

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR)
APPROVAL OF REVISED DEPRECIATON) CASE NO. IPC-E-26-23
RATES FOR ELECTRIC PLANT-IN-)
SERVICE AND REQUEST FOR ACCOUNTING)
ORDER)
_____)

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

JOHN J. SPANOS

1 Q. Please state your name and address.

2 A. My name is John J. Spanos. My business
3 address is 300 Sterling Parkway, Pennsylvania 17050.

4 Q. Are you associated with any firm?

5 A. Yes. I am associated with the firm of Gannett
6 Fleming Valuation and Rate Consultants, LLC ("Gannett
7 Fleming"), a subsidiary of GFT Infrastructure, Inc.

8 Q. How long have you been associated with Gannett
9 Fleming?

10 A. I have been associated with the firm since
11 June 1986.

12 Q. What is your position with the firm?

13 A. I am President.

14 Q. On whose behalf are you testifying in this
15 case?

16 A. I am testifying on behalf of Idaho Power
17 Company ("Idaho Power" or the "Company").

18 Q. Please state your qualifications.

19 A. I have over 40 years of depreciation
20 experience which includes giving expert testimony in more
21 than 530 cases before 47 regulatory commissions, including
22 this Commission. These cases have included depreciation
23 studies in the electric, gas, water, wastewater and
24 pipeline industries. In addition to cases where I have
25 submitted testimony, I have also supervised over 900 other

1 depreciation or valuation assignments. Please refer to
2 Exhibit No. 1 for my qualifications statement, which
3 includes further information with respect to my work
4 history, case experience, and leadership in the Society of
5 Depreciation Professionals.

6 Q. What is the purpose of your testimony in this
7 proceeding?

8 A. I sponsor the depreciation study performed for
9 Idaho Power attached hereto as Exhibit No. 2 ("2025
10 Depreciation Study"). The 2025 Depreciation Study sets
11 forth the calculated annual depreciation accrual rates by
12 account as of December 31, 2025, for all electric plant.

13 Q. Please define the concept of depreciation.

14 A. Depreciation refers to the loss in service
15 value not restored by current maintenance, incurred in
16 connection with the consumption or prospective retirement
17 of utility plant in the course of service from causes which
18 are known to be in current operation, against which the
19 Company is not protected by insurance. Among the causes to
20 be given consideration are wear and tear, decay, action of
21 the elements, obsolescence, changes in the art, changes in
22 demand and the requirements of public authorities.

23 Q. Please identify the 2025 Depreciation Study
24 you performed for Idaho Power.

1 A. The study and its results are provided as a
2 report entitled, "2025 Depreciation Study - Calculated
3 Annual Depreciation Accruals Related to Electric Plant as
4 of December 31, 2025." The study was prepared and the
5 analyses that underlie the report were conducted under my
6 direction and supervision.

7 Q. Is Exhibit No. 2 a true and accurate copy of
8 your 2025 Depreciation Study?

9 A. Yes.

10 Q. Does Exhibit No. 2 accurately portray the
11 results of your 2025 Depreciation Study as of December 31,
12 2025?

13 A. Yes.

14 Q. What was the purpose of your 2025 Depreciation
15 Study?

16 A. The purpose of the 2025 Depreciation Study was
17 to estimate the annual depreciation accruals related to
18 electric plant in service for financial and ratemaking
19 purposes and determine appropriate average service lives
20 and net salvage percentages for each plant account.

21 Q. What changes do you recommend to the Company's
22 current depreciation rates?

23 A. I propose changes to the depreciation rates
24 currently in use as follows:

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<u>Function</u>	<u>Existing %</u>	<u>Proposed %</u>
Miscellaneous Intangible Plant	3.38%	3.98%
Steam Production Plant	3.46%	3.17%
Hydraulic Production Plant	2.42%	2.91%
Solar Production Plant	5.56%	5.54%
Other Production Plant	3.19%	3.86%
Transmission Plant	1.96%	2.21%
Distribution Plant	2.22%	2.45%
Energy Storage Plant	6.71%	7.23%
General Plant	5.92%	6.88%

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Q. Were there any significant differences in depreciation expense by function in this study from the previous study?

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1 Q. Please describe the contents of Exhibit No. 2.

2 A. My report is presented in nine parts. Part I,
3 Introduction, describes the scope and basis for the 2025
4 Depreciation Study. Part II, Estimation of Survivor
5 Curves, includes descriptions of the methodology of
6 estimating survivor curves. Parts III and IV set forth the
7 analysis for determining life and net salvage estimation.
8 Part V, Calculation of Annual and Accrued Depreciation
9 includes the concepts of depreciation and amortization
10 using the remaining life. Part VI, Results of Study,
11 presents a description of the results and a summary of the
12 depreciation calculations. Parts VII, VIII and IX include
13 graphs and tables that relate to the service life and net
14 salvage analyses, and the detailed depreciation
15 calculations by account.

16 The 2025 Depreciation Study also includes several
17 tables and tabulations of data and calculations. The table
18 on pages VI-4 through VI-13 presents the estimated survivor
19 curve, the net salvage percent, the original cost as of
20 December 31, 2025, the book depreciation reserve and the
21 calculated annual depreciation accrual and rate for each
22 account or subaccount. The section beginning on page VII-2
23 presents the results of the retirement rate analyses
24 prepared as the historical base for the service life
25 estimates. The section beginning on page VIII-2 presents

1 the results of the net salvage analysis. The section
2 beginning on page IX-2 presents the depreciation
3 calculations related to surviving original cost as of
4 December 31, 2025.

5 Q. Please explain how you performed your 2025
6 Depreciation Study.

7 A. I used the straight-line remaining life method
8 of depreciation, with the average service life procedure.
9 The annual depreciation is based on a method of
10 depreciation accounting that seeks to distribute the
11 unrecovered cost of fixed capital assets over the estimated
12 remaining useful life of each unit, or group of assets, in
13 a systematic and rational manner.

14 For General Plant Accounts 303.00, 303.05, 303.10,
15 303.15, 303.70, 391.10, 391.20, 391.21, 393.00, 394.00,
16 395.00, 397.10, 397.20, 397.30, 397.40, 397.50 and 398.00,
17 I used the straight-line remaining life method of
18 amortization. Also, assets that were reclassified due to
19 FERC Order 898 in the following accounts or subaccounts;
20 334.10, 334.20, 334.30, 335.00, 345.10, 345.20, 345.30,
21 351.10, 351.20, 351.30, 363.10, 363.20, 363.30, 387.80,
22 387.10 and 387.90 used the straight-line remaining life
23 method of amortization. The account numbers identified
24 throughout my testimony represent those in effect as of
25 December 31, 2025. The annual amortization is based on

1 amortization accounting that distributes the unrecovered
2 cost of fixed capital assets over the remaining
3 amortization period selected for each account and vintage.

4 Q. How did you determine the recommended annual
5 depreciation accrual rates?

6 A. I did this in two phases. In the first phase,
7 I estimated the service life and net salvage
8 characteristics for each depreciable group, that is, each
9 plant account or subaccount identified as having similar
10 characteristics. In the second phase, I calculated the
11 composite remaining lives and annual depreciation accrual
12 rates based on the service life and net salvage estimates
13 determined in the first phase.

14 Q. Please describe the first phase of the 2025
15 Depreciation Study, in which you estimated the service life
16 and net salvage characteristics for each depreciable group.

17 A. The service life and net salvage study
18 consisted of compiling historical data from records related
19 to Idaho Power's plant; analyzing these data to obtain
20 historical trends of survivor and net salvage
21 characteristics; obtaining supplementary information from
22 the Company's management and operating personnel concerning
23 practices and plans as they relate to plant operations; and
24 interpreting the above data as well as estimates used by

1 other electric utilities to form judgments of average
2 service life and net salvage characteristics.

3 Q. What historical data did you rely on to
4 estimate service life characteristics?

5 A. Generally speaking, I analyzed the Company's
6 accounting entries relating to plant additions, transfers,
7 and retirements recorded during the period 1946 through
8 2025 for generation assets and 1996 through 2025 for mass
9 property accounts. The Company records also included
10 surviving dollar value by year installed for each plant
11 account as of December 31, 2025.

12 Q. What method did you use to analyze this
13 service life data?

14 A. I used the retirement rate method for all
15 accounts. This is the most appropriate method when aged
16 retirement data are available, because this method
17 determines the average rates of retirement actually
18 experienced by the Company during the period of time
19 covered by the study.

20 Q. Would you explain how you used the retirement
21 rate method to analyze Idaho Power's service life data?

22 A. Yes. I applied the retirement rate method to
23 each different group of property in the study. For each
24 property group, I used the retirement rate method to form a
25 life table which, when plotted, shows an original survivor

1 curve for that property group. Each original survivor
2 curve represents the average survivor pattern experienced
3 by the several vintage groups during the experience band
4 studied. The survivor patterns do not necessarily describe
5 the life characteristics of the property group; therefore,
6 interpretation of the original survivor curves is required
7 in order to use them as valid considerations in estimating
8 service life. The Iowa-type survivor curves were used to
9 perform these interpretations.

10 Q. What is an "Iowa-type survivor curve" and how
11 did you use such curves to estimate the service life
12 characteristics for each property group?

13 A. Iowa-type curves are a widely used group of
14 generalized survivor curves that contain the range of
15 survivor characteristics usually experienced by utilities
16 and other industrial companies. The Iowa curves were
17 developed at the Iowa State College Engineering Experiment
18 Station through an extensive process of observing and
19 classifying the ages at which various types of property
20 used by utilities and other industrial companies have been
21 retired.

22 Iowa-type curves are used to smooth and extrapolate
23 original survivor curves determined by the retirement rate
24 method. We used Iowa curves and truncated Iowa curves in
25 this study to describe the forecasted rates of retirement

1 based on the observed rates of retirement and the outlook
2 for future retirements.

3 The estimated survivor curve designations for each
4 depreciable property group indicate the average service
5 life, the family within the Iowa system to which the
6 property group belongs, and the relative height of the
7 mode. For example, the Iowa 50-R1.5 indicates an average
8 service life of fifty years; a right-moded, or R, type
9 curve (the mode occurs after average life for right-moded
10 curves); and a low height, 1.5, for the mode (possible
11 modes for R type curves range from 0.5 to 5).

12 Q. Did you physically observe Idaho Power's plant
13 and equipment in the field as part of your 2025
14 Depreciation Study?

15 A. Yes. The field review of Idaho Power's
16 property was made during April 2026 to observe
17 representative portions of plant. Additionally, I have
18 made field reviews of Idaho Power's property during
19 previous studies in April 2021, November 2011, August 2007,
20 August 2002 and October 2002 to observe representative
21 portions of plant. Field reviews are conducted to become
22 familiar with Company operations and obtain an
23 understanding of the function of the plant and information
24 with respect to the reasons for past retirements and the
25 expected future causes of retirements. This knowledge as

1 well as information from other discussions with management
2 was incorporated in the interpretation and extrapolation of
3 the statistical analyses.

4 Q. What approach did you use to estimate the
5 lives of significant structures and production facilities?

6 A. I used the life span technique to estimate the
7 lives of significant facilities for which concurrent
8 retirement of the entire facility is anticipated. In this
9 technique, the survivor characteristics of such facilities
10 are described by the use of interim survivor curves and
11 estimated probable retirement dates. The interim survivor
12 curve describes the rate of retirement related to the
13 replacement of elements of the facility, such as, for a
14 building, the retirements of plumbing, heating, doors,
15 windows, roofs, etc., that occur during the life of the
16 facility. The probable retirement date provides the rate
17 of final retirement for each year of installation for the
18 facility by truncating the interim survivor curve for each
19 installation year at its attained age at the date of
20 probable retirement. The use of interim survivor curves
21 truncated at the date of probable retirement provides a
22 consistent method for estimating the lives of the several
23 years of installation for a particular facility inasmuch as
24 a single concurrent retirement for all years of
25 installation will occur when it is retired.

1 Q. Has Gannett Fleming used this approach in
2 other proceedings?

3 A. Yes, we have used the life span technique in
4 performing depreciation studies presented to many public
5 utility commissions across the United States and Canada,
6 including past studies for the Company in Idaho.

7 Q. Are the factors considered in your estimates
8 of service life and net salvage percents presented in
9 Exhibit No. 2?

10 A. Yes. A discussion of the factors considered
11 in the estimation of service lives and net salvage percents
12 are presented in Parts III and IV of Exhibit No. 2.

13 Q. Would you please explain the concept of net
14 salvage?

15 A. Net salvage is a component of the service
16 value of capital assets that is recovered through
17 depreciation rates. The service value of an asset is its
18 original cost less its net salvage. Net salvage is the
19 salvage value received for the asset upon retirement less
20 the cost to retire the asset. When the cost to retire
21 exceeds the salvage value, the result is negative net
22 salvage.

23 Inasmuch as depreciation expense is the loss in
24 service value of an asset during a defined period, e.g. one
25 year, it must include a ratable portion of both the

1 original cost and the net salvage. That is, the net
2 salvage related to an asset should be incorporated in the
3 cost of service during the same period as its original cost
4 so that customers receiving service from the asset pay
5 rates that include a portion of both elements of the
6 asset's service value, the original cost and the net
7 salvage value.

8 For example, the full recovery of the service value
9 of a \$2,000 line transformer will include not only the
10 \$2,000 of original cost, but also, on average \$425 to
11 remove the line transformer at the end of its life and \$25
12 in salvage value. In this example, the net salvage
13 component is negative \$400 ($\$25 - \$425$), and the net
14 salvage percent is negative 20 percent ($(\$25 -$
15 $\$425)/\$2,000$).

16 Q. Please describe how you estimated net salvage
17 percentages.

18 A. The net salvage percentages estimated in the
19 2025 Depreciation Study were based on informed judgment
20 that incorporated factors such as the statistical analyses
21 of historical net salvage data; information provided to me
22 by the Company's operating personnel, general knowledge and
23 experience of industry practices; and trends in the
24 industry in general. The statistical net salvage analyses
25 incorporated the Company's actual historical data for the

1 period 1954 through 2025 and considered the cost of removal
2 and gross salvage ratios of the associated retirements
3 during the 72-year period. Trends of these data are also
4 measured based on three-year moving averages and the most
5 recent five-year indications.

6 Q. Were the net salvage percentages for
7 generating facilities based on the same analyses?

8 A. Yes, for the interim net salvage estimates.
9 The net salvage percentages for generating facilities were
10 based on two components, the interim net salvage percentage
11 and the final net salvage percentage. The interim net
12 salvage percentage is determined based on the historical
13 indications from the period 1996-2025 for steam production
14 plant; 1954-2025 for hydraulic production plant and 2007-
15 2025 for other production plant of the cost of removal and
16 gross salvage amounts as a percentage of the associated
17 plant retired. The final net salvage or decommissioning
18 component was determined based on the retirement activities
19 associated with the assets anticipated to be retired at the
20 concurrent date of final retirement.

21 Q. Have you included a decommissioning component
22 into the overall recovery of generating facilities?

23 A. Yes. A decommissioning component has been
24 included to the net salvage percentage for steam,
25 hydraulic, other production and energy storage facilities.

1 Q. Can you explain how the final net salvage
2 component is included in the 2025 Depreciation Study?

3 A. Yes. The decommissioning component is part of
4 the overall net salvage for each location within the
5 production assets. Based on studies for other utilities of
6 similar facilities, it was determined that the
7 decommissioning costs for steam, hydraulic, other
8 production and energy storage facilities is best calculated
9 by dividing the decommissioning cost by the surviving plant
10 at final retirement. These amounts at a location basis are
11 added to the interim net salvage percentage of the assets
12 anticipated to be retired on an interim basis to produce
13 the weighted net salvage percentage for each location. The
14 detailed calculations of the overall net salvage for each
15 location is set forth on pages VIII-2 and VIII-5 of the
16 2025 Depreciation Study.

17 Q. Please describe the second phase of the
18 process that you used in the 2025 Depreciation Study in
19 which you calculated composite remaining lives and annual
20 depreciation accrual rates.

21 A. After I estimated the service life and net
22 salvage characteristics for each depreciable property
23 group, I calculated the annual depreciation accrual rates
24 for each group based on the straight-line remaining life
25 method, using remaining lives weighted consistent with the

1 average service life procedure. The calculation of annual
2 depreciation accrual rates were developed as of December
3 31, 2025.

4 Q. Please describe the straight-line remaining
5 life method of depreciation.

6 A. The straight-line remaining life method of
7 depreciation allocates the original cost of the property,
8 less accumulated depreciation, less future net salvage, in
9 equal amounts to each year of remaining service life.

10 Q. Please describe the average service life
11 procedure for calculating remaining life accrual rates.

12 A. The average service life procedure defines the
13 group or account for which the remaining life annual
14 accrual is determined. Under this procedure, the annual
15 accrual rate is determined for the entire group or account
16 based on its average remaining life and the rate is then
17 applied to the surviving balance of the group's cost. The
18 average remaining life of the group is calculated by first
19 dividing the future book accruals (original cost less
20 allocated book reserve less future net salvage) by the
21 average remaining life for each vintage. The average
22 remaining life for each vintage is derived from the area
23 under the survivor curve between the attained age of the
24 vintage and the maximum age. The sum of the future book
25 accruals is then divided by the sum of the annual accruals

1 to determine the average remaining life of the entire group
2 for use in calculating the annual depreciation accrual
3 rate.

4 Q. Please describe amortization accounting.

5 A. In amortization accounting, units of property
6 are capitalized in the same manner as they are in
7 depreciation accounting. Amortization accounting is used
8 for accounts with a large number of units, but small asset
9 values; therefore, depreciation accounting is difficult for
10 these assets because periodic inventories are required to
11 properly reflect plant-in-service. Consequently,
12 retirements are recorded when a vintage is fully amortized
13 rather than as the units are removed from service. That
14 is, there is no dispersion of retirement. All units are
15 retired when the age of the vintage reaches the
16 amortization period. Each plant account or group of assets
17 is assigned a fixed period which represents an anticipated
18 life which the asset will render full benefit. For
19 example, in amortization accounting, assets that have a 20-
20 year amortization period will be fully recovered after 20
21 years of service and taken off the Company books, but not
22 necessarily removed from service. In contrast, assets that
23 are taken out of service before 20 years remain on the
24 books until the amortization period for that vintage has
25 expired.

1 Q. Amortization accounting is utilized for which
2 plant accounts?

3 A. Amortization accounting is only appropriate
4 for certain General Plant accounts. These accounts are
5 303.00, 303.05, 303.10, 303.15, 303.70, 391.10, 391.20,
6 391.21, 393.00, 394.00, 395.00, 397.10, 397.20, 397.30,
7 397.40, 397.50 and 398.00 which represent less than four
8 percent of depreciable plant. With the inclusion of FERC
9 Order 898 amortization accounting is also appropriate for
10 the following accounts or subaccounts: 334.10, 334.20,
11 334.30, 335.00, 345.10, 345.20, 345.30, 351.10, 351.20,
12 351.30, 363.10, 363.20, 363.30, 387.80, 387.10 and 387.90
13 which represent less than one percent of depreciable plant.

14 Q. Please use an example to illustrate the
15 development of the annual depreciation accrual rate for a
16 particular group of property in your 2025 Depreciation
17 Study.

18 A. I will use Account 368.00, Line Transformers,
19 as an example because it is one of the largest depreciable
20 groups.

21 The retirement rate method was used to analyze the
22 survivor characteristics of this property group. Aged
23 plant accounting data were compiled from 1997 through 2025
24 and analyzed to best represent the overall service life of
25 this property. The life table for the 1997-2025 experience

1 band is presented on pages VII-164 through VII-167 of
2 Exhibit No. 2. The life table displays the retirement and
3 surviving ratios of the aged plant data exposed to
4 retirement by age interval. For example, page VII-165
5 shows \$6,915,886 retired during age interval 1.5-2.5 with
6 \$726,468,026 exposed to retirement at the beginning of the
7 interval. Consequently, the retirement ratio is 0.0095
8 ($\$6,915,886 / \$726,468,026$) and the surviving ratio is 0.9905
9 ($1 - 0.0095$). The percent surviving at age 1.5 of .9807
10 percent is multiplied by the survivor ratio of 99.05 to
11 derive the percent surviving at age 2.5 of 97.13 percent.
12 This process continues for the remaining age intervals for
13 which plant was exposed to retirement during the period
14 1997-2025. The resultant life table, or original survivor
15 curve, is plotted along with the estimated smooth survivor
16 curve, the 50-01 on page VII-164.

17 The net salvage percent is presented on pages VIII-
18 104 through VIII-107 of Exhibit No. 2. The percentage is
19 based on the result of annual gross salvage minus the cost
20 to remove plant assets as compared to the original cost of
21 plant retired during the period 1954 through 2025. The 72-
22 year period experienced negative \$39,204,773 ($\$13,694,433 -$
23 $\$52,899,206$) in net salvage for \$190,111,813 plant retired.
24 The result is negative net salvage of 21 percent
25 ($\$39,204,773 / \$190,111,813$); however, the most recent five-

1 year average is negative 34 percent. Therefore, based on
2 the statistics for this account as well as the industry
3 averages and expectations of the Company for the future,
4 the recommended net salvage for line transformers is
5 negative 20 percent.

6 My calculation of the annual depreciation related to
7 original cost of Account 368.00, Line Transformers as of
8 December 31, 2025, is presented on pages IX-203 through IX-
9 205 of Exhibit No. 2. The calculation is based on the 50-
10 01 survivor curve, the 20 percent negative net salvage, the
11 attained age, and the allocated book reserve. The
12 tabulation sets forth the installation year, the original
13 cost, calculated accrued depreciation, allocated book
14 reserve, future accruals, remaining life and annual
15 accrual. These totals are brought forward to the table on
16 page VI-10.

17 Q. Did you recommend any additional adjustments
18 in order to establish rates consistent with the
19 amortization periods?

20 A. Yes. In order to properly implement general
21 plant amortization and in turn establish full recovery
22 consistent with the amortization period, a reserve
23 adjustment was required for Account 391.20, Computer
24 Hardware - EDP Equipment. The adjustment required a
25 segregation of the plant account's book reserve.

1 Q. Can you explain the process required to
2 segregate the book reserve for account 391.20?

3 A. Yes. First, one must understand the objective
4 of the segregation which is performed in order to establish
5 a depreciation rate that is consistent with the
6 amortization period for assets in service today, as well as
7 those expected to be added into the future. In other
8 words, a 5-year amortization period will produce a 20
9 percent rate for today's plant in service as well as
10 tomorrow's. Second, the actual book reserve must closely
11 approximate to the theoretical reserve in order to match
12 retirements and plant additions consistent with the
13 theoretical recovery of the assets. Therefore, with an
14 understanding of these two components, it is necessary to
15 adjust the actual book reserve to match the ratio of the
16 ages of the surviving plant in service.

17 Account 391.20 has a five-year amortization period
18 with \$26,080,850 of plant in service as of December 31,
19 2025. Based on the ages of the \$26,080,850, the book
20 reserve should be \$12,630,744 in order to produce the 20
21 percent rate. Therefore, the current book reserve of
22 \$10,818,556 should be segregated into the amortizable
23 component of \$12,630,744 and the unrecovered or over-
24 recovered portion of (\$1,812,188). Since the second
25 component is negative, it is an under-recovered amount

1 which means additional expense beyond the 20 percent rate.
2 If the segregation does not occur, then the rate will be
3 greater than 20 percent and future investment will be
4 depreciated at the higher rate and not match the 5-year
5 amortization period.

6 Q. Have you established depreciation rates for
7 any new assets?

8 A. Yes. First, there are developed rates for new
9 assets in Account 316.40, Miscellaneous Power Plant
10 Equipment - Small Trucks and Account 316.50, Miscellaneous
11 Power Plant Equipment - Miscellaneous. These assets will
12 be recovered separately from the remaining plant balance of
13 the existing assets in each current category. Second,
14 there are new assets anticipated after December 31, 2025
15 for six new asset classes that a depreciation rate has been
16 provided. These accounts are: Account 311.00, Structures
17 and Improvements for Jim Bridger Unit 3; Account 312.10,
18 Boiler Plant Equipment - Scrubbers for Jim Bridger Unit 3;
19 Account 315.00, Accessory Electric Equipment for both Jim
20 Bridger Unit 3 and Valmy Natural Gas Unit 1; Account
21 316.00, Miscellaneous Power Plant Equipment for both Jim
22 Bridger Unit 3 and Valmy Natural Gas Unit 1. The developed
23 rates are based on proposed life parameters, net salvage
24 percentages and probable retirement dates. For Account
25 311.00, the rates are based on 100-S0.5 survivor curve and

1 17 percent negative net salvage and a probable retirement
2 date of 12-2045. For Account 312.10, the rates are based
3 on 60-R2.5 survivor curve and 17 percent negative net
4 salvage and a probable retirement date of 12-2045. For
5 Account 315.00, the rate is based on 60-S1.5 survivor curve
6 and 17 percent negative net salvage and a probable
7 retirement date of 12-2045 for Jim Bridger Natural Gas Unit
8 3, Valmy Natural Gas Unit 1 uses a 24 negative net salvage
9 and a probable retirement date of 12-2049. For Account
10 316.00, the rate is based on 35-S0 survivor curve and 17
11 percent negative net salvage and a probable retirement date
12 of 12-2045 for Jim Bridger Natural Gas Unit 3, Valmy
13 Natural Gas Unit 1 uses 24 negative net salvage and a
14 probable retirement date of 12-2049. Account 357.00,
15 Underground Conduit; and Account 358.00, Underground
16 Conductors and Devices. The developed rates are based on
17 proposed life parameters and net salvage percentages. For
18 Account 357.00, the rate is based on 55-S3 survivor curve
19 and 5 percent negative net salvage; Account 358.00, is
20 based on 50-S2.5 survivor curve and 10 percent negative net
21 salvage. These rates are set forth on page VI-12 of the
22 2025 Depreciation Study.

23 Q. In your opinion, are the depreciation rates
24 set forth in Exhibit No. 2 the appropriate rates for the
25 commission to adopt in this proceeding for Idaho Power?

1 A. Yes. These rates appropriately reflect the
2 rates at which the value of the Company's assets are being
3 consumed over their useful lives. These rates are an
4 appropriate basis for setting electric rates in this matter
5 and for the Company to use for booking depreciation and
6 amortization expense going forward.

7 Q. Does this conclude your direct testimony?

8 A. Yes.

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DECLARATION OF JOHN J. SPANOS

I, John J. Spanos, declare under penalty of perjury
under the laws of the state of Idaho:

1. My name is John J. Spanos. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC Idaho Power Company as President.

2. On behalf of Idaho Power, I present this pre-filed direct testimony and Exhibit Nos. 1-2 in this matter.

3. To the best of my knowledge, my pre-filed direct testimony and exhibits are true and accurate.

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence before the Idaho Public Utilities Commission and is subject to penalty for perjury.

SIGNED this 19th day of August 2026, at Boise, Idaho.

/s/
John J. Spanos

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-26-23

IDAHO POWER COMPANY

SPANOS, DI
TESTIMONY
EXHIBIT NO. 1

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the

railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

“Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	OR PUC	UM 2363	Northwest Natural Gas Company	Depreciation
484.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
485.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
486.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-EL-AAM, Case No. 24-1011-EL-ATA	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
487.	2024	KY PSC	Case No. 2024-00354	Duke Energy Kentucky	Depreciation
488.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
489.	2024	OR PUC	UG 520	Northwest Natural Gas	Depreciation
490.	2024	TX PUC	SOAH Docket No. 473-25-11219; PUC Docket No. 57568	El Paso Electric	Depreciation
491.	2024	FERC	Docket No. RP24-1106-002	Adelphia Gateway, LLC	Depreciation
492.	2025	PA PUC	Docket No. R-2025-3053499	Columbia Gas of Pennsylvania, Inc.	Depreciation
493.	2025	NE PSC	Case No. NG-124	Black Hills Nebraska	Depreciation
494.	2025	KY PSC	Case No. 2025-00114	Louisville Gas and Electric	Depreciation
495.	2025	KY PSC	Case No. 2025-00113	Kentucky Utilities	Depreciation
496.	2025	PA PUC	Docket No. R-2025-2025-3053442, R-2025-3053573	The York Water Company	Depreciation
497.	2025	NC UC	Docket No. W-218, Sub 629	Aqua North Carolina, Inc.	Depreciation
498.	2025	TX PUC	Docket No. 58124	Aqua Texas, Inc.	Depreciation
499.	2025	FERC	Docket No. ER25-2479-000	Duke Energy Indiana, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
500.	2025	IURC	Cause No. 46258	Indianapolis Power & Light Company d/b/a AES Indiana	Depreciation
501.	2025	NY PSC	Case 25-E-0375 & Case 25-G-378	New York State Electric and Gas Corporation	Depreciation
502.	2025	NY PSC	Case 25-E-0379 & Case 25-G-0380	Rochester Gas and Electric Corporation	Depreciation
503.	2025	ILL CC	Docket No. 25-0055	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
504.	2025	CA PUC	A.25-01-001	San Gabriel Water Company	Depreciation
505.	2025	FERC	Docket EL25-77-000	Valley Link	Depreciation
506.	2025	KY PSC	Docket No. 2025-00125	Duke Energy Kentucky	Depreciation
507.	2025	KY PSC	Docket No 2025-00208	East Kentucky Power Cooperative	Depreciation
508.	2025	MA DPU	D.P.U. 25-170	The Berkshire Gas Company	Depreciation
509.	2025	WA UTC	Docket No. UG-250610	Northwest Natural Gas Company	Depreciation
510.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility, Inc. (South Carolina Water)	Depreciation
511.	2025	PA PUC	Docket No. R-2025-3057983, Docket No. R-2025-3058051	Pennsylvania-American Water Company	Depreciation
512.	2025	RI PUC	Docket No. 25-45-GE	Rhode Island Energy	Depreciation
513.	2025	IN URC	Cause No. 46334	Aqua Indiana, Inc.	Depreciation
514.	2025	SC PSC	Docket No. 2025-325-E	Dominion Energy South Carolina, Inc.	Depreciation
515.	2025	CA PUC	A.26-01-001	Suburban Water Systems	Depreciation
516.	2025	VA SCC	Case No. PUR-2025-00071	Aqua Virginia, Inc.	Depreciation
517.	2025	FERC	Docket No. ER26-750-000	Black Hills Power, Inc.	Depreciation
518.	2025	NC UTC	Docket No. E-7, Sub 1329	Duke Energy Carolinas, LLC	Depreciation
519.	2025	NC UTC	Docket No. E-2, Sub 1380	Duke Energy Progress, LLC	Depreciation
520.	2025	KY PSC	Case No. 2025-00257	Kentucky Power Company	Depreciation
521.	2025	PA PUC	Docket No. R-2025-3057237	City of Lancaster	Depreciation
522.	2025	PA PUC	Docket No. R-2025-3057164	PPL Electric Utilities	Depreciation
523.	2025	PA PUC	Docket No. R-2025-3059428	National Fuel Gas Distribution Corporation	Depreciation
524.	2026	PUCO	Case No. 25-1097-GA-AIR, Case No. 25-1098-GA-ALT, Case No. 25-1099-GA-AAM, Case No. 25-1100-GA-ATA	Enbridge Gas Ohio	Depreciation
525.	2026	OR PUC	UM 2428	Portland General Electric	Depreciation
526.	2026	MO PSC	Case No. ER-2026-0143	Evergy Missouri Metro	Depreciation
527.	2026	SD PUC	Docket No. EL26-003	Black Hills Power	Depreciation
528.	2026	WY PUC	Docket No. 20002-148-ER-26	Black Hills Power	Depreciation
529.	2026	ME PUC	Docket No. 2026-00028	Maine Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
530.	2026	ILL CC	Docket No. 26-0065	North Shore Gas Company	Depreciation
531.	2026	ILL CC	Docket No. 26-0066	The Peoples Gas Light and Coke Company	Depreciation
532.	2026	PSCW	Docket No. 6690-DU-106	WEC Energy Group – Wisconsin Public Service Company	Depreciation
533.	2026	NM PRC	Docket No. 25-00082-UT	El Paso Electric Company	Depreciation
534.	2026	OR PUC	Docket No. UG527/UG 528	Northwest Natural Gas	Depreciation
535.	2026	WUTC	Docket No. UG-250610	Northwest Natural Gas	Depreciation
536.	2026	PUCO	Case No. 26-0635-GA-AIR	Duke Energy Ohio, Inc.	Depreciation
537.	2026	PUCO	Case No. 26-132-EL-AIR	Duke Energy Ohio, Inc.	Depreciation
538.	2026	KY PUC	Case No. 2026-00077	Kentucky Utilities Company and Louisville Gas & Electric Company	Depreciation
539.	2026	PUCO	Case No. 26-0347-EL-AIR, Case No. 26-0348-EL-ATA, Case No. 26-0349-EL-AAM, Case No. 26-0350-EL-UNC	First Energy Service Corporation	Depreciation
540.	2026	PA PUC	Docket No. R-2026-3060855	Peoples Natural Gas Company	Depreciation
541.	2026	FERC	Docket No. ER26-____-000	Grid Growth Ohio, LLC	
542.	2026	MO PSC	Case No. ER-2026-0291	Ameren Missouri	Depreciation
543.	2026	NJ BPU	Docket No. ER26080420	Jersey Central Power and Light	Depreciation

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION
CASE NO. IPC-E-26-23

IDAHO POWER COMPANY

SPANOS, DI
TESTIMONY
EXHIBIT NO. 2



2025 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025**

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

IDAHO POWER COMPANY
BOISE, IDAHO

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

August 14, 2026

Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

Attention Ms. Donna Wheeler
Property Accounting Manager

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Idaho Power Company as of December 31, 2025. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



FREDERICK B. JOHNSTON, JR.
Project Manager

JJS:mle
A0000196.000

TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates	I-4
PART II. ESTIMATION OF SURVIVOR CURVES	II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis.....	II-9
Schedules of Annual Transactions in Plant Records.....	II-10
Schedule of Plant Exposed to Retirement.....	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve.....	II-17
PART III. SERVICE LIFE CONSIDERATIONS	III-1
Field Trips.....	III-2
Service Life Analysis.....	III-3
Life Span Estimates.....	III-7
PART IV. NET SALVAGE CONSIDERATIONS.....	IV-1
Net Salvage Analysis.....	IV-2
Net Salvage Considerations	IV-2
PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	V-1
Group Depreciation Procedures.....	V-2
Single Unit of Property	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization	V-4
PART VI. RESULTS OF STUDY	VI-1
Qualification of Results	VI-2
Description of Statistical Support	VI-2
Description of Detailed Tabulations.....	VI-3

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2025	VI-4
PART VII. SERVICE LIFE STATISTICS	VII-1
PART VIII. NET SALVAGE STATISTICS.....	VIII-1
Table 2. Calculation of Weighted Net Salvage Percent for Generation Plant	VIII-2
Table 3. Calculation of Terminal Net Salvage Percent.....	VIII-4
PART IX. DETAILED DEPRECIATION CALCULATIONS	IX-1

IDAHO POWER COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Idaho Power Company's ("IPC" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2025. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

IPC's accounting policy has not changed since the last depreciation study was prepared. However, there has been changes in life and net salvage estimates for various accounts. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2020. Most average service lives are slightly longer than those currently utilized and net salvage percentages are more negative.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2025 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$255.9 million when applied to depreciable plant balances as of December 31, 2025. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2025</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Miscellaneous Intangible Plant	\$ 3,557,837.65	3.98	\$ 141,725
Steam Production Plant	372,482,258.86	3.17	11,821,081
Hydraulic Production Plant	1,204,144,863.74	2.91	35,079,802
Solar Production Plant	94,899.11	5.54	5,260
Other Production Plant	631,976,084.83	3.86	24,406,468
Transmission Plant	1,643,085,772.93	2.21	36,343,367
Distribution Plant	2,647,414,523.47	2.45	64,823,199
Energy Storage Plant	509,312,375.61	7.23	36,810,521
General Plant	669,709,223.45	6.88	46,090,463
Reserve Adjustment for Amortization	-	-	362,438
Total Depreciable Plant	<u>\$7,681,777,839.65</u>	3.33	<u>\$255,884,324</u>

PART I. INTRODUCTION

IDAHO POWER COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Idaho Power Company ("Company"), as applied to electric plant in service as of December 31, 2025. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2025, the net salvage analyses of historical plant retirement data recorded through 2025, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained

ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting. For steam, hydraulic, other production and energy storage plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and net salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e. cost of removal and gross salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

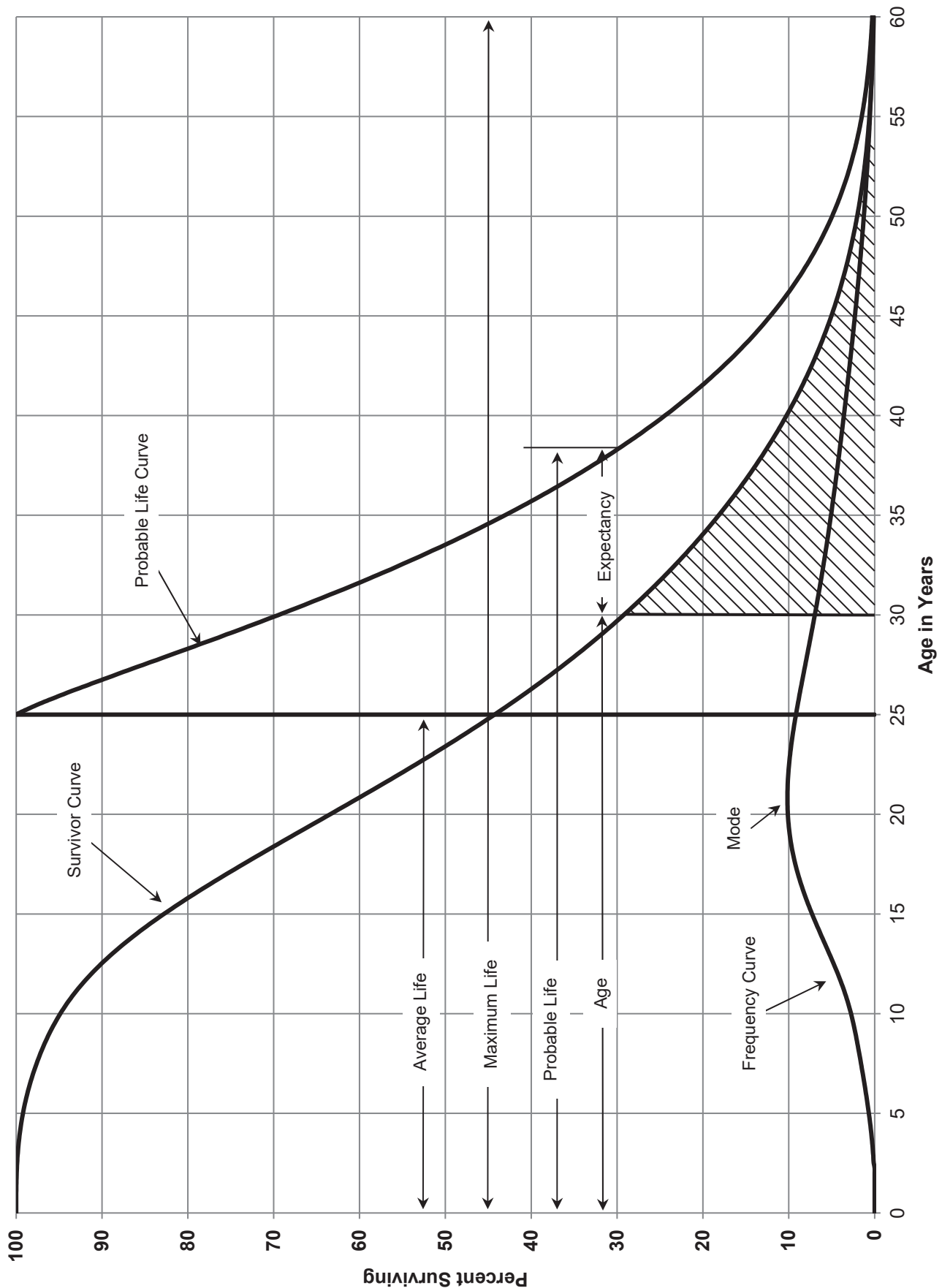


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

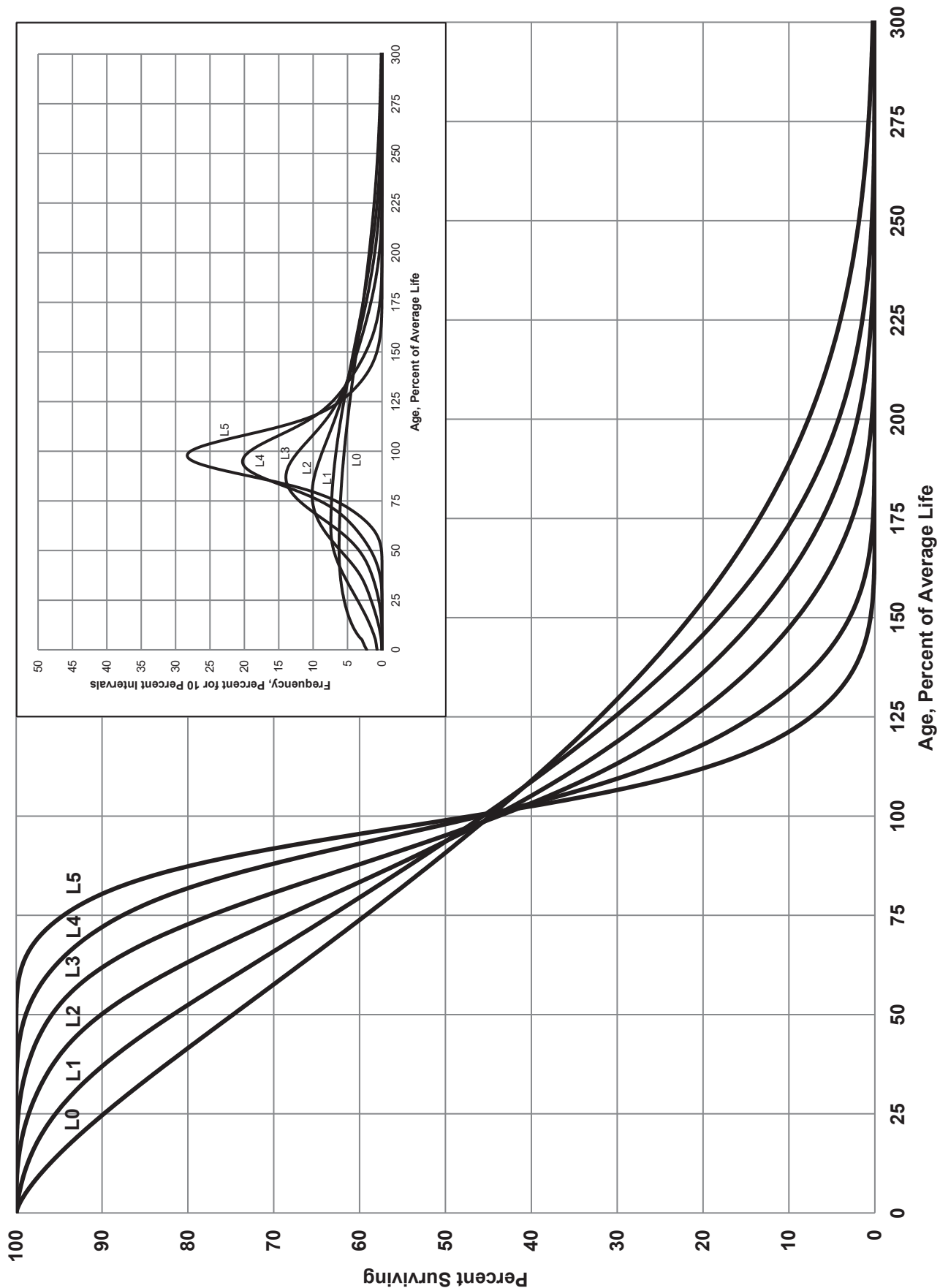


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

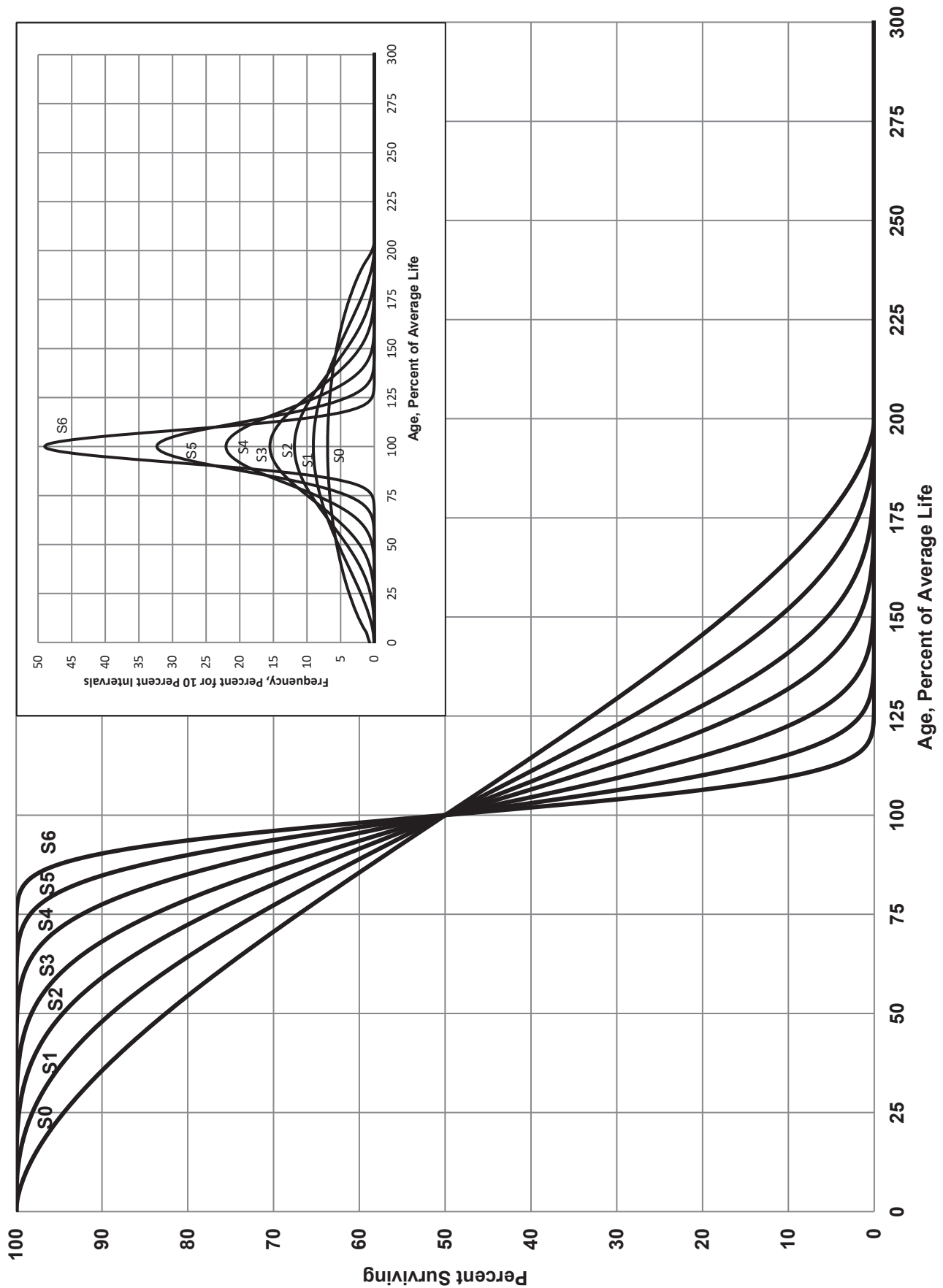


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

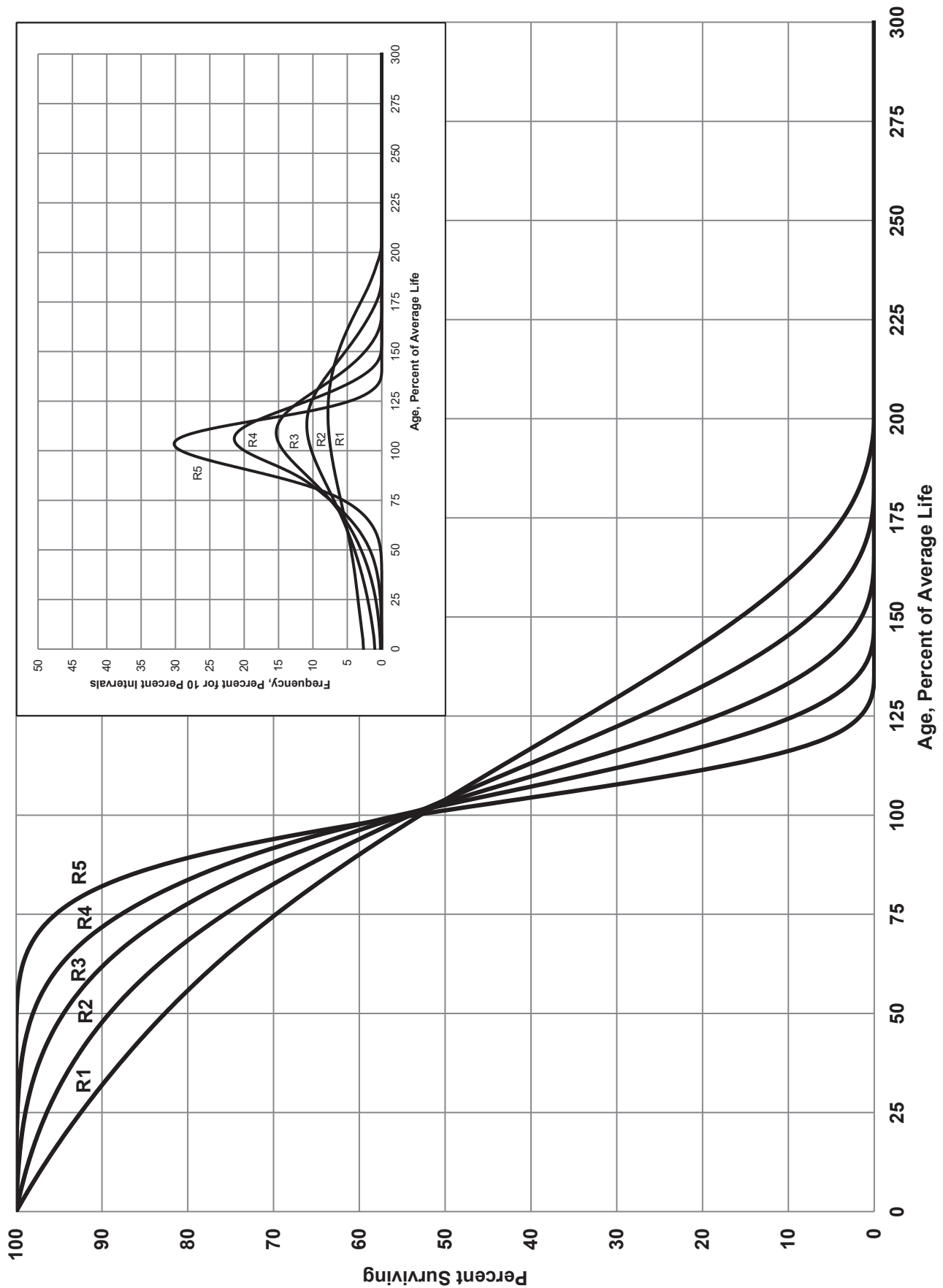


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

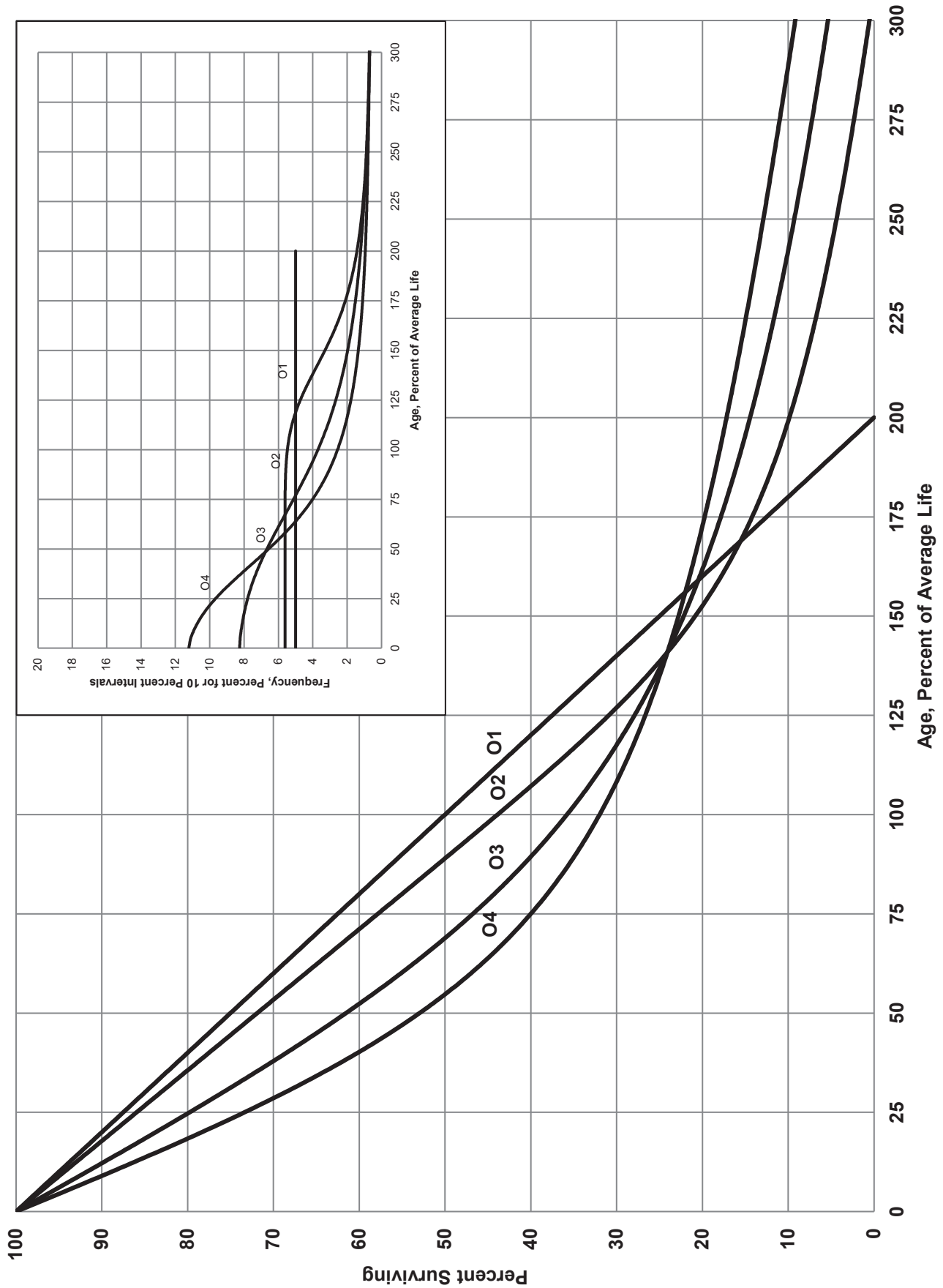


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2016-2025 for which there were placements during the years 2011-2025. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2011 were retired in 2016. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2016 retirements of 2011 installations and ending with the 2025 retirements of the 2020 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)		
Placed (1)												
2011	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2012	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2013	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2014	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2015	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2016	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2017		5	11	12	13	14	15	16	18	20	113	7½-8½
2018			6	12	13	15	16	17	19	19	124	6½-7½
2019				6	13	15	16	17	19	19	131	5½-6½
2020					7	14	16	17	19	20	143	4½-5½
2021						8	18	20	22	23	146	3½-4½
2022							9	20	22	25	150	2½-3½
2023								11	23	25	151	1½-2½
2024									11	24	153	½-1½
2025										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025		Placement Band 2011-2025										
		Acquisitions, Transfers and Sales, Thousands of Dollars										
		During Year										Total During Age Interval
Year Placed		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2012	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2013	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2014	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2015	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2016	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2017	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2018	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2019	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2020	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2021	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2022	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2023	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2024	-	-	-	-	-	-	-	-	-	-	-	½-1½
2025	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2016 through 2025 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2021 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025										Placement Band 2011-2025			
Year	Exposures, Thousands of Dollars										Total at		Age Interval
	Annual Survivors at the Beginning of the Year										Beginning of Age Interval	Age Interval	
	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)			
Placed (1)											(12)	(13)	
2011	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2012	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2013	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2014	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2015	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2016	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2017		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2018			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2019				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2020					660 ^a	653	639	623	628	609	3,789	4½-5½	
2021						750 ^a	742	724	685	663	4,332	3½-4½	
2022							850 ^a	841	821	799	4,955	2½-3½	
2023								960 ^a	949	926	5,719	1½-2½	
2024									1,080 ^a	1,069	6,579	½-1½	
2025										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2016-2025, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2016-2025

Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

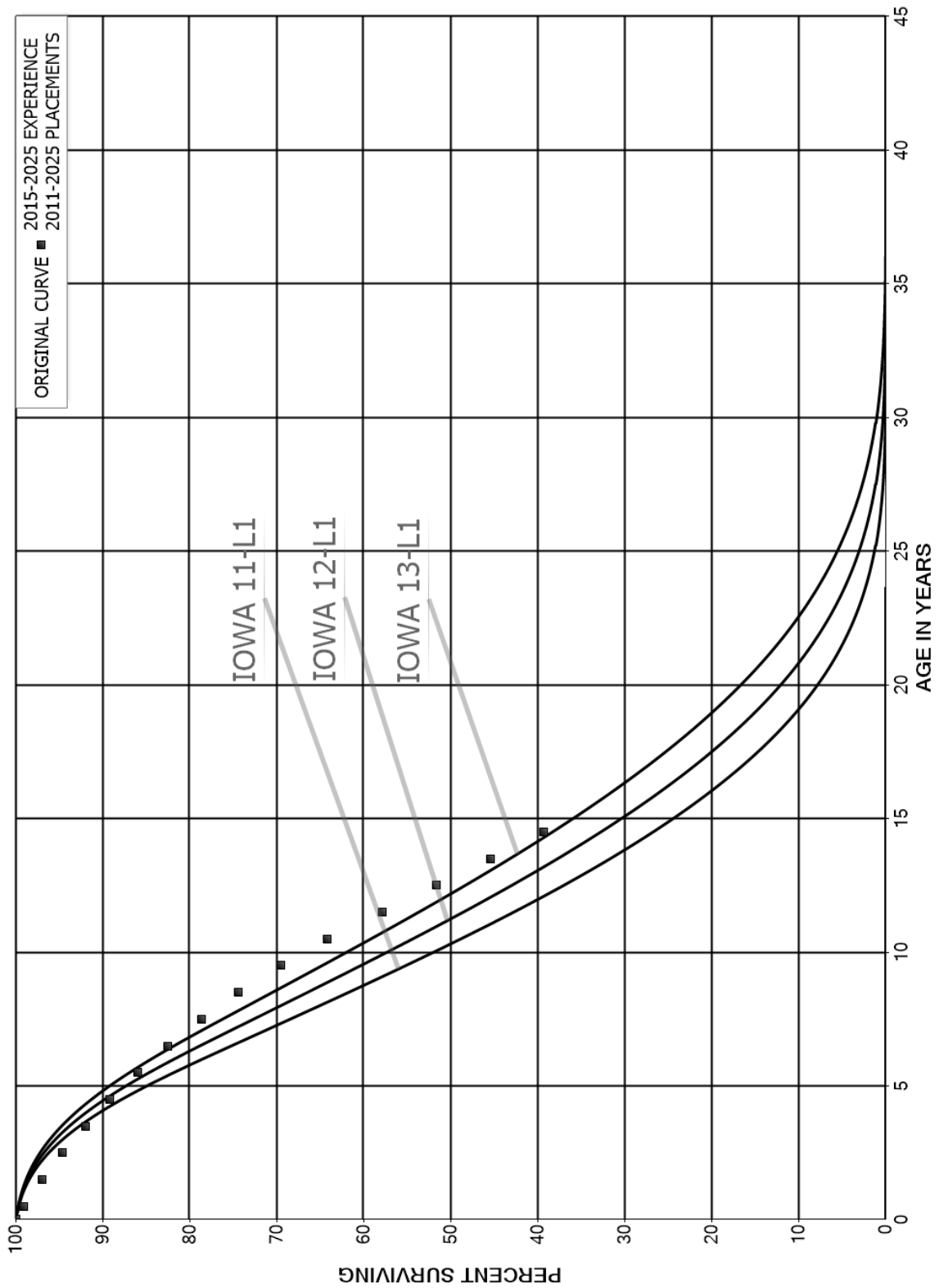


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

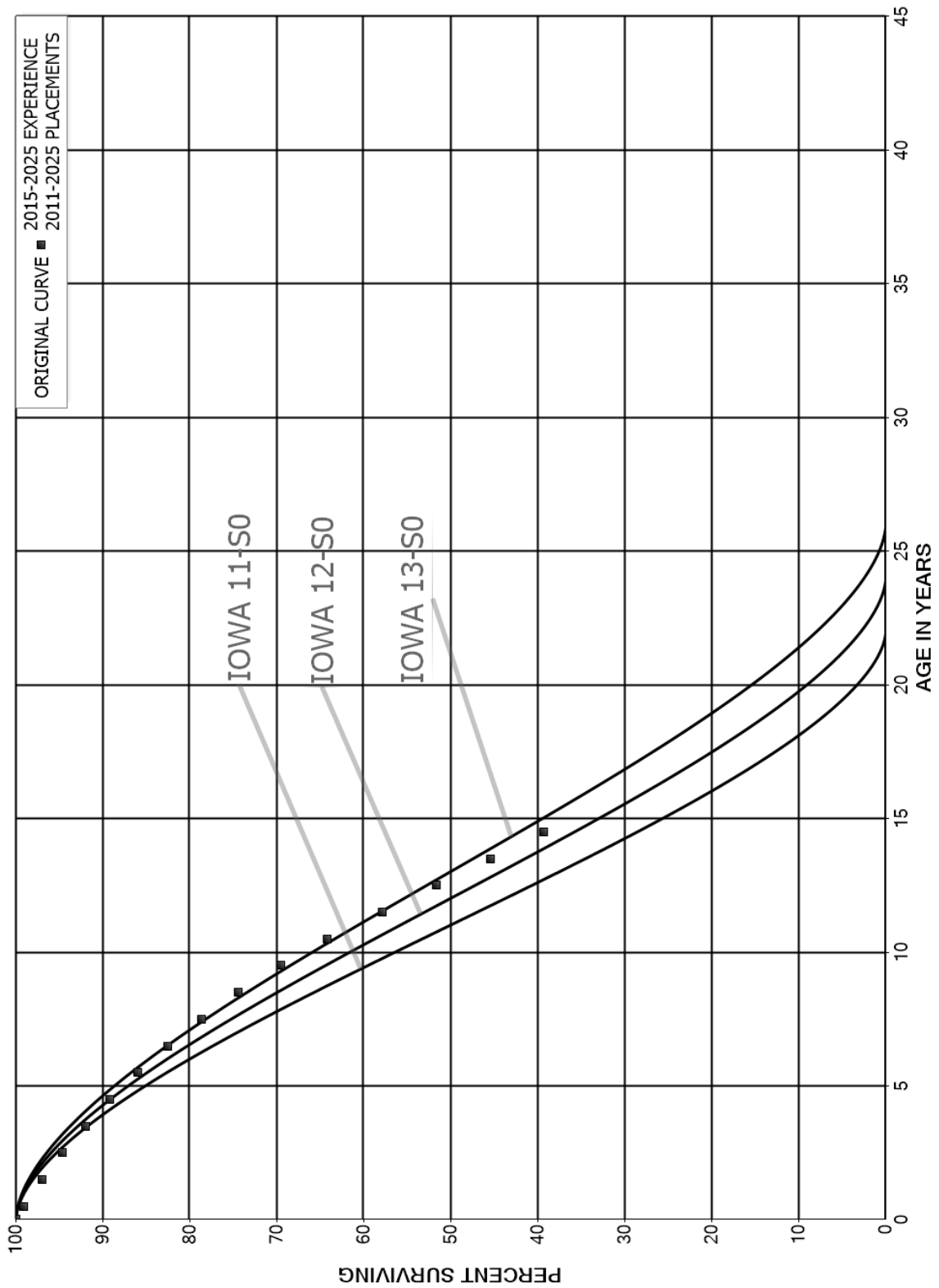


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

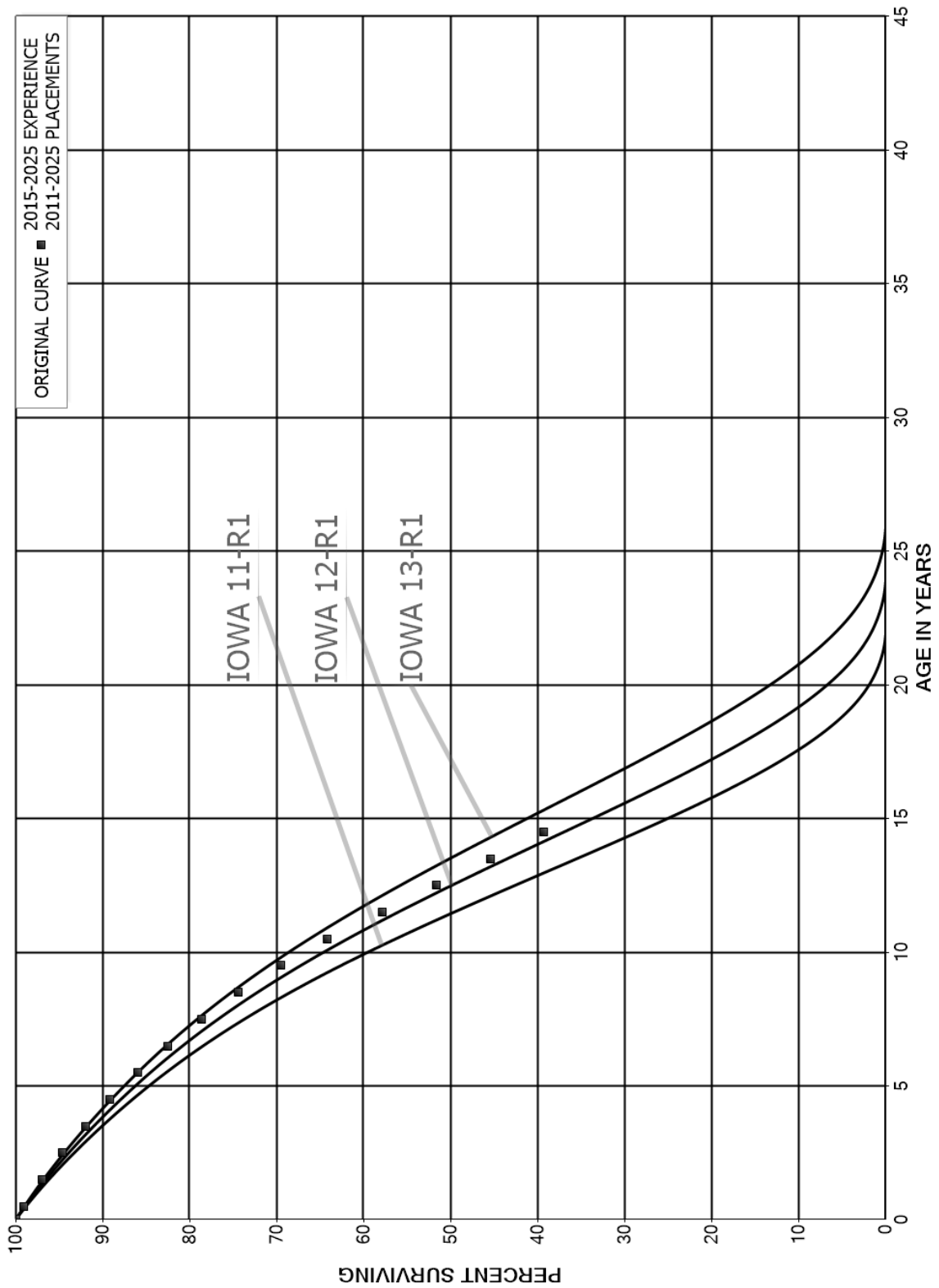
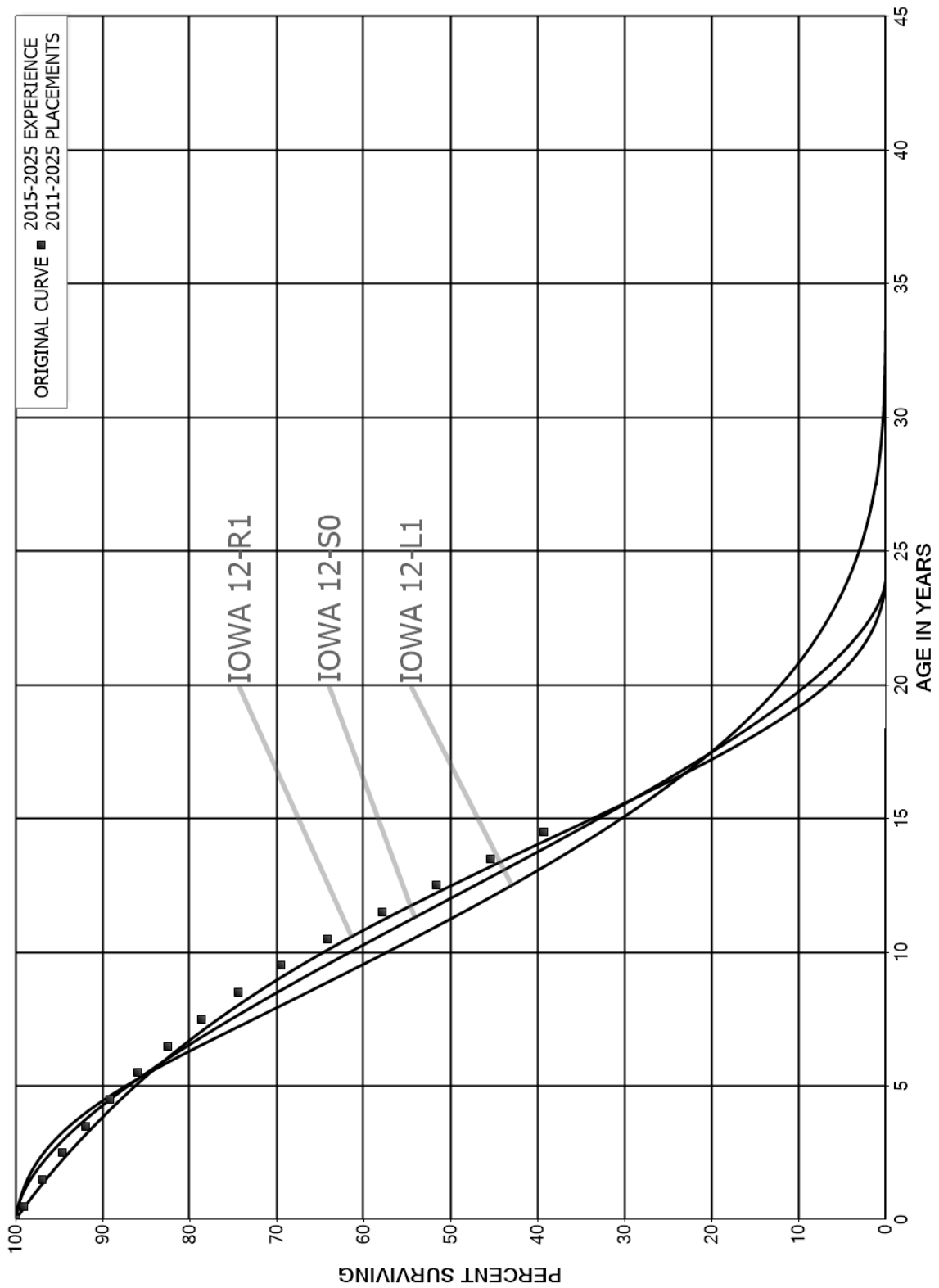


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

April 13-15, 2026

- Evander Andrews (Danskin) Plant
- Oxbow Hydro Plant
- Oxbow Hatchery
- Brownlee Hydro Plant
- Happy Valley Battery Storage
- Happy Valley Substation
- Amity Distribution Center
- Boise Bench Substation

April 2021 (Virtually)

- Langley Gulch Plant
- Bliss Hydro Plant
- Brownlee Hydro Plant
- Shoshone Falls Hydro Plant
- Lower Salmon Hydro Plant

April 11-12, 2016

- Shoshone Falls Hydro Plant
- Clear Lake Hydro Plant
- Thousand Springs Hydro Plant
- Upper Malad Hydro Plant
- Lower Malad Hydro Plant
- Bennett Mountain Generating Plant

November 29-30, 2011

- Langley Gulch Plant
- Lower Salmon Plant
- Upper Malad Plant

Lower Malad Plant
Upper Salmon B Plant
Upper Salmon A Plant
CJ Strike Plant
Evander Andrews (Danskin) Plant

August 27-28, 2007

Bennett Mountain Plant Bliss Plant
Shoshone Falls Plant
Twin Falls Plant
Milner Dam
Milner Plant
American Falls Plant

August 7, 2002

Evander Andrew (Danskin) Plant

October 14-16, 2002

Lower Salmon Plant
Upper Salmon B Plant
Upper Salmon A Plant
Upper Malad Plant
Lower Malad Plant
Hagerman Maintenance Shop
Swan Falls Plant
Hells Canyon Plant
Hells Canyon Hatchery Brownlee Plant
Oxbow Plant
Oxbow Hatchery
CHQ Building

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 45 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 79 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

- 311.00 Structures and Improvements
- 312.10 Boiler Plant Equipment – Scrubbers
- 312.20 Boiler Plant Equipment – Other
- 312.30 Boiler Plant Equipment – Railcars
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment
- 316.00 Miscellaneous Power Plant Equipment
- 316.10 Miscellaneous Power Plant Equipment - Automobiles
- 316.40 Miscellaneous Power Plant Equipment - Small Trucks
- 316.50 Miscellaneous Power Plant Equipment - Miscellaneous
- 316.70 Miscellaneous Power Plant Equipment - Large Trucks
- 316.80 Miscellaneous Power Plant Equipment - Power Operated Equipment
- 316.90 Miscellaneous Power Plant Equipment - Trailers

HYDRAULIC PRODUCTION PLANT

- 331.00 Structures and Improvements
- 332.10 Reservoirs, Dams and Waterways - Relocation
- 332.20 Reservoirs, Dams and Waterways
- 333.00 Water Wheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

- 341.00 Structures and Improvements
- 342.00 Fuel Holders, Producers and Accessories
- 343.00 Prime Movers
- 346.00 Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

- 353.00 Station Equipment
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.10	Meters - AMI
371.20	Installations on Customers' Premises
373.20	Street Lighting and Signal Systems

GENERAL PLANT

390.11	Structures and Improvements - CHQ Building
390.12	Structures and Improvements - Excluding CHQ Building
392.10	Transportation Equipment - Automobiles
392.40	Transportation Equipment - Small Trucks
392.50	Transportation Equipment - Miscellaneous
392.60	Transportation Equipment - Large Trucks (HYD)
392.70	Transportation Equipment - Large Trucks (Non-HYD)
392.90	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Account 353.00, Station Equipment is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1996 through 2025. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-120 and the life table for the experience band, 1996-2025, is plotted on the chart that follows.

