tax of \$203 and \$1,160	586	3,348
Net current-period other comprehensive income	(4,262)	27,118
Balance at end of period	\$ (17,184)	\$ (12,922)

The table below presents the effects on net income of amounts reclassified out of components of AOCI and the income statement location of those amounts reclassified during the years ended December 31, 2023 and 2022 (in thousands of dollars). Items in parentheses indicate increases to net income.

	Amount Reclassified from AOCI	
	Year Ended December 31,	
	2023	2022
Amortization of defined benefit pension items		
Prior service cost	\$ 219	\$ 279
Net loss	570	4,229
Total before tax	789	4,508
Tax benefit	(203)	(1,160)
Net of tax	586	3,348
Total reclassification for the period	\$ 586	\$ 3,348

17. RELATED PARTY TRANSACTIONS

IDACORP: Idaho Power performs corporate functions such as financial, legal, and management services for IDACORP and its subsidiaries. Idaho Power charges IDACORP for the costs of these services based on service agreements and other specifically identified costs. For these services, Idaho Power billed IDACORP \$1.1 million in 2023 and \$0.9 million in 2022.

At December 31, 2023 and 2022, Idaho Power had a \$16.2 million and \$56.2 million payable to IDACORP, respectively, which was included in its accounts payable to affiliates

balance on its balance sheets, primarily related to income tax payments.

Ida-West: Ida-West Energy Company (Ida-West) is a wholly-owned subsidiary of IDACORP and is an operator of small hydropower generation projects that satisfy the requirements of the Public Utility Regulatory Policies Act of 1978. Idaho Power purchases all of the power generated by four of Ida-West's 50 percent owned PURPA qualifying hydropower projects located in Idaho. Idaho Power purchased \$9.1 million in 2023 and \$7.9 million in 2022 of power from Ida-West.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year	0	0	0	(40,039,894)	0	0	(40,039,894)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				3,347,820			3,347,820		
3	Preceding Quarter/Year to Date Changes in Fair Value				23,769,687			23,769,687		
4	Total (lines 2 and 3)				27,117,507			27,117,507	254,866,668	281,984,175
5	Balance of Account 219 at End of Preceding Quarter/Year				(12,922,387)			(12,922,387)		
6	Balance of Account 219 at Beginning of Current Year				(12,922,387)			(12,922,387)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				586,110			586,110		
8	Current Quarter/Year to Date Changes in Fair Value				(4,848,215)			(4,848,215)		
9	Total (lines 7 and 8)				(4,262,105)			(4,262,105)	256,810,468	252,548,363
10	Balance of Account 219 at End of Current Quarter/Year				(17,184,492)			(17,184,492)		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	7,293,443,644	7,293,443,644					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	7,293,443,644	7,293,443,644					
9	Leased to Others							
10	Held for Future Use	9,510,757	9,510,757					
11	Construction Work in Progress	986,645,675	986,645,675					
12	Acquisition Adjustments	750,893	750,893					
13	Total Utility Plant (8 thru 12)	8,290,350,969	8,290,350,969					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,733,469,808	2,733,469,808					
15	Net Utility Plant (13 less 14)	5,556,881,161	5,556,881,161					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,688,859,595	2,688,859,595					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	44,487,567	44,487,567					
22	Total in Service (18 thru 21)	2,733,347,162	2,733,347,162					
23	Leased to Others							
24	Depreciation							
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	Amortization of Plant Acquisition Adjustment	122,646	122,646					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,733,469,808	2,733,469,808					

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	5,703	0	0			5,703
3	(302) Franchise and Consents	51,262,387	2,802,162				54,064,549
4	(303) Miscellaneous Intangible Plant	51,011,344	11,532,152	1,038,586			61,504,910
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	102,279,434	14,334,314	1,038,586			115,575,162
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	1,722,421	0	0			1,722,421
9	(311) Structures and Improvements	121,196,047	1,280,531	341,166			122,135,412
10	(312) Boiler Plant Equipment	652,039,040	29,388,593	45,422,693			636,004,940
11	(313) Engines and Engine-Driven Generators	0					
12	(314) Turbogenerator Units	141,070,031	2,588,981	613,171			143,045,841
13	(315) Accessory Electric Equipment	55,116,343	(397,100)	49,945			54,669,298
14	(316) Misc. Power Plant Equipment	20,196,162	1,266,362	1,531,756			19,930,768
15	(317) Asset Retirement Costs for Steam Production	28,236,601	11,683,135				39,919,736
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,019,576,645	45,810,502	47,958,731			1,017,428,416
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights	0					
19	(321) Structures and Improvements	0					
20	(322) Reactor Plant Equipment	0					
21	(323) Turbogenerator Units	0					
22	(324) Accessory Electric Equipment	0					
23	(325) Misc. Power Plant Equipment	0					
24	(326) Asset Retirement Costs for Nuclear Production	0					
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0					
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	32,130,309	70,417	504,985			31,695,741
28	(331) Structures and Improvements	251,694,485	18,239,795	1,031,172			268,903,108
29	(332) Reservoirs, Dams, and Waterways	306,795,629	5,673,299	181,189			312,287,739
30	(333) Water Wheels, Turbines, and Generators	363,713,896	35,165,658	112,512			398,767,042
31	(334) Accessory Electric Equipment	72,052,750	4,526,737	389,038			76,190,449
32	(335) Misc. Power Plant Equipment	31,226,785	2,310,248	458,616			33,078,417
33	(336) Roads, Railroads, and Bridges	14,790,198	4,552,003				19,342,201
34	(337) Asset Retirement Costs for Hydraulic Production	0					
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	1,072,404,052	70,538,157	2,677,512			1,140,264,697
36	D. Other Production Plant						
37	(340) Land and Land Rights	2,699,794	0	0			2,699,794

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
38	(341) Structures and Improvements	154,610,482	527,626	197,725			154,940,383
39	(342) Fuel Holders, Products, and Accessories	10,438,247	0	0			10,438,247
40	(343) Prime Movers	273,426,259	59,789,837	38,496,848			294,719,248
41	(344) Generators	66,678,480	5,770,484				72,448,964
42	(345) Accessory Electric Equipment	93,629,469	565,040	374,908			93,819,601
43	(346) Misc. Power Plant Equipment	7,030,214	879,515	135,487			7,774,242
44	(347) Asset Retirement Costs for Other Production	0					
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	608,512,945	67,532,502	39,204,968			636,840,479
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,700,493,642	183,881,161	89,841,211			2,794,533,592
47	3. Transmission Plant						
48	(350) Land and Land Rights	40,478,393	2,685,649				43,164,042
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	100,889,219	5,499,703	95,562			106,293,360
50	(353) Station Equipment	474,044,847	20,081,696	1,091,247			493,035,296
51	(354) Towers and Fixtures	232,820,516	34,411	253,086			232,601,841
52	(355) Poles and Fixtures	230,116,925	16,426,785	1,241,885			245,301,825
53	(356) Overhead Conductors and Devices	267,722,978	5,353,287	1,539,956			271,536,309
54	(357) Underground Conduit	0					
55	(358) Underground Conductors and Devices	0					
56	(359) Roads and Trails	390,266	14,825				405,091
57	(359.1) Asset Retirement Costs for Transmission Plant	0					
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,346,463,144	50,096,356	4,221,736			1,392,337,764
59	4. Distribution Plant						
60	(360) Land and Land Rights	9,014,430	61,127				9,075,557
61	(361) Structures and Improvements	59,517,798	6,769,589	203,039			66,084,348
62	(362) Station Equipment	327,836,697	12,782,925	1,824,463			338,795,159
63	(363) Energy Storage Equipment - Distribution	0	140,772,713				140,772,713
64	(364) Poles, Towers, and Fixtures	326,364,004	21,197,740	3,257,218			344,304,526
65	(365) Overhead Conductors and Devices	159,600,980	7,515,050	2,101,882			165,014,148
66	(366) Underground Conduit	54,625,690	3,185,533	96,297			57,714,926
67	(367) Underground Conductors and Devices	331,603,490	21,409,174	1,908,440			351,104,224
68	(368) Line Transformers	730,455,194	55,113,652	8,265,271			777,303,575
69	(369) Services	69,113,735	3,365,746	41,378			72,438,103
70	(370) Meters	113,345,257	9,147,199	3,570,734			118,921,722
71	(371) Installations on Customer Premises	4,629,374	1,331,740	117,101			5,844,013
72	(372) Leased Property on Customer Premises	0					

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
73	(373) Street Lighting and Signal Systems	6,028,622	998,635	(58,016)			7,085,273
74	(374) Asset Retirement Costs for Distribution Plant	0					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,192,135,271	283,650,823	21,327,807			2,454,458,287
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights	0					
78	(381) Structures and Improvements	0					
79	(382) Computer Hardware	0					
80	(383) Computer Software	0					
81	(384) Communication Equipment	0					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant	0					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper	0					
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	0					
85	6. General Plant						
86	(389) Land and Land Rights	20,811,566	265,608				21,077,174
87	(390) Structures and Improvements	156,834,664	24,049,217	2,475,327			178,408,554
88	(391) Office Furniture and Equipment	42,441,444	7,007,144	7,302,415			42,146,173
89	(392) Transportation Equipment	114,871,490	18,902,145	2,757,656			131,015,979
90	(393) Stores Equipment	4,957,470	2,852,680	56,646			7,753,504
91	(394) Tools, Shop and Garage Equipment	15,057,356	850,488	150,206			15,757,638
92	(395) Laboratory Equipment	14,785,168	2,196,410	529,682			16,451,896
93	(396) Power Operated Equipment	26,399,205	5,606,557	673,348			31,332,414
94	(397) Communication Equipment	81,474,627	1,564,766	1,358,815			81,680,578
95	(398) Miscellaneous Equipment	10,776,662	542,062	403,795			10,914,929
96	SUBTOTAL (Enter Total of lines 86 thru 95)	488,409,652	63,837,077	15,707,890			536,538,839
97	(399) Other Tangible Property	0					
98	(399.1) Asset Retirement Costs for General Plant	0					
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	488,409,652	63,837,077	15,707,890			536,538,839
100	TOTAL (Accounts 101 and 106)	6,829,781,143	595,799,731	132,137,230			7,293,443,644
101	(102) Electric Plant Purchased (See Instr. 8)	0					
102	(Less) (102) Electric Plant Sold (See Instr. 8)	0					
103	(103) Experimental Plant Unclassified	0					
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,829,781,143	595,799,731	132,137,230			7,293,443,644

Name of Respondent:
Idaho Power Company

This report is:
(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

ELECTRIC PLANT HELD FOR FUTURE USE (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:			
2	Transmission Stations	(b)	(c)	424,115
3	Transmission Lines	(b)	(c)	68,592
4	Palette Junction Substation	03/15/2021	12/31/2028	778,595
5	Distribution Lines	(c)	(b)	25,581
6	Distribution Stations	(b)	(c)	1,378,006
7	Farmway Station	12/22/2022	06/30/2029	947,032
8	Northside Substation	02/01/2023	06/30/2027	1,383,742
9				
10	McDermott Substation	10/26/2022	06/30/2026	1,330,604
11	Midpoint Transmission Station	12/15/2022	09/30/2027	870,843
12	Line #854 500 Kv	03/31/2009	06/30/2029	308,066
13				
14	Production	(b)	(c)	104,155
15	Sawmill Substation	09/18/2023	06/30/2026	618,477
16				
17	Line #853 500 Kv	12/16/2011	12/31/2026	575,774
21	Other Property:			
22	Transmission Stations	(b)	(c)	199,069
23	Distribution Stations	(c)	(b)	54,561
24	Underground Vault, Blaine County	08/30/2016	12/31/2026	443,545
47	TOTAL			9,510,757

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(b) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(c) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(d) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(e) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(f) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(g) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(h) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(i) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(j) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(k) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(l) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseOriginalDate
Various Dates
(m) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates
(n) Concept: ElectricPlantPropertyClassifiedAsHeldForFutureUseExpectedUseInServiceDate
Various Dates

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107)	
			(b)
1	PURCHASE CORPORATE PLANE		1,002,539
2	AUD MODERNIZATION		1,032,074
3	BMP EXHAUST BAFFLE REPLACEMENT		1,041,876
4	NTSD220001 - NEW T-LINE FOR NO		1,070,339
5	SKPR220011 - POWER PLANT/DAM P		1,073,807
6	JOOA IPC ONLY REPLACE 102A 138		1,138,645
7	LINE 902 DESIGN & PERMIT		1,139,967
8	BROWNLEE SPILLWAY REHABILITATI		1,237,539
9	LANGLEY GULCH WELL #3 INSTALL		1,247,730
10	HELLS CANYON NOAA BIOLOGICAL A		1,335,295
11	RAPID RIVER HATCHERY RENOVATIO		1,359,954
12	T226170001 PHASE 3 REPAIR VALE		1,373,194
13	BORA240001 - SUBSTATION PERIME		1,384,647
14	HCC MERCURY NUMERIC MODEL DEVE		1,395,589
15	FILR220001 - BESS REGULATOR AN		1,474,075
16	HCPR190001 - BOP		1,499,123
17	GRID MOD SINGLE VENDOR PLATFOR		1,499,677
18	FALL CHINOOK PROGRAM - ENTRAPM		1,517,213
19	T412200001 - REBUILD BOBN-EMET		1,576,044
20	GIGE V3 CARDS REPLACEMENTS 202		1,577,290
21	OXBOW UNIT 3 TURBINE AND GENER		1,617,117
22	OXBOW UNIT 4 TURBINE AND GENER		1,617,117
23	T423190001 HGTN-QUTZ 138KV REB		1,780,485
24	JOINT ASSETS: RPL FAILED 1-PH		1,892,405
25	BSPO TURBINE & GENERATOR REFUR		2,231,111
26	HGTN180001 - CONVERT TO 138KV		2,254,837
27	T902 LINE WORK ASSOCIATED WITH		2,269,495
28	HGTN012 35KV FEEDER TO LIME		2,313,834
29	OXBOW SPILLWAY REHABILITATION		2,372,438
30	OBPR UNIT 2 TURBINE AND GENERA		2,403,515
31	OXBOW UNIT 1 TURBINE AND GENER		2,403,941
32	COLE STATION - TRANSMISSION WO		2,423,678
33	AFPR UNIT 3 TURBINE REFURB		2,438,630
34	COMMON ASSET: MPSN 345KV FENCE		2,520,511
35	COMMON ASSET: RPL MPSN C506 SE		2,619,746
36	MNHM230001 - BESS PROJECT		2,906,134
37	NTSD220001- NEW NORTHSIDE SUBS		3,055,161
38	LNDN190001 - ADD 138KV BREAKER		3,080,792
39	T533230001- 138KV WDRI-KCHM UG		3,168,896
40	AFPR UNIT 2 REFURB		3,242,621
41	FILR220001 - ADD 2MW BATTERY S		3,641,487
42	KPRT240001 - SUBSTATION PERIME		3,871,095
43	REPORTING MODEL FOR SNAKE RIVE		4,168,037

CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
44	COMMON ASSET: MPSN 500KV FENCE	4,244,840
45	AFPR PLANT CONTROLS MODERNIZAT	4,249,597
46	FALL CHINOOK PROGRAM - REDD SU	4,587,170
47	MLBA220001 - ADD 2MW BATTERY S	4,809,768
48	BRIDGER 2022C301 U1 CONVERSION	4,822,036
49	BRIDGER 2022C302 U2 CONVERSION	4,873,580
50	JOINT ASSET: RPL MPSN C506 SER	5,062,127
51	HC SEDIMENT PROGRAMS	5,214,127
52	B2H TLINE CONSTRUCTION COSTS	5,293,705
53	DISTRIBUTION WORK FOR 2ND WDRI	5,366,563
54	LINE 902 10 YEAR MAINTENANCE	5,545,044
55	LINE 902 REBUILD - RTSN TO DRA	6,147,755
56	REL-HCC OREGON REAUTHORIZATION	6,545,504
57	GRID MOD SINGLE VENDOR PLATFOR	6,618,693
58	AFPR UNIT 1 REFURB	6,690,558
59	ELMR220001 - ADD 4MW BATTERY S	6,902,457
60	B2H: RIGHTS OF WAY	7,133,286
61	WESR220001 - ADD 2MW BATTERY S	7,326,225
62	BULL TROUT PROGRAM - ADMINISTR	7,691,158
63	LEGAL DEPT. LABOR FOR RELICENS	8,666,611
64	B2H: LIMITED CONSTRUCTION FUND	9,156,941
65	HCC WATERSHED ENHANCEMENT PROG	11,744,784
66	T423190001-REBUILD FROM HGTN T	12,106,398
67	BOARDMAN - HEMINGWAY 500 KV LI	13,526,054
68	WQ HCC401 CERTIFICATION OPS AN	14,524,248
69	OXBOW HATCHERY RENOVATION	16,066,993
70	BMSU220002- 2021 RFP NEW ENERG	26,272,801
71	HPVY BESS DEVELOPMENT - 2025 R	28,296,909
72	HMWY BESS - 12MW EXPANSION	32,124,893
73	B2H PERMITTING 11/1/2011 & FOR	35,388,729
74	IPC FUNDING - BPA PERMITTING/P	41,128,859
75	HELLS CANYON RELICENSING OUTSI	49,236,179
76	ROLLUP RELIC COST OXBOW	56,320,382
77	GATEWAY WEST 500KV LINE	59,684,477
78	ROLLUP RELIC COST HELLS CANYON	120,690,527
79	ROLLUP RELIC COST BROWNLEE	177,461,753
80	Other Minor Projects Under \$1,000,000	78,854,244
43	Total	986,645,675

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	2,606,079,117	2,606,079,117		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	188,144,343	188,144,343		
4	(403.1) Depreciation Expense for Asset Retirement Costs		0		
5	(413) Exp. of Elec. Plt. Leas. to Others	0	0		
6	Transportation Expenses-Clearing	6,873,504	6,873,504		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify, details in footnote):				
9.1	Fuel Stock	40,426	40,426		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	195,058,273	195,058,273	0	0
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(130,593,659)	(130,593,659)		
13	Cost of Removal	(30,055,989)	(30,055,989)		
14	Salvage (Credit)	16,268,032	16,268,032		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(144,381,616)	(144,381,616)	0	0
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	^(a) Depreciation Adjustments	32,103,821	32,103,821		
18	Book Cost or Asset Retirement Costs Retired	0			
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,688,859,595	2,688,859,595	0	0
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	721,207,878	721,207,878		
21	Nuclear Production	0			
22	Hydraulic Production-Conventional	522,472,554	522,472,554		
23	Hydraulic Production-Pumped Storage	0			
24	Other Production	145,606,785	145,606,785		
25	Transmission	431,545,321	431,545,321		
26	Distribution	722,571,735	722,571,735		
27	Regional Transmission and Market Operation	0			
28	General	145,455,322	145,455,322		
29	TOTAL (Enter Total of lines 20 thru 28)	2,688,859,595	2,688,859,595	0	0

(a) Concept: OtherAdjustmentsToAccumulatedDepreciationDescription

Valmy depreciation adjustments (ID Order No. 33771 and OR Order No. 17-235)

Bridger depreciation adjustments (ID Order No. 35423)

Wildfire Mitigation depreciation adjustments (ID Order No. 35077)

CIAC and Asset Retirement Obligation activity

FERC FORM No. 1 (REV. 12-05)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	COMMON STOCK	02/01/1974		500			500	
2	CAPITAL CONTRIBUTIONS			2,462,594			2,462,594	
3	EQUITY IN EARNINGS			12,228,425	8,033,987	0	20,262,412	
42	Total Cost of Account 123.1 \$		Total	14,691,519	8,033,987	0	22,725,506	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

MATERIALS AND SUPPLIES

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	14,760,362	19,952,164	
2	Fuel Stock Expenses Undistributed (Account 152)	1,691	0	
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)	14,645,220	14,101,636	
8	Transmission Plant (Estimated)	15,826,350	48,400,412	
9	Distribution Plant (Estimated)	59,743,149	71,718,154	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	1,656,595	1,768,276	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	91,871,314	135,988,478	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)	0	0	
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	589,580	4,526,104	
17				
18				
19				
20	TOTAL Materials and Supplies	107,222,947	160,466,746	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSuppliesOther

This amount represents miscellaneous inventory that is not yet assigned to a particular function.

(b) Concept: PlantMaterialsAndOperatingSuppliesOther

This amount represents miscellaneous inventory that is not yet assigned to a particular function.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	BPA LTF PTP 97456622 STUDY	(335)	186623	5,320	186623
3	PWX 92502052 CF BIENNIAL REASSESSMENT	0	186623	(273)	186623
4	BPA LTF PTP 97887976 STUDY	0	186623	8,858	186623
5	PAC LTF PTP 98184887 STUDY	2,973	186623	7,027	186623
6	PWX LTF PTP B2H STUDIES	13,589	186623	65,976	186623
7	IPCL LTF NETWORK 99097009 STUDY	11,698	186623	(11,698)	186623
8	FPLP LTF PTP TSR 99497490	10,122	186623	(10,122)	186623
9	IPCL LTF NETWORK 99642253 STUDY	4,227	186623	(4,227)	186623
10	FPLP LTF PTP TSR 99989758	6,741	186623	(6,741)	186623
11	PWX LTF PTP TSR 100104285	3,431	186623	(25,607)	186623
12	PWX LTF PTP TSR 100104286	2,841	186623	(25,357)	186623
13	PWX LTF PTP TSR 100104289	3,184	186623	(25,971)	186623
14	PWX LTF PTP TSR 100104297	3,282	186623	(25,485)	186623
15	PWX LTF PTP TSR 99137594	2,515	186623	(2,515)	186623
16	PWX LTF PTP TSR 99137596	2,224	186623	(2,224)	186623
17	PWX LTF PTP TSR 99137597	2,192	186623	(2,192)	186623
18	PWX LTF PTP TSR 99137598	2,298	186623	(2,298)	186623
19	FPLP LTF PTP TSR 99298192	2,673	186623	(2,673)	186623
20	FPLP LTF PTP TSR 100875435	1,273	186623	(10,000)	186623
21	MEAI LTF PTP TSR 101041691	1,165	186623	(10,000)	186623
22	BPA CF REASSESSMENT TSR 91629850 AND 91629500	939	186623	0	186623
23	MEAI LTF PTP TSR 100455881	103	186623	(103)	186623
24	PAC LTF PTP TSR 100715919	551	186623	(501)	186623
25	PAC LTF PTP TSR 100715926	551	186623	(501)	186623
20	Total	78,237		(81,307)	
21	Generation Studies				
22	ARCO WIND 2 #580	6,713	186623	50,158	186623
23	APPALOOSA WIND & SOLAR #1 400MW	33,595	186623	(17,046)	186623
24	CRIMSON ORCHARD #604 240MW	0	186623	81,607	186623
25	SOUTH BENNETT #605 240MW	15,981	186623	76,323	186623
26	JACKALOPE 1 #607 300 MW	2,955	186623	112,732	186623
27	JACKALOPE 2 #608 300 MW	4,175	186623	95,645	186623
28	JACKALOPE 2 #609 300 MW	2,886	186623	96,729	186623
29	OLD OREGON TRAIL PV3 #613	0	186623	95,577	186623
30	SALMON FALLS WIND #614	22,964	186623	76,723	186623
31	SALMON FALLS WIND 2 #616	21,733	186623	78,267	186623
32	OWYHEE PUMPED STORAGE #622	2,335	186623	94,332	186623
33	MOSBY BUTTE SOLAR #623	0	186623	86,260	186623
34	GEM VALE 1 #624	16,208	186623	76,905	186623
35	GEM VALE 2 #625	2,411	186623	96,480	186623
36	HMWY ENERGY STORAGE 2 #629	1,015	186623	0	186623

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received	Account Credited
				During the Period (d)	With Reimbursement (e)
37	ELKO COUNTY SOLAR 1 GI #630	15,139	186623	80,949	186623
38	WILSON #632	18,374	186623	100,264	186623
39	GATHER #633	674	186623	110,625	186623
40	HMWY ENERGY STORAGE EXPANSION #634	254	186623	(11,678)	186623
41	TAURUS WIND #635	39,240	186623	100,819	186623
42	SOLES REST #636	19,555	186623	(47,503)	186623
43	HPVY ENERGY STORAGE #638	10,410	186623	(15,161)	186623
44	BOBN ENERGY STORAGE 1 #639	9,592	186623	0	186623
45	BOBN ENERGY STORAGE 2 #640	8,867	186623	(11,722)	186623
46	AMERICAN FALLS ESC #641	10,719	186623	86,945	186623
47	SHOESTRING #643	7,010	186623	140,844	186623
48	JASPER #646	53,323	186623	92,704	186623
49	HASHBROWN #647	26,022	186623	119,518	186623
50	MOON CRATER II #648	17,152	186623	100,332	186623
51	VIZCAYA GI PROJECT #649	20,858	186623	133,186	186623
52	DRAGONFLY GI PROJECT #650	28,299	186623	126,016	186623
53	MAGIC VALLEY ENERGY STORAGE GI PROJECT #652	1,140	186623	42,811	186623
54	PINGREE SOLAR GI PROJECT #654	16,156	186623	49,916	186623
55	BEAR LAKE GI PROJECT #655	1,712	186623	(34,913)	186623
56	RED BRIDGE SOLAR & STORAGE GI PROJECT #656	8,357	186623	41,470	186623
57	KUNA STORAGE GI PROJECT #657	55,797	186623	(55,277)	186623
58	BLUEBUNCH SOLAR 1 GI PROJECT #658	21,389	186623	(56,145)	186623
59	FALCON GI PROJECT #659	8,214	186623	51,676	186623
60	FITZ GI PROJECT #660	9,443	186623	57,899	186623
61	JACQUELINE GI PROJECT #661	2,516	186623	63,603	186623
62	OLNEY GI PROJECT #662	34,407	186623	(47,506)	186623
63	VIZCAYA 230KV GI PROJECT #663	36,688	186623	13,193	186623
64	BLACKS CREEK EC GI PROJECT #665	32,710	186623	(49,170)	186623
65	POWERS BUTTE EC GI PROJECT #666	17,373	186623	36,014	186623
66	MARTHA FIELDS EC I GI PROJECT #667	31,438	186623	(50,000)	186623
67	MARTHA FIELDS EC II GI PROJECT #668	5,269	186623	60,652	186623
68	BRIDGERS PVS GI PROJECT #669	19,410	186623	35,950	186623
69	FLATIRON HILLS WIND I GI PROJECT #670	19,964	186623	(1,046)	186623
70	KIMAMA FLATTS SOLAR GI PROJECT #671	7,533	186623	9,354	186623
71	EDEN WEST SOLAR GI PROJECT #672	5,235	186623	13,182	186623
72	EDEN NORTH SOLAR GI PROJECT #673	(6)	186623	10,000	186623
73	KUNA MATATA SOLAR GI PROJECT #674	4,399	186623	13,927	186623
74	OMG WIND GI PROJECT #675	(5)	186623	10,000	186623
75	OMG WIND II GI PROJECT #676	(5)	186623	10,000	186623
76	BEAR DEN SOLAR 1 GI PROJECT #677	2,171	186623	17,571	186623
77	SOUTH FALLS GI PROJECT #678	3,611	186623	12,396	186623
78	SOUTH HILLS SOLAR GI PROJECT #680	8,086	186623	(134)	186623
79	BEAR DEN SOLAR II GI PROJECT #682	1,012	186623	18,924	186623
80	MOON CRATER SOLAR GI PROJECT #573	417	186623	19,583	186623

Transmission Service and Generation Interconnection Study Costs

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
81	BRIDGERS PVS 2 GI PROJECT #683	0	186623	9,814	186623
82	JTA SOLAR 138KV GI PROJECT #684	10,347	186623	(90,000)	186623
83	JTA SOLAR 345KV GI PROJECT #685	8,168	186623	11,475	186623
84	MOONSTONE SOLAR GI PROJECT #686	2,157	186623	7,744	186623
85	BOISE BENCH GRID GI PROJECT #688	1,502	186623	18,498	186623
86	DOVE SPRINGS SOLAR GI PROJECT #689	2,347	186623	7,653	186623
87	RUGG SPRINGS SOLAR GI PROJECT #690	10,160	186623	(90,000)	186623
88	RUGG SPRINGS WIND GI PROJECT #691	8,884	186623	(90,000)	186623
89	MARLIN SOLAR GI PROJECT #692	6,292	186623	13,708	186623
90	RIGGS SOLAR GI PROJECT #693	4,078	186623	15,922	186623
91	SANTIAGO SOLAR GI PROJECT #694	2,988	186623	17,012	186623
92	KCE ID 1 GI PROJECT #696	33,542	186623	(90,000)	186623
93	KCE ID 2 GI PROJECT #697	9,637	186623	(40,000)	186623
94	KCE ID 3 GI PROJECT #698	3,749	186623	16,251	186623
95	BLUE SPRINGS SOLAR GI PROJECT #704	11,233	186623	(111,233)	186623
96	DESERT RIDGE WIND 230KV GI PROJECT #707	8,690	186623	(8,690)	186623
97	MOONSTONE ENERGY GI PROJECT #718	3,242	186623	(53,016)	186623
98	MOONSTONE ENERGY 2 GI PROJECT #719	3,102	186623	(52,876)	186623
99	POWERS BUTTE ENERGY CENTER II GI PROJECT #720	4,953	186623	(54,953)	186623
100	POWERS BUTTE ENERGY CENTER III GI PROJECT #721	2,170	186623	(52,170)	186623
101	POWERS BUTTE ENERGY CENTER V GI PROJECT #723	2,045	186623	(52,045)	186623
102	CLOVER CREEK STORAGE GI PROJECT #728	2,353	186623	(2,353)	186623
103	NAMPA WWTP (DER) GI PROJECT #702	1,159	186623	(1,159)	186623
104	BLUEBUNCH SOLAR 2 GI PROJECT #711	3,398	186623	(53,398)	186623
105	COYOTE SPRING GI PROJECT #713	3,958	186623	(60,000)	186623
106	SR BINGHAM GI PROJECT #715	3,712	186623	(53,712)	186623
107	JASPER 2 GI PROJECT #716	6,139	186623	(60,000)	186623
108	HEMINGWAY RENEWABLE POWER 2 GI PROJECT #726	2,084	186623	(20,000)	186623
109	LANGLEY SUMMER INCREASE GI PROJECT #695	1,828	186623	(1,828)	186623
110	POWERS BUTTE ENERGY CENTER IV GI PROJECT #722	2,050	186623	(52,050)	186623
111	POWERS BUTTE ENERGY CENTER VI GI PROJECT #724	1,925	186623	(51,925)	186623
112	TREASURE CANYON SOLAR GI PROJECT #699	2,578	186623	(2,578)	186623
113	BRONCO SOLAR GI PROJECT #700	3,015	186623	(3,015)	186623
114	GARTER SOLAR GI PROJECT #703	574	186623	(574)	186623
115	DESERT RIDGE WIND 138KV GI PROJECT #706	11,791	186623	(57,681)	186623
116	HORNSTONE GI PROJECT #708	6,643	186623	(54,421)	186623
117	BLACK MESA GI PROJECT #557 ESS STUDY	653	186623	(10,000)	186623
118	CRIMSON ORCHARD SOLAR GI PROJECT #604 ESS STUDY	857	186623	(857)	186623
119	STELLAR SOLAR RESTUDY GI PROJECT #648	8,186	186623	(10,000)	186623
120	SUNNYSLOPE SOLAR GI PROJECT #732	1,103	186623	(20,000)	186623
121	FAREWELL BEND SOLAR GI PROJECT #733	325	186623	(20,000)	186623

Transmission Service and Generation Interconnection Study Costs

Line No	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
122	FARELY HILLS SOLAR GI PROJECT #734	325	186623	(20,000)	186623
123	STURNELLA SOLAR GI PROJECT #735	255	186623	(20,000)	186623
124	SOLSTICE SOLAR GI PROJECT #738	1,547	186623	(10,000)	186623
125	AMERICAN FALLS ESC 2 GI PROJECT #705	6,458	186623	(60,000)	186623
126	HMWY ESS 3 GI PROJECT #709	4,893	186623	0	186623
127	GEOBELLA GI PROJECT #710	7,258	186623	(60,000)	186623
128	FRANKLIN SOLAR GI PROJECT #549 ESS STUDY	709	186623	(10,000)	186623
129	BOARDMAN HYBRID GI PROJECT #730	4,577	186623	(20,000)	186623
130	KUNA II BESS GI PROJECT #731	5,240	186623	(20,000)	186623
131	SR MIDVALE GI PROJECT #741	155	186623	(20,000)	186623
132	BLACKBIRD STORAGE GI PROJECT #727	711	186623	(711)	186623
133	MOUNTAIN HOME SOLAR (SAMSUNG) GI PROJECT #729	4,393	186623	(4,393)	186623
134	APPALOOSA WIND & SOLAR LOS/OIS STUDIES #590	3,733	186623	(30,000)	186623
135	MARIGOLD BESS GI PROJECT #736	355	186623	(20,000)	186623
136	MILVA SOLAR GI PROJECT #744	235	186623	(20,000)	186623
137	BINTJE BESS GI PROJECT #745	157	186623	(20,000)	186623
138	HEMINGWAY RENEWABLE POWER GI PROJECT #714	1,891	186623	(1,891)	186623
139	WESTERN RUSSET HYBRID GI PROJECT #725	1,108	186623	(60,000)	186623
140	LIGHTHOUSE ENERGY CENTER GI PROJECT #701	2,918	186623	(2,918)	186623
141	HMWY ESS 4 GI PROJECT 717	1,806	186623	(1,806)	186623
142	BENNETT 1 SOLAR GI PROJECT #551 ESS STUDY	198	186623	(10,000)	186623
143	SR ABERDEEN GI PROJECT #737	0	186623	(10,000)	186623
144	JEROME SOLAR GI PROJECT #742	0	186623	(20,000)	186623
145	TABOR ROAD SOLAR GI PROJECT #743	0	186623	(20,000)	186623
39	Total	1,025,429		836,584	
40	Grand Total	1,103,666		755,277	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: StudyCostsReimbursements

Amounts in column (d) represent both reimbursements received (credits amounts) and refunds back to the counterparty (debit amounts). Refunds are initiated when studies are complete and the initial deposit exceeds the final expenses.

FERC FORM No. 1 (NEW. 03-07)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Fixed Cost Adjustment (FCA) (182302)	24,859,074	36,037,108	1823	24,859,074	36,037,108
2	IPUC Order Pending (Amort period 06/23 thru 05/24)	0				0
3	COVID Incremental Expenses-ID (182303)	460,869		401	460,869	0
4	IPUC Order #34718	0				0
5	Arrearage Management Program-OR (182304)	305,413	2,941	401	240,368	67,986
6	OPUC Order #20-377	0				0
7	^(a) AOCI Impact of Unfunded Pension Liability	(13,046,719)		2283	8,000,002	(21,046,721)
8	IPUC Order #30256 (182320)	0				0
9	FCA Calendar Mo Adjustment (182308)	1,317,707	2,828,425	400		4,146,132
10	Prior Year FCA (182309)	15,724,226		400	4,622,474	11,101,752
11	IPUC Order #35799 (Amort period 06/23 thru 05/24)	0				0
12	ID Intervenor Funding Amort (182388)	0	268,376	400		268,376
13	IPUC Order #36042 (Amort period 01/24 thru 12/30)	0				0
14	AOCI Impact of Unfunded Pension Liability	83,300,319	25,071,050	2283	6,244	108,365,125
15	IPUC Order #30256 (182320)	0				0
16	Deferred Pension Expense Net of Contributions	28,855,121	18,535,298	1823	45,890,678	1,499,741
17	IPUC Order #30333 (182321)	0				0
18	FAS 109 Unfunded (182322)	526,069,263	49,370,829			575,440,092
19	Accum Deferred Income Noncurrent	0				0
20	Idaho Pension Cash - IPUC Order #32248 (182327)	220,648,422	50,248,936	Various	17,153,713	253,743,645
21	Amort period 06/11 thru indefinite	0				0
22	Mark- to Market Short Term (182330)	3,515,949	38,985,630			42,501,579
23	Oregon Pension Expense Capitalized (182339)	7,000,878	330,303	4073	234,346	7,096,835
24	OPUC Order #10-064	0				0
25	Asset Retirement Obligations (182341)	28,780,382	6,489,937			35,270,319
26	IPUC Order #29414; OPUC Order #04-585	0				0
27	RA-Hells Canyon-Baker Co (182360)	313,506				313,506
28	IPUC Order #33948	0				0
29	Oregon Corporate Activity Tax (182355)	434,255	369,914	Various	309,039	495,130
30	OPUC Order #20-397	0				0
31	Oregon Community Solar (182378)	219,285	53,369			272,654
32	OPUC Order #16-410	0				0
33	Intervenor Funding-Idaho (182387)	290,956		1823	290,956	0
34	Multiple IPUC Orders	0				0
35	RA-CONTRA-DEF INC TAX (182389)	213,619,773		282	14,387,498	199,232,275
36	Langley Revenue Accrual (182398)	746,857	15,025	4073	369,172	392,710
37	OPUC Order #12-226	0				0

OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
38	RA-OR LANGLEY REV INT RES (182399)	(106,798)	58,254			(48,544)
39	Siemens Long Term Deferred Rate Base (182410)	8,612,493		4073	431,488	8,181,005
40	IPUC Order #33420 (Amort period 01/16 thru 12/43)	0				0
41	Siemens Long Term Deferred Rate Based (182411)	12,851,572		4073	643,867	12,207,705
42	IPUC Order #33420 (Amort period 01/16 thru 12/43)	0				0
43	Siemens Long Term Deferred Rate Base (182412)	360,013	27,341	4073	44,047	343,307
44	OPUC Order #15-387 (Amort period 01/16 thru 12/36)	0				0
45	Siemens Long Term Deferred Rate Based (182413)	511,105		4073	39,316	471,789
46	OPUC Order #15-387 (Amort period 01/16 thru 12/36)	0				0
47	Siemens Long Term Interest Reserve (182414)	(221,464)		4190	27,340	(248,804)
48	Valmy O&M ID (182432)	3,864,208	3,056,654			6,920,862
49	IPUC Order #33771	0				0
50	Valmy Acctg Adj ID (182435)	88,310,313		400	9,745,585	78,564,728
51	IPUC Order #33771	0				0
52	Valmy Decomm Oregon (182436)	194,153	4,305	400	290,202	(91,744)
53	OPUC Order #17-235 (Amort period 06/17 thru 12/25)	0				0
54	Idaho DSM Rider	3,767,319		254	3,767,319	0
55	IPUC Order#28661	0				0
56	COVID Incremental Expenses-OR (182305)	63,736		401	63,736	0
57	OPUC Order #20-377	0				0
58	PCA Deferral Idaho (multiple 182 accounts)	128,239,506	61,660,460	Various	74,351,334	115,548,632
59	IPUC Order Pending (Amort period 06/23 thru 05/25)	0				0
60	Mark-to-Market Long Term (182333)	3,271,995		244	1,524,437	1,747,558
61	ID Valmy Collections (182430)	(1,621,386)		400	855,148	(2,476,534)
62	IPUC Order #33771	0				0
63	Wildfire Mitigation-ID (182310)	27,078,227	24,651,249	1823	27,078,227	24,651,249
64	IPUC Order #35077	0				0
65	Cloud Computing (182315)	1,616,918		4073	366,835	1,250,083
66	IPUC Order #34707	0				0
67	Bridger Decommissioning (multiple 182 accounts)	80,531,163	43,100,737			123,631,900
68	IPUC Order #35423					0
69	Oregon PCAM (182384)	1,120,595		254	1,120,595	0
70	OPUC Order pending					0
71	Wildfire Mitigation Amort (182311)	0	26,678,227			26,678,227
72	IPUC Order #36042 (Amort period 01/24-12/30)					
73	Minor items (4)	101,702	98,403	Various	209,447	(9,342)

OTHER REGULATORY ASSETS (Account 182.3)

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
74	OR Rate Mitigation (182301)	0	35,567			35,567
75	OPUC Order #23-055					
76	OR Annual Reg Expense (182340)	0	223,267	401	61,511	161,756
77	OPUC Order #23-185					
78	WRAP Deferral (182345)	0	270,156			270,156
79	IPUC Order #35920					
44	TOTAL	1,501,960,906	388,471,761		237,444,867	1,652,987,800

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Regulatory Asset is in a credit position, but is netted with the other Postretirement regulatory accounts for presentation as a net Regulatory Asset on the year-end financial statements.

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Regulatory asset is in a credit position, but it is netted against other Valmy related regulatory asset accounts for a net Regulatory Asset on the year-end financial statements.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

MISCELLANEOUS DEFFERED DEBITS (Account 186)

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Prepaid Credit Facility (186025)	853,960	1,281,371	Various	665,479	1,469,852
2	Amortization period 12/19-12/26					
3	Prepaid Services (LT) (186052)	2,746,459	2,503,089			5,249,548
4	Amortization periods - multiple					
5	Workers Compensation (186121)	843,045	321,714			1,164,759
6	Prepaid ROW (LT) (186160)	443,052		401	43,902	399,150
7	Amortization periods - multiple					
8	CARB Inventory (186650)	802,237	344,363	242	124,349	1,022,251
9	Coal Royalties/Fly Ash (186709)	714,017		151	223,007	491,010
10	Stable Value Life Inv (186719)	63,965,819	8,121,550			72,087,369
11	Security Plan Net Insurance Asset 186720	5,658,503	106,992	4262	304,920	5,460,575
12	Retiree Medical-COLI (186726)	4,319,757	172,863	4262	2,820	4,489,800
13	American Falls Water Rts (186727)	2,170,852		401	1,042,009	1,128,843
14	Amortization period 01/06-02/25					
15	American Falls Bond Refi (186770)	103,999		401	47,999	56,000
16	Amortization period 12/09-02/25					
17	Regulatory Reserves (186800)	(4,460,868)		Various	7,111,997	(11,572,865)
18	Prepaid Service Contract (186255)	0	128,984			128,984
19	Amortization periods - multiple					
20	Minor Items (5)	248,063	17,786,035	Various	17,917,586	116,512
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	78,408,895				81,691,788

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Unrealized Loss on Investments	259	1,031
3	Tax Reform Regulatory Stipulation	8,440,979	10,525,372
4	Postretirement Benefits	396,050	419,294
5	Deferred Idaho ITC	35,334,005	39,290,035
6	USBR-American Falls O&M Costs Settlement	28,489	193,316
7	Non-VEBA Pension and Benefits Non-VEBA Pension and Benefits	(804,568)	(883,710)
8	Executive Deferred Compensation	90,889	113,697
9	Stock Based Compensation	3,184,240	2,929,524
10	Pension Expense-Oregon	4,456,667	4,649,465
11	Asset Retirement Obligation (ARO)	1,533,029	1,575,094
12	Incentive Deferral-Profit Sharing-Not in Rates	3,882,562	4,163,668
13	Rate Case Disallowance	963,150	886,883
14	Revenue Sharing	146,402	
15	Customer Advances	2,563,899	5,144,319
16	Covid Deferral	49,900	(95,019)
17	Bridger Revenue Deferral	1,114,435	1,005,079
18	OR Reconnect Fees Adv	3,262	3,787
19	Prov for Rate Refund - HC Relicensing (AFUDC)	53,417,595	58,859,700
20	Soft Cap Battery Reserve	720,720	
21	VEBA-Post Retirement Benefits	12,042,335	12,151,690
22	PCA Coal Usage Reserve		2,934,360
7	Other	117,542,752	137,107,166
8	TOTAL Electric (Enter Total of lines 2 thru 7)	245,107,051	280,974,751
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other Non Electric (See footnote)	21,298,737	21,322,855
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	266,405,788	302,297,606

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

Notes

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

Line No.: 7	Beginning Balance	Ending Balance
Pension-FAS 158	21,441,502	27,893,183
Regulatory Liability-FAS 109	94,945,955	108,640,557
Minimum Pension Liability	4,513,521	5,990,852
Postretirement Plan-FAS 158	(3,358,226)	(5,417,426)
Total Other	117,542,752	137,107,166

(b) Concept: DescriptionOfAccumulatedDeferredIncomeTax

Line No.: 17	Beginning Balance	Ending Balance
CIAC as Taxable inc Closed to nonutility Plant	78,534	78,534
Senior Management Security Plan	21,220,203	21,244,321
Total Non Electric	21,298,737	21,322,855

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

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

CAPITAL STOCKS (Account 201 and 204)

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)
1	Common Stock (Account 201)					
2	Account 201					
3	Common Stock all of which is held by IdaCorp, Inc. and not traded	50,000,000	2.5		39,150,812	97,877,030
4	Account 204 - None					
12	Total	50,000,000			39,150,812	97,877,030
13	Preferred Stock (Account 204)					
14						
15						
16						
17	Total					0
1	Capital Stock (Accounts 201 and 204) - Data Conversion					
2						
3						
4						
5	Total					

CAPITAL STOCKS (Account 201 and 204)

Line No.	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1				
2				
3				
4				
12				
13				
14				
15				
16				
17				
1				
2				
3				
4				
5				

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-16	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

Other Paid-in Capital		
Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	0
3	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	0
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	0
7	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	0
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	0
11	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	0
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	0
15	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	0
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	0
19	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	0
40	Total	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

CAPITAL STOCK EXPENSE (Account 214)

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Stock	2,096,925
22	TOTAL	2,096,925

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2	4.00% Series due 2043	221101	75,000,000		741,728		194,250
3	2.50% Series due 2023	221102	75,000,000		647,978		374,250
4	3.65% Series Due 2045	221107	250,000,000		2,559,510		1,715,000
5	4.20% Series Due 2048	221110	450,000,000		4,629,516	(31,654,900)	814,000
6	4.99% PRP Due 2032	221111	23,000,000		169,158	0	0
7	5.06% PRP Due 2042	221112	25,000,000		183,842	0	0
8	5.06% PRP Due 2043	221113	60,000,000		441,200	0	0
9	5.20% PRP Due 2053	221114	62,000,000		455,883	0	0
10	5.875% Series due 2034	221116	55,000,000		585,759		748,000
11	6.00% Series due 2032	221133	100,000,000		1,191,216		544,000
12	5.30% Series Due 2035	221134	60,000,000		3,849,739		408,600
13	5.50% Series due 2033	221135	70,000,000		728,701		36,400
14	6.30% Series due 2037	221141	140,000,000		1,500,031		278,600
15	6.25% Series due 2037	221142	100,000,000		1,227,490		268,000
16	5.50% Series due 2034	221145	50,000,000		524,419		383,500
17	4.85% Series Due 2040	221146	100,000,000		1,284,871		170,000
18	4.30% Series Due 2042	221147	75,000,000		802,240		49,500
19	4.05% Series Due 2046	221148	120,000,000		1,321,383		309,600
20	1.90% Series Due 2030	221149	80,000,000		980,949		328,000
21	5.50% Series Due 2053	221222	400,000,000		4,381,222		3,772,000
22	Humboldt 1.45 % Variable due 2024	221325	49,800,000		396,278	0	0
23	5.80% Series Due 2054	221333	350,000,000		3,769,611		3,234,000
24	Sweetwater 1.7% Variable due 2026	221335	116,300,000		908,982	0	0
25	Subtotal		2,886,100,000		33,281,706	(31,654,900)	13,627,700
26	Reacquired Bonds (Account 222)						
27							
28							
29							
30	Subtotal						
31	Advances from Associated Companies (Account 223)						
32							
33							
34							
35	Subtotal						
36	Other Long Term Debt (Account 224)						
37	AM FALLS BOND OBLIG	224200	19,885,000		309,011		
38	MULTI YEAR NOTE	224015	150,000,000				
39	Subtotal		169,885,000		309,011	0	0
33	TOTAL		3,055,985,000				

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2	04/08/2013	04/01/2043	04/08/2013	04/01/2043	75,000,000	3,000,000
3	04/08/2013	04/01/2023	04/08/2013	04/01/2023	0	468,750
4	03/06/2015	03/01/2045	03/06/2015	03/01/2045	250,000,000	9,125,000
5	03/16/2018	03/01/2048	03/16/2018	03/01/2048	450,000,000	18,900,000
6	12/22/2022	12/22/2032	12/22/2022	12/22/2032	23,000,000	1,147,700
7	12/22/2022	12/22/2042	12/22/2022	12/22/2042	25,000,000	1,265,000
8	03/08/2023	03/08/2043	03/08/2023	03/08/2043	60,000,000	2,470,967
9	03/08/2023	03/15/2053	03/08/2023	03/15/2053	62,000,000	2,623,978
10	08/16/2004	08/15/2034	08/16/2004	08/15/2034	55,000,000	3,231,250
11	11/15/2002	11/15/2032	11/15/2002	11/15/2032	100,000,000	6,000,000
12	08/26/2005	08/15/2035	08/26/2005	08/15/2035	60,000,000	3,180,000
13	05/13/2003	04/01/2033	05/13/2003	04/01/2033	70,000,000	3,850,000
14	06/22/2007	06/15/2037	06/22/2007	06/15/2037	140,000,000	8,820,000
15	10/18/2007	10/15/2037	10/18/2007	10/15/2037	100,000,000	6,250,000
16	03/26/2004	03/15/2034	03/26/2004	03/15/2034	50,000,000	2,750,000
17	08/30/2010	08/15/2040	08/30/2010	08/15/2040	100,000,000	4,850,000
18	04/13/2012	04/01/2042	04/13/2012	04/01/2042	75,000,000	3,225,000
19	03/10/2016	03/01/2046	03/10/2016	03/01/2046	120,000,000	4,860,000
20	06/22/2020	07/15/2030	06/22/2020	07/15/2030	80,000,000	1,520,000
21	03/14/2023	03/15/2053	03/14/2023	03/15/2053	400,000,000	17,538,889
22	08/21/2019	12/01/2024	08/21/2019	12/01/2024	49,800,000	722,100
23	09/11/2023	04/01/2054	09/11/2023	04/01/2054	350,000,000	6,202,778
24	08/21/2019	07/15/2026	08/21/2019	07/15/2026	116,300,000	1,977,100
25					2,811,100,000	113,978,512
26						
27						
28						
29						
30					0	
31						
32						
33						
34						
35						
36						
37	04/26/2000	02/01/2025	04/26/2000	02/01/2025	19,885,000	
38	03/04/2022	03/04/2024	03/04/2022	05/17/2023		2,237,785
39					19,885,000	2,237,785
33					2,830,985,000	116,216,297

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: BondsPrincipalAmountIssued

Additional \$230 million of 4.20% bonds due 3/1/2048 issued on 4/3/2020 with a premium of \$31,654,900, bringing total 4.20% series outstanding to \$450 million.

(b) Concept: OtherLongTermDebtPrincipalAmountIssued

Multi year note: \$50 million, issued 03-04-2022, due 03-04-2024, paid in full 05-17-2023

Multi year note: \$100 million, issued 05-24-2022, due 03-04-2024, paid in full 03-31-2023

FERC FORM No. 1 (ED. 12-96)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	256,810,468
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	CONSTRUCTION ADVANCES	12,287,716
6	AVOIDED COST	14,748,839
7	CIAC - TAXABLE - ACCT 107	73,204,450
8	ENGINEERING FEES - TAXABLE - ACCT 107	71,123
9	VALMY SETTLEMENT ADJUSTMENT	6,436,592
9	Deductions Recorded on Books Not Deducted for Return	
10	NON-DEDUCTIBLE MEALS	820,000
11	VACATION ACCRUAL	2,000,000
12	PCA EXPENSE DEFERRAL	13,104,695
13	STOCK BASED COMPENSATION	714,047
14	OREGON - PCAM	1,068,787
15	PENSION EXPENSES - OREGON	749,024
16	ASSET RETIREMENT OBLIGATION (ARO)	12,995
17	INCENTIVE DEFERRAL-PROFIT SHARING-NOT IN RATES	1,594,649
18	VALMY DEPRECIATION ADJUSTMENT	4,129,844
19	TAX REFORM REGULATORY STIPULATION	8,097,874
20	NON-DEDUCTIBLE POLITICAL EXPENSES	1,056,725
21	SMSP - NET	93,696
22	INCENTIVE DEFERRAL - CRI & RELIABILITY-INCLUDED IN RATES	1,742,730
23	PROV FOR RATE REFUND - HC RELICENSING (AFUDC)	21,142,600
24	PCA COAL USAGE RESERVE	11,400,000
25	VEBA - POST RETIREMENT BENEFITS	195,182
26	DEPR TIMING DIFF - OPERATING - FEDERAL	149,815,747
27	CONSERVATION EXPENSES	3,601,750
28	GAIN/LOSS ON REACQUIRED DEBT	2,469,514
29	IPCO-162(m) \$1M THRESHOLD	4,950,370
30	VALMY1 BOOK BASIS ADJUSTMENT	3,081,950
31	TOTAL FEDERAL & STATE TAXES DEDUCTED ON BOOKS	27,359,126
14	Income Recorded on Books Not Included in Return	
15	SMSP - INSURANCE COSTS	8,182,498
16	REVERSE EQUITY EARNINGS OF SUBSIDIARIES	8,033,987
17	ALLOWANCE FOR OFUDC	43,221,277
18	ALLOWANCE FOR BFUDC	20,012,407
19	SMSP - INSURANCE PROCEEDS	31,232
19	Deductions on Return Not Charged Against Book Income	
20	263A CAPITALIZED OVERHEADS	10,000,000
21	PENSION EXPENSE	35,204,545
22	FIXED COST ADJUSTMENT	9,383,986
23	WILDFIRE MITIGATION 35077 DEFERRAL	28,251,249

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Line No.	Particulars (Details) (a)	Amount (b)
	BOARDMAN DECOMMISSION	434,757
25	SOFT CAP BATTERY RESERVE	2,800,000
26	BRIDGER DEPRECIATION ADJUST - 283	27,428,383
27	STOCK BASED COMP - STOCK	27,247
28	REMOVAL COSTS	30,055,988
29	RELICENSING - LABOR COSTS DEDUCTED - ACCT 107	2,035,000
30	REPAIRS DEDUCTION	116,000,000
31	STOCK BASED COMP - DIVIDENDS	714,720
32	OR CAT	340,288
33	STATE INCOME TAX DEDUCTED ON FEDERAL RETURN	10,178,760
27	Federal Tax Net Income	270,424,169
28	Show Computation of Tax:	
29	TENTATIVE FEDERAL TAX @ 21%	56,789,076

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (e)	BALANCE AT BEGINNING OF YEAR Prepaid Taxes (Include in Account 165) (f)
1	Federal	Income Tax			(11,994,822)	0
2	State	Income Tax	Idaho		(1,364,532)	0
3	State	Income Tax	Oregon		516,831	0
4	Other	Income Tax	Other		242,247	0
5	Subtotal Income Tax				(12,600,276)	0
6	Federal	Other Taxes			(115,819)	0
7	Other	Other Taxes	Other		(69,361)	0
8	Subtotal Other Taxes				(185,180)	0
9	State	Other State Tax	Oregon		0	0
10	State	Other State Tax	Oregon		0	835
11	State	Other State Tax	Idaho		0	0
12	State	Other State Tax	Idaho		80,439	0
13	State	Other State Tax	Idaho		17,279	0
14	Subtotal Other State Tax				97,718	835
15	State	Other License And Fees Tax	Idaho		0	0
16	State	Other License And Fees Tax	Wyoming		0	0
17	Subtotal Other License And Fees Tax				0	0
18	Federal	Unemployment Tax			(2,226)	0
19	State	Unemployment Tax	Idaho		(1,566)	0
20	State	Unemployment Tax	Oregon		242	0
21	Subtotal Unemployment Tax				(3,550)	0
22	State	Property Tax	Idaho		7,266,142	0
23	State	Property Tax	Oregon		0	2,740,584
24	State	Property Tax	Montana		236,500	0
25	State	Property Tax	Nevada		0	146,658
26	State	Property Tax	Wyoming		695,910	0
27	State	Property Tax	Washington		5,379	0
28	Subtotal Property Tax				8,203,931	2,887,242
29	State	Franchise Tax	Oregon		228,901	0
30	Subtotal Franchise Tax				228,901	0
31	Other	Payroll Tax	Other		0	0
32	Subtotal Payroll Tax				0	0
40	TOTAL				(4,258,456)	2,888,077

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	BALANCE AT END OF YEAR	DISTRIBUTION OF TAXES CHARGED
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)
1	(1,313,159)	(4,681,759)	0	(8,626,222)	0	(7,322,767)
2	3,511,866	15,958,336	0	(13,811,002)	0	2,724,410
3	959,054	2,190,831	0	(714,946)	0	858,815
4	36,620	20,346	0	258,521	0	22,907
5	3,194,381	13,487,754	0	(22,893,649)	0	(3,716,635)
6	20,013,325	20,054,764	0	(157,258)	0	20,013,326
7	0	(49,408)	4,353	(15,600)	0	0
8	20,013,325	20,005,356	4,353	(172,858)	0	20,013,326
9	260,575	375,919	115,344	0	0	260,575
10	1,696	1,722	0	0	861	0
11	2,837,473	2,837,473	0	0	0	2,837,473
12	1,480,897	1,468,829	0	92,507	0	1,480,897
13	32,023	33,290	0	16,012	0	0
14	4,612,664	4,717,233	115,344	108,519	861	4,578,945
15	150	150	0	0	0	150
16	4,226	4,226	0	0	0	4,226
17	4,376	4,376	0	0	0	4,376
18	94,181	94,222	0	(2,267)	0	94,181
19	216,569	217,135	0	(2,132)	0	216,569
20	60,956	61,249	0	(51)	0	60,956
21	371,706	372,606	0	(4,450)	0	371,706
22	12,597,703	14,372,685	0	5,491,160	0	12,596,115
23	5,265,308	5,047,591	0	0	2,522,867	4,848,263
24	396,112	434,780	0	197,832	0	396,112
25	286,026	298,657	0	0	159,289	286,026
26	1,424,328	1,408,074	0	712,164	0	1,424,328
27	3,455	4,417	0	4,417	0	3,455
28	19,972,932	21,566,204	0	6,405,573	2,682,156	19,554,299
29	944,305	934,185	0	239,021	0	944,305
30	944,305	934,185	0	239,021	0	944,305
31	(20,385,033)	0	20,385,033	0	0	(20,385,033)
32	(20,385,033)	0	20,385,033	0	0	(20,385,033)
40	28,728,656	61,087,714	20,504,730	(16,317,844)	2,683,017	21,365,289

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	0	0	6,009,608
2	0	0	787,456
3	0	0	100,240
4	0	0	13,713
5	0	0	6,911,017
6	0	0	0
7	0	0	0
8	0	0	0
9	0	0	0
10	0	0	1,696
11	0	0	0
12	0	0	0
13	0	0	32,023
14	0	0	33,719
15	0	0	0
16	0	0	0
17	0	0	0
18	0	0	0
19	0	0	0
20	0	0	0
21	0	0	0
22	0	0	1,587
23	0	0	417,046
24	0	0	0
25	0	0	0
26	0	0	0
27	0	0	0
28	0	0	418,633
29	0	0	0
30	0	0	0
31	0	0	0
32	0	0	0
40		0	7,363,369

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income	Allocations to Current Year's Income
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)
1	Electric Utility					
2	0.03					
3	0.04	108,557			411.401	9,764
4	0.07					
5	0.10	8,549,765			411.401	890,454
6	Other - Federal	24,121,585		45,586,783		1,443,342
7	Other - State	82,505,500	411.402	10,057,246	411.402	3,107,335
8	TOTAL Electric (Enter Total of lines 2 thru 7)	115,285,407		55,644,029		5,450,895
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)					
10	0.11	975,557			411.401	21,552
11	0.30	23,146,028	411.401	45,586,783	411.401	1,421,790
47	OTHER TOTAL	24,121,585		45,586,783		1,443,342
48	GRAND TOTAL	115,285,406				

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Line No.	Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
1				
2				
3		98,793	11.12	
4				
5		7,659,311	9.60	
6		68,265,026		
7		89,455,411	26.55	
8	0	165,478,541		
9				
10		954,005	45.27	
11		67,311,021	16.28	
47	0	68,265,026		
48		165,478,542		

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

OTHER DEFERRED CREDITS (Account 253)

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	PTP Transmission Deposits 253201	6,913,508	131	9,603,052	8,334,018	5,644,474
2	Cogen Deposits 253360	147,000				147,000
3	Sho-Ban Scholarships 253480	82,500	242	15,000		67,500
4	Amortization period 01/05-12/27	0				0
5	Operations Accruals 253550	921,073	131	212,850	31,423,557	32,131,780
6	Postretirement Benefits 253960	1,628,959			545,017	2,173,976
7	Directors Deferred Compensation	3,172,380	131	311,500	280,563	3,141,443
8	253970-253999	0				0
47	TOTAL	12,865,420		10,142,402	40,583,155	43,306,173

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	CHANGES DURING YEAR	CHANGES DURING YEAR	CHANGES DURING YEAR
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)
1	Account 282					
2	Electric	245,150,963	2,856,797	36,923,940	0	0
3	Gas	0				
4	Other (Specify)	0				
5	Total (Total of lines 2 thru 4)	245,150,963	2,856,797	36,923,940	0	0
6	Non-Operating Property					
7	Other - Regulatory Asset for Income Taxes	739,689,037				
8	Like Kind Exchange - Reclass Non-Rate Base	4,300,934				
9	TOTAL Account 282 (Total of Lines 5 thru 8)	989,140,934	2,856,797	36,923,940	0	0
10	Classification of TOTAL					
11	Federal Income Tax	784,930,552	2,806,998	36,796,100		
12	State Income Tax	204,210,380	49,799	127,840		
13	Local Income Tax					

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2		0	282/254	10,905,854	221,989,674
3					0
4					0
5		0		10,905,854	221,989,674
6					0
7			182	34,983,330	774,672,367
8	282	221,699			4,079,235
9		221,699		45,889,184	1,000,741,276
10					
11			182/254	40,719,160	791,660,610
12			182	4,948,327	209,080,666
13					

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

Line No.	Account (a)	2023 Beginning Balance b	Changes during Year				Adjustments Debits		Adjustments Credits		2023 Ending Balance k
			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	
Line 2:	Depreciation Timing Diff-Operating	413,656,057	3,632,749	21,526,123	-	-	-	-	-	-	395,762,663
	Like Kind Exchange - Reclass Non-Rate Base	(4,300,933)	-	-	-	-	-	-	282111221,698	-	(4,079,235)
	Excess Deferred Tax on Depreciation (Reg Liab)	(158,634,043)	-	-	-	-	-	-	25496710,684,156	-	(147,949,887)
4013	CIAC-Taxable-Acct 107	(18,434,402)	-	15,382,882	-	-	-	-	-	-	(33,817,284)
4021	Engineering Fees-Taxable-Acct 107	(940,165)	-	14,936	-	-	-	-	-	-	(955,101)
8072	Intangible-Labor Costs Deducted-Acct 107	13,804,450	(775,952)	-	-	-	-	-	-	-	13,028,498
TOTAL Line 2		245,150,964	2,856,797	36,923,941	0	0	0	0	0	10,905,854	221,989,674

FERC FORM NO. 1 (ED. 12-96)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	CHANGES DURING YEAR	CHANGES DURING YEAR	CHANGES DURING YEAR
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)
1	Account 283					
2	Electric					
3	^(a) Other Electric	145,190,859	35,301,478	7,449,674		
4	^(b) Other	18,083,278				
9	TOTAL Electric (Total of lines 3 thru 8)	163,274,137	35,301,478	7,449,674		
10	Gas					
11						
12						
13						
14						
15						
16						
17	TOTAL Gas (Total of lines 11 thru 16)					
18	TOTAL Other	(58,563)				201,644
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	163,215,574	35,301,478	7,449,674	0	201,644
20	Classification of TOTAL					
21	Federal Income Tax	125,201,634	27,068,875	5,713,153		154,640
22	State Income Tax	38,013,939	8,232,603	1,736,521		47,003
23	Local Income Tax					

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	ADJUSTMENTS Debits Account Credited (g)	ADJUSTMENTS Debits Amount (h)	ADJUSTMENTS Credits Account Debited (i)	ADJUSTMENTS Credits Amount (j)	Balance at End of Year (k)
1					
2					
3					173,042,663
4			190	4,392,481	22,475,759
9				4,392,481	195,518,422
10					
11					
12					
13					
14					
15					
16					
17					
18					(260,207)
19		0		4,392,481	195,258,215
20					
21			190	3,368,593	149,771,309
22			190	1,023,888	45,486,906
23					

NOTES

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

Line No.	Account (a)	2023	Changes during Year				Adjustments Debits		Adjustments Credits		2023
		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
Line 3:											
4024	Renewable Energy Certificates (REC) Sales	835,647	503,819	-	-	-	-	-	-	-	1,339,466
4501	Royalty Income	247,446	-	63,657	-	-	-	-	-	-	183,789
5008	Gain/Loss on Reacquired Debt	212,170	9,067	-	-	-	-	-	-	-	221,237
5023	Pension Expense	62,693,123	9,061,650	-	-	-	-	-	-	-	71,754,773
5035	PCA Expense	33,115,366	-	3,373,149	-	-	-	-	-	-	29,742,217
5045	Wildfire Mitigation 35077 Deferral	5,940,336	7,271,871	-	-	-	-	-	-	-	13,212,207
5057	Intervenor Funding Orders	88,722	1,148	-	-	-	-	-	-	-	89,870
5058	Fixed Cost Adjustment	10,785,319	2,415,438	-	-	-	-	-	-	-	13,200,757
5060	Oregon PCAM	267,007	8,099	275,106	-	-	-	-	-	-	-
5066	Boardman Decommission	(442,307)	240,772	-	-	-	-	-	-	-	(201,535)
5074	Valmy Settlement Adjustment	3,313,557	-	1,656,779	-	-	-	-	-	-	1,656,778
5077	Valmy Depreciation Adjustment	16,745,775	-	1,063,022	-	-	-	-	-	-	15,682,753
5079	Community Solar Deferral	43,785	12,658	-	-	-	-	-	-	-	56,443
5081	EIM PCA Offset Estimate	(24,097)	24,097	-	-	-	-	-	-	-	-
5082	Bridger Depreciation Adjust - 283	9,709,816	15,530,259	-	-	-	-	-	-	-	25,240,075
7013	Langley Revenue Accrual	238,101	-	73,350	-	-	-	-	-	-	164,751
8020	Conservation Expenses	628,535	-	927,091	-	-	-	-	-	-	(298,556)
8082	Siemens LTP Contract	127,703	17,214	-	-	-	-	-	-	-	144,917
8082	Prepaid Credit Facility	125,281	-	10,162	-	-	-	-	-	-	115,119
8083	Siemens OR DRB Interest Reserve	(49,648)	-	7,358	-	-	-	-	-	-	(57,006)
8704	Boardman Removal Costs	442,667	208,027	-	-	-	-	-	-	-	650,694
8706	OR Annual Reg Exp	10,788	13,749	-	-	-	-	-	-	-	24,537
N/A	Oregon CAT Deferral	135,767	(16,390)	-	-	-	-	-	-	-	119,377
	TOTAL Line 3	145,190,859	35,301,478	7,449,674	-	-	-	-	-	-	173,042,663

(b) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

Line No.	Account (a)	2023	Changes during Year				Adjustments Debits		Adjustments Credits		2023
		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
Line 8:											
	Pension-FAS 158	21,441,503	-	-	-	-	-	-	190	6,451,681	27,893,184
	Postretirement Plan-FAS 158	(3,358,225)	-	-	-	-	-	-	190	(2,059,200)	(5,417,425)
	TOTAL Line 8	18,083,278	-	-	-	-	-	-	190	4,392,481	22,475,759

(c) Concept: AccumulatedDeferredIncomeTaxesOther

Line No.	Account (a)	2023	Changes during Year				Adjustments Debits		Adjustments Credits		2023
		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
Line 18:											
	EDC-Unrealized Gain/Loss From Rabbi Trust	12,504	-	-	-	19,220	-	-	-	-	(6,716)
	SMSP-Unrealized Gain/Loss From Rabbi Trust	(71,331)	-	-	-	182,375	-	-	-	-	(253,706)
	Oregon Non-Op Prop Tax Adj	263	-	-	-	48	-	-	-	-	215
	TOTAL Line 18	(58,564)	-	-	-	201,643	-	-	-	-	(260,207)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

OTHER REGULATORY LIABILITIES (Account 254)

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Market to Market Short Term (254001)	58,965,734	175	58,894,391		71,343
2	IPUC Order #28661	0				0
3	Oregon Solar Rider (254005)	287,173	401	10,053	147,629	424,749
4	OPUC Order #10-198	0				0
5	BPA Credit Residential Idaho (254401)	2,021,653	142	15,252,995	16,935,442	3,704,100
6	OPUC Advice #15-13	0				0
7	BPA Credit Residential Oregon (254402)	91,246	142	612,826	577,564	55,984
8	OPUC Advice #15-11	0				0
9	BPA Credit Farm Idaho (254403)	786,335	142	2,063,102	2,555,047	1,278,280
10	OPUC Advice #15-13	0				0
11	BPA Credit Farm Oregon (254404)	119,112	142	165,224	151,228	105,116
12	OPUC Advice #15-11	0				0
13	Idaho Tax Settlement (254451)	32,215,180			8,097,874	40,313,054
14	IPUC Order #34071	0				0
15	Oregon Tax Settlement (254452)	578,057				578,057
16	OPUC Order #18-199	0				0
17	Bridger Depreciation (254800)	3,904,735	400	730,174		3,174,561
18	OPUC Order #12-296	0				0
19	RL-WAQC CRYOVR (254901)	1,171,404	401	65,865	54,349	1,159,888
20	Revenue Sharing (254101)	0				0
21	Unfunded Accum Def Income Tax (254966)	39,960,225			17,397,944	57,358,169
22	RL-DEF INC TAX-ARAM (254967)	158,634,044	282	10,684,156		147,949,888
23	RL-DEF INC TAX-ARAM GROSS-UP (254968)	54,985,729	190	3,703,342		51,282,387
24	Boardman Decommissioning	3,232,854	Various	434,757		2,798,097
25	OPUC Order #12-235, IPUC Order #32457	0				0
26	Market-to-Market Short Term (254203)	578,438	175	561,585		16,853
27	Oregon DSM Rider (254202)	154,052	Various	1,489,400	2,142,378	807,030
28	OPUC Advice #05-03	0				0
29	Oregon Green Tags (254415)	0	Various	401,115	1,012,352	611,237
30	OPUC Order #11-086					0
31	Oregon PCAM (182384)	0	Various	236,468		(236,468)
32	OPUC Order #23-185 (Amortization 06/23-05/24)					0
33	Oregon PCAM (182384)	0	Various	0	865,126	865,126
34	OPUC Order Pending					0
35	Idaho DSM Rider (254201)	0	Various	30,229,460	30,929,822	700,362
36	IPUC Order #28661					0
37	Minor Items (1)	14,712			2,754	17,466
41	TOTAL	357,700,683		125,534,913	80,869,509	313,035,279

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

The Boardman Decommissioning is composed of multiple accounts aggregated into one line for clean presentation in the year-end financial statements.