Typical service lives for transmission station equipment of other electric companies range from 45 to 55 years. The Iowa 52-S0 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 67, reflects the outlook of management and is near the upper

end of the typical range of lives for others in this account as anticipated. The 52-year average life reflects the Company's current practice of replacement for station equipment based on condition of assets before reaching failure and is the same as the currently approved 52-S0 life estimate.

Another large account is Account 368.00, Line Transformers. The estimate of survivor characteristics is based on the 1997-2025 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics as the 50-O1 survivor curve through age 50. The selection of the O1-type curve reflects the continued experience of retirement of various ages of line transformers with many different causes of retirement. The 50-year average life is upper end of the range of lives used by others in the industry. Most other electric companies estimate lives between 40 and 50 years. The current estimate is a 51-O1 survivor curve.

Account 333.00, Water Wheels, Turbines and Generators, is used to illustrate the manner in which the study was conducted for generation accounts which have an interim survivor curve and life span component. Aged plant accounting data for the hydraulic production plant have been compiled for the years 1946 through 2025. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The interim survivor curve estimate is based on the statistical indications for the period 1946-2025 and 1986-2025. The Iowa 95-S1 is a reasonable fit of the stub original survivor curve. The 95-year interim service life is above the upper end of the typical service life range of 70 to 90 years for hydraulic turbines and generators. The

95-year life reflects the Company's plans to replace components of the turbines and generators prior to the final retirement of the hydraulic production plant.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydraulic, other production and energy storage plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1980 through 2025 for steam, 1946 through 2025 for hydraulic and 1999 through 2025 for other production.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units.

The 68 to 71-year life span for the steam production plant is within the typical range for comparable facilities. In addition, a 20 to 24-year life extension resulting from conversion to natural gas is a common industry assumption for similarly converted steam assets. The 45 to 119-year life span for the hydraulic production facilities is within the typical range for comparable facilities. The life span of each facility is determined by condition and license dates. Life spans of 40 and 45 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines

which are used primarily as peaking units. The 20-year life span associated with the energy storage plant is with the expectations for comparable facilities.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Jim Bridger	1974,2025	2045	71,20
Valmy	1981,2025	2049	68,24
Hydraulic Production Plant			
Milner Dam	1992	2067	75
American Falls	1978	2056	78
Brownlee	1960, 1980	2077	114, 97
Bliss	1950	2034	84
Cascade	1983	2061	78
Clear Lake	1937	2041	104
Hells Canyon	1967	2077	110
Lower Malad	1948	2035	87
Lower Salmon	1949	2034	85
Milner	1992	2068	76
Oxbow	1961	2077	116
Shoshone Falls	1921	2040	119
Strike	1952	2034	82
Swan Falls	1928, 1994	2042	114, 48
Twin Falls	1938	2040	102
Twin Falls (New)	1995	2040	45
Thousand Springs	1919	2041	122
Upper Malad	1948	2035	87
Upper Salmon A	1937	2034	97
Upper Salmon B	1947	2034	87
Other Production Plant			
Evander Adreus Danskin #2	2001	2041	40
Salmon Diesel	1967	2012	45
Bennett Mountain	2005	2046	41
Evander Andrews Danskin #1	2008	2048	40
Langley Gulch	2012	2054	42
Energy Storage Plant			
Black Mesa	2023	2043	20
Franklin	2024	2044	20
Hemingway 1	2023	2043	20
Hemingway 2	2024	2044	20
Happy Valley	2025	2045	20

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2025. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1954 through 2025 contributed significantly toward the net salvage estimates for 48 plant accounts, representing 87 percent of the depreciable plant, as follows:

Steam Production Plant

- 311.00 Structures and Improvements
- 312.10 Boiler Plant Equipment - Scrubbers
- 312.20 Boiler Plant Equipment - Other
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment
- 316.00 Miscellaneous Power Plant Equipment
- 316.10 Miscellaneous Power Plant Equipment – Automobiles
- 316.40 Miscellaneous Power Plant Equipment – Small Trucks
- 316.50 Miscellaneous Power Plant Equipment – Miscellaneous
- 316.70 Miscellaneous Power Plant Equipment – Large Trucks
- 316.80 Miscellaneous Power Plant Equipment – Power Operated Equipment

Hydraulic Production Plant

- 331.00 Structures and Improvements
- 332.10 Reservoirs, Dams and Waterways – Relocation
- 332.20 Reservoirs, Dams and Waterways
- 333.00 Water Wheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

Other Production Plant

- 341.00 Structures and Improvements
- 343.00 Prime Movers
- 343.00 Prime Movers (Combined Cycle)
- 345.00 Accessory Electric Equipment
- 346.00 Miscellaneous Power Plant Equipment

Transmission Plant

- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices

Distribution Plant

- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.00 Services
- 370.00 Meters
- 370.10 Meters - AMI

371.20 Installations on Customers' Premises
373.20 Street Lighting and Signal Systems

General Plant

390.11 Structures and Improvements - CHQ Building
390.12 Structures and Improvements- Excluding CHQ Building
392.10 Transportation Equipment - Automobiles
392.40 Transportation Equipment - Small Trucks
392.50 Transportation Equipment - Miscellaneous
392.60 Transportation Equipment - Large Trucks (HYD)
392.70 Transportation Equipment - Large Trucks (Non-HYD)
392.90 Transportation Equipment - Trailers
396.00 Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1954 through 2025 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1954-1956 through 2023-2025 periods were computed to smooth the annual amounts.

Cost of removal has been higher since the early to mid-1980s. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway relocations. Cost of removal for the most recent five years averaged 69 percent. The increased amount of cost of removal in the most recent five years is due to increased costs on materials and labor in recent years.

Gross salvage has varied widely throughout the period but had begun to diminish to much lower levels since the early 2000s. The most recent five-year average of 3 percent gross salvage reflects recent trends and the reduced market for poles and

towers. High levels of gross salvage in 2001 related to highway relocation projects.

The net salvage percent based on the overall period 1954 through 2025 is 56 percent negative net salvage and based on the most recent five-year period is 66 percent negative net salvage. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 30 to negative 75 percent. The net salvage estimate for poles is negative 55 percent, is within the range of other estimates and reflects the expectation toward slightly higher costs of removal in the near future consistent with recent years.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final (terminal) net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on industry decommissioning analyses performed by various engineering organizations. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 12 percent was applied to the steam production plant assets, negative 34 percent was applied for hydraulic production plant assets, negative 9 percent was applied to energy storage plant assets and negative 9 percent estimate was used for all other production plant accounts.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 2 in the Net Salvage Statistics section

on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. Table 3 sets forth the calculation for establishing the terminal net salvage percent for each location which is utilized in Table 2.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2025, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2025, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT TITLE	AMORTIZATION PERIOD, YEARS
334.10	335.30	COMPUTER HARDWARE	15
334.20	334.21	SOFTWARE – LICENSES	5
334.20	334.22	SOFTWARE – NON-ERP	10
334.30	334.30	COMMUNICATION EQUIPMENT	15
335.00	335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT	15
335.00	335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE	20
345.10	345.10	COMPUTER HARDWARE	15
345.20	345.22	SOFTWARE – NON-ERP	10
345.30	345.30	COMMUNICATION EQUIPMENT	15
351.10	351.10	COMPUTER HARDWARE	15
351.20	351.21	SOFTWARE – LICENSES	5
351.20	351.22	SOFTWARE – NON-ERP	10
351.30	351.30	COMMUNICATION EQUIPMENT	15
363.10	363.10	COMPUTER HARDWARE	15
363.20	363.21	SOFTWARE – LICENSES	5
363.20	363.22	SOFTWARE – NON-ERP	10
363.30	363.30	COMMUNICATION EQUIPMENT	15
387.80	387.08	COMPUTER HARDWARE	15

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT TITLE	AMORTIZATION PERIOD, YEARS
387.10	387.10	COMMUNICATION EQUIPMENT	15
387.90	387.91	SOFTWARE – LICENSES	5
387.90	387.92	SOFTWARE – EQUIPMENT	10
391.00	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20
393.00	393.00	STORES EQUIPMENT	25
394.00	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20
395.00	395.00	LABORATORY EQUIPMENT	20
397.10	391.20	COMPUTER HARDWARE - EDP EQUIPMENT	5
397.10	391.21	COMPUTER HARDWARE – SERVERS	8
397.20	303.00	COMPUTER SOFTWARE	10
397.20	303.05	COMPUTER SOFTWARE - LICENSES	5
397.20	303.10	COMPUTER SOFTWARE - NON-ERP	10
397.20	303.15	COMPUTER SOFTWARE – ERP	15
397.20	303.70	COMPUTER SOFTWARE - CLOUD	5
397.30	397.10	COMMUNICATION EQUIPMENT - TELEPHONES	15
397.30	397.20	COMMUNICATION EQUIPMENT - MICROWAVE	15
397.30	397.30	COMMUNICATION EQUIPMENT - RADIO	15
397.30	397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC	15
397.30	397.50	COMMUNICATION EQUIPMENT - SATELLITE	20
398.00	398.00	MISCELLANEOUS EQUIPMENT	15

For the purpose of calculating annual amortization amounts as of December 31, 2025, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2025. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2025, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analysis of service life are presented in the "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of net salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2025, is presented on pages VI-4 through VI-13 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation applicable to depreciable assets are presented in account sequence starting titled “Detailed Depreciation Calculations”. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ACCUMULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(6)/(8)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
ELECTRIC PLANT											
MISCELLANEOUS INTANGIBLE PLANT											
303.00	303.80	MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM		30-SQ	0	3,557,837.65	227,293	3,330,545	141,725	3.98	23.5
		TOTAL MISCELLANEOUS INTANGIBLE PLANT				3,557,837.65	227,293	3,330,545	141,725	3.98	
STEAM PRODUCTION PLANT											
310.00	310.20	LAND AND WATER RIGHTS JIM BRIDGER COMMON	12-2045	75-R4	*	0	133,228	15,672	894	0.60	17.5
		TOTAL LAND AND WATER RIGHTS				148,899.77	133,228	15,672	894	0.60	17.5
311.00	311.00	STRUCTURES AND IMPROVEMENTS JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 JIM BRIDGER UNIT 4 JIM BRIDGER COMMON JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 VALMY NATURAL GAS UNIT 1 VALMY NATURAL GAS UNIT 2 VALMY NATURAL GAS COMMON	12-2045 12-2045 12-2045 12-2045 12-2045 12-2045 12-2049 12-2049 12-2049	100-S0.5 100-S0.5 100-S0.5 100-S0.5 100-S0.5 100-S0.5 100-S0.5 100-S0.5 100-S0.5	*	7,771,727.46 6,446,347.62 91,270.65 23,698,542.06 24,709,901.61 701,194.18 1,411,546.09	7,208,873 5,954,214 2,778 19,768,644 30,641,106 4,457 25,639	1,806,331 1,522,389 104,009 7,958,650 401,546 1,292,874 958,012 1,724,678	96,218 81,123 5,248 401,546 1,292,874 36,222 72,837	1.24 1.26 5.75 1.69 5.23 5.17 5.16	18.8 18.8 19.8 19.8 23.7 23.7 23.7
		TOTAL STRUCTURES AND IMPROVEMENTS				64,829,529.67	32,963,777	44,615,175	1,986,068	3.06	22.5
312.00	312.10	BOILER PLANT EQUIPMENT - SCRUBBERS JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 JIM BRIDGER UNIT 4 JIM BRIDGER COMMON	12-2045 12-2045 12-2045 12-2045	60-R2.5 60-R2.5 60-R2.5 60-R2.5	*	30,474,042.77 30,288,132.39 1,088,308.75 10,619,433.74	21,238,661 20,874,336 19,653 5,921,655	14,111,229 14,261,058 63,670 6,503,082	763,478 772,078 1,253,668 330,273	2.51 2.55 5.85 3.11	18.5 18.5 19.7 19.7
		TOTAL BOILER PLANT EQUIPMENT - SCRUBBERS				72,470,917.65	48,054,305	36,129,037	1,929,499	2.66	18.7
312.00	312.20	BOILER PLANT EQUIPMENT - OTHER JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 JIM BRIDGER UNIT 3 JIM BRIDGER UNIT 4 JIM BRIDGER COMMON VALMY NATURAL GAS UNIT 1 VALMY NATURAL GAS UNIT 2 VALMY NATURAL GAS COMMON	12-2045 12-2045 12-2045 12-2045 12-2045 12-2049 12-2049 12-2049	50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5	*	45,488,714.82 49,457,533.32 73,858.88 3,802,991.25 35,055,478.24 27,187.64 1,501,124.45 88,344.12	22,989,039 25,463,948 2,525 114,360 13,438,262 (52,990) 10,983 17,695	29,777,870 31,906,791 83,890 4,335,140 227,209 27,576,648 86,703 1,835,400 91,852	1,631,488 1,752,303 4,397 1,436 227,209 1,445,317 3,836 81,459 4,072	3.59 3.59 5.95 5.97 4.12 14.11 5.43 4.61	18.3 18.2 19.1 19.1 22.6 22.5 22.6 18.6
		TOTAL BOILER PLANT EQUIPMENT - OTHER				135,495,232.72	61,983,822	95,694,294	5,150,081	3.80	18.6
312.00	312.30	BOILER PLANT EQUIPMENT - RAILCARS JIM BRIDGER COMMON	12-2045	35-R2.5	*	0	1,472,738	221,565	19,642	1.16	11.3
		TOTAL BOILER PLANT EQUIPMENT - RAILCARS				1,694,302.58	1,472,738	221,565	19,642	1.16	11.3
314.00	314.00	TURBOGENERATOR UNITS JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 JIM BRIDGER UNIT 3 JIM BRIDGER UNIT 4 JIM BRIDGER COMMON JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 VALMY NATURAL GAS UNIT 1 VALMY NATURAL GAS UNIT 2 VALMY NATURAL GAS COMMON	12-2045 12-2045 12-2045 12-2045 12-2045 12-2045 12-2045 12-2045 12-2049 12-2049 12-2049	45-S1 45-S1 45-S1 45-S1 45-S1 45-S1 45-S1 45-S1 45-S1 45-S1 45-S1	*	23,600,853.29 30,437,381.25 225,080.15 433,919.70 3,479,251.93 9,786,702.97 1,769,556.74 66,416.50	19,078,077 24,392,205 1,627 14,008 1,920,257 (10,028) 36,897 (17,147)	8,298,913 10,915,157 261,717 493,678 2,150,468 12,145,540 2,139,658 99,503	470,814 609,359 13,428 25,330 110,337 526,921 93,857 4,374	1.99 2.00 5.97 5.84 3.17 5.38 5.30 6.59	17.6 17.9 19.5 19.5 19.5 23.1 22.8 22.7
		TOTAL TURBOGENERATOR UNITS				69,799,162.53	45,415,896	36,504,634	1,854,420	2.66	19.7

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
315.00	315.00	ACCESSORY ELECTRIC EQUIPMENT JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 JIM BRIDGER UNIT 4 JIM BRIDGER COMMON JIM BRIDGER NATURAL GAS UNIT 2 VALLEY NATURAL GAS UNIT 2 VALLEY NATURAL GAS COMMON	12-2045 12-2045 12-2045 12-2045 12-2049 12-2049 12-2049	60-S1.5 * 60-S1.5 * 60-S1.5 * 60-S1.5 * 60-S1.5 * 60-S1.5 * 60-S1.5 *	(16) (16) (17) (17) (23) (24) (24)	5,975,294.43 4,942,370.43 24,260.72 6,281,837.74 270,465.91 49,966.56 17,544,255.79	5,109,739 4,345,537 806 4,861,629 327,735 72 14,322,958	1,821,603 1,387,613 27,579 2,487,921 327,735 61,924 6,114,375	111,152 86,141 1,389 125,273 13,852 2,612 340,419	1.86 1.74 5.73 1.99 5.12 5.22 1.94	16.4 16.1 19.9 19.9 23.7 23.7 18.0
316.00	316.00	TOTAL ACCESSORY ELECTRIC EQUIPMENT MISCELLANEOUS POWER PLANT EQUIPMENT JIM BRIDGER NATURAL GAS UNIT 1 JIM BRIDGER NATURAL GAS UNIT 2 JIM BRIDGER UNIT 4 JIM BRIDGER COMMON VALLEY NATURAL GAS UNIT 2 VALLEY NATURAL GAS COMMON	12-2045 12-2045 12-2045 12-2045 12-2049 12-2049 12-2049	35-S0 35-S0 35-S0 35-S0 35-S0 35-S0 35-S0	(16) (16) (17) (17) (23) (24) (24)	391,002.10 288,026.04 65,376.96 4,273,759.53 1,738,687.35 90,707.81 6,821,140.08	288,559 169,072 1,414 1,870,596 36,668 3,767 2,350,096	185,003 130,354 75,077 3,132,043 2,103,123 108,691 5,734,871	19,313 13,732 4,112 171,525 100,446 5,179 314,307	4.94 5.31 6.29 4.01 5.77 5.71 4.61	9.6 9.5 18.3 20.9 21.0 18.3
316.00	316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES JIM BRIDGER COMMON VALLEY NATURAL GAS COMMON	13-L2.5 13-L2.5	20 20	20 20	242,168.38 85,012.14	99,004 21,227	94,731 54,783	7,578 5,198	3.13 5.47	12.5 10.5
316.00	316.40	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS JIM BRIDGER COMMON	13-L2.5	20	20	337,180.52 98,953.52	120,231 79,163	149,514 0	12,776 0	3.79 0	11.7 -
316.00	316.50	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS JIM BRIDGER COMMON	13-L2.5	20	20	23,360.90 23,360.90	18,689 18,689	0 0	0 0	0 0	- -
316.00	316.70	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS JIM BRIDGER COMMON	12-L2.5	15	15	289,272.84 289,272.84	48,228 48,228	197,654 197,654	17,187 17,187	5.94 5.94	11.5 11.5
316.00	316.80	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT JIM BRIDGER COMMON	19-L0	25	25	2,920,517.95 2,920,517.95	(1,443,931) (1,443,931)	3,634,319 3,634,319	195,499 195,499	6.69 6.69	18.6 18.6
316.00	316.90	MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS JIM BRIDGER COMMON	17-L2	15	15	9,532.34 9,532.34	3,330 3,330	4,772 4,772	289 289	3.03 3.03	16.5 16.5
		TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS TOTAL STEAM PRODUCTION PLANT				372,482,258.86 205,522,530	229,015,882 11,821,081			3.17	
331.00	331.00	HYDRAULIC PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS HAGERMAN MAINTENANCE SHOP MILNER DAM MILNER DAM BUNKERS HATCHERY HELLS CANYON MAINTENANCE SHOP RAPID RIVER HATCHERY AMERICAN FALLS BROWNLEE BLISS CASCADE CLEAR LAKE HELLS CANYON LOWER MALAD LOWER SALMON MILNER OXBOW HATCHERY OXBOW	12-2040 06-2067 12-2077 12-2077 12-2077 12-2077 12-2066 12-2077 07-2034 01-2061 06-2041 12-2077 03-2035 07-2034 11-2068 12-2077 12-2077	105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 * 105-R2.5 *	(10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10)	3,573,121.87 614,224.25 35,000,000.00 1,027,892.10 9,456,068.08 12,754,693.73 52,087,468.90 1,997,158.09 7,341,639.22 377,280.42 12,381,533.83 1,270,670.27 3,656,019.83 9,897,282.26 31,301,006.81 30,738,927.68	1,934,327 840,233 8,000,000 1,321,328 2,777,119 9,140,989 26,671,842 1,550,281 5,134,662 241,913 2,228,515 753,194 2,630,539 5,526,598 1,392,480 7,995,125	1,936,107 45,415,414 45,415,414 13,914,542 10,902,503 4,644,811 40,000,157 506,792 2,867,725 139,150 13,867,479 1,088,601 5,380,412 34,916,688 28,951,588	134,184 80,660 80,660 70,383 222,176 158,280 827,406 59,267 87,409 9,024 278,368 542,890 128,647 694,666 591,787	3.76 1.31 1.31 1.97 2.34 1.24 1.59 2.97 1.19 2.39 2.25 4.65 3.52 1.35 2.22 1.93	14.9 38.9 38.9 49.3 49.3 29.3 48.3 8.6 32.8 15.4 45.8 9.2 8.5 40.2 50.3 48.9

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL AMOUNT (8)	ACCRAU RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
332.00		OXBOW COMMON PAHIMEROI ACCUMULATING PONDS PAHIMEROI TRAPPING SHOSHONE FALLS STRIKE SWAN FALLS TWIN FALLS (NEW) THOUSAND SPRINGS UPPER MALAD UPPER SALMON A UPPER SALMON B UPPER SALMON COMMON	12-2077	105-R2.5 *	(21)	111,952.27	119,297	16,165	389	0.35	41.6
			12-2077	105-R2.5 *	(45)	19,130,219.89	7,491,852	20,246,967	409,405	2.14	49.5
			12-2077	105-R2.5 *	(45)	1,361,283.91	756,314	1,217,548	25,412	1.87	47.9
			12-2040	105-R2.5 *	(1)	8,706,534	2,203,986	8,706,534	884,824	5.41	14.9
			07-2034	105-R2.5 *	(3)	14,811,866.30	6,997,284	8,238,971	967,146	6.53	8.5
			06-2042	105-R2.5 *	(1)	23,432,265.28	20,177,690	8,623,228	537,678	3.69	16.4
			12-2077	105-R2.5 *	(2)	1,683,616.00	1,683,616	1,683,616	1,683,616	1.00	16.4
			12-2040	105-R2.5 *	(3)	10,704,900.00	7,895,072	3,130,449	21,538	1.98	14.8
			06-2041	105-R2.5 *	(2)	1,259,904.17	360,342	975,560	63,493	4.88	15.4
			03-2035	105-R2.5 *	(1)	11,751,462.74	689,088	11,179,889	1,213,773	10.33	9.2
332.00		TOTAL STRUCTURES AND IMPROVEMENTS	07-2034	105-R2.5 *	(2)	1,488,747.80	1,020,473	477,650	56,075	3.82	8.5
			07-2034	105-R2.5 *	(2)	2,046,704.30	788,475	1,299,163	152,059	7.43	8.5
			07-2034	105-R2.5 *	(2)	390,834.94	360,106	1,299,163	152,059	1.16	8.5
						320,781,400.44	127,430,932	258,348,391	8,622,402	2.69	30.0
			12-2077	120-R4 *	(28)	8,639,663.66	7,117,740	3,941,029	87,578	1.01	45.0
			12-2077	120-R4 *	(30)	940,788.93	763,655	459,371	10,208	1.09	45.0
			12-2077	120-R4 *	(20)	86,309.00	45,866	21,705	482	0.86	45.0
			12-2077	120-R4 *	(21)	1,927,919.83	1,696,204	636,579	13,978	0.73	45.5
			12-2077	120-R4 *	(29)	7,895,824.76	6,979,170	3,206,444	71,254	0.90	45.0
						19,480,506.20	16,602,635	8,265,128	183,500	0.94	45.0
332.00		RESERVOIRS, DAMS AND WATERWAYS - RELOCATION	06-2067	120-R4 *	(10)	809,584.42	391,728	498,815	12,160	1.50	41.0
			12-2066	120-R4 *	(28)	5,226,794.90	3,292,926	2,352,012	76,869	1.47	30.6
			12-2077	120-R4 *	(8)	59,381,993.08	45,370,727	30,638,224	642,744	1.08	47.7
			07-2034	120-R4 *	(3)	17,102,787.78	8,685,175	8,930,696	1,043,344	6.10	8.6
			01-2061	120-R4 *	(9)	3,145,630.46	2,179,522	1,249,215	36,315	1.15	34.4
			06-2041	120-R4 *	(1)	5,540,189.07	2,152,134	3,443,457	222,173	4.01	15.5
			12-2077	120-R4 *	(30)	55,130,575.09	41,117,118	30,552,630	643,363	1.17	47.5
			03-2035	120-R4 *	(2)	5,554,058.72	4,323,322	1,341,818	145,213	2.61	9.2
			07-2034	120-R4 *	(2)	8,195,132.42	7,244,338	1,114,697	130,258	1.59	8.6
			11-2068	120-R4 *	(10)	16,970,001.86	9,208,494	9,498,508	223,980	1.32	42.2
			12-2077	120-R4 *	(20)	35,824,134.84	23,159,688	19,829,274	417,847	1.17	47.5
332.00		RESERVOIRS, DAMS AND WATERWAYS	12-2077	120-R4 *	(21)	9,871.65	7,225	4,720	94	0.96	50.2
			12-2077	120-R4 *	(1)	14,823,670.12	6,199,055	8,775,074	585,332	2.96	15.0
			12-2040	120-R4 *	(3)	13,477,869.77	11,714,871	3,227,952	271,145	1.89	18.5
			12-2040	120-R4 *	(3)	15,847,867.48	11,359,562	4,527,896	204,623	1.88	18.5
			06-2042	120-R4 *	(4)	1,322,969.31	590,873	785,046	52,476	3.97	15.0
			12-2040	120-R4 *	(4)	7,708,705.14	5,554,616	2,385,350	159,335	2.07	15.0
			06-2041	120-R4 *	(3)	6,726,387.66	3,935,305	2,925,590	188,801	2.81	15.5
			03-2035	120-R4 *	(1)	2,044,277.36	1,487,235	597,485	64,820	3.17	9.2
			07-2034	120-R4 *	(2)	3,533,146.24	864,517	2,739,292	319,953	9.06	8.6
			07-2034	120-R4 *	(2)	12,237,485.10	3,132,692	9,349,543	1,091,995	8.92	8.6
			07-2034	120-R4 *	(2)	4,235,362.79	1,530,705	2,789,365	325,616	7.69	8.6
332.00		TOTAL RESERVOIRS, DAMS AND WATERWAYS	12-2077	120-R4 *	(30)	3,723,168.70	3,408,278	1,431,841	29,248	0.79	49.0
						298,166,190.94	195,396,687	149,238,533	7,079,704	2.37	21.1
			12-2077	SQUARE *	0	5,472,398.44	2,655,102	2,817,296	54,179	0.99	52.0
333.00		RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE WATER WHEELS, TURBINES AND GENERATORS	06-2067	96-S1 *	(10)	1,274,307.36	563,891	837,847	22,316	1.75	37.5
			12-2077	96-S1 *	(10)	1,096,567.11	17,250,582	39,337,344	1,096,567	2.35	21.4
			12-2077	96-S1 *	(28)	16,900,756.43	35,586,281	11,046,687	2,448,028	2.05	48.6
			07-2034	96-S1 *	(3)	15,469,242.89	6,883,123	9,050,197	1,063,887	6.88	8.5
			01-2061	96-S1 *	(9)	9,349,080.56	5,175,640	1,690,457	1,063,887	1.72	31.3
			06-2041	96-S1 *	(1)	1,726,566.97	664,233	1,079,994	70,169	4.06	15.4
			12-2077	96-S1 *	(30)	45,189,686.76	17,574,620	41,171,986	831,292	1.84	49.5
			03-2035	96-S1 *	(2)	5,003,997.94	2,466,994	2,637,084	286,905	5.73	9.2
			07-2034	96-S1 *	(2)	48,024,659.54	12,172,331	36,812,822	4,301,460	8.96	8.6
			11-2068	96-S1 *	(10)	23,813,111.10	10,855,261	15,339,161	405,577	1.70	37.8
333.00		TOTAL RESERVOIRS, DAMS AND WATERWAYS	12-2077	96-S1 *	(20)	13,538,283.63	8,677,771	7,588,169	182,501	1.35	41.5
			12-2077	96-S1 *	(1)	16,495,814.34	3,483,644	13,177,128	884,841	5.36	14.9
			07-2034	96-S1 *	(3)	9,296,577.76	7,180,567	2,353,708	277,728	3.00	8.5

IDAHO POWER COMPANY

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FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRALED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
343.00		PRIME MOVERS									
	343.00	EVANDER ANDREWS/DANSKIN #2	06-2041	40-R1.5	*	43,075,052.03	19,100,133	26,128,672	1,850,101	4.30	14.1
		BENNETT MOUNTAIN	06-2046	40-R1.5	*	40,963,895.22	(8,093,002)	51,105,092	2,767,163	6.76	18.5
		EVANDER ANDREWS/DANSKIN #1	06-2048	40-R1.5	*	56,688,741.85	(3,935,134)	63,499,363	3,160,098	5.57	20.1
		LANGLEY GULCH	06-2054	30-R2	*	140,283,957.40	9,075,994	138,222,161	6,842,627	4.88	20.2
		TOTAL PRIME MOVERS				281,012,646.50	16,147,991	278,915,288	14,619,989	5.20	19.1
344.00		GENERATORS									
	344.00	SALMON DIESEL	06-2012	45-S2	*	541,644.95	541,645	16,249	0	-	-
		EVANDER ANDREWS/DANSKIN #2	06-2041	45-S2	*	13,327,221.96	10,766,495	3,227,088	240,200	1.80	13.4
		BENNETT MOUNTAIN	06-2046	45-S2	*	8,139,999.35	5,985,622	2,561,377	145,121	1.78	17.6
		EVANDER ANDREWS/DANSKIN #1	06-2048	45-S2	*	14,111,726.31	2,470,288	12,347,025	599,616	4.25	20.6
		LANGLEY GULCH	06-2054	45-S2	*	40,047,458.38	13,942,690	28,107,141	1,101,186	2.75	25.5
		TOTAL GENERATORS				76,188,050.95	33,706,740	46,258,880	2,086,123	2.74	22.2
345.00		ACCESSORY ELECTRIC EQUIPMENT									
	345.00	SALMON DIESEL	06-2012	45-L3	*	467,105.00	661,114	(179,996)	0	-	-
		EVANDER ANDREWS/DANSKIN #2	06-2041	45-L3	*	2,783,727.28	1,254,116	1,679,298	121,915	4.36	13.8
		BENNETT MOUNTAIN	06-2046	45-L3	*	12,389,940.55	6,480,635	6,548,698	360,701	2.91	18.2
		EVANDER ANDREWS/DANSKIN #1	06-2048	45-L3	*	11,627,005.99	5,821,704	6,386,652	323,511	2.78	19.7
		LANGLEY GULCH	06-2054	45-L3	*	68,073,787.23	23,601,529	43,915,946	1,815,269	2.67	23.2
		TOTAL ACCESSORY ELECTRIC EQUIPMENT				95,351,466.05	39,859,098	60,250,600	2,622,396	2.75	23.0
345.10	345.10	COMPUTER HARDWARE		15-SQ	0	212,325.92	70,200	142,126	14,156	6.67	10.0
345.20	345.22	SOFTWARE - NON-ERP		10-SQ	0	264,896.35	66,250	198,646	26,486	10.00	7.5
345.30	345.30	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED		15-SQ	0	8,740.65	8,741	0	0	-	-
						138,969.17	99,950	39,019	9,272	6.67	4.2
		TOTAL COMMUNICATION EQUIPMENT				147,709.82	108,691	39,019	9,272	6.28	4.2
346.00		MISCELLANEOUS POWER PLANT EQUIPMENT									
	346.00	SALMON DIESEL	06-2012	40-S0.5	*	1,004.50	2,260	(1,265)	0	-	-
		EVANDER ANDREWS/DANSKIN #2	06-2041	40-S0.5	*	1,749,755.03	912,791	924,452	68,031	3.89	13.6
		BENNETT MOUNTAIN	06-2046	40-S0.5	*	1,596,339.88	488,961	1,145,286	64,263	4.13	17.8
		EVANDER ANDREWS/DANSKIN #1	06-2048	40-S0.5	*	1,818,174.83	562,768	1,335,366	138,967	3.80	19.5
		LANGLEY GULCH	06-2054	40-S0.5	*	3,686,466.92	900,069	2,922,221	126,117	3.44	23.5
		TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				8,813,741.16	2,867,409	6,387,000	328,078	3.72	19.5
		TOTAL OTHER PRODUCTION PLANT				631,976,084.83	150,867,578	512,654,405	24,406,468	3.86	
		TRANSMISSION PLANT									
350.00		LAND RIGHTS AND EASEMENTS		85-R3	0	39,594,888.18	11,184,630	28,410,058	438,248	1.11	64.8
351.10	351.10	COMPUTER HARDWARE FULLY ACCRUED AMORTIZED		15-SQ	0	3,045,206.09	3,045,206	0	0	-	-
						3,650,228.49	1,302,843	2,347,385	243,351	6.67	9.6
		TOTAL COMPUTER HARDWARE				6,695,434.58	4,348,049	2,347,385	243,351	3.63	9.7
351.20	351.21	SOFTWARE - LICENSES		5-SQ	0	203,965.65	20,400	183,566	40,779	20.00	4.5
351.20	351.22	SOFTWARE - NON-ERP		10-SQ	0	286,696.13	156,400	110,296	25,678	10.00	4.1
351.30	351.30	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED		15-SQ	0	6,114,867.06	6,114,867	0	0	-	-
						10,763,631.45	5,610,000	5,153,631	718,303	6.67	7.2
		TOTAL COMMUNICATION EQUIPMENT				16,878,498.51	11,724,867	5,153,631	718,303	4.26	7.2

IDAHO POWER COMPANY

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FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRALED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TOTAL TRANSMISSION PLANT											
DISTRIBUTION PLANT											
352.00	352.00	STRUCTURES AND IMPROVEMENTS		70-R2.5	(45)	151,189,165.83	39,429,645	179,794,674	3,060,164	2.02	58.8
353.00	353.00	STATION EQUIPMENT		52-S0	(20)	528,501,603.23	130,403,324	504,998,600	12,510,738	2.36	40.4
354.00	354.00	TOWERS AND FIXTURES		80-R4	(25)	273,825,652.08	86,850,066	255,431,999	3,972,789	1.45	64.3
355.00	355.00	POLES AND FIXTURES - TREATMENT		61-R1.5	(75)	275,774,061.72	86,210,907	396,393,701	8,027,633	2.91	49.4
356.00	356.00	OVERHEAD CONDUCTORS AND DEVICES		20-S3	0	5,786,766.06	1,193,931	3,688,865	260,167	4.49	14.9
359.00	359.00	ROADS AND TRAILS		70-R1.5	(45)	342,982,059.98	94,203,149	403,077,463	7,041,589	2.05	57.2
				70-R3	0	465,060.96	304,537	100,754	2,895	0.72	34.5
		TOTAL TRANSMISSION PLANT				1,643,085,772.93	466,765,705	1,779,870,952	36,343,367	2.21	
DISTRIBUTION PLANT											
361.00	361.00	STRUCTURES AND IMPROVEMENTS		70-R2.5	(50)	72,346,684.68	19,487,804	89,032,223	1,561,972	2.16	57.0
362.00	362.00	STATION EQUIPMENT		63-S0	(20)	404,645,674.77	75,818,822	409,755,988	7,863,271	1.94	52.1
363.10	363.10	COMPUTER HARDWARE FULLY ACCRUED AMORTIZED		15-SQ	0	665,213.82	665,214	0	0	-	8.9
		TOTAL COMPUTER HARDWARE				1,091,250.39	839,414	251,837	28,423	2.60	8.9
363.20	363.21	SOFTWARE - LICENSES		5-SQ	0	439,166.03	166,250	272,936	87,830	20.00	3.1
363.22	363.22	SOFTWARE - NON-ERP		10-SQ	0	7,183,027.02	3,247,500	3,936,127	716,587	10.00	5.5
363.30	363.30	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED		15-SQ	0	3,240,944.52	3,240,945	0	0	-	9.2
		TOTAL COMMUNICATION EQUIPMENT				12,764,776.83	6,933,445	5,831,334	635,633	4.98	9.2
364.00	364.00	POLES, TOWERS AND FIXTURES		62-R0.5	(55)	382,337,444.58	140,629,131	451,993,908	8,684,541	2.27	52.0
364.10	364.10	POLES, TOWERS AND FIXTURES - TREATMENT		20-S3	0	25,913,762.75	7,068,794	18,844,969	1,239,163	4.78	15.2
365.00	365.00	OVERHEAD CONDUCTORS AND DEVICES		50-R0.5	(30)	185,902,496.40	60,647,616	181,025,629	4,707,319	2.53	38.5
366.00	366.00	UNDERGROUND CONDUIT		63-R1.5	(35)	63,807,648.10	21,998,328	64,141,997	1,367,933	2.14	46.9
367.00	367.00	UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(25)	384,898,306.93	119,020,073	362,052,811	9,487,476	2.47	38.2
368.00	368.00	LINE TRANSFORMERS		50-O1	(20)	885,241,876.89	211,819,231	850,471,021	19,597,082	2.21	43.4
369.00	369.00	SERVICES		55-R1	(45)	77,771,811.21	46,581,046	66,188,080	1,564,821	2.01	42.3
370.00	370.00	METERS - AMI		25-O1	(10)	23,053,306.31	6,307,579	19,051,058	1,427,812	6.19	13.3
371.00	371.20	INSTALLATIONS ON CUSTOMERS' PREMISES		20-R0.5	(2)	108,770,402.12	38,414,431	72,531,379	4,853,803	4.46	14.9
373.00	373.20	STREET LIGHTING AND SIGNAL SYSTEMS		19-R1	(10)	4,634,877.45	(39,518)	5,157,663	520,035	11.22	9.9
		TOTAL DISTRIBUTION PLANT		25-L0.5	(30)	6,651,589.01	393,694	6,253,372	477,496	7.16	17.3
		ENERGY STORAGE PLANT				2,847,414,823.47	759,313,640	2,608,792,332	64,823,199	2.45	
387.20	387.02	STRUCTURES AND IMPROVEMENTS		30-R3	*	5,677,195.17	542,114	5,532,485	319,982	5.64	17.3
		BLACK MESA	12-2043	30-R3	*	2,426,103.11	149,422	2,470,769	135,236	5.57	18.3
		FRANKLIN	12-2044	30-R3	*	12,097,109.03	369,511	12,574,396	726,928	6.01	17.3
		HEMINGWAY 1	12-2043	30-R3	*	6,632,549.58	1,362,756	5,734,072	313,852	4.73	18.3
		HEMINGWAY 2	12-2044	30-R3	*	14,929,480.78	367,261	15,607,294	810,348	5.43	19.3
		HAPPY VALLEY	12-2045	30-R3	*	6,679,233.06	349,324	6,329,909	221,869	3.32	28.5
		OTHER			0						
		TOTAL STRUCTURES AND IMPROVEMENTS				48,441,680.73	3,140,388	48,248,925	2,528,215	5.22	19.1
387.30	387.03	ENERGY STORAGE EQUIPMENT		15-S3	*	42,578,963.66	4,059,436	41,500,055	3,346,779	7.86	12.4
		BLACK MESA	12-2043	15-S3	*	108,083,092.40	6,688,029	110,041,711	8,212,068	7.60	13.4
		FRANKLIN	12-2044	15-S3	*	87,435,434.22	2,764,767	90,791,148	7,316,637	8.37	12.4
		HEMINGWAY 1	12-2043	15-S3	*	48,744,121.79	10,151,367	43,074,843	3,214,541	6.46	13.4
		HEMINGWAY 2	12-2044	15-S3	*	82,799,720.23	2,010,670	86,585,031	6,012,849	7.26	14.4
		HAPPY VALLEY	12-2045	15-S3	*	16,276,949.25	842,153	17,082,491	1,263,581	7.76	13.5
		OTHER			(10)						
		TOTAL ENERGY STORAGE EQUIPMENT				386,918,281.55	26,516,422	389,055,279	29,368,455	7.59	13.3

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
387.50	387.05	COLLECTOR SYSTEM BLACK MESA FRANKLIN HEMINGWAY 1 HEMINGWAY 2 HAPPY VALLEY OTHER	12-2043 12-2044 12-2043 12-2044 12-2044 12-2045	20-S2 20-S2 20-S2 20-S2 20-S2 20-S2	* (7) (8) (7) (7) (7) 0	5,677,195.17 4,852,219.12 11,617,872.83 6,632,549.58 3,700,266.16 4,240,156.39	541,238 298,845 368,636 1,353,516 86,199 220,977	5,533,361 298,845 12,062,488 354,307 225,047 217,253	363,798 304,846 793,063 354,307 225,047 217,253	6.41 6.28 6.83 5.34 6.08 5.12	15.2 16.2 15.2 16.2 17.2 18.5
		TOTAL COLLECTOR SYSTEM				36,720,229.25	2,869,411	36,172,946	2,258,314	6.15	16.0
387.60	387.06	GENERATOR STEP UP BLACK MESA FRANKLIN HEMINGWAY 1 HEMINGWAY 2 HAPPY VALLEY OTHER	12-2043 12-2044 12-2043 12-2044 12-2044 12-2045	30-R3 30-R3 30-R3 30-R3 30-R3 30-R3	* (7) (8) (7) (7) (7) (15)	1,419,286.82 1,819,577.34 2,945,871.63 1,688,137.39 5,914,265.73 308,427.02	134,652 112,067 91,502 341,620 145,876 154,141	1,383,998 1,853,077 3,060,581 1,432,367 6,182,366 339,277	80,046 101,427 177,015 78,412 320,986 11,892	5.64 5.57 6.01 4.73 5.43 3.86	17.3 18.3 17.3 18.3 19.3 28.5
		TOTAL GENERATOR STEP UP				14,065,577.93	841,133	14,251,906	769,788	5.47	18.5
387.70	387.07	INVERTERS BLACK MESA FRANKLIN HEMINGWAY 1 HEMINGWAY 2 HAPPY VALLEY OTHER	12-2043 12-2044 12-2043 12-2044 12-2044 12-2045	15-L3 15-L3 15-L3 15-L3 15-L3 15-L3	* (7) (8) (7) (7) (7) 0	1,419,298.77 3,032,628.90 2,945,871.60 1,658,137.40 5,914,265.73 905,825.63	135,090 186,778 91,940 343,245 145,878 47,010	1,383,560 3,088,461 3,060,143 1,430,962 6,182,386 858,816	115,201 237,391 254,800 109,989 441,284 63,616	8.12 7.83 8.65 6.63 7.46 7.02	12.0 13.0 12.0 13.0 14.0 13.5
		TOTAL INVERTERS				15,876,026.03	949,941	16,004,328	1,222,281	7.70	13.1
387.80	387.08	COMPUTER HARDWARE		15-SQ	0	2,981,103.94	100,000	2,881,104	198,697	6.67	14.5
387.10	387.10	COMMUNICATION EQUIPMENT		15-SQ	0	615,387.64	20,000	595,398	41,062	6.67	14.5
387.11	387.11	MISCELLANEOUS ENERGY STORAGE EQUIPMENT HEMINGWAY 1 HAPPY VALLEY OTHER	12-2043 12-2045 12-2045	25-R3 25-R3 25-R3	* (7) (7) 0	101,342.09 1,206,824.21 111,302.95	760 29,603 719	107,676 1,261,699 110,584	6,271 67,255 4,512	6.19 5.57 4.05	17.2 18.8 24.5
		TOTAL MISCELLANEOUS ENERGY STORAGE EQUIPMENT				1,419,469.25	31,082	1,479,959	78,038	5.50	19.0
387.90	387.91	SOFTWARE - LICENSES		5-SQ	0	1,182,853.15	118,500	1,064,353	236,523	20.00	4.5
387.90	387.92	SOFTWARE - NON-ERP		10-SQ	0	1,091,754.14	164,000	927,754	109,148	10.00	8.5
		TOTAL ENERGY STORAGE PLANT				509,312,375.61	34,750,877	510,681,952	36,810,521	7.23	
GENERAL PLANT											
390.00	390.11	STRUCTURES AND IMPROVEMENTS - CHQ BUILDING	12-2056	65-S0	*	37,624,456.90	12,250,717	29,136,186	1,087,749	2.89	26.8
390.00	390.12	STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING BOISE CENTER WEST BOISE OPERATIONS CENTER BOISE MECHANICAL AND ENVIRONMENTAL CENTER AMITY DISTRIBUTION CENTER OTHER STRUCTURES	06-2067 06-2064 06-2064 06-2073	55-S0.5 55-S0.5 55-S0.5 55-S0.5 55-S0.5	* (10) (10) (10) (10)	15,686,714.93 17,723,981.73 11,309,562.89 19,207,396.54 99,694,415.02	3,589,690 4,630,525 3,540,805 639,904 16,858,575	13,643,696 14,865,955 8,969,714 20,468,232 92,106,462	407,575 986,105 360,874 512,169 2,122,865	2.60 3.31 3.19 2.67 2.13	33.5 25.4 24.7 40.0 43.7
		TOTAL STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING				163,512,071.11	29,259,299	150,603,979	3,989,626	2.44	37.8
		TOTAL STRUCTURES AND IMPROVEMENTS				201,136,528.01	41,510,016	179,740,165	5,077,375	2.52	35.4
391.00	391.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	0	14,037,562.89	7,905,000	6,132,563	701,818	5.00	8.7
392.00	392.10	TRANSPORTATION EQUIPMENT - AUTOMOBILES		13-L2.5	20	734,883.20	314,949	272,958	40,598	5.52	6.7
392.00	392.30	TRANSPORTATION EQUIPMENT - AIRCRAFT		15-S1	40	9,732,611.32	(391,902)	6,231,469	429,756	4.42	14.5
392.00	392.40	TRANSPORTATION EQUIPMENT - SMALL TRUCKS		13-L2.5	20	42,769,658.95	12,068,334	22,147,393	2,486,080	5.81	8.9
392.00	392.50	TRANSPORTATION EQUIPMENT - MISCELLANEOUS		13-L2.5	20	2,526,480.07	777,284	1,243,900	151,251	5.99	8.2
392.00	392.60	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD)		12-L2.5	15	79,274,372.38	6,075,064	61,308,153	8,815,505	11.12	7.0
392.00	392.70	TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD)		12-L2.5	15	11,999,150.07	3,833,056	6,368,222	1,302,521	10.86	4.9
392.00	392.90	STORES EQUIPMENT		17-L2	15	12,953,876.75	1,717,545	9,293,250	853,626	6.99	10.9
393.00	393.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	10,720,822.30	2,280,000	8,460,822	428,956	4.00	19.7
394.00	394.00	LABORATORY EQUIPMENT		20-SQ	0	17,110,168.94	6,541,000	10,569,169	855,408	5.00	12.4
395.00	395.00	LABORATORY EQUIPMENT		20-SQ	0	16,689,889.66	8,020,000	8,649,889	833,495	5.00	10.4
396.00	396.00	POWER OPERATED EQUIPMENT		19-L0	25	34,044,354.33	6,768,915	18,764,866	1,220,036	3.36	15.4

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
397.10	391.20	COMPUTER HARDWARE - EDP EQUIPMENT FULLY ACCRUED AMORTIZED		5-SQ	0	40,743.81 26,040,006.01	40,744 12,590,000	0 13,450,106	0 5,208,640	- 20.00	- 2.6
		TOTAL COMPUTER HARDWARE - EDP EQUIPMENT									
397.10 397.20	391.21 303.00	COMPUTER HARDWARE - SERVERS COMPUTER SOFTWARE		8-SQ 10-SQ	0 0	2,550,327.18 18,548,171.35	1,948,000 12,296,141	602,327 6,252,030	318,756 1,854,817	12.50 10.00	1.9 3.4
397.20	303.05	COMPUTER SOFTWARE - LICENSES FULLY ACCRUED AMORTIZED		5-SQ	0	454,123.87 16,698,342.86	454,124 6,054,000	0 10,644,343	0 3,339,329	- 20.00	- 3.2
		TOTAL COMPUTER SOFTWARE - LICENSES									
397.20	303.10	COMPUTER SOFTWARE - NONERP		10-SQ	0	31,245,249.04	6,326,339	24,918,910	3,124,526	10.00	8.0
397.20	303.15	COMPUTER SOFTWARE - ERP		15-SQ	0	13,257,381.62	1,325,758	11,931,624	883,839	6.67	13.5
397.30	397.10	COMMUNICATION EQUIPMENT - CLOUD		5-SQ	0	8,271,771.20	2,771,500	5,500,271	1,653,964	20.00	3.3
397.30	397.10	COMMUNICATION EQUIPMENT - TELEPHONES		15-SQ	0	2,904,337.92	874,000	2,030,338	193,749	6.67	10.5
397.30	397.20	COMMUNICATION EQUIPMENT - MICROWAVE		15-SQ	0	21,182,743.33	13,075,000	8,107,743	1,413,464	6.67	5.7
397.30	397.30	COMMUNICATION EQUIPMENT - RADIO		15-SQ	0	32,986,462.22	11,010,000	21,986,462	2,201,763	6.67	10.0
397.40	397.40	COMMUNICATION EQUIPMENT - FIBER OPTIC		20-SQ	0	23,987,677.17	14,015,000	9,972,677	1,367,615	5.67	18.2
397.50	397.50	COMMUNICATION EQUIPMENT - SATELLITE		20-SQ	0	4,215,516.97	1,045,000	3,170,517	362,597	8.67	5.0
398.00	398.00	MISCELLANEOUS EQUIPMENT		15-SQ	0	12,738,506.52	4,850,000	7,908,507	851,579	6.67	9.3
		TOTAL GENERAL PLANT				668,709,223.45	186,070,585	466,507,701	46,090,463	6.88	
		UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
397.10	391.20	COMPUTER HARDWARE - EDP EQUIPMENT					(1,812,188)		362,438 ***		
		TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(1,812,188)		362,438		
		TOTAL DEPRECIABLE PLANT				7,681,777,839.65	2,370,462,875	6,942,201,152	255,884,324	3.33	
		GENERATING STATION - EARLY RETIREMENTS									
		JIM BRIDGER STEAM PLANT									
310.20	310.20	LAND AND WATER RIGHTS				69,428.34	64,605				
311.00	311.00	STRUCTURES AND IMPROVEMENTS				37,145,650.96	34,625,418				
312.10	312.10	BOILER PLANT EQUIPMENT - SCRUBBERS				107,324,633.87	91,029,689				
312.20	312.20	BOILER PLANT EQUIPMENT - OTHER				202,035,776.29	173,729,680				
312.30	312.30	BOILER PLANT EQUIPMENT - RAILCARS				790,012.06	734,136				
314.00	314.00	TURBOGENERATOR UNITS				46,500,201.64	41,940,638				
315.00	315.00	ACCESSORY ELECTRIC EQUIPMENT				16,102,637.42	15,012,057				
316.00	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT				3,908,811.83	2,820,811				
316.10	316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES				112,817.22	78,444				
316.70	316.70	MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS				135,701.65	91,976				
316.80	316.80	MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT				2,334,391.44	747,179				
316.90	316.90	MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS				4,444.70	3,158				
352.00	352.00	STRUCTURES AND IMPROVEMENTS				140,501.50	123,300				
353.00	353.00	STATION EQUIPMENT				4,471,474.76	3,023,483				
		JIM BRIDGER STEAM PLANT				421,076,793.68	364,024,564				
		TOTAL GENERATING STATION - EARLY RETIREMENTS				421,076,793.68	364,024,564				

IDAHO POWER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2025

FERC ACCOUNT	IPC ACCOUNT	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED											
301.00		ORGANIZATION COSTS				5,703.01					
302.00		FRANCHISES AND CONSENTS				64,377,355.57	22,588,942				
310.00		LAND				967,139.31					
317.00		STEAM ARO				14,780,324.24					
330.00		LAND				32,050,544.16					
338.00		LAND AND LAND RIGHTS				2,690,787.48					
340.00		LAND				2,690,006.48					
350.00		LAND				4,302,423.01					
350.22		RIGHTS OF WAY STUDIES				1,489,644.11	161,810				
360.00		LAND				10,561,394.04					
360.22		RIGHTS OF WAY STUDIES				873,576.40	311,419				
387.10		LAND				427,672.57					
389.00		LAND				21,226,656.94					
		TOTAL NONDEPRECIABLE PLANT				153,772,317.63	23,062,171				
		TOTAL ELECTRIC PLANT				8,256,626,940.96	2,757,549,610				

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

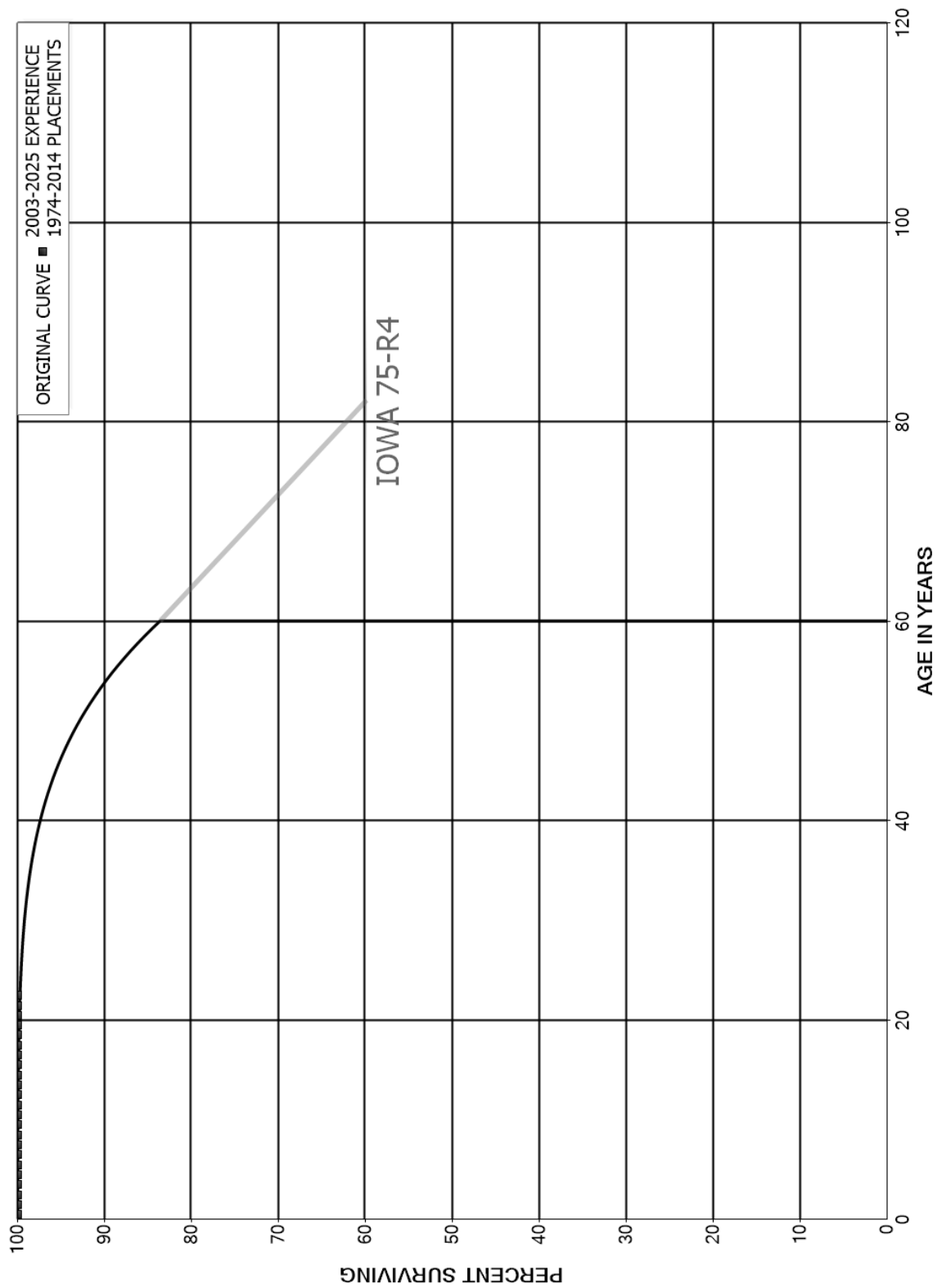
** NEW ADDITIONS AS OF JANUARY 1, 2026 WILL UTILIZE AN ANNUAL ACCRUAL RATE AS FOLLOWS:

ACCOUNT	RATE
ACCOUNT 316.40 MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS	6.15
ACCOUNT 316.50 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS	6.15
NOTE: ANNUAL ACCRUAL RATE FOR NEW ASSETS AS OF JANUARY 1, 2026 ARE AS FOLLOWS:	
NEW ASSET	RATE
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS	
JIM BRIDGER NATURAL GAS UNIT 3	6.21
ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS	
JIM BRIDGER NATURAL GAS UNIT 3	6.25
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT	
JIM BRIDGER NATURAL GAS UNIT 3	6.20
VALMY NATURAL GAS UNIT 1	5.45
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	
JIM BRIDGER NATURAL GAS UNIT 3	6.70
VALMY NATURAL GAS UNIT 1	6.05
ACCOUNT 357.00 UNDERGROUND CONDUIT	
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES	
	1.91
	2.20

** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

PART VII. SERVICE LIFE STATISTICS

IDAHO POWER COMPANY
ACCOUNT 310.20 LAND AND WATER RIGHTS (FERC ACCOUNT 310.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 310.20 LAND AND WATER RIGHTS (FERC ACCOUNT 310.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2014

EXPERIENCE BAND 2003-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	452,527		0.0000	1.0000	100.00
0.5	452,527		0.0000	1.0000	100.00
1.5	452,527		0.0000	1.0000	100.00
2.5	452,527		0.0000	1.0000	100.00
3.5	452,527		0.0000	1.0000	100.00
4.5	452,527		0.0000	1.0000	100.00
5.5	452,527		0.0000	1.0000	100.00
6.5	452,527		0.0000	1.0000	100.00
7.5	452,527		0.0000	1.0000	100.00
8.5	452,527		0.0000	1.0000	100.00
9.5	452,527		0.0000	1.0000	100.00
10.5	452,527		0.0000	1.0000	100.00
11.5	437,215		0.0000	1.0000	100.00
12.5	437,215		0.0000	1.0000	100.00
13.5	437,215		0.0000	1.0000	100.00
14.5	325,847		0.0000	1.0000	100.00
15.5	6,871		0.0000	1.0000	100.00
16.5	6,871		0.0000	1.0000	100.00
17.5	6,871		0.0000	1.0000	100.00
18.5	6,871		0.0000	1.0000	100.00
19.5	6,871		0.0000	1.0000	100.00
20.5	6,871		0.0000	1.0000	100.00
21.5	6,871		0.0000	1.0000	100.00
22.5					100.00
23.5	5,620		0.0000		
24.5	5,620		0.0000		
25.5	5,620		0.0000		
26.5	5,620		0.0000		
27.5	5,620		0.0000		
28.5	345,044		0.0000		
29.5	345,044		0.0000		
30.5	345,044		0.0000		
31.5	345,044		0.0000		
32.5	345,044		0.0000		
33.5	345,044		0.0000		
34.5	345,044		0.0000		
35.5	345,044		0.0000		
36.5	345,044		0.0000		
37.5	345,044		0.0000		
38.5	345,044		0.0000		