FERC FORM NO. 1 (REV 02-04)

Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	686,508,368	647,174,173	5,902,715	6,056,124	525,110	512,803
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	550,342,565	517,216,222	6,049,846	6,230,687	95,522	94,237
5	Large (or Ind.) (See Instr. 4)	245,662,658	218,518,077	3,537,648	3,509,694	131	126
6	(444) Public Street and Highway Lighting	4,183,813	4,035,747	24,783	25,950	4,677	4,431
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1,486,697,404	1,386,944,219	15,514,992	15,822,455	625,440	611,597
11	(447) Sales for Resale	167,834,037	145,798,279	2,095,145	1,318,132		
12	TOTAL Sales of Electricity	1,654,531,441	1,532,742,498	17,610,137	17,140,587	625,440	611,597
13	(Less) (449.1) Provision for Rate Refunds	8,780,127	8,780,127				
14	TOTAL Revenues Before Prov. for Refunds	1,645,751,314	1,523,962,371	17,610,137	17,140,587	625,440	611,597
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	5,220,513	4,936,204				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	19,164,739	18,827,074				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	32,698,057	34,010,537				
22	(456.1) Revenues from Transmission of Electricity of Others	60,654,137	60,797,833				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	117,737,446	118,571,648				
27	TOTAL Electric Operating Revenues	1,763,488,760	1,642,534,019				

Line 12, column (b) includes \$ (735,211) of unbilled revenues.
Line 12, column (d) includes (64,947) MWH relating to unbilled revenues

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: MiscellaneousServiceRevenues

This amount consists of:

Service Establishment/Connection Charges: \$4,774,906

(Includes late and after hour charges)

Misc.: \$445,607

(b) Concept: OtherElectricRevenue

This amount consists of:

DSM Activity: \$31,947,854

Alternate Distribution Services: \$745,427

Misc. Under \$250,000: \$4,776

(c) Concept: MiscellaneousServiceRevenues

This amount consists of:

Service Establishment/Connection Charges: \$4,305,005

(Includes late and after hour charges)

Misc. Under \$250,000: \$631,199

(d) Concept: OtherElectricRevenue

This amount consists of:

DSM Activity: \$33,197,113

Alternate Distribution Services: \$813,619

Misc. Under \$250,000: (\$195.00)

FERC FORM NO. 1 (REV. 12-05)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	01 RESIDENTIAL	5,846,607	669,565,340	508,778	11,491.4698	0.1145
2	03 Residential Master Meter	5,174	567,835	19	272,315.7895	0.1097
3	04 Residential EW	0	0	0		
4	05 Residential TOD	18,137	2,005,274	991	18,301.7154	0.1106
5	06 Residential On-Site Generation	78,449	9,456,567	15,322	5,120.0235	0.1205
6	15 Dusk to Dawn Light	1,059	655,071	0		0.6186
7	Other	0	7,233,769	0		
41	TOTAL Billed Residential Sales	5,949,426	689,483,856	525,110	11,329.8661	0.1159
42	TOTAL Unbilled Rev. (See Instr. 6)	(46,711)	(2,975,488)			0.0637
43	TOTAL	5,902,715	686,508,368	525,110	11,240.9114	0.1163

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	07 General Service	157,462	21,698,224	32,408	4,858.7386	0.1378
2	08 General Service On-Site Generation	174	26,198	72	2,416.6667	0.1506
3	09P General Service	649,317	50,642,827	297	2,186,252.5253	0.078
4	09S General Service	3,423,963	299,664,734	39,230	87,279.1996	0.0875
5	09T General Service	7,545	593,589	4	1,886,250	0.0787
6	15 Dusk to Dawn Light	1,776	764,340	0		0.4304
7	24S Irrigation & Pump	1,805,855	174,173,637	22,246	81,176.616	0.0964
8	24T Irrigation & Pump	0	0	0		
9	40 General Service	13,607	1,356,840	1,265	10,756.5217	0.0997
41	TOTAL Billed Small or Commercial	6,059,699	548,920,389	95,522	63,437.7316	0.0906
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(9,853)	1,422,176			(0.1443)
43	TOTAL Small or Commercial	6,049,846	550,342,565	95,522	63,334.5826	0.091

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	19P Uniform Rate	2,319,468	163,863,474	123	18,857,463.4146	0.0706
2	19S Uniform Rate	6,730	513,623	1	6,730,000	0.0763
3	19T Uniform Rate	128,404	9,697,405	3	42,801,333.3333	0.0755
4	Special Contracts	1,091,371	69,592,710	4	272,842,750	0.0638
5	Other	0	1,186,358	0		
41	TOTAL Billed Large (or Ind.) Sales	3,545,973	244,853,570	131	27,068,496.1832	0.0691
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(8,325)	809,088			(0.0972)
43	TOTAL Large (or Ind.)	3,537,648	245,662,658	131	27,004,946.5649	0.0694

FERC FORM NO. 1 (ED. 12-95)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	40 General Service	780	78,188	494	1,578.9474	0.1002
2	41 Municipal Lighting (A,B,C)	21,055	3,867,376	3,369	6,249.629	0.1837
3	42 Signal Lighting	3,005	228,713	814	3,691.6462	0.0761
4	Other	0	524	0		
41	TOTAL Billed Public Street and Highway Lighting	24,840	4,174,801	4,677	5,311.0969	0.1681
42	TOTAL Unbilled Rev. (See Instr. 6)	(57)	9,012			(0.1581)
43	TOTAL	24,783	4,183,813	4,677	5,298.9096	0.1688

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
43	TOTAL		6,780,127			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	15,579,938	1,487,432,616	625,440	24,910.3639	0.0955
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(64,946)	(735,212)			0.0113
43	TOTAL - All Accounts	15,514,992	1,486,697,404	625,440	24,806.5234	0.0958

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES FOR RESALE (Account 447)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	3PR Trading Inc	SF	WSPP			
2	ADM Investor Services, Inc.	a OS	WSPP			
3	AmpRenew Offtake 1 LLC	b OS	OATT			
4	Avangrid Renewables, LLC	c OS	OATT			
5	AVANGRID RENEWABLES, LLC	SF	WSPP			
6	Avista Corp.	SF	WSPP			
7	Avista Corp. - WWP Div.	d OS	OATT			
8	Basin Electric Power Cooperative	e OS	OATT			
9	Basin Electric Power Cooperative	SF	WSPP			
10	Black Hills Power Inc.	f OS	OATT			
11	Black Hills Power Inc.	SF	WSPP			
12	Bonneville Power	g OS	OATT			
13	Bonneville Power Administration	SF	WSPP			
14	BP Energy Company	h OS	OATT			
15	BP Energy Company	SF	WSPP			
16	Brookfield Renewable Trading & Marketing	i OS	OATT			
17	Brookfield Renewable Trading and Marketing LP	SF	WSPP			
18	California Independent System Operator	j SF	CAISO			
19	Calpine Energy Solutions, LLC	k OS	OATT			
20	Calpine Energy Solutions, LLC	SF	WSPP			
21	Chelan Co PUD	SF	WSPP			
22	Citigroup Energy Inc.	SF	ISDA			
23	City of Glendale	SF	WSPP			
24	Clatskanie PUD	SF	WSPP			
25	ConocoPhillips Company	l OS	OATT			
26	ConocoPhillips Company	SF	WSPP			
27	Constellation Energy Generation, LLC	SF	WSPP			
28	CP Energy Marketing Inc	m OS	OATT			
29	Direct Energy Business Marketing, LLC	SF	WSPP			
30	Dynasty Power Inc.	n OS	OATT			
31	Dynasty Power Inc.	SF	WSPP			
32	EDF Trading North America	o OS	OATT			
33	EDF Trading North America, LLC	SF	WSPP			
34	Energy Keepers, Inc	SF	WSPP			
35	Energy Keepers, Inc.	p OS	OATT			

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff WSPP Number (c)	ACTUAL DEMAND (MW)		
				Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
37	Guzman Energy Group LLC	OS	OATT			
38	Guzman Energy LLC	SF	WSPP			
39	Macquarie Energy LLC	OS	OATT			
40	Macquarie Energy LLC	SF	WSPP			
41	MAG Energy Solutions	OS	OATT			
42	Mercuria Energy America, LLC	OS	OATT			
43	Mercuria Energy America, LLC	SF	WSPP			
44	Morgan Stanley Capital Group Inc.	OS	OATT			
45	Morgan Stanley Capital Group Inc.	SF	ISDA			
46	NorthWestern Energy	SF	WSPP			
47	PacifiCorp	OS	T-7			
48	PacifiCorp	SF	WSPP			
49	PacifiCorp Inc.	OS	OATT			
50	Phillips 66 Energy Trading LLC	OS	OATT			
51	Phillips 66 Energy Trading LLC	SF	WSPP			
52	Portland General Electric Company	OS	OATT			
53	Portland General Electric Company	SF	WSPP			
54	Powerex Corp.	OS	OATT			
55	Powerex Corp.	SF	WSPP			
56	Public Service Company of Colorado	SF	WSPP			
57	Puget Sound Energy	OS	OATT			
58	Puget Sound Energy, Inc.	SF	WSPP			
59	Rainbow Energy Marketing Corporation	OS	OATT			
60	Rainbow Energy Marketing Corporation	SF	WSPP			
61	Riley Solar I	OS	OATT			
62	Seattle City Light	SF	WSPP			
63	Shell Energy North America (US), L.P.	OS	OATT			
64	Shell Energy North America (US), L.P.	SF	WSPP			
65	Sierra Pacific Power Co., dba NV Energy	OS	T-7			
66	Snohomish County PUD	SF	WSPP			
67	Starvation Solar I, LLC	OS	OATT			
68	Suntex Solar, LLC	OS	OATT			
69	Tacoma Power	SF	WSPP			
70	TEC Energy Inc.	OS	OATT			
71	Tenaska Power Services Co.	OS	OATT			

SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	ACTUAL DEMAND (MW)		
				Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
73	Tenaska Power Co. (a subsidiary of The Energy Authority, Inc.)	OS	OATT			
74	The Energy Authority, Inc.	SF	WSPP			
75	TransAlta Energy Marketing (U.S.) Inc.	OS	OATT			
76	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP			
77	Transmission Penalty Distribution	OS	-			
78	Uniper Global Commodities	OS	OATT			
79	Vitol Inc.	OS	OATT			
80	Vitol Inc.	SF	WSPP			
81	West Hines Solar, LLC	OS	OATT			
82	Western Area Power Administration (WACM)	OS	T-7			
83	Western Area Power Administration (WACM)	OS	WSPP			
15	Subtotal - RQ					
16	Subtotal-Non-RQ					
17	Total					

SALES FOR RESALE (Account 447)

FERC FORM NO. 1 (ED. 12-90)					
Line No.	Megawatt Hours Sold (g)	REVENUE		REVENUE	
		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h+i+j) (k)
1	477,375	0	34,284,190	0	34,284,190
2	0	0	0	4,444,818	4,444,818
3	0	0	0	17,152	17,152
4	0	0	0	23,614	23,614
5	14,227	0	911,321	0	911,321
6	44,165	0	2,804,959	0	2,804,959
7	0	0	0	5,835	5,835
8	0	0	0	81,253	81,253
9	775	0	44,500	0	44,500
10	0	0	0	14,437	14,437
11	622	0	4,177	0	4,177
12	0	0	0	5,787,496	5,787,496
13	235,495	0	13,537,113	0	13,537,113
14	0	0	0	158	158
15	20,287	0	2,869,453	0	2,869,453
16	0	0	0	657	657
17	78	0	(7,513)	0	(7,513)
18	50,010	0	11,555,808	0	11,555,808
19	0	0	0	4,499	4,499
20	111,600	0	1,767,684	0	1,767,684
21	30	0	(45,631)	0	(45,631)
22	17,544	0	2,240,329	0	2,240,329
23	48,800	0	8,372,400	0	8,372,400
24	812	0	37,850	0	37,850
25	0	0	0	4,599	4,599
26	47,672	0	6,531,040	0	6,531,040
27	219,363	0	11,367,737	0	11,367,737
28	0	0	0	1,296	1,296
29	18,600	0	2,535,174	0	2,535,174
30	0	0	0	365,191	365,191
31	2,698	0	174,257	0	174,257
32	0	0	0	43	43
33	10,774	0	1,182,749	0	1,182,749
34	90	0	10,287	0	10,287
35	0	0	0	121,232	121,232
36	3,340	0	184,377	0	184,377
37	0	0	0	221,705	221,705
38	1,338	0	115,940	0	115,940
39	0	0	0	101,078	101,078
40	7	0	1,077	0	1,077
41	0	0	0	398,454	398,454
42	0	0	0	50,616	50,616
43	78	0	75,456	0	75,456
44	0	0	0	609,725	609,725
45	445	0	30,300	0	30,300

SALES FOR RESALE (Account 447)

46 Line	Megawatt Hours Sold ^{1,310}	REVENUE Demand Charges (\$) 0	REVENUE Energy Charges (\$) ^{43,945}	REVENUE Other Charges (\$) 0	Total (\$) (h+i+j) 43,945
No.	(g)	(h)	(i)	(j)	(k)
47	67	0	0	8,418	8,418
48	12,976	0	642,820	0	642,820
49	0	0	0	7,804,823	7,804,823
50	0	0	0	235,624	235,624
51	160	0	8,410	0	8,410
52	0	0	0	56,794	56,794
53	67,842	0	2,710,704	0	2,710,704
54	0	0	0	1,856,489	1,856,489
55	64,020	0	2,967,334	0	2,967,334
56	0	0	5,411	0	5,411
57	0	0	0	3,895	3,895
58	3,442	0	205,377	0	205,377
59	0	0	0	323,203	323,203
60	51,616	0	2,298,247	0	2,298,247
61	0	0	0	336	336
62	10,215	0	1,051,183	0	1,051,183
63	0	0	0	829,427	829,427
64	98,311	0	4,840,441	0	4,840,441
65	40	0	0	2,965	2,965
66	1,630		68,280	0	68,280
67	0	0	0	436	436
68	0	0	0	234	234
69	200		9,275	0	9,275
70	0	0	0	1,635	1,635
71	0	0	0	3,739	3,739
72	20,283		1,558,893	0	1,558,893
73	0	0	0	464,643	464,643
74	12,121		687,860	0	687,860
75	0	0	0	237,617	237,617
76	6,156	0	322,556	0	322,556
77	0	0	0	13,988	13,988
78	0	0	0	106	106
79	0	0	0	74,417	74,417
80	418,250	0	25,629,251	0	25,629,251
81	0	0	0	439	439
82	221	0	0	21,520	21,520
83	60	0	0	4,410	4,410
15					0
16	2,095,145	0	143,635,021	24,199,016	167,834,037
17	2,095,145	0	143,635,021	24,199,016	167,834,037

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode
ADM Investor Services, Inc Futures Account Document, dated May 6, 2015
(b) Concept: StatisticalClassificationCode
Financial Transmission Losses
(c) Concept: StatisticalClassificationCode
Financial Transmission Losses
(d) Concept: StatisticalClassificationCode
Financial Transmission Losses
(e) Concept: StatisticalClassificationCode
Financial Transmission Losses
(f) Concept: StatisticalClassificationCode
Financial Transmission Losses
(g) Concept: StatisticalClassificationCode
Financial Transmission Losses
(h) Concept: StatisticalClassificationCode
Financial Transmission Losses
(i) Concept: StatisticalClassificationCode
Financial Transmission Losses
(j) Concept: StatisticalClassificationCode
Includes actual billing and estimate accrual
(k) Concept: StatisticalClassificationCode
Financial Transmission Losses
(l) Concept: StatisticalClassificationCode
Financial Transmission Losses
(m) Concept: StatisticalClassificationCode
Financial Transmission Losses
(n) Concept: StatisticalClassificationCode
Financial Transmission Losses
(o) Concept: StatisticalClassificationCode
Financial Transmission Losses
(p) Concept: StatisticalClassificationCode
Financial Transmission Losses
(q) Concept: StatisticalClassificationCode
Financial Transmission Losses
(r) Concept: StatisticalClassificationCode
Financial Transmission Losses
(s) Concept: StatisticalClassificationCode
Financial Transmission Losses
(t) Concept: StatisticalClassificationCode
Financial Transmission Losses
(u) Concept: StatisticalClassificationCode
Financial Transmission Losses
(v) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(w) Concept: StatisticalClassificationCode
Financial Transmission Losses
(x) Concept: StatisticalClassificationCode
Financial Transmission Losses
(y) Concept: StatisticalClassificationCode
Financial Transmission Losses
(z) Concept: StatisticalClassificationCode
Financial Transmission Losses
(aa) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ab) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ac) Concept: StatisticalClassificationCode
Financial Transmission Losses

(ad) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ae) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(af) Concept: StatisticalClassificationCode
Financial Transmission Losses
(aq) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ah) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ai) Concept: StatisticalClassificationCode
Financial Transmission Losses
(aj) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ak) Concept: StatisticalClassificationCode
Financial Transmission Losses
(al) Concept: StatisticalClassificationCode
Transmission penalty distribution credits
(am) Concept: StatisticalClassificationCode
Financial Transmission Losses
(an) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ao) Concept: StatisticalClassificationCode
Financial Transmission Losses
(ap) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(aq) Concept: StatisticalClassificationCode
Spinning or Operating Reserves

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	628,608	632,248
5	(501) Fuel	95,499,326	105,551,917
6	(502) Steam Expenses	10,150,211	9,298,487
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred-Cr.	0	0
9	(505) Electric Expenses	1,589,402	1,128,466
10	(506) Miscellaneous Steam Power Expenses	8,128,600	8,586,281
11	(507) Rents	233,996	229,461
12	(509) Allowances	0	0
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	116,230,143	125,426,860
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	(264,424)	(238,936)
16	(511) Maintenance of Structures	1,142,007	2,540,010
17	(512) Maintenance of Boiler Plant	7,697,177	8,774,081
18	(513) Maintenance of Electric Plant	3,019,375	2,306,519
19	(514) Maintenance of Miscellaneous Steam Plant	8,846,353	9,592,111
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	20,440,488	22,973,785
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	136,670,631	148,400,645
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	0	0
25	(518) Fuel	0	0
26	(519) Coolants and Water	0	0
27	(520) Steam Expenses	0	0
28	(521) Steam from Other Sources	0	0
29	(Less) (522) Steam Transferred-Cr.	0	0
30	(523) Electric Expenses	0	0
31	(524) Miscellaneous Nuclear Power Expenses	0	0
32	(525) Rents	0	0
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	0	0
36	(529) Maintenance of Structures	0	0
37	(530) Maintenance of Reactor Plant Equipment	0	0
38	(531) Maintenance of Electric Plant	0	0
39	(532) Maintenance of Miscellaneous Nuclear Plant	0	0
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)	0	0
42	C. Hydraulic Power Generation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
43	Operation		
Line No.	Account	Amount for Current Year	
44	(535) Operation Supervision and Engineering	(b)	(c)
		5,340,529	5,758,397
45	(536) Water for Power	3,307,266	6,627,500
46	(537) Hydraulic Expenses	19,018,910	18,433,658
47	(538) Electric Expenses	2,172,360	1,959,732
48	(539) Miscellaneous Hydraulic Power Generation Expenses	5,528,687	5,131,196
49	(540) Rents	311,854	303,402
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	35,679,606	38,213,885
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	198,386	110,982
54	(542) Maintenance of Structures	926,513	932,291
55	(543) Maintenance of Reservoirs, Dams, and Waterways	2,272,689	454,092
56	(544) Maintenance of Electric Plant	2,421,400	2,611,843
57	(545) Maintenance of Miscellaneous Hydraulic Plant	3,510,965	3,919,209
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	9,329,953	8,028,417
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	45,009,559	46,242,302
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	655,573	627,106
63	(547) Fuel	179,905,516	124,658,377
64	(548) Generation Expenses	5,285,971	4,902,489
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	757,159	9,124
66	(550) Rents	0	0
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	186,604,219	130,197,096
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	0	0
70	(552) Maintenance of Structures	144,293	159,030
71	(553) Maintenance of Generating and Electric Plant	(25,505)	927,810
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,193,505	6,730,627
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	5,312,293	7,817,467
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	191,916,512	138,014,563
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	490,480,562	533,032,204
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	0	0
78	(557) Other Expenses	9,162,073	(94,515,705)
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	499,642,635	438,516,499
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	873,239,337	771,174,009
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	3,073,109	3,193,933
85	(561.1) Load Dispatch-Reliability	57,744	20,864

ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Account	Amount for Current Year	Amount for Previous Year (c)	
	(a)	(b)	(c)	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	3,125,411	2,721,791	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	619,816	1,175,087	
88	(561.4) Scheduling, System Control and Dispatch Services	13,722	18,769	
89	(561.5) Reliability, Planning and Standards Development	0	0	
90	(561.6) Transmission Service Studies	18,816	0	
91	(561.7) Generation Interconnection Studies	263,743	124,783	
92	(561.8) Reliability, Planning and Standards Development Services	1,315,392	1,314,282	
93	(562) Station Expenses	2,751,453	2,788,678	
93.1	(562.1) Operation of Energy Storage Equipment			
94	(563) Overhead Lines Expenses	1,204,912	1,121,678	
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	11,050,622	11,322,964	
97	(566) Miscellaneous Transmission Expenses	0	8	
98	(567) Rents	5,051,708	4,855,402	
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	28,546,448	28,658,239	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	316,322	206,814	
102	(569) Maintenance of Structures	11,197	43,860	
103	(569.1) Maintenance of Computer Hardware	41,446	40,374	
104	(569.2) Maintenance of Computer Software	1,788,095	1,795,651	
105	(569.3) Maintenance of Communication Equipment	14,991	27,750	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	0	0	
107	(570) Maintenance of Station Equipment	3,214,321	2,611,391	
107.1	(570.1) Maintenance of Energy Storage Equipment			
108	(571) Maintenance of Overhead Lines	1,223,568	2,274,243	
109	(572) Maintenance of Underground Lines	0	0	
110	(573) Maintenance of Miscellaneous Transmission Plant	2,834	5,113	
111	TOTAL Maintenance (Total of Lines 101 thru 110)	6,612,774	7,005,196	
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	35,159,222	35,663,435	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	703,023	686,880	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	703,023	686,880	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account	Amount for Current Year	Amount for Previous Year (c)
130	Total Maintenance (Lines 125 thru 129)	(b)	(c)
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	703,023	686,880
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	4,454,785	5,911,141
135	(581) Load Dispatching	5,797,830	5,170,071
136	(582) Station Expenses	1,798,005	1,862,473
137	(583) Overhead Line Expenses	5,617,399	5,421,238
138	(584) Underground Line Expenses	5,370,499	4,717,552
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	4,822	44,756
140	(586) Meter Expenses	6,557,689	5,719,569
141	(587) Customer Installations Expenses	1,271,643	1,095,297
142	(588) Miscellaneous Expenses	4,413,695	4,687,903
143	(589) Rents	639,456	741,341
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	35,925,823	35,371,341
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	7,280	11,968
147	(591) Maintenance of Structures	0	0
148	(592) Maintenance of Station Equipment	5,071,241	4,120,742
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	17,770,697	21,931,803
150	(594) Maintenance of Underground Lines	707,482	751,577
151	(595) Maintenance of Line Transformers	64,482	94,087
152	(596) Maintenance of Street Lighting and Signal Systems	182,003	204,924
153	(597) Maintenance of Meters	984,112	862,000
154	(598) Maintenance of Miscellaneous Distribution Plant	150,957	123,766
155	TOTAL Maintenance (Total of Lines 146 thru 154)	24,938,254	28,100,867
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	60,864,077	63,472,208
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	898,226	845,854
160	(902) Meter Reading Expenses	2,122,543	1,819,788
161	(903) Customer Records and Collection Expenses	16,141,973	15,041,848
162	(904) Uncollectible Accounts	3,830,484	3,069,311
163	(905) Miscellaneous Customer Accounts Expenses	(358)	(3,030)
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	22,992,868	20,773,771
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	1,040,924	1,009,780
168	(908) Customer Assistance Expenses	39,828,397	40,483,172
169	(909) Informational and Instructional Expenses	282,865	295,103
170	(910) Miscellaneous Customer Service and Informational Expenses	789,281	746,645

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
171 Line No.	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170) Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
		41,941,467	42,534,700
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	0	0
175	(912) Demonstrating and Selling Expenses	0	0
176	(913) Advertising Expenses	0	0
177	(916) Miscellaneous Sales Expenses	0	0
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	0	0
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	103,542,129	95,790,672
182	(921) Office Supplies and Expenses	16,350,808	15,137,531
183	(Less) (922) Administrative Expenses Transferred-Credit	42,660,535	35,131,943
184	(923) Outside Services Employed	10,180,054	8,733,229
185	(924) Property Insurance	3,330,773	3,925,608
186	(925) Injuries and Damages	4,152,400	6,544,597
187	(926) Employee Pensions and Benefits	61,208,683	54,443,509
188	(927) Franchise Requirements	0	0
189	(928) Regulatory Commission Expenses	6,154,682	6,545,806
190	(929) (Less) Duplicate Charges-Cr.	0	0
191	(930.1) General Advertising Expenses	36,746	491,473
192	(930.2) Miscellaneous General Expenses	4,432,222	4,378,924
193	(931) Rents	0	0
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	166,727,962	160,859,406
195	Maintenance		
196	(935) Maintenance of General Plant	8,011,043	7,877,237
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	174,739,005	168,736,643
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	1,209,638,999	1,103,041,646

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

PURCHASED POWER (Account 555)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
1	American Falls Solar, LLC	LU					40,090
2	American Falls Solar II, LLC	LU					40,529
3	Allan Ravenscroft/Malad River	LU	-				1,223
4	Baker City Hydro	LU					648
5	Bannock County Landfill	LU					12,526
6	Barber Dam	LU					9,081
7	Bennett Creek Wind Farm	LU					38,296
8	Benson Creek Windfarm	LU					26,775
9	Black Canyon Bliss Hydro	LU	-				63
10	Blind Canyon	LU	-				4,258
11	Branchflower - Trout Company	LU	-				675
12	Burley Butte Wind Park	LU					49,481
13	CAFCO Idaho Refuse Management LLC - SISW LFGE	LU	-				18,690
14	Camp Reed Wind Park	LU					63,690
15	Cassia Wind Farm LLC	LU					17,576
16	CCP OR Tenant 1, LLC						
17	Grove Solar Center, LLC	LU					13,187
18	Hyline Solar Center, LLC	LU					19,127
19	Open Range Solar Center, LLC	LU					22,246
20	Railroad Solar Center, LLC	LU					9,749
21	Thunderegg Solar Center, LLC	LU					18,900
22	Vale Air Solar Center, LLC	LU					20,697
23	City of Hailey	LU	-				81
24	City of Pocatello	LU	-				1,510
25	Clear Springs Trout	LU	-				3,089
26	Clifton E. Jenson - Birch Creek	LU	-				341
27	Cold Springs Windfarm	LU	-				50,837
28	Coleman Hydro	LU	-				115
29	College of Southern Idaho - Pristine Springs #1	LU	-				745
30	College of Southern Idaho - Pristine Springs #3	LU	-				1,584
31	Crystal Springs	LU	-				8,869
32	Curry Cattle Company	LU	-				554
33	Cycle Horseshoe Bend Wind	LU	-				23,630
34	Desert Meadow Windfarm	LU	-				55,655
35	Durbin Creek Windfarm	LU					22,940
36	Eightmile Hydro Project	LU	-				1,347
37	Enerparc Solar Development LLC						
38	Baker Solar Center	LU					30,501

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification (h)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
39	Brush Solar						
40	Morgan Solar	LU					93,307
41	Ontario Solar Center	LU					6,794
42	Vale I Solar	LU					5,706
43	Faulkner Ranch Hydro	LU	-				2,645
44	Fisheries Development	LU	-				461
45	Fossil Gulch Wind	LU	-				24,481
46	Hidden Hollow Landfill Gas	LU	-				21,968
47	Golden Valley Wind Park	LU	-				27,828
48	Grand View PV Solar Two	LU	-				176,149
49	Hammett Hill Windfarm	LU	-				57,208
50	Hazelton B	LU	-				21,655
51	High Mesa Wind Project	LU	-				84,015
52	H.K. Hydro Mud Creek S & S	LU	-				1,423
53	Horseshoe Bend Hydro	LU	-				36,433
54	Hot Springs Wind Farm	LU					34,677
55	Hydroland						
56	Elk Creek Hydro	LU					2,205
57	Rock Creek #2	LU	-				5,470
58	ID Solar 1	LU					91,224
59	Idaho Winds - Sawtooth Wind Project	LU	-				56,456
60	J R Simplot Co.	LU	-				72,418
61	J.M. Miller/Sahko Hydro	LU					1,145
62	Jett Creek Windfarm	LU					25,727
63	Kootenai Electric Cooperative - Fighting Creek	LU	-				16,497
64	Koosh Inc. Geo Bon #2	LU	-				3,564
65	Koyle Small Hydro	LU	-				3,637
66	Lateral #10	LU	-				5,439
67	Lemhi Hydro	LU	-				1,148
68	Lemoyne Power	LU	-				649
69	Lime Wind Energy	LU					4,776
70	Little Mac Power Co./Cedar Draw	LU	-				4,501
71	Little Wood River Irrigation District	LU	-				6,705
72	Low Line Midway Hydro	LU					8,029
73	Lowline #2	LU					7,857
74	Mainline Windfarm	LU	-				54,926
75	Marco Ranches	LU	-				2,283
76	Marysville Hydro Partners- Falls River	LU	-				44,249
77	McCollum Enterprises -Canyon Springs	LU	-				556
78	MC6 Hydro	LU	-				7,802
79	Milner Dam Wind	LU					46,645

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
80	Moore's Hollow	LU					37,904
81	ML Home Solar I, LLC	LU					
82	Mud Creek White Hydro, Inc	LU	-				374
83	Murphy Flat Power, LLC	LU					43,802
84	North Gooding Main Hydro	LU	-				3,298
85	North Side Energy Company Inc						
86	Bypass	LU	-				26,149
87	Hazelton A	LU	-				22,962
88	Head of U Canal Project	LU	-				4,341
89	Orchard Ranch Solar, LLC	LU					45,049
90	Oregon Trail Wind Park	LU					34,576
91	Owyhee Irrigation District						
92	Mitchell Butte	LU	-				4,452
93	Owyhee Dam Cspp	LU	-				13,886
94	Tunnel #1	LU	-				15,530
95	Payne's Ferry Wind Park	LU	-				59,767
96	Pico Energy, LLC	LU	-				6,354
97	Pigeon Cove	LU	-				7,370
98	Pilgrim Stage Station Wind Park	LU	-				31,798
99	Prarie City Solar	LU	-				0
100	Prospector Windfarm	LU					25,189
101	Reynolds Irrigation	LU	-				1,281
102	Richard Kaster						
103	Box Canyon	LU	-				1,831
104	Briggs Creek	LU	-				3,676
105	Riverside Hydro - Mora Drop	LU					4,339
106	Riverside Investments						
107	Arena Drop	LU					1,594
108	Fargo Drop Hydroelectric	LU					3,480
109	Rockland Wind Farm	LU					219,436
110	Ryegrass Windfarm	LU					52,370
111	Salmon Falls Wind	LU					57,229
112	Shingle Creek	LU	-				1,021
113	Shorock Hydro Inc.						
114	Rock Creek #1	LU					9,622
115	Shoshone CSPP	LU	-				1,470
116	Shoshone #2	LU	-				2,230
117	Simcoe Solar, LLC	LU					46,535
118	Snake River Pottery	LU	-				406
119	Snedigar Ranch Hydro	LU	-				1,107
120	South Forks Joint Venture-Lowline Canal	LU	-				26,606

PURCHASED POWER (Account 555)

Line No	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Actual Demand (MW) (f)	Actual Demand (MW) (g)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
121	Tamarack Energy Partnership	OS	-					13
122	Tasco - Nampa	OS	-					
123	Tasco - Twin Falls	OS						2
124	Thousand Springs Wind Park	LU						32,231
125	Tiber Montana LLC - Tiber Dam	LU						22,755
126	Tuana Gulch Wind Park	LU						28,820
127	Tuana Springs Expansion	LU						68,297
128	Two Ponds Windfarm	LU	-					56,184
129	White Water Ranch	LU	-					673
130	William Arkoosh-Littlewood River Ranch I	LU	-					3,462
131	William Arkoosh- Littlewood River Ranch II	LU						3,938
132	Willow Spring Windfarm	LU						28,990
133	Wilson Power Company	LU	-					25,641
134	Wood Hydro							
135	Black Canyon #3	LU						158
136	Dietrich Drop	LU						8,706
137	Jim Knight	LU						1,355
138	Magic Reservoir	LU	-					20,026
139	Mile 28	LU						3,681
140	Sagebrush	LU						1,875
141	Yahoo Creek Wind Park	LU						60,922
142	Scheduling Deviation	OS						17,098
143	3PR Trading Inc	SF	WSPP					131,475
144	ADM Investor Services, Inc.	OS	WSPP					0
145	AVANGRID RENEWABLES, LLC	OS	WSPP					14
146	AVANGRID RENEWABLES, LLC	SF	WSPP					220,350
147	Avista Corp.	OS	WSPP					43
148	Avista Corp.	OS	WSPP					0
149	Avista Corp.	SF	WSPP					686
150	Basin Electric Power Cooperative	SF	WSPP					800
151	Black Mesa Energy, LLC	LU	-					64,470
152	Bonneville Power Administration	OS	WSPP					0
153	Bonneville Power Administration	SF	WSPP					15,339
154	Bonneville Power Administration (Transmission)	OS	WSPP					215
155	BP Energy Company	SF	WSPP					263,675
156	Brookfield Renewable Trading and Marketing LP	SF	WSPP					24,575
157	California Independent System Operator	SF	CAISO					1,112,714
158	Calpine Energy Services, LP	SF	WSPP					2,400

PURCHASED POWER (Account 555)

Line No	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
							Actual Demand (MW)
159	Calpine Energy Solutions, LLC	OS	WSPP				10
160	Chelan Co PUD	OS	WSPP				
161	Chelan Co PUD	SF	WSPP				8,800
162	Citigroup Energy Inc.	OS	ISDA				0
163	Citigroup Energy Inc.	SF	ISDA				94,750
164	City of Glendale	SF	WSPP				1,068
165	Clatskanie PUD	SF	WSPP				488
166	ConocoPhillips Company	SF	WSPP				64,450
167	Constellation Energy Generation, LLC	SF	WSPP				44,134
168	Direct Energy Business Marketing, LLC	SF	WSPP				15
169	Douglas County PUD	OS	WSPP				2
170	Dynasty Power Inc.	SF	WSPP				31,225
171	EDF Trading North America, LLC	OS	ISDA				0
172	EDF Trading North America, LLC	SF	WSPP				158,889
173	Energy Keepers, Inc	SF	WSPP				47,640
174	Grant CO Public Utility District #2 -- Electric System	OS	WSPP				18
175	Gridforce Energy Management, LLC	OS	WSPP				15
176	Guzman Energy LLC	SF	WSPP				55,200
177	Jackpot Holdings, LLC	LU	-				268,375
178	Macquarie Energy LLC	OS	ISDA				0
179	Macquarie Energy LLC	SF	WSPP				400
180	Mercuria Energy America, LLC	SF	WSPP				2,400
181	Merrill Lynch Commodities, Inc.	OS	ISDA				0
182	Neal Hot Springs Unit #1	LU	-				175,975
183	Nevada Power Company, dba NV Energy	OS					1,080
184	Nevada Power Company, dba NV Energy	SF	WSPP				3,251
185	NorthWestern Energy	SF	WSPP				1,650
186	NorthWestern Energy (Transmission)	OS	WSPP				0
187	NorthWestern Energy (Transmission)	OS	WSPP				35
188	Oregon Solar Customers	OS	-				694
189	PacifiCorp	OS	WSPP				237
190	PacifiCorp	SF	WSPP				40
191	PacifiCorp Inc.	OS	WSPP				0
192	Portland General Electric Company	OS	WSPP				67
193	Portland General Electric Company	SF	WSPP				196,937
194	Powerex Corp.	SF	WSPP				105,771
195	Public Service Company of Colorado	SF	WSPP				20,000

PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased
							(g)
196	Puget Sound Energy, Inc.	OS	WSPP				26,650
197	Puget Sound Energy, Inc.	SF	WSPP				
198	Raft River Energy I LLC	LU	-				88,334
199	Rainbow Energy Marketing Corporation	SF	WSPP				743
200	Salt River Project	SF	WSPP				400
201	Seattle City Light	OS	WSPP				22
202	Shell Energy North America (US), L.P.	SF	WSPP				531,529
203	Sierra Pacific Power Co., dba NV Energy	OS	WSPP				130
204	Sierra Pacific Power Co., dba NV Energy	OS	WSPP				0
205	Tacoma Power	OS	WSPP				10
206	Telocaset Wind Power Partners LLC	LU	APP-A				312,870
207	Tenaska Power Services Co.	SF	WSPP				15,930
208	The Energy Authority, Inc.	SF	WSPP				4,618
209	TransAlta Energy Marketing (U.S.) Inc.	SF	WSPP				82,292
210	Vitol Inc.	SF	WSPP				1,814
211	Western Area Power Administration (WACM)	OS	WSPP				109
212	Western Area Power Administration (UGP Marketing)	OS	WSPP				1
213	PacifiCorp Inc.	EX	-				
214	Clatskanie PUD	EX	153				
215	Hells Canyon	OS					
216	Acctg Valuation of Clatskanie PUD	EX					0
217	Demand Response Avoided Energy	OS	-				0
15	TOTAL						7,020,964

PURCHASED POWER (Account 555)

FERC FORM NO. 1 (ED. 12-90) POWER EXCHANGES		POWER EXCHANGES		COST/SETTLEMENT OF	COST/SETTLEMENT OF	COST/SETTLEMENT OF	COST/SETTLEMENT OF
Line No.	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	POWER Demand Charges (\$) (k)	POWER Energy Charges (\$) (l)	POWER Other Charges (\$) (m)	POWER OF POWER Total (k+l+m) of Settlement (\$) (n)
1					2,364,684		2,364,684
2					2,862,309		2,862,309
3					78,927		78,927
4					47,965		47,965
5					968,574		968,574
6					451,331		451,331
7					2,799,533		2,799,533
8					1,903,153		1,903,153
9					2,940		2,940
10					265,789		265,789
11					35,642		35,642
12					3,317,330		3,317,330
13					763,725		763,725
14					5,140,608		5,140,608
15					1,122,937		1,122,937
16							0
17					1,016,155		1,016,155
18					1,477,005		1,477,005
19					1,715,084		1,715,084
20					751,369		751,369
21					1,434,429		1,434,429
22					1,598,229		1,598,229
23					4,503		4,503
24					60,291		60,291
25					170,804		170,804
26					21,137		21,137
27					4,455,454		4,455,454
28					3,992	(64,982)	(60,990)
29					45,820		45,820
30					92,253		92,253
31					463,364		463,364
32					43,484		43,484
33					1,629,228		1,629,228
34					4,840,079		4,840,079
35					1,643,994		1,643,994
36					112,468		112,468
37							0
38					1,220,108		1,220,108
39					193,634		193,634
40					201,536		201,536
41					199,128		199,128
42					181,389		181,389
43					141,548		141,548

PURCHASED POWER (Account 555)

Line No.	POWER EXCHANGES		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) Settlement (\$) (n)	
44					23,496		23,496	
45					1,680,242		1,680,242	
46					1,662,887		1,662,887	
47					1,858,760		1,858,760	
48					11,595,434		11,595,434	
49					4,921,141		4,921,141	
50					1,684,093		1,684,093	
51					5,121,808	(3,987)	5,117,821	
52					97,627		97,627	
53					2,880,497		2,880,497	
54					2,514,509		2,514,509	
55							0	
56					80,822		80,822	
57					293,439		293,439	
58					5,671,999		5,671,999	
59					5,253,271		5,253,271	
60					3,439,084		3,439,084	
61					60,802		60,802	
62					1,838,576		1,838,576	
63					1,530,084		1,530,084	
64					199,939		199,939	
65					243,052		243,052	
66					248,358		248,358	
67					59,873		59,873	
68					39,909		39,909	
69					428,617		428,617	
70					263,320		263,320	
71					405,512		405,512	
72					503,681		503,681	
73					633,229		633,229	
74					4,764,928		4,764,928	
75					138,136		138,136	
76					3,223,749		3,223,749	
77					38,207		38,207	
78					288,280		288,280	
79					3,118,479		3,118,479	
80					0	(358,735)	(358,735)	
81					1,634,953		1,634,953	
82					19,473		19,473	
83					2,910,682		2,910,682	
84					275,289		275,289	
85							0	
86					2,019,789		2,019,789	

PURCHASED POWER (Account 555)

87 Line No.	POWER EXCHANGES		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) Settlement (\$) (n)	
88					2,231,566	465,162	2,696,728	
89					2,801,969		2,801,969	
90					2,315,044		2,315,044	
91							0	
92					139,405		139,405	
93					363,679		363,679	
94					538,428		538,428	
95					4,821,772		4,821,772	
96					374,794		374,794	
97					444,375		444,375	
98					2,144,925		2,144,925	
99					0	(242,209)	(242,209)	
100					1,791,564		1,791,564	
101					67,401		67,401	
102							0	
103					121,108		121,108	
104					226,069		226,069	
105					330,333		330,333	
106							0	
107					165,388		165,388	
108					265,921		265,921	
109					16,696,992		16,696,992	
110					4,575,154		4,575,154	
111					3,852,878		3,852,878	
112					57,108		57,108	
113							0	
114					633,780		633,780	
115					98,315		98,315	
116					171,178		171,178	
117					3,134,908		3,134,908	
118					24,872		24,872	
119					62,256		62,256	
120					2,159,529		2,159,529	
121					844,194		844,194	
122					225		225	
123					0		0	
124					2,165,130		2,165,130	
125					1,535,036		1,535,036	
126					1,932,696		1,932,696	
127					5,536,750	(28,011)	5,508,739	
128					4,896,308		4,896,308	
129					40,682		40,682	

PURCHASED POWER (Account 555)

130 Line No.	POWER EXCHANGES		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER		COST/SETTLEMENT OF POWER	
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m+n) Settlement (\$) (n)	
131					331,961		331,961	
132					2,065,909		2,065,909	
133					1,984,095		1,984,095	
134							0	
135					11,217		11,217	
136					564,291		564,291	
137					101,399		101,399	
138					1,125,652		1,125,652	
139					274,459		274,459	
140					136,543		136,543	
141					4,903,299		4,903,299	
142							0	
143		0	0	0	16,725,660	0	16,725,660	
144		0	0	0		4,905,962	4,905,962	
145		0	0	0	0	710	710	
146		0	0	0	16,134,018	0	16,134,018	
147		0	0	0	0	2,240	2,240	
148		0	0	0	0	742,983	742,983	
149		0	0	0	93,567	0	93,567	
150		0	0	0	48,000	0	48,000	
151		0	0	0	2,001,808	0	2,001,808	
152		0	0	0	0	167,321	167,321	
153		0	0	0	1,632,847	0	1,632,847	
154		0	0	0	0	11,255	11,255	
155		0	0	0	20,214,781	0	20,214,781	
156		0	0	0	2,197,775	0	2,197,775	
157		0	0	0	44,449,949	0	44,449,949	
158		0	0	0	353,968	0	353,968	
159		0	0	0	172	0	172	
160		0	0	0	0	485	485	
161		0	0	0	1,334,276	0	1,334,276	
162						1,656,625	1,656,625	
163		0	0	0	6,188,645	0	6,188,645	
164		0	0	0	84,990	0	84,990	
165		0	0	0	31,702	0	31,702	
166		0	0	0	3,025,684	0	3,025,684	
167		0	0	0	2,094,529	0	2,094,529	
168		0	0	0	2,550	0	2,550	
169		0	0	0	0	109	109	
170		0	0	0	2,714,499	0	2,714,499	
171						(226,606)	(226,606)	
172		0	0	0	9,514,983	0	9,514,983	

PURCHASED POWER (Account 555)

173 Line No.	POWER EXCHANGES		POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	0	Demand Charges (\$) ⁰ (k)	Energy Charges (\$) ^{6,733,498} (l)	Other Charges (\$) ⁰ (m)	Total (k) (l) (m) Settlement (\$) ⁸⁷⁵ (n)
174		0	0	0	0	0	875	875
175		0	0	0	0	0	755	755
176		0	0	0	0	4,344,502	0	4,344,502
177		0	0	0	0	5,734,591	0	5,734,591
178		0	0	0	0	0	50,959	50,959
179		0	0	0	0	61,568	0	61,568
180		0	0	0	0	1,348,164	0	1,348,164
181							2,155,142	2,155,142
182		0	0	0	0	21,772,277	0	21,772,277
183						35,640		35,640
184		0	0	0	0	157,310	0	157,310
185		0	0	0	0	81,139	0	81,139
186		0	0	0	0	0	235	235
187		0	0	0	0	0	1,876	1,876
188		0	0	0	0	0	77,075	77,075
189		0	0	0	0	0	11,733	11,733
190		0	0	0	0	1,400	0	1,400
191		0	0	0	0	0	181,772	181,772
192		0	0	0	0	0	3,501	3,501
193		0	0	0	0	15,629,042	0	15,629,042
194		0	0	0	0	11,379,464	0	11,379,464
195		0	0	0	0	808,960	0	808,960
196		0	0	0	0	0	3,674	3,674
197		0	0	0	0	2,116,282	0	2,116,282
198		0	0	0	0	6,521,037	0	6,521,037
199		0	0	0	0	33,905	0	33,905
200		0	0	0	0	31,000	0	31,000
201		0	0	0	0	0	1,081	1,081
202		0	0	0	0	43,406,694	0	43,406,694
203		0	0	0	0	0	6,415	6,415
204		0	0	0	0	0	3,795	3,795
205		0	0	0	0	0	485	485
206		0	0	0	0	22,783,969	0	22,783,969
207		0	0	0	0	687,330	0	687,330
208		0	0	0	0	682,192	0	682,192
209		0	0	0	0	2,083,892	0	2,083,892
210		0	0	0	0	88,726	0	88,726
211		0	0	0	0	0	5,487	5,487
212		0	0	0	0	0	69	69
213		0	133,911					0
214		57,686	52,200					0
215							(2,506,212)	(2,506,212)

PURCHASED POWER (Account 555)

216 Line	POWER EXCHANGES		POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) Settlement (\$) (n)	
15	0	57,686	186,111	0	474,586,081	15,894,481	490,480,562	

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.
(b) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages
(c) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.
(d) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages
(e) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages
(f) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.
(g) Concept: StatisticalClassificationCode Non Firm Purchases
(h) Concept: StatisticalClassificationCode Non Firm Purchases
(i) Concept: StatisticalClassificationCode Mechanical Availability Guarantee Damages
(j) Concept: StatisticalClassificationCode Ida West, a subsidiary of IdaCorp (Idaho Power Company's parent company), has partial ownership of these projects.
(k) Concept: StatisticalClassificationCode Difference between booked and scheduled energy
(l) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(m) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(n) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(o) Concept: StatisticalClassificationCode Financial Transmission Losses
(p) Concept: StatisticalClassificationCode Financial Transmission Losses
(q) Concept: StatisticalClassificationCode Financial Transmission Losses
(r) Concept: StatisticalClassificationCode Includes actual billing and estimate accrual
(s) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(t) Concept: StatisticalClassificationCode ISDA Master Agreement With Citigroup Energy Inc. dated March 7, 2011
(u) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(v) Concept: StatisticalClassificationCode ISDA Master Agreement With EDF Trading North America, LLC, dated October 25, 2012
(w) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(x) Concept: StatisticalClassificationCode Spinning or Operating Reserves
(y) Concept: StatisticalClassificationCode ISDA Master Agreement With Macquarie Energy, LLC date April 12, 2011
(z) Concept: StatisticalClassificationCode ISDA Master Agreement With Merrill Lynch Commodities, Inc. dated September 24, 2013
(aa) Concept: StatisticalClassificationCode Non Firm Purchases
(ab) Concept: StatisticalClassificationCode Financial Transmission Losses
(ac) Concept: StatisticalClassificationCode Spinning or Operating Reserves

(ad) Concept: StatisticalClassificationCode
Schedule 88 Oregon Solar
(ae) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(af) Concept: StatisticalClassificationCode
Financial Transmission Losses
(aq) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(ah) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(ai) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(aj) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(ak) Concept: StatisticalClassificationCode
Financial Transmission Losses
(al) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(am) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(an) Concept: StatisticalClassificationCode
Spinning or Operating Reserves
(ao) Concept: StatisticalClassificationCode
Physical Transmission Losses
(ap) Concept: StatisticalClassificationCode
Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam
(aq) Concept: StatisticalClassificationCode
Liquidated Damages for Lost Energy Production
(ar) Concept: StatisticalClassificationCode
Energy exchange between Clatskanie PUD and Idaho Power Company at Arrowrock Dam
(as) Concept: StatisticalClassificationCode
Incentive program for customers to reduce demand during peak hours

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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 Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
1	^(a) Bonneville Power Administration - OTEC	Bonneville Power Administration	Oregon Trails Electric Co-op	FNO	^(a) 9		
2	^(b) Bonneville Power Administration - USBR	Bonneville Power Administration	United States Bureau of Reclamation	FNO	9		
3	^(c) Bonneville Power Administration - PF	Bonneville Power Administration	Priority Firm Customers	FNO	9		
4	^(d) Milner Irrigation District	United States Bureau of Reclamation	Milner Irrigation District	OLF	^(e) Legacy	Minidoka, Idaho	Various in Idaho
5	^(f) Shell Energy North America (US), L.P.	Seattle City Light	Bonneville Power Administration	OS	^(g) 5/6		
6	^(h) PacifiCorp	PacifiCorp West	PacifiCorp West	FNO	9		
7	⁽ⁱ⁾ United States Bureau of Indian Affairs	Bonneville Power Administration	United States Bureau of Indian Affairs	OS	Legacy	LaGrande, Oregon	Various in Idaho
8	AmpRenew Offtake I LLC			OS	5/6		
9	PacifiCorp Inc.	PacifiCorp East	Bonneville Power Administration	LFP	^(j) 7/8	BORA	LAGRANDE
10	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	KPRT	HURR
11	PacifiCorp Inc.	PacifiCorp East	PacifiCorp West	LFP	7/8	BORA	HURR
12	Shell Energy North America (US), L.P.	Idaho Power Company	Bonneville Power Administration	LFP	7/8	LYPK	LAGRANDE
13	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	M500	KPRT
14	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	LFP	7/8	SMLK	KPRT
15	Powerex Corporation	Avista	PacifiCorp East	LFP	7/8	LOLO	BORA
16	Powerex Corporation	PacifiCorp East	PacifiCorp East	LFP	7/8	JEFF	BORA
17	Vitol Inc.	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
18	AmpRenew Offtake I LLC	Idaho Power Company	Sierra Pacific Power	LFP	7/8	MDSK	M345
19	Altop Energy Trading, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
20	American Falls Solar, LLC			NF	^(k) 11		
21	American Falls Solar II, LLC			NF	11		
22	Avangrid Renewables, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
23	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
24	Avangrid Renewables, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
25	Avangrid Renewables, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
26	Avangrid Renewables, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
27	Avangrid Renewables, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
28	Avangrid Renewables, LLC	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
29	Avangrid Renewables, LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
30	Avangrid Renewables, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
31	Avangrid Renewables, LLC	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
32	Avista Corporation	NorthWestern/PacifiCorp East	Avista	NF	7/8	AVAT.NWMT	LOLO
33	Avista Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
34	Avista Corporation	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
35	Avista Corporation	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt	Point of Delivery
						(Substation or Other Designation)	(Substation or Other Designation)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
37	Basin Electric Power Cooperative	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
38	Basin Electric Power Cooperative	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
39	Basin Electric Power Cooperative	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	MLCK
40	Basin Electric Power Cooperative	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
41	Basin Electric Power Cooperative	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
42	Basin Electric Power Cooperative	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	MLCK	JBSN
43	Basin Electric Power Cooperative	PacifiCorp West	PacifiCorp East	SFP	7/8	POP	BRDY
44	Benson Creek Windfarm, LLC			NF	11		
45	Bonneville Power Administration	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	BPASID
46	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	ANTE
47	Bonneville Power Administration	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
48	Bonneville Power Administration	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
49	Bonneville Power Administration	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
50	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
51	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	KPRT
52	Bonneville Power Administration	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
53	Bonneville Power Administration	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
54	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
55	Bonneville Power Administration	Avista	PacifiCorp East	NF	7/8	LOLO	KPRT
56	Bonneville Power Administration	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
57	Bonneville Power Administration	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
58	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
59	Bonneville Power Administration	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BRDY
60	Bonneville Power Administration	PacifiCorp West	Bonneville Power Administration	NF	7/8	SMLK	LAGRANDE
61	BP Energy Company	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
62	Brookfield Renewable Trading & Marketing	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
63	Brookfield Renewable Trading & Marketing	PacifiCorp East	Bonneville Power Administration	SFP	7/8	GSHN	LAGRANDE
64	Brookfield Renewable Trading & Marketing	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
65	Calpine Energy Services, L.P.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
66	Calpine Energy Services, L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
67	Calpine Energy Services, L.P.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
68	Calpine Energy Services, L.P.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
69	ConocoPhillips Company	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
70	ConocoPhillips Company	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
71	ConocoPhillips Company	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
72	ConocoPhillips Company	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
73	CP Energy Marketing (US) Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate	Point of Receipt	Point of Delivery
	(a)	(b)	(c)		Schedule of Tariff Number	(Substation or BRDY or Other Designation)	(Substation or Other Designation)
75	CP Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
76	CP Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
77	Durbin Creek Windfarm, LLC			NF	11		
78	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
79	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
80	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
81	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
82	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
83	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	HURR
84	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	JBSN
85	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
86	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
87	Dynasty Power Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
88	Dynasty Power Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
89	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
90	Dynasty Power Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
91	Dynasty Power Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
92	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
93	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
94	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	HURR
95	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
96	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
97	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
98	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BORA
99	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
100	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
101	Dynasty Power Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
102	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
103	Dynasty Power Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JBSN	M345
104	Dynasty Power Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	MLCK
105	Dynasty Power Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
106	Dynasty Power Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
107	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
108	Dynasty Power Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
109	Dynasty Power Inc.	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
110	Dynasty Power Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
111	Dynasty Power Inc.	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
112	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
113	Dynasty Power Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
114	Dynasty Power Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
115	Dynasty Power Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
116	Dynasty Power Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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 Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt	Point of Delivery
						(Substation or Other Designation) SMLK (f)	(Substation or Other Designation) BORA (g)
118	Dynasty Power Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	WALLAWALLA	BORA
119	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	M345
120	Dynasty Power Inc.	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	WALLAWALLA	MLCK
121	Dynasty Power Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
122	EDF Trading North America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	GSHN
123	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
124	Energy Keepers, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	AVAT.NWMT
125	Energy Keepers, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
126	Energy Keepers, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	BPAT.NWMT
127	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	H500
128	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
129	Energy Keepers, Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
130	Energy Keepers, Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
131	Energy Keepers, Inc.	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO
132	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
133	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
134	Energy Keepers, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
135	Energy Keepers, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
136	Energy Keepers, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
137	Energy Keepers, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
138	Energy Keepers, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
139	Energy Keepers, Inc.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
140	Energy Keepers, Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
141	Energy Keepers, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
142	Energy Keepers, Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
143	Grove Solar Center, LLC			NF	11		
144	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
145	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
146	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
147	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
148	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
149	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
150	Guzman Energy Group LLC	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
151	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
152	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	JBSN
153	Guzman Energy Group LLC	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
154	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
155	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
156	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
157	Guzman Energy Group LLC	PacifiCorp East	Idaho Power Company	NF	7/8	BRDY	IPCO
158	Guzman Energy Group LLC	PacifiCorp East	Idaho Power Company	NF	7/8	BRDY	IPCOEAST
159	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt	Point of Delivery
						(Substation or BRDY or Other Designation)	(Substation or BRDY or Other Designation)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
161	Guzman Energy Group LLC	PacifiCorp East	Avista	SFP	7/8	BRDY	M345
162	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
163	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	MLCK
164	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	BPAT.NWMT
165	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
166	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	AVAT.NWMT
167	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	JBSN	AVAT.NWMT
168	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
169	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
170	Guzman Energy Group LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	JBSN	BPAT.NWMT
171	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
172	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
173	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN
174	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
175	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
176	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
177	Guzman Energy Group LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	JBSN	LAGRANDE
178	Guzman Energy Group LLC	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
179	Guzman Energy Group LLC	PacifiCorp East	Avista	SFP	7/8	JBSN	LOLO
180	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
181	Guzman Energy Group LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JBSN	M345
182	Guzman Energy Group LLC	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
183	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
184	Guzman Energy Group LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
185	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
186	Guzman Energy Group LLC	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
187	Guzman Energy Group LLC	Avista	PacifiCorp West	NF	7/8	LOLO	H500
188	Guzman Energy Group LLC	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
189	Guzman Energy Group LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
190	Guzman Energy Group LLC	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	H500
191	Guzman Energy Group LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
192	Guzman Energy Group LLC	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
193	Guzman Energy Group LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
194	Guzman Energy Group LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
195	Guzman Energy Group LLC	PacifiCorp West	NorthWestern/PacifiCorp East	NF	7/8	POP	BPAT.NWMT
196	Guzman Energy Group LLC	PacifiCorp West	Avista	NF	7/8	POP	LOLO
197	Guzman Energy Group LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
198	Idaho Wind Partners 1, LLC (Camp Reed Wind Park)			NF	11		
199	Idaho Wind Partners 1, LLC (Oregon Trail Wind Park)			NF	11		
200	Idaho Wind Partners 1, LLC (Payne's Ferry Wind Park)			NF	11		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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 Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
202	Idaho Wind Partners 1, LLC (Tuana Gulch Wind Park)			NF	11		
203	Idaho Wind Partners 1, LLC (Yahoo Creek Wind Park)			NF	11		
204	Jett Creek Windfarm, LLC			NF	11		
205	Lime Wind LLC			NF	11		
206	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	AVAT.NWMT	M345
207	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
208	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
209	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	BRDY
210	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
211	Macquarie Energy, LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
212	Macquarie Energy, LLC	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
213	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BORA	M345
214	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Avista	SFP	7/8	BPAT.NWMT	LOLO
215	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
216	Macquarie Energy, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
217	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
218	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	BPAT.NWMT
219	Macquarie Energy, LLC	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
220	Macquarie Energy, LLC	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO
221	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
222	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	MLCK
223	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
224	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
225	Macquarie Energy, LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
226	Macquarie Energy, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
227	Macquarie Energy, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	MLCK
228	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	AVAT.NWMT
229	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	AVAT.NWMT
230	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
231	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
232	Macquarie Energy, LLC	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
233	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
234	Macquarie Energy, LLC	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
235	Macquarie Energy, LLC	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
236	Macquarie Energy, LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
237	Macquarie Energy, LLC	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	MLCK
238	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
239	Mag Energy Solutions	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
240	Mag Energy Solutions	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
241	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
242	Mag Energy Solutions	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt (Substation or Other Designation)	Point of Delivery (Substation or Other Designation)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
244	Mag Energy Solutions	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BRDY
245	Mag Energy Solutions	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN
246	Mag Energy Solutions	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN
247	Mercuria Energy America, LLC	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
248	Mercuria Energy America, LLC	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
249	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	ANTE
250	Mercuria Energy America, LLC	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
251	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
252	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
253	Mercuria Energy America, LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
254	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
255	Mercuria Energy America, LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
256	Mercuria Energy America, LLC	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
257	Mercuria Energy America, LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
258	Milner Dam Wind Park, LLC			NF	11		
259	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	AVAT.NWMT	BORA
260	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	AVAT.NWMT	LAGRANDE
261	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
262	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	AVAT.NWMT	M345
263	Morgan Stanley Capital Group, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
264	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
265	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	BRDY
266	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
267	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
268	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
269	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
270	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
271	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
272	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
273	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
274	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
275	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BRDY
276	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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 Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or BPA/OWMT Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
278	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
279	Morgan Stanley Capital Group, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
280	Morgan Stanley Capital Group, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
281	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
282	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp East	SFP	7/8	BRDY	BORA
283	Morgan Stanley Capital Group, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
284	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
285	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
286	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
287	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO
288	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
289	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
290	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
291	Morgan Stanley Capital Group, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
292	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
293	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
294	Morgan Stanley Capital Group, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
295	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
296	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Avista	NF	7/8	JEFF	LOLO
297	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
298	Morgan Stanley Capital Group, Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
299	Morgan Stanley Capital Group, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
300	Morgan Stanley Capital Group, Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
301	Morgan Stanley Capital Group, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
302	Morgan Stanley Capital Group, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
303	Morgan Stanley Capital Group, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
304	Morgan Stanley Capital Group, Inc.	Avista	Sierra Pacific Power	SFP	7/8	LOLO	M345
305	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	AVAT.NWMT

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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 Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or M345 Other Designation) (f)	Point of Delivery (Substation or BORA Other Designation) (g)
307	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BORA
308	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
309	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
310	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
311	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
312	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	JEFF
313	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
314	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
315	Morgan Stanley Capital Group, Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
316	Morgan Stanley Capital Group, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
317	Morgan Stanley Capital Group, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
318	Morgan Stanley Capital Group, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
319	PacifiCorp	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	ANTE	MLCK
320	PacifiCorp	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	GSHN
321	PacifiCorp	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	GSHN
322	PacifiCorp	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
323	PacifiCorp	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
324	PacifiCorp	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
325	PacifiCorp	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
326	PacifiCorp	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BRDY
327	PacifiCorp	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
328	PacifiCorp	PacifiCorp East	Idaho Power Company	NF	7/8	JEFF	BGSY
329	PacifiCorp	PacifiCorp East	Idaho Power Company	SFP	7/8	JEFF	BGSY
330	PacifiCorp	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
331	PacifiCorp	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
332	PacifiCorp	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
333	PacifiCorp	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
334	Phillips 66 Energy Trading LLC	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
335	Phillips 66 Energy Trading LLC	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BRDY
336	Phillips 66 Energy Trading LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BRDY	AVAT.NWMT
337	Phillips 66 Energy Trading LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	HURR
338	Phillips 66 Energy Trading LLC	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	JBSN
339	Phillips 66 Energy Trading LLC	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
340	Phillips 66 Energy Trading LLC	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
341	Phillips 66 Energy Trading LLC	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
342	Phillips 66 Energy Trading LLC	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical SFP Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt (Substation or Other Designation)	Point of Delivery (Substation or Other Designation)
344	Phillips 66 Energy Trading LLC (a)	PacifiCorp East (b)	NorthWestern/PacifiCorp East (c)	SFP (d)	(e)	JBSN (f)	BRDY (g)
345	Phillips 66 Energy Trading LLC	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
346	Phillips 66 Energy Trading LLC	PacifiCorp East	PacifiCorp East	SFP	7/8	JBSN	BRDY
347	Phillips 66 Energy Trading LLC	PacifiCorp East	PacifiCorp West	SFP	7/8	JBSN	HURR
348	Phillips 66 Energy Trading LLC	PacifiCorp East	Avista	SFP	7/8	JBSN	LOLO
349	Phillips 66 Energy Trading LLC	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	JBSN	MLCK
350	Phillips 66 Energy Trading LLC	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
351	Phillips 66 Energy Trading LLC	Avista	PacifiCorp East	SFP	7/8	LOLO	BRDY
352	Phillips 66 Energy Trading LLC	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
353	Phillips 66 Energy Trading LLC	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
354	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
355	Portland General Electric	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
356	Portland General Electric	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
357	Portland General Electric	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
358	Portland General Electric	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
359	Portland General Electric	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
360	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
361	Portland General Electric	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
362	Portland General Electric	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
363	Portland General Electric	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
364	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
365	Portland General Electric	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
366	Portland General Electric	PacifiCorp East	Avista	NF	7/8	JEFF	LOLO
367	Portland General Electric	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
368	Portland General Electric	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
369	Portland General Electric	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	BPAT.NWMT
370	Portland General Electric	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
371	Portland General Electric	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
372	Portland General Electric	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
373	Portland General Electric	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
374	Portland General Electric	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
375	Portland General Electric	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
376	Portland General Electric	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
377	Portland General Electric	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
378	Portland General Electric	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	MLCK	BRDY
379	Portland General Electric	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
380	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BORA
381	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	BRDY
382	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	AVAT.NWMT	GSHN
383	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp West	NF	7/8	AVAT.NWMT	H500
384	Powerex Corp.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	AVAT.NWMT	LAGRANDE
385	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JBSN

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number (%)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
387	Powerex Corp. (a)	Idaho Power Corp. (b)	PacifiCorp East (c)	SFP (d)		BORA	ANTE
388	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	ANTE
389	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	BORA	ANTE
390	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
391	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
392	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	BORA	BPAT.NWMT
393	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
394	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	GSHN
395	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
396	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	H500
397	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
398	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	BORA	HURR
399	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
400	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
401	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
402	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
403	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
404	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
405	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp East	SFP	7/8	BPAT.NWMT	BORA
406	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp West	NF	7/8	BPAT.NWMT	H500
407	Powerex Corp.	NorthWestern/PacifiCorp East	PacifiCorp West	NF	7/8	BPAT.NWMT	HURR
408	Powerex Corp.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
409	Powerex Corp.	NorthWestern/PacifiCorp East	Avista	NF	7/8	BPAT.NWMT	LOLO
410	Powerex Corp.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
411	Powerex Corp.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
412	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
413	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
414	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
415	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	H500
416	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
417	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	BRDY	HURR
418	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
419	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BRDY	LAGRANDE
420	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
421	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLO
422	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
423	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	GSHN	BORA
424	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	GSHN	BORA
425	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	BPAT.NWMT
426	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	GSHN	BPAT.NWMT
427	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	GSHN	BRDY
428	Powerex Corp.	PacifiCorp East	PacifiCorp East	SFP	7/8	GSHN	BRDY

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt (Substation or Other Designation)	Point of Delivery (Substation or Other Designation)
430	Powerex Corp. (a)	PacifiCorp East (b)	Bonneville Power Administration (c)	NF	(e)	GSHN (f)	LAGRANDE (g)
431	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	SFP	7/8	GSHN	LAGRANDE
432	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
433	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	GSHN	LOLO
434	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
435	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
436	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BRDY
437	Powerex Corp.	PacifiCorp West	PacifiCorp West	NF	7/8	HURR	H500
438	Powerex Corp.	PacifiCorp West	Bonneville Power Administration	NF	7/8	HURR	LAGRANDE
439	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
440	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
441	Powerex Corp.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
442	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
443	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN
444	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
445	Powerex Corp.	PacifiCorp East	PacifiCorp West	SFP	7/8	JBSN	HURR
446	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
447	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
448	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	JBSN	LOLO
449	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
450	Powerex Corp.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BRDY
451	Powerex Corp.	PacifiCorp East	PacifiCorp West	NF	7/8	JEFF	H500
452	Powerex Corp.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
453	Powerex Corp.	PacifiCorp East	Avista	NF	7/8	JEFF	LOLO
454	Powerex Corp.	PacifiCorp East	Avista	SFP	7/8	JEFF	LOLO
455	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
456	Powerex Corp.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	JEFF	M345
457	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
458	Powerex Corp.	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	BPAT.NWMT
459	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
460	Powerex Corp.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
461	Powerex Corp.	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
462	Powerex Corp.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
463	Powerex Corp.	Bonneville Power Administration	Sierra Pacific Power	SFP	7/8	LAGRANDE	M345
464	Powerex Corp.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
465	Powerex Corp.	Avista	PacifiCorp East	SFP	7/8	LOLO	BRDY
466	Powerex Corp.	Avista	PacifiCorp West	NF	7/8	LOLO	H500
467	Powerex Corp.	Avista	PacifiCorp West	NF	7/8	LOLO	HURR
468	Powerex Corp.	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
469	Powerex Corp.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
470	Powerex Corp.	Avista	Sierra Pacific Power	SFP	7/8	LOLO	M345
471	Powerex Corp.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	AVAT.NWMT

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt	
						(Substation or Other Designation)	Point of Delivery (Substation or Other Designation)
472	Powerex Corp. (a)	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BRDY
474	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
475	Powerex Corp.	Sierra Pacific Power	PacifiCorp East	SFP	7/8	M345	BRDY
476	Powerex Corp.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
477	Powerex Corp.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
478	Powerex Corp.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
479	Powerex Corp.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
480	Powerex Corp.	Sierra Pacific Power	Avista	SFP	7/8	M345	LOLO
481	Powerex Corp.	NorthWestern/PacifiCorp East	NorthWestern/PacifiCorp East	SFP	7/8	MLCK	BPAT.NWMT
482	Powerex Corp.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
483	Powerex Corp.	PacifiCorp West	PacifiCorp East	SFP	7/8	SMLK	BORA
484	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
485	Powerex Corp.	PacifiCorp West	Sierra Pacific Power	SFP	7/8	SMLK	M345
486	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
487	Powerex Corp.	Idaho Power Company	PacifiCorp East	SFP	7/8	WALLAWALLA	BORA
488	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
489	Powerex Corp.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	JBSN
490	Powerex Corp.	Idaho Power Company	Bonneville Power Administration	NF	7/8	WALLAWALLA	LAGRANDE
491	Powerex Corp.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
492	Powerex Corp.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
493	Prospector Windfarm, LLC			NF	11		
494	Puget Sound Energy	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
495	Puget Sound Energy	PacifiCorp East	Avista	NF	7/8	JEFF	LOLO
496	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
497	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	ANTE
498	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	AVAT.NWMT
499	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	BPASID
500	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
501	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
502	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	SFP	7/8	BORA	LAGRANDE
503	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
504	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	SFP	7/8	BORA	LOLO
505	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
506	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	MLCK
507	Rainbow Energy Marketing Corporation	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
508	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