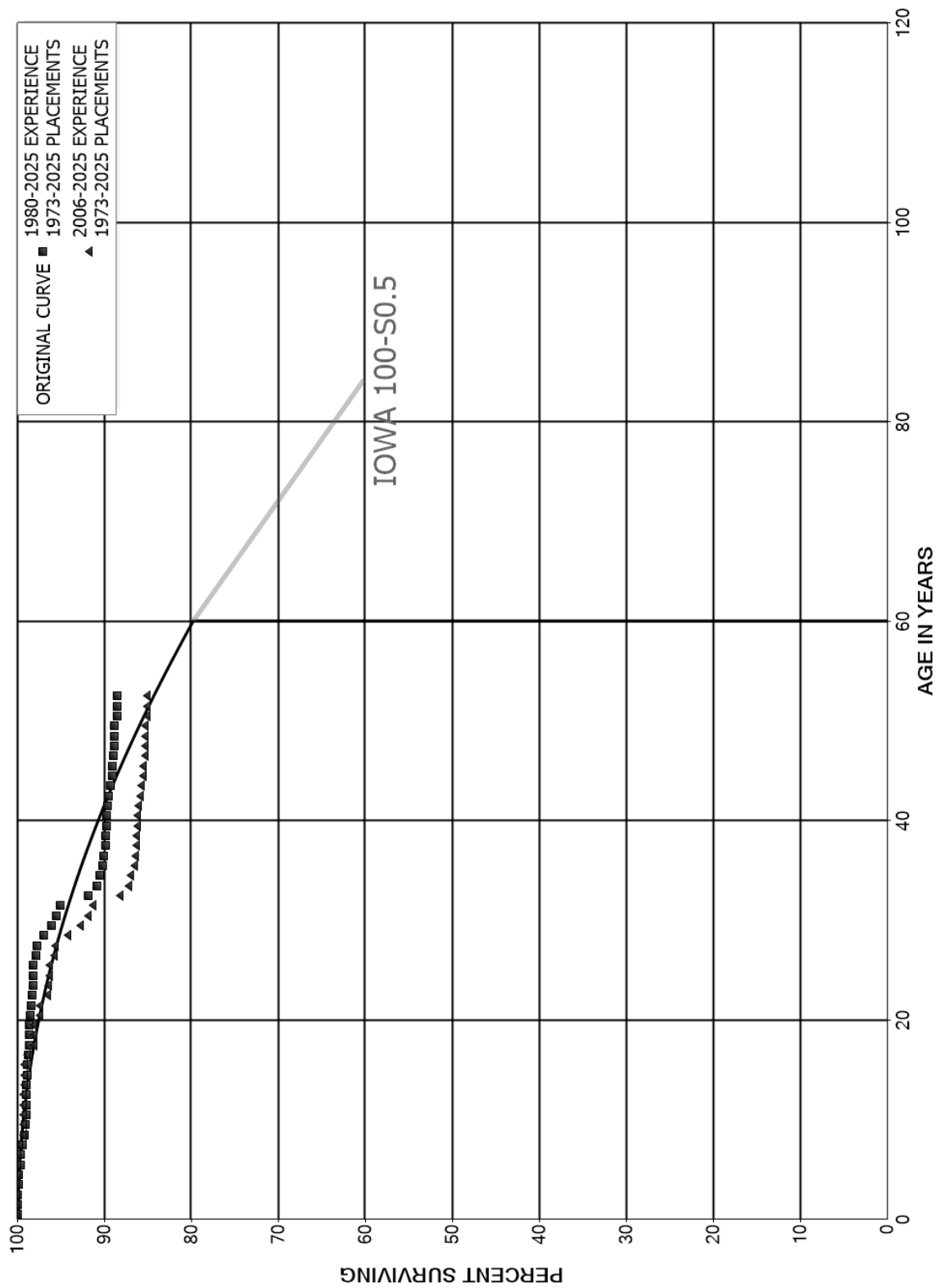
IDAHO POWER COMPANY

ACCOUNT 310.20 LAND AND WATER RIGHTS (FERC ACCOUNT 310.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2014			EXPERIENCE BAND 2003-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	345,044		0.0000		
40.5	345,044		0.0000		
41.5	345,044		0.0000		
42.5	345,044		0.0000		
43.5	345,044		0.0000		
44.5	345,044		0.0000		
45.5	345,044		0.0000		
46.5	339,424		0.0000		
47.5	339,424		0.0000		
48.5	339,424		0.0000		
49.5	339,424		0.0000		
50.5	339,424		0.0000		
51.5					

IDAHO POWER COMPANY
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	176,584,191		0.0000	1.0000	100.00
0.5	134,494,066	100,846	0.0007	0.9993	100.00
1.5	132,669,374		0.0000	1.0000	99.93
2.5	132,342,374	79,848	0.0006	0.9994	99.93
3.5	131,910,655	65,420	0.0005	0.9995	99.86
4.5	154,707,156	228,015	0.0015	0.9985	99.82
5.5	189,278,934	23,234	0.0001	0.9999	99.67
6.5	186,682,442	465,609	0.0025	0.9975	99.66
7.5	184,410,689	406,293	0.0022	0.9978	99.41
8.5	182,333,987	147,779	0.0008	0.9992	99.19
9.5	180,686,369	200,937	0.0011	0.9989	99.11
10.5	170,170,060	47,730	0.0003	0.9997	99.00
11.5	163,643,755	101,767	0.0006	0.9994	98.97
12.5	160,513,529	28,350	0.0002	0.9998	98.91
13.5	156,088,247	7,538	0.0000	1.0000	98.89
14.5	152,001,417	491	0.0000	1.0000	98.89
15.5	148,655,428	314,373	0.0021	0.9979	98.89
16.5	145,169,418	107,279	0.0007	0.9993	98.68
17.5	144,245,301	51,343	0.0004	0.9996	98.60
18.5	143,844,225	6,478	0.0000	1.0000	98.57
19.5	143,247,688	95,720	0.0007	0.9993	98.56
20.5	142,830,840	79,747	0.0006	0.9994	98.50
21.5	142,362,565	296,462	0.0021	0.9979	98.44
22.5	141,463,202	53,427	0.0004	0.9996	98.24
23.5	141,003,444	36,818	0.0003	0.9997	98.20
24.5	140,626,586	47,262	0.0003	0.9997	98.18
25.5	140,536,098	421,043	0.0030	0.9970	98.14
26.5	139,921,963	122,549	0.0009	0.9991	97.85
27.5	138,542,291	1,138,180	0.0082	0.9918	97.76
28.5	137,129,786	1,289,404	0.0094	0.9906	96.96
29.5	135,778,979	740,165	0.0055	0.9945	96.05
30.5	134,377,182	586,992	0.0044	0.9956	95.52
31.5	133,116,158	4,598,637	0.0345	0.9655	95.11
32.5	128,195,947	1,356,157	0.0106	0.9894	91.82
33.5	125,491,105	403,249	0.0032	0.9968	90.85
34.5	121,587,382	537,742	0.0044	0.9956	90.56
35.5	120,998,838	170,900	0.0014	0.9986	90.16
36.5	120,712,864	190,837	0.0016	0.9984	90.03
37.5	120,157,740	75,149	0.0006	0.9994	89.89
38.5	101,779,711	92,381	0.0009	0.9991	89.83

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2025			EXPERIENCE BAND 1980-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	101,021,501	10,964	0.0001	0.9999	89.75
40.5	66,285,341	111,271	0.0017	0.9983	89.74
41.5	66,036,665	95,756	0.0015	0.9985	89.59
42.5	65,398,365	142,026	0.0022	0.9978	89.46
43.5	65,252,022	134,296	0.0021	0.9979	89.27
44.5	65,117,726	37,987	0.0006	0.9994	89.08
45.5	64,871,521	100,705	0.0016	0.9984	89.03
46.5	57,570,309	3,886	0.0001	0.9999	88.89
47.5	57,336,998	14,194	0.0002	0.9998	88.89
48.5	57,303,118	30,797	0.0005	0.9995	88.86
49.5	56,931,269	165,232	0.0029	0.9971	88.82
50.5	20,223,729		0.0000	1.0000	88.56
51.5	83,167		0.0000	1.0000	88.56
52.5					88.56

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,371,248		0.0000	1.0000	100.00
0.5	49,275,692		0.0000	1.0000	100.00
1.5	47,700,455		0.0000	1.0000	100.00
2.5	47,917,194	4,647	0.0001	0.9999	100.00
3.5	47,868,591	48,488	0.0010	0.9990	99.99
4.5	47,154,707	1,985	0.0000	1.0000	99.89
5.5	46,348,765		0.0000	1.0000	99.88
6.5	43,787,657	104,943	0.0024	0.9976	99.88
7.5	42,974,710	219,211	0.0051	0.9949	99.65
8.5	41,269,928		0.0000	1.0000	99.14
9.5	39,923,561		0.0000	1.0000	99.14
10.5	30,456,734		0.0000	1.0000	99.14
11.5	24,821,057		0.0000	1.0000	99.14
12.5	22,345,087	11,317	0.0005	0.9995	99.14
13.5	19,235,417	7,538	0.0004	0.9996	99.09
14.5	16,972,703	491	0.0000	1.0000	99.05
15.5	13,763,296	44,042	0.0032	0.9968	99.05
16.5	11,246,464	84,528	0.0075	0.9925	98.73
17.5	10,489,877	1,464	0.0001	0.9999	97.99
18.5	10,348,327	6,478	0.0006	0.9994	97.97
19.5	10,502,588	69,858	0.0067	0.9933	97.91
20.5	34,081,223		0.0000	1.0000	97.26
21.5	33,878,172	296,462	0.0088	0.9912	97.26
22.5	33,622,224	53,427	0.0016	0.9984	96.41
23.5	34,574,902	36,818	0.0011	0.9989	96.26
24.5	60,987,401	5,610	0.0001	0.9999	96.15
25.5	74,258,647	421,043	0.0057	0.9943	96.14
26.5	81,029,565	120,211	0.0015	0.9985	95.60
27.5	79,652,232	1,118,967	0.0140	0.9860	95.46
28.5	78,258,938	1,251,161	0.0160	0.9840	94.12
29.5	77,032,503	740,165	0.0096	0.9904	92.61
30.5	99,269,793	574,900	0.0058	0.9942	91.72
31.5	133,032,991	4,598,637	0.0346	0.9654	91.19
32.5	128,195,947	1,356,157	0.0106	0.9894	88.04
33.5	125,491,105	403,249	0.0032	0.9968	87.11
34.5	121,587,382	537,742	0.0044	0.9956	86.83
35.5	120,998,838	170,900	0.0014	0.9986	86.44
36.5	120,712,864	190,837	0.0016	0.9984	86.32
37.5	120,157,740	75,149	0.0006	0.9994	86.18
38.5	101,779,711	92,381	0.0009	0.9991	86.13

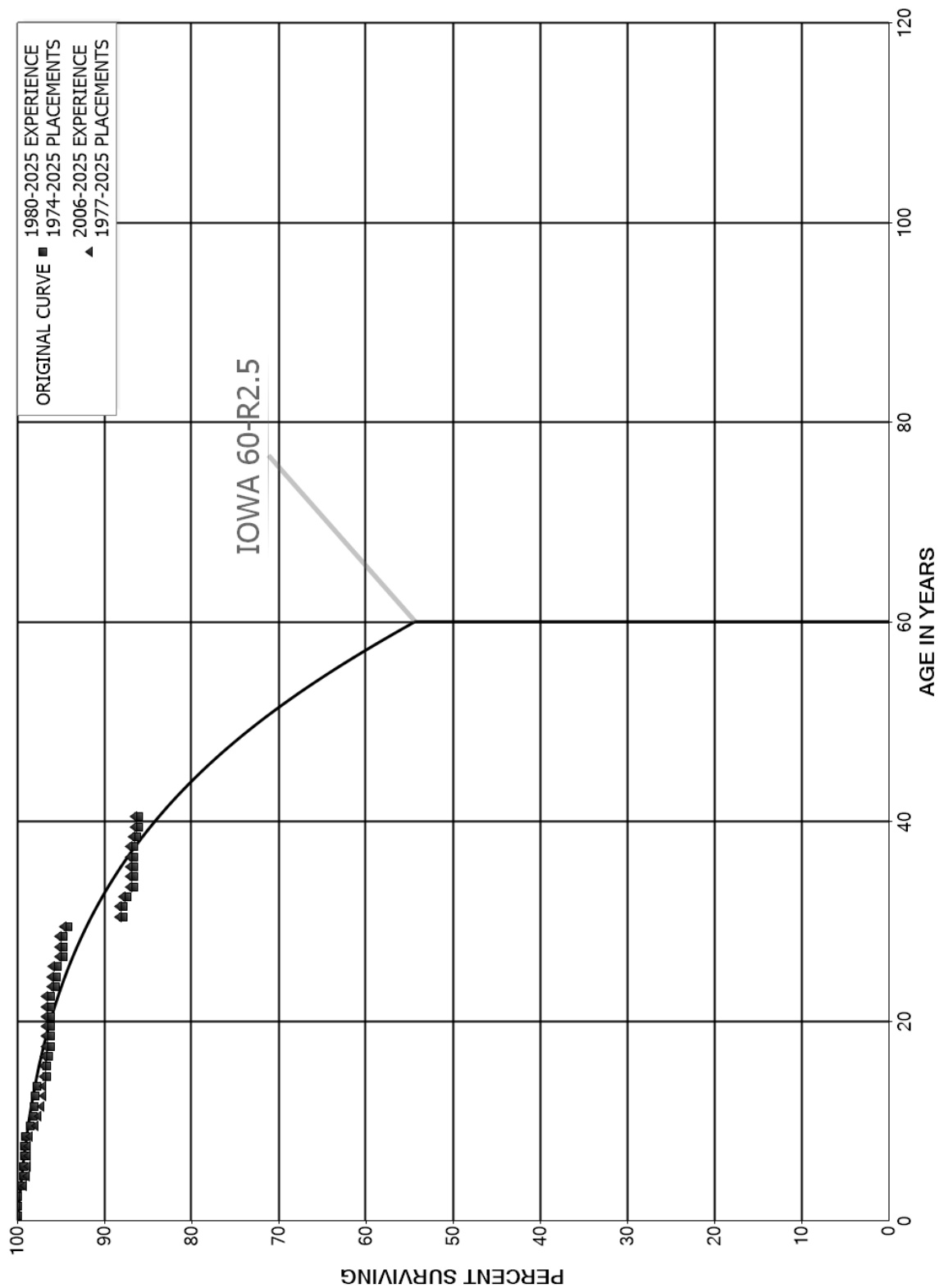
IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	101,021,501	10,964	0.0001	0.9999	86.05
40.5	66,285,341	111,271	0.0017	0.9983	86.04
41.5	66,036,665	95,756	0.0015	0.9985	85.90
42.5	65,398,365	142,026	0.0022	0.9978	85.77
43.5	65,252,022	134,296	0.0021	0.9979	85.59
44.5	65,117,726	37,987	0.0006	0.9994	85.41
45.5	64,871,521	100,705	0.0016	0.9984	85.36
46.5	57,570,309	3,886	0.0001	0.9999	85.23
47.5	57,336,998	14,194	0.0002	0.9998	85.22
48.5	57,303,118	30,797	0.0005	0.9995	85.20
49.5	56,931,269	165,232	0.0029	0.9971	85.16
50.5	20,223,729		0.0000	1.0000	84.91
51.5	83,167		0.0000	1.0000	84.91
52.5					84.91

IDAHO POWER COMPANY
ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	341,613,441		0.0000	1.0000	100.00
0.5	338,772,875		0.0000	1.0000	100.00
1.5	336,997,443		0.0000	1.0000	100.00
2.5	334,700,850	1,637,994	0.0049	0.9951	100.00
3.5	332,507,468	668,588	0.0020	0.9980	99.51
4.5	330,115,870	257,253	0.0008	0.9992	99.31
5.5	328,300,088	11,455	0.0000	1.0000	99.23
6.5	265,132,756	246,438	0.0009	0.9991	99.23
7.5	264,307,111	258,628	0.0010	0.9990	99.14
8.5	263,234,020	1,403,453	0.0053	0.9947	99.04
9.5	181,795,121	621,958	0.0034	0.9966	98.51
10.5	144,931,409	227,262	0.0016	0.9984	98.18
11.5	143,528,746	152,713	0.0011	0.9989	98.02
12.5	142,314,603	202,640	0.0014	0.9986	97.92
13.5	141,590,818	1,621,951	0.0115	0.9885	97.78
14.5	139,087,116	72,529	0.0005	0.9995	96.66
15.5	136,142,639	279,684	0.0021	0.9979	96.61
16.5	132,005,334	294,891	0.0022	0.9978	96.41
17.5	131,269,175	39,044	0.0003	0.9997	96.19
18.5	131,032,221		0.0000	1.0000	96.16
19.5	130,808,568		0.0000	1.0000	96.16
20.5	130,538,172	25,994	0.0002	0.9998	96.16
21.5	130,390,631		0.0000	1.0000	96.15
22.5	130,118,239	760,557	0.0058	0.9942	96.15
23.5	129,249,885	79,333	0.0006	0.9994	95.58
24.5	129,047,594	119,582	0.0009	0.9991	95.52
25.5	128,910,751	1,016,640	0.0079	0.9921	95.44
26.5	127,198,280		0.0000	1.0000	94.68
27.5	126,916,572		0.0000	1.0000	94.68
28.5	73,241,976	377,240	0.0052	0.9948	94.68
29.5	72,788,316	4,912,978	0.0675	0.9325	94.20
30.5	67,770,512		0.0000	1.0000	87.84
31.5	67,658,112	374,487	0.0055	0.9945	87.84
32.5	67,078,134	575,600	0.0086	0.9914	87.35
33.5	54,337,934		0.0000	1.0000	86.60
34.5	54,265,910	666	0.0000	1.0000	86.60
35.5	54,265,244		0.0000	1.0000	86.60
36.5	53,569,413		0.0000	1.0000	86.60
37.5	30,564,904	100,143	0.0033	0.9967	86.60
38.5	21,878,075	60,893	0.0028	0.9972	86.32

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025			EXPERIENCE BAND 1980-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,817,182		0.0000	1.0000	86.08
40.5	7,331,547		0.0000	1.0000	86.08
41.5	7,361,994		0.0000	1.0000	86.08
42.5	7,361,994		0.0000	1.0000	86.08
43.5	7,361,994		0.0000	1.0000	86.08
44.5	7,361,994		0.0000	1.0000	86.08
45.5	599,388		0.0000	1.0000	86.08
46.5	47,707		0.0000	1.0000	86.08
47.5	47,707		0.0000	1.0000	86.08
48.5					86.08

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,915,785		0.0000	1.0000	100.00
0.5	204,692,506		0.0000	1.0000	100.00
1.5	203,272,564		0.0000	1.0000	100.00
2.5	201,362,646	1,637,994	0.0081	0.9919	100.00
3.5	199,248,704	606,251	0.0030	0.9970	99.19
4.5	197,130,655	212,784	0.0011	0.9989	98.88
5.5	195,333,636	10,641	0.0001	0.9999	98.78
6.5	132,862,948	98,570	0.0007	0.9993	98.77
7.5	132,185,171	213,598	0.0016	0.9984	98.70
8.5	185,345,300	1,403,453	0.0076	0.9924	98.54
9.5	104,071,783	257,858	0.0025	0.9975	97.79
10.5	67,676,996	227,262	0.0034	0.9966	97.55
11.5	66,386,732	152,713	0.0023	0.9977	97.22
12.5	65,378,080	8,392	0.0001	0.9999	97.00
13.5	65,090,986	6,432	0.0001	0.9999	96.99
14.5	76,429,160	34,335	0.0004	0.9996	96.98
15.5	73,522,876	88,690	0.0012	0.9988	96.93
16.5	69,576,565	36,943	0.0005	0.9995	96.82
17.5	81,020,512	39,044	0.0005	0.9995	96.77
18.5	103,578,790		0.0000	1.0000	96.72
19.5	103,355,136		0.0000	1.0000	96.72
20.5	122,906,592	25,994	0.0002	0.9998	96.72
21.5	122,759,052		0.0000	1.0000	96.70
22.5	122,486,660	760,557	0.0062	0.9938	96.70
23.5	121,618,306	79,333	0.0007	0.9993	96.10
24.5	121,416,014	93,875	0.0008	0.9992	96.04
25.5	121,304,879	1,016,640	0.0084	0.9916	95.96
26.5	127,198,280		0.0000	1.0000	95.16
27.5	126,916,572		0.0000	1.0000	95.16
28.5	73,241,976	377,240	0.0052	0.9948	95.16
29.5	72,788,316	4,912,978	0.0675	0.9325	94.67
30.5	67,770,512		0.0000	1.0000	88.28
31.5	67,658,112	374,487	0.0055	0.9945	88.28
32.5	67,078,134	575,600	0.0086	0.9914	87.79
33.5	54,337,934		0.0000	1.0000	87.04
34.5	54,265,910	666	0.0000	1.0000	87.04
35.5	54,265,244		0.0000	1.0000	87.03
36.5	53,569,413		0.0000	1.0000	87.03
37.5	30,564,904	100,143	0.0033	0.9967	87.03
38.5	21,878,075	60,893	0.0028	0.9972	86.75

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)

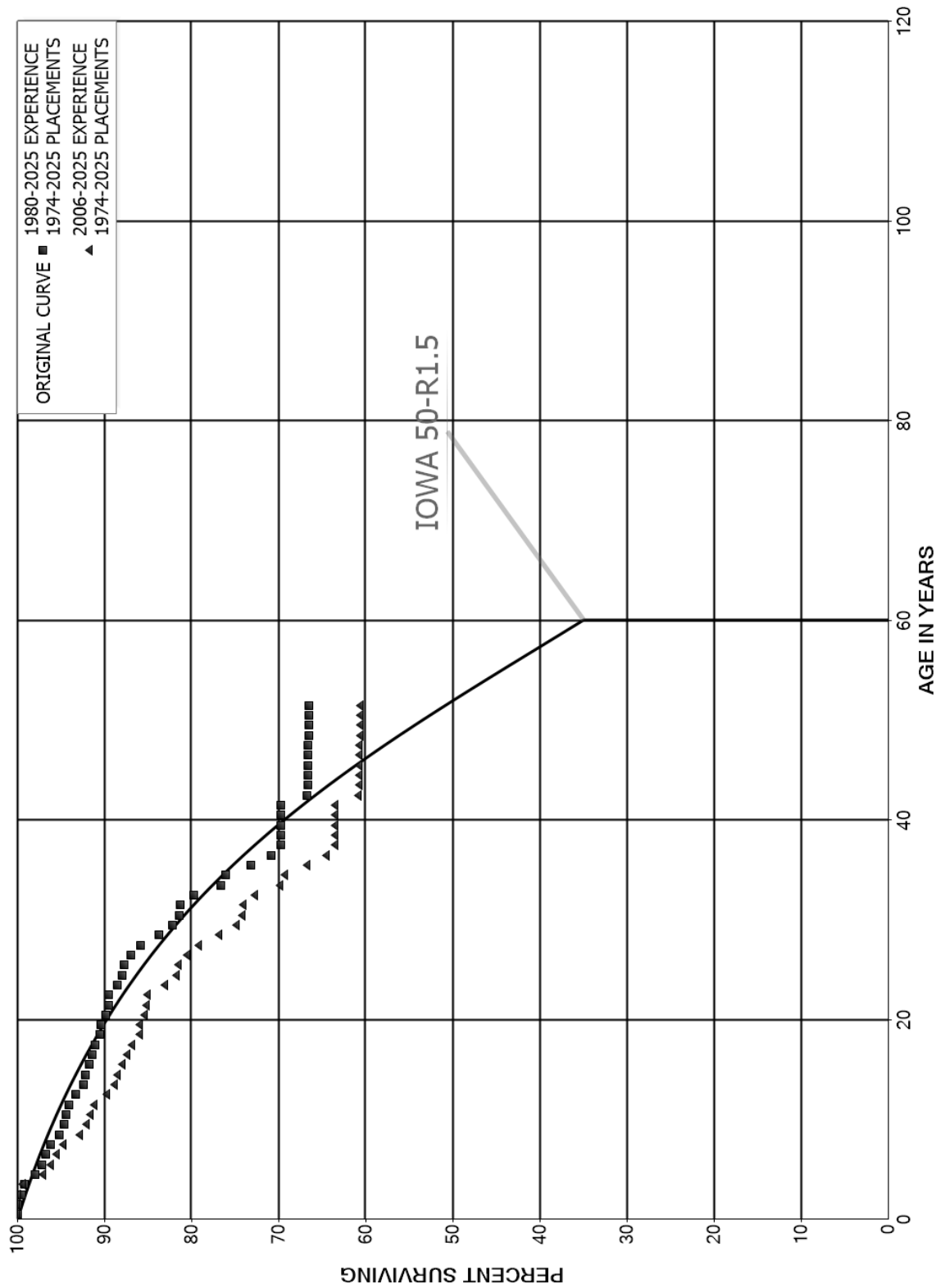
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1977-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,817,182		0.0000	1.0000	86.51
40.5	7,331,547		0.0000	1.0000	86.51
41.5	7,361,994		0.0000	1.0000	86.51
42.5	7,361,994		0.0000	1.0000	86.51
43.5	7,361,994		0.0000	1.0000	86.51
44.5	7,361,994		0.0000	1.0000	86.51
45.5	599,388		0.0000	1.0000	86.51
46.5	47,707		0.0000	1.0000	86.51
47.5	47,707		0.0000	1.0000	86.51
48.5					86.51

IDAHO POWER COMPANY
ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	782,812,294	14,163	0.0000	1.0000	100.00
0.5	787,319,413	157,767	0.0002	0.9998	100.00
1.5	767,279,308	3,486,447	0.0045	0.9955	99.98
2.5	734,131,383	2,285,701	0.0031	0.9969	99.52
3.5	727,382,395	9,636,146	0.0132	0.9868	99.21
4.5	712,599,034	4,941,101	0.0069	0.9931	97.90
5.5	772,538,052	3,522,944	0.0046	0.9954	97.22
6.5	719,626,641	4,098,172	0.0057	0.9943	96.78
7.5	695,589,512	7,638,584	0.0110	0.9890	96.23
8.5	664,402,850	3,829,036	0.0058	0.9942	95.17
9.5	641,152,723	1,699,283	0.0027	0.9973	94.62
10.5	610,179,611	1,655,826	0.0027	0.9973	94.37
11.5	589,960,980	4,993,449	0.0085	0.9915	94.11
12.5	572,953,263	5,549,563	0.0097	0.9903	93.32
13.5	554,090,650	1,486,477	0.0027	0.9973	92.41
14.5	524,834,648	2,660,519	0.0051	0.9949	92.17
15.5	493,321,756	1,841,285	0.0037	0.9963	91.70
16.5	475,399,417	1,334,074	0.0028	0.9972	91.36
17.5	457,188,764	3,260,623	0.0071	0.9929	91.10
18.5	439,624,030	288,680	0.0007	0.9993	90.45
19.5	427,986,412	2,666,477	0.0062	0.9938	90.39
20.5	412,099,421	1,282,678	0.0031	0.9969	89.83
21.5	395,983,418	124,908	0.0003	0.9997	89.55
22.5	384,865,336	4,186,844	0.0109	0.9891	89.52
23.5	372,044,498	2,495,249	0.0067	0.9933	88.55
24.5	365,949,851	1,119,408	0.0031	0.9969	87.95
25.5	364,680,995	3,028,040	0.0083	0.9917	87.68
26.5	360,338,144	4,667,953	0.0130	0.9870	86.96
27.5	354,285,425	8,579,135	0.0242	0.9758	85.83
28.5	305,834,694	5,876,642	0.0192	0.9808	83.75
29.5	297,952,107	2,617,305	0.0088	0.9912	82.14
30.5	292,094,752	473,133	0.0016	0.9984	81.42
31.5	282,572,054	5,351,620	0.0189	0.9811	81.29
32.5	271,868,304	10,513,851	0.0387	0.9613	79.75
33.5	259,857,625	2,172,165	0.0084	0.9916	76.66
34.5	251,735,050	9,349,555	0.0371	0.9629	76.02
35.5	242,427,540	7,971,221	0.0329	0.9671	73.20
36.5	233,704,379	3,533,536	0.0151	0.9849	70.79
37.5	227,192,835		0.0000	1.0000	69.72
38.5	184,294,962		0.0000	1.0000	69.72

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	182,520,546		0.0000	1.0000	69.72
40.5	95,017,633		0.0000	1.0000	69.72
41.5	94,938,973	4,135,799	0.0436	0.9564	69.72
42.5	89,436,306	36,565	0.0004	0.9996	66.69
43.5	94,969,494		0.0000	1.0000	66.66
44.5	94,955,140		0.0000	1.0000	66.66
45.5	55,915,593		0.0000	1.0000	66.66
46.5	55,212,459		0.0000	1.0000	66.66
47.5	55,212,459	124,914	0.0023	0.9977	66.66
48.5	45,898,100		0.0000	1.0000	66.51
49.5	35,268,573		0.0000	1.0000	66.51
50.5	35,268,573		0.0000	1.0000	66.51
51.5					66.51

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	443,495,611	3,954	0.0000	1.0000	100.00
0.5	423,160,432	107,033	0.0003	0.9997	100.00
1.5	419,950,749	597,275	0.0014	0.9986	99.97
2.5	407,017,471	2,158,520	0.0053	0.9947	99.83
3.5	406,746,720	9,476,211	0.0233	0.9767	99.30
4.5	399,052,299	3,834,082	0.0096	0.9904	96.99
5.5	373,028,657	2,422,947	0.0065	0.9935	96.06
6.5	322,671,121	2,852,681	0.0088	0.9912	95.43
7.5	301,302,596	6,091,976	0.0202	0.9798	94.59
8.5	312,523,872	2,567,759	0.0082	0.9918	92.68
9.5	294,944,826	1,407,049	0.0048	0.9952	91.92
10.5	266,516,910	1,255,108	0.0047	0.9953	91.48
11.5	253,681,265	3,994,961	0.0157	0.9843	91.05
12.5	243,940,256	2,297,837	0.0094	0.9906	89.61
13.5	229,700,173	987,449	0.0043	0.9957	88.77
14.5	210,845,809	1,246,417	0.0059	0.9941	88.39
15.5	180,785,615	1,289,341	0.0071	0.9929	87.86
16.5	164,392,181	959,965	0.0058	0.9942	87.24
17.5	148,219,958	1,460,014	0.0099	0.9901	86.73
18.5	139,649,618	141,545	0.0010	0.9990	85.87
19.5	130,622,710	787,987	0.0060	0.9940	85.79
20.5	190,087,631	560,197	0.0029	0.9971	85.27
21.5	174,763,685	65,464	0.0004	0.9996	85.02
22.5	166,044,692	4,058,929	0.0244	0.9756	84.99
23.5	154,359,192	2,472,702	0.0160	0.9840	82.91
24.5	207,309,504	418,440	0.0020	0.9980	81.58
25.5	235,776,736	2,836,195	0.0120	0.9880	81.42
26.5	276,235,870	4,629,541	0.0168	0.9832	80.44
27.5	270,221,563	8,034,331	0.0297	0.9703	79.09
28.5	222,315,636	5,671,671	0.0255	0.9745	76.74
29.5	216,572,522	1,934,503	0.0089	0.9911	74.78
30.5	211,713,221	404,837	0.0019	0.9981	74.11
31.5	282,572,054	5,351,620	0.0189	0.9811	73.97
32.5	271,868,304	10,513,851	0.0387	0.9613	72.57
33.5	259,857,625	2,172,165	0.0084	0.9916	69.76
34.5	251,735,050	9,349,555	0.0371	0.9629	69.18
35.5	242,427,540	7,971,221	0.0329	0.9671	66.61
36.5	233,704,379	3,533,536	0.0151	0.9849	64.42
37.5	227,192,835		0.0000	1.0000	63.45
38.5	184,294,962		0.0000	1.0000	63.45

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

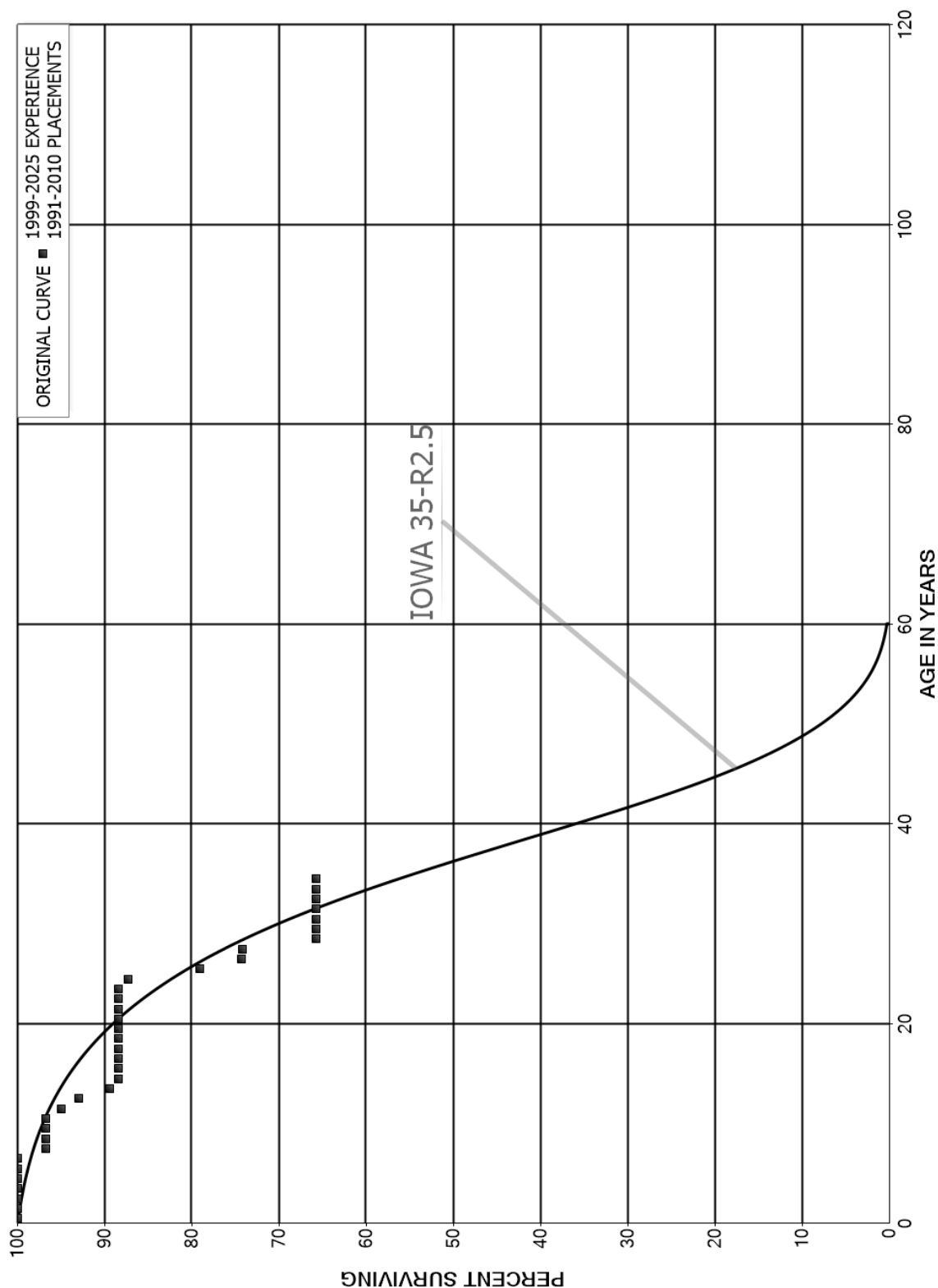
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	182,520,546		0.0000	1.0000	63.45
40.5	95,017,633		0.0000	1.0000	63.45
41.5	94,938,973	4,135,799	0.0436	0.9564	63.45
42.5	89,436,306	36,565	0.0004	0.9996	60.68
43.5	94,969,494		0.0000	1.0000	60.66
44.5	94,955,140		0.0000	1.0000	60.66
45.5	55,915,593		0.0000	1.0000	60.66
46.5	55,212,459		0.0000	1.0000	60.66
47.5	55,212,459	124,914	0.0023	0.9977	60.66
48.5	45,898,100		0.0000	1.0000	60.52
49.5	35,268,573		0.0000	1.0000	60.52
50.5	35,268,573		0.0000	1.0000	60.52
51.5					60.52

IDAHO POWER COMPANY
ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS (FERC ACCOUNT 312.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS (FERC ACCOUNT 312.00)

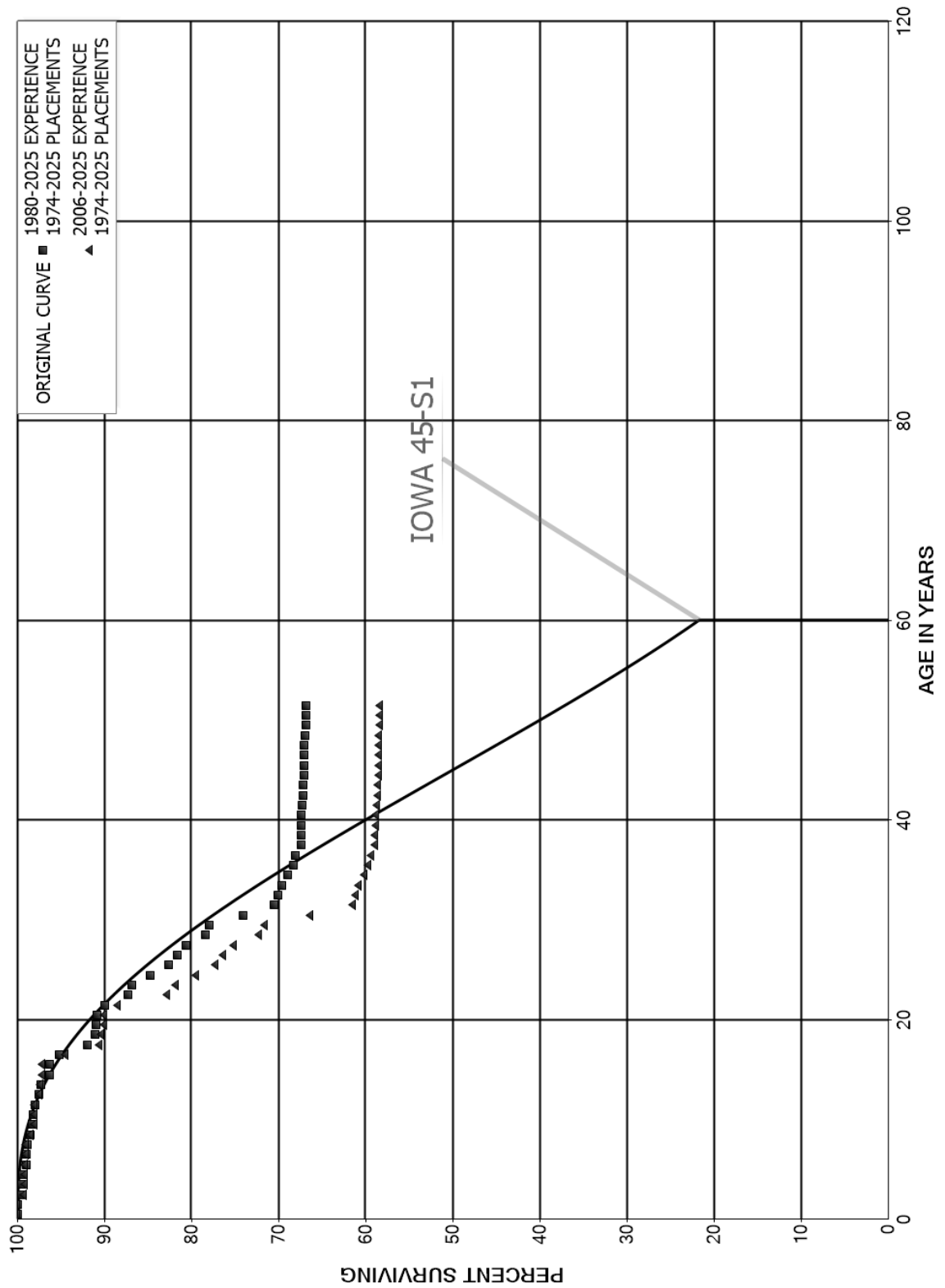
ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2010

EXPERIENCE BAND 1999-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	427,845		0.0000	1.0000	100.00
0.5	427,845		0.0000	1.0000	100.00
1.5	2,122,148		0.0000	1.0000	100.00
2.5	2,186,866		0.0000	1.0000	100.00
3.5	2,709,856		0.0000	1.0000	100.00
4.5	3,018,601		0.0000	1.0000	100.00
5.5	3,019,508		0.0000	1.0000	100.00
6.5	3,682,745	122,239	0.0332	0.9668	100.00
7.5	6,167,566		0.0000	1.0000	96.68
8.5	6,167,566		0.0000	1.0000	96.68
9.5	6,167,566		0.0000	1.0000	96.68
10.5	6,167,566	107,477	0.0174	0.9826	96.68
11.5	6,060,090	128,861	0.0213	0.9787	95.00
12.5	5,931,229	230,610	0.0389	0.9611	92.98
13.5	5,700,618	60,206	0.0106	0.9894	89.36
14.5	5,640,412		0.0000	1.0000	88.42
15.5	5,630,853		0.0000	1.0000	88.42
16.5	5,630,853		0.0000	1.0000	88.42
17.5	5,611,138		0.0000	1.0000	88.42
18.5	5,611,138		0.0000	1.0000	88.42
19.5	5,611,138		0.0000	1.0000	88.42
20.5	5,611,138	3,723	0.0007	0.9993	88.42
21.5	5,607,415		0.0000	1.0000	88.36
22.5	5,607,415		0.0000	1.0000	88.36
23.5	5,607,415	64,719	0.0115	0.9885	88.36
24.5	5,542,697	522,989	0.0944	0.9056	87.34
25.5	5,019,708	308,746	0.0615	0.9385	79.10
26.5	4,710,962	906	0.0002	0.9998	74.23
27.5	4,710,056	540,998	0.1149	0.8851	74.22
28.5	2,474,755		0.0000	1.0000	65.69
29.5	2,474,755		0.0000	1.0000	65.69
30.5	2,474,755		0.0000	1.0000	65.69
31.5	2,474,755		0.0000	1.0000	65.69
32.5	2,474,755		0.0000	1.0000	65.69
33.5	2,474,755		0.0000	1.0000	65.69
34.5					65.69

IDAHO POWER COMPANY
ACCOUNT 314.00 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	256,135,161		0.0000	1.0000	100.00
0.5	255,832,783		0.0000	1.0000	100.00
1.5	254,998,533	1,175,703	0.0046	0.9954	100.00
2.5	251,190,470	186,207	0.0007	0.9993	99.54
3.5	249,745,899	125,357	0.0005	0.9995	99.47
4.5	245,590,482	1,071,368	0.0044	0.9956	99.42
5.5	274,647,348	76,936	0.0003	0.9997	98.98
6.5	270,327,809	194,963	0.0007	0.9993	98.95
7.5	268,310,222	906,462	0.0034	0.9966	98.88
8.5	263,374,603	701,275	0.0027	0.9973	98.55
9.5	258,292,073	343,167	0.0013	0.9987	98.29
10.5	236,640,655	506,407	0.0021	0.9979	98.16
11.5	214,875,054	901,846	0.0042	0.9958	97.95
12.5	195,957,946	580,589	0.0030	0.9970	97.53
13.5	193,010,697	1,857,397	0.0096	0.9904	97.25
14.5	179,873,568	9,556	0.0001	0.9999	96.31
15.5	163,881,735	1,979,800	0.0121	0.9879	96.30
16.5	153,257,841	5,222,228	0.0341	0.9659	95.14
17.5	144,303,483	1,261,437	0.0087	0.9913	91.90
18.5	139,025,302	164,640	0.0012	0.9988	91.10
19.5	132,825,859	280,076	0.0021	0.9979	90.99
20.5	128,394,248	1,224,977	0.0095	0.9905	90.80
21.5	122,545,752	3,627,510	0.0296	0.9704	89.93
22.5	112,681,559	514,865	0.0046	0.9954	87.27
23.5	111,136,221	2,794,340	0.0251	0.9749	86.87
24.5	105,215,825	2,550,398	0.0242	0.9758	84.68
25.5	100,842,536	1,266,349	0.0126	0.9874	82.63
26.5	94,938,422	1,126,882	0.0119	0.9881	81.59
27.5	93,317,772	2,552,615	0.0274	0.9726	80.63
28.5	86,521,575	522,201	0.0060	0.9940	78.42
29.5	85,458,118	4,289,193	0.0502	0.9498	77.95
30.5	76,051,702	3,643,632	0.0479	0.9521	74.03
31.5	72,488,765	387,517	0.0053	0.9947	70.49
32.5	71,162,312	512,795	0.0072	0.9928	70.11
33.5	70,423,342	715,175	0.0102	0.9898	69.61
34.5	66,849,388	549,693	0.0082	0.9918	68.90
35.5	66,049,654	271,601	0.0041	0.9959	68.33
36.5	65,321,188	580,351	0.0089	0.9911	68.05
37.5	64,471,695		0.0000	1.0000	67.45
38.5	55,526,743	15,866	0.0003	0.9997	67.45

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,385,296	35,188	0.0006	0.9994	67.43
40.5	31,279,974	46,709	0.0015	0.9985	67.38
41.5	31,183,845	49,747	0.0016	0.9984	67.28
42.5	31,030,989	20,399	0.0007	0.9993	67.18
43.5	31,655,218	49,132	0.0016	0.9984	67.13
44.5	31,883,983	6,513	0.0002	0.9998	67.03
45.5	29,442,809		0.0000	1.0000	67.01
46.5	25,619,554		0.0000	1.0000	67.01
47.5	25,748,171	19,832	0.0008	0.9992	67.01
48.5	25,728,340	41,423	0.0016	0.9984	66.96
49.5	25,153,906		0.0000	1.0000	66.86
50.5	17,370,645		0.0000	1.0000	66.86
51.5					66.86

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,722,318		0.0000	1.0000	100.00
0.5	139,298,565		0.0000	1.0000	100.00
1.5	144,413,854	1,128,107	0.0078	0.9922	100.00
2.5	150,087,368	186,207	0.0012	0.9988	99.22
3.5	149,140,892	89,815	0.0006	0.9994	99.10
4.5	147,458,509	34,874	0.0002	0.9998	99.04
5.5	146,649,023	58,115	0.0004	0.9996	99.01
6.5	145,363,724	53,935	0.0004	0.9996	98.97
7.5	146,005,649	829,609	0.0057	0.9943	98.94
8.5	142,301,975	528,540	0.0037	0.9963	98.37
9.5	143,088,960	41,963	0.0003	0.9997	98.01
10.5	122,107,546	82,600	0.0007	0.9993	97.98
11.5	101,376,107	490,206	0.0048	0.9952	97.91
12.5	84,321,439	89,047	0.0011	0.9989	97.44
13.5	82,255,073	199,442	0.0024	0.9976	97.34
14.5	82,655,739	9,556	0.0001	0.9999	97.10
15.5	68,320,747	1,918,613	0.0281	0.9719	97.09
16.5	57,972,224	2,377,095	0.0410	0.9590	94.36
17.5	51,887,626	146,172	0.0028	0.9972	90.49
18.5	47,727,835	164,640	0.0034	0.9966	90.24
19.5	42,644,376		0.0000	1.0000	89.93
20.5	61,520,603	1,038,922	0.0169	0.9831	89.93
21.5	55,908,259	3,627,510	0.0649	0.9351	88.41
22.5	46,580,609	514,865	0.0111	0.9889	82.67
23.5	45,065,144	1,309,991	0.0291	0.9709	81.76
24.5	55,697,439	1,558,118	0.0280	0.9720	79.38
25.5	61,895,007	690,333	0.0112	0.9888	77.16
26.5	67,401,658	1,126,882	0.0167	0.9833	76.30
27.5	65,781,008	2,543,918	0.0387	0.9613	75.03
28.5	58,997,438	509,138	0.0086	0.9914	72.12
29.5	58,764,219	4,269,187	0.0726	0.9274	71.50
30.5	49,492,952	3,630,574	0.0734	0.9266	66.31
31.5	72,488,765	387,517	0.0053	0.9947	61.44
32.5	71,162,312	512,795	0.0072	0.9928	61.12
33.5	70,423,342	715,175	0.0102	0.9898	60.67
34.5	66,849,388	549,693	0.0082	0.9918	60.06
35.5	66,049,654	271,601	0.0041	0.9959	59.56
36.5	65,321,188	580,351	0.0089	0.9911	59.32
37.5	64,471,695		0.0000	1.0000	58.79
38.5	55,526,743	15,866	0.0003	0.9997	58.79

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

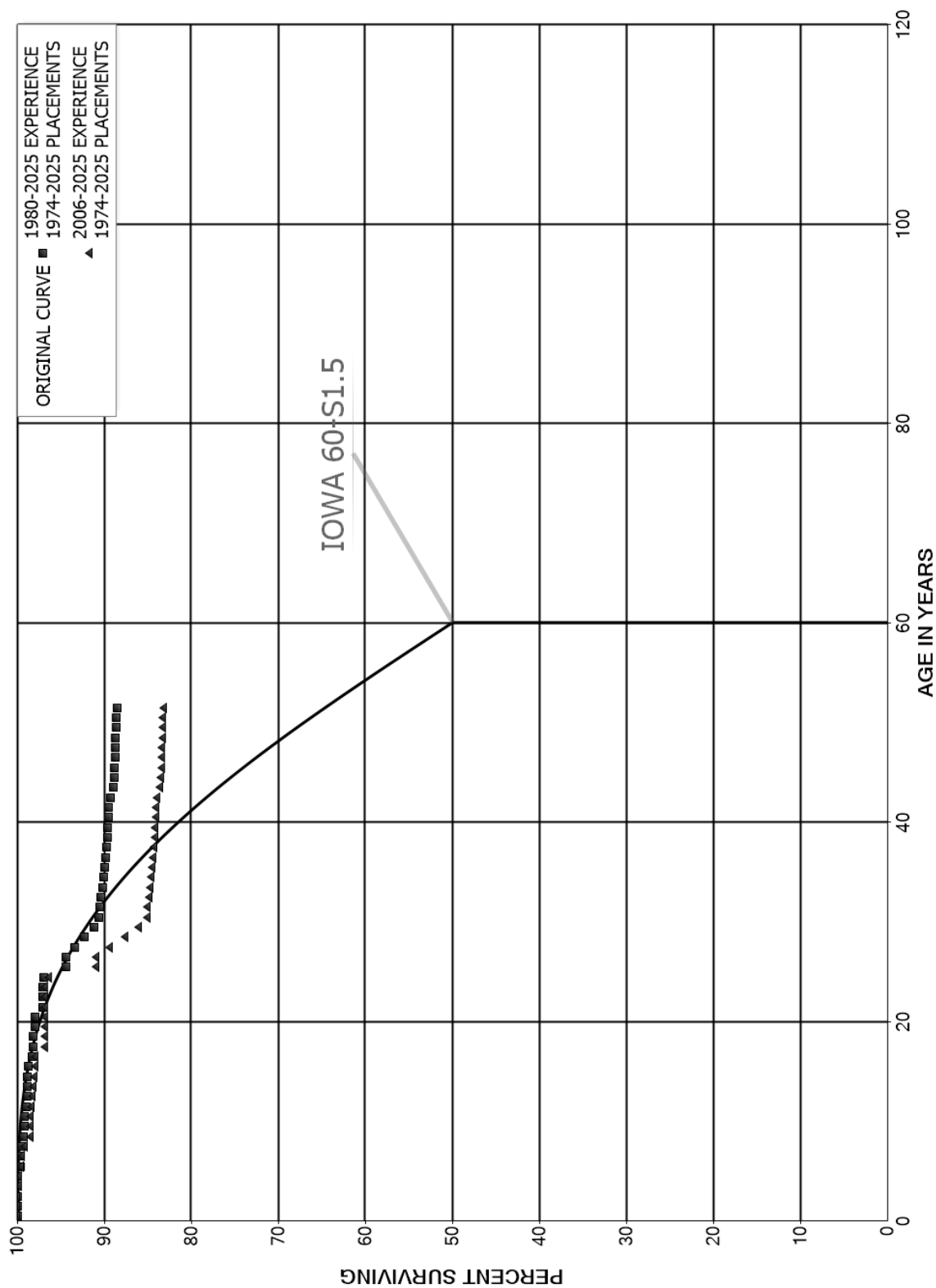
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,385,296	35,188	0.0006	0.9994	58.78
40.5	31,279,974	46,709	0.0015	0.9985	58.74
41.5	31,183,845	49,747	0.0016	0.9984	58.65
42.5	31,030,989	20,399	0.0007	0.9993	58.56
43.5	31,655,218	49,132	0.0016	0.9984	58.52
44.5	31,883,983	6,513	0.0002	0.9998	58.43
45.5	29,442,809		0.0000	1.0000	58.42
46.5	25,619,554		0.0000	1.0000	58.42
47.5	25,748,171	19,832	0.0008	0.9992	58.42
48.5	25,728,340	41,423	0.0016	0.9984	58.37
49.5	25,153,906		0.0000	1.0000	58.28
50.5	17,370,645		0.0000	1.0000	58.28
51.5					58.28

IDAHO POWER COMPANY
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,610,837		0.0000	1.0000	100.00
0.5	70,371,272		0.0000	1.0000	100.00
1.5	69,399,924		0.0000	1.0000	100.00
2.5	69,164,179	69,598	0.0010	0.9990	100.00
3.5	68,251,116		0.0000	1.0000	99.90
4.5	67,445,032	175,236	0.0026	0.9974	99.90
5.5	93,091,903	26,649	0.0003	0.9997	99.64
6.5	91,765,316	124,173	0.0014	0.9986	99.61
7.5	91,129,162	189,939	0.0021	0.9979	99.48
8.5	89,290,415	70,249	0.0008	0.9992	99.27
9.5	87,820,683	30,320	0.0003	0.9997	99.19
10.5	86,422,530	219,851	0.0025	0.9975	99.16
11.5	85,365,546	13,586	0.0002	0.9998	98.90
12.5	80,976,512	18,712	0.0002	0.9998	98.89
13.5	80,618,319	60,790	0.0008	0.9992	98.87
14.5	79,796,821	14,732	0.0002	0.9998	98.79
15.5	78,040,245	377,921	0.0048	0.9952	98.77
16.5	76,914,913	86,450	0.0011	0.9989	98.29
17.5	75,953,054	16,309	0.0002	0.9998	98.18
18.5	71,250,422	175,057	0.0025	0.9975	98.16
19.5	70,775,633	14,566	0.0002	0.9998	97.92
20.5	70,645,945	597,685	0.0085	0.9915	97.90
21.5	69,947,514	7,114	0.0001	0.9999	97.07
22.5	69,938,923	118	0.0000	1.0000	97.06
23.5	69,858,506	85,973	0.0012	0.9988	97.06
24.5	69,729,672	1,804,301	0.0259	0.9741	96.94
25.5	67,913,775	12,552	0.0002	0.9998	94.44
26.5	67,831,051	729,496	0.0108	0.9892	94.42
27.5	67,035,167	831,578	0.0124	0.9876	93.40
28.5	66,013,957	746,392	0.0113	0.9887	92.24
29.5	65,216,463	434,405	0.0067	0.9933	91.20
30.5	64,614,525	28,264	0.0004	0.9996	90.59
31.5	64,590,419	152,611	0.0024	0.9976	90.55
32.5	64,419,415	129,586	0.0020	0.9980	90.34
33.5	64,115,448	59,839	0.0009	0.9991	90.16
34.5	63,921,488	91,128	0.0014	0.9986	90.07
35.5	63,941,056	55,054	0.0009	0.9991	89.95
36.5	63,760,853	96,255	0.0015	0.9985	89.87
37.5	63,571,601	83,579	0.0013	0.9987	89.73
38.5	50,864,941	7,522	0.0001	0.9999	89.61

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,925,095	36,112	0.0007	0.9993	89.60
40.5	32,961,525	25,584	0.0008	0.9992	89.54
41.5	32,908,799	47,138	0.0014	0.9986	89.47
42.5	32,914,126	123,094	0.0037	0.9963	89.34
43.5	32,422,590	49,335	0.0015	0.9985	89.00
44.5	32,493,592	18,916	0.0006	0.9994	88.87
45.5	32,399,348	28,582	0.0009	0.9991	88.82
46.5	25,180,285		0.0000	1.0000	88.74
47.5	25,298,848	4,981	0.0002	0.9998	88.74
48.5	25,341,626	31,196	0.0012	0.9988	88.72
49.5	25,188,832		0.0000	1.0000	88.61
50.5	15,846,696	13,974	0.0009	0.9991	88.61
51.5					88.53

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,846,114		0.0000	1.0000	100.00
0.5	24,598,592		0.0000	1.0000	100.00
1.5	23,528,967		0.0000	1.0000	100.00
2.5	23,348,086	69,598	0.0030	0.9970	100.00
3.5	22,425,688		0.0000	1.0000	99.70
4.5	21,675,191	54,212	0.0025	0.9975	99.70
5.5	21,278,252	23,488	0.0011	0.9989	99.45
6.5	20,057,584	52,004	0.0026	0.9974	99.34
7.5	19,570,112	126,881	0.0065	0.9935	99.09
8.5	17,801,456	1,263	0.0001	0.9999	98.44
9.5	16,512,549	10,867	0.0007	0.9993	98.44
10.5	15,214,754	20,499	0.0013	0.9987	98.37
11.5	14,444,904	9,387	0.0006	0.9994	98.24
12.5	10,113,939	16,126	0.0016	0.9984	98.17
13.5	9,857,710	4,097	0.0004	0.9996	98.02
14.5	9,593,388	14,732	0.0015	0.9985	97.98
15.5	7,846,155	2,868	0.0004	0.9996	97.83
16.5	7,303,044	75,888	0.0104	0.9896	97.79
17.5	6,380,194	185	0.0000	1.0000	96.77
18.5	1,693,686		0.0000	1.0000	96.77
19.5	2,056,694		0.0000	1.0000	96.77
20.5	16,946,787	2,201	0.0001	0.9999	96.77
21.5	16,871,146	7,114	0.0004	0.9996	96.76
22.5	17,266,396	118	0.0000	1.0000	96.72
23.5	17,186,628	85,973	0.0050	0.9950	96.72
24.5	32,186,725	1,799,580	0.0559	0.9441	96.23
25.5	34,442,651	4,189	0.0001	0.9999	90.85
26.5	42,261,275	729,496	0.0173	0.9827	90.84
27.5	41,465,391	831,578	0.0201	0.9799	89.27
28.5	40,446,609	737,057	0.0182	0.9818	87.48
29.5	39,658,451	434,405	0.0110	0.9890	85.89
30.5	39,056,513	2,809	0.0001	0.9999	84.95
31.5	64,590,419	152,611	0.0024	0.9976	84.94
32.5	64,419,415	129,586	0.0020	0.9980	84.74
33.5	64,115,448	59,839	0.0009	0.9991	84.57
34.5	63,921,488	91,128	0.0014	0.9986	84.49
35.5	63,941,056	55,054	0.0009	0.9991	84.37
36.5	63,760,853	96,255	0.0015	0.9985	84.30
37.5	63,571,601	83,579	0.0013	0.9987	84.17
38.5	50,864,941	7,522	0.0001	0.9999	84.06

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

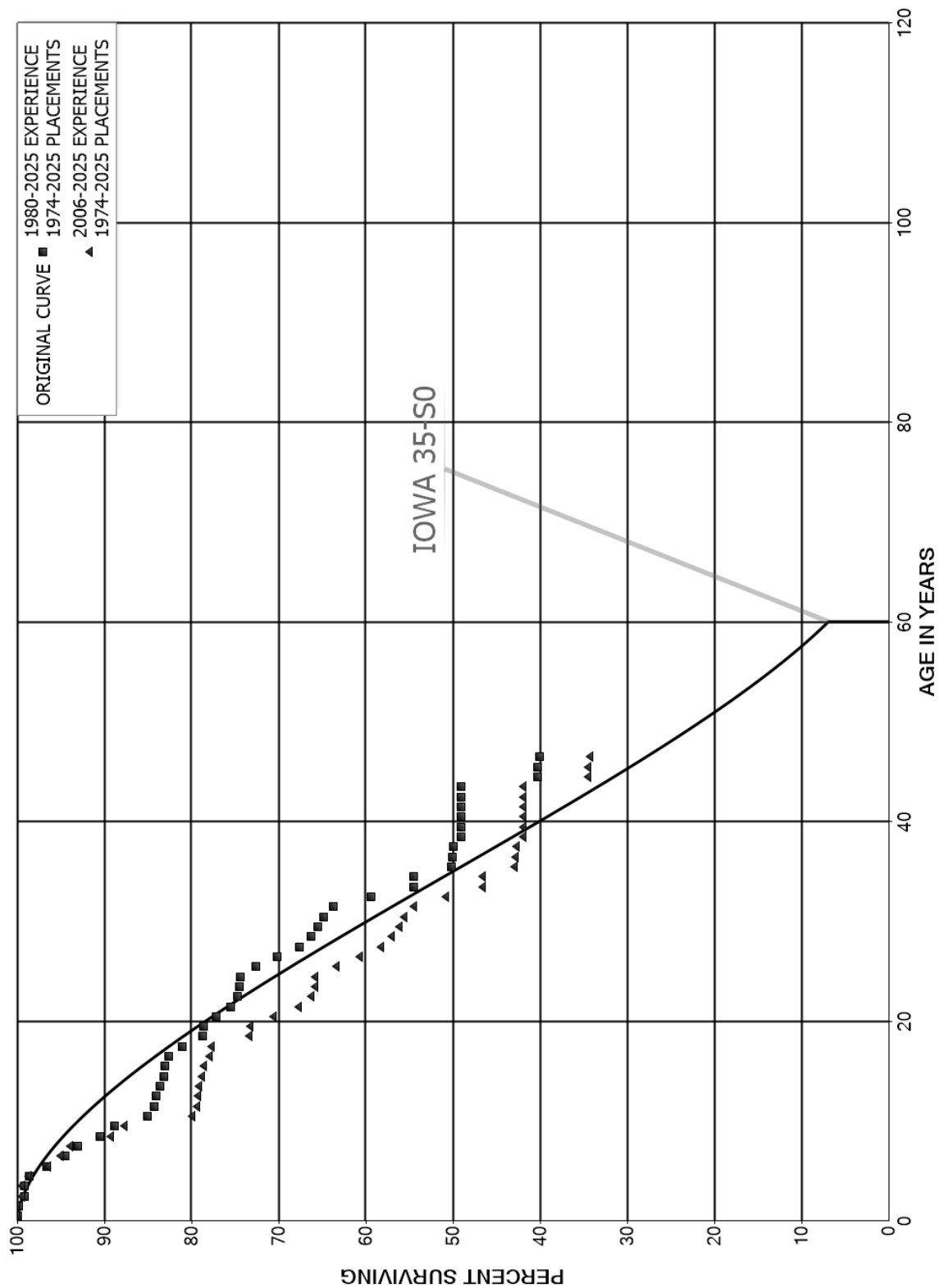
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,925,095	36,112	0.0007	0.9993	84.05
40.5	32,961,525	25,584	0.0008	0.9992	83.99
41.5	32,908,799	47,138	0.0014	0.9986	83.92
42.5	32,914,126	123,094	0.0037	0.9963	83.80
43.5	32,422,590	49,335	0.0015	0.9985	83.49
44.5	32,493,592	18,916	0.0006	0.9994	83.36
45.5	32,399,348	28,582	0.0009	0.9991	83.31
46.5	25,180,285		0.0000	1.0000	83.24
47.5	25,298,848	4,981	0.0002	0.9998	83.24
48.5	25,341,626	31,196	0.0012	0.9988	83.22
49.5	25,188,832		0.0000	1.0000	83.12
50.5	15,846,696	13,974	0.0009	0.9991	83.12
51.5					83.05

IDAHO POWER COMPANY
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 1980-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,069,595		0.0000	1.0000	100.00
0.5	29,924,661	61,505	0.0021	0.9979	100.00
1.5	28,986,582	172,428	0.0059	0.9941	99.79
2.5	27,574,286	9,887	0.0004	0.9996	99.20
3.5	26,803,330	155,256	0.0058	0.9942	99.17
4.5	26,336,942	529,649	0.0201	0.9799	98.59
5.5	26,310,324	586,227	0.0223	0.9777	96.61
6.5	24,547,662	370,105	0.0151	0.9849	94.46
7.5	23,148,776	621,026	0.0268	0.9732	93.03
8.5	20,904,067	402,194	0.0192	0.9808	90.54
9.5	19,376,677	802,867	0.0414	0.9586	88.79
10.5	18,469,292	181,565	0.0098	0.9902	85.11
11.5	17,211,737	51,127	0.0030	0.9970	84.28
12.5	16,186,681	75,093	0.0046	0.9954	84.03
13.5	15,684,050	86,488	0.0055	0.9945	83.64
14.5	14,546,195	28,475	0.0020	0.9980	83.18
15.5	14,205,597	65,472	0.0046	0.9954	83.01
16.5	13,853,363	256,164	0.0185	0.9815	82.63
17.5	13,028,576	387,165	0.0297	0.9703	81.10
18.5	11,690,268	8,628	0.0007	0.9993	78.69
19.5	11,381,373	205,669	0.0181	0.9819	78.63
20.5	11,090,691	241,487	0.0218	0.9782	77.21
21.5	10,510,085	116,481	0.0111	0.9889	75.53
22.5	10,058,184	29,578	0.0029	0.9971	74.70
23.5	9,812,126	8,746	0.0009	0.9991	74.48
24.5	9,595,981	238,518	0.0249	0.9751	74.41
25.5	9,201,635	298,478	0.0324	0.9676	72.56
26.5	8,776,786	318,433	0.0363	0.9637	70.21
27.5	8,328,053	162,404	0.0195	0.9805	67.66
28.5	8,125,858	106,343	0.0131	0.9869	66.34
29.5	8,055,322	73,799	0.0092	0.9908	65.47
30.5	7,735,570	134,317	0.0174	0.9826	64.87
31.5	7,410,999	510,480	0.0689	0.9311	63.75
32.5	6,757,995	556,703	0.0824	0.9176	59.35
33.5	5,989,763	1,598	0.0003	0.9997	54.47
34.5	5,539,289	433,101	0.0782	0.9218	54.45
35.5	5,022,498	14,585	0.0029	0.9971	50.19
36.5	4,938,001	13,410	0.0027	0.9973	50.05
37.5	4,631,086	81,850	0.0177	0.9823	49.91
38.5	3,446,584		0.0000	1.0000	49.03

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025			EXPERIENCE BAND 1980-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,329,783		0.0000	1.0000	49.03
40.5	2,060,363		0.0000	1.0000	49.03
41.5	2,052,206		0.0000	1.0000	49.03
42.5	2,038,206		0.0000	1.0000	49.03
43.5	2,524,105	451,836	0.1790	0.8210	49.03
44.5	2,072,269		0.0000	1.0000	40.25
45.5	1,626,573	7,745	0.0048	0.9952	40.25
46.5	880,228		0.0000	1.0000	40.06
47.5	880,228		0.0000	1.0000	40.06
48.5	17,149		0.0000	1.0000	40.06
49.5					40.06

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,605,718		0.0000	1.0000	100.00
0.5	17,228,652		0.0000	1.0000	100.00
1.5	17,071,212	98,935	0.0058	0.9942	100.00
2.5	16,008,228	320	0.0000	1.0000	99.42
3.5	15,502,690	123,442	0.0080	0.9920	99.42
4.5	15,119,593	340,282	0.0225	0.9775	98.63
5.5	13,855,848	205,549	0.0148	0.9852	96.41
6.5	12,480,015	145,426	0.0117	0.9883	94.98
7.5	11,330,637	560,693	0.0495	0.9505	93.87
8.5	9,290,255	170,166	0.0183	0.9817	89.23
9.5	8,118,951	718,089	0.0884	0.9116	87.59
10.5	7,648,736	51,210	0.0067	0.9933	79.84
11.5	6,951,533	7,484	0.0011	0.9989	79.31
12.5	6,309,214	10,667	0.0017	0.9983	79.22
13.5	6,287,674	31,885	0.0051	0.9949	79.09
14.5	6,050,918	16,686	0.0028	0.9972	78.69
15.5	6,027,266	46,765	0.0078	0.9922	78.47
16.5	6,024,533	15,908	0.0026	0.9974	77.86
17.5	5,808,654	325,156	0.0560	0.9440	77.66
18.5	5,126,259	8,628	0.0017	0.9983	73.31
19.5	5,258,453	193,512	0.0368	0.9632	73.19
20.5	5,812,491	233,218	0.0401	0.9599	70.49
21.5	5,248,310	116,481	0.0222	0.9778	67.67
22.5	4,871,183	29,578	0.0061	0.9939	66.16
23.5	4,646,819	44	0.0000	1.0000	65.76
24.5	6,254,867	230,746	0.0369	0.9631	65.76
25.5	6,962,099	298,478	0.0429	0.9571	63.34
26.5	7,920,263	318,433	0.0402	0.9598	60.62
27.5	7,471,530	162,404	0.0217	0.9783	58.18
28.5	7,269,335	106,343	0.0146	0.9854	56.92
29.5	7,198,799	73,799	0.0103	0.9897	56.09
30.5	6,879,047	134,317	0.0195	0.9805	55.51
31.5	7,410,999	510,480	0.0689	0.9311	54.43
32.5	6,757,995	556,703	0.0824	0.9176	50.68
33.5	5,989,763	1,598	0.0003	0.9997	46.50
34.5	5,539,289	433,101	0.0782	0.9218	46.49
35.5	5,022,498	14,585	0.0029	0.9971	42.86
36.5	4,938,001	13,410	0.0027	0.9973	42.73
37.5	4,631,086	81,850	0.0177	0.9823	42.61
38.5	3,446,584		0.0000	1.0000	41.86

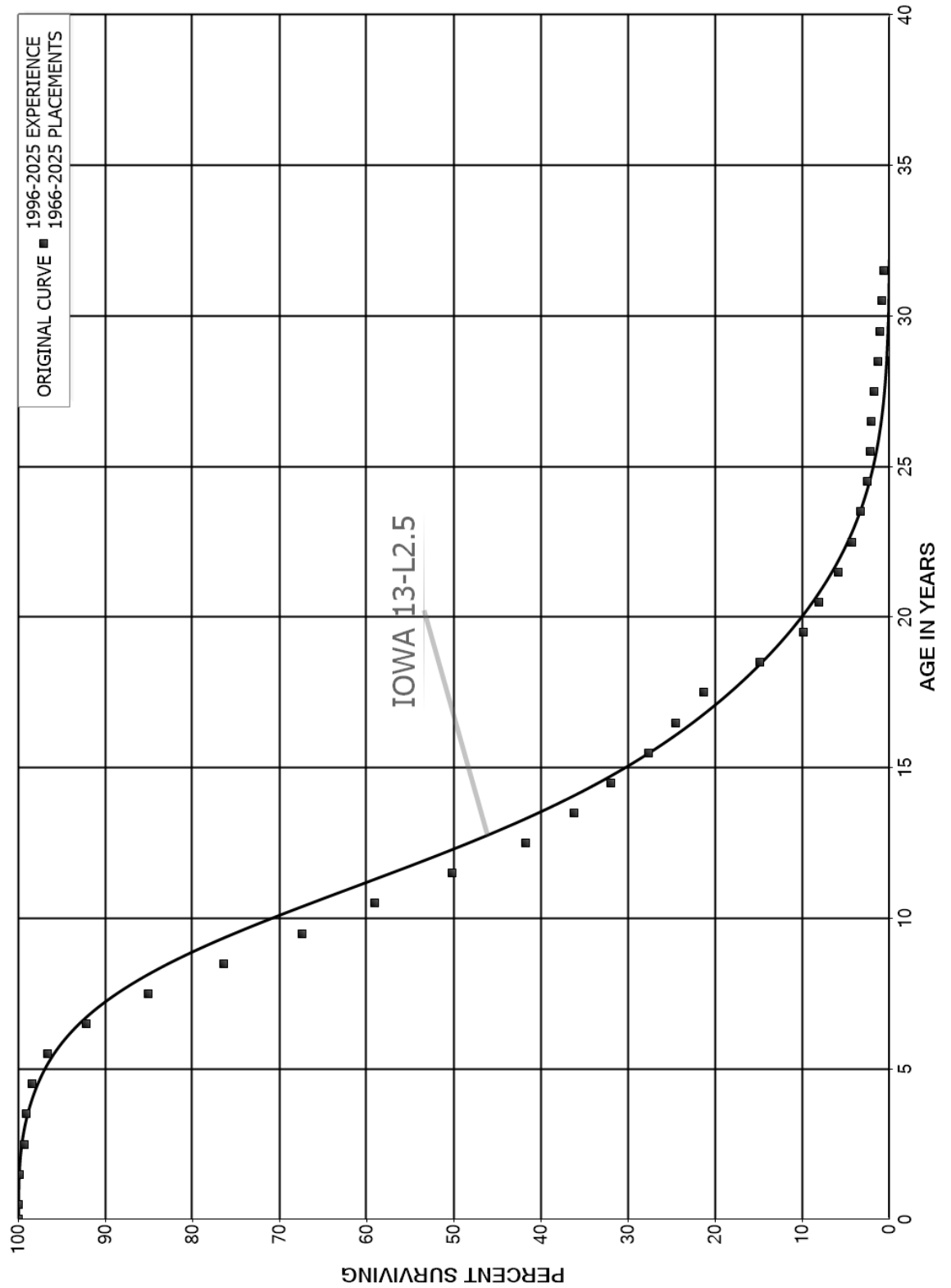
IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,329,783		0.0000	1.0000	41.86
40.5	2,060,363		0.0000	1.0000	41.86
41.5	2,052,206		0.0000	1.0000	41.86
42.5	2,038,206		0.0000	1.0000	41.86
43.5	2,524,105	451,836	0.1790	0.8210	41.86
44.5	2,072,269		0.0000	1.0000	34.37
45.5	1,626,573	7,745	0.0048	0.9952	34.37
46.5	880,228		0.0000	1.0000	34.20
47.5	880,228		0.0000	1.0000	34.20
48.5	17,149		0.0000	1.0000	34.20
49.5					34.20

IDAHO POWER COMPANY
 ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION EQUIPMENT - SMALL (FERC ACCOUNTS
 316.00 AND 392.00)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION
EQUIPMENT - SMALL (FERC ACCOUNTS 316.00 AND 392.00)

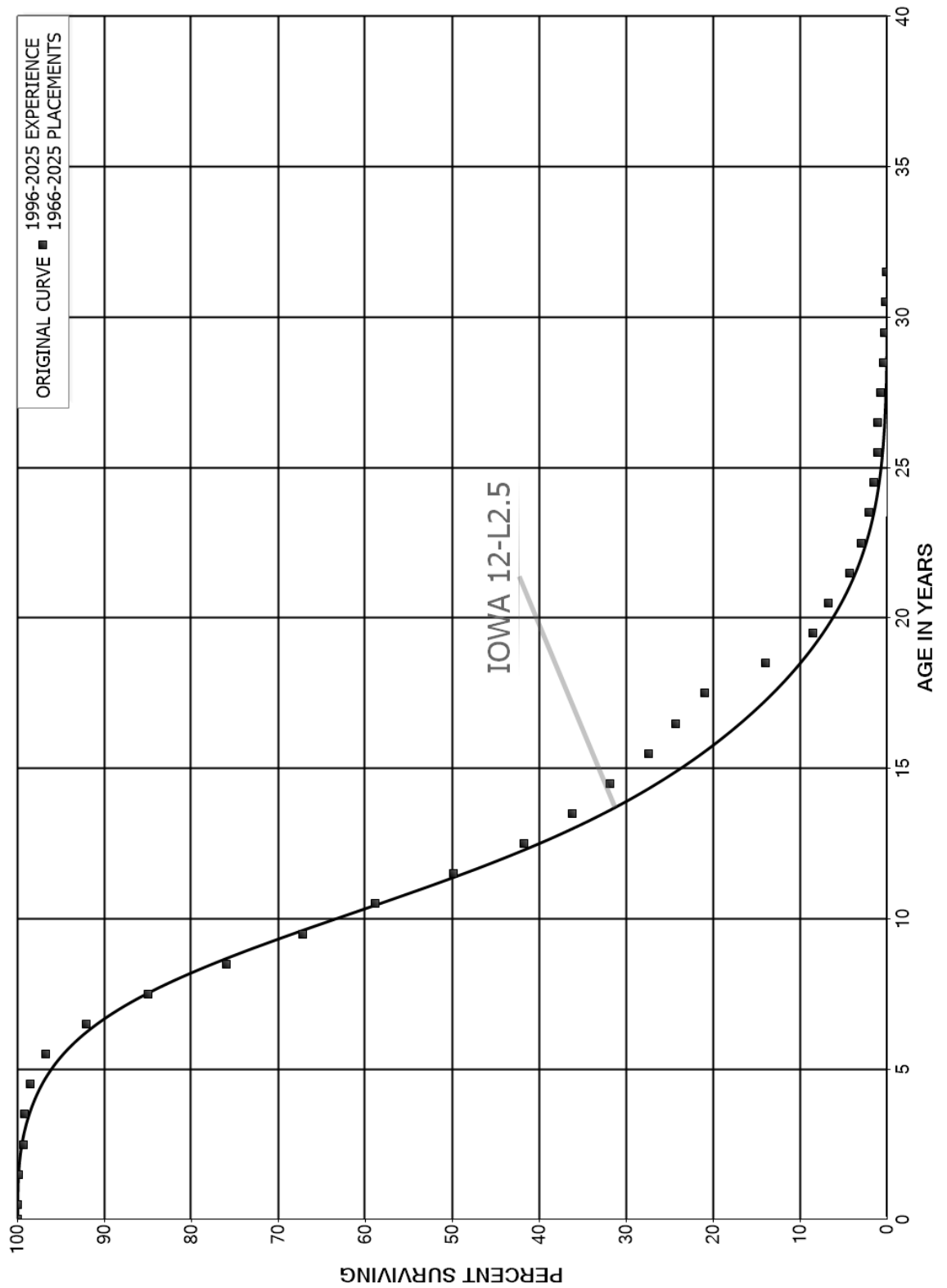
ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,291,370	25,882	0.0003	0.9997	100.00
0.5	76,480,367	73,223	0.0010	0.9990	99.97
1.5	71,668,492	404,702	0.0056	0.9944	99.87
2.5	65,452,917	126,639	0.0019	0.9981	99.31
3.5	62,796,744	436,289	0.0069	0.9931	99.12
4.5	61,473,795	1,157,207	0.0188	0.9812	98.43
5.5	58,040,022	2,614,565	0.0450	0.9550	96.58
6.5	52,080,085	4,059,236	0.0779	0.9221	92.22
7.5	45,524,182	4,633,142	0.1018	0.8982	85.04
8.5	39,457,697	4,631,815	0.1174	0.8826	76.38
9.5	32,914,842	4,058,762	0.1233	0.8767	67.42
10.5	27,377,942	4,137,798	0.1511	0.8489	59.10
11.5	21,947,909	3,674,337	0.1674	0.8326	50.17
12.5	16,816,121	2,233,877	0.1328	0.8672	41.77
13.5	13,937,539	1,633,064	0.1172	0.8828	36.22
14.5	11,760,686	1,619,567	0.1377	0.8623	31.98
15.5	9,953,150	1,103,393	0.1109	0.8891	27.57
16.5	8,681,945	1,128,505	0.1300	0.8700	24.52
17.5	6,923,963	2,117,773	0.3059	0.6941	21.33
18.5	4,421,179	1,495,877	0.3383	0.6617	14.81
19.5	2,901,673	519,416	0.1790	0.8210	9.80
20.5	2,325,103	624,667	0.2687	0.7313	8.04
21.5	1,453,216	402,827	0.2772	0.7228	5.88
22.5	1,019,153	241,241	0.2367	0.7633	4.25
23.5	757,378	162,445	0.2145	0.7855	3.25
24.5	460,710	68,136	0.1479	0.8521	2.55
25.5	392,574	13,010	0.0331	0.9669	2.17
26.5	367,476	56,923	0.1549	0.8451	2.10
27.5	303,503	81,198	0.2675	0.7325	1.77
28.5	222,178	42,094	0.1895	0.8105	1.30
29.5	82,453	19,400	0.2353	0.7647	1.05
30.5	63,053	14,951	0.2371	0.7629	0.81
31.5	48,102		0.0000	1.0000	0.61
32.5	48,102	25,963	0.5398	0.4602	0.61
33.5	15,788	15,073	0.9547	0.0453	0.28
34.5	714		0.0000	1.0000	0.01
35.5	714		0.0000	1.0000	0.01
36.5	714		0.0000	1.0000	0.01
37.5	714		0.0000	1.0000	0.01
38.5	714	714	1.0000		0.01
39.5					

IDAHO POWER COMPANY
 ACCOUNTS 316.60, 316.70, 392.60, AND 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (FERC ACCOUNTS 316.00
 AND 392.00)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 392.60, AND 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (FERC ACCOUNTS 316.00 AND 392.00)

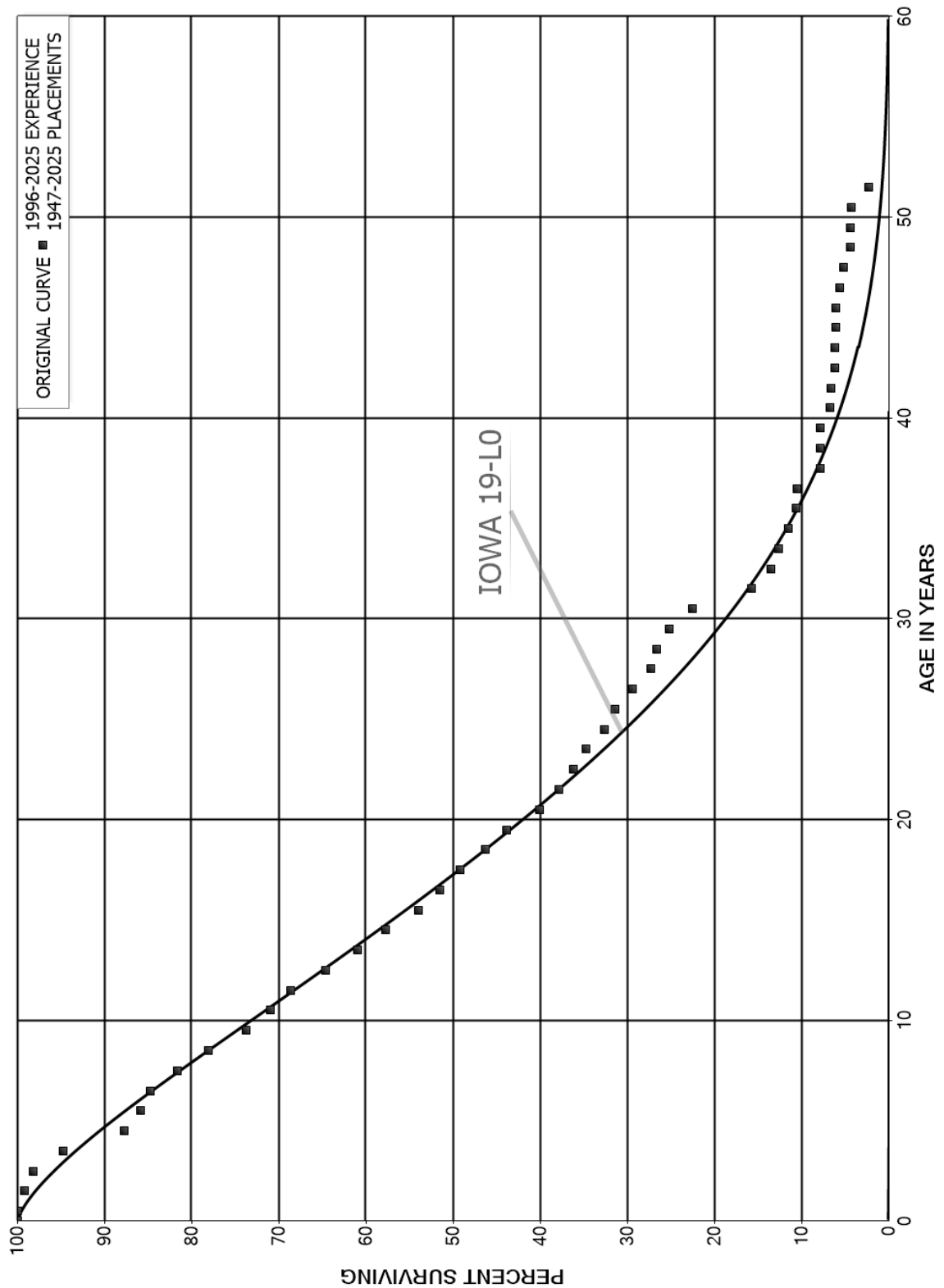
ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,298,115	25,882	0.0003	0.9997	100.00
0.5	69,016,230	73,223	0.0011	0.9989	99.97
1.5	64,565,120	398,443	0.0062	0.9938	99.86
2.5	58,799,867	31,393	0.0005	0.9995	99.24
3.5	56,217,082	388,072	0.0069	0.9931	99.19
4.5	55,024,083	964,228	0.0175	0.9825	98.51
5.5	52,091,869	2,516,148	0.0483	0.9517	96.78
6.5	47,275,480	3,682,912	0.0779	0.9221	92.10
7.5	41,720,684	4,398,320	0.1054	0.8946	84.93
8.5	36,287,620	4,218,002	0.1162	0.8838	75.98
9.5	30,189,581	3,754,246	0.1244	0.8756	67.14
10.5	25,090,677	3,810,080	0.1519	0.8481	58.79
11.5	20,210,296	3,292,829	0.1629	0.8371	49.87
12.5	15,520,317	2,075,644	0.1337	0.8663	41.74
13.5	12,836,695	1,545,544	0.1204	0.8796	36.16
14.5	10,881,646	1,490,562	0.1370	0.8630	31.81
15.5	9,204,476	1,046,706	0.1137	0.8863	27.45
16.5	7,989,958	1,101,809	0.1379	0.8621	24.33
17.5	6,259,350	2,098,494	0.3353	0.6647	20.97
18.5	3,781,054	1,470,760	0.3890	0.6110	13.94
19.5	2,295,473	494,586	0.2155	0.7845	8.52
20.5	1,743,732	624,667	0.3582	0.6418	6.68
21.5	1,114,014	357,502	0.3209	0.6791	4.29
22.5	756,839	228,843	0.3024	0.6976	2.91
23.5	507,462	126,698	0.2497	0.7503	2.03
24.5	249,500	68,136	0.2731	0.7269	1.52
25.5	181,363		0.0000	1.0000	1.11
26.5	171,706	56,923	0.3315	0.6685	1.11
27.5	107,733	49,036	0.4552	0.5448	0.74
28.5	58,570	18,363	0.3135	0.6865	0.40
29.5	41,529	9,885	0.2380	0.7620	0.28
30.5	31,645	14,951	0.4725	0.5275	0.21
31.5	16,693		0.0000	1.0000	0.11
32.5	16,693	906	0.0543	0.9457	0.11
33.5	15,788	15,073	0.9547	0.0453	0.11
34.5	714		0.0000	1.0000	0.00
35.5	714		0.0000	1.0000	0.00
36.5	714		0.0000	1.0000	0.00
37.5	714		0.0000	1.0000	0.00
38.5	714	714	1.0000		0.00
39.5					

IDAHO POWER COMPANY
 ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNT 316.00 AND 396.00)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNT 316.00 AND 396.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,641,018	43,229	0.0009	0.9991	100.00
0.5	46,259,354	350,096	0.0076	0.9924	99.91
1.5	43,925,249	436,494	0.0099	0.9901	99.16
2.5	38,774,733	1,340,801	0.0346	0.9654	98.17
3.5	33,895,372	2,516,654	0.0742	0.9258	94.78
4.5	29,238,296	622,449	0.0213	0.9787	87.74
5.5	25,928,207	357,490	0.0138	0.9862	85.87
6.5	22,435,394	802,434	0.0358	0.9642	84.69
7.5	19,110,257	833,928	0.0436	0.9564	81.66
8.5	17,603,044	996,347	0.0566	0.9434	78.10
9.5	16,491,689	622,586	0.0378	0.9622	73.68
10.5	14,447,186	454,523	0.0315	0.9685	70.90
11.5	13,524,424	789,632	0.0584	0.9416	68.66
12.5	12,075,258	693,131	0.0574	0.9426	64.66
13.5	11,554,705	610,423	0.0528	0.9472	60.94
14.5	10,899,603	715,114	0.0656	0.9344	57.72
15.5	9,674,220	428,248	0.0443	0.9557	53.94
16.5	8,921,882	413,686	0.0464	0.9536	51.55
17.5	8,359,694	491,904	0.0588	0.9412	49.16
18.5	6,976,102	363,454	0.0521	0.9479	46.27
19.5	6,335,855	540,000	0.0852	0.9148	43.86
20.5	5,219,221	297,206	0.0569	0.9431	40.12
21.5	5,012,196	222,562	0.0444	0.9556	37.83
22.5	4,814,071	197,590	0.0410	0.9590	36.15
23.5	4,560,696	269,591	0.0591	0.9409	34.67
24.5	4,270,478	154,154	0.0361	0.9639	32.62
25.5	4,070,342	261,491	0.0642	0.9358	31.44
26.5	3,744,100	268,236	0.0716	0.9284	29.42
27.5	3,467,621	83,309	0.0240	0.9760	27.32
28.5	3,303,000	182,812	0.0553	0.9447	26.66
29.5	3,202,112	344,604	0.1076	0.8924	25.18
30.5	3,157,376	942,670	0.2986	0.7014	22.47
31.5	2,106,364	304,951	0.1448	0.8552	15.76
32.5	1,799,238	121,214	0.0674	0.9326	13.48
33.5	1,727,609	149,242	0.0864	0.9136	12.57
34.5	1,535,760	114,003	0.0742	0.9258	11.49
35.5	1,448,102	15,931	0.0110	0.9890	10.63
36.5	1,362,824	346,475	0.2542	0.7458	10.52
37.5	985,724	2,655	0.0027	0.9973	7.84
38.5	938,288		0.0000	1.0000	7.82

IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNT 316.00 AND 396.00)

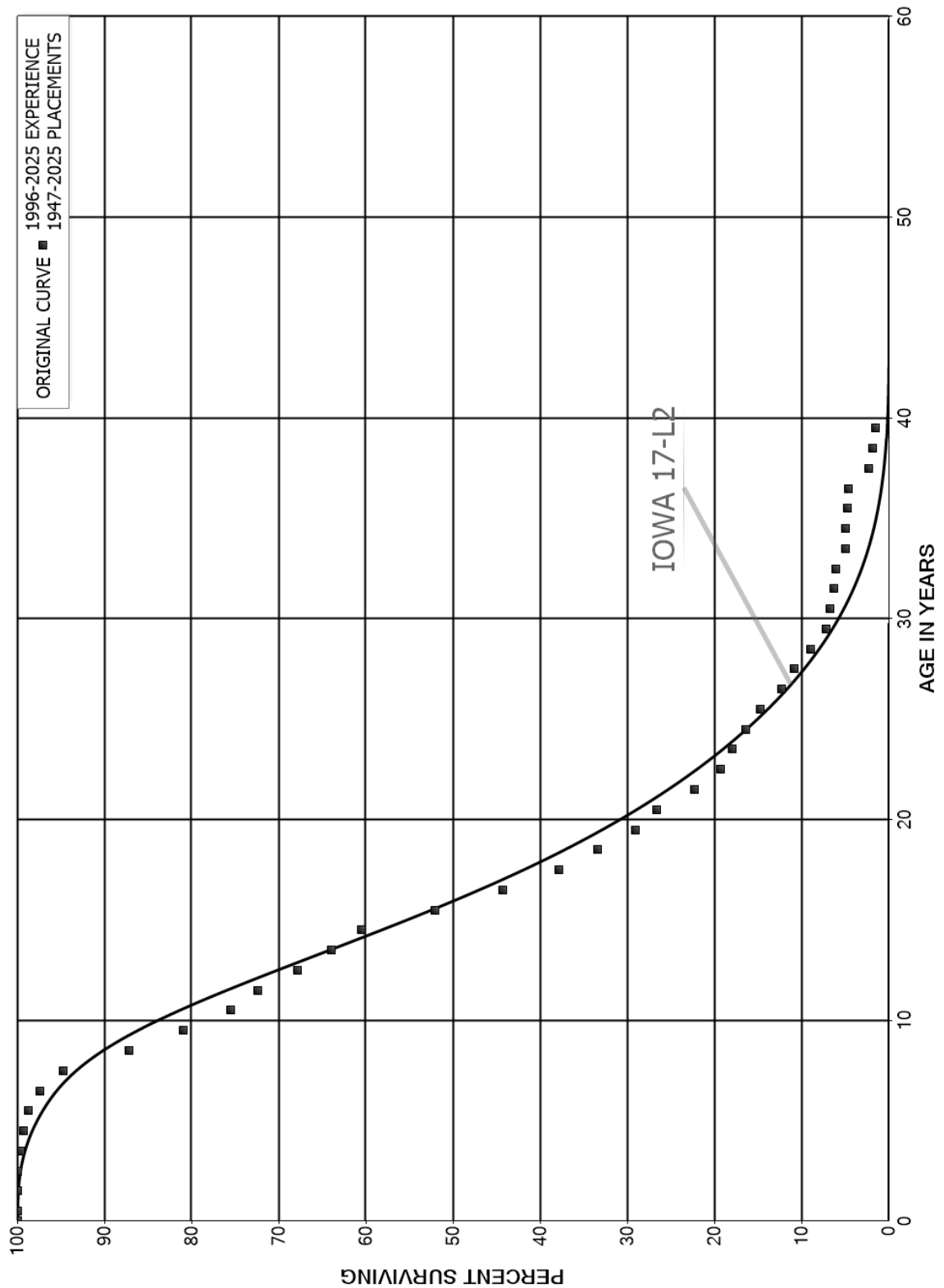
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	938,288	132,823	0.1416	0.8584	7.82
40.5	805,465	15,048	0.0187	0.9813	6.72
41.5	747,280	47,633	0.0637	0.9363	6.59
42.5	576,646		0.0000	1.0000	6.17
43.5	238,294	3,542	0.0149	0.9851	6.17
44.5	150,733	1,091	0.0072	0.9928	6.08
45.5	88,483	5,975	0.0675	0.9325	6.03
46.5	82,508	6,151	0.0746	0.9254	5.63
47.5	76,357	11,200	0.1467	0.8533	5.21
48.5	62,310	125	0.0020	0.9980	4.44
49.5	61,378	2,181	0.0355	0.9645	4.43
50.5	59,197	27,653	0.4671	0.5329	4.28
51.5	31,543		0.0000	1.0000	2.28
52.5	31,543	31,463	0.9975	0.0025	2.28
53.5	80		0.0000	1.0000	0.01
54.5	80		0.0000	1.0000	0.01
55.5	80		0.0000	1.0000	0.01
56.5	80		0.0000	1.0000	0.01
57.5	80		0.0000	1.0000	0.01
58.5	80		0.0000	1.0000	0.01
59.5	80		0.0000	1.0000	0.01
60.5	80		0.0000	1.0000	0.01
61.5	80		0.0000	1.0000	0.01
62.5	80		0.0000	1.0000	0.01
63.5	80		0.0000	1.0000	0.01
64.5					0.01

IDAHO POWER COMPANY
 ACCOUNTS 316.90 AND 392.90 TRANSPORTATION EQUIPMENT - TRAILERS (FERC ACCOUNT 316.00 AND 392.00)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 316.90 AND 392.90 TRANSPORTATION EQUIPMENT - TRAILERS (FERC ACCOUNT 316.00 AND 392.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,601,059		0.0000	1.0000	100.00
0.5	113,244,234	3,452	0.0000	1.0000	100.00
1.5	104,952,318	30,372	0.0003	0.9997	100.00
2.5	96,553,215	343,209	0.0036	0.9964	99.97
3.5	94,162,067	261,285	0.0028	0.9972	99.61
4.5	87,687,377	492,618	0.0056	0.9944	99.34
5.5	72,857,852	1,028,817	0.0141	0.9859	98.78
6.5	68,310,403	1,835,381	0.0269	0.9731	97.38
7.5	60,182,479	4,851,951	0.0806	0.9194	94.77
8.5	51,904,369	3,657,881	0.0705	0.9295	87.13
9.5	45,104,512	3,067,112	0.0680	0.9320	80.99
10.5	41,208,026	1,679,552	0.0408	0.9592	75.48
11.5	38,152,038	2,384,337	0.0625	0.9375	72.40
12.5	37,070,850	2,138,692	0.0577	0.9423	67.88
13.5	34,300,481	1,839,394	0.0536	0.9464	63.96
14.5	32,685,715	4,588,127	0.1404	0.8596	60.53
15.5	26,870,553	4,000,540	0.1489	0.8511	52.04
16.5	22,767,175	3,291,548	0.1446	0.8554	44.29
17.5	18,148,077	2,131,627	0.1175	0.8825	37.89
18.5	15,657,464	2,057,477	0.1314	0.8686	33.44
19.5	13,318,725	1,108,893	0.0833	0.9167	29.04
20.5	12,182,264	1,971,918	0.1619	0.8381	26.62
21.5	9,972,226	1,341,579	0.1345	0.8655	22.31
22.5	8,537,851	615,640	0.0721	0.9279	19.31
23.5	7,494,462	653,794	0.0872	0.9128	17.92
24.5	6,519,169	653,582	0.1003	0.8997	16.36
25.5	5,463,837	890,857	0.1630	0.8370	14.72
26.5	4,468,602	523,113	0.1171	0.8829	12.32
27.5	3,661,336	652,391	0.1782	0.8218	10.88
28.5	2,916,438	588,513	0.2018	0.7982	8.94
29.5	2,122,868	107,871	0.0508	0.9492	7.13
30.5	1,838,320	137,037	0.0745	0.9255	6.77
31.5	1,612,731	50,188	0.0311	0.9689	6.27
32.5	1,482,740	261,509	0.1764	0.8236	6.07
33.5	763,237	11,588	0.0152	0.9848	5.00
34.5	535,389	20,722	0.0387	0.9613	4.92
35.5	457,005	13,663	0.0299	0.9701	4.73
36.5	438,506	218,226	0.4977	0.5023	4.59
37.5	221,363	47,325	0.2138	0.7862	2.31
38.5	174,038	24,896	0.1430	0.8570	1.81

IDAHO POWER COMPANY

ACCOUNTS 316.90 AND 392.90 TRANSPORTATION EQUIPMENT - TRAILERS (FERC ACCOUNT
316.00 AND 392.00)

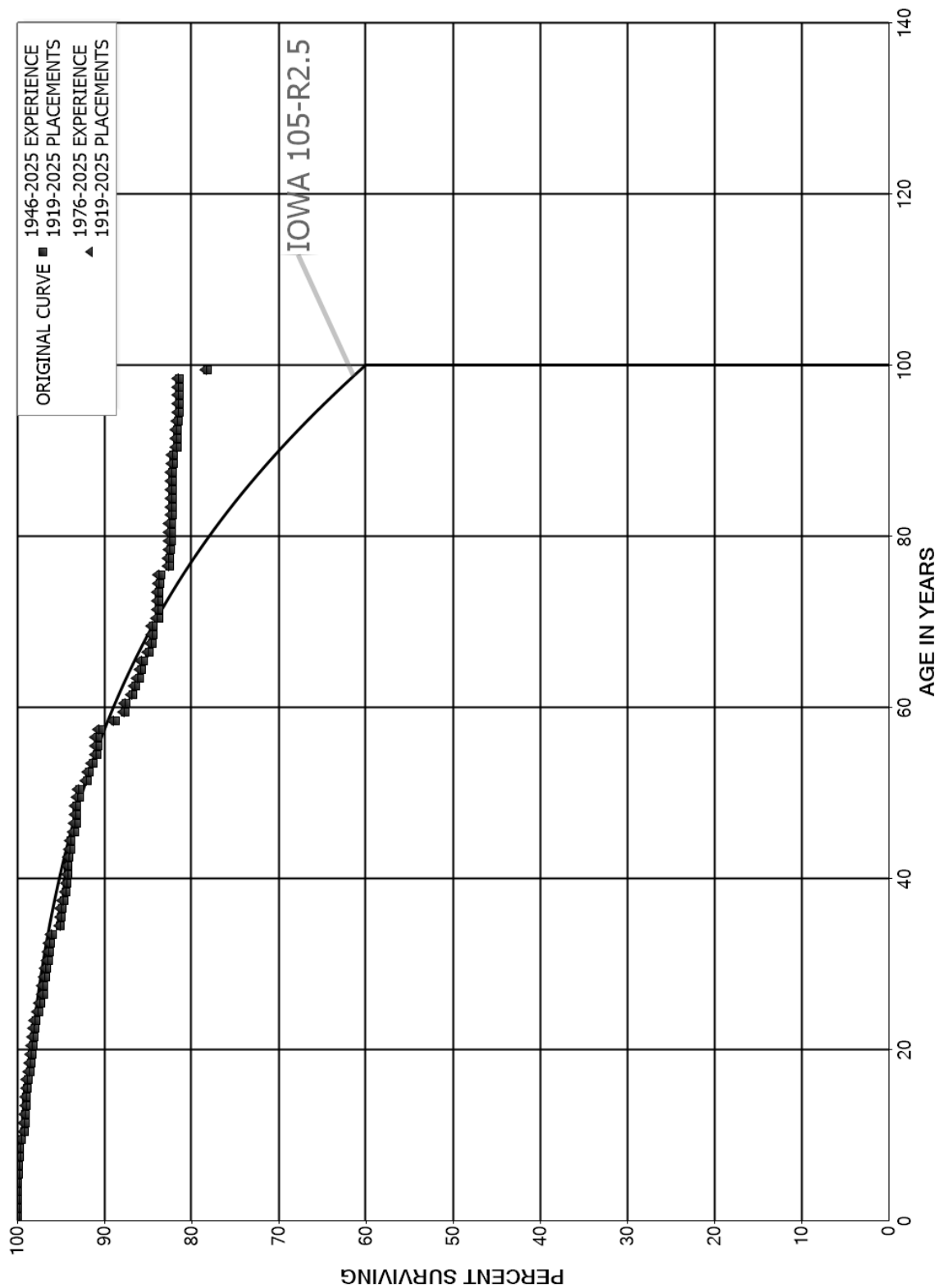
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	118,448		0.0000	1.0000	1.55
40.5	118,448		0.0000	1.0000	1.55
41.5	118,448	443	0.0037	0.9963	1.55
42.5	118,004		0.0000	1.0000	1.55
43.5	118,004	61,127	0.5180	0.4820	1.55
44.5	41,878		0.0000	1.0000	0.75
45.5	41,878	12,777	0.3051	0.6949	0.75
46.5	29,101		0.0000	1.0000	0.52
47.5	29,101	2,744	0.0943	0.9057	0.52
48.5	28,356		0.0000	1.0000	0.47
49.5	28,356		0.0000	1.0000	0.47
50.5	28,356	2,000	0.0705	0.9295	0.47
51.5	26,356	15,807	0.5997	0.4003	0.44
52.5	10,549	8,186	0.7760	0.2240	0.17
53.5	2,363		0.0000	1.0000	0.04
54.5	2,363		0.0000	1.0000	0.04
55.5	2,363		0.0000	1.0000	0.04
56.5	2,363		0.0000	1.0000	0.04
57.5	2,363	1,082	0.4578	0.5422	0.04
58.5	1,281		0.0000	1.0000	0.02
59.5	1,281		0.0000	1.0000	0.02
60.5	1,281		0.0000	1.0000	0.02
61.5	1,281		0.0000	1.0000	0.02
62.5	1,281		0.0000	1.0000	0.02
63.5	1,281		0.0000	1.0000	0.02
64.5					0.02

IDAHO POWER COMPANY
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	328,461,087		0.0000	1.0000	100.00
0.5	311,270,628	14,355	0.0000	1.0000	100.00
1.5	276,380,941	8,959	0.0000	1.0000	100.00
2.5	258,077,881	36,657	0.0001	0.9999	99.99
3.5	248,443,789	207,627	0.0008	0.9992	99.98
4.5	231,097,263	86,515	0.0004	0.9996	99.89
5.5	213,915,547	131,322	0.0006	0.9994	99.86
6.5	204,298,135	75,485	0.0004	0.9996	99.80
7.5	200,087,801	158,006	0.0008	0.9992	99.76
8.5	182,248,911	404,301	0.0022	0.9978	99.68
9.5	178,791,929	532,272	0.0030	0.9970	99.46
10.5	177,082,444	91,810	0.0005	0.9995	99.16
11.5	174,135,855	105,034	0.0006	0.9994	99.11
12.5	159,378,969	124,259	0.0008	0.9992	99.05
13.5	157,862,256	115,905	0.0007	0.9993	98.97
14.5	157,244,930	153,232	0.0010	0.9990	98.90
15.5	154,949,481	67,203	0.0004	0.9996	98.81
16.5	152,429,011	320,290	0.0021	0.9979	98.76
17.5	146,198,486	282,104	0.0019	0.9981	98.55
18.5	134,347,870	90,540	0.0007	0.9993	98.36
19.5	130,545,561	112,230	0.0009	0.9991	98.30
20.5	129,625,406	130,577	0.0010	0.9990	98.21
21.5	128,273,266	186,241	0.0015	0.9985	98.12
22.5	127,269,949	141,776	0.0011	0.9989	97.97
23.5	126,949,620	403,069	0.0032	0.9968	97.86
24.5	126,523,008	298,032	0.0024	0.9976	97.55
25.5	126,108,447	421,379	0.0033	0.9967	97.32
26.5	125,433,971	74,634	0.0006	0.9994	97.00
27.5	125,068,257	277,673	0.0022	0.9978	96.94
28.5	123,019,800	71,927	0.0006	0.9994	96.72
29.5	122,152,187	348,133	0.0028	0.9972	96.67
30.5	110,461,190	63,743	0.0006	0.9994	96.39
31.5	75,295,529	116,514	0.0015	0.9985	96.34
32.5	74,556,547	152,759	0.0020	0.9980	96.19
33.5	63,514,868	624,805	0.0098	0.9902	95.99
34.5	61,884,218	77,661	0.0013	0.9987	95.05
35.5	61,060,049	42,573	0.0007	0.9993	94.93
36.5	59,074,334	129,349	0.0022	0.9978	94.86
37.5	58,811,118	180,323	0.0031	0.9969	94.65
38.5	58,414,621	57,023	0.0010	0.9990	94.36

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	57,282,357	72,670	0.0013	0.9987	94.27
40.5	56,385,584	10,934	0.0002	0.9998	94.15
41.5	55,740,043	63,184	0.0011	0.9989	94.13
42.5	47,806,442	85,125	0.0018	0.9982	94.03
43.5	47,555,925	29,564	0.0006	0.9994	93.86
44.5	47,307,310	209,997	0.0044	0.9956	93.80
45.5	31,167,401	54,775	0.0018	0.9982	93.38
46.5	31,035,707	15,893	0.0005	0.9995	93.22
47.5	19,981,276	2,388	0.0001	0.9999	93.17
48.5	19,964,571	63,237	0.0032	0.9968	93.16
49.5	19,865,498	10,634	0.0005	0.9995	92.87
50.5	19,669,004	186,132	0.0095	0.9905	92.82
51.5	19,461,323	51,667	0.0027	0.9973	91.94
52.5	19,372,173	78,636	0.0041	0.9959	91.69
53.5	19,150,996	110,909	0.0058	0.9942	91.32
54.5	18,958,259	6,473	0.0003	0.9997	90.79
55.5	18,932,857	3,156	0.0002	0.9998	90.76
56.5	18,663,342	68,394	0.0037	0.9963	90.75
57.5	18,574,463	338,462	0.0182	0.9818	90.41
58.5	17,044,831	220,999	0.0130	0.9870	88.77
59.5	16,241,237	27,306	0.0017	0.9983	87.62
60.5	16,068,878	136,714	0.0085	0.9915	87.47
61.5	15,713,561	59,638	0.0038	0.9962	86.72
62.5	15,647,624	72,978	0.0047	0.9953	86.40
63.5	15,552,859	56,681	0.0036	0.9964	85.99
64.5	9,635,551	14,481	0.0015	0.9985	85.68
65.5	4,484,778	38,029	0.0085	0.9915	85.55
66.5	4,413,844	18,235	0.0041	0.9959	84.82
67.5	4,386,018	5,448	0.0012	0.9988	84.47
68.5	4,370,419	1,195	0.0003	0.9997	84.37
69.5	4,344,685	29,646	0.0068	0.9932	84.35
70.5	4,290,858	466	0.0001	0.9999	83.77
71.5	4,283,041	615	0.0001	0.9999	83.76
72.5	4,275,059	1,121	0.0003	0.9997	83.75
73.5	2,432,156	2,160	0.0009	0.9991	83.73
74.5	2,421,156	3,404	0.0014	0.9986	83.65
75.5	2,134,788	27,239	0.0128	0.9872	83.54
76.5	1,821,458	137	0.0001	0.9999	82.47
77.5	1,175,931	1,254	0.0011	0.9989	82.46
78.5	1,137,377	601	0.0005	0.9995	82.38

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,134,102	67	0.0001	0.9999	82.33
80.5	1,130,230		0.0000	1.0000	82.33
81.5	1,129,689	2,623	0.0023	0.9977	82.33
82.5	1,127,031		0.0000	1.0000	82.14
83.5	1,122,721	75	0.0001	0.9999	82.14
84.5	1,118,087		0.0000	1.0000	82.13
85.5	1,111,832		0.0000	1.0000	82.13
86.5	1,109,129		0.0000	1.0000	82.13
87.5	956,447	1,101	0.0012	0.9988	82.13
88.5	504,722		0.0000	1.0000	82.04
89.5	502,730	2,408	0.0048	0.9952	82.04
90.5	500,065		0.0000	1.0000	81.64
91.5	500,065		0.0000	1.0000	81.64
92.5	500,065	1,168	0.0023	0.9977	81.64
93.5	498,896	235	0.0005	0.9995	81.45
94.5	498,358		0.0000	1.0000	81.41
95.5	498,011		0.0000	1.0000	81.41
96.5	497,043	200	0.0004	0.9996	81.41
97.5	398,392		0.0000	1.0000	81.38
98.5	386,299	15,473	0.0401	0.9599	81.38
99.5	368,996		0.0000	1.0000	78.12
100.5	368,973		0.0000	1.0000	78.12
101.5	346,782	8,375	0.0242	0.9758	78.12
102.5	338,408	2,507	0.0074	0.9926	76.23
103.5	331,995		0.0000	1.0000	75.67
104.5	54,870		0.0000	1.0000	75.67
105.5	54,870	2,935	0.0535	0.9465	75.67
106.5					71.62

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	307,414,537		0.0000	1.0000	100.00
0.5	290,435,174	14,296	0.0000	1.0000	100.00
1.5	255,622,047	7,422	0.0000	1.0000	100.00
2.5	237,438,096	36,504	0.0002	0.9998	99.99
3.5	227,991,639	41,922	0.0002	0.9998	99.98
4.5	210,911,429	80,598	0.0004	0.9996	99.96
5.5	193,781,892	44,993	0.0002	0.9998	99.92
6.5	184,631,282	74,380	0.0004	0.9996	99.90
7.5	180,261,821	136,311	0.0008	0.9992	99.86
8.5	163,278,469	123,392	0.0008	0.9992	99.78
9.5	161,027,892	506,451	0.0031	0.9969	99.71
10.5	159,510,869	75,219	0.0005	0.9995	99.39
11.5	156,903,045	103,267	0.0007	0.9993	99.35
12.5	142,170,803	104,936	0.0007	0.9993	99.28
13.5	140,705,079	102,850	0.0007	0.9993	99.21
14.5	146,867,179	129,203	0.0009	0.9991	99.13
15.5	150,130,829	51,094	0.0003	0.9997	99.05
16.5	147,785,565	217,245	0.0015	0.9985	99.01
17.5	141,581,769	270,567	0.0019	0.9981	98.87
18.5	129,682,653	89,580	0.0007	0.9993	98.68
19.5	125,917,842	96,558	0.0008	0.9992	98.61
20.5	125,040,641	121,032	0.0010	0.9990	98.54
21.5	123,688,018	179,778	0.0015	0.9985	98.44
22.5	122,703,698	138,585	0.0011	0.9989	98.30
23.5	124,476,629	402,427	0.0032	0.9968	98.19
24.5	123,716,244	290,092	0.0023	0.9977	97.87
25.5	123,616,715	421,379	0.0034	0.9966	97.64
26.5	123,211,383	74,319	0.0006	0.9994	97.31
27.5	123,540,812	277,145	0.0022	0.9978	97.25
28.5	121,562,177	71,348	0.0006	0.9994	97.03
29.5	120,697,898	344,726	0.0029	0.9971	96.97
30.5	109,014,113	63,080	0.0006	0.9994	96.70
31.5	73,849,748	111,021	0.0015	0.9985	96.64
32.5	73,118,793	150,403	0.0021	0.9979	96.49
33.5	62,084,088	623,561	0.0100	0.9900	96.30
34.5	60,465,910	70,846	0.0012	0.9988	95.33
35.5	59,654,879	42,012	0.0007	0.9993	95.22
36.5	57,674,562	129,194	0.0022	0.9978	95.15
37.5	57,607,928	178,614	0.0031	0.9969	94.94
38.5	57,704,005	56,206	0.0010	0.9990	94.64

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,574,550	69,359	0.0012	0.9988	94.55
40.5	55,681,345	10,537	0.0002	0.9998	94.43
41.5	55,036,202	62,998	0.0011	0.9989	94.42
42.5	47,102,786	85,019	0.0018	0.9982	94.31
43.5	46,852,375	28,228	0.0006	0.9994	94.14
44.5	46,605,480	182,653	0.0039	0.9961	94.08
45.5	30,493,757	37,836	0.0012	0.9988	93.71
46.5	30,383,140	15,611	0.0005	0.9995	93.60
47.5	19,436,256	2,388	0.0001	0.9999	93.55
48.5	19,509,265	62,680	0.0032	0.9968	93.54
49.5	19,412,814	8,248	0.0004	0.9996	93.24
50.5	19,218,729	186,053	0.0097	0.9903	93.20
51.5	19,047,554	51,667	0.0027	0.9973	92.29
52.5	18,958,403	78,636	0.0041	0.9959	92.04
53.5	18,743,639	98,677	0.0053	0.9947	91.66
54.5	18,887,938	6,473	0.0003	0.9997	91.18
55.5	18,862,535	3,156	0.0002	0.9998	91.15
56.5	18,663,342	68,394	0.0037	0.9963	91.13
57.5	18,574,463	338,462	0.0182	0.9818	90.80
58.5	17,044,831	220,999	0.0130	0.9870	89.14
59.5	16,241,237	27,306	0.0017	0.9983	87.99
60.5	16,068,878	136,714	0.0085	0.9915	87.84
61.5	15,713,561	59,638	0.0038	0.9962	87.09
62.5	15,647,624	72,978	0.0047	0.9953	86.76
63.5	15,552,859	56,681	0.0036	0.9964	86.36
64.5	9,635,551	14,481	0.0015	0.9985	86.04
65.5	4,484,778	38,029	0.0085	0.9915	85.91
66.5	4,413,844	18,235	0.0041	0.9959	85.19
67.5	4,386,018	5,448	0.0012	0.9988	84.83
68.5	4,370,419	1,195	0.0003	0.9997	84.73
69.5	4,344,685	29,646	0.0068	0.9932	84.71
70.5	4,290,858	466	0.0001	0.9999	84.13
71.5	4,283,041	615	0.0001	0.9999	84.12
72.5	4,275,059	1,121	0.0003	0.9997	84.11
73.5	2,432,156	2,160	0.0009	0.9991	84.08
74.5	2,421,156	3,404	0.0014	0.9986	84.01
75.5	2,134,788	27,239	0.0128	0.9872	83.89
76.5	1,821,458	137	0.0001	0.9999	82.82
77.5	1,175,931	1,254	0.0011	0.9989	82.81
78.5	1,137,377	601	0.0005	0.9995	82.73

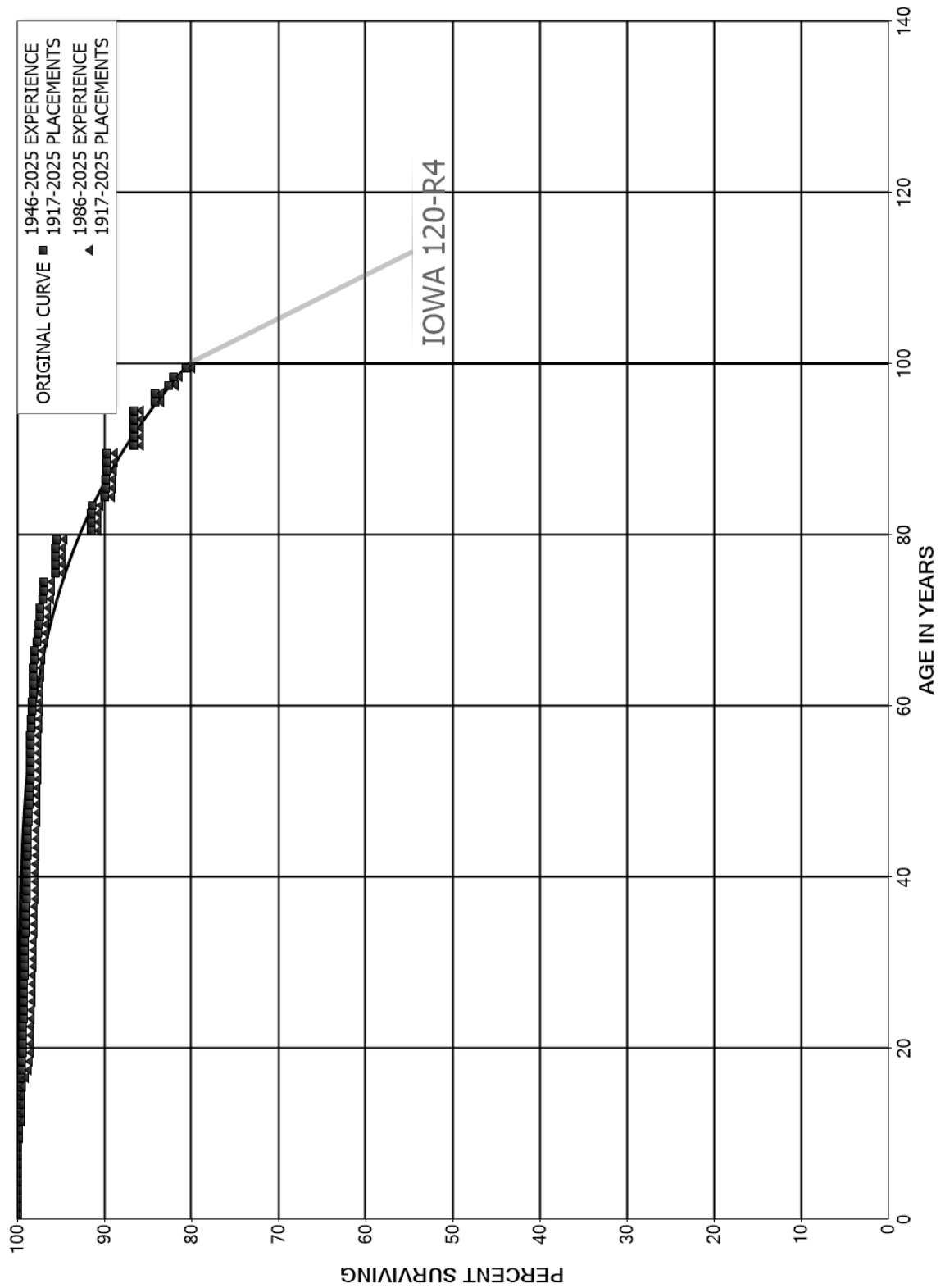
IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1976-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,134,102	67	0.0001	0.9999	82.68
80.5	1,130,230		0.0000	1.0000	82.68
81.5	1,129,689	2,623	0.0023	0.9977	82.68
82.5	1,127,031		0.0000	1.0000	82.49
83.5	1,122,721	75	0.0001	0.9999	82.49
84.5	1,118,087		0.0000	1.0000	82.48
85.5	1,111,832		0.0000	1.0000	82.48
86.5	1,109,129		0.0000	1.0000	82.48
87.5	956,447	1,101	0.0012	0.9988	82.48
88.5	504,722		0.0000	1.0000	82.39
89.5	502,730	2,408	0.0048	0.9952	82.39
90.5	500,065		0.0000	1.0000	81.99
91.5	500,065		0.0000	1.0000	81.99
92.5	500,065	1,168	0.0023	0.9977	81.99
93.5	498,896	235	0.0005	0.9995	81.80
94.5	498,358		0.0000	1.0000	81.76
95.5	498,011		0.0000	1.0000	81.76
96.5	497,043	200	0.0004	0.9996	81.76
97.5	398,392		0.0000	1.0000	81.73
98.5	386,299	15,473	0.0401	0.9599	81.73
99.5	368,996		0.0000	1.0000	78.45
100.5	368,973		0.0000	1.0000	78.45
101.5	346,782	8,375	0.0242	0.9758	78.45
102.5	338,408	2,507	0.0074	0.9926	76.56
103.5	331,995		0.0000	1.0000	75.99
104.5	54,870		0.0000	1.0000	75.99
105.5	54,870	2,935	0.0535	0.9465	75.99
106.5					71.93

IDAHO POWER COMPANY
 ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	319,243,087		0.0000	1.0000	100.00
0.5	309,429,234	128	0.0000	1.0000	100.00
1.5	308,554,220		0.0000	1.0000	100.00
2.5	303,118,705	167,473	0.0006	0.9994	100.00
3.5	292,766,901	30,881	0.0001	0.9999	99.94
4.5	283,617,096		0.0000	1.0000	99.93
5.5	278,459,593	29,031	0.0001	0.9999	99.93
6.5	269,756,156	5,637	0.0000	1.0000	99.92
7.5	268,083,963	40,898	0.0002	0.9998	99.92
8.5	266,356,189	296,911	0.0011	0.9989	99.91
9.5	264,486,918	1,200	0.0000	1.0000	99.80
10.5	257,147,109	167,026	0.0006	0.9994	99.79
11.5	249,449,495	490	0.0000	1.0000	99.73
12.5	247,295,851	20,972	0.0001	0.9999	99.73
13.5	247,016,308	5,235	0.0000	1.0000	99.72
14.5	244,743,693	66,869	0.0003	0.9997	99.72
15.5	244,087,350	230,441	0.0009	0.9991	99.69
16.5	242,885,102	301,984	0.0012	0.9988	99.60
17.5	239,629,547	45,559	0.0002	0.9998	99.47
18.5	238,427,134	169,188	0.0007	0.9993	99.45
19.5	237,769,426	1,574	0.0000	1.0000	99.38
20.5	237,390,144	1,570	0.0000	1.0000	99.38
21.5	237,013,310	37,730	0.0002	0.9998	99.38
22.5	236,756,133	146,211	0.0006	0.9994	99.37
23.5	236,531,393	2,020	0.0000	1.0000	99.31
24.5	237,217,744	41,687	0.0002	0.9998	99.30
25.5	237,053,623	1,496	0.0000	1.0000	99.29
26.5	237,331,009		0.0000	1.0000	99.29
27.5	237,331,009	214,142	0.0009	0.9991	99.29
28.5	237,023,334	42,633	0.0002	0.9998	99.20
29.5	236,859,103	30,538	0.0001	0.9999	99.18
30.5	229,075,594	19,452	0.0001	0.9999	99.17
31.5	225,504,562	1,932	0.0000	1.0000	99.16
32.5	225,502,630	231,412	0.0010	0.9990	99.16
33.5	207,478,679	2,330	0.0000	1.0000	99.06
34.5	205,908,218	1,006	0.0000	1.0000	99.05
35.5	205,464,121	30,927	0.0002	0.9998	99.05
36.5	204,927,876	207,204	0.0010	0.9990	99.04
37.5	204,638,929	124	0.0000	1.0000	98.94
38.5	204,495,142	47,167	0.0002	0.9998	98.94

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	195,324,507	28,992	0.0001	0.9999	98.92
40.5	195,251,849	12,816	0.0001	0.9999	98.90
41.5	195,231,433	126,015	0.0006	0.9994	98.89
42.5	189,430,668		0.0000	1.0000	98.83
43.5	189,369,711	579	0.0000	1.0000	98.83
44.5	189,280,522	4,505	0.0000	1.0000	98.83
45.5	175,571,659	205,086	0.0012	0.9988	98.83
46.5	173,865,651		0.0000	1.0000	98.71
47.5	169,647,746	210,582	0.0012	0.9988	98.71
48.5	169,437,164	9,980	0.0001	0.9999	98.59
49.5	169,427,184	20,540	0.0001	0.9999	98.58
50.5	169,406,645	33,394	0.0002	0.9998	98.57
51.5	169,373,251		0.0000	1.0000	98.55
52.5	169,373,251	47,671	0.0003	0.9997	98.55
53.5	169,315,638	6,356	0.0000	1.0000	98.53
54.5	169,308,672		0.0000	1.0000	98.52
55.5	169,308,672	64,934	0.0004	0.9996	98.52
56.5	169,234,526	83,668	0.0005	0.9995	98.48
57.5	169,150,119	62,151	0.0004	0.9996	98.44
58.5	116,484,559	99,261	0.0009	0.9991	98.40
59.5	116,375,777	39,973	0.0003	0.9997	98.32
60.5	116,288,442	67,274	0.0006	0.9994	98.28
61.5	115,839,136	3,640	0.0000	1.0000	98.22
62.5	115,793,623	48,008	0.0004	0.9996	98.22
63.5	115,740,718	43,713	0.0004	0.9996	98.18
64.5	86,060,920	57,109	0.0007	0.9993	98.14
65.5	29,418,099	8,537	0.0003	0.9997	98.08
66.5	29,402,128	105,673	0.0036	0.9964	98.05
67.5	29,296,170	20,229	0.0007	0.9993	97.70
68.5	29,275,452	23,038	0.0008	0.9992	97.63
69.5	29,249,313	45,449	0.0016	0.9984	97.55
70.5	29,203,366		0.0000	1.0000	97.40
71.5	29,189,656	105,903	0.0036	0.9964	97.40
72.5	29,074,485	21,819	0.0008	0.9992	97.05
73.5	19,587,690	79	0.0000	1.0000	96.98
74.5	19,587,018	269,620	0.0138	0.9862	96.98
75.5	12,201,520	165	0.0000	1.0000	95.64
76.5	6,917,261		0.0000	1.0000	95.64
77.5	4,420,724		0.0000	1.0000	95.64
78.5	2,517,371	4,208	0.0017	0.9983	95.64

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,512,941	103,517	0.0412	0.9588	95.48
80.5	2,409,424	156	0.0001	0.9999	91.55
81.5	2,397,519		0.0000	1.0000	91.54
82.5	2,053,769	4,061	0.0020	0.9980	91.54
83.5	2,046,226	32,018	0.0156	0.9844	91.36
84.5	2,014,208	1,354	0.0007	0.9993	89.93
85.5	2,012,772	1,354	0.0007	0.9993	89.87
86.5	2,008,763	1,354	0.0007	0.9993	89.81
87.5	1,856,263	1,561	0.0008	0.9992	89.75
88.5	1,294,020		0.0000	1.0000	89.67
89.5	1,294,020	44,194	0.0342	0.9658	89.67
90.5	1,244,677		0.0000	1.0000	86.61
91.5	1,244,677		0.0000	1.0000	86.61
92.5	1,244,677		0.0000	1.0000	86.61
93.5	1,244,677		0.0000	1.0000	86.61
94.5	1,241,928	34,462	0.0277	0.9723	86.61
95.5	1,207,330		0.0000	1.0000	84.21
96.5	1,195,316	22,845	0.0191	0.9809	84.21
97.5	905,358	5,733	0.0063	0.9937	82.60
98.5	898,053	15,443	0.0172	0.9828	82.07
99.5	882,610	14,395	0.0163	0.9837	80.66
100.5	868,215	932	0.0011	0.9989	79.35
101.5	867,282		0.0000	1.0000	79.26
102.5	867,282	329	0.0004	0.9996	79.26
103.5	866,903		0.0000	1.0000	79.23
104.5	323,817		0.0000	1.0000	79.23
105.5	323,817		0.0000	1.0000	79.23
106.5	60,262		0.0000	1.0000	79.23
107.5	60,262		0.0000	1.0000	79.23
108.5					79.23

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,256,925		0.0000	1.0000	100.00
0.5	116,352,815		0.0000	1.0000	100.00
1.5	115,471,629		0.0000	1.0000	100.00
2.5	115,414,989		0.0000	1.0000	100.00
3.5	105,288,133	30,881	0.0003	0.9997	100.00
4.5	96,226,939		0.0000	1.0000	99.97
5.5	104,999,545	11,013	0.0001	0.9999	99.97
6.5	97,810,712	5,637	0.0001	0.9999	99.96
7.5	100,096,168	40,898	0.0004	0.9996	99.95
8.5	97,758,488	296,911	0.0030	0.9970	99.91
9.5	95,889,062	1,200	0.0000	1.0000	99.61
10.5	88,544,104	167,026	0.0019	0.9981	99.61
11.5	80,846,489		0.0000	1.0000	99.42
12.5	78,693,336	19,972	0.0003	0.9997	99.42
13.5	78,448,618	5,235	0.0001	0.9999	99.40
14.5	76,172,397	66,869	0.0009	0.9991	99.39
15.5	75,515,210	230,441	0.0031	0.9969	99.30
16.5	74,310,161	300,819	0.0040	0.9960	99.00
17.5	70,790,403	45,400	0.0006	0.9994	98.60
18.5	122,084,722	162,498	0.0013	0.9987	98.53
19.5	121,443,296		0.0000	1.0000	98.40
20.5	121,130,583	1,010	0.0000	1.0000	98.40
21.5	121,136,777	37,730	0.0003	0.9997	98.40
22.5	120,921,473	145,829	0.0012	0.9988	98.37
23.5	120,701,962		0.0000	1.0000	98.25
24.5	150,550,744	41,687	0.0003	0.9997	98.25
25.5	207,004,191	1,443	0.0000	1.0000	98.23
26.5	207,031,078		0.0000	1.0000	98.23
27.5	207,031,364	213,996	0.0010	0.9990	98.23
28.5	206,663,884	42,633	0.0002	0.9998	98.12
29.5	206,502,754		0.0000	1.0000	98.10
30.5	198,752,509	19,210	0.0001	0.9999	98.10
31.5	195,199,114	1,932	0.0000	1.0000	98.09
32.5	195,240,135	222,480	0.0011	0.9989	98.09
33.5	187,137,200	2,231	0.0000	1.0000	97.98
34.5	185,611,405	1,006	0.0000	1.0000	97.98
35.5	192,336,393	6,743	0.0000	1.0000	97.98
36.5	197,128,682	207,000	0.0011	0.9989	97.98
37.5	199,408,403	122	0.0000	1.0000	97.87
38.5	201,475,840	46,167	0.0002	0.9998	97.87

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	192,306,506	28,992	0.0002	0.9998	97.85
40.5	192,274,197	12,816	0.0001	0.9999	97.84
41.5	192,267,681	126,015	0.0007	0.9993	97.83
42.5	186,810,667		0.0000	1.0000	97.77
43.5	186,753,192	579	0.0000	1.0000	97.77
44.5	186,664,003		0.0000	1.0000	97.77
45.5	172,961,300	205,086	0.0012	0.9988	97.77
46.5	171,259,628		0.0000	1.0000	97.65
47.5	167,326,731	100,000	0.0006	0.9994	97.65
48.5	167,857,506	9,980	0.0001	0.9999	97.59
49.5	167,847,682	20,540	0.0001	0.9999	97.59
50.5	167,832,292	33,394	0.0002	0.9998	97.57
51.5	167,798,899		0.0000	1.0000	97.55
52.5	167,798,899	47,671	0.0003	0.9997	97.55
53.5	167,741,285	6,356	0.0000	1.0000	97.53
54.5	167,738,537		0.0000	1.0000	97.52
55.5	167,739,380	64,934	0.0004	0.9996	97.52
56.5	167,677,247	66,748	0.0004	0.9996	97.48
57.5	167,876,874	50,000	0.0003	0.9997	97.45
58.5	115,494,643	99,261	0.0009	0.9991	97.42
59.5	115,385,862	39,973	0.0003	0.9997	97.33
60.5	115,298,527	67,274	0.0006	0.9994	97.30
61.5	114,849,221		0.0000	1.0000	97.24
62.5	114,807,348	48,008	0.0004	0.9996	97.24
63.5	114,754,492	43,713	0.0004	0.9996	97.20
64.5	85,721,598	57,109	0.0007	0.9993	97.17
65.5	29,078,777	8,537	0.0003	0.9997	97.10
66.5	29,341,689	105,673	0.0036	0.9964	97.07
67.5	29,235,730	20,229	0.0007	0.9993	96.72
68.5	29,275,452	23,038	0.0008	0.9992	96.66
69.5	29,249,313	45,449	0.0016	0.9984	96.58
70.5	29,203,366		0.0000	1.0000	96.43
71.5	29,189,656	105,903	0.0036	0.9964	96.43
72.5	29,074,485	21,819	0.0008	0.9992	96.08
73.5	19,587,690	79	0.0000	1.0000	96.01
74.5	19,587,018	269,620	0.0138	0.9862	96.01
75.5	12,201,520	165	0.0000	1.0000	94.69
76.5	6,917,261		0.0000	1.0000	94.68
77.5	4,420,724		0.0000	1.0000	94.68
78.5	2,517,371	4,208	0.0017	0.9983	94.68