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 NE Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt	Point of Delivery
						(Substation or Other Designation) (f)	(Substation or Other Designation) (g)
510	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	BRDY (f)	LOLO (g)
511	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
512	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	AVAT.NWMT
513	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	GSHN	HURR
514	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
515	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	SFP	7/8	GSHN	M345
516	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
517	Rainbow Energy Marketing Corporation	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
518	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN
519	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
520	Rainbow Energy Marketing Corporation	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
521	Rainbow Energy Marketing Corporation	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
522	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
523	Rainbow Energy Marketing Corporation	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
524	Rainbow Energy Marketing Corporation	PacifiCorp East	Sierra Pacific Power	NF	7/8	KPRT	M345
525	Rainbow Energy Marketing Corporation	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	BPAT.NWMT
526	Rainbow Energy Marketing Corporation	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
527	Rainbow Energy Marketing Corporation	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	H500
528	Rainbow Energy Marketing Corporation	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
529	Rainbow Energy Marketing Corporation	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
530	Rainbow Energy Marketing Corporation	Avista	Bonneville Power Administration	NF	7/8	LOLO	LAGRANDE
531	Rainbow Energy Marketing Corporation	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
532	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
533	Rainbow Energy Marketing Corporation	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
534	Rainbow Energy Marketing Corporation	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	JBSN
535	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
536	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
537	Rainbow Energy Marketing Corporation	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company of Public Utility or Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Utility or Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Utility or Public Authority) (Footnote Affiliation) (c)	Statistical SEP Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
539	Rainbow Energy Marketing Corporation	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
540	Rainbow Energy Marketing Corporation	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
541	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
542	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	GSHN
543	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	JBSN
544	Rainbow Energy Marketing Corporation	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
545	Rockland Wind Farm, LLC			NF	11		
546	Riley Solar I	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
547	Shell Energy North America (US), L.P.			NF	11		
548	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
549	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
550	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
551	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
552	Shell Energy North America (US), L.P.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
553	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
554	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
555	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	PacifiCorp West	NF	7/8	BPAT.NWMT	HURR
556	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
557	Shell Energy North America (US), L.P.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
558	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
559	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
560	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
561	Shell Energy North America (US), L.P.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
562	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
563	Shell Energy North America (US), L.P.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
564	Shell Energy North America (US), L.P.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	GSHN	BPAT.NWMT
565	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
566	Shell Energy North America (US), L.P.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company or Public Utility) (Footnote Affiliation) (a)	Energy Received From (Company or Public Utility) (Footnote Affiliation) (b)	Energy Delivered To (Company or Public Utility) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
568	Shell Energy North America (US), L.P.	PacifiCorp West	Bonneville Power Administration	NF	7/8	HURR	LAGRANDE
569	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
570	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
571	Shell Energy North America (US), L.P.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
572	Shell Energy North America (US), L.P.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
573	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
574	Shell Energy North America (US), L.P.	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	BPAT.NWMT
575	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
576	Shell Energy North America (US), L.P.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
577	Shell Energy North America (US), L.P.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
578	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	ANTE
579	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BORA
580	Shell Energy North America (US), L.P.	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	LYPK	BPAT.NWMT
581	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	LYPK	BRDY
582	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	SFP	7/8	LYPK	BRDY
583	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp West	NF	7/8	LYPK	HURR
584	Shell Energy North America (US), L.P.	Idaho Power Company	Avista	NF	7/8	LYPK	LOLO
585	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	NF	7/8	LYPK	M345
586	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	LYPK	M345
587	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp West	NF	7/8	LYPK	M500
588	Shell Energy North America (US), L.P.	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	LYPK	MLCK
589	Shell Energy North America (US), L.P.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
590	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
591	Shell Energy North America (US), L.P.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
592	Shell Energy North America (US), L.P.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
593	Shell Energy North America (US), L.P.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
594	Shell Energy North America (US), L.P.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company or Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company or Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company or Public Authority) (Footnote Affiliation) (c)	Statistical SEP Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt	Point of Delivery
						(Substation or Other Designation) (f)	(Substation or Other Designation) (g)
596	Shell Energy North America (US), L.P.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK (f)	M345 (g)
597	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
598	Shell Energy North America (US), L.P.	Idaho Power Company	NorthWestern/PacifiCorp East	NF	7/8	WALLAWALLA	BPAT.NWMT
599	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BRDY
600	Shell Energy North America (US), L.P.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	JBSN
601	Shell Energy North America (US), L.P.	Idaho Power Company	Bonneville Power Administration	NF	7/8	WALLAWALLA	LAGRANDE
602	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
603	Shell Energy North America (US), L.P.	Idaho Power Company	Sierra Pacific Power	SFP	7/8	WALLAWALLA	M345
604	SociVolta, Inc.			NF	7/8		
605	Starvation Solar I, LLC	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
606	Suntex Solar, LLC	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
607	TEC Energy Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
608	TEC Energy Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
609	TEC Energy Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	AVAT.NWMT
610	TEC Energy Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BRDY
611	TEC Energy Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
612	TEC Energy Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	MLCK
613	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	NF	7/8	GSHN	M345
614	Tenaska Power Services	PacifiCorp East	Sierra Pacific Power	SFP	7/8	GSHN	M345
615	Tenaska Power Services	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
616	Tenaska Power Services	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
617	Tenaska Power Services	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
618	Tenaska Power Services	Idaho Power Company	PacifiCorp East	NF	7/8	MDSK	GSHN
619	Tenaska Power Services	Idaho Power Company	PacifiCorp East	SFP	7/8	MDSK	GSHN
620	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	NF	7/8	MDSK	M345
621	Tenaska Power Services	Idaho Power Company	Sierra Pacific Power	SFP	7/8	MDSK	M345
622	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	AVAT.NWMT	M345
623	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	ANTE
624	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
625	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	BRDY
626	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	H500
627	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
628	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
629	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
630	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
631	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
632	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BRDY
633	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payor (Company of Public Authority) (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt (Substation or Other Designation)	Point of Delivery (Substation or Other Designation)
634	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Avista	NF	7/8	BPAT.NWMT	M345
635	The Energy Authority, Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	SFP	7/8	BPAT.NWMT	M345
636	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
637	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
638	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
639	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
640	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
641	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
642	The Energy Authority, Inc.	PacifiCorp East	Avista	SFP	7/8	BRDY	LOLo
643	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
644	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	GSHN	HURR
645	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	GSHN	LAGRANDE
646	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	GSHN	LOLO
647	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	H500	BORA
648	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	HURR	BORA
649	The Energy Authority, Inc.	PacifiCorp West	Avista	NF	7/8	HURR	LOLO
650	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	HURR	M345
651	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
652	The Energy Authority, Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
653	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
654	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	GSHN
655	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	H500
656	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
657	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
658	The Energy Authority, Inc.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
659	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
660	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
661	The Energy Authority, Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
662	The Energy Authority, Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
663	The Energy Authority, Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
664	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
665	The Energy Authority, Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
666	The Energy Authority, Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
667	The Energy Authority, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
668	The Energy Authority, Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
669	The Energy Authority, Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
670	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	BORA
671	The Energy Authority, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	NF	7/8	M345	BPAT.NWMT
672	The Energy Authority, Inc.	Sierra Pacific Power	NorthWestern/PacifiCorp East	SFP	7/8	M345	BPAT.NWMT
673	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp East	NF	7/8	M345	GSHN
674	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
675	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

677 Line No.	Parent Company of Public Authority (Footnote Affiliation)	Energy Received From (Company of Public Authority) (Footnote Affiliation)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation)	Statistical Classification	Ferc Rate Schedule of Tariff Number	Point of Receipt (Substation or Other Designation)	Point of Delivery (Substation or Other Designation)
678	The Energy Authority, Inc.	Sierra Pacific Power (b)	PacifiCorp West (c)	(f)	7/8 (e)	M345 (f)	H300 (g)
679	The Energy Authority, Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
680	The Energy Authority, Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
681	The Energy Authority, Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
682	The Energy Authority, Inc.	Sierra Pacific Power	PacifiCorp West	SFP	7/8	M345	M500
683	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	POP	BORA
684	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	POP	M345
685	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA
686	The Energy Authority, Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BRDY
687	The Energy Authority, Inc.	PacifiCorp West	Sierra Pacific Power	NF	7/8	SMLK	M345
688	The Energy Authority, Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BORA
689	The Energy Authority, Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
690	Thunderegg Solar Center, LLC			NF	11		
691	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	ANTE	LAGRANDE
692	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	BGSY	JEFF
693	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	PacifiCorp East	SFP	7/8	BGSY	JEFF
694	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BORA	ANTE
695	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BORA	BPAT.NWMT
696	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BORA	HURR
697	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BORA	LAGRANDE
698	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Avista	NF	7/8	BORA	LOLO
699	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BORA	M345
700	TransAlta Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	PacifiCorp East	NF	7/8	BPAT.NWMT	BORA
701	TransAlta Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	Bonneville Power Administration	NF	7/8	BPAT.NWMT	LAGRANDE
702	TransAlta Energy Marketing (US) Inc.	NorthWestern/PacifiCorp East	Sierra Pacific Power	NF	7/8	BPAT.NWMT	M345
703	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	ANTE
704	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	AVAT.NWMT
705	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	BRDY	BORA
706	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	BRDY	BPAT.NWMT
707	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	BRDY	HURR
708	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	BRDY	LAGRANDE
709	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Avista	NF	7/8	BRDY	LOLO
710	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company or Public Utility) (Footnote Affiliation) (a)	Energy Received From (Company of Public Utility) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Utility) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
712	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	AVATL/NWMT
713	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BORA
714	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	BPAT.NWMT
715	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JBSN	BRDY
716	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	HURR
717	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JBSN	LAGRANDE
718	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Avista	NF	7/8	JBSN	LOLO
719	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JBSN	M345
720	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp West	NF	7/8	JBSN	POP
721	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	PacifiCorp East	NF	7/8	JEFF	BORA
722	TransAlta Energy Marketing (US) Inc.	PacifiCorp East	Bonneville Power Administration	NF	7/8	JEFF	LAGRANDE
723	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BORA
724	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	NorthWestern/PacifiCorp East	NF	7/8	LAGRANDE	BPAT.NWMT
725	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	BRDY
726	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp West	NF	7/8	LAGRANDE	HURR
727	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	PacifiCorp East	NF	7/8	LAGRANDE	JBSN
728	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	Avista	NF	7/8	LAGRANDE	LOLO
729	TransAlta Energy Marketing (US) Inc.	Bonneville Power Administration	Sierra Pacific Power	NF	7/8	LAGRANDE	M345
730	TransAlta Energy Marketing (US) Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BORA
731	TransAlta Energy Marketing (US) Inc.	Avista	NorthWestern/PacifiCorp East	NF	7/8	LOLO	BPAT.NWMT
732	TransAlta Energy Marketing (US) Inc.	Avista	PacifiCorp East	NF	7/8	LOLO	BRDY
733	TransAlta Energy Marketing (US) Inc.	Avista	Sierra Pacific Power	NF	7/8	LOLO	M345
734	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	H500
735	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	PacifiCorp West	NF	7/8	M345	HURR
736	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Bonneville Power Administration	NF	7/8	M345	LAGRANDE
737	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Bonneville Power Administration	SFP	7/8	M345	LAGRANDE
738	TransAlta Energy Marketing (US) Inc.	Sierra Pacific Power	Avista	NF	7/8	M345	LOLO
739	TransAlta Energy Marketing (US) Inc.	PacifiCorp West	PacifiCorp East	NF	7/8	SMLK	BORA

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	Payment By (Company or Public Utility) (Footnote Affiliation) (a)	Energy Received From (Company of Public Utility) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Utility) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
741	TransAlta Energy Marketing (US) Inc	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	BOR
742	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	PacifiCorp East	NF	7/8	WALLAWALLA	JBSN
743	TransAlta Energy Marketing (US) Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
744	Vitol Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	BRDY	M345
745	Vitol Inc.	PacifiCorp East	Sierra Pacific Power	SFP	7/8	BRDY	M345
746	Vitol Inc.	PacifiCorp East	NorthWestern/PacifiCorp East	NF	7/8	JBSN	MLCK
747	Vitol Inc.	PacifiCorp East	Sierra Pacific Power	NF	7/8	JEFF	M345
748	Vitol Inc.	Idaho Power Company	Sierra Pacific Power	NF	7/8	WALLAWALLA	M345
749	West Hines Solar, LLC	Bonneville Power Administration	Bonneville Power Administration	NF	7/8	LAGRANDE	LAGRANDE
750	Willow Springs Windfarm, LLC			NF	11		
35	TOTAL						

FERC FORM NO. 1 (ED. 12-90)

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
1		363,434	363,434	1,941,522	138,060		2,079,582	
2		40,219	40,219	1,534,652	150,804		1,685,456	
3		1,421,596	1,421,596	7,247,051	480,284		7,727,335	
4		9,778	9,778		15,831		15,831	
5		331,841	331,841		108,394		108,394	
6		2,223	2,223	12,602	957		13,559	
7		14,350	14,350		55,022		55,022	
8		0	0		2,938		2,938	
9		272,509	272,509		4,531,221		4,531,221	
10		268,210	268,210		3,874,975		3,874,975	
11		1,605,221	1,605,221		7,531,202		7,531,202	
12		32,337	32,337		3,156,230		3,156,230	
13		85,198	85,198		3,124,980		3,124,980	
14		450,418	450,418		3,124,980		3,124,980	
15		280,605	280,605		6,249,960		6,249,960	
16		82,491	82,491		2,218,736		2,218,736	
17		0	0		62,500		62,500	
18		7,944	7,944		62,500		62,500	
19		10	10		36		36	
20		0	0		1,309		1,309	
21		0	0		1,309		1,309	
22		148	148		1,479		1,479	
23		1,451	1,451		14,501		14,501	
24		101	101		1,009		1,009	
25		204	204		2,039		2,039	
26		112	112		1,119		1,119	
27		192	192		1,919		1,919	
28		527	527		5,267		5,267	
29		101	101		1,009		1,009	
30		6,890	6,890		68,856		68,856	
31		725	725		7,245		7,245	
32		172	172		878		878	
33		25	25		128		128	
34		1,288	1,288		6,577		6,577	
35		1,070	1,070		5,464		5,464	
36		100	100		511		511	
37		52	52		493		493	
38		150	150		1,422		1,422	
39		13	13		123		123	
40		56	56		531		531	
41		1,409	1,409		13,359		13,359	
42		329	329		3,119		3,119	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No.	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Revenue (\$)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)		
43		1	1					
44		0	0		4,843		4,843	
45		50	50		314		314	
46		14	14		88		88	
47		106	106		666		666	
48		366	366		2,299		2,299	
49		5	5		31		31	
50		572	572		3,593		3,593	
51		6,257	6,257		39,302		39,302	
52		1,479	1,479		9,290		9,290	
53		3,078	3,078		19,334		19,334	
54		1,355	1,355		8,511		8,511	
55		1,975	1,975		12,405		12,405	
56		2,682	2,682		16,846		16,846	
57		32	32		201		201	
58		2	2		13		13	
59		1,088	1,088		6,834		6,834	
60		709	709		4,453		4,453	
61		275	275		2,506		2,506	
62		164	164		7,373		7,373	
63		21	21		944		944	
64		1	1		45		45	
65		581	581		7,101		7,101	
66		581	581		7,101		7,101	
67		1,546	1,546		18,896		18,896	
68		360	360		4,400		4,400	
69		1,170	1,170		8,690		8,690	
70		29	29		215		215	
71		80	80		594		594	
72		602	602		4,471		4,471	
73		400	400		3,019		3,019	
74		15	15		113		113	
75		86	86		649		649	
76		58	58		438		438	
77		0	0		4,843		4,843	
78		300	300		5,098		5,098	
79		164	164		2,787		2,787	
80		351	351		5,965		5,965	
81		600	600		10,196		10,196	
82		311	311		5,285		5,285	
83		1,127	1,127		19,152		19,152	
84		131	131		2,226		2,226	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

85	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Line No.	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenue (\$) (n)
			3,280	3,280		55,739		55,739
			336	336		5,710		5,710
87		64	64		1,088		1,088	
88			3,334	3,334		56,656		56,656
89			340	340		5,778		5,778
90			233	233		3,959		3,959
91			120	120		2,039		2,039
92			75	75		1,275		1,275
93			31,730	31,730		539,202		539,202
94			207	207		3,518		3,518
95			1,896	1,896		32,220		32,220
96			900	900		15,294		15,294
97			552	552		9,380		9,380
98			4,931	4,931		83,795		83,795
99			535	535		9,091		9,091
100			486	486		8,259		8,259
101			8,344	8,344		141,793		141,793
102			4,512	4,512		76,674		76,674
103			15,426	15,426		262,141		262,141
104			15	15		255		255
105			1,074	1,074		18,251		18,251
106			274	274		4,656		4,656
107			2,667	2,667		45,322		45,322
108			230	230		3,908		3,908
109			675	675		11,471		11,471
110			1,732	1,732		29,433		29,433
111			200	200		3,399		3,399
112			94	94		1,597		1,597
113			706	706		11,997		11,997
114			37,583	37,583		638,665		638,665
115			127	127		2,158		2,158
116			125	125		2,124		2,124
117			367	367		6,237		6,237
118			336	336		5,710		5,710
119			1,162	1,162		19,746		19,746
120			12,418	12,418		211,025		211,025
121			95	95		1,614		1,614
122			25	25		161		161
123			890	890		5,532		5,532
124			3,434	3,434		21,345		21,345
125			60	60		373		373
126			8,363	8,363		51,981		51,981

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

127	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Revenues (\$)	
Life No. 129	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		36,829	36,829		228,916		228,916	
		75	75		466		466	
		1,995	1,995		12,400		12,400	
130		872	872		5,420		5,420	
131		9,237	9,237		57,414		57,414	
132		717	717		4,457		4,457	
133		18,049	18,049		112,186		112,186	
134		306	306		1,902		1,902	
135		375	375		2,331		2,331	
136		277	277		1,722		1,722	
137		25	25		155		155	
138		969	969		6,023		6,023	
139		154	154		957		957	
140		323	323		2,008		2,008	
141		125	125		777		777	
142		200	200		1,243		1,243	
143		0	0		101		101	
144		84	84		494		494	
145		12	12		71		71	
146		403	403		2,368		2,368	
147		159	159		934		934	
148		1,940	1,940		11,401		11,401	
149		5,636	5,636		33,123		33,123	
150		840	840		4,937		4,937	
151		25	25		147		147	
152		49	49		288		288	
153		208	208		1,222		1,222	
154		3,260	3,260		19,159		19,159	
155		1,986	1,986		11,672		11,672	
156		15	15		88		88	
157		91	91		535		535	
158		50	50		294		294	
159		85	85		500		500	
160		7,931	7,931		46,611		46,611	
161		3,279	3,279		19,271		19,271	
162		207	207		1,217		1,217	
163		62	62		364		364	
164		4	4		24		24	
165		61	61		358		358	
166		572	572		3,362		3,362	
167		6,803	6,803		39,981		39,981	
168		464	464		2,727		2,727	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

169	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Revenues (\$)	
Line No.	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
170		480	480		3,573		3,573	
171		236	236		1,387		1,387	
172		22	22		129		129	
173		50	50		294		294	
174		230	230		1,352		1,352	
175		212	212		1,246		1,246	
176		653	653		3,838		3,838	
177		190	190		1,117		1,117	
178		3,497	3,497		20,552		20,552	
179		39,927	39,927		234,652		234,652	
180		45	45		264		264	
181		1,741	1,741		10,232		10,232	
182		300	300		1,763		1,763	
183		262	262		1,540		1,540	
184		367	367		2,157		2,157	
185		35	35		206		206	
186		124	124		729		729	
187		179	179		1,052		1,052	
188		92	92		541		541	
189		1,141	1,141		6,706		6,706	
190		232	232		1,363		1,363	
191		282	282		1,657		1,657	
192		484	484		2,844		2,844	
193		1,965	1,965		11,548		11,548	
194		9,532	9,532		56,020		56,020	
195		151	151		887		887	
196		17	17		100		100	
197		165	165		970		970	
198		0	0		5,199		5,199	
199		0	0		5,199		5,199	
200		0	0		5,199		5,199	
201		0	0		5,199		5,199	
202		0	0		5,199		5,199	
203		0	0		5,199		5,199	
204		0	0		4,843		4,843	
205		0	0		2,662		2,662	
206		90	90		2,888		2,888	
207		100	100		3,209		3,209	
208		403	403		12,931		12,931	
209		112	112		3,594		3,594	
210		547	547		17,552		17,552	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

211	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (n)	
		3,444	3,444		110,507		110,507	
212		823	823		26,408		26,408	
213		64	64		2,054		2,054	
214		720	720		23,103		23,103	
215		1	1		32		32	
216		513	513		16,461		16,461	
217		25	25		802		802	
218		245	245		7,861		7,861	
219		19	19		610		610	
220		400	400		12,835		12,835	
221		1,075	1,075		34,493		34,493	
222		16	16		513		513	
223		18	18		578		578	
224		30	30		963		963	
225		28	28		898		898	
226		119	119		3,818		3,818	
227		144	144		4,621		4,621	
228		7	7		225		225	
229		7,040	7,040		225,892		225,892	
230		850	850		27,274		27,274	
231		623	623		19,990		19,990	
232		3,295	3,295		105,726		105,726	
233		2,024	2,024		64,944		64,944	
234		13,172	13,172		422,648		422,648	
235		246	246		7,893		7,893	
236		7,264	7,264		233,079		233,079	
237		16	16		513		513	
238		25	25		154		154	
239		1	1		6		6	
240		15	15		92		92	
241		44,843	44,843		276,403		276,403	
242		427	427		2,632		2,632	
243		4,935	4,935		30,418		30,418	
244		1,387	1,387		8,549		8,549	
245		306	306		1,886		1,886	
246		1	1		6		6	
247		520	520		15,426		15,426	
248		149	149		4,420		4,420	
249		38	38		1,127		1,127	
250		18	18		534		534	
251		1,910	1,910		56,661		56,661	
252		60	60		1,780		1,780	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

254 Line No	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenue (\$)(k+l+m) (n)	
253		300	300		8,900			
254		217	217		95,433			
255		20	20		593			
256		49	49		1,454		1,454	
257		11,541	11,541		342,366		342,366	
258		0	0		2,618		2,618	
259		757	757		5,013		5,013	
260		6	6		40		40	
261		472	472		3,126		3,126	
262		3,447	3,447		22,826		22,826	
263		1,189	1,189		7,873		7,873	
264		657	657		4,351		4,351	
265		2,398	2,398		15,879		15,879	
266		13,177	13,177		87,257		87,257	
267		3,437	3,437		22,759		22,759	
268		6,283	6,283		41,605		41,605	
269		30,700	30,700		203,292		203,292	
270		1,978	1,978		13,098		13,098	
271		26,421	26,421		174,957		174,957	
272		470	470		3,112		3,112	
273		9,748	9,748		64,550		64,550	
274		14	14		93		93	
275		998	998		6,609		6,609	
276		3,562	3,562		23,587		23,587	
277		921	921		6,099		6,099	
278		6,974	6,974		46,181		46,181	
279		50,648	50,648		335,385		335,385	
280		364	364		2,410		2,410	
281		1,241	1,241		8,218		8,218	
282		3,467	3,467		22,958		22,958	
283		51	51		338		338	
284		525	525		3,476		3,476	
285		5,440	5,440		36,023		36,023	
286		3,177	3,177		21,038		21,038	
287		1,200	1,200		7,946		7,946	
288		24,114	24,114		159,680		159,680	
289		22,211	22,211		147,079		147,079	
290		282	282		1,867		1,867	
291		200	200		1,324		1,324	
292		104	104		689		689	
293		350	350		2,318		2,318	
294		240	240		1,589		1,589	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

295	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Revenue (\$)	
296 Line No	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		2,041	2,041		13,515		13,515	
		353	353		8,959		8,959	
297		10,173	10,173		67,364		67,364	
298		1,868	1,868		12,370		12,370	
299		622	622		4,119		4,119	
300		2,998	2,998		19,852		19,852	
301		1,097	1,097		7,264		7,264	
302		143	143		947		947	
303		19,911	19,911		131,848		131,848	
304		960	960		6,357		6,357	
305		474	474		3,139		3,139	
306		409	409		2,708		2,708	
307		3,048	3,048		20,184		20,184	
308		2,923	2,923		19,356		19,356	
309		5,030	5,030		33,308		33,308	
310		620	620		4,106		4,106	
311		65	65		430		430	
312		16	16		106		106	
313		7,695	7,695		50,955		50,955	
314		201	201		1,331		1,331	
315		2,241	2,241		14,840		14,840	
316		7,859	7,859		52,041		52,041	
317		20,172	20,172		133,577		133,577	
318		74	74		490		490	
319		100	100		744		744	
320		3,117	3,117		23,194		23,194	
321		4,204	4,204		31,283		31,283	
322		67	67		499		499	
323		35,100	35,100		261,186		261,186	
324		1,545	1,545		11,497		11,497	
325		80	80		595		595	
326		7,867	7,867		58,540		58,540	
327		13,016	13,016		96,855		96,855	
328		15,014	15,014		111,722		111,722	
329		10,008	10,008		74,472		74,472	
330		390	390		2,902		2,902	
331		3,660	3,660		27,235		27,235	
332		1,221	1,221		9,086		9,086	
333		38	38		283		283	
334		400	400		2,811		2,811	
335		804	804		5,650		5,650	
336		5,302	5,302		37,261		37,261	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenue (\$) (k+l+m) (n)
337		2,600	2,600		18,272		18,272
339		317	317		2,228		2,228
340		3,870	3,870		27,197		27,197
341		1,149	1,149		8,075		8,075
342		31,610	31,610		222,147		222,147
343		6,231	6,231		43,790		43,790
344		1,440	1,440		10,120		10,120
345		45	45		316		316
346		8,703	8,703		61,162		61,162
347		578	578		4,062		4,062
348		76,422	76,422		537,074		537,074
349		353	353		2,481		2,481
350		30	30		211		211
351		1,599	1,599		11,237		11,237
352		2,123	2,123		14,920		14,920
353		1,948	1,948		13,690		13,690
354		224	224		1,718		1,718
355		62	62		476		476
356		880	880		6,750		6,750
357		506	506		3,881		3,881
358		2	2		15		15
359		77	77		591		591
360		1,173	1,173		8,997		8,997
361		36	36		276		276
362		569	569		4,364		4,364
363		2,048	2,048		15,708		15,708
364		140	140		1,074		1,074
365		40	40		307		307
366		1,680	1,680		12,886		12,886
367		27	27		207		207
368		150	150		1,151		1,151
369		89	89		683		683
370		2,255	2,255		17,296		17,296
371		168	168		1,289		1,289
372		644	644		4,940		4,940
373		225	225		1,726		1,726
374		120	120		920		920
375		100	100		767		767
376		11,135	11,135		85,406		85,406
377		1,467	1,467		11,252		11,252

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

378	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Revenue (\$)	
379 Line No.	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		237	237		1,818			
		210	210		1,611			
380		31	31		73		73	
381		19	19		45		45	
382		15	15		35		35	
383		100	100		235		235	
384		55	55		129		129	
385		40	40		94		94	
386		1,044	1,044		2,455		2,455	
387		4,456	4,456		10,478		10,478	
388		122	122		287		287	
389		121	121		285		285	
390		298	298		701		701	
391		6,556	6,556		15,415		15,415	
392		7,185	7,185		16,894		16,894	
393		353	353		830		830	
394		26	26		61		61	
395		2,764	2,764		6,499		6,499	
396		360	360		846		846	
397		8,398	8,398		19,747		19,747	
398		965	965		2,269		2,269	
399		82,434	82,434		193,831		193,831	
400		8,627	8,627		20,285		20,285	
401		20,491	20,491		48,182		48,182	
402		11,983	11,983		28,176		28,176	
403		532	532		1,251		1,251	
404		1,066	1,066		2,507		2,507	
405		2,700	2,700		6,349		6,349	
406		182	182		428		428	
407		358	358		842		842	
408		298	298		701		701	
409		40	40		94		94	
410		188	188		442		442	
411		13,407	13,407		31,525		31,525	
412		50	50		118		118	
413		965	965		2,269		2,269	
414		1,478	1,478		3,475		3,475	
415		234	234		550		550	
416		3,585	3,585		8,430		8,430	
417		430	430		1,011		1,011	
418		18,143	18,143		42,661		42,661	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

419	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Revenue (\$)	
420	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
		39,323	39,323		92,462			
		6,894	6,894		16,210		16,210	
		219	219		515		515	
422		195	195		459		459	
423		726	726		1,707		1,707	
424		52	52		122		122	
425		890	890		2,093		2,093	
426		23	23		54		54	
427		17	17		40		40	
428		11	11		26		26	
429		3,132	3,132		7,364		7,364	
430		11,570	11,570		27,205		27,205	
431		779	779		1,832		1,832	
432		1,273	1,273		2,993		2,993	
433		6,877	6,877		16,170		16,170	
434		2	2		5		5	
435		4,637	4,637		10,903		10,903	
436		302	302		710		710	
437		40	40		94		94	
438		13	13		31		31	
439		518	518		1,218		1,218	
440		2,704	2,704		6,358		6,358	
441		7,114	7,114		16,728		16,728	
442		405	405		952		952	
443		1,007	1,007		2,368		2,368	
444		3,097	3,097		7,282		7,282	
445		24	24		56		56	
446		97,601	97,601		229,494		229,494	
447		4,458	4,458		10,482		10,482	
448		2,710	2,710		6,372		6,372	
449		2,238	2,238		5,262		5,262	
450		120	120		282		282	
451		25	25		59		59	
452		3	3		7		7	
453		103	103		242		242	
454		994	994		2,337		2,337	
455		280	280		658		658	
456		18,661	18,661		43,879		43,879	
457		4,365	4,365		10,264		10,264	
458		85	85		200		200	
459		253	253		595		595	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

460	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (n)	
		159	159		374			
461		239	239		562		562	
462		2,517	2,517		5,918		5,918	
463		70	70		165		165	
464		241	241		567		567	
465		423	423		995		995	
466		13	13		31		31	
467		38	38		89		89	
468		252	252		593		593	
469		2,806	2,806		6,598		6,598	
470		10,352	10,352		24,341		24,341	
471		104	104		245		245	
472		92	92		216		216	
473		133	133		313		313	
474		48	48		113		113	
475		5,062	5,062		11,903		11,903	
476		90	90		212		212	
477		4,846	4,846		11,395		11,395	
478		7,255	7,255		17,059		17,059	
479		2,483	2,483		5,838		5,838	
480		78,273	78,273		184,047		184,047	
481		897	897		2,109		2,109	
482		7,491	7,491		17,614		17,614	
483		3,740	3,740		8,794		8,794	
484		892	892		2,097		2,097	
485		698	698		1,641		1,641	
486		3,378	3,378		7,943		7,943	
487		3,152	3,152		7,411		7,411	
488		162	162		381		381	
489		37	37		87		87	
490		654	654		1,538		1,538	
491		695	695		1,634		1,634	
492		2,965	2,965		6,972		6,972	
493		0	0		4,843		4,843	
494		99	99		403		403	
495		1,320	1,320		5,373		5,373	
496		402	402		3,806		3,806	
497		816	816		7,725		7,725	
498		32	32		303		303	
499		150	150		1,420		1,420	
500		1,015	1,015		9,609		9,609	
501		8,545	8,545		80,895		80,895	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

502	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (n)	
		1,000	1,000		9,467		9,467	
503		4,273	4,273		40,452		40,452	
504		3,594	3,594		34,024		34,024	
505		1,234	1,234		11,682		11,682	
506		53	53		502		502	
507		1,875	1,875		17,750		17,750	
508		8	8		76		76	
509		400	400		3,787		3,787	
510		890	890		8,426		8,426	
511		5,920	5,920		56,044		56,044	
512		14	14		133		133	
513		105	105		994		994	
514		755	755		7,148		7,148	
515		404	404		3,825		3,825	
516		119	119		1,127		1,127	
517		453	453		4,289		4,289	
518		34	34		322		322	
519		100	100		947		947	
520		925	925		8,757		8,757	
521		4,422	4,422		41,863		41,863	
522		13,040	13,040		123,449		123,449	
523		128	128		1,212		1,212	
524		225	225		2,130		2,130	
525		105	105		994		994	
526		96	96		909		909	
527		125	125		1,183		1,183	
528		3,144	3,144		29,764		29,764	
529		98	98		928		928	
530		244	244		2,310		2,310	
531		10	10		95		95	
532		288	288		2,726		2,726	
533		2,979	2,979		28,202		28,202	
534		588	588		5,567		5,567	
535		11,189	11,189		105,925		105,925	
536		11,611	11,611		109,920		109,920	
537		7,136	7,136		67,556		67,556	
538		25,996	25,996		246,102		246,102	
539		379	379		3,588		3,588	
540		362	362		3,427		3,427	
541		1,681	1,681		15,914		15,914	
542		370	370		3,503		3,503	
543		558	558		5,283		5,283	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

544	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM	REVENUE FROM	REVENUE FROM	REVENUE FROM
	Line	Billing Demand (MW)	Megawatt Hours Received	Megawatt Hours Delivered	TRANSMISSION OF ELECTRICITY FOR OTHERS	TRANSMISSION OF ELECTRICITY FOR OTHERS	TRANSMISSION OF ELECTRICITY FOR OTHERS	TRANSMISSION OF ELECTRICITY FOR OTHERS
545	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		5,492	5,492		51,992		51,992	
		0	0		10,473		10,473	
		147	147		3,936		3,936	
547		0	0		2,618		2,618	
548		289	289		84		84	
549		892	892		260		260	
550		6,868	6,868		2,005		2,005	
551		3,129	3,129		913		913	
552		960	960		280		280	
553		46	46		13		13	
554		100	100		29		29	
555		18	18		5		5	
556		62	62		18		18	
557		4,147	4,147		1,210		1,210	
558		6,057	6,057		1,768		1,768	
559		937	937		273		273	
560		2,755	2,755		804		804	
561		41	41		12		12	
562		24,467	24,467		7,142		7,142	
563		5,084	5,084		1,484		1,484	
564		451	451		132		132	
565		209	209		61		61	
566		232	232		68		68	
567		21	21		6		6	
568		1,162	1,162		339		339	
569		1,769	1,769		516		516	
570		17	17		5		5	
571		193	193		56		56	
572		388	388		113		113	
573		77	77		22		22	
574		1,414	1,414		413		413	
575		31	31		9		9	
576		146	146		43		43	
577		9,613	9,613		2,806		2,806	
578		26	26		8		8	
579		162	162		47		47	
580		17,953	17,953		5,240		5,240	
581		12,824	12,824		3,743		3,743	
582		20,048	20,048		5,852		5,852	
583		3,255	3,255		950		950	
584		263	263		77		77	
585		24,184	24,184		7,059		7,059	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

586	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	Billing Demand (MW) (h)	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
		216,781	216,781		63,276		63,276	
587		260	260		76		76	
588		1,003	1,003		293		293	
589		23,850	23,850		6,962		6,962	
590		840	840		245		245	
591		393	393		115		115	
592		5,163	5,163		1,507		1,507	
593		15,452	15,452		4,510		4,510	
594		329	329		96		96	
595		800	800		234		234	
596		969	969		283		283	
597		149	149		43		43	
598		66	66		19		19	
599		392	392		114		114	
600		229	229		67		67	
601		301	301		88		88	
602		1,120	1,120		327		327	
603		147	147		43		43	
604		0	0		6		6	
605		228	228		5,537		5,537	
606		110	110		3,547		3,547	
607		149	149		1,459		1,459	
608		10	10		98		98	
609		7	7		69		69	
610		399	399		3,907		3,907	
611		5	5		49		49	
612		18	18		176		176	
613		135	135		681		681	
614		48	48		242		242	
615		303	303		1,528		1,528	
616		100	100		504		504	
617		609	609		3,071		3,071	
618		69	69		348		348	
619		389	389		1,961		1,961	
620		33	33		166		166	
621		262	262		1,321		1,321	
622		179	179		1,192		1,192	
623		354	354		2,358		2,358	
624		698	698		4,649		4,649	
625		25	25		167		167	
626		559	559		3,723		3,723	
627		1,110	1,110		7,393		7,393	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

628	TRANSFER OF ENERGY		TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
	629	Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)	
628		10,661	10,661		71,003		71,003	
629	Billing Demand (MW) (h)	337	337		2,244		2,244	
630		1,290	1,290		8,592		8,592	
631		846	846		5,634		5,634	
632		387	387		2,577		2,577	
633		1,311	1,311		8,731		8,731	
634		720	720		4,795		4,795	
635		55	55		366		366	
636		3,886	3,886		25,881		25,881	
637		18	18		120		120	
638		18	18		120		120	
639		1,466	1,466		9,764		9,764	
640		2,890	2,890		19,248		19,248	
641		250	250		1,665		1,665	
642		2,519	2,519		16,777		16,777	
643		710	710		4,729		4,729	
644		3,044	3,044		20,273		20,273	
645		1,687	1,687		11,236		11,236	
646		600	600		3,996		3,996	
647		175	175		1,166		1,166	
648		670	670		4,462		4,462	
649		746	746		4,968		4,968	
650		30	30		200		200	
651		5	5		33		33	
652		389	389		2,591		2,591	
653		1,144	1,144		7,619		7,619	
654		14	14		93		93	
655		2	2		13		13	
656		105	105		699		699	
657		388	388		2,584		2,584	
658		239	239		1,592		1,592	
659		888	888		5,914		5,914	
660		217	217		1,445		1,445	
661		4,108	4,108		27,360		27,360	
662		374	374		2,491		2,491	
663		80	80		533		533	
664		25	25		167		167	
665		100	100		666		666	
666		2,340	2,340		15,585		15,585	
667		802	802		5,341		5,341	
668		29,649	29,649		197,465		197,465	
669		323	323		2,151		2,151	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
670		238	238		1,585		1,585
671		480	480		3,197		3,197
672		216	216		1,439		1,439
673		1,599	1,599		10,649		10,649
674		2,518	2,518		16,770		16,770
675		30	30		200		200
676		3,335	3,335		22,211		22,211
677		384	384		2,557		2,557
678		993	993		6,613		6,613
679		26,108	26,108		173,882		173,882
680		55,926	55,926		372,472		372,472
681		1,021	1,021		6,800		6,800
682		698	698		4,649		4,649
683		42	42		280		280
684		649	649		4,322		4,322
685		50	50		333		333
686		78	78		519		519
687		5,324	5,324		35,458		35,458
688		665	665		4,429		4,429
689		1,998	1,998		13,307		13,307
690		0	0		2,719		2,719
691		216	216		1,901		1,901
692		814	814		7,165		7,165
693		3,418	3,418		30,084		30,084
694		340	340		2,993		2,993
695		823	823		7,244		7,244
696		1,240	1,240		10,914		10,914
697		13,074	13,074		115,072		115,072
698		1,127	1,127		9,919		9,919
699		217	217		1,910		1,910
700		22	22		194		194
701		63	63		555		555
702		57	57		502		502
703		189	189		1,664		1,664
704		34	34		299		299
705		9	9		79		79
706		680	680		5,985		5,985
707		39	39		343		343
708		4,335	4,335		38,155		38,155
709		115	115		1,012		1,012
710		225	225		1,980		1,980
711		39	39		343		343

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

Line No	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS
		Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
712		750	750		6,601		6,601
713		75	75		660		660
714		554	554		4,876		4,876
715		170	170		1,496		1,496
716		5,156	5,156		45,381		45,381
717		14,892	14,892		131,073		131,073
718		1,117	1,117		9,831		9,831
719		104	104		915		915
720		608	608		5,351		5,351
721		171	171		1,505		1,505
722		176	176		1,549		1,549
723		1,815	1,815		15,975		15,975
724		43	43		378		378
725		370	370		3,257		3,257
726		27	27		238		238
727		227	227		1,998		1,998
728		314	314		2,764		2,764
729		2,664	2,664		23,447		23,447
730		86	86		757		757
731		258	258		2,271		2,271
732		3	3		26		26
733		79	79		695		695
734		305	305		2,684		2,684
735		8	8		70		70
736		30,302	30,302		266,706		266,706
737		168	168		1,479		1,479
738		556	556		4,894		4,894
739		527	527		4,638		4,638
740		661	661		5,818		5,818
741		1,749	1,749		15,394		15,394
742		1,080	1,080		9,506		9,506
743		52	52		458		458
744		198	198		885		885
745		44,357	44,357		198,216		198,216
746		13	13		58		58
747		115	115		514		514
748		75	75		335		335
749		240	240		5,601		5,601
750		0	0		4,843		4,843
35	0	7,756,368	7,756,368	10,735,827	49,918,310	0	60,654,137

Name of Respondent: Idaho Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	--	-------------------------------	---

FOOTNOTE DATA

(a) Concept: PaymentByCompanyOrPublicAuthority The network service agreement between Idaho Power and the Bonneville Power Administration for the Oregon Trail Electric Cooperative expires September 30, 2028.
(b) Concept: PaymentByCompanyOrPublicAuthority The network service agreement between Idaho Power and the Bonneville Power Administration for the USBR expired December 31, 2023.
(c) Concept: PaymentByCompanyOrPublicAuthority The network service agreement between Idaho Power and the Bonneville Power Administration for the Priority Firm Customers expires September 30, 2028.
(d) Concept: PaymentByCompanyOrPublicAuthority The contract between Idaho Power and the Milner Irrigation District expired December 31, 2023.
(e) Concept: PaymentByCompanyOrPublicAuthority The agreement between Idaho Power and the City of Seattle expired December 31, 2023. City of Seattle has re-sold this transmission service request to Shell Energy North America (CORP) and CORP is responsible for payment.
(f) Concept: PaymentByCompanyOrPublicAuthority The contract between Idaho Power and PacifiCorp - Imnaha expires on March 31, 2026.
(g) Concept: PaymentByCompanyOrPublicAuthority 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.
(h) Concept: RateScheduleTariffNumber 9, Open Access Transmission Tariff, Schedule 9 Network Integration Transmission Service
(i) Concept: RateScheduleTariffNumber Legacy, contract prior to the Open Access Transmission Tariff
(j) Concept: RateScheduleTariffNumber 5/6, Open Access Transmission Tariff, Schedule 5/6 Operating Reserves
(k) Concept: RateScheduleTariffNumber 7/8, Open Access Transmission Tariff, Schedule 7/8 Firm/Non-Firm Point-to-Point Transmission Service
(l) Concept: RateScheduleTariffNumber 11, Open Access Transmission Tariff, Schedule 11 Unreserved Use Penalty
(m) Concept: BillingDemand 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.