IDAHO POWER COMPANY

ACCOUNTS 332.10 AND 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

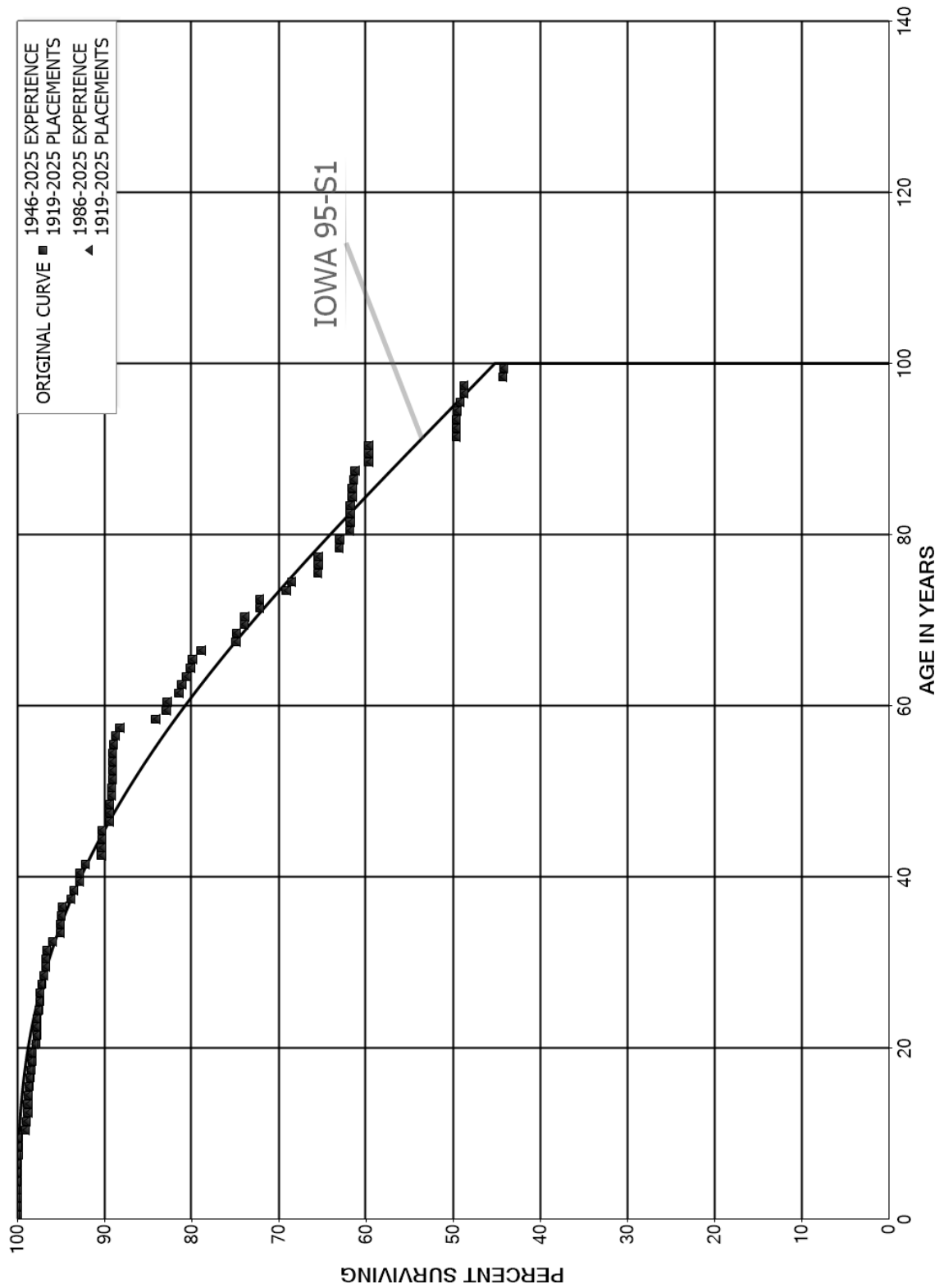
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,512,941	103,517	0.0412	0.9588	94.53
80.5	2,409,424	156	0.0001	0.9999	90.63
81.5	2,397,519		0.0000	1.0000	90.63
82.5	2,053,769	4,061	0.0020	0.9980	90.63
83.5	2,046,226	32,018	0.0156	0.9844	90.45
84.5	2,014,208	1,354	0.0007	0.9993	89.03
85.5	2,012,772	1,354	0.0007	0.9993	88.97
86.5	2,008,763	1,354	0.0007	0.9993	88.91
87.5	1,856,263	1,561	0.0008	0.9992	88.85
88.5	1,294,020		0.0000	1.0000	88.78
89.5	1,294,020	44,194	0.0342	0.9658	88.78
90.5	1,244,677		0.0000	1.0000	85.75
91.5	1,244,677		0.0000	1.0000	85.75
92.5	1,244,677		0.0000	1.0000	85.75
93.5	1,244,677		0.0000	1.0000	85.75
94.5	1,241,928	34,462	0.0277	0.9723	85.75
95.5	1,207,330		0.0000	1.0000	83.37
96.5	1,195,316	22,845	0.0191	0.9809	83.37
97.5	905,358	5,733	0.0063	0.9937	81.77
98.5	898,053	15,443	0.0172	0.9828	81.26
99.5	882,610	14,395	0.0163	0.9837	79.86
100.5	868,215	932	0.0011	0.9989	78.56
101.5	867,282		0.0000	1.0000	78.47
102.5	867,282	329	0.0004	0.9996	78.47
103.5	866,903		0.0000	1.0000	78.44
104.5	323,817		0.0000	1.0000	78.44
105.5	323,817		0.0000	1.0000	78.44
106.5	60,262		0.0000	1.0000	78.44
107.5	60,262		0.0000	1.0000	78.44
108.5					78.44

IDAHO POWER COMPANY
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	432,318,448		0.0000	1.0000	100.00
0.5	416,306,457		0.0000	1.0000	100.00
1.5	400,150,577	285,747	0.0007	0.9993	100.00
2.5	365,015,162	33,000	0.0001	0.9999	99.93
3.5	350,105,779	4,821	0.0000	1.0000	99.92
4.5	339,557,898	49,000	0.0001	0.9999	99.92
5.5	300,699,768	34,481	0.0001	0.9999	99.90
6.5	298,922,826	147,046	0.0005	0.9995	99.89
7.5	267,411,338	46,811	0.0002	0.9998	99.84
8.5	248,996,080	527	0.0000	1.0000	99.83
9.5	215,683,777	1,547,568	0.0072	0.9928	99.83
10.5	210,510,111	272,593	0.0013	0.9987	99.11
11.5	204,640,686	298,686	0.0015	0.9985	98.98
12.5	203,256,723	24,497	0.0001	0.9999	98.84
13.5	201,952,681	261,043	0.0013	0.9987	98.82
14.5	197,469,796	269,504	0.0014	0.9986	98.70
15.5	195,811,959	158,111	0.0008	0.9992	98.56
16.5	191,163,437	88,511	0.0005	0.9995	98.48
17.5	190,735,581	227,732	0.0012	0.9988	98.44
18.5	190,200,195	92,821	0.0005	0.9995	98.32
19.5	188,614,353	764,329	0.0041	0.9959	98.27
20.5	187,519,407	291,126	0.0016	0.9984	97.87
21.5	186,443,192	10,000	0.0001	0.9999	97.72
22.5	183,037,836	18,210	0.0001	0.9999	97.72
23.5	182,910,408	303,902	0.0017	0.9983	97.71
24.5	182,467,483	293,148	0.0016	0.9984	97.54
25.5	180,665,838	34,846	0.0002	0.9998	97.39
26.5	180,390,617	371,135	0.0021	0.9979	97.37
27.5	179,685,536	426,313	0.0024	0.9976	97.17
28.5	179,114,641	364,379	0.0020	0.9980	96.94
29.5	177,993,558	3,100	0.0000	1.0000	96.74
30.5	162,181,083	213,778	0.0013	0.9987	96.74
31.5	136,723,590	967,723	0.0071	0.9929	96.61
32.5	135,411,612	1,213,160	0.0090	0.9910	95.93
33.5	111,100,244	11,387	0.0001	0.9999	95.07
34.5	110,591,233	75,932	0.0007	0.9993	95.06
35.5	109,958,397	234,901	0.0021	0.9979	94.99
36.5	109,334,780	1,101,949	0.0101	0.9899	94.79
37.5	105,573,889	322,734	0.0031	0.9969	93.83
38.5	103,843,419	804,538	0.0077	0.9923	93.55

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,550,490	23,340	0.0002	0.9998	92.82
40.5	102,279,485	739,022	0.0072	0.9928	92.80
41.5	101,477,116	1,956,816	0.0193	0.9807	92.13
42.5	91,107,728	9,302	0.0001	0.9999	90.35
43.5	91,089,198	9,804	0.0001	0.9999	90.35
44.5	91,061,519	15,786	0.0002	0.9998	90.34
45.5	65,230,743	642,822	0.0099	0.9901	90.32
46.5	64,584,283	26,639	0.0004	0.9996	89.43
47.5	40,017,624	16,582	0.0004	0.9996	89.39
48.5	40,001,042	66,934	0.0017	0.9983	89.36
49.5	39,934,108	137	0.0000	1.0000	89.21
50.5	39,730,526	45,634	0.0011	0.9989	89.21
51.5	39,684,892	3,165	0.0001	0.9999	89.10
52.5	39,441,477	20,110	0.0005	0.9995	89.10
53.5	39,420,818	26	0.0000	1.0000	89.05
54.5	39,372,390	26,074	0.0007	0.9993	89.05
55.5	39,338,141	116,842	0.0030	0.9970	88.99
56.5	39,175,529	205,917	0.0053	0.9947	88.73
57.5	38,917,766	1,808,512	0.0465	0.9535	88.26
58.5	29,738,831	439,009	0.0148	0.9852	84.16
59.5	29,288,588	47,037	0.0016	0.9984	82.92
60.5	29,233,299	455,086	0.0156	0.9844	82.78
61.5	28,760,680	111,714	0.0039	0.9961	81.50
62.5	28,604,072	206,131	0.0072	0.9928	81.18
63.5	28,397,941	145,720	0.0051	0.9949	80.59
64.5	19,905,675	53,489	0.0027	0.9973	80.18
65.5	11,699,851	145,491	0.0124	0.9876	79.97
66.5	11,552,734	593,713	0.0514	0.9486	78.97
67.5	10,958,759	4,351	0.0004	0.9996	74.91
68.5	10,954,408	131,341	0.0120	0.9880	74.88
69.5	10,823,067	6,000	0.0006	0.9994	73.98
70.5	10,812,457	251,810	0.0233	0.9767	73.94
71.5	10,558,339		0.0000	1.0000	72.22
72.5	10,557,098	452,832	0.0429	0.9571	72.22
73.5	7,173,458	62,636	0.0087	0.9913	69.12
74.5	7,110,822	310,430	0.0437	0.9563	68.52
75.5	4,223,778	4,582	0.0011	0.9989	65.53
76.5	2,023,637		0.0000	1.0000	65.46
77.5	1,458,981	52,961	0.0363	0.9637	65.46
78.5	869,904	551	0.0006	0.9994	63.08

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	869,207	16,093	0.0185	0.9815	63.04
80.5	851,105	1,250	0.0015	0.9985	61.87
81.5	838,570		0.0000	1.0000	61.78
82.5	838,178		0.0000	1.0000	61.78
83.5	838,131	2,785	0.0033	0.9967	61.78
84.5	835,347		0.0000	1.0000	61.58
85.5	835,092	2,128	0.0025	0.9975	61.58
86.5	832,855	2,334	0.0028	0.9972	61.42
87.5	660,354	16,735	0.0253	0.9747	61.25
88.5	269,051	8	0.0000	1.0000	59.70
89.5	269,044		0.0000	1.0000	59.70
90.5	269,044	45,606	0.1695	0.8305	59.70
91.5	223,438		0.0000	1.0000	49.58
92.5	223,438	61	0.0003	0.9997	49.58
93.5	223,377	93	0.0004	0.9996	49.56
94.5	223,283	1,867	0.0084	0.9916	49.54
95.5	221,417	1,857	0.0084	0.9916	49.13
96.5	219,560		0.0000	1.0000	48.72
97.5	219,560	20,048	0.0913	0.9087	48.72
98.5	199,512	419	0.0021	0.9979	44.27
99.5	199,093	12,460	0.0626	0.9374	44.17
100.5	186,633	12,621	0.0676	0.9324	41.41
101.5	174,012		0.0000	1.0000	38.61
102.5	174,012		0.0000	1.0000	38.61
103.5	174,002		0.0000	1.0000	38.61
104.5	8,612		0.0000	1.0000	38.61
105.5	8,612		0.0000	1.0000	38.61
106.5					38.61

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	325,381,247		0.0000	1.0000	100.00
0.5	309,571,578		0.0000	1.0000	100.00
1.5	293,868,642	284,842	0.0010	0.9990	100.00
2.5	269,324,195	33,000	0.0001	0.9999	99.90
3.5	254,488,986	4,821	0.0000	1.0000	99.89
4.5	243,967,489	49,000	0.0002	0.9998	99.89
5.5	232,892,387	34,481	0.0001	0.9999	99.87
6.5	231,121,053	147,046	0.0006	0.9994	99.85
7.5	225,523,672	46,811	0.0002	0.9998	99.79
8.5	206,601,821	400	0.0000	1.0000	99.77
9.5	173,287,043	1,547,200	0.0089	0.9911	99.77
10.5	168,315,833	272,163	0.0016	0.9984	98.88
11.5	162,446,838	298,561	0.0018	0.9982	98.72
12.5	161,507,315	24,000	0.0001	0.9999	98.54
13.5	160,571,623		0.0000	1.0000	98.52
14.5	156,396,146	2,607	0.0000	1.0000	98.52
15.5	155,011,910	157,007	0.0010	0.9990	98.52
16.5	150,407,614	88,511	0.0006	0.9994	98.42
17.5	149,846,760	49,188	0.0003	0.9997	98.36
18.5	158,215,831	92,609	0.0006	0.9994	98.33
19.5	156,639,176	729,129	0.0047	0.9953	98.27
20.5	155,587,683	291,126	0.0019	0.9981	97.82
21.5	154,570,020	10,000	0.0001	0.9999	97.63
22.5	151,205,949	18,210	0.0001	0.9999	97.63
23.5	151,078,511	295,885	0.0020	0.9980	97.62
24.5	159,232,715	287,944	0.0018	0.9982	97.42
25.5	166,948,194	30,732	0.0002	0.9998	97.25
26.5	166,660,790	371,135	0.0022	0.9978	97.23
27.5	165,967,943	424,567	0.0026	0.9974	97.01
28.5	165,398,793	364,379	0.0022	0.9978	96.77
29.5	164,282,053	1,900	0.0000	1.0000	96.55
30.5	148,483,196	206,596	0.0014	0.9986	96.55
31.5	123,040,312	934,521	0.0076	0.9924	96.42
32.5	121,763,262	1,136,504	0.0093	0.9907	95.68
33.5	101,148,795	7,387	0.0001	0.9999	94.79
34.5	100,643,783	14,138	0.0001	0.9999	94.78
35.5	103,325,360	176,373	0.0017	0.9983	94.77
36.5	105,996,453	1,101,949	0.0104	0.9896	94.61
37.5	103,030,083	322,734	0.0031	0.9969	93.63
38.5	102,184,123	804,538	0.0079	0.9921	93.33

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	100,891,340	23,340	0.0002	0.9998	92.60
40.5	100,689,398	739,022	0.0073	0.9927	92.58
41.5	99,900,636	1,948,816	0.0195	0.9805	91.90
42.5	89,539,977	9,302	0.0001	0.9999	90.10
43.5	89,521,494	9,804	0.0001	0.9999	90.09
44.5	89,494,608	15,328	0.0002	0.9998	90.08
45.5	63,666,605	640,737	0.0101	0.9899	90.07
46.5	63,022,911	18,614	0.0003	0.9997	89.16
47.5	38,656,570	5,382	0.0001	0.9999	89.14
48.5	39,119,055	66,934	0.0017	0.9983	89.12
49.5	39,054,722	137	0.0000	1.0000	88.97
50.5	38,852,497	45,634	0.0012	0.9988	88.97
51.5	38,806,864	3,165	0.0001	0.9999	88.87
52.5	38,563,449	20,110	0.0005	0.9995	88.86
53.5	38,542,949	26	0.0000	1.0000	88.81
54.5	38,496,559	26,074	0.0007	0.9993	88.81
55.5	38,463,780	116,242	0.0030	0.9970	88.75
56.5	38,304,465	205,917	0.0054	0.9946	88.48
57.5	38,230,946	1,808,512	0.0473	0.9527	88.01
58.5	29,326,870	439,009	0.0150	0.9850	83.85
59.5	28,878,885	47,037	0.0016	0.9984	82.59
60.5	28,823,596	455,086	0.0158	0.9842	82.46
61.5	28,350,977	109,522	0.0039	0.9961	81.15
62.5	28,200,546	205,434	0.0073	0.9927	80.84
63.5	27,995,122	144,551	0.0052	0.9948	80.25
64.5	19,865,978	53,489	0.0027	0.9973	79.84
65.5	11,660,154	143,959	0.0123	0.9877	79.62
66.5	11,552,734	593,713	0.0514	0.9486	78.64
67.5	10,958,759	4,351	0.0004	0.9996	74.60
68.5	10,954,408	131,341	0.0120	0.9880	74.57
69.5	10,823,067	6,000	0.0006	0.9994	73.67
70.5	10,812,457	251,810	0.0233	0.9767	73.63
71.5	10,558,339		0.0000	1.0000	71.92
72.5	10,557,098	452,832	0.0429	0.9571	71.92
73.5	7,173,458	62,636	0.0087	0.9913	68.83
74.5	7,110,822	310,430	0.0437	0.9563	68.23
75.5	4,223,778	4,582	0.0011	0.9989	65.25
76.5	2,023,637		0.0000	1.0000	65.18
77.5	1,458,981	52,961	0.0363	0.9637	65.18
78.5	869,904	551	0.0006	0.9994	62.82

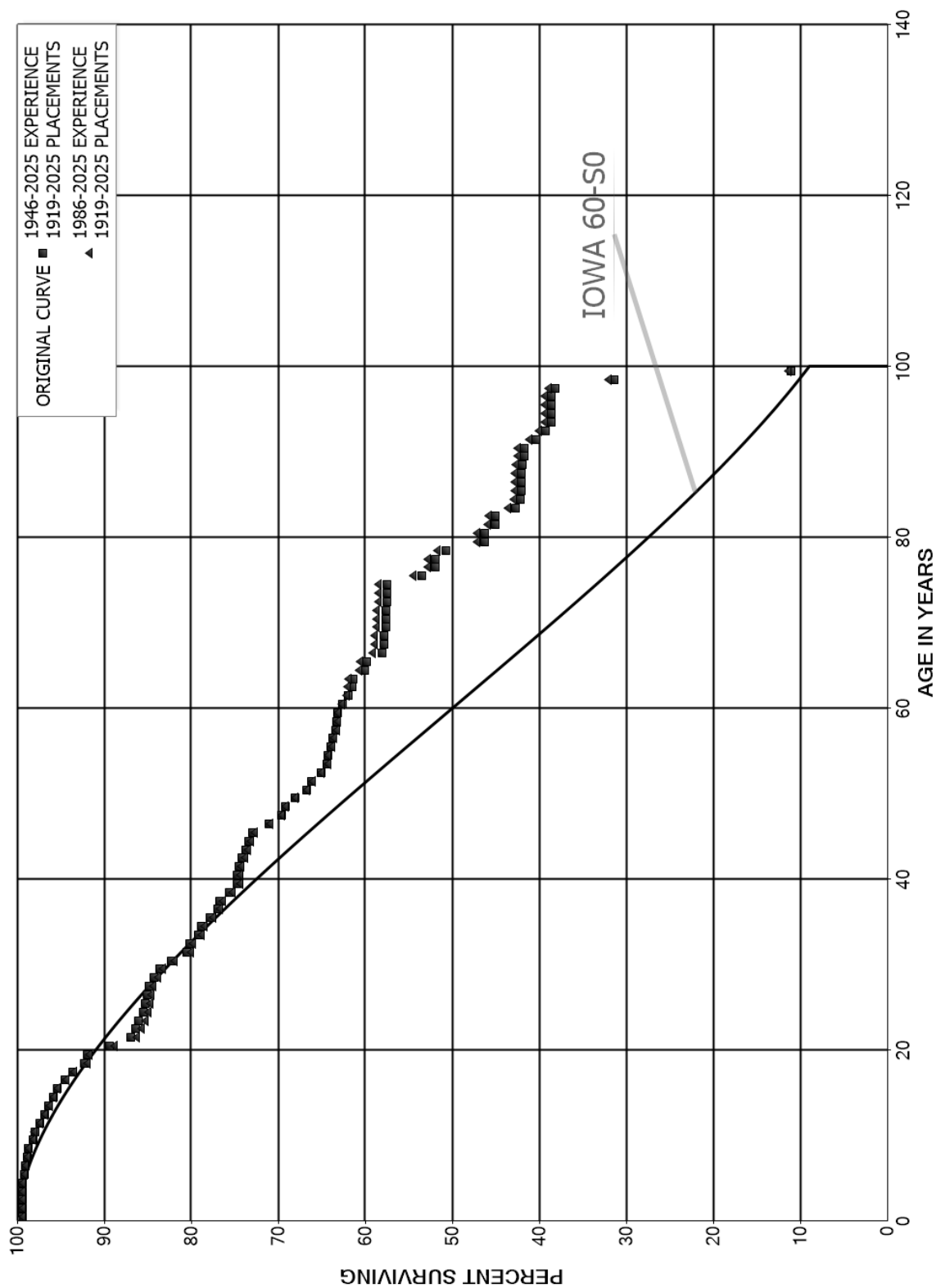
IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	869,207	16,093	0.0185	0.9815	62.78
80.5	851,105	1,250	0.0015	0.9985	61.62
81.5	838,570		0.0000	1.0000	61.52
82.5	838,178		0.0000	1.0000	61.52
83.5	838,131	2,785	0.0033	0.9967	61.52
84.5	835,347		0.0000	1.0000	61.32
85.5	835,092	2,128	0.0025	0.9975	61.32
86.5	832,855	2,334	0.0028	0.9972	61.16
87.5	660,354	16,735	0.0253	0.9747	60.99
88.5	269,051	8	0.0000	1.0000	59.45
89.5	269,044		0.0000	1.0000	59.45
90.5	269,044	45,606	0.1695	0.8305	59.45
91.5	223,438		0.0000	1.0000	49.37
92.5	223,438	61	0.0003	0.9997	49.37
93.5	223,377	93	0.0004	0.9996	49.36
94.5	223,283	1,867	0.0084	0.9916	49.33
95.5	221,417	1,857	0.0084	0.9916	48.92
96.5	219,560		0.0000	1.0000	48.51
97.5	219,560	20,048	0.0913	0.9087	48.51
98.5	199,512	419	0.0021	0.9979	44.08
99.5	199,093	12,460	0.0626	0.9374	43.99
100.5	186,633	12,621	0.0676	0.9324	41.24
101.5	174,012		0.0000	1.0000	38.45
102.5	174,012		0.0000	1.0000	38.45
103.5	174,002		0.0000	1.0000	38.45
104.5	8,612		0.0000	1.0000	38.45
105.5	8,612		0.0000	1.0000	38.45
106.5					38.45

IDAHO POWER COMPANY
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,841,696	578,020	0.0060	0.9940	100.00
0.5	92,173,130		0.0000	1.0000	99.40
1.5	84,994,593	16,513	0.0002	0.9998	99.40
2.5	80,642,156		0.0000	1.0000	99.38
3.5	76,759,118	19,752	0.0003	0.9997	99.38
4.5	74,798,277	146,313	0.0020	0.9980	99.36
5.5	72,732,390	41,423	0.0006	0.9994	99.16
6.5	70,476,351	154,981	0.0022	0.9978	99.11
7.5	68,791,872	91,954	0.0013	0.9987	98.89
8.5	67,219,076	362,436	0.0054	0.9946	98.76
9.5	63,537,404	139,025	0.0022	0.9978	98.22
10.5	61,153,640	364,465	0.0060	0.9940	98.01
11.5	54,703,113	335,392	0.0061	0.9939	97.43
12.5	49,934,831	217,485	0.0044	0.9956	96.83
13.5	49,187,651	307,432	0.0063	0.9937	96.41
14.5	47,129,870	199,050	0.0042	0.9958	95.80
15.5	44,250,852	413,655	0.0093	0.9907	95.40
16.5	41,848,393	385,673	0.0092	0.9908	94.51
17.5	38,543,003	559,401	0.0145	0.9855	93.64
18.5	37,051,245	116,325	0.0031	0.9969	92.28
19.5	36,609,286	1,038,891	0.0284	0.9716	91.99
20.5	35,340,280	962,680	0.0272	0.9728	89.38
21.5	33,760,093	201,012	0.0060	0.9940	86.94
22.5	33,346,984	151,425	0.0045	0.9955	86.43
23.5	32,513,507	211,258	0.0065	0.9935	86.03
24.5	31,869,810	84,073	0.0026	0.9974	85.47
25.5	29,873,283	60,634	0.0020	0.9980	85.25
26.5	28,786,802	94,327	0.0033	0.9967	85.08
27.5	24,420,344	159,961	0.0066	0.9934	84.80
28.5	21,175,128	158,025	0.0075	0.9925	84.24
29.5	20,299,101	320,581	0.0158	0.9842	83.61
30.5	17,414,256	387,690	0.0223	0.9777	82.29
31.5	14,260,178	44,104	0.0031	0.9969	80.46
32.5	14,064,600	180,455	0.0128	0.9872	80.21
33.5	11,894,073	44,771	0.0038	0.9962	79.18
34.5	11,194,388	144,641	0.0129	0.9871	78.88
35.5	11,034,815	122,953	0.0111	0.9889	77.86
36.5	10,871,872	35,078	0.0032	0.9968	77.00
37.5	10,759,590	161,712	0.0150	0.9850	76.75
38.5	10,380,433	115,337	0.0111	0.9889	75.60

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,101,010	6,244	0.0006	0.9994	74.76
40.5	9,927,636	21,066	0.0021	0.9979	74.71
41.5	9,872,905	44,473	0.0045	0.9955	74.55
42.5	8,351,798	51,703	0.0062	0.9938	74.21
43.5	8,200,918	37,122	0.0045	0.9955	73.76
44.5	8,153,613	51,805	0.0064	0.9936	73.42
45.5	5,833,290	152,521	0.0261	0.9739	72.95
46.5	5,609,569	108,993	0.0194	0.9806	71.05
47.5	3,331,539	24,995	0.0075	0.9925	69.67
48.5	3,284,784	51,611	0.0157	0.9843	69.14
49.5	3,188,367	60,623	0.0190	0.9810	68.06
50.5	3,080,960	28,992	0.0094	0.9906	66.76
51.5	3,051,968	47,671	0.0156	0.9844	66.14
52.5	2,954,741	33,367	0.0113	0.9887	65.10
53.5	2,918,871	1,406	0.0005	0.9995	64.37
54.5	2,877,941	16,625	0.0058	0.9942	64.34
55.5	2,851,106	12,498	0.0044	0.9956	63.96
56.5	2,825,583	13,530	0.0048	0.9952	63.68
57.5	2,787,560	6,277	0.0023	0.9977	63.38
58.5	1,924,043	616	0.0003	0.9997	63.24
59.5	1,921,618	17,756	0.0092	0.9908	63.22
60.5	1,893,982	20,703	0.0109	0.9891	62.63
61.5	1,866,889	12,698	0.0068	0.9932	61.95
62.5	1,846,793	2,717	0.0015	0.9985	61.53
63.5	1,843,716	39,868	0.0216	0.9784	61.44
64.5	1,214,484	4,694	0.0039	0.9961	60.11
65.5	505,213	15,435	0.0306	0.9694	59.87
66.5	489,640	1,337	0.0027	0.9973	58.05
67.5	488,304	418	0.0009	0.9991	57.89
68.5	487,885	1,615	0.0033	0.9967	57.84
69.5	486,104	202	0.0004	0.9996	57.65
70.5	484,268	83	0.0002	0.9998	57.62
71.5	477,812	1,176	0.0025	0.9975	57.61
72.5	476,636	46	0.0001	0.9999	57.47
73.5	309,674		0.0000	1.0000	57.46
74.5	287,515	19,652	0.0684	0.9316	57.46
75.5	267,863	8,127	0.0303	0.9697	53.54
76.5	187,586		0.0000	1.0000	51.91
77.5	144,639	3,250	0.0225	0.9775	51.91
78.5	111,806	9,808	0.0877	0.9123	50.75

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1946-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	98,671	57	0.0006	0.9994	46.29	
80.5	98,312	2,622	0.0267	0.9733	46.27	
81.5	94,749	44	0.0005	0.9995	45.03	
82.5	94,706	4,744	0.0501	0.9499	45.01	
83.5	89,697	1,276	0.0142	0.9858	42.76	
84.5	75,482	223	0.0030	0.9970	42.15	
85.5	75,217	3	0.0000	1.0000	42.03	
86.5	75,214		0.0000	1.0000	42.02	
87.5	69,724	154	0.0022	0.9978	42.02	
88.5	47,072	266	0.0056	0.9944	41.93	
89.5	46,720		0.0000	1.0000	41.69	
90.5	46,720	1,408	0.0301	0.9699	41.69	
91.5	45,312	1,300	0.0287	0.9713	40.44	
92.5	44,012	696	0.0158	0.9842	39.28	
93.5	43,316	16	0.0004	0.9996	38.66	
94.5	43,300		0.0000	1.0000	38.64	
95.5	43,300	29	0.0007	0.9993	38.64	
96.5	43,272	480	0.0111	0.9889	38.62	
97.5	42,792	7,609	0.1778	0.8222	38.19	
98.5	35,182	22,802	0.6481	0.3519	31.40	
99.5	12,380	1,233	0.0996	0.9004	11.05	
100.5	11,148	2,993	0.2685	0.7315	9.95	
101.5	8,155	30	0.0037	0.9963	7.28	
102.5	8,125		0.0000	1.0000	7.25	
103.5	8,125		0.0000	1.0000	7.25	
104.5	347		0.0000	1.0000	7.25	
105.5	347		0.0000	1.0000	7.25	
106.5					7.25	

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,894,888	578,020	0.0069	0.9931	100.00
0.5	79,401,407		0.0000	1.0000	99.31
1.5	72,292,091	15,705	0.0002	0.9998	99.31
2.5	70,417,665		0.0000	1.0000	99.29
3.5	66,697,217	10,634	0.0002	0.9998	99.29
4.5	64,761,104	137,764	0.0021	0.9979	99.27
5.5	65,279,356	38,806	0.0006	0.9994	99.06
6.5	63,115,413	144,790	0.0023	0.9977	99.00
7.5	63,716,535	79,116	0.0012	0.9988	98.78
8.5	62,124,214	336,136	0.0054	0.9946	98.65
9.5	58,516,077	109,881	0.0019	0.9981	98.12
10.5	56,248,333	356,154	0.0063	0.9937	97.94
11.5	49,808,468	323,421	0.0065	0.9935	97.32
12.5	45,134,830	213,008	0.0047	0.9953	96.68
13.5	44,408,242	238,901	0.0054	0.9946	96.23
14.5	42,491,140	182,722	0.0043	0.9957	95.71
15.5	39,648,073	404,173	0.0102	0.9898	95.30
16.5	37,281,762	369,292	0.0099	0.9901	94.33
17.5	34,043,575	550,989	0.0162	0.9838	93.39
18.5	33,744,282	102,387	0.0030	0.9970	91.88
19.5	33,319,542	1,032,446	0.0310	0.9690	91.60
20.5	32,109,114	949,197	0.0296	0.9704	88.76
21.5	30,654,708	189,056	0.0062	0.9938	86.14
22.5	30,285,667	147,120	0.0049	0.9951	85.61
23.5	29,458,100	115,795	0.0039	0.9961	85.19
24.5	29,695,195	82,141	0.0028	0.9972	84.86
25.5	28,526,867	40,805	0.0014	0.9986	84.62
26.5	27,484,370	77,443	0.0028	0.9972	84.50
27.5	23,148,062	145,608	0.0063	0.9937	84.26
28.5	19,918,380	137,412	0.0069	0.9931	83.73
29.5	19,068,526	311,177	0.0163	0.9837	83.16
30.5	16,195,674	362,604	0.0224	0.9776	81.80
31.5	13,082,445	40,247	0.0031	0.9969	79.97
32.5	12,895,022	163,913	0.0127	0.9873	79.72
33.5	10,976,326	37,022	0.0034	0.9966	78.71
34.5	10,321,075	131,657	0.0128	0.9872	78.44
35.5	10,235,958	115,782	0.0113	0.9887	77.44
36.5	10,312,361	33,661	0.0033	0.9967	76.57
37.5	10,427,258	157,262	0.0151	0.9849	76.32
38.5	10,161,647	113,996	0.0112	0.9888	75.17

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,898,166	6,244	0.0006	0.9994	74.32
40.5	9,725,202	20,247	0.0021	0.9979	74.28
41.5	9,672,265	44,473	0.0046	0.9954	74.12
42.5	8,151,158	45,457	0.0056	0.9944	73.78
43.5	8,006,843	30,952	0.0039	0.9961	73.37
44.5	7,979,584	46,708	0.0059	0.9941	73.08
45.5	5,665,078	144,582	0.0255	0.9745	72.66
46.5	5,449,296	103,127	0.0189	0.9811	70.80
47.5	3,198,037	20,211	0.0063	0.9937	69.46
48.5	3,186,644	50,587	0.0159	0.9841	69.02
49.5	3,092,614	58,673	0.0190	0.9810	67.93
50.5	2,987,157	28,992	0.0097	0.9903	66.64
51.5	2,958,167	47,671	0.0161	0.9839	65.99
52.5	2,860,940	33,367	0.0117	0.9883	64.93
53.5	2,825,223	1,406	0.0005	0.9995	64.17
54.5	2,784,294	16,625	0.0060	0.9940	64.14
55.5	2,757,724	12,498	0.0045	0.9955	63.76
56.5	2,732,201	12,371	0.0045	0.9955	63.47
57.5	2,698,836	6,277	0.0023	0.9977	63.18
58.5	1,836,540	616	0.0003	0.9997	63.03
59.5	1,834,131	12,508	0.0068	0.9932	63.01
60.5	1,811,743	14,293	0.0079	0.9921	62.58
61.5	1,791,061	5,625	0.0031	0.9969	62.09
62.5	1,778,066	1,273	0.0007	0.9993	61.89
63.5	1,777,093	36,298	0.0204	0.9796	61.85
64.5	1,201,097	1,821	0.0015	0.9985	60.59
65.5	494,789	12,124	0.0245	0.9755	60.49
66.5	489,640	1,337	0.0027	0.9973	59.01
67.5	488,304	418	0.0009	0.9991	58.85
68.5	487,885	1,615	0.0033	0.9967	58.80
69.5	486,104	202	0.0004	0.9996	58.61
70.5	484,268	83	0.0002	0.9998	58.58
71.5	477,812	1,176	0.0025	0.9975	58.57
72.5	476,636	46	0.0001	0.9999	58.43
73.5	309,674		0.0000	1.0000	58.42
74.5	287,515	19,652	0.0684	0.9316	58.42
75.5	267,863	8,127	0.0303	0.9697	54.43
76.5	187,586		0.0000	1.0000	52.78
77.5	144,639	3,250	0.0225	0.9775	52.78
78.5	111,806	9,808	0.0877	0.9123	51.59

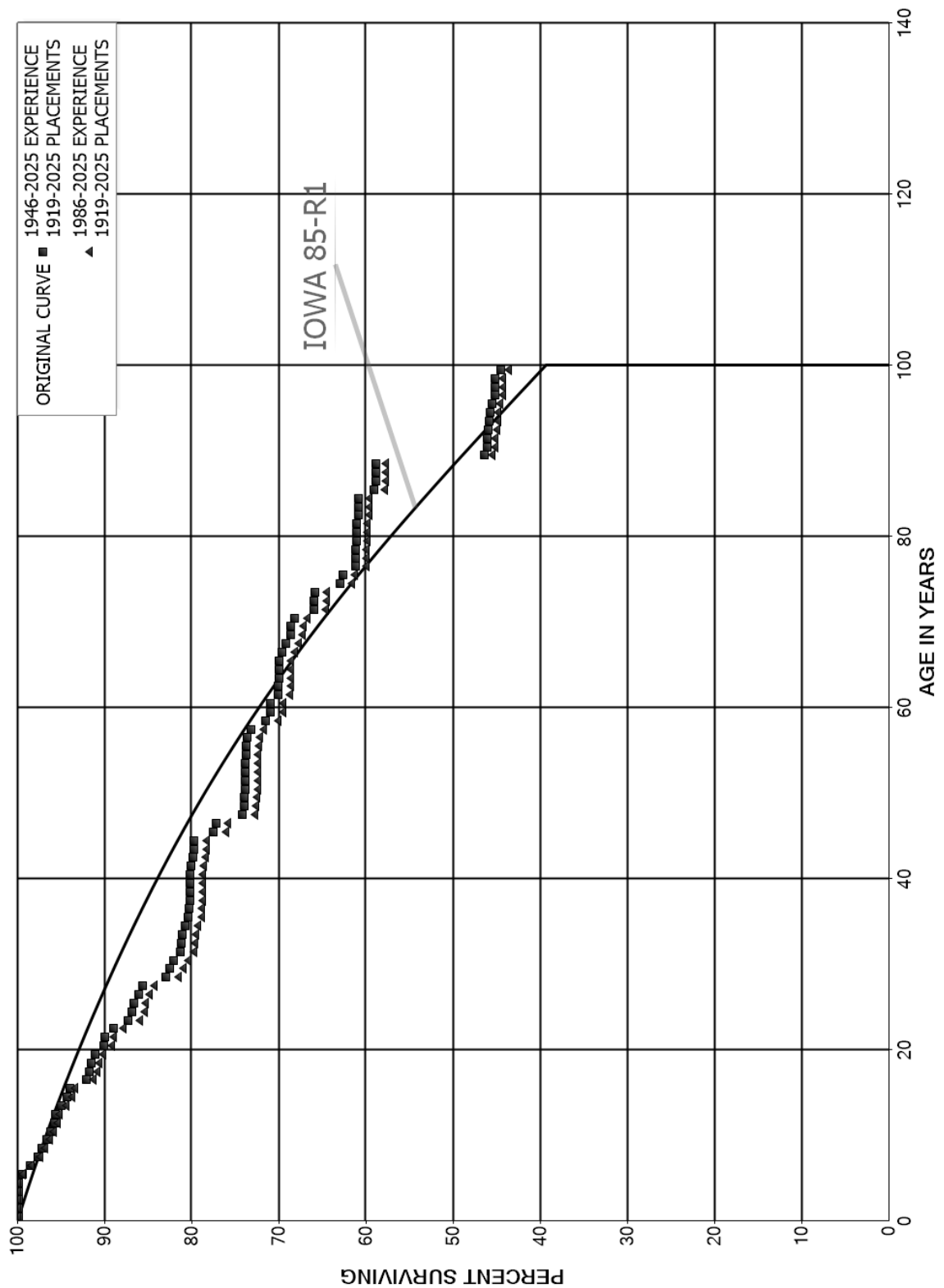
IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	98,671	57	0.0006	0.9994	47.07	
80.5	98,312	2,622	0.0267	0.9733	47.04	
81.5	94,749	44	0.0005	0.9995	45.78	
82.5	94,706	4,744	0.0501	0.9499	45.76	
83.5	89,697	1,276	0.0142	0.9858	43.47	
84.5	75,482	223	0.0030	0.9970	42.85	
85.5	75,217	3	0.0000	1.0000	42.73	
86.5	75,214		0.0000	1.0000	42.72	
87.5	69,724	154	0.0022	0.9978	42.72	
88.5	47,072	266	0.0056	0.9944	42.63	
89.5	46,720		0.0000	1.0000	42.39	
90.5	46,720	1,408	0.0301	0.9699	42.39	
91.5	45,312	1,300	0.0287	0.9713	41.11	
92.5	44,012	696	0.0158	0.9842	39.93	
93.5	43,316	16	0.0004	0.9996	39.30	
94.5	43,300		0.0000	1.0000	39.29	
95.5	43,300	29	0.0007	0.9993	39.29	
96.5	43,272	480	0.0111	0.9889	39.26	
97.5	42,792	7,609	0.1778	0.8222	38.83	
98.5	35,182	22,802	0.6481	0.3519	31.92	
99.5	12,380	1,233	0.0996	0.9004	11.23	
100.5	11,148	2,993	0.2685	0.7315	10.11	
101.5	8,155	30	0.0037	0.9963	7.40	
102.5	8,125		0.0000	1.0000	7.37	
103.5	8,125		0.0000	1.0000	7.37	
104.5	347		0.0000	1.0000	7.37	
105.5	347		0.0000	1.0000	7.37	
106.5					7.37	

IDAHO POWER COMPANY
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,905,495	62,065	0.0016	0.9984	100.00
0.5	38,185,024	1,057	0.0000	1.0000	99.84
1.5	36,812,733	5,841	0.0002	0.9998	99.84
2.5	36,356,661	8,161	0.0002	0.9998	99.83
3.5	34,159,924	1,982	0.0001	0.9999	99.80
4.5	31,449,445	116,553	0.0037	0.9963	99.80
5.5	29,446,346	282,118	0.0096	0.9904	99.43
6.5	28,021,141	249,324	0.0089	0.9911	98.48
7.5	26,892,757	130,553	0.0049	0.9951	97.60
8.5	25,362,998	133,391	0.0053	0.9947	97.13
9.5	24,372,263	113,691	0.0047	0.9953	96.61
10.5	22,965,595	103,665	0.0045	0.9955	96.16
11.5	21,365,543	31,107	0.0015	0.9985	95.73
12.5	20,417,667	149,094	0.0073	0.9927	95.59
13.5	19,197,273	125,503	0.0065	0.9935	94.89
14.5	17,970,557	56,598	0.0031	0.9969	94.27
15.5	17,030,038	343,452	0.0202	0.9798	93.97
16.5	16,034,054	65,207	0.0041	0.9959	92.08
17.5	14,887,787	39,282	0.0026	0.9974	91.71
18.5	14,181,253	57,053	0.0040	0.9960	91.46
19.5	13,977,250	152,397	0.0109	0.9891	91.10
20.5	13,342,454	26,135	0.0020	0.9980	90.10
21.5	13,052,489	143,547	0.0110	0.9890	89.93
22.5	12,837,458	241,118	0.0188	0.9812	88.94
23.5	12,383,271	67,416	0.0054	0.9946	87.27
24.5	12,208,182	27,381	0.0022	0.9978	86.79
25.5	11,978,043	70,815	0.0059	0.9941	86.60
26.5	11,866,613	67,663	0.0057	0.9943	86.08
27.5	11,748,428	356,669	0.0304	0.9696	85.59
28.5	10,959,056	65,252	0.0060	0.9940	83.00
29.5	10,728,270	61,864	0.0058	0.9942	82.50
30.5	10,062,340	85,737	0.0085	0.9915	82.03
31.5	9,033,411	18,304	0.0020	0.9980	81.33
32.5	8,833,924	7,768	0.0009	0.9991	81.16
33.5	8,200,430	31,482	0.0038	0.9962	81.09
34.5	7,943,880	42,988	0.0054	0.9946	80.78
35.5	7,814,266	5,606	0.0007	0.9993	80.34
36.5	7,686,410	8,058	0.0010	0.9990	80.28
37.5	7,622,258	662	0.0001	0.9999	80.20
38.5	7,596,895	1,776	0.0002	0.9998	80.19

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,487,367	2,802	0.0004	0.9996	80.17
40.5	7,440,155	9,495	0.0013	0.9987	80.14
41.5	7,406,266	16,605	0.0022	0.9978	80.04
42.5	6,336,601	12,025	0.0019	0.9981	79.86
43.5	6,241,547	2,348	0.0004	0.9996	79.71
44.5	6,191,610	171,090	0.0276	0.9724	79.68
45.5	3,666,009	12,828	0.0035	0.9965	77.48
46.5	3,634,902	145,363	0.0400	0.9600	77.21
47.5	2,292,685	3,784	0.0017	0.9983	74.12
48.5	2,285,257	2,574	0.0011	0.9989	74.00
49.5	2,272,390	1,402	0.0006	0.9994	73.91
50.5	2,269,489	505	0.0002	0.9998	73.87
51.5	2,251,369	786	0.0003	0.9997	73.85
52.5	2,244,858	242	0.0001	0.9999	73.83
53.5	2,239,974	1,343	0.0006	0.9994	73.82
54.5	2,237,854	2,196	0.0010	0.9990	73.77
55.5	2,235,097	2,012	0.0009	0.9991	73.70
56.5	2,227,040	14,598	0.0066	0.9934	73.64
57.5	2,211,506	51,457	0.0233	0.9767	73.15
58.5	1,717,775	12,112	0.0071	0.9929	71.45
59.5	1,705,350	800	0.0005	0.9995	70.95
60.5	1,704,508	19,429	0.0114	0.9886	70.91
61.5	1,677,383	1,706	0.0010	0.9990	70.11
62.5	1,674,258	601	0.0004	0.9996	70.03
63.5	1,670,995	40	0.0000	1.0000	70.01
64.5	1,397,197	73	0.0001	0.9999	70.01
65.5	950,792	5,051	0.0053	0.9947	70.00
66.5	945,741	6,605	0.0070	0.9930	69.63
67.5	939,137	6,473	0.0069	0.9931	69.15
68.5	931,364	782	0.0008	0.9992	68.67
69.5	921,346	5,901	0.0064	0.9936	68.61
70.5	915,444	30,236	0.0330	0.9670	68.17
71.5	885,209	312	0.0004	0.9996	65.92
72.5	883,437	206	0.0002	0.9998	65.90
73.5	690,041	31,083	0.0450	0.9550	65.88
74.5	658,473	3,270	0.0050	0.9950	62.91
75.5	481,536	11,204	0.0233	0.9767	62.60
76.5	329,989		0.0000	1.0000	61.15
77.5	214,289		0.0000	1.0000	61.15
78.5	126,142	193	0.0015	0.9985	61.15

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,531	30	0.0004	0.9996	61.05
80.5	75,501		0.0000	1.0000	61.03
81.5	74,612	275	0.0037	0.9963	61.03
82.5	74,197		0.0000	1.0000	60.80
83.5	74,197		0.0000	1.0000	60.80
84.5	74,197	2,174	0.0293	0.9707	60.80
85.5	72,023	160	0.0022	0.9978	59.02
86.5	71,862		0.0000	1.0000	58.89
87.5	48,471		0.0000	1.0000	58.89
88.5	44,079	9,346	0.2120	0.7880	58.89
89.5	34,733	275	0.0079	0.9921	46.40
90.5	34,458		0.0000	1.0000	46.04
91.5	34,458	109	0.0032	0.9968	46.04
92.5	34,349	78	0.0023	0.9977	45.89
93.5	34,271	81	0.0024	0.9976	45.79
94.5	34,119	165	0.0048	0.9952	45.68
95.5	33,955	199	0.0059	0.9941	45.46
96.5	33,756		0.0000	1.0000	45.19
97.5	33,393		0.0000	1.0000	45.19
98.5	33,393	500	0.0150	0.9850	45.19
99.5	32,893	31	0.0009	0.9991	44.51
100.5	32,780	67	0.0020	0.9980	44.47
101.5	32,713		0.0000	1.0000	44.38
102.5	32,713		0.0000	1.0000	44.38
103.5	32,713		0.0000	1.0000	44.38
104.5	629		0.0000	1.0000	44.38
105.5	629	629	1.0000		44.38
106.5					

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,848,037	62,065	0.0019	0.9981	100.00
0.5	30,197,806		0.0000	1.0000	99.81
1.5	28,879,321	3,450	0.0001	0.9999	99.81
2.5	29,560,295	1,465	0.0000	1.0000	99.79
3.5	27,518,255	431	0.0000	1.0000	99.79
4.5	24,891,988	114,637	0.0046	0.9954	99.79
5.5	25,346,828	278,164	0.0110	0.9890	99.33
6.5	23,956,025	245,259	0.0102	0.9898	98.24
7.5	24,286,032	130,553	0.0054	0.9946	97.23
8.5	22,755,494	121,978	0.0054	0.9946	96.71
9.5	21,789,008	110,551	0.0051	0.9949	96.19
10.5	20,388,156	93,594	0.0046	0.9954	95.70
11.5	18,820,640	30,947	0.0016	0.9984	95.26
12.5	17,880,304	145,994	0.0082	0.9918	95.11
13.5	16,669,110	124,874	0.0075	0.9925	94.33
14.5	15,444,689	55,991	0.0036	0.9964	93.62
15.5	14,505,406	336,246	0.0232	0.9768	93.28
16.5	13,523,526	62,391	0.0046	0.9954	91.12
17.5	12,382,161	31,291	0.0025	0.9975	90.70
18.5	12,300,193	52,740	0.0043	0.9957	90.47
19.5	12,103,330	143,247	0.0118	0.9882	90.08
20.5	11,477,766	24,216	0.0021	0.9979	89.02
21.5	11,204,819	142,471	0.0127	0.9873	88.83
22.5	10,993,063	239,266	0.0218	0.9782	87.70
23.5	10,545,207	55,600	0.0053	0.9947	85.79
24.5	10,681,573	26,246	0.0025	0.9975	85.34
25.5	10,919,140	58,899	0.0054	0.9946	85.13
26.5	10,827,051	66,335	0.0061	0.9939	84.67
27.5	10,713,478	355,639	0.0332	0.9668	84.15
28.5	9,929,619	65,242	0.0066	0.9934	81.36
29.5	9,708,729	59,952	0.0062	0.9938	80.82
30.5	9,045,874	80,960	0.0089	0.9911	80.32
31.5	8,022,766	7,846	0.0010	0.9990	79.61
32.5	7,837,328	7,768	0.0010	0.9990	79.53
33.5	7,418,436	20,614	0.0028	0.9972	79.45
34.5	7,173,593	42,929	0.0060	0.9940	79.23
35.5	7,249,444	2,763	0.0004	0.9996	78.75
36.5	7,315,208	7,962	0.0011	0.9989	78.72
37.5	7,382,944	662	0.0001	0.9999	78.64
38.5	7,450,142	1,776	0.0002	0.9998	78.63

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,397,315	2,802	0.0004	0.9996	78.61
40.5	7,350,253	9,495	0.0013	0.9987	78.58
41.5	7,317,253	16,605	0.0023	0.9977	78.48
42.5	6,248,004	11,736	0.0019	0.9981	78.30
43.5	6,153,239	2,348	0.0004	0.9996	78.16
44.5	6,103,302	169,853	0.0278	0.9722	78.13
45.5	3,578,937	12,828	0.0036	0.9964	75.95
46.5	3,547,914	145,363	0.0410	0.9590	75.68
47.5	2,241,913	3,784	0.0017	0.9983	72.58
48.5	2,240,736	2,574	0.0011	0.9989	72.46
49.5	2,227,931	1,402	0.0006	0.9994	72.37
50.5	2,225,106	505	0.0002	0.9998	72.33
51.5	2,206,986	786	0.0004	0.9996	72.31
52.5	2,200,475	242	0.0001	0.9999	72.29
53.5	2,195,591	1,343	0.0006	0.9994	72.28
54.5	2,193,542	2,196	0.0010	0.9990	72.23
55.5	2,191,043	2,012	0.0009	0.9991	72.16
56.5	2,183,096	14,598	0.0067	0.9933	72.09
57.5	2,168,034	51,457	0.0237	0.9763	71.61
58.5	1,674,303	12,112	0.0072	0.9928	69.91
59.5	1,661,999	800	0.0005	0.9995	69.41
60.5	1,661,553	19,429	0.0117	0.9883	69.37
61.5	1,634,694	1,706	0.0010	0.9990	68.56
62.5	1,631,569	601	0.0004	0.9996	68.49
63.5	1,628,306	40	0.0000	1.0000	68.47
64.5	1,396,430	73	0.0001	0.9999	68.46
65.5	950,033	5,051	0.0053	0.9947	68.46
66.5	945,741	6,605	0.0070	0.9930	68.10
67.5	939,137	6,473	0.0069	0.9931	67.62
68.5	931,364	782	0.0008	0.9992	67.16
69.5	921,346	5,901	0.0064	0.9936	67.10
70.5	915,444	30,236	0.0330	0.9670	66.67
71.5	885,209	312	0.0004	0.9996	64.47
72.5	883,437	206	0.0002	0.9998	64.44
73.5	690,041	31,083	0.0450	0.9550	64.43
74.5	658,473	3,270	0.0050	0.9950	61.53
75.5	481,536	11,204	0.0233	0.9767	61.22
76.5	329,989		0.0000	1.0000	59.80
77.5	214,289		0.0000	1.0000	59.80
78.5	126,142	193	0.0015	0.9985	59.80

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

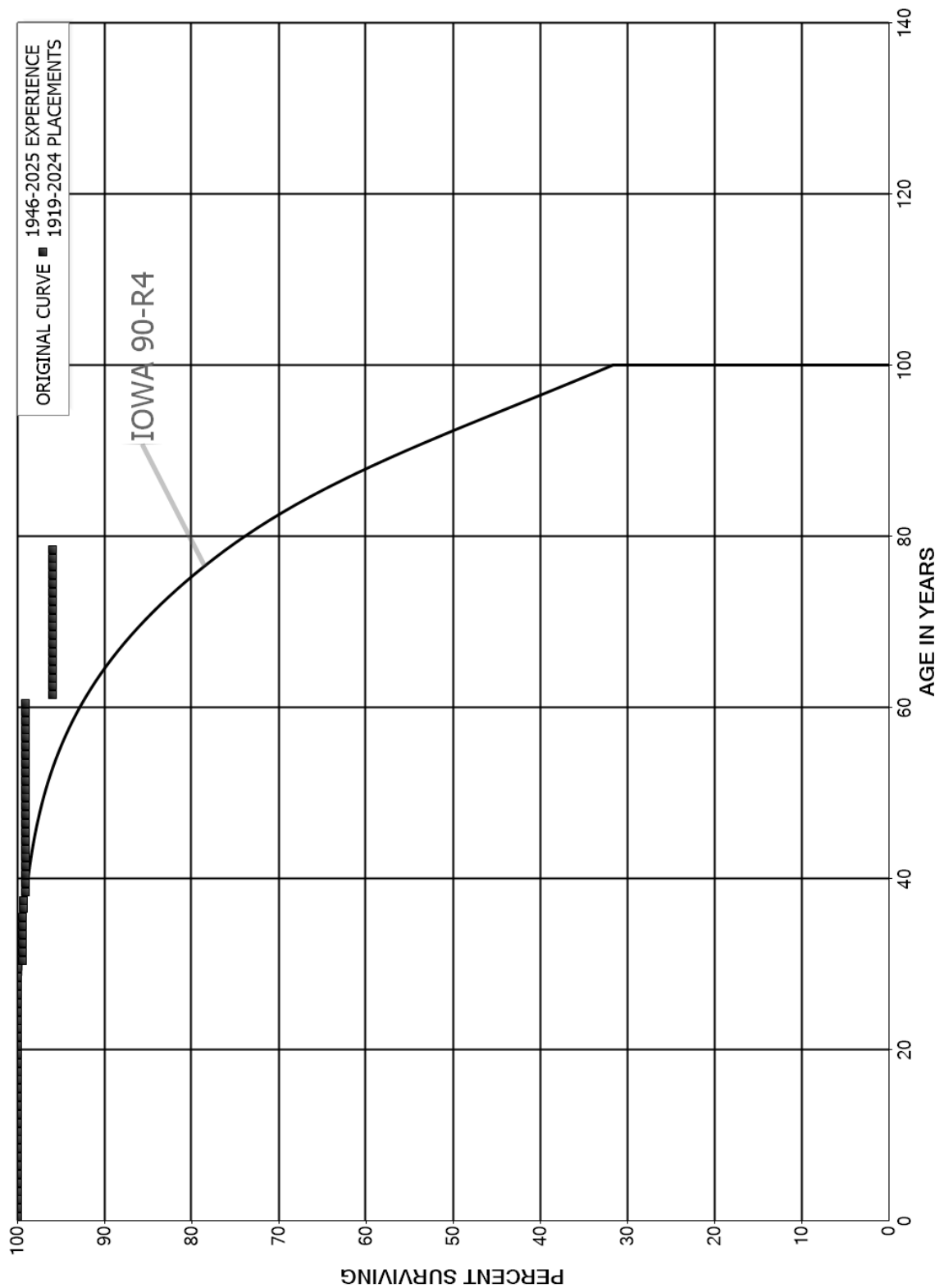
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,531	30	0.0004	0.9996	59.71
80.5	75,501		0.0000	1.0000	59.68
81.5	74,612	275	0.0037	0.9963	59.68
82.5	74,197		0.0000	1.0000	59.46
83.5	74,197		0.0000	1.0000	59.46
84.5	74,197	2,174	0.0293	0.9707	59.46
85.5	72,023	160	0.0022	0.9978	57.72
86.5	71,862		0.0000	1.0000	57.59
87.5	48,471		0.0000	1.0000	57.59
88.5	44,079	9,346	0.2120	0.7880	57.59
89.5	34,733	275	0.0079	0.9921	45.38
90.5	34,458		0.0000	1.0000	45.02
91.5	34,458	109	0.0032	0.9968	45.02
92.5	34,349	78	0.0023	0.9977	44.88
93.5	34,271	81	0.0024	0.9976	44.78
94.5	34,119	165	0.0048	0.9952	44.67
95.5	33,955	199	0.0059	0.9941	44.45
96.5	33,756		0.0000	1.0000	44.19
97.5	33,393		0.0000	1.0000	44.19
98.5	33,393	500	0.0150	0.9850	44.19
99.5	32,893	31	0.0009	0.9991	43.53
100.5	32,780	67	0.0020	0.9980	43.49
101.5	32,713		0.0000	1.0000	43.40
102.5	32,713		0.0000	1.0000	43.40
103.5	32,713		0.0000	1.0000	43.40
104.5	629		0.0000	1.0000	43.40
105.5	629	629	1.0000		43.40
106.5					

IDAHO POWER COMPANY
ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2024

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,437,873	56	0.0000	1.0000	100.00
0.5	19,437,873		0.0000	1.0000	100.00
1.5	18,901,057		0.0000	1.0000	100.00
2.5	14,261,519		0.0000	1.0000	100.00
3.5	14,261,519		0.0000	1.0000	100.00
4.5	13,872,337		0.0000	1.0000	100.00
5.5	12,860,872		0.0000	1.0000	100.00
6.5	11,352,603		0.0000	1.0000	100.00
7.5	10,434,728		0.0000	1.0000	100.00
8.5	10,407,475		0.0000	1.0000	100.00
9.5	10,396,776	4,578	0.0000	1.0000	100.00
10.5	9,130,892		0.0005	0.9995	100.00
11.5	7,641,351		0.0000	1.0000	99.95
12.5	7,641,351		0.0000	1.0000	99.95
13.5	7,636,229		0.0000	1.0000	99.95
14.5	7,045,531		0.0000	1.0000	99.95
15.5	6,912,834		0.0000	1.0000	99.95
16.5	6,912,834		0.0000	1.0000	99.95
17.5	6,919,268		0.0000	1.0000	99.95
18.5	6,909,956		0.0000	1.0000	99.95
19.5	6,909,956	40,404	0.0000	1.0000	99.95
20.5	6,909,956		0.0000	1.0000	99.95
21.5	6,909,956		0.0000	1.0000	99.95
22.5	6,893,217		0.0000	1.0000	99.95
23.5	6,893,217		0.0000	1.0000	99.95
24.5	6,935,983		0.0000	1.0000	99.95
25.5	6,935,983		0.0000	1.0000	99.95
26.5	7,473,338		0.0000	1.0000	99.95
27.5	7,473,338		0.0000	1.0000	99.95
28.5	7,473,338		0.0000	1.0000	99.95
29.5	7,473,338	6,704	0.0054	0.9946	99.95
30.5	6,406,979		0.0000	1.0000	99.41
31.5	6,129,254		0.0000	1.0000	99.41
32.5	6,071,478		0.0000	1.0000	99.41
33.5	5,571,725		0.0000	1.0000	99.41
34.5	5,307,594		0.0000	1.0000	99.41
35.5	5,307,594		0.0013	0.9987	99.41
36.5	5,286,397		0.0000	1.0000	99.28
37.5	5,251,185		0.0019	0.9981	99.28
38.5	4,386,787		0.0000	1.0000	99.10

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2024

EXPERIENCE BAND 1946-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,386,787		0.0000	1.0000	99.10
40.5	4,187,414		0.0000	1.0000	99.10
41.5	3,363,715		0.0000	1.0000	99.10
42.5	3,241,047		0.0000	1.0000	99.10
43.5	3,241,047		0.0000	1.0000	99.10
44.5	2,704,516		0.0000	1.0000	99.10
45.5	2,473,602		0.0000	1.0000	99.10
46.5	2,452,826		0.0000	1.0000	99.10
47.5	2,149,880		0.0000	1.0000	99.10
48.5	2,149,880		0.0000	1.0000	99.10
49.5	2,149,880		0.0000	1.0000	99.10
50.5	2,149,880		0.0000	1.0000	99.10
51.5	2,149,880		0.0000	1.0000	99.10
52.5	2,149,880	1,000	0.0005	0.9995	99.10
53.5	2,148,880		0.0000	1.0000	99.05
54.5	2,148,880		0.0000	1.0000	99.05
55.5	2,148,880		0.0000	1.0000	99.05
56.5	2,135,815		0.0000	1.0000	99.05
57.5	2,135,815		0.0000	1.0000	99.05
58.5	1,317,623		0.0000	1.0000	99.05
59.5	1,249,556		0.0000	1.0000	99.05
60.5	1,229,193	37,767	0.0307	0.9693	99.05
61.5	1,182,832		0.0000	1.0000	96.01
62.5	1,165,795		0.0000	1.0000	96.01
63.5	1,160,924		0.0000	1.0000	96.01
64.5	613,919		0.0000	1.0000	96.01
65.5	339,409		0.0000	1.0000	96.01
66.5	339,409		0.0000	1.0000	96.01
67.5	339,409		0.0000	1.0000	96.01
68.5	339,409		0.0000	1.0000	96.01
69.5	338,564		0.0000	1.0000	96.01
70.5	332,819		0.0000	1.0000	96.01
71.5	332,819		0.0000	1.0000	96.01
72.5	332,819		0.0000	1.0000	96.01
73.5	177,397		0.0000	1.0000	96.01
74.5	176,420		0.0000	1.0000	96.01
75.5	146,644		0.0000	1.0000	96.01
76.5	144,620		0.0000	1.0000	96.01
77.5	103,286		0.0000	1.0000	96.01
78.5	86,189		0.0000	1.0000	96.01

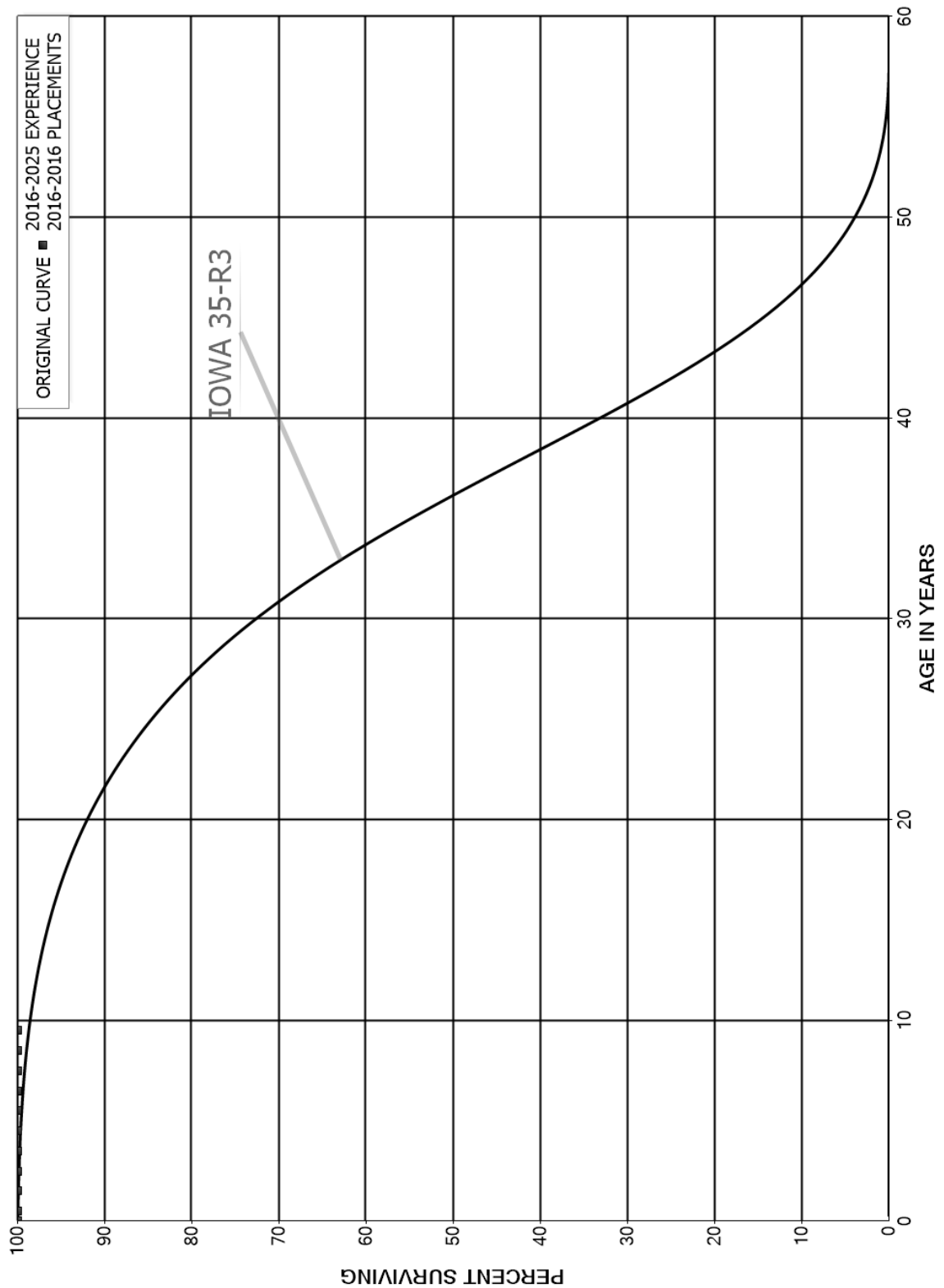
IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2024			EXPERIENCE BAND 1946-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	86,189		0.0000	1.0000	96.01
80.5	86,189		0.0000	1.0000	96.01
81.5	86,189		0.0000	1.0000	96.01
82.5	86,189		0.0000	1.0000	96.01
83.5	86,189		0.0000	1.0000	96.01
84.5	86,189		0.0000	1.0000	96.01
85.5	86,134		0.0000	1.0000	96.01
86.5	86,134		0.0000	1.0000	96.01
87.5	63,190		0.0000	1.0000	96.01
88.5	53,612		0.0000	1.0000	96.01
89.5	53,612		0.0000	1.0000	96.01
90.5	53,612		0.0000	1.0000	96.01
91.5	53,612		0.0000	1.0000	96.01
92.5	53,612		0.0000	1.0000	96.01
93.5	53,612		0.0000	1.0000	96.01
94.5	53,612		0.0000	1.0000	96.01
95.5	53,612		0.0000	1.0000	96.01
96.5	53,612		0.0000	1.0000	96.01
97.5	47,178		0.0000	1.0000	96.01
98.5	47,178		0.0000	1.0000	96.01
99.5	47,178		0.0000	1.0000	96.01
100.5	47,178		0.0000	1.0000	96.01
101.5	47,178		0.0000	1.0000	96.01
102.5	47,178		0.0000	1.0000	96.01
103.5	47,178		0.0000	1.0000	96.01
104.5	4,412		0.0000	1.0000	96.01
105.5	4,412		0.0000	1.0000	96.01
106.5					96.01