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent:
Idaho Power Company

(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY	TRANSFER OF ENERGY
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)
1	Avista Corp. - WWP Div.	LFP	328,558	328,558
2	Avista Corp. - WWP Div.	NF	714	714
3	Avista Corp. - WWP Div.	SFP	4,200	4,200
4	Avista Corp. - WWP Div.	OS		
5	Bonneville Power Administration	LFP	56,903	56,903
6	Bonneville Power Administration	NF	2,860	2,860
7	Bonneville Power Administration	OS		
8	Bonneville Power Administration	OS		
9	Bonneville Power Administration	OS	15,350	15,350
10	Bonneville Power Administration	OS	2,208	2,208
11	Bonneville Power Administration	OS		
12	Constellation Energy Generation, LLC	OS		
13	Dynasty Power Inc.	OS		
14	NorthWestern Energy	NF	2,735	2,735
15	NorthWestern Energy	OS		
16	NV Energy	NF		
17	NV Energy	OS		
18	PacifiCorp Inc.	LFP	25,666	25,666
19	PacifiCorp Inc.	NF	10,125	10,125
20	PacifiCorp Inc.	OS		
21	PacifiCorp Inc.	OS		
22	PacifiCorp Inc.	OS		
23	PacifiCorp Inc.	OS		
24	PacifiCorp Inc.	OS		
25	Phillips 66 Trading LLC	OS		
26	Seattle City Light	OS		
27	Sierra Pacific Power Company	NF	3,681	3,681
28	Sierra Pacific Power Company	OS		
29	Snohomish County PUD	OS		
30	Snohomish County PUD	SFP	7,182	7,182
	TOTAL		460,182	460,182

FERC FORM NO. 1 (REV. 02-04) No.	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS
	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1		6,596,000		6,596,000
2		5,900		5,900
3		123,660		123,660
4		(43,800)		(43,800)
5		1,076,616		1,076,616
6		13,634		13,634
7			189,984	189,984
8			1,493	1,493
9				
10				
11			5,000	5,000
12		(74,524)		(74,524)
13		(63,720)		(63,720)
14		15,352		15,352
15			360	360
16		2,192		2,192
17			44	44
18		3,900,076		3,900,076
19		97,083		97,083
20		(1,018,584)		(1,018,584)
21			173,637	173,637
22			(14,640)	(14,640)
23			(32,888)	(32,888)
24			(26)	(26)
25		(10,844)		(10,844)
26		5,168		5,168
27		19,772		19,772
28			497	497
29		32,960		32,960
30		50,220		50,220
	0	10,727,161	323,461	11,050,622

FERC FORM NO. 1 (REV. 02-04)

Page 332

FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode
Financial Transmission Losses
(b) Concept: StatisticalClassificationCode
Resale Transmission
(c) Concept: StatisticalClassificationCode
There are 3 contracts with Expiration Dates of 12/31/2025 and 12/31/2026
(d) Concept: StatisticalClassificationCode
Ancillary services
(e) Concept: StatisticalClassificationCode
Spinning/Supplemental Reserves
(f) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Snohomish
(g) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider for Seattle City Light
(h) Concept: StatisticalClassificationCode
Processing Fee for Transmission Service
(i) Concept: StatisticalClassificationCode
Resale Transmission
(j) Concept: StatisticalClassificationCode
Resale Transmission
(k) Concept: StatisticalClassificationCode
Ancillary services
(l) Concept: StatisticalClassificationCode
Ancillary services
(m) Concept: StatisticalClassificationCode
There are 2 Contracts with Expiration Dates of 5/31/2024 and 12/31/2027
(n) Concept: StatisticalClassificationCode
Resale Transmission
(o) Concept: StatisticalClassificationCode
Ancillary services
(p) Concept: StatisticalClassificationCode
2022 Unreserved Use Refund
(q) Concept: StatisticalClassificationCode
2022 Rate True Up - LFP_Refund Rate True-up
(r) Concept: StatisticalClassificationCode
2021 Rate True Up - LFP_Refund Rate True-up
(s) Concept: StatisticalClassificationCode
Resale Transmission
(t) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider
(u) Concept: StatisticalClassificationCode
Ancillary services
(v) Concept: StatisticalClassificationCode
Capacity reassignment, BPAT is provider

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	629,835
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	2,136,851
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	DIRECTOR FEES & EXPENSES	0
7	BOLANO, ODETTE	94,710
8	CARLILE, THOMAS	38,382
9	DAHL, RICHARD J	193,545
10	ELG, ANNETTE G	104,445
11	JIBSON, RONALD W	94,720
12	JOHANSEN, JUDITH A	116,679
13	JOHNSON, DENNIS L	104,445
14	KINNEEVEAUK, JEFF	97,316
15	PETERS, MARK T	94,050
16	JORGENSEN, NATE	64,907
17	MORRIS, SUSAN	66,161
18	NAVARRO, RICHARD J	117,453
19	TRAVEL & LODGING	96,077
20	Corp Memberships & Subscriptions	0
21	ASSOCIATED TAXPAYERS OF I	5,500
22	BANNOCK DEVELOPMENT CORP	5,000
23	BOISE METRO CHAMBER OF COMMERCE	31,954
24	BUSINESS PLUS INC	10,000
25	CEATI INTERNATIONAL INC	82,455
26	CHAMBER OF COMMERCE	20,706
27	CENTER FOR CORPORATE INNOVATION	54,000
28	E SOURCE	25,297
29	ELECTRIC POWER RESEARCH	20,000
30	IDAHO ASSOC OF COMMERCE	13,700
31	NORTH AMERICAN ENERGY STANDARD	8,000
32	OREGON STATE UNIVERSITY	15,000
33	PACIFIC NW UTILITIES	56,900
34	PROCUREMENT IQ	8,925
35	SPGLO	(30,000)
36	WEI MEMBERSHIP	31,140
37	Misc. memberships or Subscriptions under \$5000	24,069
46	TOTAL	4,432,222

Name of Respondent:
Idaho Power Company

(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

FOOTNOTE DATA

(a) Concept: PublicationAndDistributionExpensesForSecuritiesToStockholders

Pub & Distr info to Stckholders	Purpose	Amount
BANK OF NEW YORK	Misc Expense	3,498.00
BROADRIDGE FINANCIAL SOLUTIONS	Misc Expense	113,132.68
BUSINESS WIRE INC	Misc Expense	10,890.00
DEUTSCH BANK TRUST CO	Broker Fees	60,000.00
D F KING & COMPANY INC	Misc Expense	31,203.74
EQ SHAREOWNER SERVICES	MGMT Expenses	80,710.19
Fees & Training Related to Stockholder Services	Misc Expense	57,497.09
JEROME 20/20	Misc Expense	2,500.00
MARKIT NORTH AMERICA INC	Misc Expense	42,570.00
MISC OTHER EXPENSE	Misc Expense	1,380.49
MODERN NETWORKS IR, LLC	Misc Expense	11,820.60
MOODYS	Financial Software	42,999.00
NASDAQ CORP SOLUTIONS	Misc Expense	36,848.88
NEW YORK STOCK EXCHANGE	Misc Expense	79,014.73
Payroll Related	Misc Expense	203,259.87
Q4 INC	Misc Expense	25,953.33
RIVEL RESEARCH GROUP INC	MGMT Expenses	16,830.00
US BANK OF IDAHO	Misc Expense	19,150.00
Stock Based Compensation	Misc Expense	1,276,396.82
Travel Expense - Stock Related	Misc Expense	21,195.27
		2,136,850.69

FERC FORM NO. 1 (ED. 12-94)

Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges				Total (f)
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	
1	Intangible Plant			6,193,955		6,193,955
2	Steam Production Plant	49,010,473				49,010,473
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	25,320,109				25,320,109
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	19,314,018				19,314,018
7	Transmission Plant	25,977,974				25,977,974
8	Distribution Plant	50,525,692				50,525,692
9	Regional Transmission and Market Operation					
10	General Plant	17,996,077				17,996,077
11	Common Plant-Electric					
12	TOTAL	188,144,343		6,193,955		194,338,298

FERC FORM NO. 1 (REV. 12-03)

B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	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	31020	0.649		%	4.342%		
13	31100	122.135		%	3.423%		
14	31210	199.352		%	4.265%		
15	31220	434.149		%	5.585%		
16	31230	2.504		%	1.614%		
17	31400	143.046		%	5.525%		
18	31500	54.669		%	4.231%		
19	31600	13.7		%	7.524%		
20	31610	0.664		%	11.273%		
21	31640	0.204		%	0.363%		
22	31650	0.384		%	1.087%		
23	31660	0.045		%	13.746%		
24	31670	0.424		%	1.84%		
25	31680	4.495		%	7.162%		
26	31690	0.014		%	3.07%		
27	31700	39.92					
28	STEAM TOTAL	1,016.354					
29	33100	268.903					
30	33210	19.461					
31	33220	287.355					
32	33230	5.472					
33	33300	398.767					
34	33400	76.191					

35	33500	32.386				
36	33510	0.161				
37	33520	0.042				
38	33530	0.489				
39	33600	19.342				
40	HYDRO TOTAL	1,108.569				
41	34100	154.937				
42	34110	0.003				
43	34200	10.438				
44	34300	294.719				
45	34400	72.37				
46	34410	0.079				
47	34500	93.82				
48	34600	7.762				
49	34610	0.013				
50	OTHER PRODUCTION TOTAL	634.141				
51	35020	37.34				
52	35022	1.321				
53	35200	106.294				
54	35300	493.035				
55	35400	232.602				
56	35500	240.662				
57	35510	4.64				
58	35600	271.536				
59	35900	0.405				
60	TRANSMISSION TOTAL	1,387.835				
61	36022	0.874				
62	36100	66.084				
63	36200	338.795				
64	36302	14.06	20 years, 0 months	0%	5%	
65	36303	105.449	20 years, 0 months	0%	5%	
66	36305	14.06	20 years, 0 months	0%	5%	
67	36306	3.562	20 years, 0 months	0%	5%	
68	36307	3.562	20 years, 0 months	0%	5%	
69	36400	324.768				
70	36410	19.537				
71	36500	165.014				
72	36600	57.715				
73	36700	351.104				
74	36800	777.304				
75	36900	72.438				
76	37000	19.63				
77	37010	99.291				
78	37120	5.844				
79	37320	7.085				
80	37400	0				
	DISTRIBUTION					

81	TOTAL	2,446.176				
82	39011	35.463				
83	39012	142.945				
84	39110	13.205				
85	39120	26.447				
86	39121	2.494				
87	39210	0.802				
88	39230	4.444				
89	39240	36.626				
90	39250	2.304				
91	39260	66.01				
92	39270	10.718				
93	39290	10.112				
94	39300	7.754				
95	39400	15.758				
96	39500	16.452				
97	39600	31.333				
98	39710	3.025				
99	39720	24.63				
100	39730	27.908				
101	39740	20.69				
102	39750	5.427				
103	39800	10.915				
104	GENERAL TOTAL	515.462				
105	TOTAL DEPR PLANT	7,108.537				

Name of Respondent:
Idaho Power Company

- (1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

FOOTNOTE DATA

(a) Concept: BasisAmortizationCharges

Account 404 - Basis used to compute charges:

	Balance to be Amortized 1/1/2023	2023 Amortization	Balance to be Amortized 12/31/2023	Remaining months of Amort 12/31/23
(1) Mid Snake Relicensing	6,127,497	511,096	5,616,401	-
(2) Swan Falls Relicensing	3,734,856	189,908	3,544,948	224
(3) Software	26,481,925	4,641,165	33,372,912	-
(4) Shoshone Bannock ROW	1,444,804	287,899	1,156,905	48
(5) FERC Compliance Costs	21,940,621	446,688	24,296,094	-
(6) Radio Frequency - Spectrum	3,214,888	120,255	3,094,633	309
Total	62,944,591	6,197,011	71,081,893	

- (1) Middle Snake Relicensing Costs (Amortized over a 30 year license period; licenses expire July 31, 2034 and February 28, 2035).
 (2) Swan Falls Relicensing Costs (Amortized over a 30 year license period, license expires August 31, 2042).
 (3) Computer Software packages (Amortized over a 5 or 10 year period, as applicable).
 (4) Shoshone-Bannock Right of Way (Termination date December 31, 2027).
 (5) FERC License Compliance Costs (Amortized over the term of the applicable FERC License)
 (6) Radio Frequency Spectrum (Amortized using a 3.38% annual rate, effective January 2022)

(b) Concept: DepreciablePlantBase

Plant balances in column (b) are year-end plant sub-account balances.

(c) Concept: UtilityPlantAppliedDepreciationRate

Schedule page 336:

Line: 12 to 26 Column: e

The Applied Depreciation Rates presented in column (e) for Steam Production plant sub-accounts are calculated using annual depreciation expense compared to average plant balance derived from the beginning and end of year plant balances.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent:
Idaho Power Company

(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

REGULATORY COMMISSION EXPENSES

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR	EXPENSES INCURRED DURING YEAR
						CURRENTLY CHARGED TO	CURRENTLY CHARGED TO
						Department (f)	Account No. (g)
1	FEDERAL ENERGY REGULATORY COMMISSION:						
2	STATUTORY FEES ASSESSED BY FERC	5,197,045		5,197,045		ELECTRIC	928
3	GENERAL REGULATORY MATTERS		283,013	283,013		ELECTRIC	928
4	OREGON HYDRO FEES	271,717		271,717		ELECTRIC	928
5	REGULATORY COMMISSION EXPENSES - IDAHO						
6	STATUTORY FEES ASSESSED BY COMMISSION				21,039	ELECTRIC	928
7	GENERAL REGULATORY MATTERS		5,680	5,680		ELECTRIC	928
8	REGULATORY COMMISSION EXPENSES - OREGON						
9	STATUTORY FEES ASSESSED BY COMMISSION				95,321	ELECTRIC	928
10	GENERAL REGULATORY MATTERS		292,939	292,939		ELECTRIC	928
46	TOTAL	5,468,762	581,632	6,050,394	116,360		

EXPENSES INCURRED DURING YEAR CURRENTLY CHARGED TO		EXPENSES INCURRED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR	AMORTIZED DURING YEAR
FERC FORM NO. 1 (ED. 12-96)		Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year
Line No.	Amount (h)	(i)	(j)	(k)	(l)
1					
2	5,197,045				
3	283,013				
4	271,717				
5					
6		38,120	928203, 419000	42,777	16,382
7	5,680				
8					
9		127,946	928303, 419000	61,511	161,756
10	292,939				
46	6,050,394	166,066		104,288	178,138

FERC FORM NO. 1 (ED. 12-96)

Name of Respondent:
Idaho Power Company

- (1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)
1		Idaho Power did not incur any research and development expenditures in 2023.		

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

FERC FORM NO. 1 (ED. 12-87) Line No.	AMOUNTS CHARGED IN CURRENT YEAR Amounts Charged In Current Year: Account (e)	AMOUNTS CHARGED IN CURRENT YEAR Amounts Charged In Current Year: Amount (f)	Unamortized Accumulation (g)
1		0	0

Name of Respondent:
Idaho Power Company

(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	23,642,184		
4	Transmission	7,098,005		
5	Regional Market			
6	Distribution	21,188,788		
7	Customer Accounts	10,415,201		
8	Customer Service and Informational	5,786,139		
9	Sales			
10	Administrative and General	90,224,054		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	158,354,371		
12	Maintenance			
13	Production	5,053,295		
14	Transmission	4,653,556		
15	Regional Market			
16	Distribution	9,099,661		
17	Administrative and General	1,082,710		
18	TOTAL Maintenance (Total of lines 13 thru 17)	19,889,222		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	28,695,479		
21	Transmission (Enter Total of lines 4 and 14)	11,751,561		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	30,288,449		
24	Customer Accounts (Transcribe from line 7)	10,415,201		
25	Customer Service and Informational (Transcribe from line 8)	5,786,139		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	91,306,764		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	178,243,593		178,243,593
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			

43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)	DISTRIBUTION OF SALARIES AND WAGES		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	178,243,593	0	178,243,593
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)			
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78	Construction Work in Progress	89,584,452		89,584,452
79	Other Clearing Accounts	4,836,262		4,836,262
80	Stores Expense	6,565,397		6,565,397
81	Other Accounts	6,007,047		6,007,047
82	Other Work in Progress	5,637,791		5,637,791
83	Preliminary Survey and Investigation	(5,392)		(5,392)
84	Indirect Loading		67,146,319	67,146,319
85				

86				
87	DISTRIBUTION OF SALARIES AND WAGES			
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	112,625,557	67,146,319	179,771,876
96	TOTAL SALARIES AND WAGES	290,869,150	67,146,319	358,015,469

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

Name of Respondent: Idaho Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	--	-------------------------------	---

FOOTNOTE DATA

(a) Concept: SalariesAndWagesOtherAccounts

Amount reported is total amount of indirect loading. The loading is allocated to departments based on labor charges.

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

Page 354-355

This report is:

Name of Respondent:
Idaho Power Company

(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

PURCHASES AND SALES OF ANCILLARY SERVICES

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year		
		Usage - Related Billing Determinant Number of Units (b)	Usage - Related Billing Determinant Unit of Measure (c)	Usage - Related Billing Determinant Dollar (d)
1	Scheduling, System Control and Dispatch			245,762
2	Reactive Supply and Voltage			118,794
3	Regulation and Frequency Response			
4	Energy Imbalance			
5	Operating Reserve - Spinning			903
6	Operating Reserve - Supplement			590
7	Other			
8	Total (Lines 1 thru 7)	0		366,049

FERC FORM NO. 1 (New 2-04)

Line No.	Amount Sold for the Year Usage - Related Billing Determinant Number of Units (e)	Amount Sold for the Year Usage - Related Billing Determinant Unit of Measure (f)	Amount Sold for the Year Usage - Related Billing Determinant Dollars (g)
1	PURCHASES AND SALES OF ANCILLARY SERVICES		
2	Amount Sold for the Year	Amount Sold for the Year	Amount Sold for the Year
3	Usage - Related Billing Determinant Number of Units 3,502,146	Usage - Related Billing Determinant Unit of Measure KW	Usage - Related Billing Determinant Dollars 343,036
4	(e)	(f)	(g)
5	4,499,423	KW	440,719
6	4,499,423	KW	440,719
7			
8	12,500,992		1,224,474

FERC FORM NO. 1 (New 2-04)

Name of Respondent:
Idaho Power Company

(1) An Original
(2) A Resubmission

Date of Report:
04/16/2024

Year/Period of Report
End of: 2023/ Q4

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: IDAHO POWER COMPANY - SYSTEM LOAD									
1	January	3,812	30	20	1,944	270	1,177	0	421	0
2	February	3,868	2	8	2,010	268	1,177	0	413	0
3	March	3,603	7	9	1,660	243	1,177	0	523	0
4	Total for Quarter 1				5,614	781	3,531	0	1,357	0
5	April	3,451	5	9	1,686	234	1,177	0	354	0
6	May	4,112	19	19	2,128	294	1,177	0	513	0
7	June	4,735	30	19	2,854	364	1,177	0	340	0
8	Total for Quarter 2				6,668	892	3,531	0	1,207	0
9	July	5,179	20	17	3,295	400	1,177	0	307	0
10	August	4,972	15	19	2,739	377	1,177	0	679	0
11	September	4,143	11	18	2,362	232	1,177	0	372	0
12	Total for Quarter 3				8,396	1,009	3,531	0	1,358	0
13	October	3,256	28	9	1,291	209	1,177	0	579	0
14	November	3,712	28	8	1,891	282	1,177	0	362	0
15	December	3,610	18	9	1,746	237	1,177	0	450	0
16	Total for Quarter 4				4,928	728	3,531	0	1,391	0
17	Total				25,606	3,410	14,124	0	5,313	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-16	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ELECTRIC ENERGY ACCOUNT

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	15,514,992
3	Steam	2,473,143	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,095,145
5	Hydro-Conventional	6,547,878	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	0
7	Other	2,917,244	27	Total Energy Losses	1,207,582
8	Less Energy for Pumping		27.1	Total Energy Stored	17,446
9	Net Generation (Enter Total of lines 3 through 8)	11,938,265	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	18,835,165
10	Purchases (other than for Energy Storage)	7,020,964			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	57,686			
13	Delivered	186,111			
14	Net Exchanges (Line 12 minus line 13)	(128,425)			
15	Transmission For Other (Wheeling)				
16	Received	7,756,368			
17	Delivered	7,752,007			
18	Net Transmission for Other (Line 16 minus line 17)	4,361			
19	Transmission By Others Losses	0			
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	18,835,165			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-16	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: NetTransmissionEnergyForOthersElectricPowerWheeling

Page 329 Column I differs from page 401 by 4,361 MWH, reported for Wheeling variation and BPA Energy imbalance schedules on page 401. The numbers that are shown on pages 328-330 are for account 456 wheeling only, the numbers on page 401 have to be adjusted for account 447 transmission.

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

MONTHLY PEAKS AND OUTPUT

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: IDAHO POWER COMPANY - SYSTEM LOAD					
29	January	1,713,824	288,755	2,521	30	9
30	February	1,436,429	177,995	2,431	1	9
31	March	1,400,530	94,530	2,221	7	8
32	April	1,273,220	127,060	2,160	30	19
33	May	1,743,874	375,378	2,681	20	19
34	June	1,730,586	244,420	3,195	30	19
35	July	2,012,618	41,628	3,615	20	18
36	August	1,794,383	63,916	3,480	16	17
37	September	1,394,795	96,563	2,704	11	18
38	October	1,316,684	161,315	2,170	30	9
39	November	1,438,338	227,835	2,253	28	8
40	December	1,579,884	195,750	2,196	18	9
41	Total	18,835,165	2,095,145			

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: Bennett Mountain	Plant Name: Boardman	Plant Name: Danskin	Plant Name: Jim Bridger	Plant Name: Langley Gulch	Plant Name: Valmy
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Gas Turbine	Steam	Gas Turbine	Steam	Gas Turbine	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional	Conventional	Semi-Outdoor Boiler	Conventional	Outdoor
3	Year Originally Constructed	2005	1980	2001	1974	2012	1981
4	Year Last Unit was Installed	2005	1980	2008	1979	2012	1985
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	172.8	0	270.9	775.29	318.45	144.9
6	Net Peak Demand on Plant - MW (60 minutes)	203	0	286	716	338	137
7	Plant Hours Connected to Load	4,424	0	3,758	8,760	5,971	3,778
8	Net Continuous Plant Capability (Megawatts)	204		300		344	
9	When Not Limited by Condenser Water	0	0	0	0	0	0
10	When Limited by Condenser Water	0	0	0	0	0	0
11	Average Number of Employees	4	0	6	0	23	0
12	Net Generation, Exclusive of Plant Use - kWh	725,648,000	0	566,667,000	2,244,357,000	1,624,868,000	228,786,000
13	Cost of Plant: Land and Land Rights	0	106,610	402,745	509,671	2,287,261	1,106,140
14	Structures and Improvements	1,855,550	0	6,288,751	74,228,852	146,781,147	47,906,560
15	Equipment Costs	80,978,761	0	146,463,846	644,479,167	250,690,859	209,171,680
16	Asset Retirement Costs	0	3,767,793	0	36,460,399	0	(308,456)
17	Total cost (total 13 thru 20)	82,834,311	3,874,403	153,155,342	755,678,089	399,759,267	257,875,924
18	Cost per KW of Installed Capacity (line 17/5) Including	479.37		565.36	974.7	1,255.33	1,779.68
19	Production Expenses: Oper, Supv, & Engr	9,121	(154,681)	8,640	268,861	637,812	514,428
20	Fuel	46,847,614	0	43,897,776	77,983,147	89,143,609	17,516,179
21	Coolants and Water (Nuclear Plants Only)	0	0	0	0	0	0
22	Steam Expenses	0	(2,000)	0	6,103,197	0	4,049,014
23	Steam From Other Sources	0	0	0	0	0	0
24	Steam Transferred (Cr)	0	0	0	0	0	0
25	Electric Expenses	516,125	0	913,522	0	3,856,325	1,589,402
26	Misc Steam (or Nuclear) Power Expenses	114,173	5	162,360	6,576,575	442,711	1,552,020
27	Rents	0	0	0	233,996	0	0

28	Allowances		0	0	0	0	0	0	0	0
29	Maintenance Supervision and Engineering		0	(282,132)	0	17,707	0	0	0	0
30	Maintenance of Structures		25,064	0	37,678	0	81,551	1,142,007		
31	Maintenance of Boiler (or reactor) Plant		(86,085)	0	10,857	5,527,262	23,709	2,169,915		
32	Maintenance of Electric Plant		524,570	0	3,403,525	2,464,174	1,263,542	555,201		
33	Maintenance of Misc Steam (or Nuclear) Plant		0	0	0	8,576,992	0	269,361		
34	Total Production Expenses		47,950,582	(438,808)	48,434,358	107,751,911	95,449,259	29,357,527		
35	Expenses per Net kWh		0.07		0.09	0.05	0.06	0.13		
35	Plant Name	Bennett Mountain	Boardman	Boardman	Danskin	Jim Bridger	Jim Bridger	Langley Gulch	Valmy	Valmy
36	Fuel Kind	Gas	Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil
37	Fuel Unit	MCF	Tons	Barrels	MCF	Tons	Barrels	MCF	Tons	Barrels
38	Quantity (Units) of Fuel Burned	7,329,649	0	0	5,908,125	1,343,055	6,267	10,996,100	143,943	4,223
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,027	0	0	1,027	9,149	140,000	1,027	10,205	138,778
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	6.39	0	0	7.43	56.87	3.74	8.11	65.85	0
41	Average Cost of Fuel per Unit Burned	6.39	0	0	7.43	57.31	130.46	8.11	115.57	198.58
42	Average Cost of Fuel Burned per Million BTU	5.68	0	0	6.59	3.08	22.19	7.17	5.66	34.07
43	Average Cost of Fuel Burned per kWh Net Gen	0.07	0	0	0.08	0.03	0	0.06	0.08	0
44	Average BTU per kWh Net Generation	10,374	0	0	10,708	11,166	0	6,950	12,946	0

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: YearPlantOriginallyConstructed

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 owning 10%. The unit was placed in commercial operation August 3, 1980 and ceased operations in October 2020.

(b) Concept: YearPlantOriginallyConstructed

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 Power 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.

(c) Concept: YearPlantOriginallyConstructed

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 Power owning 1/2. Unit #1 was placed in commercial operation December 11, 1981, and Unit #2 May 21, 1985. Idaho Power ended its participation in Unit #1 in December 2019.

(d) Concept: InstalledCapacityOfPlant

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

(e) Concept: InstalledCapacityOfPlant

This footnote applies to line 5 and line 12 through 43. Information reflects Idaho Power Company's share as explained in the note for line 3 page 402 under Jim Bridger.