IDAHO POWER COMPANY
ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 338.20)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 338.20)

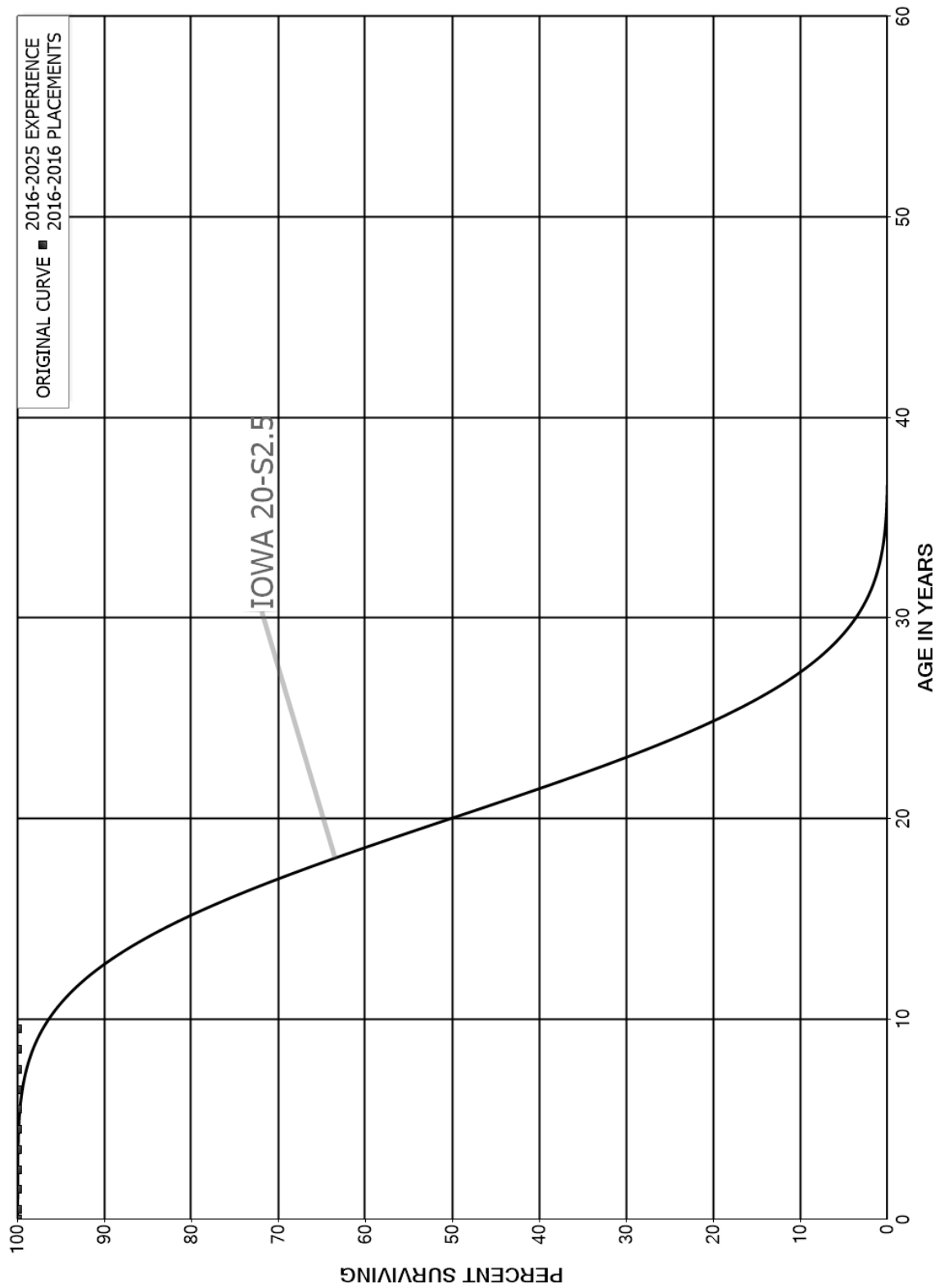
ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016

EXPERIENCE BAND 2016-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,976		0.0000	1.0000	100.00
0.5	2,976		0.0000	1.0000	100.00
1.5	2,976		0.0000	1.0000	100.00
2.5	2,976		0.0000	1.0000	100.00
3.5	2,976		0.0000	1.0000	100.00
4.5	2,976		0.0000	1.0000	100.00
5.5	2,976		0.0000	1.0000	100.00
6.5	2,976		0.0000	1.0000	100.00
7.5	2,976		0.0000	1.0000	100.00
8.5	2,976		0.0000	1.0000	100.00
9.5					100.00

IDAHO POWER COMPANY
ACCOUNT 344.10 SOLAR PANELS (FERC ACCOUNT 338.40)
ORIGINAL AND SMOOTH SURVIVOR CURVES



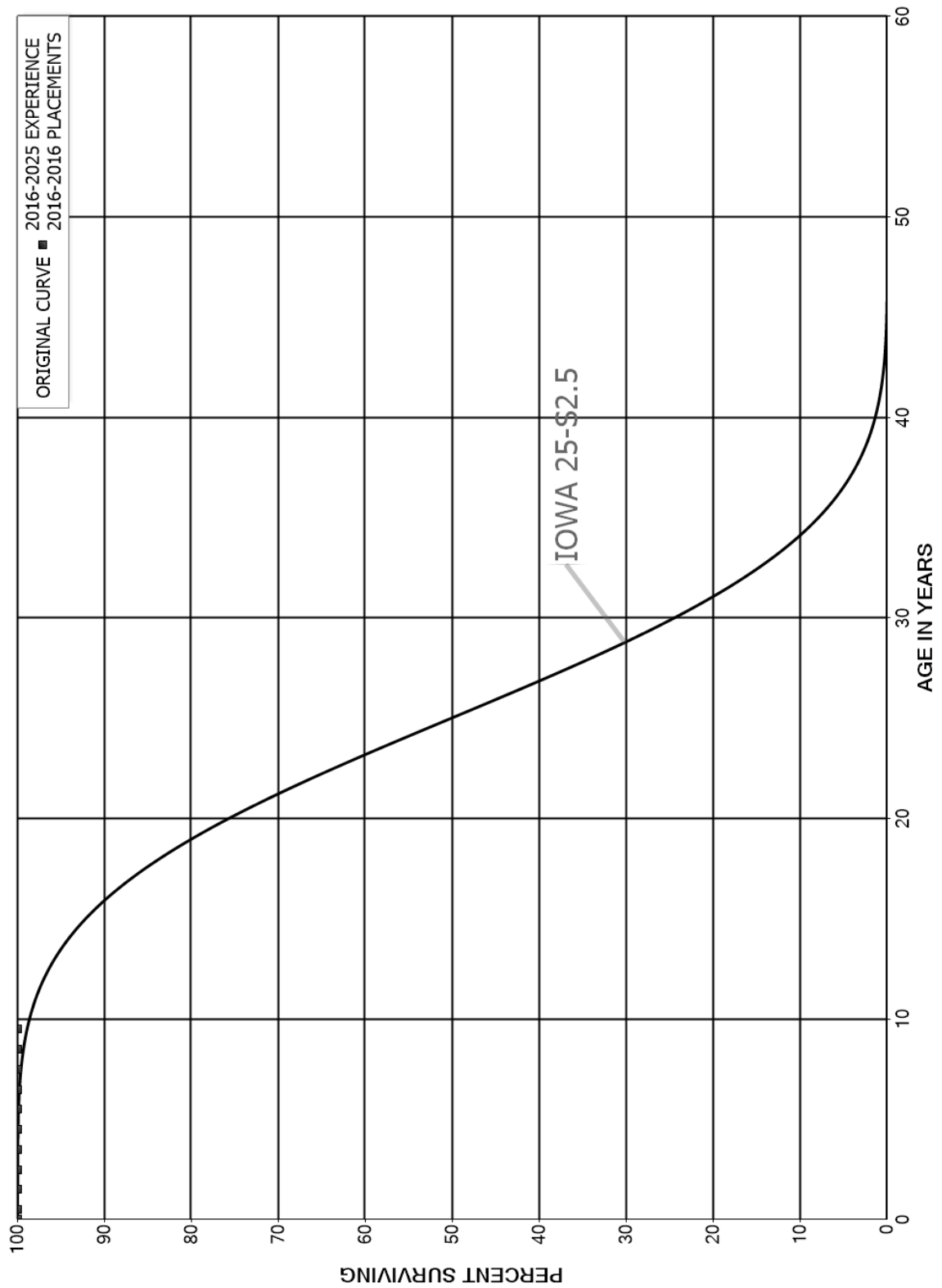
IDAHO POWER COMPANY

ACCOUNT 344.10 SOLAR PANELS (FERC ACCOUNT 338.40)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016			EXPERIENCE BAND 2016-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,331		0.0000	1.0000	100.00
0.5	79,331		0.0000	1.0000	100.00
1.5	79,331		0.0000	1.0000	100.00
2.5	79,331		0.0000	1.0000	100.00
3.5	79,331		0.0000	1.0000	100.00
4.5	79,331		0.0000	1.0000	100.00
5.5	79,331		0.0000	1.0000	100.00
6.5	79,331		0.0000	1.0000	100.00
7.5	79,331		0.0000	1.0000	100.00
8.5	79,331		0.0000	1.0000	100.00
9.5					100.00

IDAHO POWER COMPANY
ACCOUNT 346.10 MISCELLANEOUS POWER PLANT EQUIPMENT (FERC ACCOUNT 338.12)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 346.10 MISCELLANEOUS POWER PLANT EQUIPMENT (FERC ACCOUNT 338.12)

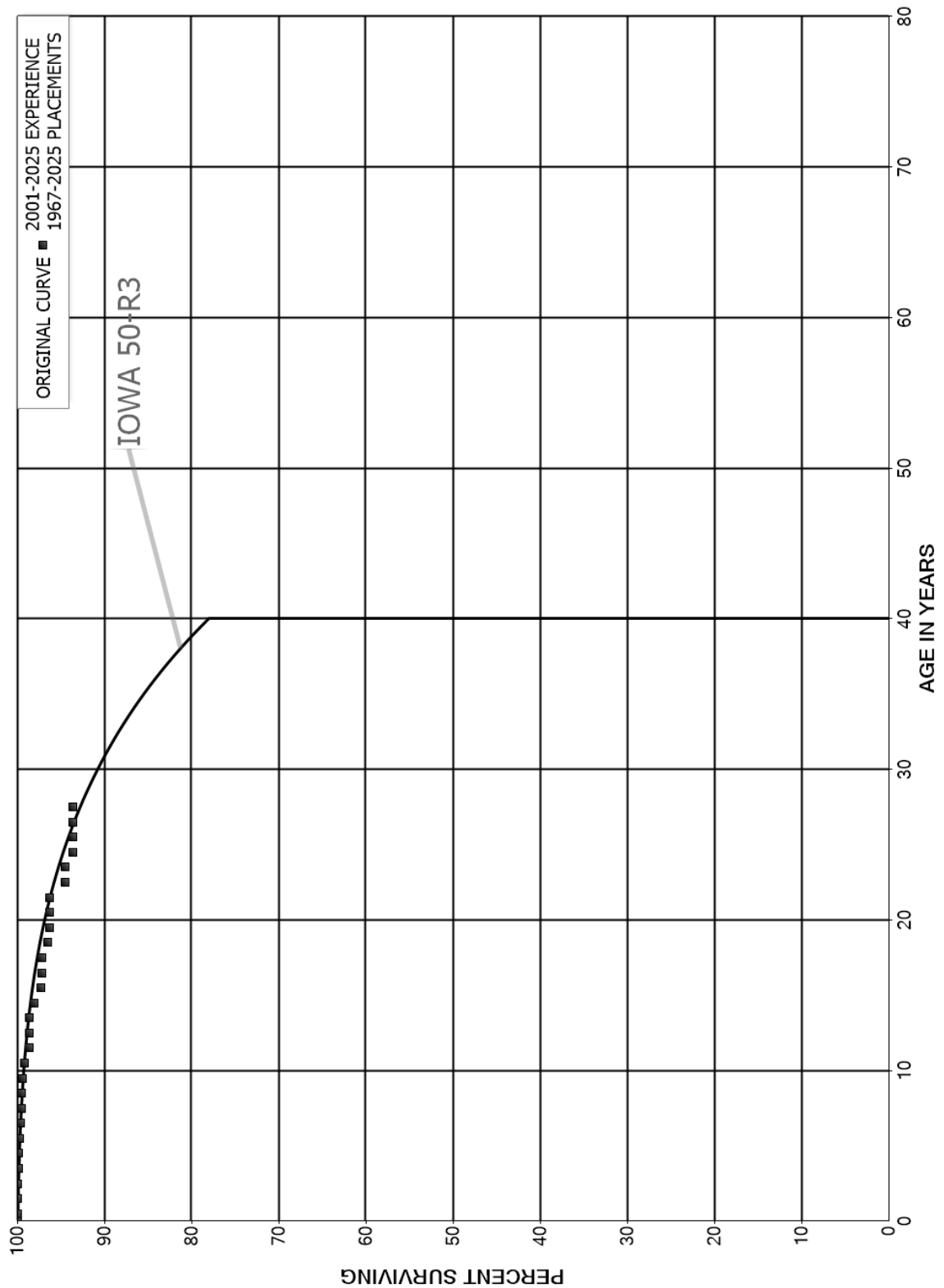
ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2016

EXPERIENCE BAND 2016-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,592		0.0000	1.0000	100.00
0.5	12,592		0.0000	1.0000	100.00
1.5	12,592		0.0000	1.0000	100.00
2.5	12,592		0.0000	1.0000	100.00
3.5	12,592		0.0000	1.0000	100.00
4.5	12,592		0.0000	1.0000	100.00
5.5	12,592		0.0000	1.0000	100.00
6.5	12,592		0.0000	1.0000	100.00
7.5	12,592		0.0000	1.0000	100.00
8.5	12,592		0.0000	1.0000	100.00
9.5					100.00

IDAHO POWER COMPANY
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2025

EXPERIENCE BAND 2001-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,664,436		0.0000	1.0000	100.00
0.5	159,372,420		0.0000	1.0000	100.00
1.5	155,984,352	45,168	0.0003	0.9997	100.00
2.5	155,690,461	200,017	0.0013	0.9987	99.97
3.5	154,013,850	28,341	0.0002	0.9998	99.84
4.5	153,605,348	229,668	0.0015	0.9985	99.82
5.5	152,926,665	83,483	0.0005	0.9995	99.67
6.5	143,154,271	96,623	0.0007	0.9993	99.62
7.5	142,978,104	116,559	0.0008	0.9992	99.55
8.5	142,612,403	48,556	0.0003	0.9997	99.47
9.5	141,246,297	347,922	0.0025	0.9975	99.44
10.5	140,492,805	756,067	0.0054	0.9946	99.19
11.5	12,040,453		0.0000	1.0000	98.66
12.5	11,837,155	9,001	0.0008	0.9992	98.66
13.5	7,106,149	38,502	0.0054	0.9946	98.58
14.5	7,067,647	56,681	0.0080	0.9920	98.05
15.5	7,010,966	8,127	0.0012	0.9988	97.26
16.5	7,002,839		0.0000	1.0000	97.15
17.5	5,646,264	39,548	0.0070	0.9930	97.15
18.5	5,211,541	9,774	0.0019	0.9981	96.47
19.5	5,201,767		0.0000	1.0000	96.29
20.5	4,246,275		0.0000	1.0000	96.29
21.5	4,217,562	79,671	0.0189	0.9811	96.29
22.5	4,137,891		0.0000	1.0000	94.47
23.5	3,850,447	35,836	0.0093	0.9907	94.47
24.5	7,944		0.0000	1.0000	93.59
25.5	7,944		0.0000	1.0000	93.59
26.5	7,944		0.0000	1.0000	93.59
27.5	7,944		0.0000	1.0000	93.59
28.5	9,372		0.0000	1.0000	93.59
29.5	9,372		0.0000	1.0000	93.59
30.5	9,372		0.0000	1.0000	93.59
31.5	9,372		0.0000	1.0000	93.59
32.5	9,372		0.0000	1.0000	93.59
33.5	11,959		0.0000	1.0000	93.59
34.5	11,959		0.0000	1.0000	93.59
35.5	11,959		0.0000	1.0000	93.59
36.5	11,959		0.0000	1.0000	93.59
37.5	11,959		0.0000	1.0000	93.59
38.5	4,015		0.0000	1.0000	93.59

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

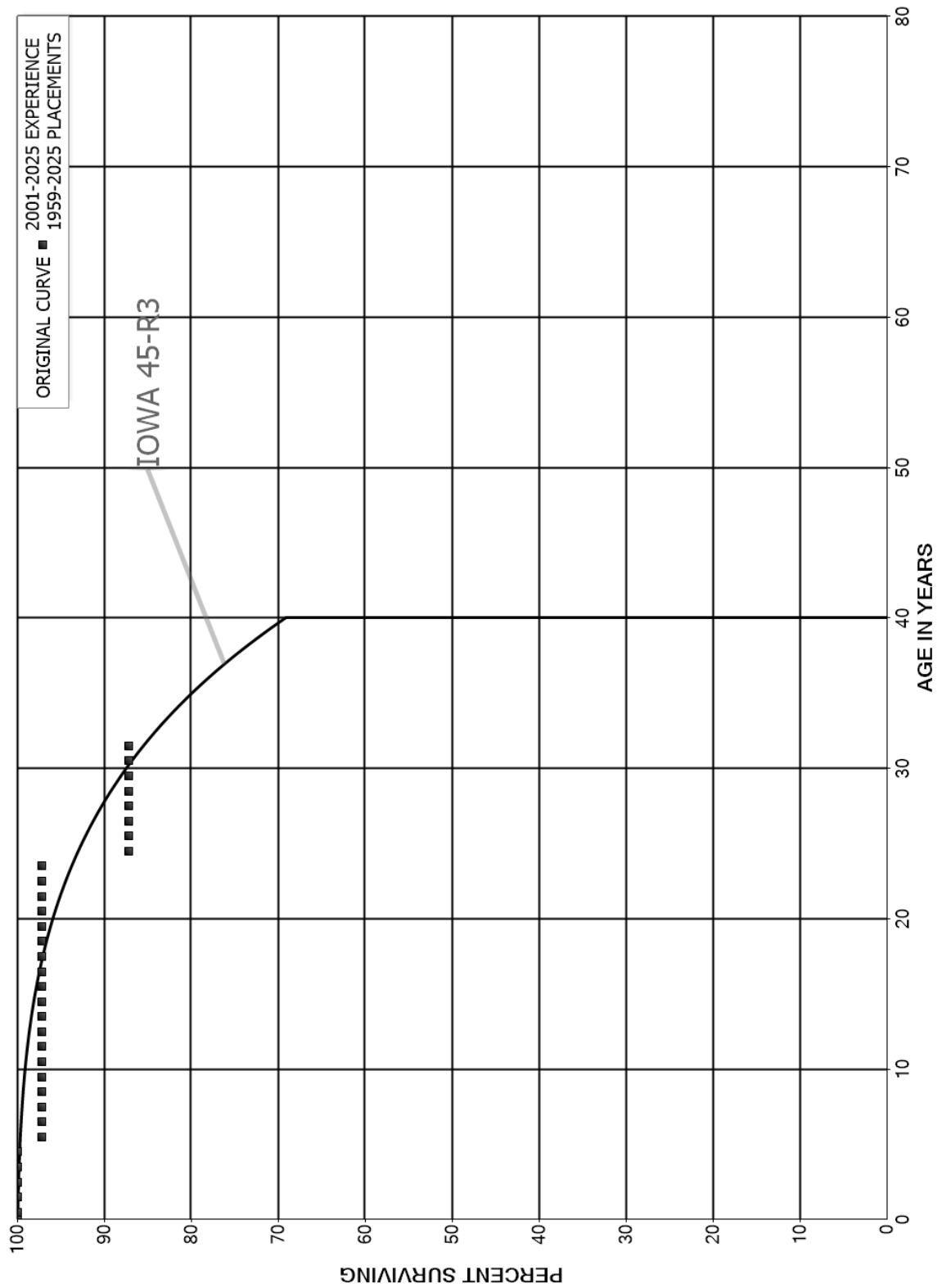
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2025

EXPERIENCE BAND 2001-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,015		0.0000	1.0000	93.59
40.5	4,015		0.0000	1.0000	93.59
41.5	4,015		0.0000	1.0000	93.59
42.5	4,015		0.0000	1.0000	93.59
43.5	4,015		0.0000	1.0000	93.59
44.5	4,015		0.0000	1.0000	93.59
45.5	4,015		0.0000	1.0000	93.59
46.5	4,015		0.0000	1.0000	93.59
47.5	4,015		0.0000	1.0000	93.59
48.5	4,015		0.0000	1.0000	93.59
49.5	4,015		0.0000	1.0000	93.59
50.5	4,015		0.0000	1.0000	93.59
51.5	4,015		0.0000	1.0000	93.59
52.5	4,015		0.0000	1.0000	93.59
53.5	2,587		0.0000	1.0000	93.59
54.5	2,587		0.0000	1.0000	93.59
55.5	2,587		0.0000	1.0000	93.59
56.5	2,587		0.0000	1.0000	93.59
57.5	2,587		0.0000	1.0000	93.59
58.5					93.59

IDAHO POWER COMPANY
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2025

EXPERIENCE BAND 2001-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,927,590		0.0000	1.0000	100.00
0.5	11,431,592		0.0000	1.0000	100.00
1.5	9,900,313		0.0000	1.0000	100.00
2.5	9,900,313		0.0000	1.0000	100.00
3.5	9,900,313		0.0000	1.0000	100.00
4.5	9,900,313	276,619	0.0279	0.9721	100.00
5.5	9,623,694		0.0000	1.0000	97.21
6.5	9,656,497		0.0000	1.0000	97.21
7.5	9,479,199		0.0000	1.0000	97.21
8.5	10,147,425		0.0000	1.0000	97.21
9.5	10,147,425		0.0000	1.0000	97.21
10.5	10,147,425		0.0000	1.0000	97.21
11.5	7,953,525		0.0000	1.0000	97.21
12.5	7,953,525		0.0000	1.0000	97.21
13.5	4,417,363		0.0000	1.0000	97.21
14.5	4,417,363		0.0000	1.0000	97.21
15.5	4,417,363		0.0000	1.0000	97.21
16.5	4,417,363		0.0000	1.0000	97.21
17.5	3,737,187		0.0000	1.0000	97.21
18.5	3,492,108		0.0000	1.0000	97.21
19.5	3,492,108		0.0000	1.0000	97.21
20.5	1,466,227		0.0000	1.0000	97.21
21.5	1,466,227		0.0000	1.0000	97.21
22.5	1,466,227		0.0000	1.0000	97.21
23.5	1,466,227	151,813	0.1035	0.8965	97.21
24.5	32,803		0.0000	1.0000	87.14
25.5	32,803		0.0000	1.0000	87.14
26.5	32,803		0.0000	1.0000	87.14
27.5	32,803		0.0000	1.0000	87.14
28.5	32,803		0.0000	1.0000	87.14
29.5	32,803		0.0000	1.0000	87.14
30.5	32,803		0.0000	1.0000	87.14
31.5					87.14
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

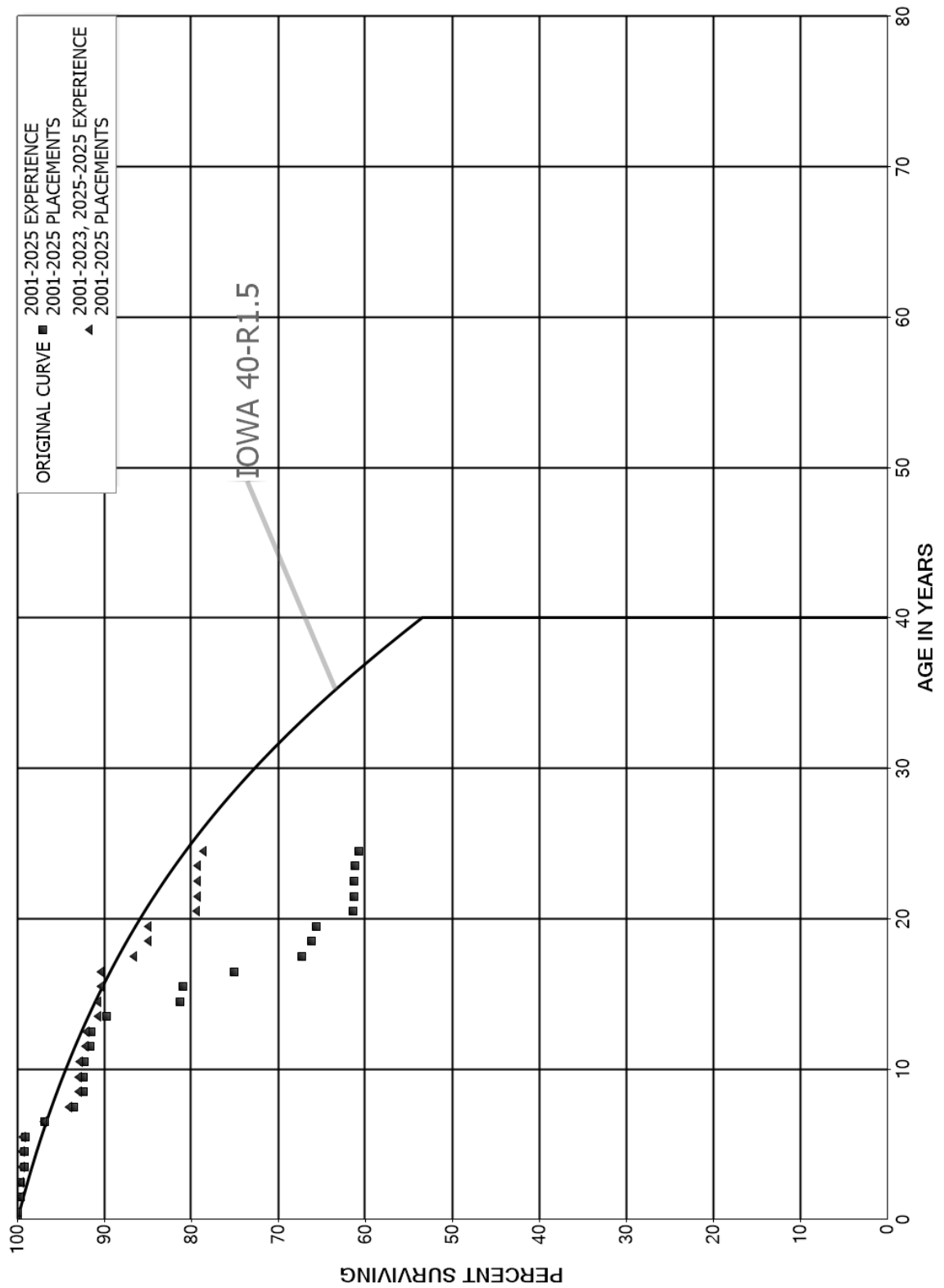
IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2025			EXPERIENCE BAND 2001-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	28,503		0.0000		
42.5	28,503		0.0000		
43.5	28,503		0.0000		
44.5	28,503		0.0000		
45.5	28,503		0.0000		
46.5	28,503		0.0000		
47.5	28,503		0.0000		
48.5	28,503		0.0000		
49.5	28,503		0.0000		
50.5	28,503		0.0000		
51.5	28,503		0.0000		
52.5	28,503		0.0000		
53.5	28,503		0.0000		
54.5	28,503		0.0000		
55.5	28,503		0.0000		
56.5	28,503		0.0000		
57.5	28,503		0.0000		
58.5	28,503		0.0000		
59.5	28,503		0.0000		
60.5	28,503		0.0000		
61.5	28,503		0.0000		
62.5	28,503		0.0000		
63.5	28,503		0.0000		
64.5	28,503		0.0000		
65.5	28,503		0.0000		
66.5					

IDAHO POWER COMPANY
ACCOUNT 343.00 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2025

EXPERIENCE BAND 2001-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,799,229		0.0000	1.0000	100.00
0.5	213,307,054	888,131	0.0042	0.9958	100.00
1.5	201,821,748		0.0000	1.0000	99.58
2.5	161,407,384	647,055	0.0040	0.9960	99.58
3.5	133,793,418		0.0000	1.0000	99.18
4.5	131,624,086	125,444	0.0010	0.9990	99.18
5.5	131,432,937	3,055,835	0.0233	0.9767	99.09
6.5	127,968,878	4,367,623	0.0341	0.9659	96.79
7.5	98,643,145	1,133,084	0.0115	0.9885	93.48
8.5	89,507,043	0	0.0000	1.0000	92.41
9.5	89,286,426	99,723	0.0011	0.9989	92.41
10.5	82,185,635	635,145	0.0077	0.9923	92.31
11.5	80,041,860	67,245	0.0008	0.9992	91.59
12.5	78,206,698	1,504,381	0.0192	0.9808	91.52
13.5	76,450,355	7,209,943	0.0943	0.9057	89.75
14.5	69,208,283	269,666	0.0039	0.9961	81.29
15.5	68,711,815	5,031,026	0.0732	0.9268	80.97
16.5	61,734,153	6,411,173	0.1039	0.8961	75.04
17.5	34,011,421	546,227	0.0161	0.9839	67.25
18.5	31,207,381	251,783	0.0081	0.9919	66.17
19.5	26,628,728	1,732,175	0.0650	0.9350	65.64
20.5	24,546,693	46,533	0.0019	0.9981	61.37
21.5	24,500,160		0.0000	1.0000	61.25
22.5	23,668,141	14,139	0.0006	0.9994	61.25
23.5	23,446,281	198,021	0.0084	0.9916	61.21
24.5					60.70

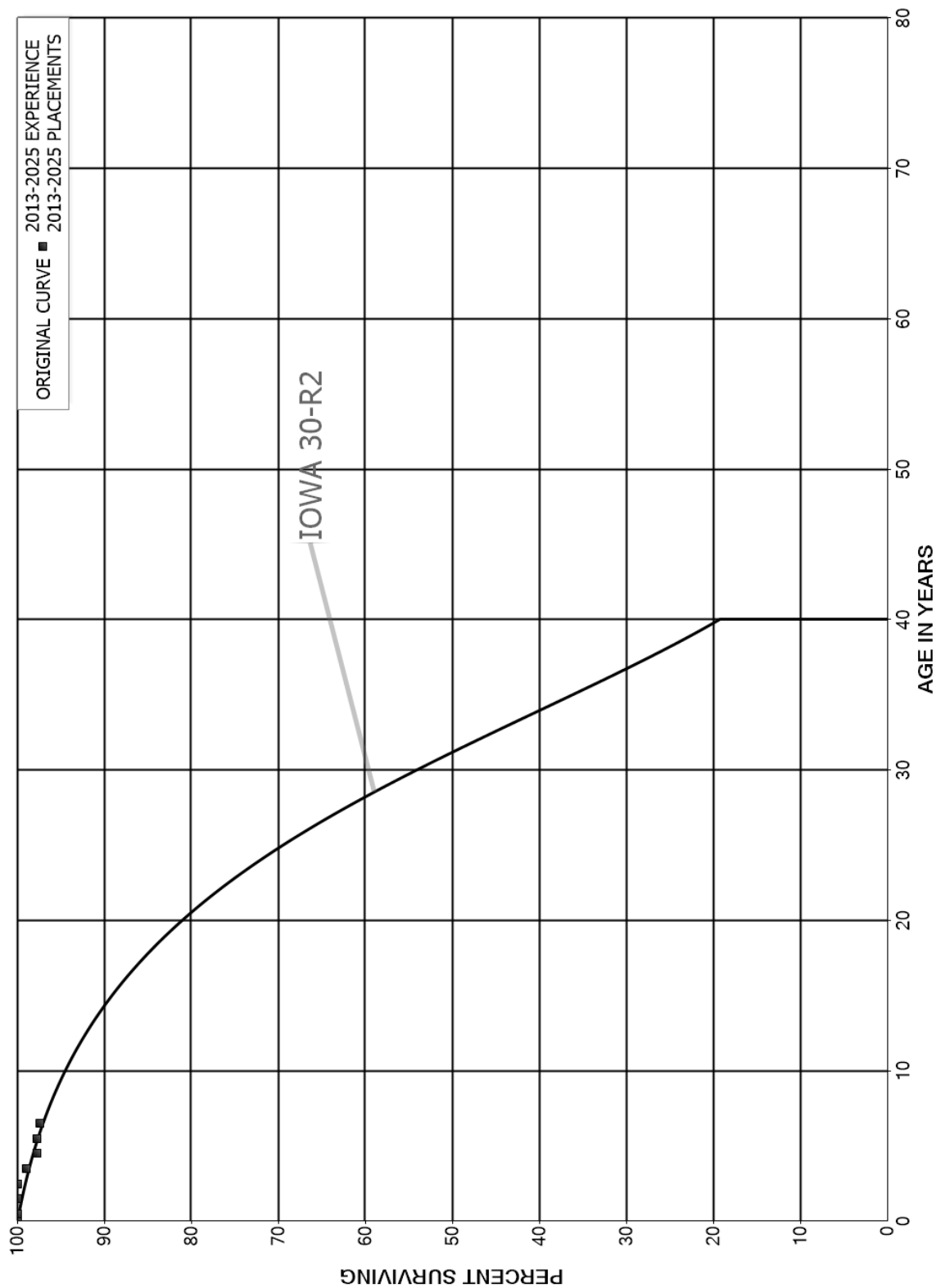
IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2025			EXPERIENCE BAND 2001-2023, 2025-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	225,202,053		0.0000	1.0000	100.00
0.5	175,689,414	888,131	0.0051	0.9949	100.00
1.5	175,172,264		0.0000	1.0000	99.49
2.5	158,818,748	201,183	0.0013	0.9987	99.49
3.5	133,622,269		0.0000	1.0000	99.37
4.5	131,215,862	125,444	0.0010	0.9990	99.37
5.5	119,852,942	3,005,151	0.0251	0.9749	99.27
6.5	118,884,298	3,508,650	0.0295	0.9705	96.78
7.5	98,422,529	1,133,084	0.0115	0.9885	93.93
8.5	89,507,043	0	0.0000	1.0000	92.85
9.5	89,286,426	99,723	0.0011	0.9989	92.85
10.5	81,947,247	635,145	0.0078	0.9922	92.74
11.5	79,562,755	12,546	0.0002	0.9998	92.02
12.5	77,819,996	1,149,807	0.0148	0.9852	92.01
13.5	69,013,610		0.0000	1.0000	90.65
14.5	67,261,647	269,666	0.0040	0.9960	90.65
15.5	40,761,789		0.0000	1.0000	90.29
16.5	55,419,077	2,353,910	0.0425	0.9575	90.29
17.5	29,684,551	546,227	0.0184	0.9816	86.45
18.5	30,058,731	7,783	0.0003	0.9997	84.86
19.5	26,628,728	1,732,175	0.0650	0.9350	84.84
20.5	23,714,675	46,533	0.0020	0.9980	79.32
21.5	24,292,438		0.0000	1.0000	79.16
22.5	207,721		0.0000	1.0000	79.16
23.5	23,446,281	198,021	0.0084	0.9916	79.16
24.5					78.50

IDAHO POWER COMPANY
ACCOUNT 343.00 PRIME MOVERS (COMBINED CYCLE)
ORIGINAL AND SMOOTH SURVIVOR CURVES



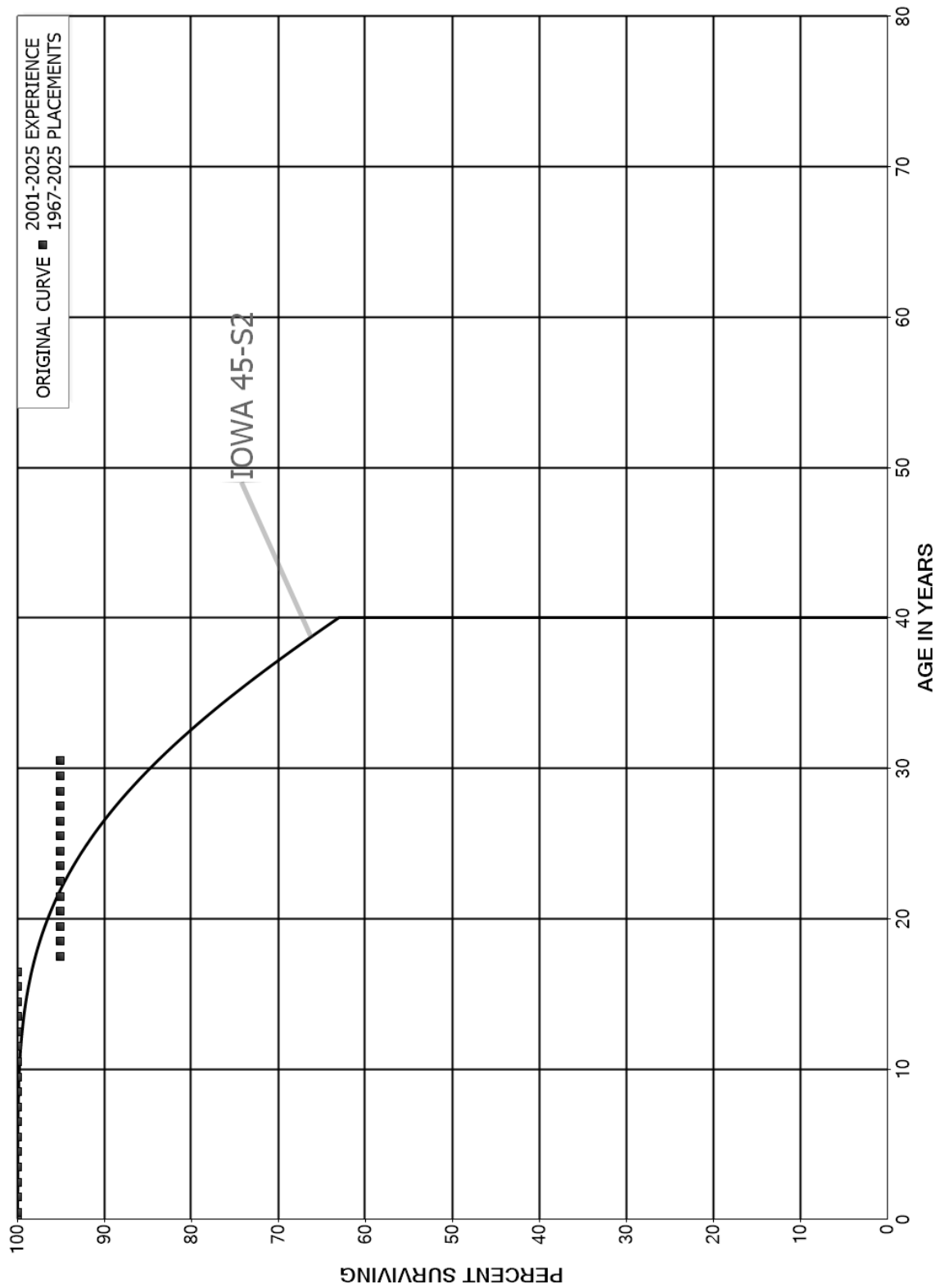
IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS (COMBINED CYCLE)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2025			EXPERIENCE BAND 2013-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	198,930,053		0.0000	1.0000	100.00
0.5	198,691,102		0.0000	1.0000	100.00
1.5	173,936,658		0.0000	1.0000	100.00
2.5	146,663,976	1,474,477	0.0101	0.9899	100.00
3.5	134,351,337	1,696,486	0.0126	0.9874	98.99
4.5	127,959,092	10,000	0.0001	0.9999	97.74
5.5	127,933,389	428,483	0.0033	0.9967	97.74
6.5	126,475,685	9,575,283	0.0757	0.9243	97.41
7.5	116,900,402		0.0000	1.0000	90.03
8.5	116,750,502	8,767,357	0.0751	0.9249	90.03
9.5	106,826,487	34,000	0.0003	0.9997	83.27
10.5	105,925,912	96,440	0.0009	0.9991	83.25
11.5					83.17

IDAHO POWER COMPANY
ACCOUNT 344.00 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2025

EXPERIENCE BAND 2001-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,248,459		0.0000	1.0000	100.00
0.5	77,115,826		0.0000	1.0000	100.00
1.5	76,954,639		0.0000	1.0000	100.00
2.5	71,143,675		0.0000	1.0000	100.00
3.5	71,143,675		0.0000	1.0000	100.00
4.5	71,143,675		0.0000	1.0000	100.00
5.5	71,181,066		0.0000	1.0000	100.00
6.5	71,181,066		0.0000	1.0000	100.00
7.5	71,093,793		0.0000	1.0000	100.00
8.5	71,093,793		0.0000	1.0000	100.00
9.5	71,093,793		0.0000	1.0000	100.00
10.5	70,917,173		0.0000	1.0000	100.00
11.5	36,243,816	20,000	0.0006	0.9994	100.00
12.5	36,223,816		0.0000	1.0000	99.94
13.5	36,223,816		0.0000	1.0000	99.94
14.5	36,223,816		0.0000	1.0000	99.94
15.5	36,223,816		0.0000	1.0000	99.94
16.5	31,177,344	1,535,883	0.0493	0.9507	99.94
17.5	21,363,124		0.0000	1.0000	95.02
18.5	21,363,124		0.0000	1.0000	95.02
19.5	13,223,124		0.0000	1.0000	95.02
20.5	13,223,124		0.0000	1.0000	95.02
21.5	13,223,124		0.0000	1.0000	95.02
22.5	13,223,124		0.0000	1.0000	95.02
23.5	13,203,426		0.0000	1.0000	95.02
24.5	37,391		0.0000	1.0000	95.02
25.5	37,391		0.0000	1.0000	95.02
26.5	37,391		0.0000	1.0000	95.02
27.5	37,391		0.0000	1.0000	95.02
28.5	37,391		0.0000	1.0000	95.02
29.5	37,391		0.0000	1.0000	95.02
30.5					95.02
31.5					
32.5					
33.5	484,556		0.0000		
34.5	484,556		0.0000		
35.5	484,556		0.0000		
36.5	484,556		0.0000		
37.5	484,556		0.0000		
38.5	484,556		0.0000		

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

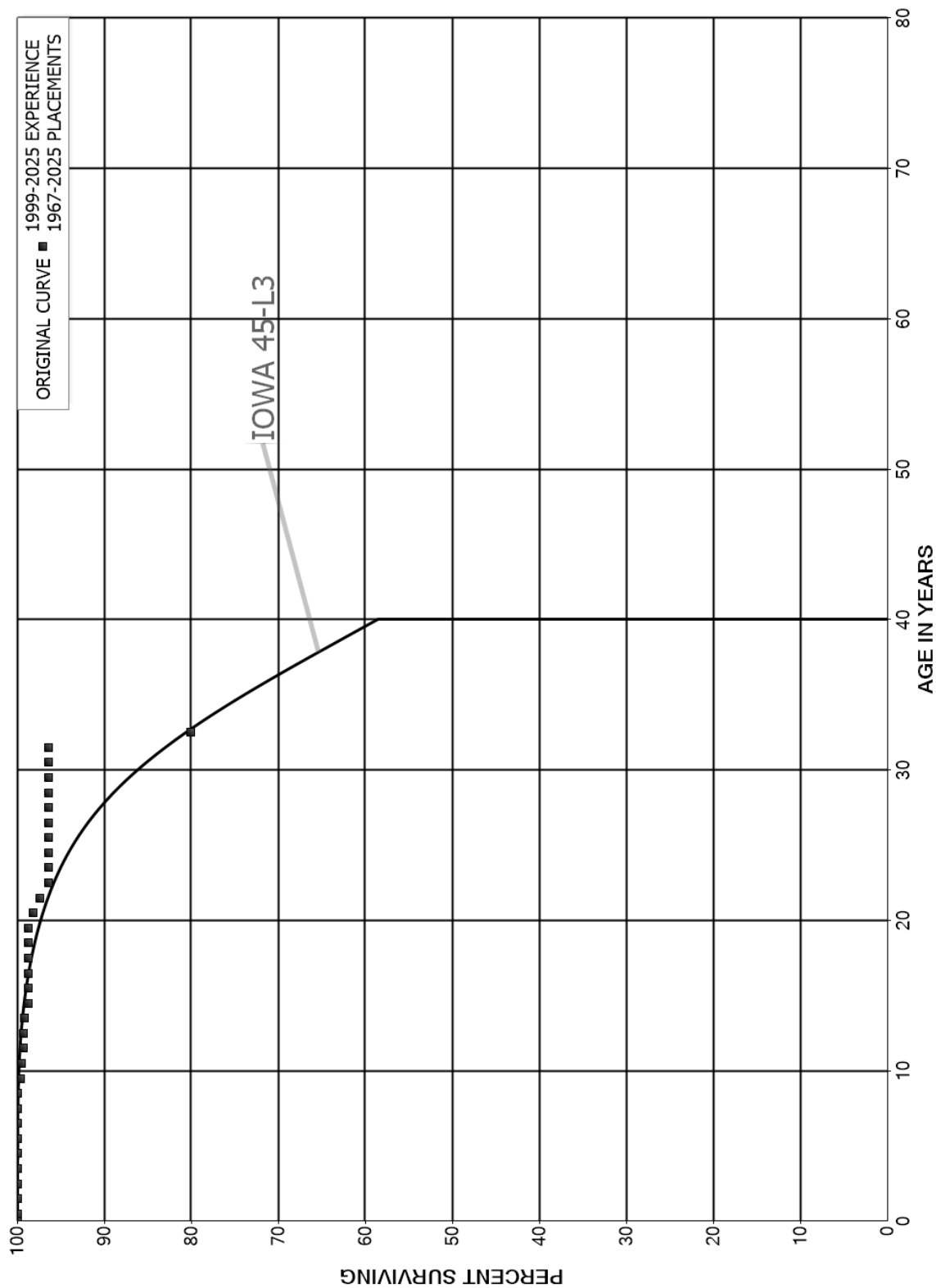
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2025

EXPERIENCE BAND 2001-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	484,556		0.0000		
40.5	484,556		0.0000		
41.5	484,556		0.0000		
42.5	484,556		0.0000		
43.5	484,556		0.0000		
44.5	484,556		0.0000		
45.5	484,556		0.0000		
46.5	484,556		0.0000		
47.5	484,556		0.0000		
48.5	484,556		0.0000		
49.5	484,556		0.0000		
50.5	484,556		0.0000		
51.5	484,556		0.0000		
52.5	484,556		0.0000		
53.5	484,556		0.0000		
54.5	484,556		0.0000		
55.5	484,556		0.0000		
56.5	484,556		0.0000		
57.5	484,556		0.0000		
58.5					

IDAHO POWER COMPANY
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2025

EXPERIENCE BAND 1999-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,139,111		0.0000	1.0000	100.00
0.5	96,362,237		0.0000	1.0000	100.00
1.5	95,670,350	12,000	0.0001	0.9999	100.00
2.5	94,869,607		0.0000	1.0000	99.99
3.5	93,883,895		0.0000	1.0000	99.99
4.5	93,110,316	11,250	0.0001	0.9999	99.99
5.5	93,090,315		0.0000	1.0000	99.98
6.5	91,841,068	8,717	0.0001	0.9999	99.98
7.5	91,785,652		0.0000	1.0000	99.97
8.5	91,359,190	353,308	0.0039	0.9961	99.97
9.5	88,286,815	31,461	0.0004	0.9996	99.58
10.5	88,163,819	186,575	0.0021	0.9979	99.54
11.5	25,028,458		0.0000	1.0000	99.33
12.5	25,028,458	44,618	0.0018	0.9982	99.33
13.5	24,983,840	100,000	0.0040	0.9960	99.16
14.5	24,873,109	10,046	0.0004	0.9996	98.76
15.5	24,734,695		0.0000	1.0000	98.72
16.5	16,404,443		0.0000	1.0000	98.72
17.5	13,205,945		0.0000	1.0000	98.72
18.5	3,831,976		0.0000	1.0000	98.72
19.5	3,831,976	20,554	0.0054	0.9946	98.72
20.5	2,336,629	20,000	0.0086	0.9914	98.19
21.5	2,315,012	21,600	0.0093	0.9907	97.35
22.5	2,030,156		0.0000	1.0000	96.44
23.5	2,023,752		0.0000	1.0000	96.44
24.5	7,092		0.0000	1.0000	96.44
25.5	7,092		0.0000	1.0000	96.44
26.5	7,092		0.0000	1.0000	96.44
27.5	7,484		0.0000	1.0000	96.44
28.5	7,484		0.0000	1.0000	96.44
29.5	7,484		0.0000	1.0000	96.44
30.5	7,484		0.0000	1.0000	96.44
31.5	27,010	4,572	0.1693	0.8307	96.44
32.5	22,438		0.0000	1.0000	80.12
33.5	22,438		0.0000	1.0000	80.12
34.5	22,438		0.0000	1.0000	80.12
35.5	22,438		0.0000	1.0000	80.12
36.5	22,438		0.0000	1.0000	80.12
37.5	22,438		0.0000	1.0000	80.12
38.5	19,918		0.0000	1.0000	80.12

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

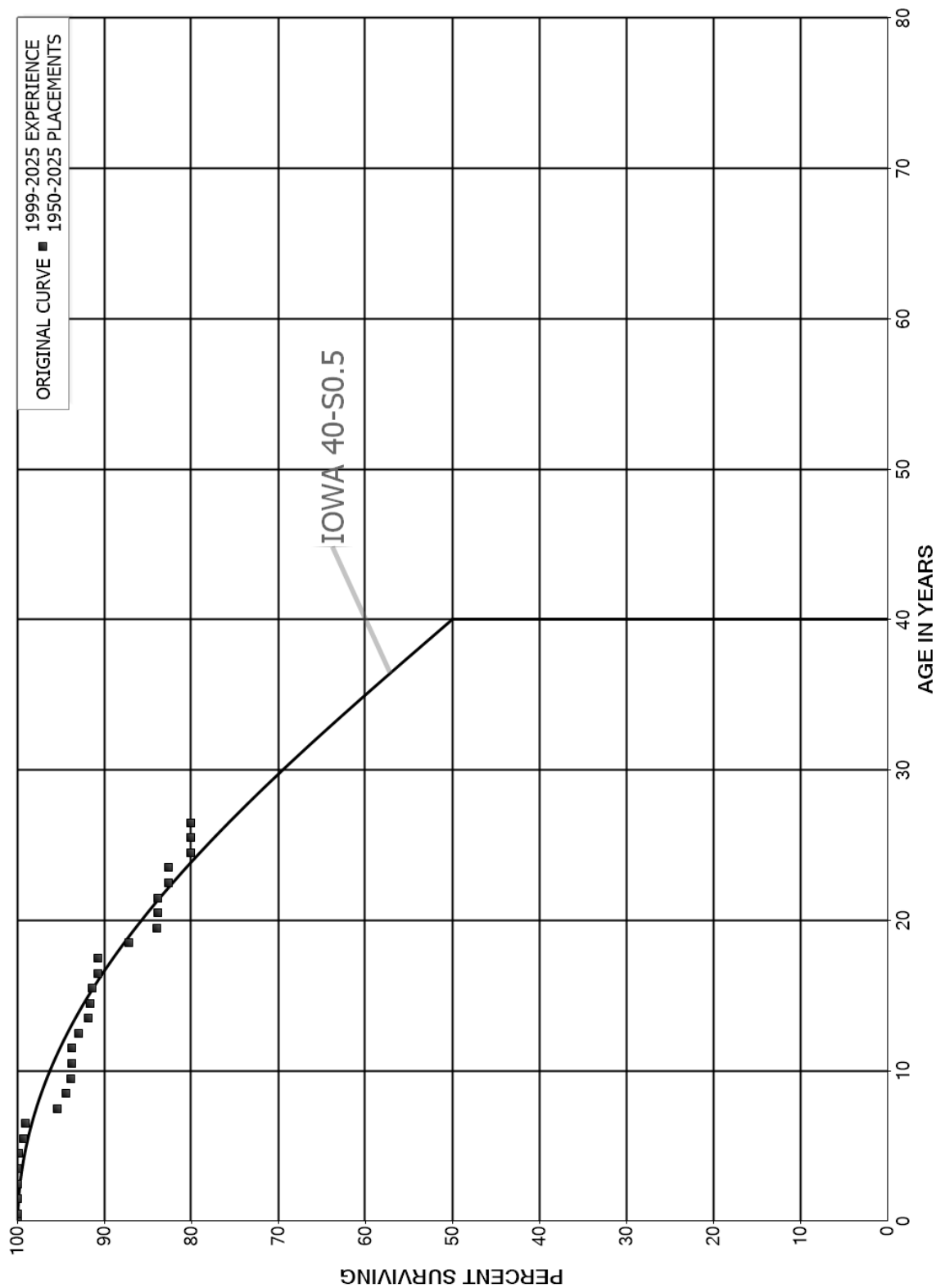
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2025

EXPERIENCE BAND 1999-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,918		0.0000	1.0000	80.12
40.5	19,918		0.0000	1.0000	80.12
41.5	19,918		0.0000	1.0000	80.12
42.5	19,918		0.0000	1.0000	80.12
43.5	19,918		0.0000	1.0000	80.12
44.5	19,918		0.0000	1.0000	80.12
45.5	19,918		0.0000	1.0000	80.12
46.5	19,918		0.0000	1.0000	80.12
47.5	19,918		0.0000	1.0000	80.12
48.5	19,918		0.0000	1.0000	80.12
49.5	19,918		0.0000	1.0000	80.12
50.5	19,918		0.0000	1.0000	80.12
51.5	19,918		0.0000	1.0000	80.12
52.5	19,918		0.0000	1.0000	80.12
53.5	19,918		0.0000	1.0000	80.12
54.5	19,526		0.0000	1.0000	80.12
55.5	19,526		0.0000	1.0000	80.12
56.5	19,526		0.0000	1.0000	80.12
57.5	19,526		0.0000	1.0000	80.12
58.5					80.12

IDAHO POWER COMPANY
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2025

EXPERIENCE BAND 1999-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,702,648		0.0000	1.0000	100.00
0.5	9,277,285		0.0000	1.0000	100.00
1.5	9,193,557	1,765	0.0002	0.9998	100.00
2.5	8,525,976	1,464	0.0002	0.9998	99.98
3.5	7,346,708	9,557	0.0013	0.9987	99.96
4.5	7,048,301	37,965	0.0054	0.9946	99.83
5.5	6,907,383	17,135	0.0025	0.9975	99.30
6.5	6,726,688	245,403	0.0365	0.9635	99.05
7.5	6,339,966	70,750	0.0112	0.9888	95.44
8.5	6,089,942	32,050	0.0053	0.9947	94.37
9.5	5,844,017	7,414	0.0013	0.9987	93.87
10.5	5,616,896		0.0000	1.0000	93.76
11.5	3,326,772	26,912	0.0081	0.9919	93.76
12.5	3,204,317	40,383	0.0126	0.9874	93.00
13.5	3,091,850	6,472	0.0021	0.9979	91.82
14.5	3,069,426	6,769	0.0022	0.9978	91.63
15.5	2,995,194	22,612	0.0075	0.9925	91.43
16.5	2,958,611	1,418	0.0005	0.9995	90.74
17.5	2,011,703	76,967	0.0383	0.9617	90.70
18.5	1,128,530	41,922	0.0371	0.9629	87.23
19.5	1,082,692	1,619	0.0015	0.9985	83.99
20.5	1,081,072		0.0000	1.0000	83.86
21.5	1,077,235	16,614	0.0154	0.9846	83.86
22.5	1,051,382		0.0000	1.0000	82.57
23.5	1,004,816	30,000	0.0299	0.9701	82.57
24.5	862		0.0000	1.0000	80.10
25.5	862		0.0000	1.0000	80.10
26.5					80.10
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

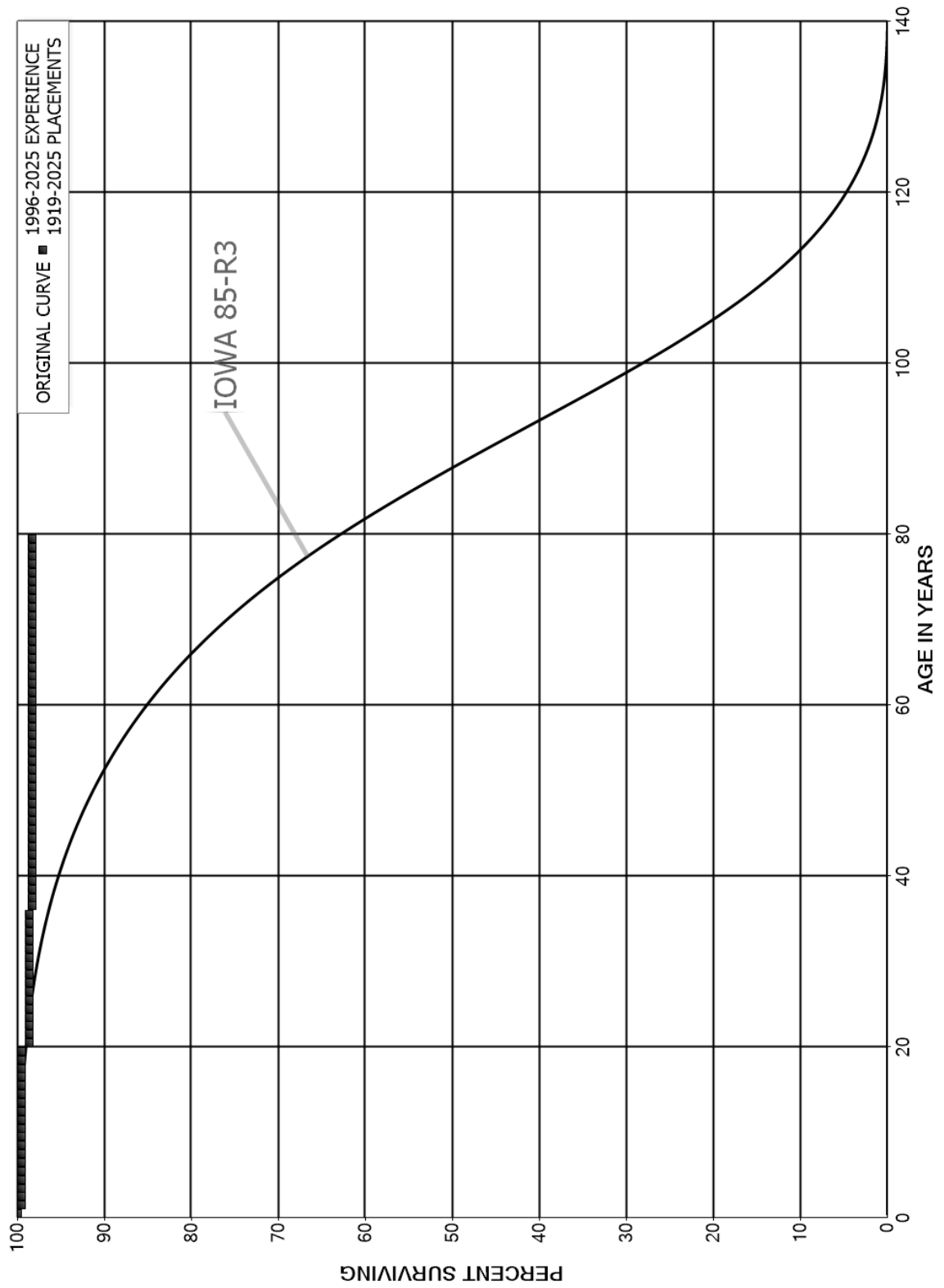
IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2025			EXPERIENCE BAND 1999-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	93		0.0000		
44.5	93		0.0000		
45.5	93		0.0000		
46.5	93		0.0000		
47.5	93		0.0000		
48.5	143		0.0000		
49.5	143		0.0000		
50.5	143		0.0000		
51.5	143		0.0000		
52.5	143		0.0000		
53.5	143		0.0000		
54.5	143		0.0000		
55.5	143		0.0000		
56.5	143		0.0000		
57.5	143		0.0000		
58.5	143		0.0000		
59.5	143		0.0000		
60.5	143		0.0000		
61.5	143		0.0000		
62.5	143		0.0000		
63.5	143		0.0000		
64.5	143		0.0000		
65.5	143		0.0000		
66.5	143		0.0000		
67.5	143		0.0000		
68.5	143		0.0000		
69.5	143		0.0000		
70.5	50		0.0000		
71.5	50		0.0000		
72.5	50		0.0000		
73.5	50		0.0000		
74.5	50		0.0000		
75.5					

IDAHO POWER COMPANY
ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,283,416		0.0000	1.0000	100.00
0.5	32,264,280	143,339	0.0044	0.9956	100.00
1.5	32,650,564		0.0000	1.0000	99.56
2.5	31,423,115		0.0000	1.0000	99.56
3.5	30,651,300		0.0000	1.0000	99.56
4.5	30,754,330		0.0000	1.0000	99.56
5.5	30,509,317		0.0000	1.0000	99.56
6.5	29,915,925		0.0000	1.0000	99.56
7.5	27,707,777		0.0000	1.0000	99.56
8.5	27,598,002		0.0000	1.0000	99.56
9.5	27,099,695		0.0000	1.0000	99.56
10.5	27,018,010	7,302	0.0003	0.9997	99.56
11.5	26,926,886		0.0000	1.0000	99.53
12.5	26,423,437		0.0000	1.0000	99.53
13.5	26,671,716	3,142	0.0001	0.9999	99.53
14.5	26,341,728		0.0000	1.0000	99.52
15.5	24,397,916		0.0000	1.0000	99.52
16.5	22,692,614		0.0000	1.0000	99.52
17.5	21,927,119		0.0000	1.0000	99.52
18.5	20,031,535		0.0000	1.0000	99.52
19.5	19,338,275	180,896	0.0094	0.9906	99.52
20.5	16,698,395		0.0000	1.0000	98.59
21.5	16,601,371		0.0000	1.0000	98.59
22.5	13,903,903		0.0000	1.0000	98.59
23.5	11,313,030		0.0000	1.0000	98.59
24.5	9,038,331		0.0000	1.0000	98.59
25.5	7,753,438		0.0000	1.0000	98.59
26.5	7,758,304		0.0000	1.0000	98.59
27.5	7,769,752		0.0000	1.0000	98.59
28.5	6,585,308		0.0000	1.0000	98.59
29.5	6,462,145		0.0000	1.0000	98.59
30.5	5,807,705		0.0000	1.0000	98.59
31.5	4,997,862		0.0000	1.0000	98.59
32.5	4,877,119		0.0000	1.0000	98.59
33.5	4,806,621		0.0000	1.0000	98.59
34.5	4,571,548	5	0.0000	1.0000	98.59
35.5	4,587,843	14,412	0.0031	0.9969	98.59
36.5	4,599,596		0.0000	1.0000	98.28
37.5	4,620,105		0.0000	1.0000	98.28
38.5	4,507,058	54	0.0000	1.0000	98.28

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,474,573		0.0000	1.0000	98.28
40.5	4,430,228		0.0000	1.0000	98.28
41.5	4,429,648		0.0000	1.0000	98.28
42.5	4,254,253		0.0000	1.0000	98.28
43.5	4,043,277		0.0000	1.0000	98.28
44.5	3,731,598		0.0000	1.0000	98.28
45.5	2,696,619		0.0000	1.0000	98.28
46.5	2,708,778		0.0000	1.0000	98.28
47.5	2,637,643		0.0000	1.0000	98.28
48.5	2,535,216		0.0000	1.0000	98.28
49.5	2,313,709	367	0.0002	0.9998	98.28
50.5	2,256,292		0.0000	1.0000	98.26
51.5	2,111,167		0.0000	1.0000	98.26
52.5	1,611,865		0.0000	1.0000	98.26
53.5	1,607,753		0.0000	1.0000	98.26
54.5	1,616,939		0.0000	1.0000	98.26
55.5	1,605,580		0.0000	1.0000	98.26
56.5	1,478,860		0.0000	1.0000	98.26
57.5	1,467,412		0.0000	1.0000	98.26
58.5	1,360,361		0.0000	1.0000	98.26
59.5	1,193,319		0.0000	1.0000	98.26
60.5	1,160,221		0.0000	1.0000	98.26
61.5	999,593		0.0000	1.0000	98.26
62.5	909,437		0.0000	1.0000	98.26
63.5	884,064		0.0000	1.0000	98.26
64.5	625,934		0.0000	1.0000	98.26
65.5	475,192		0.0000	1.0000	98.26
66.5	433,174		0.0000	1.0000	98.26
67.5	412,665		0.0000	1.0000	98.26
68.5	393,610		0.0000	1.0000	98.26
69.5	327,099		0.0000	1.0000	98.26
70.5	320,776		0.0000	1.0000	98.26
71.5	304,882		0.0000	1.0000	98.26
72.5	225,478		0.0000	1.0000	98.26
73.5	171,943		0.0000	1.0000	98.26
74.5	108,511		0.0000	1.0000	98.26
75.5	46,987		0.0000	1.0000	98.26
76.5	29,473		0.0000	1.0000	98.26
77.5	29,257		0.0000	1.0000	98.26
78.5	29,257		0.0000	1.0000	98.26