(f) Concept: InstalledCapacityOfPlant

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

(g) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater

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

(h) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater

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

(i) Concept: NetContinuousPlantCapabilityNotLimitedByCondenserWater

This footnote applies to line 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Hydroelectric Generating Plant Statistics

Line No.	Item (a)	FERC Licensed Project No. 2736	FERC Licensed Project No. 1975	FERC Licensed Project No. 1971
		Plant Name: American Falls	Plant Name: Bliss	Plant Name: Brownlee
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	Run-of-River	Storage
2	Plant Construction type (Conventional or Outdoor)	Outdoor	Outdoor	Outdoor
3	Year Originally Constructed	1978	1949	1958
4	Year Last Unit was Installed	1978	1950	1980
5	Total installed cap (Gen name plate Rating in MW)	92.34	75.04	675
6	Net Peak Demand on Plant-Megawatts (60 minutes)	68	52	649
7	Plant Hours Connect to Load	5,110	8,760	8,674
8	Net Plant Capability (in megawatts)			
9	(a) Under Most Favorable Oper Conditions	70	75	714
10	(b) Under the Most Adverse Oper Conditions		1	220
11	Average Number of Employees	4	4	7
12	Net Generation, Exclusive of Plant Use - kWh	262,202,000	295,069,000	2,087,723,000
13	Cost of Plant			
14	Land and Land Rights	875,319	768,993	18,542,080
15	Structures and Improvements	12,673,865	1,944,695	51,233,164
16	Reservoirs, Dams, and Waterways	5,224,768	12,215,938	71,583,400
17	Equipment Costs	37,144,210	20,543,211	138,908,639
18	Roads, Railroads, and Bridges	839,276	486,477	2,820,134
19	Asset Retirement Costs			
20	Total cost (total 13 thru 20)	56,757,438	35,959,314	283,087,417
21	Cost per KW of Installed Capacity (line 20 / 5)	614.66	479.2	419.39
22	Production Expenses			
23	Operation Supervision and Engineering	230,110	259,479	849,456
24	Water for Power	174,371	196,626	504,772
25	Hydraulic Expenses	303,721	342,528	1,012,975
26	Electric Expenses	117,518	85,340	435,767
27	Misc Hydraulic Power Generation Expenses	289,245	373,295	847,872
28	Rents	16,442	18,541	47,597
29	Maintenance Supervision and Engineering	8,315	9,855	15,609
30	Maintenance of Structures	45,649	45,793	82,092
31	Maintenance of Reservoirs, Dams, and Waterways	16,326	38,506	26,690
32	Maintenance of Electric Plant	84,259	126,716	166,079
33	Maintenance of Misc Hydraulic Plant	249,381	257,881	408,653
34	Total Production Expenses (total 23 thru 33)	1,535,337	1,754,560	4,397,562
35	Expenses per net kWh	0.01	0.01	0

Hydroelectric Generating Plant Statistics

Line No.	FERC Licensed Project No. 2055 Plant Name: C J Strike	FERC Licensed Project No. 2848 Plant Name: Cascade	FERC Licensed Project No. 1971 Plant Name: Common Facilities	FERC Licensed Project No. 1971 Plant Name: Hells Canyon
1	FERC FORM NO. 1 (REV. 12-03) Run-of-River	Run-of-River		Storage
2	Outdoor	Hydroelectric Generating Plant Statistics		Outdoor
3	FERC Licensed Project No. 1952	FERC Licensed Project No. 1983	FERC Licensed Project No. 1971	FERC Licensed Project No. 1967
4	Plant Name: C J Strike 1952	Plant Name: Cascade 1984	Plant Name: Common Facilities	Plant Name: Hells Canyon 1967
5	82.8	12.42		391.5
6	86	12		435
7	8,760	8,719		8,746
8				
9	92	13		444
10	84	1		137
11	5	2		4
12	377,063,000	35,535,000		1,789,832,000
13				
14	5,744,769	82,142	114,368	2,222,392
15	10,792,749	7,333,768	70,068,470	6,790,045
16	12,664,444	3,145,631	13,556,785	56,025,711
17	15,104,070	13,508,220	3,898,090	58,190,403
18	1,602,868	122,668	142,581	1,357,863
19				
20	45,908,900	24,192,429	87,780,294	124,586,414
21	554.46	1,947.86		318.23
22				
23	543,059	159,245		414,011
24	279,177	112,303		292,825
25	429,769	222,304	13,128,083	579,650
26	92,435	103,833		247,605
27	440,680	214,563		583,812
28	26,325	10,589		27,612
29	17,080	8,402		68,606
30	136,118	40,580		43,564
31	103,567	7,621		1,771,346
32	264,654	136,228		642,958
33	308,334	183,506	113,609	546,437
34	2,641,198	1,199,174	13,241,692	5,218,426
35	0.01	0.03		0

Hydroelectric Generating Plant Statistics

Line No.	FERC Licensed Project No. 2061 Plant Name: Lower Salmon	FERC Licensed Project No. 2726 Plant Name: Malad	FERC Licensed Project No. 2899 Plant Name: Milner	FERC Licensed Project No. 1971 Plant Name: Oxbow
	Run-of-River	Run-of-River	Run-of-River	Storage
2	Outdoor	Hydroelectric Generating Plant Statistics		Outdoor
		Outdoor	Conventional	
Line No.	FERC Licensed Project No. 2061 Plant Name: Lower Salmon	FERC Licensed Project No. 2726 Plant Name: Malad	FERC Licensed Project No. 2899 Plant Name: Milner	FERC Licensed Project No. 1971 Plant Name: Oxbow
4	1949	1948	1992	1961
5	60	21.77	59.45	190
6	38	23	35	209
7	8,760	8,540	2,076	8,755
8				
9	71	31	36	210
10	60	21	1	202
11	4	1	2	6
12	187,857,000	159,012,000	28,958,000	900,050,000
13				
14	424,428	205,376	139,356	1,212,841
15	3,605,915	15,869,882	10,711,507	22,452,830
16	8,121,814	7,598,766	17,779,586	35,917,788
17	55,603,329	18,777,532	29,677,158	22,533,329
18	88,693	1,507,442	501,877	3,674,733
19				
20	67,844,179	43,958,998	58,809,484	85,791,521
21	1,130.74	2,019.25	989.23	451.53
22				
23	370,156	65,162	161,431	723,884
24	226,697	49,378	122,558	392,862
25	369,789	100,885	186,238	781,278
26	179,487	24,774	63,045	264,013
27	303,422	75,535	250,389	679,398
28	21,376	4,656	11,556	37,044
29	7,858	4,643	6,692	15,064
30	89,990	10,668	38,056	60,303
31	19,748	43,079	25,246	59,599
32	100,500	63,510	90,964	213,940
33	163,631	103,669	164,149	312,521
34	1,852,654	545,959	1,120,324	3,539,906
35	0.01	0	0.04	0

Hydroelectric Generating Plant Statistics

Line No.	FERC Licensed Project No. 2778 Plant Name: Shoshone Falls	FERC Licensed Project No. 503 Plant Name: Swan Falls	FERC Licensed Project No. 18 Plant Name: Twin Falls	FERC Licensed Project No. 2777 Plant Name: Upper Salmon
	Run-of-River	Run-of-River	Run-of-River	Run-of-River
2	Conventional	Hydroelectric Generating Conventional	Conventional	Outdoor
Line No.	FERC Licensed Project No. 2778 Plant Name: Shoshone Falls	FERC Licensed Project No. 503 Plant Name: Swan Falls	FERC Licensed Project No. 18 Plant Name: Twin Falls	FERC Licensed Project No. 2777 Plant Name: Upper Salmon
4	1907	1910	1935	1937
5	14.73	27.17	52.9	34.5
6	15	15	34	34
7	6,368	6,368	6,299	8,759
8				
9	16	16	44	37
10	11	14	50	32
11	2	4	3	4
12	42,312,000	113,009,000	37,126,000	169,512,000
13				
14	313,328	309,958	255,499	207,636
15	10,572,266	28,364,180	12,004,023	3,794,132
16	14,827,399	15,850,156	9,031,704	19,724,184
17	19,476,797	32,765,484	24,963,648	9,723,108
18	468,609	2,261,020	2,642,015	29,359
19				
20	45,658,399	79,550,798	48,896,889	33,478,419
21	3,099.69	2,927.89	924.33	970.39
22				
23	130,367	340,493	649,761	323,222
24	98,788	243,326	277,275	244,852
25	155,202	414,645	421,307	421,901
26	81,950	156,245	62,271	211,092
27	165,367	401,172	362,341	364,572
28	9,315	22,944	26,145	23,088
29	4,656	10,533	5,398	10,367
30	48,490	126,787	42,574	98,421
31	27,270	30,146	21,916	56,264
32	59,884	130,361	95,243	173,952
33	85,875	213,873	97,106	164,613
34	867,164	2,090,525	2,061,337	2,092,344
35	0.02	0.02	0.06	0.01

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro					
2	Clear Lakes	1937	2.5	2.3	8,396	4,485,042
3	Thousand Springs	1912	6.8	6.8	54,222	13,518,763
4	Internal Combustion					
5	^(a) Salmon Diesel	1967	5	5.5	61	986,873

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)
			Fuel Production Expenses (i)	Maintenance Production Expenses (j)		
FERC FORM NO. 1 (REV. 12-03)						
2	1,794,017	100,981	GENERATING PLANT STATISTICS (Small Plants)			
3	1,988,053	492,435	20,489	287,495		
Line No.	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Fuel Production Expenses (i)	Maintenance Production Expenses (j)	Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)
5	197,375				Diesel	

FERC FORM NO. 1 (REV. 12-03)

GENERATING PLANT STATISTICS (Small Plants)

Line No.	Generation Type (m)
1	
FERC FORM NO. 1 (REV. 12-03)	
3	GENERATING PLANT STATISTICS (Small Plants)
4 Line No.	Generation Type (m)
5	

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: PlantName
Salmon units are classified as standby.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ENERGY STORAGE OPERATIONS (Large Plants)

FERC FORM NO. 1 ((NEW 12-12))

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)
1	Hemingway BESS	Distribution	Owyhee County, ID	16,572			14,460
2	Black Mesa BESS	Distribution	Elmore County, ID	874			598
35	TOTAL			17,446	0	0	15,058

FERC FORM NO. 1 ((NEW 12-12))

ENERGY STORAGE OPERATIONS (Large Plants)

FERC FORM NO. 1 ((NEW 12-12))

Page 414

Line No.	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)
1			2,112				
2			276				
35	0	0	2,388	0	0	0	0

FERC FORM NO. 1 ((NEW 12-12))

Page 414

ENERGY STORAGE OPERATIONS (Large Plants)

Line No.	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
1		101363			110,007,941
FERC FORM NO. 1 (NEW 12-12)		101363			30,764,772
ENERGY STORAGE OPERATIONS (Large Plants)					
35	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
FERC FORM NO. 1 (NEW 12-12)			0	0	140,772,713

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)	Type of Supporting Structure (e)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)	Number of Circuits
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Borah	^(a) Midpoint	345	500	S Tower	62.35	0	1
2	Boardman	^(b) Slatt	500	500	S Tower	1.79	0	1
3	Summer lake	^(c) Hemingway	500	500	S Tower	0.08	0	1
4	Hemingway	^(d) Midpoint	500	500	S Tower	0.15	0	1
5	Summer Lake	^(e) Hemingway	500	500	S Tower	53.07	0	1
6	Hemingway	^(f) Midpoint	500	500	S Tower	47.76	0	1
7	Jim Bridger	^(g) Goshen	345	345	S Tower	66.15	0	1
8	State Line	Midpoint	345	345	S Tower	76.05	0	2
9	Rogerson	Midpoint	345	345	S Tower	1.08	0	1
10	Kinport	^(h) Borah	345	345	S Tower	19.81	0	1
11	Jim Bridger	⁽ⁱ⁾ Populus	345	345	S Tower	60.93	0	1
12	Populus	^(j) Kinport	345	345	S Tower	7.42	0	1
13	Jim Bridger	^(k) Populus	345	345	S Tower	61.1	0	1
14	Populus	^(l) Borah	345	345	S Tower	9.05	0	1
15	Goshen	^(m) Kinport	345	345	S Tower	7.49	0	1
16	Midpoint	⁽ⁿ⁾ Borah #1	345	345	H Wood	51.07	0	1
17	Midpoint	^(o) Borah #2	345	345	H Wood	49.98	0	2
18	Adelaide Tap	^(p) Adelaide	345	345	H Wood	1.72	0	2
19	Quartz	LaGrande	230	230	H Wood	45.97	0	1
20	Midpoint	Hunt	230	230	S Tower	0.7	0	2
21	Brady	Antelope	230	230	H Wood	56.38	0	1
22	Brady	Treasureton	230	230	H Wood	0.08	0	1
23	Brady #1 & #2	Kinport	230	230	S Tower	17.94	0	2
24	Brownlee	Ontario	230	230	S Tower	72.67	0	1
25	Mora	Bowmont	138	230	S P Wood	9.99	0	1
26	Mora	Bowmont	138	230	H Wood	8.71	0	1
27	Caldwell	Locust	230	230	SP Steel	18.5	0	1
28	Boise Bench	Caldwell	230	230	S Tower	7.69	0	1
29	Boise Bench	Caldwell	230	230	H Wood	33.49	0	1
30	Boise Bench	Cloverdale	230	230	S Tower	16.08	0	2
31	Boardman	^(q) Dalreed Sub	230	230	H Wood	1.67	0	1
32	Brownlee	Oxbow	230	230	SP Steel	10.96	0	2

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

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) -	VOLTAGE (KV) -	Type of Supporting Structure	LENGTH	LENGTH	Number of Circuits
			(Indicate where other than 60 cycle, 3 phase)	(Indicate where other than 60 cycle, 3 phase)		(Pole miles) - (In the case of underground lines report circuit miles)	(Pole miles) - (In the case of underground lines report circuit miles)	
	From	To	Operating	Designated		On Structure of Line	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
33	Caldwell	Ontario	230	230	H Wood	30.06	0	1
34	Caldwell	Ontario	230	230	S Tower	3.14	0	1
35	Bennett Mtn PP	Rattlesnake TS	230	230	SP Steel	4.39	0	1
36	Borah	Hunt	230	230	H Steel	68.12	0	1
37	Danskin	Hubbard	230	230	H Steel	36.25	0	1
38	Danskin	Hubbard	230	230	SP Steel	1.84	0	1
39	Danskin	Hubbard	230	230	SP Steel	1.3	0	2
40	Danskin	Bennett Mtn	230	230	SP Steel	5.39	0	1
41	Hemingway	Bowmont	230	230	SP Steel	12.94	0	1
42	Langley Gulch	Galloway Rd	138	230	SP Steel	14.19	0	1
43	Galloway Rd	Willis Tap	138	230	SP Steel	2.09	0	1
44	Walla Walla	Hurricane	230	230	H Wood	31.66	0	1
45	Cloverdale	Hubbard	230	230	SP Steel	6.86	0	2
46	Bowmont	Hubbard	0	230		0	0	0
47	Boise Bench	Midpoint #1	230	230	S Tower	0.71	0	1
48	Boise Bench	Midpoint #1	230	230	H Wood	109.65	0	1
49	Brownlee	Quartz Jct	230	230	S Tower	1.51	0	1
50	Brownlee	Quartz Jct	230	230	H Wood	41.3	0	1
51	Brownlee	Boise Bench #1 & #2	230	230	S Tower	99.78	0	2
52	Oxbow	Brownlee	230	230	S Tower	10.32	0	2
53	Boise Bench	Midpoint #2	230	230	S Tower	3.49	0	1
54	Boise Bench	Midpoint #2	230	230	H Wood	102.13	0	1
55	Oxbow	Palette Jct	230	230	S Tower	19.98	0	2
56	Palette Jct	Imnaha	230	230	H Wood	24.43	0	2
57	Hells Canyon	Palette Jct	230	230	S Tower	9.05	0	2
58	Brownlee	Boise Bench	230	230	S Tower	102.1	0	2
59	Boise Bench	Midpoint #3	230	230	H Wood	106.29	0	1
60	Palette Jct	Enterprise	230	230	H Wood	29.6	0	1
61	Borah	Brady #2	230	230	S Tower	0.42	0	1
62	Borah	Brady #2	230	230	H Wood	3.52	0	1
63	Borah	Brady #1	230	230	H Wood	3.84	0	1
64	Goshen	State Line	161	161	H Wood	40.89	0	1
65	Don	Goshen	161	161	S Tower	2.37	0	2
66	Don	Goshen	161	161	H Wood	16.49	0	2
67	Don	Goshen	138	161	H Wood	29.66	0	2
68	Antelope	Goshen	161	161	H Wood	5.68	0	1
69	Goshen	State Line	161	161	H Wood	10.9	0	1
70	Goshen	State Line	161	161	H Wood	7.84	0	1
71	American Falls PP	Adelaide	138	138	H Wood	14.09	0	2

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) -	VOLTAGE (KV) -	Type of Supporting Structure	LENGTH	LENGTH	Number of Circuits
			(Indicate where other than 60 cycle, 3 phase)	(Indicate where other than 60 cycle, 3 phase)		(Pole miles) - (In the case of underground lines report circuit miles)	(Pole miles) - (In the case of underground lines report circuit miles)	
	From	To	Operating	Designated		On Structure of Line	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
72	American Falls PP	Adelaide	138	138	S P Wood	0.12	0	2
73	Minidoka Loop	Adelaide	138	138	S Tower	1.13	0	2
74	Nampa	Caldwell	138	138	S P Wood	9.6	0	2
75	Skyway Tap		138	138	S P Steel	0.89	0	2
76	Upper Salmon	Mountain Home Jct	138	138	H Wood	54.36	0	1
77	Upper Salmon	Cliff	138	138	H Wood	30.81	0	1
78	Eastgate	Russet	138	138	S P Wood	2.06	0	1
79	Brady	Fremont	138	138	S Tower	1.01	0	2
80	Brady	Fremont	138	138	H Wood	24.36	0	2
81	Brady	Fremont	138	138	S P Wood	24.33	0	2
82	King	Lower Malad	138	138	H Wood	84.92	0	2
83	Orchard Tap		138	138	S P Steel	3.81	0	1
84	Emmett Jct	Payette	138	138	H Wood	66.41	0	2
85	Mountain Home AFB Tap		138	138	H Wood	6.2	0	1
86	Ontario	Quartz	138	138	H Wood	73.23	0	1
87	King	American Falls PP	138	138	S Tower	0.91	0	2
88	King	American Falls PP	138	138	H Wood	142.15	0	1
89	King	American Falls PP	138	138	S P Wood	3.71	0	1
90	King	American Falls PP	138	138	S P Steel	0.5	0	1
91	Duffin	Clawson	138	138	H Wood	6.19	0	1
92	American Falls	Brady Tie	138	138	H Wood	0.33	0	1
93	Upper Salmon A-B	King	138	138	H Wood	5.66	0	1
94	Upper Salmon B	Wells	138	138	H Wood	125.47	0	1
95	King	Wood River	138	138	H Wood	73.59	0	1
96	Toponis	Pocket	138	138	S P Wood	9.8	0	1
97	Boise Bench	Grove	138	138	S P Wood	10.5	0	2
98	Quartz	John Day	138	138	H Wood	67.37	0	1
99	Sinker Creek Tap		138	138	H Wood	2.83	0	1
100	Mora	Cloverdale	138	138	H Wood	2.51	0	1
101	Mora	Cloverdale	138	138	S P Wood	22.25	0	1
102	Mora	Cloverdale	138	138	S P Steel	0.96	0	2
103	Stoddard Jct	Stoddard Sub	138	138	S P Steel	3.8	0	1
104	Fossil Gulch Tap		138	138	H Wood	1.81	0	1
105	Wood River	Midpoint	138	138	H Wood	53.08	0	2
106	Wood River	Midpoint	138	138	S P Wood	16.69	0	2
107	Oxbow	McCall	138	138	H Wood	37.04	0	1
108	Oxbow	McCall	138	138	S P Wood	2.32	0	1
109	Lowell Jct	Nampa	138	138	S P Wood	7.53	0	2
110	Hunt	Milner	138	138	S P Wood	19.41	0	1
111	Strike	Bruneau Bridge	138	138	H Wood	13.49	0	1
112	American Falls	Kramer Sub	138	138	S P Wood	18.46	0	2

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION	DESIGNATION	VOLTAGE (KV) -	VOLTAGE (KV) -	Type of Supporting Structure	LENGTH	LENGTH	Number of Circuits
			(Indicate where other than 60 cycle, 3 phase)	(Indicate where other than 60 cycle, 3 phase)		(Pole miles) - (In the case of underground lines report circuit miles)	(Pole miles) - (In the case of underground lines report circuit miles)	
	From	To	Operating	Designated		On Structure of Line	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
113	Pingree	Haven	338	338	S P Wood	11.72	0	1
114	Midpoint	Twin Falls	138	138	S P Wood	25.19	0	2
115	Shoshone Tap		138	138	H Wood	7.09	0	2
116	Twin Falls	Russett	138	138	S P Wood	1.71	0	1
117	Blackfoot	Aiken	46	138	S P Wood	6.22	0	2
118	Peterson	Tendoy	69	138	H Wood	57.04	0	1
119	Eastgate Tap	Eastgate	138	138	S P Wood	6.39	0	1
120	Kimberly Tap	Kimberly	138	138	S P Steel	1.84	0	2
121	Boise Bench	Mora	138	138	H Wood	13.11	0	2
122	Bowmont-Caldwell	Simplot Sub	138	138	S P Wood	0.51	0	1
123	Gary Lane	Eagle	138	138	S P Wood	6.64	0	1
124	Locust Grove	Blackcat Sub	138	138	S P Steel	9.25	2.98	1
125	Boise Bench	Butler	138	138	S P Wood	0.14	4.02	1
126	Eagle	Star	138	138	S P Wood	6.77	0	1
127	Star	Lansing	138	138	S P Steel	5.5	0	1
128	Beacon Light Tap	Beacon Light	138	138	S P Steel	4.32	0	1
129	Karcher Sub	Zilog Tap	138	138	S P Steel	3.12	0	1
130	Zilog	Can Ada	138	138	S P Steel	1.5	0	1
131	Blackcat	Can Ada	138	138	H Wood	3.42	0	1
132	Cloverdale	Wye	138	138	S P Steel	0.42	4.02	1
133	Victory Jct	Victory	138	138	S P Steel	1.87	0	1
134	Butler	Wye	138	138	S P Steel	2.94	0	1
135	Horseflat	Starkey	138	138	H Wood	33.97	0	1
136	Starkey	Mccall	138	138	S P Steel	2.23	0	2
137	Starkey	Mccall	138	138	H Wood	3.8	0	1
138	Starkey	Mccall	138	138	S P Steel	1.5	0	1
139	Starkey	Mccall	138	138	S P Wood	17.61	0	1
140	Chestnut	Happy Valley	138	138	S P Steel	2.78	0	1
141	Garnet	Ward	0	138		0	0	0
142	McCall	Lake Fork	138	138	S P Wood	8.89	0	1
143	McCall	Lake Fork	138	138	S Steel	2.9	0	1
144	Boulder Tap		138	138	S P Steel	1.98	0	1
145	Caldwell	Willis	138	138	S P Steel	1.3	0	1
146	Caldwell	Willis	138	138	S P Steel	3.63	0	1
147	Caldwell	Willis	138	138	S P Wood	0.87	0	1
148	Willis	Lansing	138	138	Verious	3.23	0	2
149	Valivue Tap		138	138	S P Steel	0.79	0	2
150	Bowmont	Happy Valley	138	138	S P Steel	8.65	0	1
151	Antelope	Scoville	138	138	H Wood	0.12	0	1
152	American Falls	Wheelon	138	138	H Wood	1.05	0	1

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION	Don #1	DESIGNATION	VOLTAGE (KV) -	VOLTAGE (KV) -	Type of Supporting Structure	LENGTH	LENGTH	Number of Circuits
				(Indicate where other than 60 cycle, 3 phase)	(Indicate where other than 60 cycle, 3 phase)		(Pole miles) - (In the case of underground lines report circuit miles)	(Pole miles) - (In the case of underground lines report circuit miles)	
153	Kinport					S Tower	1.27	0	2
154	Donn	HOKU		138	138	S P Steel	2.89	0	1
155	HOKU	Alamed		138	138	S P Steel	0.22	0	2
156	HOKU	Alamed		138	138	S P Steel	0.23	0	2
				(c)	(d)	(e)	(f)	(g)	(h)
157	HOKU	Alamed		138	138	S P Steel	2.85	0	1
158	Eldridge tap			138	138	S P Steel	0.85	0	1
159	Mora	Columbia		138	138	S P Steel	0	3.92	2
160	Rockland Jct	Rockland Wind Farm		138	138	S P Steel	5.18	0	1
161	King	Justice		138	138	S P Wood	0.07	0	1
162	NorthView Tap			138	138	S P Wood	6.17	0	1
163	Twin Falls PP Tap			138	138	H Wood	0.99	0	1
164	American Falls PP	Amercian Falls Trans ST		138	138	S P Steel	0.37	0	1
165	Lower Salmon	King Tie		138	138	H Wood	0.05	0	1
166	C J Strike	Strike Jct		138	138	S Tower	4.3	0	2
167	Strike Jct	Mountain Home Jct		138	138	H Wood	23.42	0	1
168	Strike Jct	Bowmont		0	138	H Wood	0.05	0	1
169	Strike Jct	Bowmont		138	138	S Tower	0.36	0	1
170	Strike Jct	Bowmont		138	138	H Wood	67.89	0	1
171	Lucky Peak	Lucky Peak Jct		138	138	H Wood	4.48	0	2
172	Bliss	King		138	138	H Wood	10.51	0	1
173	Milner Deadend	Milner PP		138	138	S P Wood	1.3	0	1
174	Swan Falls Tap			138	138	H Wood	0.95	0	1
175	Hines	BPA (Harney)		115	115	H Wood	3.35	0	1
176	69 Kv Lines			69	69	H Wood	205.81	0	1
177	69 Kv Lines			69	69	S P Wood	821.13	0	1
178	46 Kv Lines			46	46	S P Wood	374.77	0	1
179	NA								
36	TOTAL						4,735.02	14.94	225

TRANSMISSION LINE STATISTICS

Line No.	Size of Conductor and Material	COST OF LINE (Include in column (j) (Include in column (j) (Include in column (j) Land, Land rights, and clearing right-of-way) Land, Land rights, and clearing right-of-way) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
1	1272 ACSR	256,381	16,047,911	16,304,292	0	0	0	0
2	2X1780 ACSR	0	446,708	446,708	0	0	0	0
3	1272 ACSR	0	0	0	0	0	0	0
4	1272 ACSR	0	0	0	0	0	0	0
5	3x1272 ACSR	0	18,859,844	18,859,844	0	0	0	0
6	3x1272 ACSR	0	17,142,784	17,142,784	0	0	0	0
7	1272 ACSR	566,396	5,333,016	5,899,412	0	0	0	0
8	795 ACSR	572,296	12,999,035	13,571,331	0	0	0	0
9	795 ACSR	0	0	0	0	0	0	0
10	1272 ACSR	344,220	4,400,939	4,745,159	0	0	0	0
11	1272 ACSR	0	9,602,400	9,602,400	0	0	0	0
12	1272 ACSR	0	0	0	0	0	0	0
13	1272 ACSR	0	9,261,033	9,261,033	0	0	0	0
14	1272 ACSR	0	0	0	0	0	0	0
15	2x1272 ACSR	0	585,982	585,982	0	0	0	0
16	715.5 ACSR	283,143	20,126,894	20,410,037	0	0	0	0
17	715.5 ACSR	64,851	15,156,214	15,221,065	0	0	0	0
18	715.5 ACSR	51,448	227,554	279,002	0	0	0	0
19	795 ACSR	62,218	7,305,569	7,367,787	0	0	0	0
20	715.5 ACSR	9,145	1,001,298	1,010,443	0	0	0	0
21	1272 ACSR	163,320	4,696,608	4,859,928	0	0	0	0
22	795 ACSR	0	6,186	6,186	0	0	0	0
23	715.5 ACSR	18,829	1,218,904	1,237,733	0	0	0	0
24	2X954 ACSR	1,676,838	20,730,375	22,407,213	0	0	0	0
25	715.5 ACSR	413,793	2,609,062	3,022,855	0	0	0	0
26	715.5 ACSR	0	0	0	0	0	0	0
27	1590 ACSR	2,378,436	8,775,086	11,153,522	0	0	0	0
28	1272 ACSR	1,748,202	12,569,900	14,318,102	0	0	0	0
29	715.5 ACSR	0	0	0	0	0	0	0
30	1272 ACSR	3,062,812	7,408,200	10,471,012	0	0	0	0
31	795 AAC	0	89,089	89,089	0	0	0	0
32	954 ACSR	34,174	16,026,470	16,060,644	0	0	0	0
33	2X954 ACSR	236,152	9,539,874	9,776,026	0	0	0	0
34	1272 ACSR	0	0	0	0	0	0	0
35	1272 ACSR	81,701	1,666,354	1,748,055	0	0	0	0
36	1590 ACSR	624,917	22,468,413	23,093,330	0	0	0	0
37	1590 ACSR	24,639	15,210,560	15,235,199	0	0	0	0
38	1590 ACSR	0	0	0	0	0	0	0
39	1590 ACSR	0	0	0	0	0	0	0
40	1590 ACSR	0	3,528,033	3,528,033	0	0	0	0
41	1590 ACSR	1,854,996	9,277,980	11,132,976	0	0	0	0
42	1590 ACSR	948,166	9,066,804	10,014,970	0	0	0	0

TRANSMISSION LINE STATISTICS

43	1272 ACSR	COST OF LINE (Include in column (j))	COST OF LINE (Include in column (k))	COST OF LINE (Include in column (l))	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
44	1272 ACSR	Land, Land rights and clearing right-of- way)	Land, Land rights and clearing right-of- way)	Land, Land rights and clearing right-of- way)	DEPRECIATION AND TAXES	DEPRECIATION AND TAXES	DEPRECIATION AND TAXES	DEPRECIATION AND TAXES
Line No.	Size of Conductor and Material	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
46	(i)	(j) 940,966	(k) 0	(l) 940,966	(m) 0	(n) 0	(o) 0	(p) 0
47	715.5 ACSR	385,287	14,979,564	15,364,851	0	0	0	0
48	715.5 ACSR	0	0	0	0	0	0	0
49	795 ACSR	53,068	4,982,426	5,035,494	0	0	0	0
50	795 ACSR	0	0	0	0	0	0	0
51	VARIOUS	289,923	9,953,870	10,243,793	0	0	0	0
52	1272 ACSR	14,810	1,570,855	1,585,665	0	0	0	0
53	715.5 ACSR	227,814	19,136,607	19,364,421	0	0	0	0
54	VARIOUS	0	0	0	0	0	0	0
55	1272 ACSR	87,468	4,058,883	4,146,351	0	0	0	0
56	1272 ACSR	171,082	4,392,542	4,563,624	0	0	0	0
57	1272 ACSR	44,687	1,567,365	1,612,052	0	0	0	0
58	954 ACSR	184,805	6,656,986	6,841,791	0	0	0	0
59	715.5 ACSR	247,846	8,496,627	8,744,473	0	0	0	0
60	1272 ACSR	84,014	2,449,084	2,533,098	0	0	0	0
61	1272 ACSR	3,068	864,609	867,677	0	0	0	0
62	715.5 ACSR	0	0	0	0	0	0	0
63	1272 ACSR	7,248	514,141	521,389	0	0	0	0
64	250 COPPER	375,576	3,295,299	3,670,875	0	0	0	0
65	715.5 ACSR	88,204	3,554,218	3,642,422	0	0	0	0
66	397.5 ACSR	0	0	0	0	0	0	0
67	397.5 ACSR	0	0	0	0	0	0	0
68	397.5 ACSR	0	824,418	824,418	0	0	0	0
69	250 COPPER	116,873	1,251,619	1,368,492	0	0	0	0
70	250 COPPER	76,969	632,833	709,802	0	0	0	0
71	250 COPPER	26,507	420,519	447,026	0	0	0	0
72	250 COPPER	0	0	0	0	0	0	0
73	715.5 ACSR	21,327	286,219	307,546	0	0	0	0
74	795 AAC	1,798,312	6,013,135	7,811,447	0	0	0	0
75	1272 ACSR	0	0	0	0	0	0	0
76	795 ACSR	78,078	5,074,158	5,152,236	0	0	0	0
77	795 ACSR	43,568	3,467,397	3,510,965	0	0	0	0
78	795 AAC	270,823	561,561	832,384	0	0	0	0
79	VARIOUS	564,932	5,358,793	5,923,725	0	0	0	0
80	VARIOUS	0	0	0	0	0	0	0
81	VARIOUS	0	0	0	0	0	0	0
82	VARIOUS	276,966	6,600,133	6,877,099	0	0	0	0
83	795 ACSR	0	0	0	0	0	0	0
84	VARIOUS	61,872	4,751,462	4,813,334	0	0	0	0

TRANSMISSION LINE STATISTICS

85	397.5 ACSR	COST OF LINE (Include in column (i))	COST OF LINE (Include in column (j))	COST OF LINE (Include in column (l))	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
86	VARIOUS	Land, Land rights and clearing right-of- way)	Land, Land rights and clearing right-of- way)	Land, Land rights and clearing right-of- way)	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
87 Line No.	715.5 ACSR Size of Conductor and Material	(i)	(j)	(l)	(m)	(n)	(o)	(p)
88	715.5 ACSR	0	0	0	0	0	0	0
89	715.5 ACSR	0	0	0	0	0	0	0
90	715.5 ACSR	0	0	0	0	0	0	0
91	4/0	4,191	562,786	566,977	0	0	0	0
92	954 ACSR	0	154,612	154,612	0	0	0	0
93	250 COPPER	2,741	1,093,852	1,096,593	0	0	0	0
94	VARIOUS	28,490	5,648,890	5,677,380	0	0	0	0
95	VARIOUS	186,198	26,094,732	26,280,930	0	0	0	0
96	397.5 ACSR	0	0	0	0	0	0	0
97	VARIOUS	225,602	1,643,680	1,869,282	0	0	0	0
98	397.5 ACSR	96,582	3,811,750	3,908,332	0	0	0	0
99	VARIOUS	11,083	307,693	318,776	0	0	0	0
100	715.5 ACSR	3,123,381	10,255,013	13,378,394	0	0	0	0
101	VARIOUS	0	0	0	0	0	0	0
102	795AAC	0	0	0	0	0	0	0
103	1272 ACSR	0	0	0	0	0	0	0
104	250 COPPER	450	190,553	191,003	0	0	0	0
105	397.5 ACSR	349,712	8,489,125	8,838,837	0	0	0	0
106	397.5 ACSR	0	0	0	0	0	0	0
107	397.5 ACSR	141,534	2,848,943	2,990,477	0	0	0	0
108	397.5 ACSR	0	0	0	0	0	0	0
109	715.5 ACSR	211,131	1,960,097	2,171,228	0	0	0	0
110	715.5 ACSR	3,324	1,673,746	1,677,070	0	0	0	0
111	397.5 ACSR	14,927	758,749	773,676	0	0	0	0
112	715.5 ACSR	13,734	1,333,743	1,347,477	0	0	0	0
113	397.5 ACSR	18,223	1,343,412	1,361,635	0	0	0	0
114	VARIOUS	107,132	7,663,056	7,770,188	0	0	0	0
115	397.5 ACSR	0	0	0	0	0	0	0
116	715.5 ACSR	16,790	217,557	234,347	0	0	0	0
117	715.5 ACSR	13,616	580,168	593,784	0	0	0	0
118	397.5 ACSR	395,696	3,617,011	4,012,707	0	0	0	0
119	715.5 ACSR	343,955	2,195,624	2,539,579	0	0	0	0
120	795 ACSR	0	0	0	0	0	0	0
121	715.5 ACSR	14,697	756,210	770,907	0	0	0	0
122	795 AAC	0	52,366	52,366	0	0	0	0
123	795 AAC	308,141	2,254,517	2,562,658	0	0	0	0
124	1272 ACSR	935,810	3,855,331	4,791,141	0	0	0	0
125	1272 ACSR	34,687	838,605	873,292	0	0	0	0
126	715.5 ACSR	630,977	8,553,831	9,184,808	0	0	0	0

TRANSMISSION LINE STATISTICS

127	795 AAC	COST OF LINE ⁰ (Include in column (j))	COST OF LINE ⁰ (Include in column (j))	COST OF LINE ⁰ (Include in column (j))	EXPENSES, EXCEPT ⁰ DEPRECIATION AND TAXES	EXPENSES, ⁰ EXCEPT DEPRECIATION AND TAXES	EXPENSES, ⁰ EXCEPT DEPRECIATION AND TAXES	EXPENSES, ⁰ EXCEPT DEPRECIATION AND TAXES
128	795 AAC	Land, Land rights ⁰ and clearing right-of- way	Land, Land rights ⁰ and clearing right-of- way	Land, Land rights ⁰ and clearing right-of- way	Operation Expenses ⁰	Maintenance Expenses ⁰	Rents ⁰	Total Expenses ⁰
129 Line	795 AAC	641,877	3,301,157	3,843,034	0	0	0	0
130 No	795 AAC	Land ⁰	Construction Costs ⁰	Total Costs ⁰	Operation Expenses ⁰	Maintenance Expenses ⁰	Rents ⁰	Total Expenses ⁰
	Material (i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
131	397.5 ACSR	0	0	0	0	0	0	0
132	1272 ACSR	140,412	2,602,119	2,742,531	0	0	0	0
133	1272 ACSR	0	0	0	0	0	0	0
134	795 ACSR	134,471	1,405,436	1,539,907	0	0	0	0
135	715.5 ACSR	2,473,833	19,071,763	21,545,596	0	0	0	0
136	715.5 ACSR	0	0	0	0	0	0	0
137	715.5 ACSR	0	0	0	0	0	0	0
138	715.5 ACSR	0	0	0	0	0	0	0
139	715.5 ACSR	0	0	0	0	0	0	0
140	1272 ACSR	78,579	2,221,530	2,300,109	0	0	0	0
141		40,580	0	40,580	0	0	0	0
142	715.5 ACSR	331,539	4,883,142	5,214,681	0	0	0	0
143	715.5 ACSR	0	0	0	0	0	0	0
144	715.5 ACSR	0	0	0	0	0	0	0
145	1272 ACSR	846,523	5,865,688	6,712,211	0	0	0	0
146	795 ACSR	0	0	0	0	0	0	0
147	795 ACSR	0	0	0	0	0	0	0
148	795 ACSR	0	0	0	0	0	0	0
149	795 ACSR	0	351,497	351,497	0	0	0	0
150	1272 ACSR	691,728	6,045,286	6,737,014	0	0	0	0
151	397.5 ACSR	0	94,004	94,004	0	0	0	0
152	250 COPPER	0	105,684	105,684	0	0	0	0
153	715.5 ACSR	1,174	267,313	268,487	0	0	0	0
154	1272 ACSR	327,334	2,143,350	2,470,684	0	0	0	0
155	1272 ACSR	0	0	0	0	0	0	0
156	795 ACSR	0	0	0	0	0	0	0
157	795 ACSR	0	0	0	0	0	0	0
158	795 ACSR	0	0	0	0	0	0	0
159	795 ACSR	0	533,011	533,011	0	0	0	0
160	795 ACSR	0	(16,973)	(16,973)	0	0	0	0
161	1590 ACSR	0	60,659	60,659	0	0	0	0
162	715.5 ACSR	105,933	4,125,054	4,230,987	0	0	0	0
163	250 COPPER	58	112,396	112,454	0	0	0	0
164	715.5 ACSR	0	176,784	176,784	0	0	0	0
165	397.5 ACSR	0	74,560	74,560	0	0	0	0
166	715.5 ACSR	1,074	705,716	706,790	0	0	0	0
167	397.5 ACSR	6,332	2,612,677	2,619,009	0	0	0	0
168	715.5 ACSR	86,651	5,275,527	5,362,178	0	0	0	0