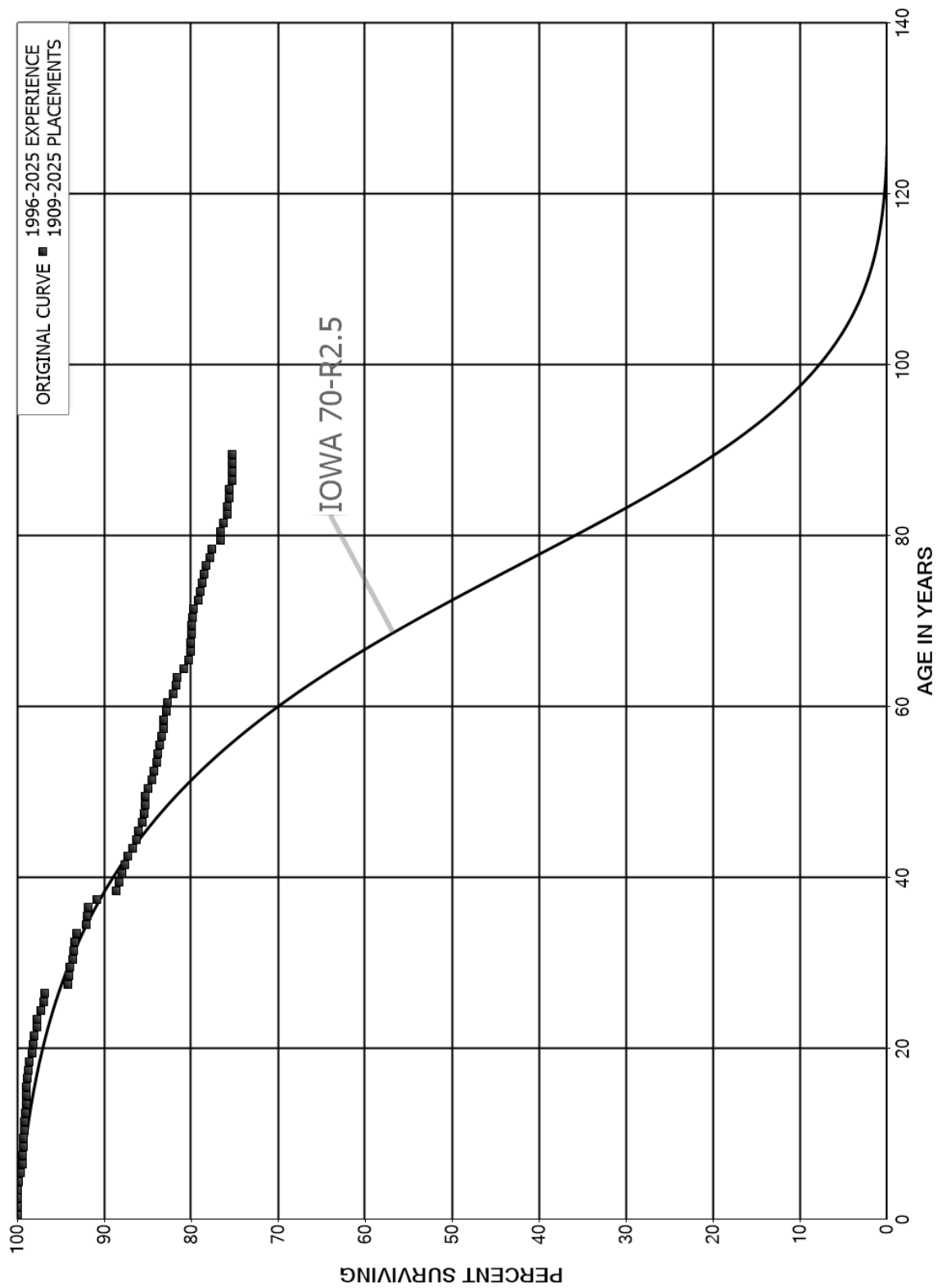
IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1996-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	17,188	15	0.0000	1.0000	98.26
80.5	17,188		0.0009	0.9991	98.26
81.5	17,173		0.0000	1.0000	98.17
82.5	17,173		0.0000	1.0000	98.17
83.5	17,173		0.0000	1.0000	98.17
84.5	1,441		0.0000	1.0000	98.17
85.5	1,441		0.0000	1.0000	98.17
86.5	1,441		0.0000	1.0000	98.17
87.5	1,441		0.0000	1.0000	98.17
88.5	1,441		0.0000	1.0000	98.17
89.5	1,279		0.0000	1.0000	98.17
90.5	1,279		0.0000	1.0000	98.17
91.5	1,279		0.0000	1.0000	98.17
92.5	1,279		0.0000	1.0000	98.17
93.5	1,279		0.0000	1.0000	98.17
94.5	1,279		0.0000	1.0000	98.17
95.5	1,279		0.0000	1.0000	98.17
96.5	582		0.0000	1.0000	98.17
97.5	582		0.0000	1.0000	98.17
98.5	582		0.0000	1.0000	98.17
99.5	476		0.0000	1.0000	98.17
100.5	457		0.0000	1.0000	98.17
101.5	457		0.0000	1.0000	98.17
102.5	457		0.0000	1.0000	98.17
103.5	18		0.0000	1.0000	98.17
104.5	18		0.0000	1.0000	98.17
105.5	18		0.0000	1.0000	98.17
106.5					98.17

IDAHO POWER COMPANY
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,591,709		0.0000	1.0000	100.00
0.5	115,795,930		0.0000	1.0000	100.00
1.5	93,165,471	74,779	0.0008	0.9992	100.00
2.5	85,332,372	16,069	0.0002	0.9998	99.92
3.5	74,475,214	85,406	0.0011	0.9989	99.90
4.5	73,177,818	96,025	0.0013	0.9987	99.79
5.5	69,121,594	203,656	0.0029	0.9971	99.66
6.5	67,690,351	6,159	0.0001	0.9999	99.36
7.5	67,707,379	24,905	0.0004	0.9996	99.35
8.5	66,569,692	53,249	0.0008	0.9992	99.32
9.5	64,325,749	70,202	0.0011	0.9989	99.24
10.5	59,248,874	2,188	0.0000	1.0000	99.13
11.5	56,827,981	56,036	0.0010	0.9990	99.12
12.5	53,879,972	52,323	0.0010	0.9990	99.03
13.5	51,156,314	12,503	0.0002	0.9998	98.93
14.5	51,672,800	6,055	0.0001	0.9999	98.91
15.5	30,719,689	34,164	0.0011	0.9989	98.90
16.5	28,797,910	2,170	0.0001	0.9999	98.79
17.5	28,430,869	47,630	0.0017	0.9983	98.78
18.5	26,039,620	92,128	0.0035	0.9965	98.61
19.5	25,522,539	32,471	0.0013	0.9987	98.26
20.5	23,162,148	28,577	0.0012	0.9988	98.14
21.5	23,331,045	57,967	0.0025	0.9975	98.02
22.5	20,924,731	3,403	0.0002	0.9998	97.77
23.5	20,460,467	107,959	0.0053	0.9947	97.76
24.5	15,950,252	41,236	0.0026	0.9974	97.24
25.5	15,685,340	33,668	0.0021	0.9979	96.99
26.5	15,271,061	414,207	0.0271	0.9729	96.78
27.5	14,454,380	13,658	0.0009	0.9991	94.16
28.5	15,183,135	18,162	0.0012	0.9988	94.07
29.5	15,146,944	58,155	0.0038	0.9962	93.96
30.5	15,607,758	13,538	0.0009	0.9991	93.60
31.5	14,739,366	20,614	0.0014	0.9986	93.51
32.5	14,751,070	32,111	0.0022	0.9978	93.38
33.5	14,090,205	162,718	0.0115	0.9885	93.18
34.5	13,908,568	16,096	0.0012	0.9988	92.10
35.5	14,550,844	20,438	0.0014	0.9986	92.00
36.5	15,259,311	179,298	0.0118	0.9882	91.87
37.5	13,937,921	330,489	0.0237	0.9763	90.79
38.5	13,578,412	46,627	0.0034	0.9966	88.64

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,477,311	52,680	0.0039	0.9961	88.33
40.5	12,670,718	47,766	0.0038	0.9962	87.99
41.5	12,482,529	52,336	0.0042	0.9958	87.65
42.5	12,347,804	85,400	0.0069	0.9931	87.29
43.5	12,010,466	50,414	0.0042	0.9958	86.68
44.5	11,086,388	35,710	0.0032	0.9968	86.32
45.5	10,300,852	57,109	0.0055	0.9945	86.04
46.5	10,332,657	22,201	0.0021	0.9979	85.56
47.5	10,138,279	8,090	0.0008	0.9992	85.38
48.5	9,355,931	3,520	0.0004	0.9996	85.31
49.5	8,022,805	30,520	0.0038	0.9962	85.28
50.5	7,172,708	37,018	0.0052	0.9948	84.96
51.5	6,811,873	20,123	0.0030	0.9970	84.52
52.5	6,618,303	25,604	0.0039	0.9961	84.27
53.5	6,007,796	7,210	0.0012	0.9988	83.94
54.5	5,857,266	17,396	0.0030	0.9970	83.84
55.5	5,697,069	10,791	0.0019	0.9981	83.59
56.5	5,478,430	14,438	0.0026	0.9974	83.43
57.5	5,356,753	2,595	0.0005	0.9995	83.21
58.5	4,468,752	16,547	0.0037	0.9963	83.17
59.5	4,227,780	9,312	0.0022	0.9978	82.87
60.5	3,490,992	27,870	0.0080	0.9920	82.68
61.5	3,395,911	12,796	0.0038	0.9962	82.02
62.5	3,281,358	2,970	0.0009	0.9991	81.71
63.5	3,194,075	30,161	0.0094	0.9906	81.64
64.5	2,804,836	20,669	0.0074	0.9926	80.87
65.5	2,040,733	3,957	0.0019	0.9981	80.27
66.5	1,221,798	548	0.0004	0.9996	80.12
67.5	1,212,462	1,579	0.0013	0.9987	80.08
68.5	1,285,592	570	0.0004	0.9996	79.98
69.5	1,090,939	1,298	0.0012	0.9988	79.94
70.5	1,011,745	2,006	0.0020	0.9980	79.85
71.5	961,537	5,618	0.0058	0.9942	79.69
72.5	839,868	2,904	0.0035	0.9965	79.22
73.5	738,080	2,559	0.0035	0.9965	78.95
74.5	599,196	1,186	0.0020	0.9980	78.68
75.5	532,211	1,433	0.0027	0.9973	78.52
76.5	384,540	2,470	0.0064	0.9936	78.31
77.5	318,708	577	0.0018	0.9982	77.80
78.5	287,419	3,826	0.0133	0.9867	77.66

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

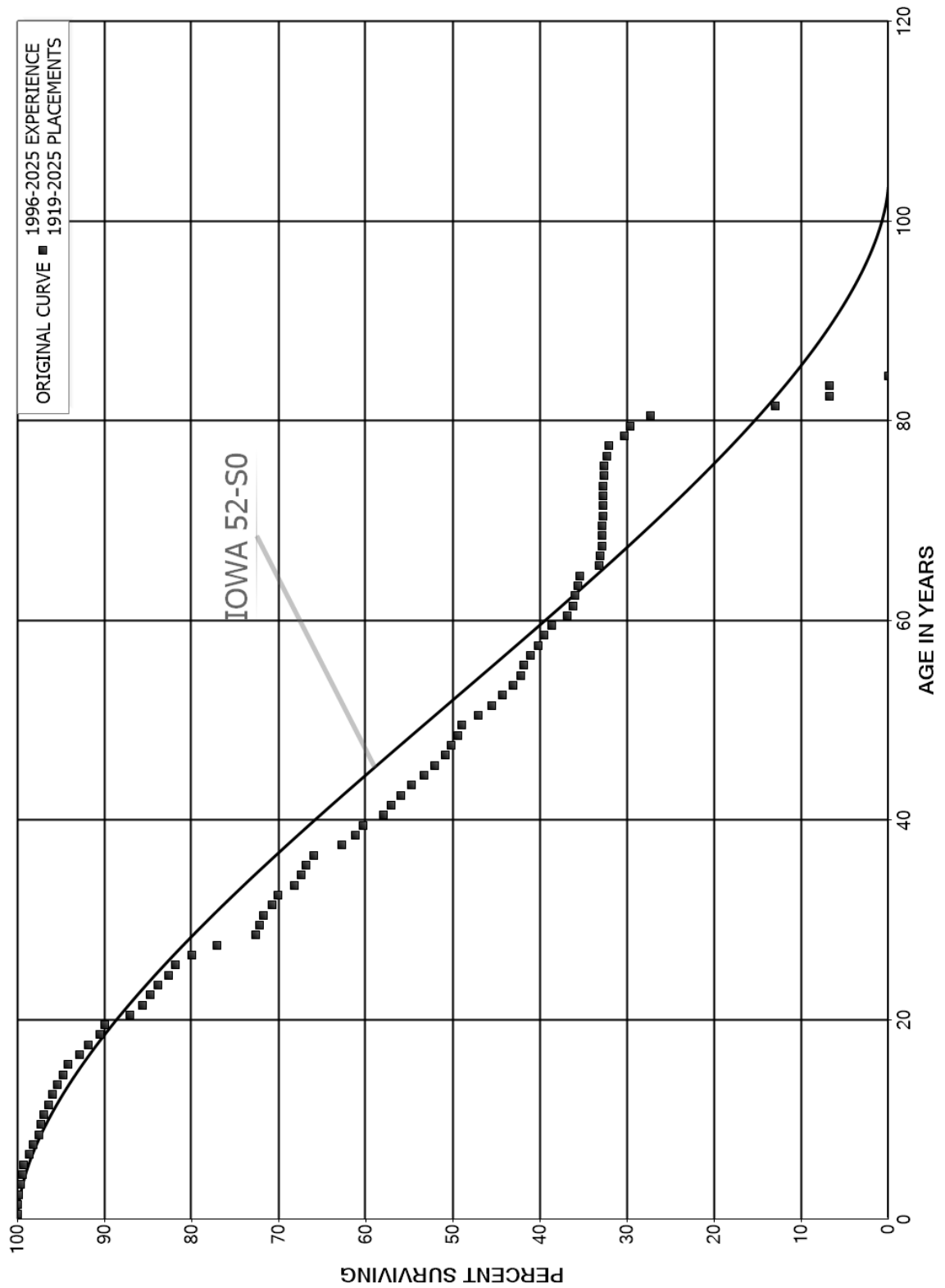
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	252,293		0.0000	1.0000	76.63
80.5	251,798	1,302	0.0052	0.9948	76.63
81.5	250,447	1,413	0.0056	0.9944	76.23
82.5	248,962		0.0000	1.0000	75.80
83.5	248,858	730	0.0029	0.9971	75.80
84.5	247,663		0.0000	1.0000	75.58
85.5	242,387	789	0.0033	0.9967	75.58
86.5	237,008	295	0.0012	0.9988	75.34
87.5	211,091	2	0.0000	1.0000	75.24
88.5	192,338		0.0000	1.0000	75.24
89.5	186,912		0.0000	1.0000	75.24
90.5	186,912	8	0.0000	1.0000	75.24
91.5	186,799		0.0000	1.0000	75.24
92.5	186,799		0.0000	1.0000	75.24
93.5	186,799		0.0000	1.0000	75.24
94.5	186,778		0.0000	1.0000	75.24
95.5	186,611	286	0.0015	0.9985	75.24
96.5	163,305		0.0000	1.0000	75.12
97.5	161,238		0.0000	1.0000	75.12
98.5	65,897	1,558	0.0236	0.9764	75.12
99.5	63,856		0.0000	1.0000	73.35
100.5	63,856	1,552	0.0243	0.9757	73.35
101.5	45,981	58	0.0013	0.9987	71.56
102.5	40,943	1,674	0.0409	0.9591	71.47
103.5	39,268		0.0000	1.0000	68.55
104.5	9,595		0.0000	1.0000	68.55
105.5	9,595		0.0000	1.0000	68.55
106.5	2,403		0.0000	1.0000	68.55
107.5	2,403		0.0000	1.0000	68.55
108.5	2,403		0.0000	1.0000	68.55
109.5	2,403		0.0000	1.0000	68.55
110.5	2,403		0.0000	1.0000	68.55
111.5	2,403		0.0000	1.0000	68.55
112.5	2,403		0.0000	1.0000	68.55
113.5	2,403		0.0000	1.0000	68.55
114.5	2,403		0.0000	1.0000	68.55
115.5	2,403		0.0000	1.0000	68.55
116.5					68.55

IDAHO POWER COMPANY
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	537,718,554	206,474	0.0004	0.9996	100.00
0.5	494,854,412	180,087	0.0004	0.9996	99.96
1.5	465,446,867	566,580	0.0012	0.9988	99.93
2.5	449,994,324	733,627	0.0016	0.9984	99.80
3.5	445,693,691	881,090	0.0020	0.9980	99.64
4.5	445,202,094	932,676	0.0021	0.9979	99.44
5.5	418,593,301	2,550,353	0.0061	0.9939	99.24
6.5	394,105,108	2,025,300	0.0051	0.9949	98.63
7.5	392,206,498	2,617,341	0.0067	0.9933	98.12
8.5	370,496,981	796,588	0.0022	0.9978	97.47
9.5	364,497,486	1,138,834	0.0031	0.9969	97.26
10.5	327,467,647	2,069,884	0.0063	0.9937	96.96
11.5	303,471,281	1,395,826	0.0046	0.9954	96.34
12.5	287,815,910	1,526,618	0.0053	0.9947	95.90
13.5	268,774,994	1,871,720	0.0070	0.9930	95.39
14.5	251,280,840	1,341,209	0.0053	0.9947	94.73
15.5	229,362,095	3,359,618	0.0146	0.9854	94.22
16.5	214,859,461	2,359,819	0.0110	0.9890	92.84
17.5	197,245,857	2,946,121	0.0149	0.9851	91.82
18.5	180,304,502	884,090	0.0049	0.9951	90.45
19.5	180,702,831	5,869,705	0.0325	0.9675	90.01
20.5	170,099,181	2,805,924	0.0165	0.9835	87.08
21.5	167,099,991	1,699,178	0.0102	0.9898	85.65
22.5	154,076,765	1,654,369	0.0107	0.9893	84.78
23.5	144,096,283	2,115,716	0.0147	0.9853	83.87
24.5	115,650,146	1,101,562	0.0095	0.9905	82.63
25.5	114,909,006	2,582,625	0.0225	0.9775	81.85
26.5	109,600,407	3,960,139	0.0361	0.9639	80.01
27.5	101,545,756	5,932,262	0.0584	0.9416	77.12
28.5	94,099,092	502,785	0.0053	0.9947	72.61
29.5	91,635,506	604,011	0.0066	0.9934	72.22
30.5	91,793,581	1,330,213	0.0145	0.9855	71.75
31.5	85,558,174	770,047	0.0090	0.9910	70.71
32.5	84,458,818	2,334,903	0.0276	0.9724	70.07
33.5	77,869,565	869,730	0.0112	0.9888	68.13
34.5	73,753,648	537,742	0.0073	0.9927	67.37
35.5	73,102,991	967,027	0.0132	0.9868	66.88
36.5	74,056,946	3,716,651	0.0502	0.9498	66.00
37.5	61,878,796	1,465,895	0.0237	0.9763	62.68
38.5	61,860,154	950,135	0.0154	0.9846	61.20

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,526,773	1,969,322	0.0390	0.9610	60.26
40.5	47,928,394	698,970	0.0146	0.9854	57.91
41.5	45,860,108	904,331	0.0197	0.9803	57.07
42.5	45,452,396	1,015,680	0.0223	0.9777	55.94
43.5	44,999,275	1,128,267	0.0251	0.9749	54.69
44.5	43,657,263	1,012,190	0.0232	0.9768	53.32
45.5	41,844,750	1,031,458	0.0246	0.9754	52.08
46.5	41,203,037	482,488	0.0117	0.9883	50.80
47.5	39,194,027	625,155	0.0160	0.9840	50.21
48.5	35,356,503	323,563	0.0092	0.9908	49.40
49.5	29,654,737	1,120,477	0.0378	0.9622	48.95
50.5	25,589,514	847,220	0.0331	0.9669	47.10
51.5	23,959,519	667,127	0.0278	0.9722	45.54
52.5	22,589,911	591,578	0.0262	0.9738	44.27
53.5	20,388,908	432,938	0.0212	0.9788	43.12
54.5	19,610,619	188,394	0.0096	0.9904	42.20
55.5	19,067,880	325,004	0.0170	0.9830	41.79
56.5	18,466,514	421,512	0.0228	0.9772	41.08
57.5	17,323,918	288,888	0.0167	0.9833	40.14
58.5	16,359,552	373,456	0.0228	0.9772	39.48
59.5	15,362,185	707,458	0.0461	0.9539	38.57
60.5	11,845,198	204,278	0.0172	0.9828	36.80
61.5	11,490,325	79,559	0.0069	0.9931	36.16
62.5	10,943,176	80,014	0.0073	0.9927	35.91
63.5	10,649,840	88,849	0.0083	0.9917	35.65
64.5	10,093,170	612,317	0.0607	0.9393	35.35
65.5	7,014,042	28,820	0.0041	0.9959	33.21
66.5	6,308,799	36,612	0.0058	0.9942	33.07
67.5	6,242,304	12,261	0.0020	0.9980	32.88
68.5	5,183,981	5,503	0.0011	0.9989	32.81
69.5	4,591,979	400	0.0001	0.9999	32.78
70.5	3,645,095	6,794	0.0019	0.9981	32.78
71.5	3,445,955	1,911	0.0006	0.9994	32.72
72.5	2,778,002	1,552	0.0006	0.9994	32.70
73.5	2,132,053	2,337	0.0011	0.9989	32.68
74.5	1,611,599	2,350	0.0015	0.9985	32.64
75.5	1,175,423	11,771	0.0100	0.9900	32.60
76.5	370,307	2,224	0.0060	0.9940	32.27
77.5	208,914	11,645	0.0557	0.9443	32.08
78.5	92,564	1,914	0.0207	0.9793	30.29

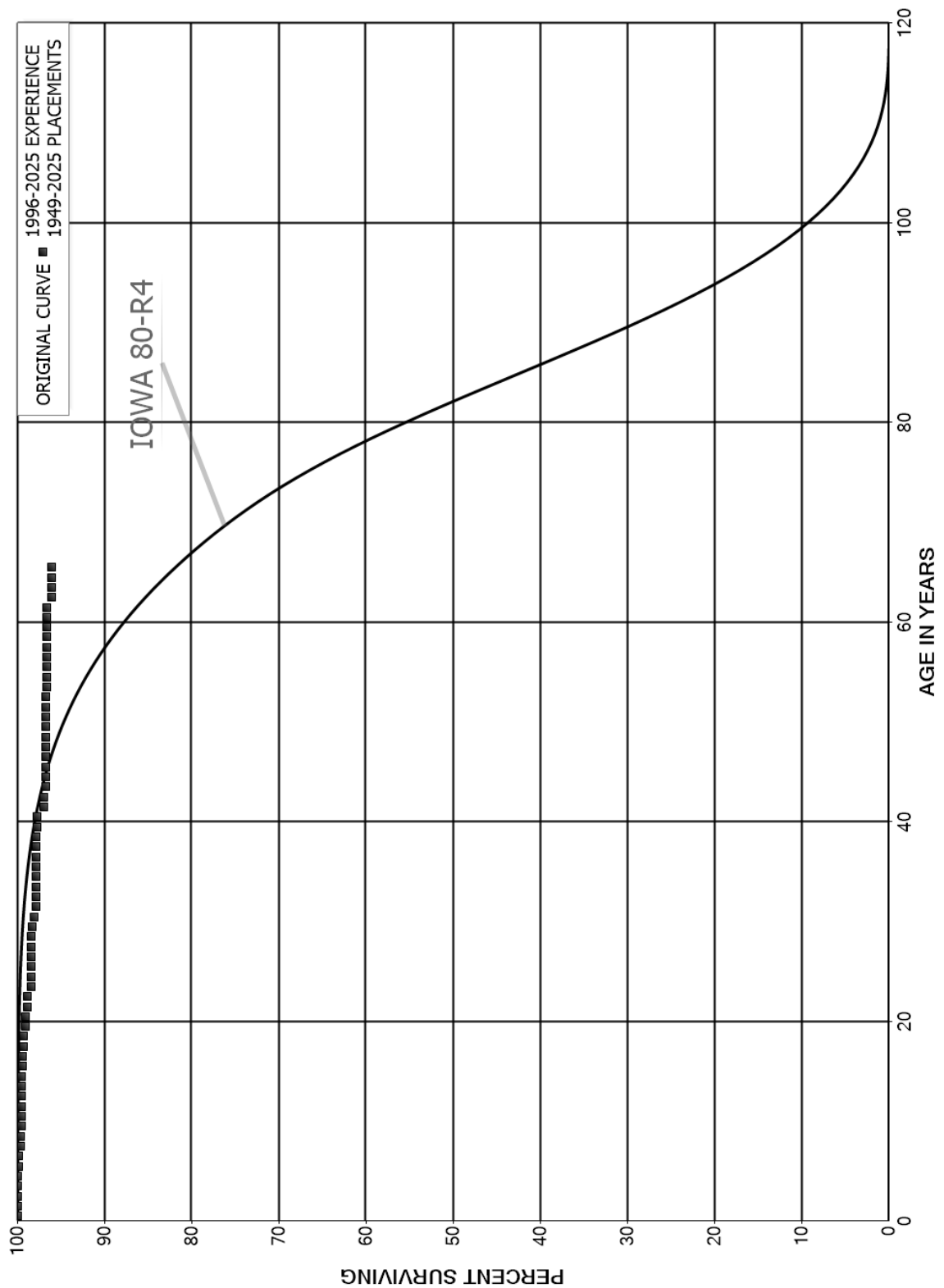
IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1996-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,676	451	0.0794	0.9206	29.66
80.5	4,748	2,496	0.5256	0.4744	27.31
81.5	1,344	649	0.4831	0.5169	12.95
82.5	93		0.0000	1.0000	6.70
83.5	93	93	1.0000		6.70
84.5					

IDAHO POWER COMPANY
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,048,577		0.0000	1.0000	100.00
0.5	230,490,654	476	0.0000	1.0000	100.00
1.5	205,665,687	61,571	0.0003	0.9997	100.00
2.5	199,968,839	20,000	0.0001	0.9999	99.97
3.5	196,680,061	16,578	0.0001	0.9999	99.96
4.5	191,221,503	162,367	0.0008	0.9992	99.95
5.5	185,957,906	8,289	0.0000	1.0000	99.87
6.5	179,511,778	408,805	0.0023	0.9977	99.86
7.5	168,335,233	106,201	0.0006	0.9994	99.63
8.5	156,216,305	33,229	0.0002	0.9998	99.57
9.5	152,436,900	29,530	0.0002	0.9998	99.55
10.5	119,345,401		0.0000	1.0000	99.53
11.5	117,545,761		0.0000	1.0000	99.53
12.5	115,803,194		0.0000	1.0000	99.53
13.5	107,765,991	76,185	0.0007	0.9993	99.53
14.5	119,928,762	64,172	0.0005	0.9995	99.46
15.5	119,067,353		0.0000	1.0000	99.41
16.5	117,676,542	167,002	0.0014	0.9986	99.41
17.5	102,426,218	24,842	0.0002	0.9998	99.27
18.5	79,034,163	167,523	0.0021	0.9979	99.24
19.5	76,071,760		0.0000	1.0000	99.03
20.5	73,747,003	132,201	0.0018	0.9982	99.03
21.5	65,652,705	25,019	0.0004	0.9996	98.85
22.5	55,766,464	237,813	0.0043	0.9957	98.82
23.5	53,514,440		0.0000	1.0000	98.40
24.5	42,715,678		0.0000	1.0000	98.40
25.5	42,369,881		0.0000	1.0000	98.40
26.5	41,696,263		0.0000	1.0000	98.40
27.5	41,793,529	15,196	0.0004	0.9996	98.40
28.5	42,540,006	27,381	0.0006	0.9994	98.36
29.5	42,305,613	117,057	0.0028	0.9972	98.30
30.5	44,118,329	65,682	0.0015	0.9985	98.02
31.5	41,655,806		0.0000	1.0000	97.88
32.5	41,480,876		0.0000	1.0000	97.88
33.5	41,294,627		0.0000	1.0000	97.88
34.5	38,059,341		0.0000	1.0000	97.88
35.5	41,545,231		0.0000	1.0000	97.88
36.5	41,411,016		0.0000	1.0000	97.88
37.5	41,458,300		0.0000	1.0000	97.88
38.5	40,156,720	74,995	0.0019	0.9981	97.88

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

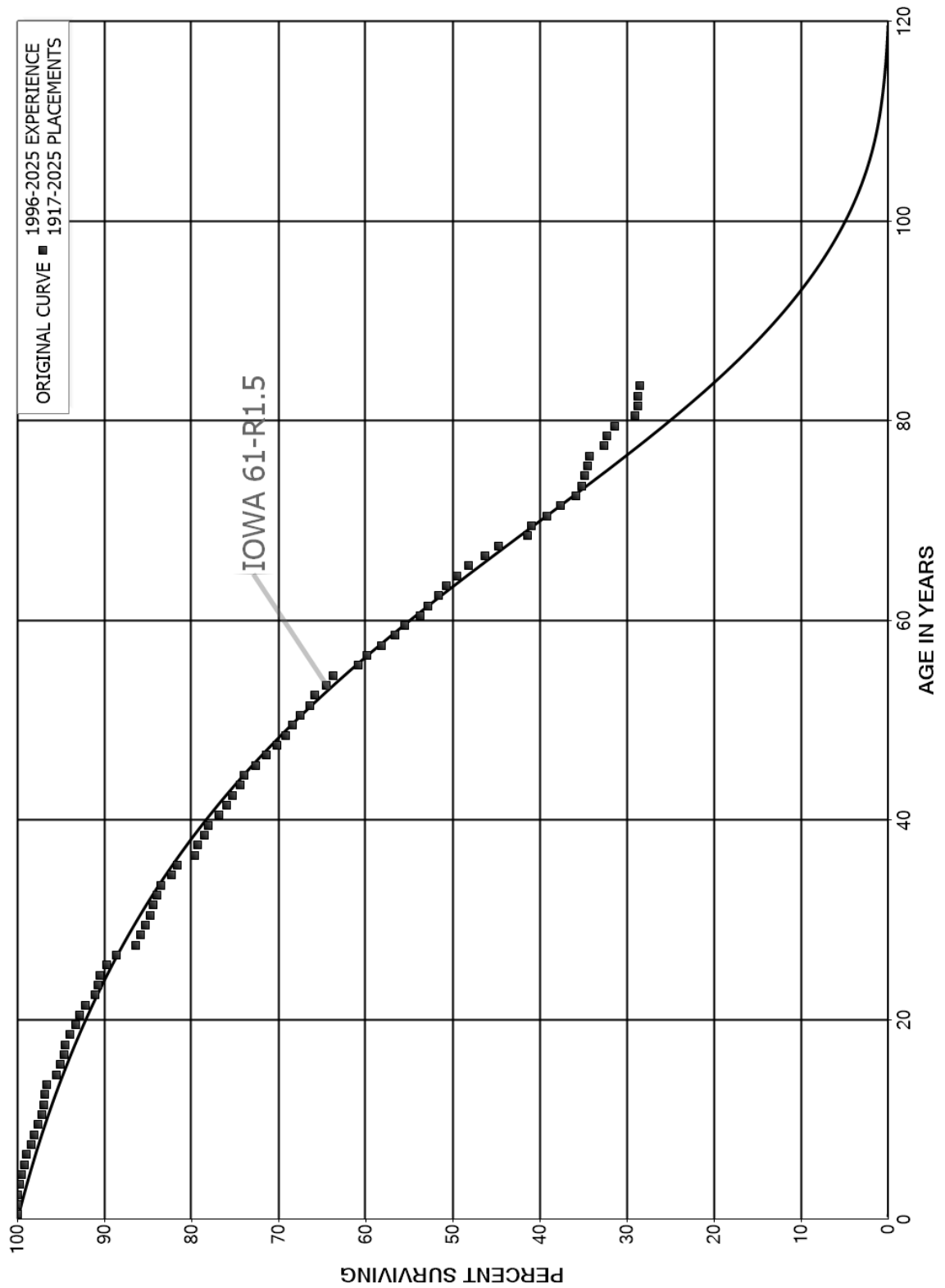
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,998,708		0.0000	1.0000	97.70
40.5	39,910,514	296,279	0.0074	0.9926	97.70
41.5	36,746,238	5,578	0.0002	0.9998	96.97
42.5	29,110,972	56,012	0.0019	0.9981	96.96
43.5	28,235,288	15,308	0.0005	0.9995	96.77
44.5	18,088,985		0.0000	1.0000	96.72
45.5	12,192,098		0.0000	1.0000	96.72
46.5	12,435,236		0.0000	1.0000	96.72
47.5	12,337,734		0.0000	1.0000	96.72
48.5	12,337,734		0.0000	1.0000	96.72
49.5	11,460,837		0.0000	1.0000	96.72
50.5	11,419,566		0.0000	1.0000	96.72
51.5	11,371,178	1,251	0.0001	0.9999	96.72
52.5	9,171,519	4,096	0.0004	0.9996	96.71
53.5	9,167,424		0.0000	1.0000	96.66
54.5	9,165,195		0.0000	1.0000	96.66
55.5	9,162,938		0.0000	1.0000	96.66
56.5	9,107,380	5,912	0.0006	0.9994	96.66
57.5	9,000,078	1,264	0.0001	0.9999	96.60
58.5	7,876,452		0.0000	1.0000	96.59
59.5	7,463,357		0.0000	1.0000	96.59
60.5	5,006,172		0.0000	1.0000	96.59
61.5	4,981,809	27,908	0.0056	0.9944	96.59
62.5	4,953,902		0.0000	1.0000	96.05
63.5	4,953,902		0.0000	1.0000	96.05
64.5	4,188,649		0.0000	1.0000	96.05
65.5	723,211		0.0000	1.0000	96.05
66.5	628,514		0.0000	1.0000	96.05
67.5	577,939		0.0000	1.0000	96.05
68.5	577,939		0.0000	1.0000	96.05
69.5	577,939		0.0000	1.0000	96.05
70.5	577,939		0.0000	1.0000	96.05
71.5	577,939		0.0000	1.0000	96.05
72.5	479,794		0.0000	1.0000	96.05
73.5	321,413		0.0000	1.0000	96.05
74.5	294,916		0.0000	1.0000	96.05
75.5	243,138		0.0000	1.0000	96.05
76.5					96.05

IDAHO POWER COMPANY
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,540,783		0.0000	1.0000	100.00
0.5	226,839,484	23,408	0.0001	0.9999	100.00
1.5	211,317,416	104,628	0.0005	0.9995	99.99
2.5	201,952,152	491,522	0.0024	0.9976	99.94
3.5	196,523,569	352,004	0.0018	0.9982	99.70
4.5	185,263,712	602,442	0.0033	0.9967	99.52
5.5	173,290,222	470,443	0.0027	0.9973	99.19
6.5	161,576,348	948,981	0.0059	0.9941	98.93
7.5	144,276,258	371,417	0.0026	0.9974	98.34
8.5	135,174,360	664,069	0.0049	0.9951	98.09
9.5	121,531,960	523,017	0.0043	0.9957	97.61
10.5	106,659,525	201,898	0.0019	0.9981	97.19
11.5	97,482,864	152,781	0.0016	0.9984	97.01
12.5	91,687,136	236,983	0.0026	0.9974	96.85
13.5	78,513,678	876,690	0.0112	0.9888	96.60
14.5	75,745,665	378,939	0.0050	0.9950	95.52
15.5	70,791,307	310,265	0.0044	0.9956	95.05
16.5	68,388,691	106,314	0.0016	0.9984	94.63
17.5	65,589,401	345,996	0.0053	0.9947	94.48
18.5	55,349,586	381,676	0.0069	0.9931	93.98
19.5	55,447,901	296,625	0.0053	0.9947	93.34
20.5	53,445,855	357,906	0.0067	0.9933	92.84
21.5	52,998,260	642,309	0.0121	0.9879	92.22
22.5	51,471,935	187,635	0.0036	0.9964	91.10
23.5	50,548,584	143,258	0.0028	0.9972	90.77
24.5	49,046,065	408,628	0.0083	0.9917	90.51
25.5	47,640,366	612,926	0.0129	0.9871	89.75
26.5	46,695,929	1,140,652	0.0244	0.9756	88.60
27.5	44,986,083	324,668	0.0072	0.9928	86.44
28.5	44,188,528	254,248	0.0058	0.9942	85.81
29.5	42,909,561	305,378	0.0071	0.9929	85.32
30.5	40,576,356	148,364	0.0037	0.9963	84.71
31.5	39,200,634	217,726	0.0056	0.9944	84.40
32.5	38,801,017	212,407	0.0055	0.9945	83.93
33.5	37,368,038	508,051	0.0136	0.9864	83.47
34.5	37,287,544	329,940	0.0088	0.9912	82.34
35.5	34,142,092	816,417	0.0239	0.9761	81.61
36.5	33,602,052	178,423	0.0053	0.9947	79.66
37.5	33,562,340	288,619	0.0086	0.9914	79.23
38.5	32,597,260	214,152	0.0066	0.9934	78.55

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,925,958	508,008	0.0159	0.9841	78.04
40.5	29,811,045	341,675	0.0115	0.9885	76.80
41.5	26,346,015	219,277	0.0083	0.9917	75.92
42.5	24,507,143	297,692	0.0121	0.9879	75.28
43.5	23,936,256	143,683	0.0060	0.9940	74.37
44.5	23,738,129	412,172	0.0174	0.9826	73.92
45.5	21,362,019	354,597	0.0166	0.9834	72.64
46.5	20,878,086	363,243	0.0174	0.9826	71.43
47.5	19,163,053	265,253	0.0138	0.9862	70.19
48.5	18,418,884	225,022	0.0122	0.9878	69.22
49.5	16,845,971	217,449	0.0129	0.9871	68.37
50.5	16,207,380	250,510	0.0155	0.9845	67.49
51.5	15,464,509	145,890	0.0094	0.9906	66.45
52.5	15,099,213	309,430	0.0205	0.9795	65.82
53.5	14,657,813	180,584	0.0123	0.9877	64.47
54.5	14,529,374	644,922	0.0444	0.9556	63.68
55.5	13,759,084	223,461	0.0162	0.9838	60.85
56.5	12,774,282	364,128	0.0285	0.9715	59.86
57.5	12,326,298	332,589	0.0270	0.9730	58.16
58.5	11,283,050	216,698	0.0192	0.9808	56.59
59.5	8,786,939	275,985	0.0314	0.9686	55.50
60.5	8,319,361	144,160	0.0173	0.9827	53.76
61.5	8,110,372	187,887	0.0232	0.9768	52.83
62.5	7,851,962	126,157	0.0161	0.9839	51.60
63.5	7,603,068	183,292	0.0241	0.9759	50.77
64.5	5,964,058	158,893	0.0266	0.9734	49.55
65.5	5,434,213	223,788	0.0412	0.9588	48.23
66.5	4,852,396	153,534	0.0316	0.9684	46.24
67.5	4,476,435	335,355	0.0749	0.9251	44.78
68.5	4,119,708	48,602	0.0118	0.9882	41.42
69.5	3,519,079	155,605	0.0442	0.9558	40.94
70.5	3,226,831	128,556	0.0398	0.9602	39.13
71.5	3,011,489	135,358	0.0449	0.9551	37.57
72.5	2,475,404	44,772	0.0181	0.9819	35.88
73.5	1,983,008	24,416	0.0123	0.9877	35.23
74.5	704,838	6,316	0.0090	0.9910	34.80
75.5	658,229	4,277	0.0065	0.9935	34.48
76.5	647,224	30,259	0.0468	0.9532	34.26
77.5	530,617	6,599	0.0124	0.9876	32.66
78.5	457,234	12,393	0.0271	0.9729	32.25

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

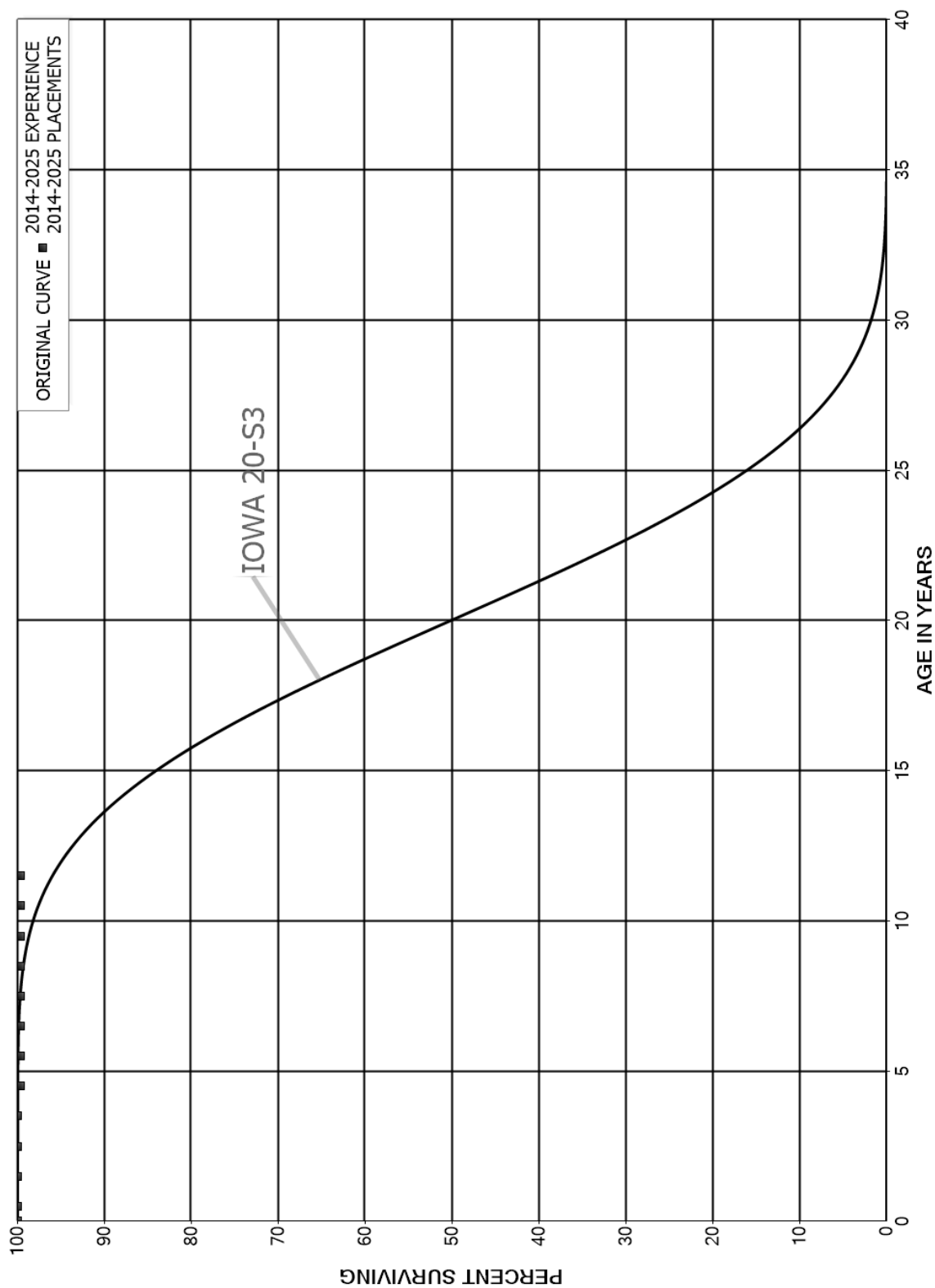
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	426,352	30,702	0.0720	0.9280	31.38
80.5	395,650	6,068	0.0153	0.9847	29.12
81.5	40,934		0.0000	1.0000	28.67
82.5	40,934	238	0.0058	0.9942	28.67
83.5	29,172		0.0000	1.0000	28.51
84.5	5,912		0.0000	1.0000	28.51
85.5	5,912		0.0000	1.0000	28.51
86.5	5,912		0.0000	1.0000	28.51
87.5	5,912		0.0000	1.0000	28.51
88.5	5,912		0.0000	1.0000	28.51
89.5	5,912		0.0000	1.0000	28.51
90.5	5,912		0.0000	1.0000	28.51
91.5	5,912		0.0000	1.0000	28.51
92.5	5,912		0.0000	1.0000	28.51
93.5	5,912		0.0000	1.0000	28.51
94.5	5,912		0.0000	1.0000	28.51
95.5	5,912		0.0000	1.0000	28.51
96.5	5,912		0.0000	1.0000	28.51
97.5	5,912		0.0000	1.0000	28.51
98.5	5,912		0.0000	1.0000	28.51
99.5	5,912		0.0000	1.0000	28.51
100.5	5,912		0.0000	1.0000	28.51
101.5	5,912		0.0000	1.0000	28.51
102.5	5,912		0.0000	1.0000	28.51
103.5	5,912		0.0000	1.0000	28.51
104.5	5,912		0.0000	1.0000	28.51
105.5	5,912		0.0000	1.0000	28.51
106.5	5,912		0.0000	1.0000	28.51
107.5	5,912		0.0000	1.0000	28.51
108.5					28.51

IDAHO POWER COMPANY
ACCOUNT 355.10 POLES AND FIXTURES - TREATMENT (FERC ACCOUNT 355.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



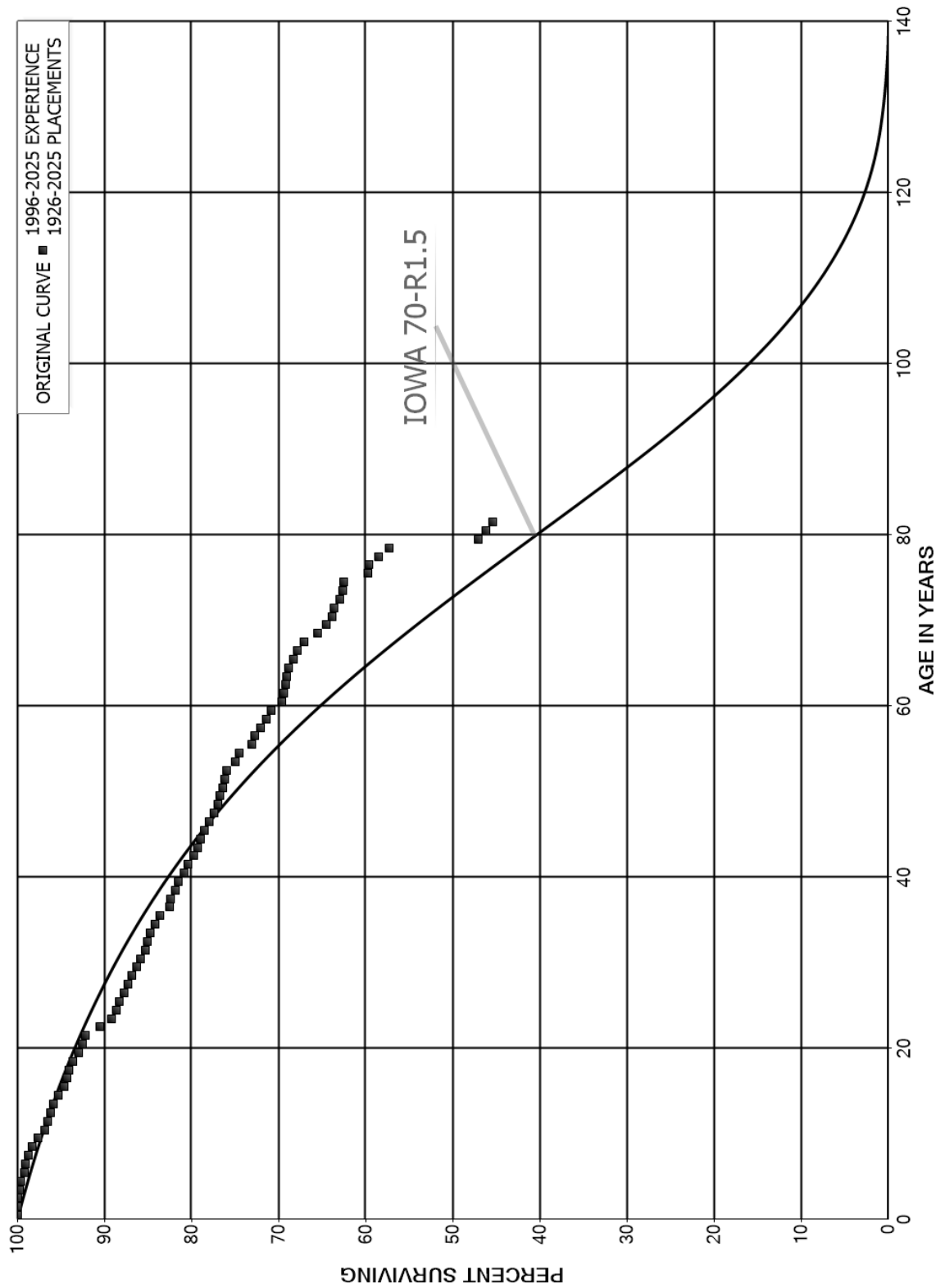
IDAHO POWER COMPANY

ACCOUNT 355.10 POLES AND FIXTURES - TREATMENT (FERC ACCOUNT 355.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2025			EXPERIENCE BAND 2014-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,810,366		0.0000	1.0000	100.00
0.5	5,288,715		0.0000	1.0000	100.00
1.5	4,693,723		0.0000	1.0000	100.00
2.5	4,218,291		0.0000	1.0000	100.00
3.5	3,439,961	11,570	0.0034	0.9966	100.00
4.5	3,015,608		0.0000	1.0000	99.66
5.5	2,600,793		0.0000	1.0000	99.66
6.5	2,003,232		0.0000	1.0000	99.66
7.5	1,551,957		0.0000	1.0000	99.66
8.5	1,102,877		0.0000	1.0000	99.66
9.5	839,142		0.0000	1.0000	99.66
10.5	140,504		0.0000	1.0000	99.66
11.5					99.66

IDAHO POWER COMPANY
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	294,803,805		0.0000	1.0000	100.00
0.5	263,150,970	20,158	0.0001	0.9999	100.00
1.5	224,611,100	76,926	0.0003	0.9997	99.99
2.5	220,396,399	410,440	0.0019	0.9981	99.96
3.5	210,429,295	411,728	0.0020	0.9980	99.77
4.5	199,950,459	748,496	0.0037	0.9963	99.58
5.5	194,804,926	272,392	0.0014	0.9986	99.20
6.5	186,918,904	554,540	0.0030	0.9970	99.07
7.5	174,660,156	954,404	0.0055	0.9945	98.77
8.5	166,921,137	1,021,396	0.0061	0.9939	98.23
9.5	159,188,545	1,232,587	0.0077	0.9923	97.63
10.5	131,265,900	496,291	0.0038	0.9962	96.87
11.5	122,252,020	368,167	0.0030	0.9970	96.51
12.5	119,994,093	440,018	0.0037	0.9963	96.22
13.5	112,487,327	725,748	0.0065	0.9935	95.86
14.5	117,547,899	820,069	0.0070	0.9930	95.25
15.5	109,451,188	374,226	0.0034	0.9966	94.58
16.5	104,832,811	258,753	0.0025	0.9975	94.26
17.5	94,658,071	441,289	0.0047	0.9953	94.03
18.5	75,605,623	531,375	0.0070	0.9930	93.59
19.5	76,052,846	309,311	0.0041	0.9959	92.93
20.5	74,469,473	304,679	0.0041	0.9959	92.55
21.5	67,948,719	1,203,914	0.0177	0.9823	92.17
22.5	69,632,523	1,075,122	0.0154	0.9846	90.54
23.5	65,967,512	371,489	0.0056	0.9944	89.14
24.5	55,385,524	217,683	0.0039	0.9961	88.64
25.5	54,583,100	350,181	0.0064	0.9936	88.29
26.5	53,151,489	284,017	0.0053	0.9947	87.73
27.5	52,499,341	284,366	0.0054	0.9946	87.26
28.5	53,703,360	288,559	0.0054	0.9946	86.78
29.5	54,533,280	285,615	0.0052	0.9948	86.32
30.5	55,603,701	372,688	0.0067	0.9933	85.87
31.5	53,296,836	130,519	0.0024	0.9976	85.29
32.5	53,112,077	195,413	0.0037	0.9963	85.08
33.5	52,049,162	353,030	0.0068	0.9932	84.77
34.5	53,137,249	383,886	0.0072	0.9928	84.19
35.5	52,879,170	651,017	0.0123	0.9877	83.58
36.5	52,989,460	77,260	0.0015	0.9985	82.56
37.5	53,537,893	379,802	0.0071	0.9929	82.44
38.5	52,788,246	210,951	0.0040	0.9960	81.85

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,239,561	431,880	0.0081	0.9919	81.52
40.5	52,534,102	310,293	0.0059	0.9941	80.86
41.5	52,246,830	410,471	0.0079	0.9921	80.38
42.5	46,462,304	269,755	0.0058	0.9942	79.75
43.5	44,544,780	160,367	0.0036	0.9964	79.29
44.5	40,380,402	257,502	0.0064	0.9936	79.00
45.5	34,803,475	232,669	0.0067	0.9933	78.50
46.5	34,572,419	258,900	0.0075	0.9925	77.98
47.5	33,635,172	166,307	0.0049	0.9951	77.39
48.5	33,405,929	107,229	0.0032	0.9968	77.01
49.5	31,179,123	136,346	0.0044	0.9956	76.76
50.5	30,014,193	105,953	0.0035	0.9965	76.43
51.5	29,404,197	86,085	0.0029	0.9971	76.16
52.5	27,175,077	337,842	0.0124	0.9876	75.93
53.5	26,684,377	154,521	0.0058	0.9942	74.99
54.5	26,262,634	528,829	0.0201	0.9799	74.56
55.5	25,611,451	101,886	0.0040	0.9960	73.05
56.5	24,714,179	247,920	0.0100	0.9900	72.76
57.5	24,279,237	214,858	0.0088	0.9912	72.03
58.5	22,087,979	187,257	0.0085	0.9915	71.40
59.5	18,740,909	308,468	0.0165	0.9835	70.79
60.5	15,676,416	46,699	0.0030	0.9970	69.63
61.5	15,467,353	64,651	0.0042	0.9958	69.42
62.5	15,211,889	22,527	0.0015	0.9985	69.13
63.5	14,941,033	41,364	0.0028	0.9972	69.03
64.5	11,129,161	81,984	0.0074	0.9926	68.83
65.5	8,005,791	54,701	0.0068	0.9932	68.33
66.5	7,120,441	81,456	0.0114	0.9886	67.86
67.5	6,323,317	150,403	0.0238	0.9762	67.08
68.5	6,067,203	92,323	0.0152	0.9848	65.49
69.5	5,170,880	49,879	0.0096	0.9904	64.49
70.5	4,943,393	17,530	0.0035	0.9965	63.87
71.5	4,868,905	52,713	0.0108	0.9892	63.64
72.5	4,470,973	26,712	0.0060	0.9940	62.95
73.5	3,620,991	4,985	0.0014	0.9986	62.58
74.5	894,999	39,165	0.0438	0.9562	62.49
75.5	629,512	1,583	0.0025	0.9975	59.76
76.5	469,215	8,825	0.0188	0.9812	59.61
77.5	459,390	9,390	0.0204	0.9796	58.49
78.5	338,956	60,673	0.1790	0.8210	57.29

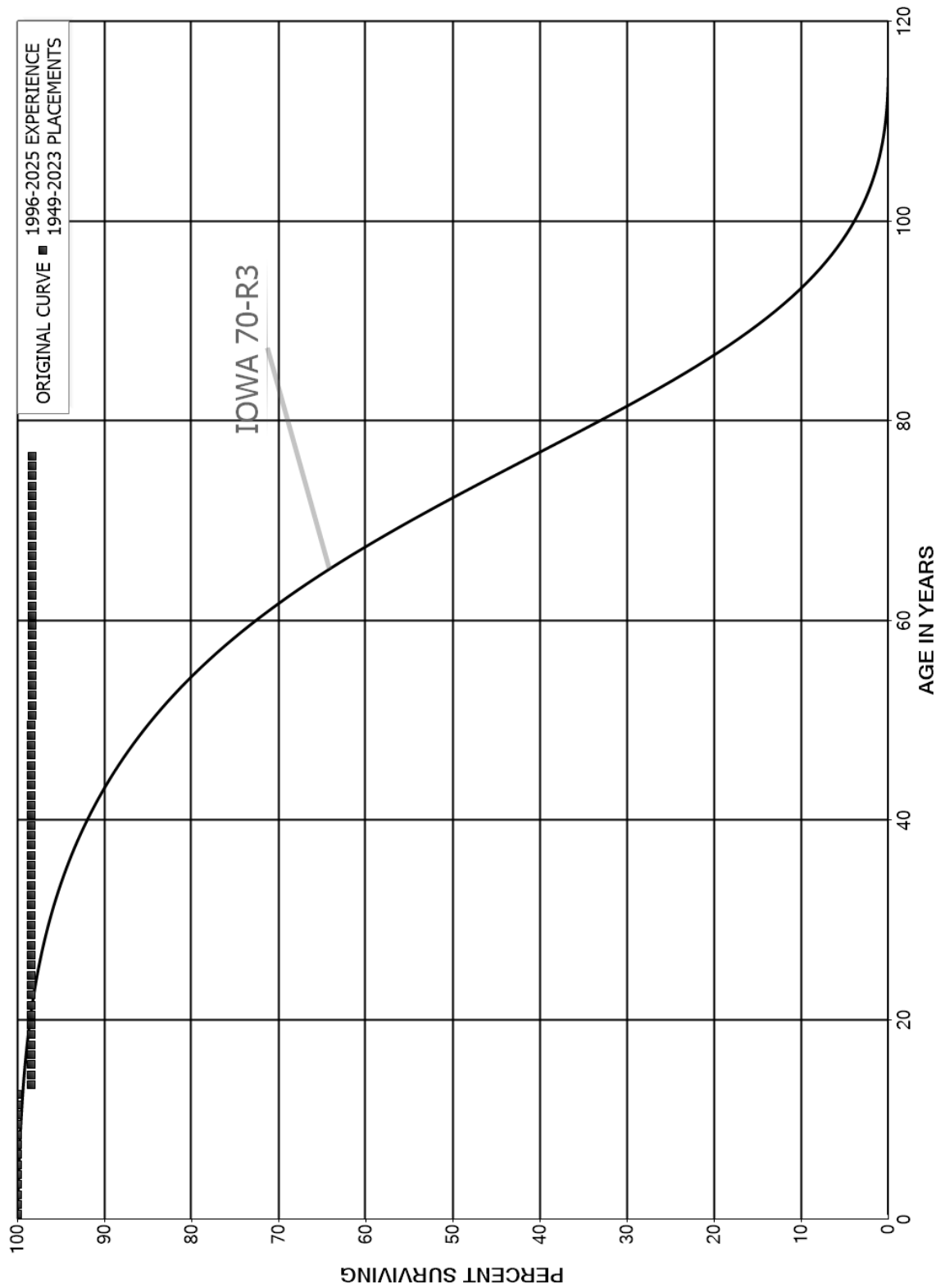
IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2025			EXPERIENCE BAND 1996-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	226,338	3,979	0.0176	0.9824	47.04
80.5	222,359	3,932	0.0177	0.9823	46.21
81.5	131,881		0.0000	1.0000	45.39
82.5	130,710	77	0.0006	0.9994	45.39
83.5	126,310		0.0000	1.0000	45.36
84.5					45.36

IDAHO POWER COMPANY
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2023

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,740		0.0000	1.0000	100.00
0.5	86,970		0.0000	1.0000	100.00
1.5	86,970		0.0000	1.0000	100.00
2.5	72,145		0.0000	1.0000	100.00
3.5	72,145		0.0000	1.0000	100.00
4.5	86,750		0.0000	1.0000	100.00
5.5	86,750		0.0000	1.0000	100.00
6.5	104,440		0.0000	1.0000	100.00
7.5	108,924		0.0000	1.0000	100.00
8.5	108,924		0.0000	1.0000	100.00
9.5	108,924		0.0000	1.0000	100.00
10.5	108,924		0.0000	1.0000	100.00
11.5	108,924		0.0000	1.0000	100.00
12.5	108,924	1,736	0.0159	0.9841	100.00
13.5	107,188		0.0000	1.0000	98.41
14.5	107,188		0.0000	1.0000	98.41
15.5	41,457		0.0000	1.0000	98.41
16.5	35,272		0.0000	1.0000	98.41
17.5	35,272		0.0000	1.0000	98.41
18.5	35,272		0.0000	1.0000	98.41
19.5	35,272		0.0000	1.0000	98.41
20.5	35,272		0.0000	1.0000	98.41
21.5	35,272		0.0000	1.0000	98.41
22.5	35,272		0.0000	1.0000	98.41
23.5	35,272		0.0000	1.0000	98.41
24.5	35,272		0.0000	1.0000	98.41
25.5	35,272		0.0000	1.0000	98.41
26.5	35,272		0.0000	1.0000	98.41
27.5	35,272		0.0000	1.0000	98.41
28.5	35,272		0.0000	1.0000	98.41
29.5	35,281		0.0000	1.0000	98.41
30.5	35,051		0.0000	1.0000	98.41
31.5	35,051		0.0000	1.0000	98.41
32.5	35,051		0.0000	1.0000	98.41
33.5	35,051		0.0000	1.0000	98.41
34.5	41,300		0.0000	1.0000	98.41
35.5	41,300		0.0000	1.0000	98.41
36.5	23,610		0.0000	1.0000	98.41
37.5	20,863		0.0000	1.0000	98.41
38.5	20,863		0.0000	1.0000	98.41

IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

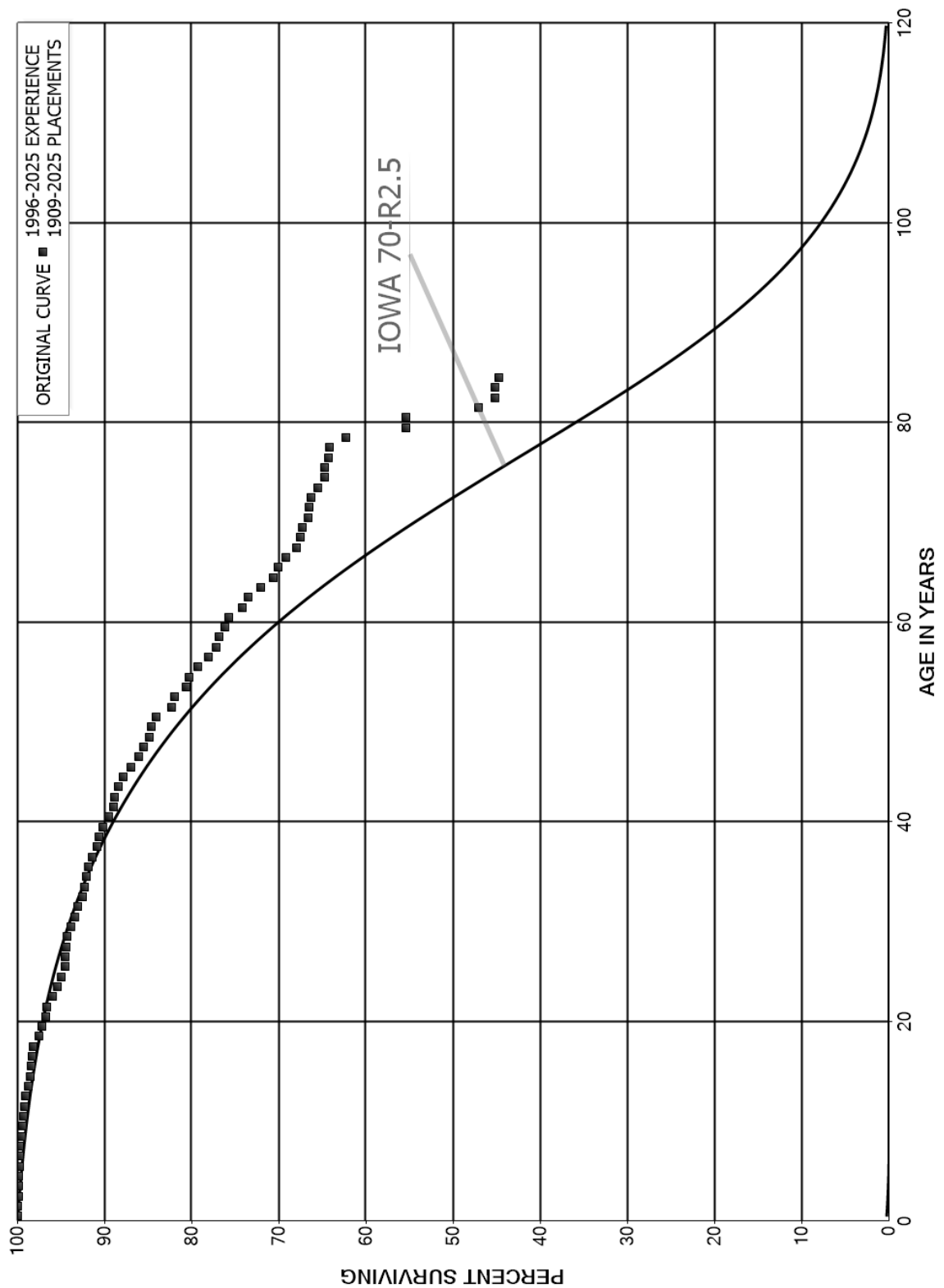
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2023

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,247		0.0000	1.0000	98.41
40.5	23,023		0.0000	1.0000	98.41
41.5	24,185		0.0000	1.0000	98.41
42.5	24,915		0.0000	1.0000	98.41
43.5	26,914		0.0000	1.0000	98.41
44.5	283,393		0.0000	1.0000	98.41
45.5	283,393		0.0000	1.0000	98.41
46.5	283,542		0.0000	1.0000	98.41
47.5	283,542		0.0000	1.0000	98.41
48.5	283,542		0.0000	1.0000	98.41
49.5	283,542	464	0.0016	0.9984	98.41
50.5	283,079		0.0000	1.0000	98.25
51.5	283,079		0.0000	1.0000	98.25
52.5	283,079		0.0000	1.0000	98.25
53.5	283,079		0.0000	1.0000	98.25
54.5	283,079		0.0000	1.0000	98.25
55.5	283,079		0.0000	1.0000	98.25
56.5	283,079		0.0000	1.0000	98.25
57.5	283,079		0.0000	1.0000	98.25
58.5	283,079		0.0000	1.0000	98.25
59.5	283,070		0.0000	1.0000	98.25
60.5	283,070		0.0000	1.0000	98.25
61.5	283,070		0.0000	1.0000	98.25
62.5	283,070		0.0000	1.0000	98.25
63.5	283,070		0.0000	1.0000	98.25
64.5	262,216		0.0000	1.0000	98.25
65.5	262,216		0.0000	1.0000	98.25
66.5	262,216		0.0000	1.0000	98.25
67.5	262,216		0.0000	1.0000	98.25
68.5	262,216		0.0000	1.0000	98.25
69.5	260,831		0.0000	1.0000	98.25
70.5	260,056		0.0000	1.0000	98.25
71.5	258,893		0.0000	1.0000	98.25
72.5	258,163		0.0000	1.0000	98.25
73.5	256,165		0.0000	1.0000	98.25
74.5	150		0.0000	1.0000	98.25
75.5	150		0.0000	1.0000	98.25
76.5					98.25