TRANSMISSION LINE STATISTICS

169	715.5 ACSR	COST OF LINE ⁰ (Include in column (j))	COST OF LINE ⁰ (Include in column (j))	COST OF LINE ⁰ (Include in column (j))	EXPENSES, EXCEPT ⁰ DEPRECIATION AND TAXES	EXPENSES, ⁰ EXCEPT DEPRECIATION AND TAXES	EXPENSES, ⁰ EXCEPT DEPRECIATION AND TAXES	EXPENSES, ⁰ EXCEPT DEPRECIATION AND TAXES
170	715.5 ACSR	Land, Land rights ⁰ and clearing right-of- way)	Land, Land rights ⁰ and clearing right-of- way)	Land, Land rights ⁰ and clearing right-of- way)	Operation Expenses ⁰	Maintenance Expenses ⁰	Rents ⁰	Total Expenses ⁰
171 Line	715.5 ACSR Size of Conductor and Material	Land ⁰ (i)	Construction Costs ⁰ (k)	Total Costs ⁰ (l)	(m)	(n)	(o)	(p)
		7	295,569	295,576	0	0	0	0
172	715.5 ACSR	5,620	1,744,668	1,750,288	0	0	0	0
173	715.5 ACSR	14,968	186,543	201,511	0	0	0	0
174	397.5 ACSR	17,207	262,545	279,752	0	0	0	0
175	397.5 ACSR	1,978	116,178	118,156	0	0	0	0
176	VARIOUS	2,463,460	107,834,596	110,298,056	0	0	0	0
177	VARIOUS	0	0	0	0	0	0	0
178	VARIOUS	841,348	29,694,385	30,535,733	0	0	0	0
179					8,094,714	1,542,724	5,051,708	14,689,146
36		39,042,142	749,845,066	788,887,208	8,094,714	1,542,724	5,051,708	14,689,146

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: TransmissionLineEndPoint Borah Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 85.4 mile line.
(b) Concept: TransmissionLineEndPoint Boardman Slatt - This line is jointly owned with Portland General Electric and Idaho Power owns 10% of this 17.8 mile line.
(c) Concept: TransmissionLineEndPoint Summer Lake - Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(d) Concept: TransmissionLineEndPoint Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(e) Concept: TransmissionLineEndPoint Summer Lake Hemingway - This line is jointly owned with PacifiCorp and Idaho Power owns 22.0% of this 241.3 mile line.
(f) Concept: TransmissionLineEndPoint Hemingway Midpoint - This line is jointly owned with PacifiCorp and Idaho Power owns 37.0% of this 129.3 mile line.
(g) Concept: TransmissionLineEndPoint Jim Bridger Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 226.6 mile line.
(h) Concept: TransmissionLineEndPoint Kinport Borah - This line is jointly owned with PacifiCorp and Idaho Power owns 73.2% of this 27.1 mile line.
(i) Concept: TransmissionLineEndPoint Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(j) Concept: TransmissionLineEndPoint Populus Kinport This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 41.2 mile line.
(k) Concept: TransmissionLineEndPoint Jim Bridger Populus - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this approximately 193 mile line.
(l) Concept: TransmissionLineEndPoint Populus Borah - This line is jointly owned with PacifiCorp and Idaho Power owns 29.2% of this 47.3 mile line.
(m) Concept: TransmissionLineEndPoint Goshen - Kinport - This line is jointly owned with PacifiCorp and Idaho Power owns 18.3% of this 40.9 mile line.
(n) Concept: TransmissionLineEndPoint Midpoint Borah #1 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 79.5 mile line.
(o) Concept: TransmissionLineEndPoint Midpoint Borah #2 - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 77.9 mile line.
(p) Concept: TransmissionLineEndPoint Adelaide Tap Adelaide - This line is jointly owned with PacifiCorp and Idaho Power owns 64.4% of this 0.9 mile line.
(q) Concept: TransmissionLineEndPoint Boardman Dalreed Sub - This line is jointly owned with Portland General Electric and Idaho Power owns 10% of this 16.7 mile line.
(r) Concept: TransmissionLineEndPoint Walla Walla - Hurricane - This line is jointly owned with PacifiCorp and Idaho Power owns 40.8% of this 77.6 mile line.
(s) Concept: TransmissionLineEndPoint Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(t) Concept: TransmissionLineEndPoint Antelope - Goshen - This line is jointly owned with PacifiCorp and Idaho Power owns 21.9% of this 25.8 mile line.
(u) Concept: TransmissionLineEndPoint Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(v) Concept: TransmissionLineEndPoint Goshen Stateline - This line is jointly owned with PacifiCorp. Idaho Power owns 37.8% of the Goshen Jefferson 28.9 mile segment, 37.8% of the Jefferson Big Grassy 20.8 mile segment and 100% of the Big Grassy Stateline 40.9 mile segment.
(w) Concept: TransmissionLineEndPoint Antelope - Scoville - This line is jointly owned with PacifiCorp and Idaho Power owns 11.5% of this 1 mile line.
(x) Concept: TransmissionLineEndPoint American Falls Wheelon - This line is jointly owned with PacifiCorp and Idaho Power owns 7.2% of this 29.1 mile line.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSMISSION LINES ADDED DURING YEAR

FERC FORM NO. 1 (REV. 12-03) LINE DESIGNATION SUPPORTING STRUCTURE SUPPORTING STRUCTURE CIRCUITS PER STRUCTURE

Line No.	From (a)	To (b)	Line Length in Miles (c)	Type (d)	Average Number per Miles (e)	Present (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						

42		TRANSMISSION LINES ADDED DURING YEAR					
43	LINE DESIGNATION	LINE DESIGNATION		SUPPORTING STRUCTURE	SUPPORTING STRUCTURE	CIRCUITS PER STRUCTURE	
44	TOTAL		Line Length in Miles	Type	Average Number per Miles	Present	
FERC FORM NO. 1 (REV. 12-03)	(a)	To (b)	Page 424-425 (c)	(d)	(e)	(f)	

TRANSMISSION LINES ADDED DURING YEAR

Line No.	CIRCUITS PER STRUCTURE	CONDUCTORS	CONDUCTORS	CONDUCTORS	Voltage KV (Operating)	LINE COST
	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights
	(g)	(h)	(i)	(j)		(l)
1	FERC FORM NO. 1 (REV. 12-03)					
2			TRANSMISSION LINES ADDED DURING YEAR			
Line No.	CIRCUITS PER STRUCTURE	CONDUCTORS	CONDUCTORS	CONDUCTORS	Voltage KV (Operating)	LINE COST
Line No.	Ultimate	Size	Specification	Configuration and Spacing	Voltage KV (Operating)	Land and Land Rights
	(g)	(h)	(i)	(j)	(k)	(l)
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

TRANSMISSION LINES ADDED DURING YEAR

Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction
	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1					
2	TRANSMISSION LINES ADDED DURING YEAR				
Line No.	LINE COST	LINE COST	LINE COST	LINE COST	Construction
	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: LengthOfTransmissionLineAdded

No Transmission line additions for 2023.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SUBSTATIONS

FERC FORM NO. 1 (ED. 12-96)							
Character of Substation		Character of Substation <small>Page 426-427</small>		VOLTAGE (In MVa)		VOLTAGE (In MVa)	
Line No.	Name and Location of Substation (a)	Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
1	Adelaide	Transmission	Unattended	345	138	13.8	500
2	Aiken	Distribution	Unattended	46	13		27
3	Alameda	Distribution	Unattended	138	13		30
4	Alameda	Distribution	Unattended	138	13.09		30
5	American Falls PP	Transmission	Attended	138	13.8		120
6	American Falls	Transmission	Unattended	138	46	12.47	47
7	Antelope	Transmission	Unattended	230	161	13.8	224
8	Antelope	Transmission	Unattended	161	138	12.47	103
9	Antelope	Transmission	Unattended	161	138	13.8	92
10	Artesian	Distribution	Unattended	46	13		14
11	Bannock Creek	Distribution	Unattended	46	13		14
12	Beacon Light	Distribution	Unattended	138	13.09		45
13	Bennett Mountain Power Plant	Transmission	Attended	230	18		225
14	Bennett Mountain Power Plant	Distribution	Attended	18	4.16		5
15	Bethel Court	Distribution	Unattended	138	13		28
16	Big Grassy	Transmission	Unattended	161			
17	Black Cat	Distribution	Unattended	138	13.09		90
18	Black Mesa	Distribution	Unattended	138	13		11
19	Blackfoot	Distribution	Unattended	46	13		56
20	Blackfoot	Transmission	Unattended	161	46	12.47	93
21	Blackfoot	Distribution	Unattended	161	138	12.98	135
22	Bliss	Transmission	Attended	138	13.8		86
23	Blue Gulch	Distribution	Unattended	138	35		48
24	Boise Bench	Transmission	Unattended	230	138	13.2	448
25	Boise Bench	Distribution	Unattended	138	35		30
26	Boise Bench	Transmission	Unattended	138	69	12.98	125
27	Boise Bench	Transmission	Unattended	230	138	13.8	448
28	Boise Bench	Distribution	Unattended	138	36.2		45
29	Boise	Distribution	Unattended	138	13		117
30	Borah	Transmission	Unattended	345	230	13.8	750
31	Border	Distribution	Unattended	138	12.47		11
32	Border	Distribution	Unattended	35	12.47		5
33	Boulder	Distribution	Unattended	138	35		30
34	Bowmont	Distribution	Unattended	138	35		30
35	Bowmont	Transmission	Unattended	138	69	12.98	46
36	Bowmont	Transmission	Unattended	138	69	12.47	47
37	Bowmont	Transmission	Unattended	230	138	13.8	600

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Character of Substation (b-1)	Primary Voltage (In MVa) (c)	VOLTAGE (In MVa) (d)	VOLTAGE (In MVa) (e)	VOLTAGE (In MVa) (f)	Capacity of Substation (In Service) (In MVa) (g)
38	Brady	Transmission	Unattended	230	38			312
39	Brady	Transmission	Unattended	138	46	12.47		
41	Brady	Distribution	Unattended	46	7.2			
42	Brownlee	Transmission	Attended	230	13.8			856
43	Bruneau Bridge	Distribution	Unattended	138	35			30
44	Bruneau Bridge	Distribution	Unattended	138	36.2			45
45	Buckhorn	Distribution	Unattended	69	35			37
46	Buhl	Distribution	Unattended	46	13.2			
47	Burley Rural	Distribution	Unattended	69	13			20
48	Burley Rural	Distribution	Unattended	69	13.09			30
49	Butler	Distribution	Unattended	138	13.09			90
50	Caldwell	Distribution	Unattended	138	13			28
51	Caldwell	Transmission	Unattended	230	138			225
52	Caldwell	Distribution	Unattended	138	13.09			45
53	Caldwell	Transmission	Unattended	138	69	12.47		140
54	Caldwell	Transmission	Unattended	230	138	12.47		200
55	Camas	Distribution	Unattended	35	12.47			5
56	Camas	Distribution	Unattended	35	14.4			10
57	Can-Ada	Distribution	Unattended	138	13.09			45
58	Canyon Creek	Distribution	Unattended	138	36.2			45
59	Canyon Creek	Transmission	Unattended	138	69	12.98		20
60	Cartwright	Distribution	Unattended	138	13			11
61	Cascade Power Plant	Transmission	Attended	69	4.6			16
62	Cascade	Distribution	Unattended	69	13.09			21
63	Cascade	Distribution	Unattended	25	12.5			5
64	Chestnut	Distribution	Unattended	138	13			45
65	Chestnut	Distribution	Unattended	138	13.09			45
66	Cinder	Distribution	Unattended	46	13			11
67	Clear Lake	Transmission	Attended	46	2.4			5
68	Cliff	Transmission	Unattended	138	46	12.5		21
69	Cliff	Transmission	Unattended	138	46	12.95		10
70	Cloverdale	Distribution	Unattended	138	13			90
71	Cloverdale	Distribution	Unattended	138	13.09			45
72	Cloverdale	Transmission	Unattended	230	138	13.8		300
73	Columbia	Distribution	Unattended	138	13.09			45
74	Council	Distribution	Unattended	69	13			14
75	Crane Creek	Distribution	Unattended	69	13			11
76	Crater	Distribution	Unattended	46	13			11
77	Dale	Distribution	Unattended	46	4.6			
78	Dale	Distribution	Unattended	46	13			
79	Dale	Distribution	Unattended	69	13			

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Transmission or Distribution (b)	Character of Substation Attended or Unattended (b-1)	VOLTAGE (In MVa) (c)	VOLTAGE (In MVa) (d)	VOLTAGE (In MVa) (e)	Capacity of Substation (In MVA) (f)
80	Dale	Distribution	Unattended	138	6.2		90
81	Dale	Transmission	Unattended	138	46	12.47	Capacity of 47
82	Dale	Transmission	Unattended	230	138	13.8	Service 233
83	Danskin	Transmission	Attended	230	138	13.8	Service 200
84	Danskin	Distribution	Attended	18	4.16		6
85	Danskin	Transmission	Attended	138	12		160
86	Danskin	Distribution	Attended	35	13.8		5
87	Deen	Distribution	Unattended	46	13		11
88	Dietrich	Distribution	Unattended	46	13.09		14
89	Don	Distribution	Unattended	138	7.6		
90	Don	Distribution	Unattended	138	13.2		180
91	Don	Distribution	Unattended	138	13		44
92	DRAM	Distribution	Unattended	138	13.09		168
93	DRAM	Transmission	Unattended	230	138	13.8	212
94	DRAM	Distribution	Unattended	138	12.47		28
95	DRAM	Distribution	Unattended	138	13		28
96	Duffin	Distribution	Unattended	138	35		60
97	Eagle	Distribution	Unattended	138	13.09		67
98	Eastgate	Distribution	Unattended	138	13.09		75
99	Eckert	Distribution	Unattended	138	36.2		30
100	Eden	Distribution	Unattended	138	36.2		45
101	Eden	Transmission	Unattended	138	46	12.98	20
102	Eldredge	Distribution	Unattended	138	13.09		45
103	Elkhorn	Distribution	Unattended	138	12.47		11
104	Elkhorn	Distribution	Unattended	138	13		11
105	Elmore	Distribution	Unattended	138	35		28
106	Elmore	Transmission	Unattended	138	69	12.5	25
107	Elmore	Transmission	Unattended	138	69	12.98	20
108	Emmett	Distribution	Unattended	138	13.09		45
109	Emmett	Transmission	Unattended	138	69	12.47	47
110	Emmett-Boise Cascade #1	Distribution	Unattended	69	13.09		14
111	Falls	Distribution	Unattended	46	13		28
112	Filer	Distribution	Unattended	46	13		14
113	Flat Top	Distribution	Unattended	46	13		11
114	Flat Top	Distribution	Unattended	46	13.09		14
115	Flying H	Distribution	Unattended	69	2.4		20
116	Fort Hall	Distribution	Unattended	46	13		14
117	Fossil Gulch	Distribution	Unattended	138	35		28
118	Fremont	Transmission	Unattended	138	46	12.5	67
119	Fruitland	Distribution	Unattended	69	13		20
120	Gary	Distribution	Unattended	138	13.09		37

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Character of Substation (b-1)	VOLTAGE (In MVa) (c)	VOLTAGE (In MVa) (d)	VOLTAGE (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
121	Gary	Distribution	Unattended	138	13		28
122	Gem	Distribution	Unattended	69	13		
123	Glenns Ferry	Distribution	Unattended	138	13		
124	Gooding Rural	Distribution	Unattended	46	13		20
125	Golden Valley	Distribution	Unattended	69	13		14
126	Goshen	Transmission	Unattended	345	161	13.8	1608
127	Gowen Substation	Distribution	Unattended	138	35		45
128	Gowen Substation	Distribution	Unattended	138	36.2		45
129	Grindstone	Distribution	Unattended	35	2.4		14
130	Grove	Distribution	Unattended	138	13.09		90
131	Grove	Distribution	Unattended	138	13		45
132	Hagerman	Distribution	Unattended	46	13		14
133	Hagerman	Distribution	Unattended	69	13		6
134	Hailey	Distribution	Unattended	138	13		37
135	Happy Valley	Distribution	Unattended	138	13.09		30
136	Haven	Distribution	Unattended	138	35		20
137	Haven	Transmission	Unattended	138	46		47
138	Hawk	Distribution	Unattended	138	35		30
139	Hemingway	Transmission	Unattended	500	230	34.5	1000
140	Hewlett Packard	Distribution	Unattended	138	13		37
141	Hidden Springs	Distribution	Unattended	138	13		11
142	Highland	Distribution	Unattended	138	13		30
143	Hill	Distribution	Unattended	138	13		73
144	Hillsdale	Distribution	Unattended	138	13.09		45
145	Homedale	Distribution	Unattended	69	13		34
146	Horse Flat	Transmission	Unattended	230	138	13.8	100
147	Horseshoe Bend	Distribution	Unattended	35	13.09		7
148	Horseshoe Bend	Distribution	Unattended	69	36.2		22
149	Horseshoe Bend	Distribution	Unattended	69	25		7
150	Huston	Distribution	Unattended	69	13		14
151	Hulen	Distribution	Unattended	46	13		14
152	Hunt	Transmission	Unattended	230	138	13.8	336
153	Hydra	Distribution	Unattended	138	36.2		90
154	Island	Distribution	Unattended	69	13		20
155	Jefferson	Transmission	Unattended	161			
156	Jerome	Distribution	Unattended	138	13		37
157	Jerome	Distribution	Unattended	138	13.09		37
158	Julion Clawson	Distribution	Unattended	138	35		56
159	Joplin	Distribution	Unattended	138	13		28
160	Joplin	Distribution	Unattended	138	36.2		45

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Character of Substation (b-1)	VOLTAGE (In MVA) (c)	VOLTAGE (In MVA) (d)	VOLTAGE (In MVA) (e)	Capacity of Substation (In Service) (In MVA) (f)
162	Justice	Transmission	Unattended	230	138	13.3	300
163	Karcher	Distribution	Unattended	138	13		20
165	Ketchum	Distribution	Unattended	138	13		45
166	Kimberly	Distribution	Unattended	138	13.09		45
167	Kinport	Transmission	Unattended	161	46	13.2	
168	Kinport	Transmission	Unattended	230	138	12.47	300
169	Kinport	Transmission	Unattended	230	138	13.8	300
170	Kinport	Transmission	Unattended	345	230	13.8	1000
171	Kramer	Distribution	Unattended	138	35		20
172	Kramer	Distribution	Unattended	138	36.2		30
173	Kuna	Distribution	Unattended	138	13.09		45
174	Lake	Distribution	Unattended	69	13		14
175	Lake Fork	Distribution	Unattended	138	36.2		30
176	Lake Fork	Transmission	Unattended	138	69	12.5	20
177	Lamb	Distribution	Unattended	138	13		30
178	Langley Gulch	Transmission	Attended	230	138	13.8	636
179	Langley Gulch	Transmission	Attended	230			410
180	Langley Gulch	Transmission	Attended	230	150		
181	Langley Gulch	Distribution	Attended	18	4.16		20
182	Lansing	Distribution	Unattended	138	13.09		45
183	Lincoln	Distribution	Unattended	138	13.09		14
184	Linden	Distribution	Unattended	138	13		58
185	Locust	Distribution	Unattended	138	36.2		134
186	Locust	Transmission	Unattended	230	138	13.8	600
187	Lower Malad	Transmission	Attended	138	7.2		16
188	Lower Salmon	Transmission	Attended	138	13.8		70
189	Map Rock	Distribution	Unattended	69	13.09		14
190	McCall	Distribution	Unattended	138	13.09		22
191	McCall	Distribution	Unattended	138	36.2		30
192	Melba	Distribution	Unattended	69	13		11
193	Meridian	Distribution	Unattended	138	13		60
194	Micron	Distribution	Unattended	138	13.09		40
195	Micron	Distribution	Unattended	138	13		40
196	Midpoint	Transmission	Unattended	230	138	13.8	300
197	Midpoint	Transmission	Unattended	345	230	13.8	1400
198	Midpoint	Transmission	Unattended	500	345		1500
199	Midrose	Distribution	Unattended	138	13.09		45
200	Milner	Transmission	Unattended	138	69	12.47	125
201	Milner	Distribution	Unattended	69	46	6.9	8
202	Milner	Distribution	Unattended	138	35		50

SUBSTATIONS

203	Milner PP	Transmission	Character of Substation	Attended	Character of Substation	VOLTAGE (In MVA)	VOLTAGE (In MVA)	VOLTAGE (In MVA)	60
204	Moonstone	Distribution	Character of Substation	Unattended	Character of Substation	138	35		Capacity of 20
205	Name and Location of Substation (a)	Transmission or Distribution (b)	Character of Substation	Attended or Unattended (b-1)	Character of Substation	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)	Capacity of Substation (In Service) (In MVA) (f)
206	Moreland	Distribution		Unattended		46	36.2		28
207	Mountain Home	Distribution		Unattended		69	13		
208	Mountain Home Air Force Base	Distribution		Unattended		69	13		
209	Mountain Home Air Force Base	Distribution		Unattended		138	13		34
210	Nampa	Transmission		Unattended		230	138	13.8	300
211	Nampa	Distribution		Unattended		138	13		87
212	New Meadows	Distribution		Unattended		138	36.2		22
213	New Plymouth	Distribution		Unattended		69	13.09		14
214	Northview	Distribution		Unattended		138	13.09		45
215	Notch Butte	Distribution		Unattended		138	13.09		14
216	Orchard	Distribution		Unattended		138	36.2		45
217	Parma	Distribution		Unattended		69	13		14
218	Parma	Distribution		Unattended		69	35		22
219	Parma	Distribution		Unattended		69	36.2		14
220	Paul	Distribution		Unattended		138	35		30
221	Paul	Distribution		Unattended		138	36.2		45
222	Payette	Distribution		Unattended		138	13.09		45
223	Pingree	Transmission		Unattended		138	46	12.5	67
224	Pingree	Distribution		Unattended		138	35		34
225	Pleasant Valley	Distribution		Unattended		138	35		30
226	Pleasant Valley	Distribution		Unattended		138	36.2		45
227	Pocatello	Distribution		Unattended		46	13		60
228	Pocket	Distribution		Unattended		138	36.2		45
229	Poleline	Distribution		Unattended		138	13.09		30
230	Populus	Transmission		Unattended		345			
231	Portneuf	Distribution		Unattended		138	35		30
232	Portneuf	Distribution		Unattended		46	35		
233	Rockford	Distribution		Unattended		46	13		25
234	Russett	Distribution		Unattended		138	13		30
235	Sailor Creek	Distribution		Unattended		138	2.4		21
236	Sailor Creek	Distribution		Unattended		138	35		28
237	Salmon	Distribution		Unattended		69	13.09		22
238	Salmon	Distribution		Unattended		69	36.2		22
239	Shoshone	Distribution		Unattended		46	13.09		14
240	Shoshone	Transmission		Unattended		138	46	12.47	47
241	Shoshone Falls	Transmission		Attended		46	4.16		4
242	Shoshone Falls	Transmission		Attended		46	6.6		14
243	Silver	Distribution		Unattended		138	35		20

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Transmission or Distribution (b)	Character of Substation (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
244	Simplot	Distribution	Unattended	138	35		53
245	Sinker Creek	Distribution	Unattended	138	35		20
246	Skyway	Distribution	Unattended	138	13.09		75
247	South Park	Distribution	Unattended	46	13		14
249	Spring Valley	Distribution	Unattended	138	12.47		11
250	Star	Distribution	Unattended	138	13.09		30
251	Star	Distribution	Unattended	138	13		28
252	Starkey	Transmission	Unattended	138	69	12.47	30
253	State	Distribution	Unattended	69	13		58
254	Sterling	Distribution	Unattended	46	13		11
255	Stoddard	Distribution	Unattended	138	13.09		45
256	Strike Power Plant	Transmission	Attended	138	13.8		104
257	Sugar	Distribution	Unattended	138	35		28
258	Swan Falls	Transmission	Attended	138	6.9		34
259	Taber	Distribution	Unattended	46	13		6
260	Tamarack	Distribution	Unattended	138	2.4		11
261	Ten Mile	Distribution	Unattended	138	13.09		90
262	Terry	Distribution	Unattended	138	13.09		20
263	Terry	Distribution	Unattended	138	13		50
264	Thousand Springs	Transmission	Attended	46	7.2		8
265	^(m) Three Mile Knoll	Transmission	Unattended	345			
266	Toponis	Distribution	Unattended	138	33		30
267	Twin Falls	Distribution	Unattended	138	13.09		82
268	Twin Falls	Transmission	Unattended	138	46	12.98	50
269	Twin Falls PP	Transmission	Attended	138	7.2		13
270	Twin Falls PP	Transmission	Attended	138	13.2		72
271	Tyhee	Distribution	Unattended	46	13		14
272	Upper Malad	Transmission	Attended	45	7.2		8
273	Upper Salmon	Transmission	Attended	138	7.2		42
274	Ustick	Distribution	Unattended	138	13		77
275	Vallivue	Distribution	Unattended	138	13.09		30
276	Victory	Distribution	Unattended	138	13		45
277	Victory	Distribution	Unattended	138	13.09		30
278	Ware	Distribution	Unattended	69	13		20
279	Weiser	Distribution	Unattended	69	13		28
280	Weiser	Transmission	Unattended	138	69	12.47	42
281	Wilder	Distribution	Unattended	69	13		14
282	Willis	Distribution	Unattended	138	13.09		30
283	Willow Creek	Distribution	Unattended	138	13		11
284	Wye	Distribution	Unattended	138	13		60

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Attended or Unattended (b-1)	VOLTAGE (In MVa) (c)	VOLTAGE (In MVa) (d)	VOLTAGE (In MVa) (e)	Capacity of Substation (In Service) (In MVa) (f)
285	Wye	Distribution	Unattended	138	13.09		37
286	Zilog	Distribution	Unattended	138	13.09		45
287	Montana:						
288	Mill Creek	Transmission	Unattended	230			
290	Peterson	Transmission	Unattended	230	69	13.2	86
291	Nevada:						
292	Valmy	Transmission	Attended	345	18		315
293	Wells	Transmission	Unattended	138	69	13	25
294	Oregon:						
295	Adrian	Distribution	Unattended	69	13		11
296	Burns	Transmission	Unattended	500			
297	Cairo	Distribution	Unattended	69	13		20
298	Hells Canyon	Transmission	Attended	230	13.8		560
299	Hells Canyon	Distribution	Attended	69	0.5		1
300	Hines	Transmission	Unattended	138	115	12.47	80
301	Holly	Distribution	Unattended	69	13.09		14
302	Hurricane	Transmission	Unattended	230			
303	Jacobson Gulch	Distribution	Unattended	69	2.4		11
304	Malheur Butte	Distribution	Unattended	69	34.5		11
305	Nyssa	Distribution	Unattended	69	13		28
306	Ontario	Distribution	Unattended	138	13		67
307	Ontario	Transmission	Unattended	138	69	12.47	47
308	Ontario	Transmission	Unattended	230	138	13.8	400
309	Ontario	Transmission	Unattended	138	69	12.98	93
310	Ontario	Transmission	Unattended	138	69	13.09	
311	Ontario	Transmission	Unattended	138	69	12.5	
312	Ore-Ida	Distribution	Unattended	69	13		28
313	Oxbow	Transmission	Attended	138	69	13	13
314	Oxbow	Transmission	Attended	230	13.8		274
315	Oxbow	Transmission	Attended	230	138	13.8	100
316	Quartz	Transmission	Unattended	138	69	12.5	25
317	Quartz	Transmission	Unattended	230	138	12.98	167
318	Quartz	Transmission	Unattended	138	69	12.98	20
319	Summer Lake	Transmission	Unattended	500			
320	Vale	Distribution	Unattended	69	13		14
321	Washington:						
322	Walla Walla	Transmission	Unattended	230			
323	Wyoming:						

SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	Capacity of Substation (In MVa) (f)
324	Jim Bridger	Transmission	Attended				2244
325	Transformers-under 10,000						
326	KVA 55						
327	Distribution Substations			23,013	4,053.46	19.88	
328	Distribution Substations Attended			158	26.78	0	37
329	Distribution Substations Unattended			22,855	4,026.68	19.88	7,349
330	Transmission Substations			19,893	7,483.26	881.88	22,602
331	Transmission Substations Attended			4,944	905.26	88.9	6,998
332	Transmission Substations Unattended			14,949	6,578	792.98	15,604
333	Total						29,988

SUBSTATIONS

Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Number of Units (j)	Total Capacity (In MVA) (k)
1	2					
2	2		SUBSTATIONS			
3	1		Conversion Apparatus and Special Equipment		Conversion Apparatus and Special Equipment	
Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					
5	1					
6	1					
7	1					
8	1					
9	1					
10	1					
11	1					
12	1					
13	1					
14	1					
15	1					
16						
17	2					
18	1					
19	2					
20	3	1				
21	1					
22	3					
23	2					
24	2					
25	1					
26	3					
27	2					
28	1					
29	3					
30	3	1				
31	1					
32	3					
33	1					
34	1					
35	1					
36	1					
37	2					
38	3					
39		1				
40		5				
41		2				
42	5	1				
43	1					
44	1					

45	1				
46		1	SUBSTATIONS		
47	1		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
48	Number of Transformers In Service	Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVA)
49	(g)	(h)	(i)	(j)	(k)
50	1				
51	1				
52	1				
53	3				
54	1				
55	3	1			
56	3	1			
57	1				
58	1				
59	1				
60	1				
61	1				
62	2				
63	1				
64	1				
65	1				
66	1				
67	1				
68	2	1			
69	1				
70	2				
71	1				
72	1				
73	1				
74	1				
75	1				
76	1				
77		1			
78		7			
79		1			
80	2				
81	1				
82	1				
83	1				
84	1				
85	2				
86	1				
87	1				
88	1				

89		1			
90	6	1	SUBSTATIONS		
91	1		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
92	Number of Transformers in Service	Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVA)
93	(g)	(h)	(i)	(j)	(k)
94	1				
95	1				
96	2				
97	2				
98	2				
99	1				
100	1				
101	1				
102	1				
103	1				
104	1				
105	1				
106	1				
107	1				
108	1				
109	1				
110	1				
111	2				
112	1				
113	1				
114	1				
115	2				
116	1	1			
117	1				
118	3	1			
119	1				
120	1				
121	1				
122		1			
123	2				
124	1				
125	2				
126	1	1			
127	5				
128	1				
129	1				
130	2				
131	2				
132	1				

133	1				
134	1		SUBSTATIONS		
135	1		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
136	Number of Transformers In Service	Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVA)
137	(g)	(h)	(i)	(j)	(k)
138	1				
139	1				
140	3	1			
141	1				
142	1				
143	1				
144	2				
145	1				
146	2				
147	1				
148	1				
149	1				
150	1				
151	1				
152	1				
153	3				
154	2				
155	1				
156					
157	1				
158	1				
159	2				
160	1				
161	1				
162	1				
163	1				
164	2				
165	2				
166	1				
167		7			
168	1				
169	1				
170	3	1			
171	1				
172	1				
173	1				
174	1				
175	1				
176	1				

177		1				
178		2		SUBSTATIONS		
179		2		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
180	Number of Transformers In Service		Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVA)
181	(g)	1	(h)	(i)	(j)	(k)
182		1				
183		1				
184		2				
185		3				
186		2				
187		1				
188		4				
189		1				
190		1				
191		1				
192		1				
193		2				
194		2				
195		2				
196		1	1			
197		2	1			
198		3				
199		1				
200		3	1			
201		3	1			
202		2				
203		1				
204		1				
205		2				
206		2				
207		1				
208			1			
209		1				
210		1				
211		3				
212		1				
213		1				
214		1				
215		1				
216		1				
217		1				
218		1				
219		1				
220		1				

221	1				
222	1		SUBSTATIONS		
223	3		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
224	Number of Transformers In Service	Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVA)
225	(g)	(h)	(i)	(j)	(k)
226	1				
227	2				
228	1				
229	1				
230					
231	1				
232		1			
233	2				
234	1				
235	2				
236	1				
237	1				
238	1				
239	1				
240	1				
241	1				
242	1				
243	1				
244	2				
245	1				
246	2				
247	1				
248	1				
249	1				
250	1				
251	1				
252	1				
253	2				
254	2				
255	1				
256	3				
257	2				
258	1				
259	1				
260	1				
261	2				
262	1				
263	2				
264	1				

265					
266	1		SUBSTATIONS		
267	2		Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
268 Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
269	1				
270	1				
271	1				
272	1				
273	4				
274	2				
275	1				
276	1				
277	1				
278	1	1			
279	2				
280	1				
281	1				
282	1				
283	1				
284	2				
285	1				
286	1				
287					
288					
289					
290	2				
291					
292	1				
293	3	1			
294					
295	1				
296					
297	1				
298	3				
299	1				
300	1	1			
301	1				
302					
303	1				
304	3	1			
305	2				
306	2	1			
307	1				
308	2				

309		2				
310			1			
				SUBSTATIONS		
311			1	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
312	Number of Transformers In Service		Number of Spare Transformers	Type of Equipment	Number of Units	Total Capacity (In MVA)
313	(g)	3	(h)	(i)	(j)	(k)
314		2				
315		1				
316		1				
317		3	1			
318		1				
319						
320		1				
321						
322						
323						
324		4				
325						
326						
327		280	30		0	0
328		5	0		0	0
329		275	30		0	0
330		156	25		0	0
331		54	3		0	0
332		102	22		0	0
333						

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Adelaide station. Ownership interest varies by terminal. 100% of the capacity is reported.
(b) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Antelope station. Ownership interest varies by terminal. 100% of the capacity is reported.
(c) Concept: SubstationNameAndLocation Jointly owned with PacifiCorp, Idaho Power has 66.7% share of ownership. 100% of the capacity is reported.
(d) Concept: SubstationNameAndLocation Jointly owned with PacifiCorp, Idaho Power has 66.7% share of ownership. 100% of the capacity is reported.
(e) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Big Grassy station. Ownership interest varies by terminal.
(f) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Borah station. Ownership interest varies by terminal. 100% of the capacity is reported.
(g) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Goshen station. Ownership interest varies by terminal. 100% of the capacity is reported.
(h) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Hemingway station. Ownership interest varies by terminal. 100% of the capacity is reported.
(i) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Jefferson station. Ownership interest varies by terminal.
(j) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Kinport station. Ownership interest varies by terminal. 100% of the capacity is reported.
(k) Concept: SubstationNameAndLocation PacifiCorp has an ownership interest in certain high-voltage transmission related and interconnection equipment located at Idaho Power's Midpoint station. Ownership interest varies by terminal. 100% of the capacity is reported.
(l) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Populus station. Ownership interest varies by terminal.
(m) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Three Mile Knoll station. Ownership interest varies by terminal.
(n) Concept: SubstationNameAndLocation Idaho Power has 32% ownership in certain transmission related equipment located at Northwestern Energy's Mill Creek Station.
(o) Concept: SubstationNameAndLocation Jointly owned with Sierra Pacific Power Company, d/b/a NV Energy. Idaho Power has a 50% share of ownership. 100% of the capacity reported.
(p) Concept: SubstationNameAndLocation Idaho Power has a 22% ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Burns station.
(q) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Hurricane station. Ownership interest varies by terminal.
(r) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Summer Lake station. Ownership interest varies by terminal.
(s) Concept: SubstationNameAndLocation Idaho Power has an ownership interest in certain high-voltage transmission related and interconnection equipment located at PacifiCorp's Walla Walla station. Ownership interest varies by terminal.
(t) Concept: SubstationNameAndLocation Jointly owned with PacifiCorp. Idaho Power has a 33.3% share of ownership. 100% of the capacity is reported.
(u) Concept: PrimaryVoltageLevel For all of column c: Primary voltages reported in KV unless otherwise noted.
(v) Concept: SecondaryVoltageLevel For all of column d: Secondary voltages reported in KV unless otherwise noted.
(w) Concept: TertiaryVoltageLevel For all of column e: Tertiary voltages reported in KV unless otherwise noted.
(x) Concept: SubstationInServiceCapacity For all of column f: Top rating capacity reported unless otherwise noted.

Name of Respondent: Idaho Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/16/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

FERC FORM NO. 1 (NEW)

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Managerial Expenses 417420	IDACORP, INC.	417420	568,431
22	Managerial Expenses 922000	IDACORP, INC.	922000	32,742
42				

FERC FORM NO. 1 (NEW)