IDAHO POWER COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,924,059		0.0000	1.0000	100.00
0.5	60,915,405	64,635	0.0011	0.9989	100.00
1.5	58,005,224	5,149	0.0001	0.9999	99.89
2.5	53,191,598	17,136	0.0003	0.9997	99.89
3.5	49,034,709	21,641	0.0004	0.9996	99.85
4.5	46,650,320	29,928	0.0006	0.9994	99.81
5.5	43,196,675	2,147	0.0000	1.0000	99.74
6.5	36,428,686	15,486	0.0004	0.9996	99.74
7.5	32,027,097	50,684	0.0016	0.9984	99.70
8.5	30,929,912	57,668	0.0019	0.9981	99.54
9.5	29,885,676	11,988	0.0004	0.9996	99.35
10.5	28,361,260	27,490	0.0010	0.9990	99.31
11.5	27,923,983	28,823	0.0010	0.9990	99.22
12.5	27,408,996	121,599	0.0044	0.9956	99.12
13.5	26,591,239	31,631	0.0012	0.9988	98.68
14.5	24,190,946	31,573	0.0013	0.9987	98.56
15.5	22,084,216	37,596	0.0017	0.9983	98.43
16.5	19,651,189	27,234	0.0014	0.9986	98.26
17.5	17,658,906	103,867	0.0059	0.9941	98.13
18.5	16,746,281	66,528	0.0040	0.9960	97.55
19.5	16,339,487	64,673	0.0040	0.9960	97.16
20.5	15,263,484	31,030	0.0020	0.9980	96.78
21.5	14,326,854	98,373	0.0069	0.9931	96.58
22.5	13,414,914	72,170	0.0054	0.9946	95.92
23.5	11,619,245	61,622	0.0053	0.9947	95.40
24.5	10,419,033	39,622	0.0038	0.9962	94.89
25.5	9,974,895	8,798	0.0009	0.9991	94.53
26.5	9,137,773	7,427	0.0008	0.9992	94.45
27.5	8,488,135	8,818	0.0010	0.9990	94.37
28.5	8,255,035	35,217	0.0043	0.9957	94.28
29.5	8,155,256	40,391	0.0050	0.9950	93.87
30.5	8,035,793	31,269	0.0039	0.9961	93.41
31.5	7,803,861	42,469	0.0054	0.9946	93.05
32.5	7,360,338	22,050	0.0030	0.9970	92.54
33.5	7,030,604	18,985	0.0027	0.9973	92.26
34.5	6,008,372	8,513	0.0014	0.9986	92.01
35.5	5,894,593	33,767	0.0057	0.9943	91.88
36.5	5,643,553	30,667	0.0054	0.9946	91.36
37.5	5,603,016	17,479	0.0031	0.9969	90.86
38.5	5,607,215	25,981	0.0046	0.9954	90.58

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,470,289	41,733	0.0076	0.9924	90.16
40.5	5,157,021	29,219	0.0057	0.9943	89.47
41.5	4,966,380	7,581	0.0015	0.9985	88.96
42.5	4,760,775	23,379	0.0049	0.9951	88.83
43.5	4,538,466	30,077	0.0066	0.9934	88.39
44.5	4,528,680	45,694	0.0101	0.9899	87.80
45.5	4,291,856	40,576	0.0095	0.9905	86.92
46.5	4,149,474	28,581	0.0069	0.9931	86.10
47.5	3,713,938	30,003	0.0081	0.9919	85.50
48.5	3,450,865	9,350	0.0027	0.9973	84.81
49.5	3,176,767	19,911	0.0063	0.9937	84.58
50.5	2,872,085	60,932	0.0212	0.9788	84.05
51.5	2,539,492	10,401	0.0041	0.9959	82.27
52.5	2,275,901	36,557	0.0161	0.9839	81.93
53.5	2,049,560	7,878	0.0038	0.9962	80.62
54.5	1,878,048	24,253	0.0129	0.9871	80.31
55.5	1,695,320	24,992	0.0147	0.9853	79.27
56.5	1,630,831	20,196	0.0124	0.9876	78.10
57.5	1,528,155	6,434	0.0042	0.9958	77.13
58.5	1,442,285	11,901	0.0083	0.9917	76.81
59.5	1,335,535	8,709	0.0065	0.9935	76.17
60.5	1,200,732	24,306	0.0202	0.9798	75.68
61.5	1,047,825	9,238	0.0088	0.9912	74.15
62.5	952,656	19,143	0.0201	0.9799	73.49
63.5	873,841	17,541	0.0201	0.9799	72.02
64.5	826,808	5,776	0.0070	0.9930	70.57
65.5	760,063	10,367	0.0136	0.9864	70.08
66.5	692,519	12,024	0.0174	0.9826	69.12
67.5	659,223	3,980	0.0060	0.9940	67.92
68.5	585,505	2,031	0.0035	0.9965	67.51
69.5	472,651	4,688	0.0099	0.9901	67.28
70.5	430,239	782	0.0018	0.9982	66.61
71.5	404,496	1,166	0.0029	0.9971	66.49
72.5	361,551	4,324	0.0120	0.9880	66.30
73.5	315,739	3,583	0.0113	0.9887	65.50
74.5	213,169	122	0.0006	0.9994	64.76
75.5	173,353	1,221	0.0070	0.9930	64.72
76.5	153,696	313	0.0020	0.9980	64.27
77.5	139,657	4,142	0.0297	0.9703	64.14
78.5	127,829	14,056	0.1100	0.8900	62.24

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

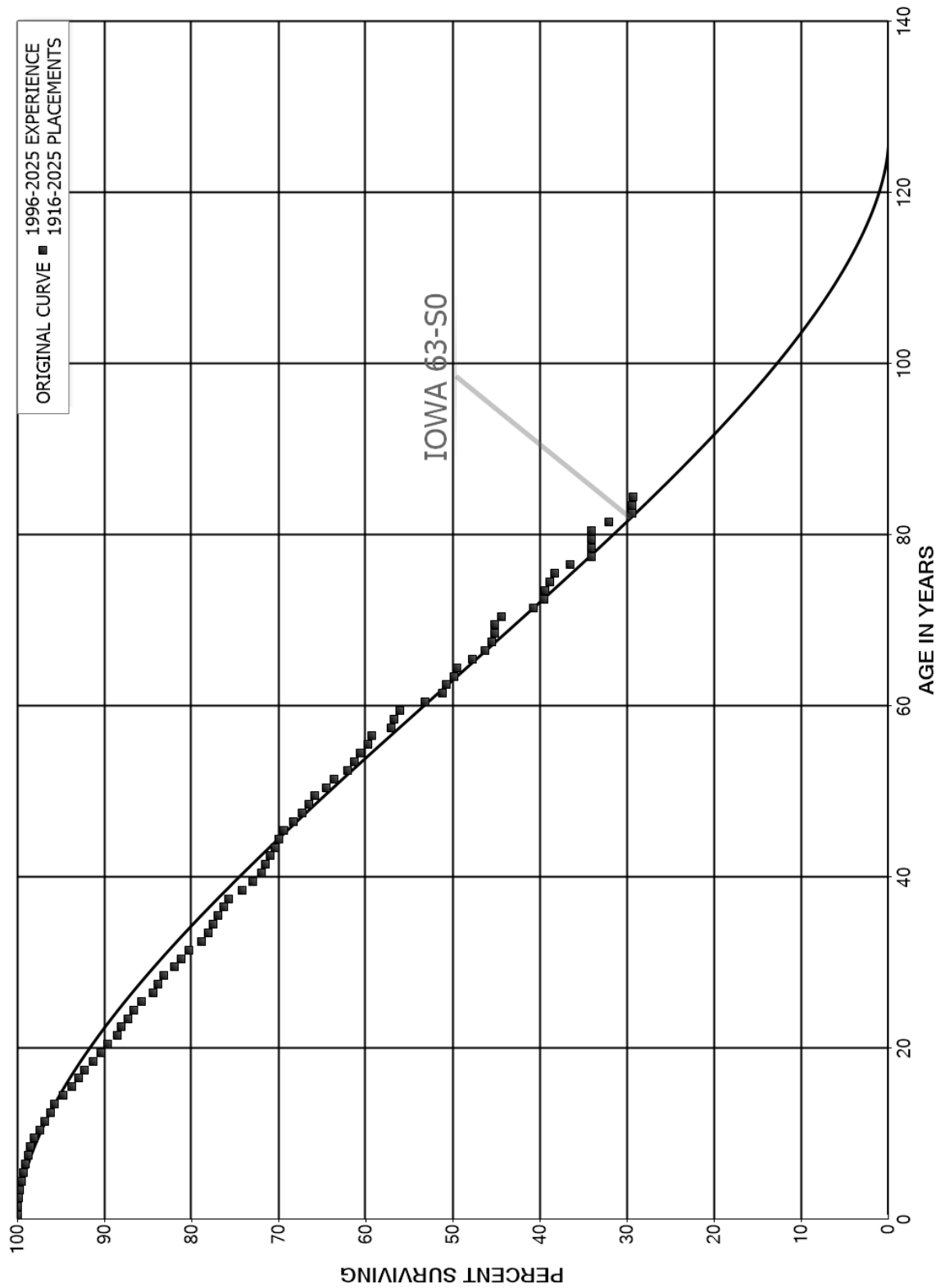
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	105,649		0.0000	1.0000	55.39
80.5	102,793	15,501	0.1508	0.8492	55.39
81.5	87,242	3,471	0.0398	0.9602	47.04
82.5	83,746		0.0000	1.0000	45.17
83.5	83,561	754	0.0090	0.9910	45.17
84.5	82,291		0.0000	1.0000	44.76
85.5	80,681	293	0.0036	0.9964	44.76
86.5	74,349	362	0.0049	0.9951	44.60
87.5	66,868	18	0.0003	0.9997	44.38
88.5	66,110		0.0000	1.0000	44.37
89.5	62,777		0.0000	1.0000	44.37
90.5	62,777	58	0.0009	0.9991	44.37
91.5	62,720		0.0000	1.0000	44.33
92.5	62,720		0.0000	1.0000	44.33
93.5	62,720		0.0000	1.0000	44.33
94.5	60,406		0.0000	1.0000	44.33
95.5	60,406		0.0000	1.0000	44.33
96.5	39,456		0.0000	1.0000	44.33
97.5	39,456		0.0000	1.0000	44.33
98.5	39,456		0.0000	1.0000	44.33
99.5	39,456		0.0000	1.0000	44.33
100.5	39,456		0.0000	1.0000	44.33
101.5	39,435	42	0.0011	0.9989	44.33
102.5	2,723		0.0000	1.0000	44.28
103.5	2,579		0.0000	1.0000	44.28
104.5	2,494		0.0000	1.0000	44.28
105.5	2,494		0.0000	1.0000	44.28
106.5	1,708		0.0000	1.0000	44.28
107.5	1,708		0.0000	1.0000	44.28
108.5	1,708		0.0000	1.0000	44.28
109.5	1,708		0.0000	1.0000	44.28
110.5	1,708		0.0000	1.0000	44.28
111.5	1,708		0.0000	1.0000	44.28
112.5	1,708		0.0000	1.0000	44.28
113.5	1,708		0.0000	1.0000	44.28
114.5	1,708		0.0000	1.0000	44.28
115.5	1,708		0.0000	1.0000	44.28
116.5					44.28

IDAHO POWER COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	373,308,109	19,631	0.0001	0.9999	100.00
0.5	330,853,540	86,170	0.0003	0.9997	99.99
1.5	299,494,502	370,603	0.0012	0.9988	99.97
2.5	286,527,873	240,096	0.0008	0.9992	99.84
3.5	265,359,400	541,328	0.0020	0.9980	99.76
4.5	259,657,109	710,514	0.0027	0.9973	99.56
5.5	238,378,631	513,741	0.0022	0.9978	99.29
6.5	221,196,722	681,740	0.0031	0.9969	99.07
7.5	202,606,017	624,959	0.0031	0.9969	98.77
8.5	189,931,693	747,032	0.0039	0.9961	98.46
9.5	178,547,257	1,219,950	0.0068	0.9932	98.07
10.5	168,071,705	958,505	0.0057	0.9943	97.40
11.5	161,056,765	1,138,109	0.0071	0.9929	96.85
12.5	155,739,471	693,074	0.0045	0.9955	96.16
13.5	154,883,233	1,632,591	0.0105	0.9895	95.74
14.5	147,989,401	1,496,772	0.0101	0.9899	94.73
15.5	147,411,107	1,220,867	0.0083	0.9917	93.77
16.5	133,647,006	959,512	0.0072	0.9928	92.99
17.5	120,492,475	1,375,115	0.0114	0.9886	92.32
18.5	113,608,807	1,035,052	0.0091	0.9909	91.27
19.5	109,784,385	1,015,218	0.0092	0.9908	90.44
20.5	102,938,813	1,200,411	0.0117	0.9883	89.60
21.5	97,509,814	547,537	0.0056	0.9944	88.56
22.5	88,928,047	737,374	0.0083	0.9917	88.06
23.5	80,467,106	612,916	0.0076	0.9924	87.33
24.5	72,696,325	806,733	0.0111	0.9889	86.67
25.5	68,081,029	1,080,755	0.0159	0.9841	85.70
26.5	62,231,992	363,671	0.0058	0.9942	84.34
27.5	58,353,785	440,553	0.0075	0.9925	83.85
28.5	55,709,792	817,559	0.0147	0.9853	83.22
29.5	54,382,315	574,536	0.0106	0.9894	82.00
30.5	51,599,765	522,725	0.0101	0.9899	81.13
31.5	50,418,170	939,106	0.0186	0.9814	80.31
32.5	46,322,950	434,606	0.0094	0.9906	78.81
33.5	42,976,705	282,840	0.0066	0.9934	78.07
34.5	39,377,543	316,604	0.0080	0.9920	77.56
35.5	36,086,744	294,355	0.0082	0.9918	76.94
36.5	35,436,687	245,458	0.0069	0.9931	76.31
37.5	35,289,353	756,638	0.0214	0.9786	75.78
38.5	34,388,652	567,257	0.0165	0.9835	74.15

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,790,399	464,147	0.0137	0.9863	72.93
40.5	32,753,549	193,597	0.0059	0.9941	71.93
41.5	32,429,739	249,070	0.0077	0.9923	71.50
42.5	32,461,090	245,993	0.0076	0.9924	70.96
43.5	32,060,702	218,978	0.0068	0.9932	70.42
44.5	30,766,027	244,018	0.0079	0.9921	69.94
45.5	29,244,745	459,269	0.0157	0.9843	69.38
46.5	27,744,205	408,696	0.0147	0.9853	68.29
47.5	25,844,517	281,982	0.0109	0.9891	67.29
48.5	22,705,918	249,764	0.0110	0.9890	66.55
49.5	19,897,601	401,961	0.0202	0.9798	65.82
50.5	17,943,272	257,075	0.0143	0.9857	64.49
51.5	16,548,194	384,489	0.0232	0.9768	63.57
52.5	15,566,495	196,797	0.0126	0.9874	62.09
53.5	14,207,528	150,335	0.0106	0.9894	61.30
54.5	13,222,056	207,831	0.0157	0.9843	60.66
55.5	12,528,152	90,954	0.0073	0.9927	59.70
56.5	11,963,996	451,886	0.0378	0.9622	59.27
57.5	9,815,563	55,772	0.0057	0.9943	57.03
58.5	9,289,868	109,753	0.0118	0.9882	56.71
59.5	8,289,924	417,771	0.0504	0.9496	56.04
60.5	7,169,514	274,613	0.0383	0.9617	53.21
61.5	6,330,315	62,165	0.0098	0.9902	51.17
62.5	5,876,628	97,307	0.0166	0.9834	50.67
63.5	5,608,858	31,008	0.0055	0.9945	49.83
64.5	5,243,023	199,613	0.0381	0.9619	49.56
65.5	4,632,617	132,404	0.0286	0.9714	47.67
66.5	4,054,377	66,308	0.0164	0.9836	46.31
67.5	3,852,217	31,124	0.0081	0.9919	45.55
68.5	3,513,083	2,516	0.0007	0.9993	45.18
69.5	3,192,546	52,619	0.0165	0.9835	45.15
70.5	2,839,538	235,661	0.0830	0.9170	44.41
71.5	2,439,489	74,263	0.0304	0.9696	40.72
72.5	1,770,818	4,187	0.0024	0.9976	39.48
73.5	1,570,561	21,113	0.0134	0.9866	39.39
74.5	1,099,806	17,235	0.0157	0.9843	38.86
75.5	825,706	37,612	0.0456	0.9544	38.25
76.5	573,008	37,873	0.0661	0.9339	36.51
77.5	418,038	462	0.0011	0.9989	34.09
78.5	334,256	33	0.0001	0.9999	34.06

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

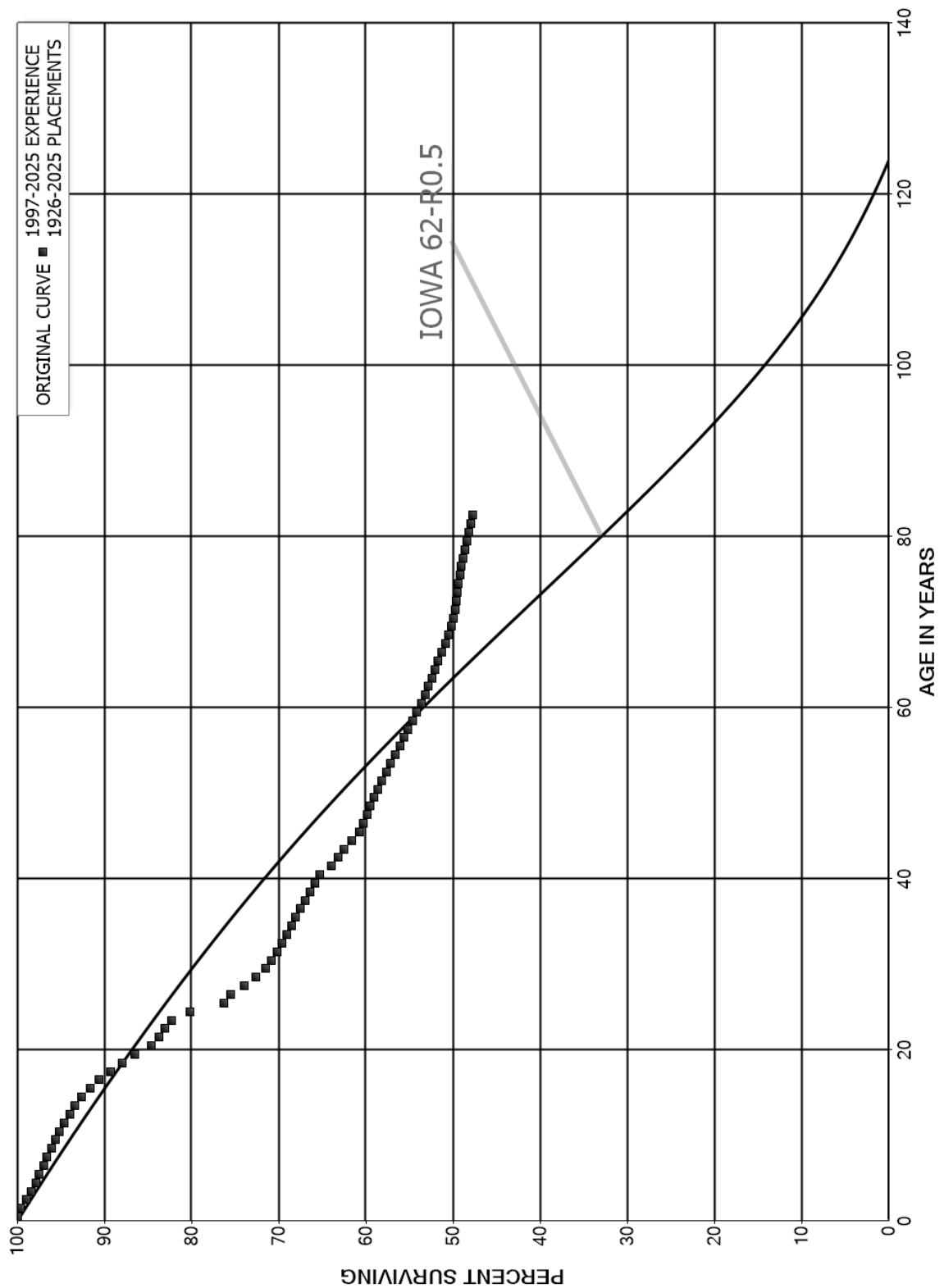
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2025

EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	276,045	196	0.0007	0.9993	34.05
80.5	249,288	14,618	0.0586	0.9414	34.03
81.5	228,209	19,136	0.0839	0.9161	32.03
82.5	188,061		0.0000	1.0000	29.35
83.5	165,613	123	0.0007	0.9993	29.35
84.5	126,813		0.0000	1.0000	29.33
85.5	125,510	39	0.0003	0.9997	29.33
86.5	101,562	107	0.0011	0.9989	29.32
87.5	97,714	42	0.0004	0.9996	29.29
88.5	73,218	687	0.0094	0.9906	29.27
89.5	31,381		0.0000	1.0000	29.00
90.5	31,330		0.0000	1.0000	29.00
91.5	31,309		0.0000	1.0000	29.00
92.5	29,283		0.0000	1.0000	29.00
93.5	29,283		0.0000	1.0000	29.00
94.5	20,384		0.0000	1.0000	29.00
95.5	18,886		0.0000	1.0000	29.00
96.5	17,909		0.0000	1.0000	29.00
97.5	14,579		0.0000	1.0000	29.00
98.5	14,575		0.0000	1.0000	29.00
99.5	14,575		0.0000	1.0000	29.00
100.5	14,575	1,992	0.1367	0.8633	29.00
101.5	12,443		0.0000	1.0000	25.04
102.5	6,746		0.0000	1.0000	25.04
103.5	6,746		0.0000	1.0000	25.04
104.5	6,746		0.0000	1.0000	25.04
105.5	6,746		0.0000	1.0000	25.04
106.5					25.04

IDAHO POWER COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	307,042,703	233,877	0.0008	0.9992	100.00
0.5	277,699,375	906,870	0.0033	0.9967	99.92
1.5	260,137,704	1,639,498	0.0063	0.9937	99.60
2.5	248,961,479	1,375,357	0.0055	0.9945	98.97
3.5	237,457,737	1,312,612	0.0055	0.9945	98.42
4.5	223,833,718	939,438	0.0042	0.9958	97.88
5.5	219,757,967	1,058,776	0.0048	0.9952	97.47
6.5	213,419,826	955,486	0.0045	0.9955	97.00
7.5	208,703,307	993,814	0.0048	0.9952	96.56
8.5	200,978,131	975,467	0.0049	0.9951	96.10
9.5	193,046,530	1,022,690	0.0053	0.9947	95.64
10.5	187,846,711	1,014,342	0.0054	0.9946	95.13
11.5	186,092,578	1,281,479	0.0069	0.9931	94.62
12.5	181,780,881	1,208,792	0.0066	0.9934	93.97
13.5	181,711,916	1,317,640	0.0073	0.9927	93.34
14.5	177,465,341	1,930,859	0.0109	0.9891	92.66
15.5	173,144,561	2,011,283	0.0116	0.9884	91.66
16.5	171,519,081	2,508,210	0.0146	0.9854	90.59
17.5	165,059,086	2,376,154	0.0144	0.9856	89.27
18.5	156,041,714	2,609,986	0.0167	0.9833	87.98
19.5	152,493,922	3,400,805	0.0223	0.9777	86.51
20.5	147,143,152	1,399,456	0.0095	0.9905	84.58
21.5	144,042,675	1,170,834	0.0081	0.9919	83.78
22.5	142,229,258	1,474,179	0.0104	0.9896	83.10
23.5	136,804,216	3,467,539	0.0253	0.9747	82.23
24.5	126,851,233	6,076,883	0.0479	0.9521	80.15
25.5	120,962,875	1,285,982	0.0106	0.9894	76.31
26.5	120,707,262	2,532,395	0.0210	0.9790	75.50
27.5	119,184,757	2,067,363	0.0173	0.9827	73.91
28.5	108,495,006	1,705,344	0.0157	0.9843	72.63
29.5	104,820,724	949,876	0.0091	0.9909	71.49
30.5	97,206,052	877,345	0.0090	0.9910	70.84
31.5	89,352,331	726,020	0.0081	0.9919	70.20
32.5	82,027,420	616,689	0.0075	0.9925	69.63
33.5	74,699,121	626,583	0.0084	0.9916	69.11
34.5	68,913,692	498,120	0.0072	0.9928	68.53
35.5	66,426,299	540,749	0.0081	0.9919	68.03
36.5	63,583,293	478,155	0.0075	0.9925	67.48
37.5	60,964,084	495,034	0.0081	0.9919	66.97
38.5	58,101,511	522,975	0.0090	0.9910	66.43

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,134,234	472,454	0.0086	0.9914	65.83
40.5	51,811,976	1,002,760	0.0194	0.9806	65.27
41.5	48,447,481	613,174	0.0127	0.9873	64.00
42.5	45,235,095	529,804	0.0117	0.9883	63.19
43.5	41,473,825	537,284	0.0130	0.9870	62.45
44.5	37,802,289	561,496	0.0149	0.9851	61.65
45.5	33,050,393	256,369	0.0078	0.9922	60.73
46.5	29,790,211	195,443	0.0066	0.9934	60.26
47.5	27,017,640	181,798	0.0067	0.9933	59.86
48.5	24,302,534	165,886	0.0068	0.9932	59.46
49.5	21,743,608	151,400	0.0070	0.9930	59.05
50.5	19,118,368	140,522	0.0074	0.9926	58.64
51.5	16,537,855	155,785	0.0094	0.9906	58.21
52.5	14,558,229	118,687	0.0082	0.9918	57.66
53.5	12,948,777	129,801	0.0100	0.9900	57.19
54.5	11,684,119	104,869	0.0090	0.9910	56.62
55.5	10,692,233	92,375	0.0086	0.9914	56.11
56.5	9,860,453	89,324	0.0091	0.9909	55.63
57.5	9,120,152	81,947	0.0090	0.9910	55.12
58.5	8,261,552	74,534	0.0090	0.9910	54.63
59.5	7,488,225	70,967	0.0095	0.9905	54.14
60.5	6,704,636	50,778	0.0076	0.9924	53.62
61.5	6,136,142	48,235	0.0079	0.9921	53.22
62.5	5,617,719	40,274	0.0072	0.9928	52.80
63.5	5,049,264	34,651	0.0069	0.9931	52.42
64.5	4,554,663	30,334	0.0067	0.9933	52.06
65.5	4,178,701	36,134	0.0086	0.9914	51.71
66.5	3,785,221	29,680	0.0078	0.9922	51.27
67.5	3,399,481	22,885	0.0067	0.9933	50.86
68.5	3,097,394	19,323	0.0062	0.9938	50.52
69.5	2,818,885	14,710	0.0052	0.9948	50.21
70.5	2,681,879	9,040	0.0034	0.9966	49.94
71.5	2,381,935	6,780	0.0028	0.9972	49.78
72.5	2,094,321	5,529	0.0026	0.9974	49.63
73.5	1,842,867	4,964	0.0027	0.9973	49.50
74.5	1,560,182	5,002	0.0032	0.9968	49.37
75.5	1,213,825	4,363	0.0036	0.9964	49.21
76.5	974,276	3,724	0.0038	0.9962	49.03
77.5	739,402	3,360	0.0045	0.9955	48.85
78.5	540,701	2,774	0.0051	0.9949	48.63

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

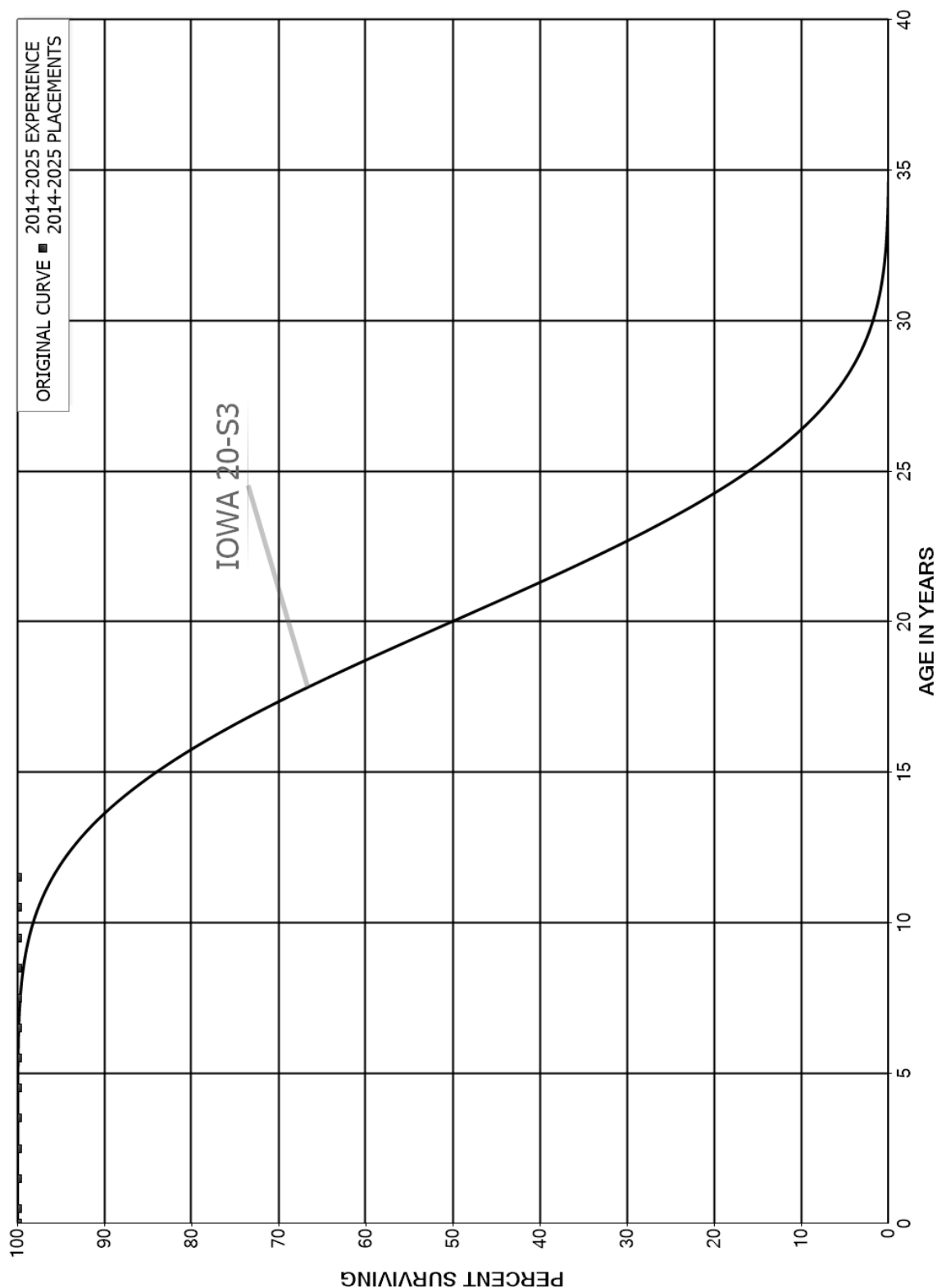
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	425,770	1,669	0.0039	0.9961	48.38
80.5	330,050	1,508	0.0046	0.9954	48.19
81.5	244,641	1,138	0.0047	0.9953	47.97
82.5	227,556	957	0.0042	0.9958	47.74
83.5	210,424	925	0.0044	0.9956	47.54
84.5	162,620	959	0.0059	0.9941	47.33
85.5	113,214	843	0.0074	0.9926	47.05
86.5	86,408	622	0.0072	0.9928	46.70
87.5	67,524	250	0.0037	0.9963	46.37
88.5	50,790	59	0.0012	0.9988	46.20
89.5	47,591		0.0000	1.0000	46.14
90.5	38,678		0.0000	1.0000	46.14
91.5	35,933		0.0000	1.0000	46.14
92.5	34,983		0.0000	1.0000	46.14
93.5	32,968		0.0000	1.0000	46.14
94.5	28,618		0.0000	1.0000	46.14
95.5	19,652		0.0000	1.0000	46.14
96.5	7,140		0.0000	1.0000	46.14
97.5	1,117		0.0000	1.0000	46.14
98.5					46.14

IDAHO POWER COMPANY
ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - TREATMENT (FERC ACCOUNT 364.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



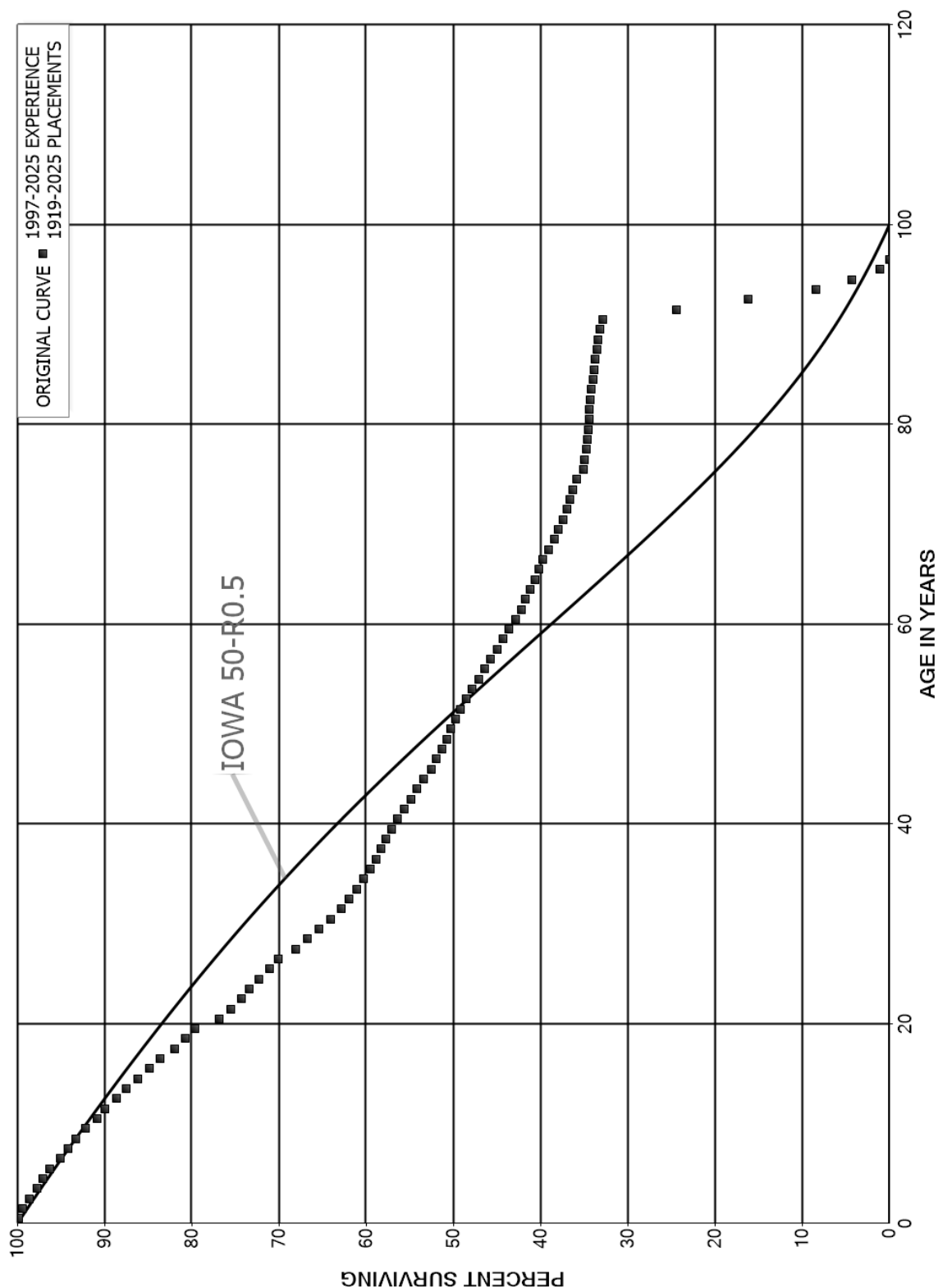
IDAHO POWER COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - TREATMENT (FERC ACCOUNT 364.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2014-2025			EXPERIENCE BAND 2014-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,913,763		0.0000	1.0000	100.00
0.5	22,905,624		0.0000	1.0000	100.00
1.5	19,496,034		0.0000	1.0000	100.00
2.5	16,723,480		0.0000	1.0000	100.00
3.5	14,117,707		0.0000	1.0000	100.00
4.5	12,117,302		0.0000	1.0000	100.00
5.5	10,215,457		0.0000	1.0000	100.00
6.5	8,070,143		0.0000	1.0000	100.00
7.5	5,362,712		0.0000	1.0000	100.00
8.5	3,826,915		0.0000	1.0000	100.00
9.5	2,337,213		0.0000	1.0000	100.00
10.5	320,117		0.0000	1.0000	100.00
11.5					100.00

IDAHO POWER COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,926,461	171,295	0.0011	0.9989	100.00
0.5	143,853,085	722,410	0.0050	0.9950	99.89
1.5	134,468,739	1,077,441	0.0080	0.9920	99.39
2.5	129,326,218	1,098,860	0.0085	0.9915	98.59
3.5	122,625,784	909,435	0.0074	0.9926	97.75
4.5	116,865,751	881,293	0.0075	0.9925	97.03
5.5	113,130,522	1,409,949	0.0125	0.9875	96.30
6.5	107,694,154	1,053,559	0.0098	0.9902	95.10
7.5	102,833,628	987,332	0.0096	0.9904	94.17
8.5	99,070,306	1,150,987	0.0116	0.9884	93.26
9.5	96,320,217	1,372,161	0.0142	0.9858	92.18
10.5	92,660,398	951,775	0.0103	0.9897	90.86
11.5	92,294,784	1,399,132	0.0152	0.9848	89.93
12.5	90,012,161	1,070,132	0.0119	0.9881	88.57
13.5	89,064,865	1,349,243	0.0151	0.9849	87.51
14.5	86,236,924	1,406,277	0.0163	0.9837	86.19
15.5	86,683,814	1,199,034	0.0138	0.9862	84.78
16.5	85,792,124	1,642,965	0.0192	0.9808	83.61
17.5	76,943,589	1,225,390	0.0159	0.9841	82.01
18.5	70,057,638	934,895	0.0133	0.9867	80.70
19.5	68,527,957	2,416,837	0.0353	0.9647	79.63
20.5	66,314,344	1,100,459	0.0166	0.9834	76.82
21.5	65,609,668	1,123,983	0.0171	0.9829	75.54
22.5	65,358,992	737,122	0.0113	0.9887	74.25
23.5	63,407,844	932,856	0.0147	0.9853	73.41
24.5	60,409,133	1,017,027	0.0168	0.9832	72.33
25.5	60,232,426	916,428	0.0152	0.9848	71.11
26.5	60,098,487	1,727,838	0.0288	0.9712	70.03
27.5	59,483,888	1,116,677	0.0188	0.9812	68.02
28.5	56,924,449	1,175,329	0.0206	0.9794	66.74
29.5	56,060,285	1,089,456	0.0194	0.9806	65.36
30.5	53,484,652	1,065,553	0.0199	0.9801	64.09
31.5	50,784,407	742,300	0.0146	0.9854	62.82
32.5	47,972,931	649,726	0.0135	0.9865	61.90
33.5	44,892,088	577,881	0.0129	0.9871	61.06
34.5	42,306,329	522,319	0.0123	0.9877	60.27
35.5	41,096,344	452,416	0.0110	0.9890	59.53
36.5	39,215,748	414,445	0.0106	0.9894	58.87
37.5	37,974,175	371,498	0.0098	0.9902	58.25
38.5	36,606,676	384,966	0.0105	0.9895	57.68

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,122,561	398,796	0.0114	0.9886	57.08
40.5	33,006,731	495,756	0.0150	0.9850	56.43
41.5	31,428,616	435,515	0.0139	0.9861	55.58
42.5	29,326,305	360,589	0.0123	0.9877	54.81
43.5	26,989,306	386,867	0.0143	0.9857	54.14
44.5	25,745,262	391,667	0.0152	0.9848	53.36
45.5	23,372,578	292,253	0.0125	0.9875	52.55
46.5	21,190,378	239,104	0.0113	0.9887	51.89
47.5	19,410,362	213,057	0.0110	0.9890	51.31
48.5	17,888,718	167,272	0.0094	0.9906	50.74
49.5	16,439,829	164,836	0.0100	0.9900	50.27
50.5	14,586,892	164,997	0.0113	0.9887	49.76
51.5	12,782,984	192,770	0.0151	0.9849	49.20
52.5	11,708,303	157,012	0.0134	0.9866	48.46
53.5	10,626,244	168,891	0.0159	0.9841	47.81
54.5	9,633,543	137,399	0.0143	0.9857	47.05
55.5	8,822,882	131,473	0.0149	0.9851	46.38
56.5	8,108,003	124,696	0.0154	0.9846	45.69
57.5	7,454,408	114,531	0.0154	0.9846	44.98
58.5	6,649,228	106,637	0.0160	0.9840	44.29
59.5	5,865,898	96,453	0.0164	0.9836	43.58
60.5	5,186,056	77,212	0.0149	0.9851	42.87
61.5	4,742,669	62,516	0.0132	0.9868	42.23
62.5	4,315,244	53,011	0.0123	0.9877	41.67
63.5	3,870,614	46,677	0.0121	0.9879	41.16
64.5	3,480,022	38,963	0.0112	0.9888	40.66
65.5	3,218,159	42,907	0.0133	0.9867	40.21
66.5	2,939,664	45,263	0.0154	0.9846	39.67
67.5	2,645,709	42,986	0.0162	0.9838	39.06
68.5	2,386,682	30,088	0.0126	0.9874	38.43
69.5	2,136,964	31,759	0.0149	0.9851	37.94
70.5	1,977,917	23,337	0.0118	0.9882	37.38
71.5	1,756,170	17,205	0.0098	0.9902	36.94
72.5	1,531,435	11,751	0.0077	0.9923	36.58
73.5	1,333,097	17,402	0.0131	0.9869	36.29
74.5	1,127,820	24,812	0.0220	0.9780	35.82
75.5	868,212	3,299	0.0038	0.9962	35.03
76.5	680,583	2,345	0.0034	0.9966	34.90
77.5	506,887	2,765	0.0055	0.9945	34.78
78.5	385,819	1,041	0.0027	0.9973	34.59

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

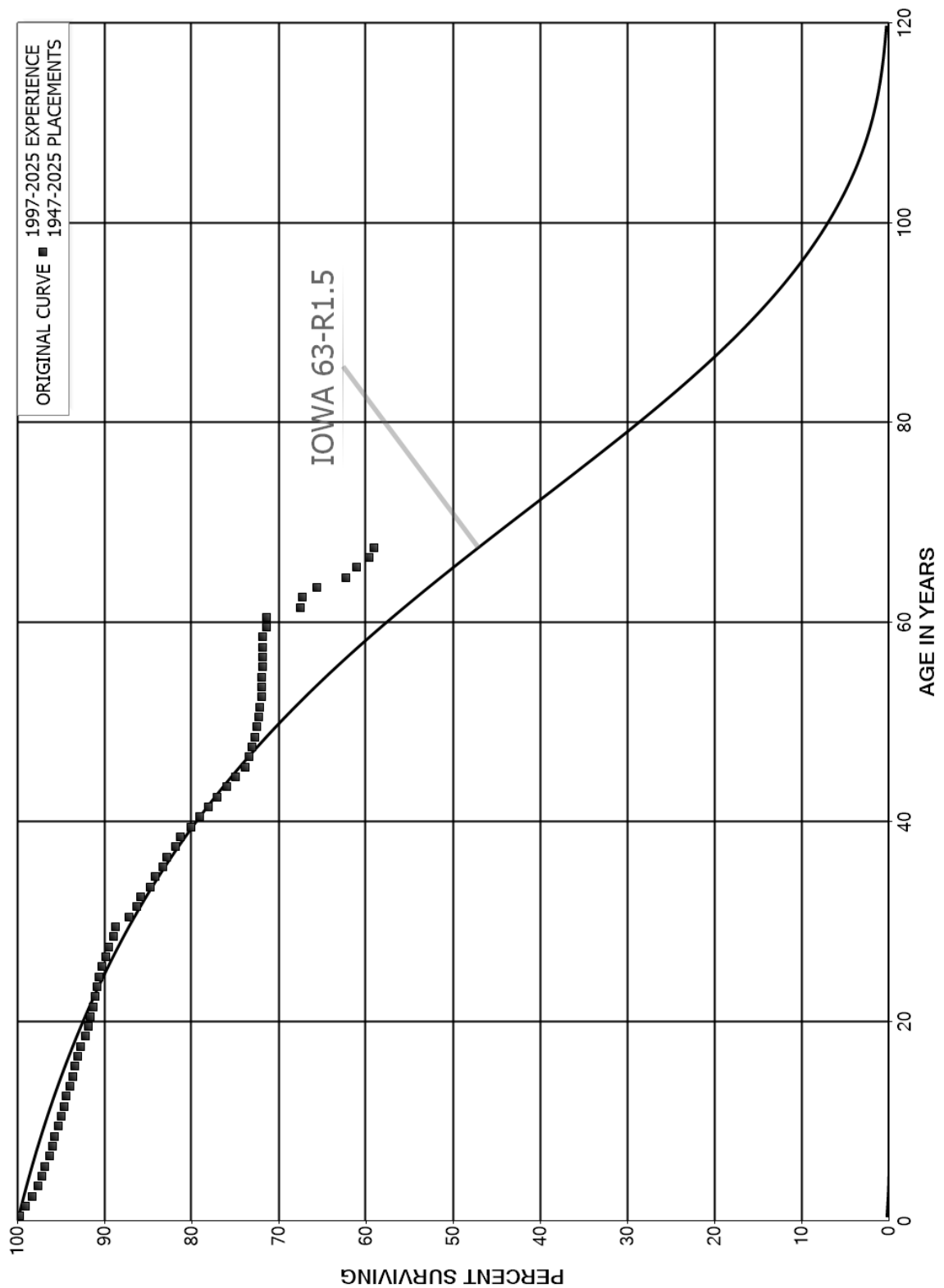
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	320,359	596	0.0019	0.9981	34.50
80.5	287,760	550	0.0019	0.9981	34.43
81.5	165,626	521	0.0031	0.9969	34.37
82.5	149,971	566	0.0038	0.9962	34.26
83.5	134,486	535	0.0040	0.9960	34.13
84.5	97,268	409	0.0042	0.9958	33.99
85.5	51,814	265	0.0051	0.9949	33.85
86.5	34,417	153	0.0044	0.9956	33.68
87.5	21,075	89	0.0042	0.9958	33.53
88.5	9,766	56	0.0058	0.9942	33.39
89.5	3,536	43	0.0122	0.9878	33.19
90.5	180	46	0.2566	0.7434	32.79
91.5	134	45	0.3362	0.6638	24.38
92.5	89	43	0.4821	0.5179	16.18
93.5	46	23	0.4889	0.5111	8.38
94.5	24	18	0.7574	0.2426	4.28
95.5	6	6	1.0000		1.04
96.5					

IDAHO POWER COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,412,593	116,851	0.0023	0.9977	100.00
0.5	48,443,417	347,057	0.0072	0.9928	99.77
1.5	48,030,357	352,143	0.0073	0.9927	99.06
2.5	46,661,036	331,848	0.0071	0.9929	98.33
3.5	45,545,398	222,095	0.0049	0.9951	97.63
4.5	46,833,547	169,477	0.0036	0.9964	97.16
5.5	47,637,412	260,130	0.0055	0.9945	96.80
6.5	46,146,368	148,995	0.0032	0.9968	96.28
7.5	44,943,719	127,755	0.0028	0.9972	95.97
8.5	44,805,666	213,572	0.0048	0.9952	95.69
9.5	43,425,597	109,462	0.0025	0.9975	95.24
10.5	42,170,668	152,663	0.0036	0.9964	95.00
11.5	41,734,324	116,476	0.0028	0.9972	94.65
12.5	41,686,647	175,917	0.0042	0.9958	94.39
13.5	41,982,033	166,070	0.0040	0.9960	93.99
14.5	42,117,226	123,425	0.0029	0.9971	93.62
15.5	42,393,548	139,688	0.0033	0.9967	93.34
16.5	42,137,882	143,912	0.0034	0.9966	93.04
17.5	41,767,851	268,982	0.0064	0.9936	92.72
18.5	40,346,105	135,067	0.0033	0.9967	92.12
19.5	38,804,833	100,956	0.0026	0.9974	91.81
20.5	36,843,377	106,166	0.0029	0.9971	91.57
21.5	33,359,248	88,216	0.0026	0.9974	91.31
22.5	30,400,656	63,436	0.0021	0.9979	91.07
23.5	27,370,062	70,682	0.0026	0.9974	90.88
24.5	24,729,220	105,183	0.0043	0.9957	90.64
25.5	22,409,642	101,525	0.0045	0.9955	90.26
26.5	20,240,125	88,712	0.0044	0.9956	89.85
27.5	18,752,940	102,549	0.0055	0.9945	89.46
28.5	16,844,974	51,378	0.0031	0.9969	88.97
29.5	15,303,500	267,671	0.0175	0.9825	88.70
30.5	13,606,045	135,807	0.0100	0.9900	87.14
31.5	11,887,686	66,290	0.0056	0.9944	86.27
32.5	10,379,756	123,420	0.0119	0.9881	85.79
33.5	8,841,741	67,350	0.0076	0.9924	84.77
34.5	7,875,124	74,512	0.0095	0.9905	84.13
35.5	7,206,462	40,856	0.0057	0.9943	83.33
36.5	6,694,293	80,561	0.0120	0.9880	82.86
37.5	6,090,175	43,632	0.0072	0.9928	81.86
38.5	5,852,830	85,084	0.0145	0.9855	81.28

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

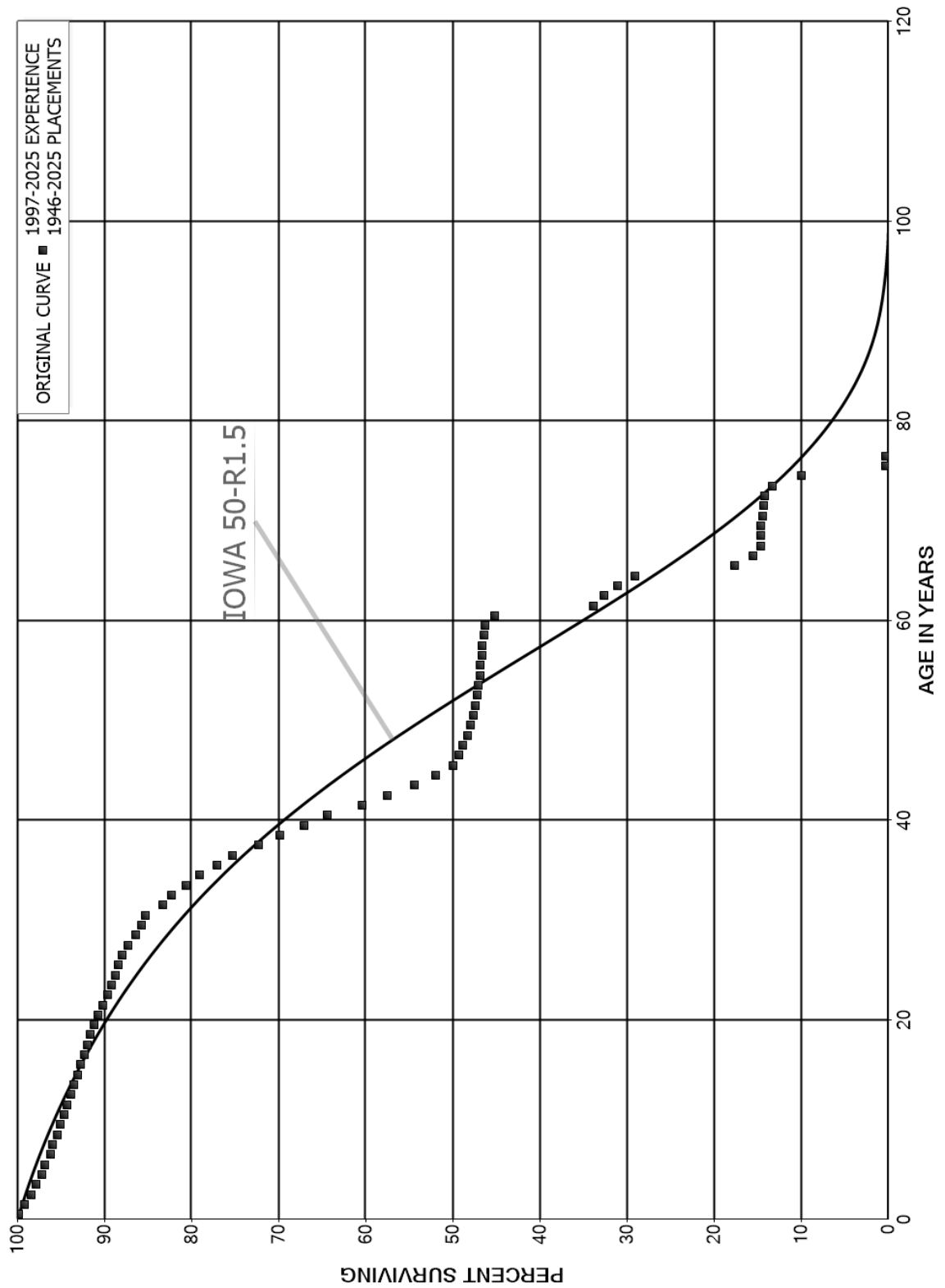
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,451,930	68,408	0.0125	0.9875	80.09
40.5	5,214,372	66,515	0.0128	0.9872	79.09
41.5	5,068,849	62,601	0.0124	0.9876	78.08
42.5	4,491,163	66,261	0.0148	0.9852	77.12
43.5	4,122,818	54,047	0.0131	0.9869	75.98
44.5	3,644,147	55,528	0.0152	0.9848	74.98
45.5	3,147,106	17,005	0.0054	0.9946	73.84
46.5	2,623,372	13,879	0.0053	0.9947	73.44
47.5	2,116,255	8,983	0.0042	0.9958	73.05
48.5	1,795,360	6,309	0.0035	0.9965	72.74
49.5	1,553,902	3,344	0.0022	0.9978	72.49
50.5	1,436,766	3,750	0.0026	0.9974	72.33
51.5	1,251,168	3,233	0.0026	0.9974	72.14
52.5	903,011	753	0.0008	0.9992	71.95
53.5	557,187	30	0.0001	0.9999	71.89
54.5	401,511	23	0.0001	0.9999	71.89
55.5	304,357	88	0.0003	0.9997	71.89
56.5	194,523	15	0.0001	0.9999	71.87
57.5	171,141	26	0.0002	0.9998	71.86
58.5	139,301	847	0.0061	0.9939	71.85
59.5	86,430	8	0.0001	0.9999	71.41
60.5	27,337	1,480	0.0541	0.9459	71.41
61.5	5,853	27	0.0046	0.9954	67.54
62.5	5,372	130	0.0241	0.9759	67.23
63.5	5,239	262	0.0500	0.9500	65.61
64.5	4,977	104	0.0210	0.9790	62.33
65.5	3,666	85	0.0232	0.9768	61.02
66.5	3,527	33	0.0092	0.9908	59.60
67.5	3,494		0.0000	1.0000	59.05
68.5	3,484		0.0000	1.0000	59.05
69.5	3,466		0.0000	1.0000	59.05
70.5	3,434		0.0000	1.0000	59.05
71.5	3,181		0.0000	1.0000	59.05
72.5	3,096		0.0000	1.0000	59.05
73.5	2,799		0.0000	1.0000	59.05
74.5	1,655		0.0000	1.0000	59.05
75.5	538		0.0000	1.0000	59.05
76.5					59.05

IDAHO POWER COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	328,357,100	510,267	0.0016	0.9984	100.00
0.5	319,081,194	2,269,420	0.0071	0.9929	99.84
1.5	310,689,585	2,148,260	0.0069	0.9931	99.13
2.5	300,563,280	1,980,960	0.0066	0.9934	98.45
3.5	287,002,036	1,685,733	0.0059	0.9941	97.80
4.5	280,461,225	1,248,605	0.0045	0.9955	97.23
5.5	272,384,158	1,604,040	0.0059	0.9941	96.79
6.5	257,763,929	792,912	0.0031	0.9969	96.22
7.5	241,257,595	1,365,026	0.0057	0.9943	95.93
8.5	226,523,098	833,178	0.0037	0.9963	95.38
9.5	212,637,695	967,028	0.0045	0.9955	95.03
10.5	197,937,584	755,224	0.0038	0.9962	94.60
11.5	188,448,361	818,425	0.0043	0.9957	94.24
12.5	179,646,465	662,023	0.0037	0.9963	93.83
13.5	178,404,814	783,896	0.0044	0.9956	93.49
14.5	172,854,347	632,267	0.0037	0.9963	93.07
15.5	171,090,396	740,384	0.0043	0.9957	92.73
16.5	166,855,500	681,498	0.0041	0.9959	92.33
17.5	159,772,363	666,640	0.0042	0.9958	91.96
18.5	151,610,716	596,626	0.0039	0.9961	91.57
19.5	145,806,114	702,267	0.0048	0.9952	91.21
20.5	139,598,758	891,623	0.0064	0.9936	90.77
21.5	130,755,272	895,984	0.0069	0.9931	90.19
22.5	123,916,725	517,553	0.0042	0.9958	89.57
23.5	116,887,856	555,308	0.0048	0.9952	89.20
24.5	110,662,370	448,135	0.0040	0.9960	88.78
25.5	104,687,988	536,404	0.0051	0.9949	88.42
26.5	102,651,301	838,797	0.0082	0.9918	87.96
27.5	100,192,757	927,925	0.0093	0.9907	87.25
28.5	86,769,024	693,005	0.0080	0.9920	86.44
29.5	75,389,000	445,982	0.0059	0.9941	85.75
30.5	64,404,412	1,447,652	0.0225	0.9775	85.24
31.5	51,765,440	672,160	0.0130	0.9870	83.32
32.5	42,602,286	862,015	0.0202	0.9798	82.24
33.5	35,588,093	650,894	0.0183	0.9817	80.58
34.5	29,869,823	789,589	0.0264	0.9736	79.10
35.5	26,198,924	603,567	0.0230	0.9770	77.01
36.5	23,121,476	909,247	0.0393	0.9607	75.24
37.5	21,006,457	709,371	0.0338	0.9662	72.28
38.5	19,147,544	762,945	0.0398	0.9602	69.84

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

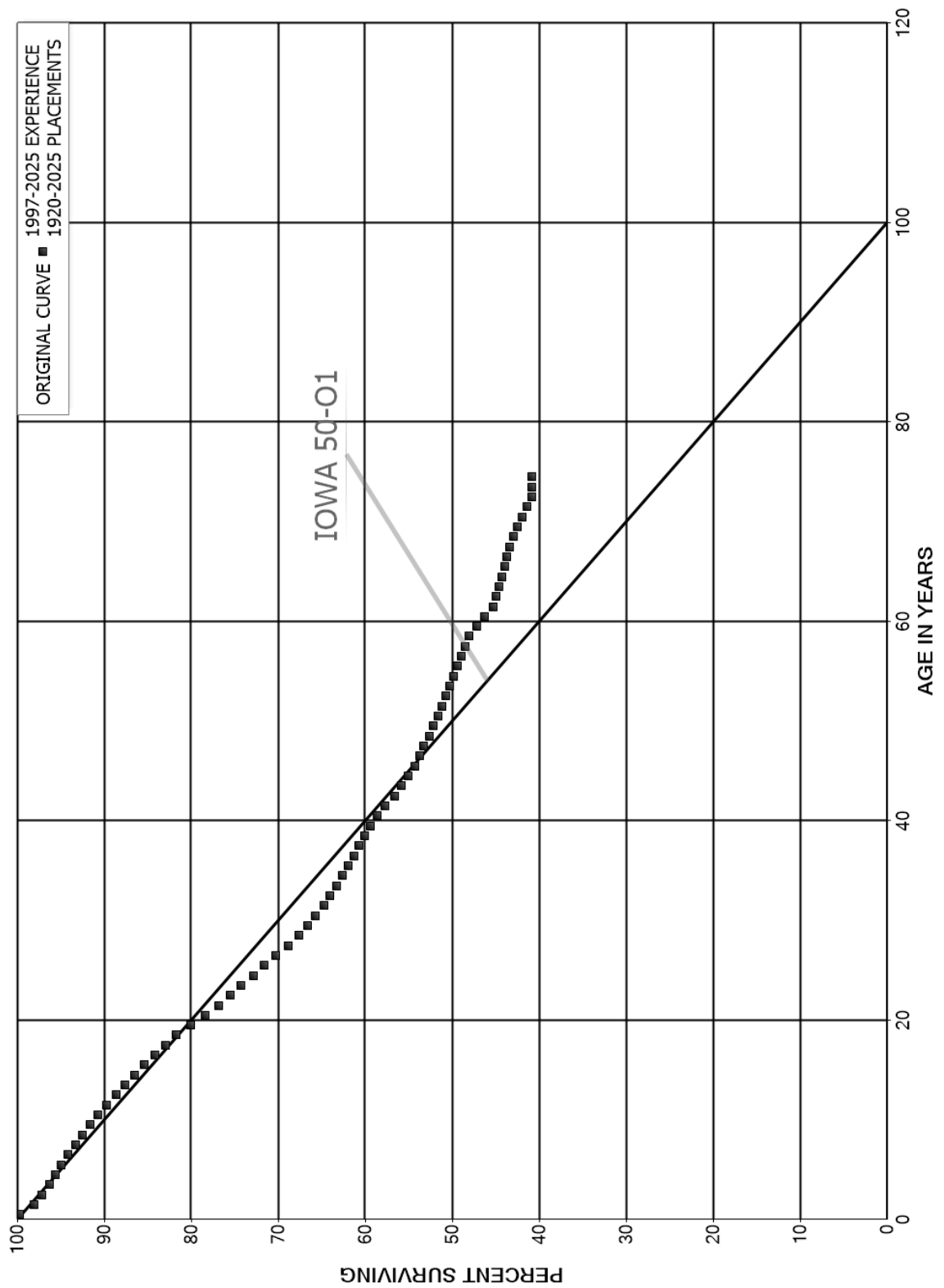
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,180,196	694,378	0.0404	0.9596	67.06
40.5	15,589,093	945,825	0.0607	0.9393	64.35
41.5	14,364,190	688,438	0.0479	0.9521	60.44
42.5	12,679,829	704,194	0.0555	0.9445	57.55
43.5	11,182,835	501,247	0.0448	0.9552	54.35
44.5	9,675,672	367,680	0.0380	0.9620	51.91
45.5	7,796,357	104,081	0.0133	0.9867	49.94
46.5	6,361,681	63,470	0.0100	0.9900	49.27
47.5	4,793,451	45,503	0.0095	0.9905	48.78
48.5	3,900,564	30,601	0.0078	0.9922	48.32
49.5	3,206,603	23,386	0.0073	0.9927	47.94
50.5	2,787,230	13,596	0.0049	0.9951	47.59
51.5	2,149,703	8,183	0.0038	0.9962	47.36
52.5	1,453,549	5,062	0.0035	0.9965	47.18
53.5	977,743	2,702	0.0028	0.9972	47.01
54.5	671,007	476	0.0007	0.9993	46.88
55.5	499,588	1,998	0.0040	0.9960	46.85
56.5	304,386	380	0.0012	0.9988	46.66
57.5	214,102	785	0.0037	0.9963	46.60
58.5	156,539	519	0.0033	0.9967	46.43
59.5	112,062	2,742	0.0245	0.9755	46.28
60.5	55,791	13,919	0.2495	0.7505	45.15
61.5	32,063	1,178	0.0367	0.9633	33.88
62.5	24,204	1,141	0.0471	0.9529	32.64
63.5	22,545	1,444	0.0640	0.9360	31.10
64.5	20,100	7,949	0.3954	0.6046	29.11
65.5	10,957	1,299	0.1185	0.8815	17.60
66.5	9,522	549	0.0576	0.9424	15.51
67.5	8,966		0.0000	1.0000	14.62
68.5	8,596		0.0000	1.0000	14.62
69.5	8,468	114	0.0134	0.9866	14.62
70.5	7,400	42	0.0057	0.9943	14.42
71.5	7,059	75	0.0106	0.9894	14.34
72.5	6,782	406	0.0599	0.9401	14.19
73.5	5,427	1,401	0.2582	0.7418	13.34
74.5	2,074	2,010	0.9696	0.0304	9.89
75.5	36		0.0000	1.0000	0.30
76.5					0.30

IDAHO POWER COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	838,098,832	2,273,876	0.0027	0.9973	100.00
0.5	788,962,837	13,138,329	0.0167	0.9833	99.73
1.5	726,468,026	6,915,886	0.0095	0.9905	98.07
2.5	680,670,521	5,608,443	0.0082	0.9918	97.13
3.5	633,075,305	4,674,761	0.0074	0.9926	96.33
4.5	594,494,991	3,951,677	0.0066	0.9934	95.62
5.5	558,626,837	4,901,955	0.0088	0.9912	94.99
6.5	531,280,798	4,594,730	0.0086	0.9914	94.15
7.5	503,227,622	4,568,375	0.0091	0.9909	93.34
8.5	475,264,719	4,349,883	0.0092	0.9908	92.49
9.5	449,701,815	4,328,708	0.0096	0.9904	91.65
10.5	426,117,392	4,855,841	0.0114	0.9886	90.76
11.5	402,687,174	4,835,143	0.0120	0.9880	89.73
12.5	385,019,302	4,347,052	0.0113	0.9887	88.65
13.5	367,308,109	4,590,802	0.0125	0.9875	87.65
14.5	350,371,893	4,778,636	0.0136	0.9864	86.56
15.5	337,508,601	4,728,136	0.0140	0.9860	85.37
16.5	321,106,928	4,517,382	0.0141	0.9859	84.18
17.5	292,939,679	4,569,844	0.0156	0.9844	82.99
18.5	259,514,312	5,068,189	0.0195	0.9805	81.70
19.5	237,742,903	5,119,668	0.0215	0.9785	80.10
20.5	215,175,154	4,267,656	0.0198	0.9802	78.38
21.5	197,325,758	3,309,375	0.0168	0.9832	76.82
22.5	194,344,457	3,334,954	0.0172	0.9828	75.54
23.5	189,358,769	3,685,391	0.0195	0.9805	74.24
24.5	184,881,525	3,021,985	0.0163	0.9837	72.80
25.5	181,054,004	3,315,073	0.0183	0.9817	71.61
26.5	179,314,242	3,592,496	0.0200	0.9800	70.29
27.5	171,637,321	3,050,365	0.0178	0.9822	68.89
28.5	162,338,249	2,397,159	0.0148	0.9852	67.66
29.5	151,088,254	2,148,181	0.0142	0.9858	66.66
30.5	141,453,623	2,020,894	0.0143	0.9857	65.71
31.5	129,601,458	1,526,594	0.0118	0.9882	64.78
32.5	120,003,399	1,321,941	0.0110	0.9890	64.01
33.5	110,856,935	1,238,629	0.0112	0.9888	63.31
34.5	103,723,320	1,098,948	0.0106	0.9894	62.60
35.5	95,565,307	950,724	0.0099	0.9901	61.94
36.5	87,278,102	918,529	0.0105	0.9895	61.32
37.5	81,783,425	847,377	0.0104	0.9896	60.68
38.5	76,865,622	840,146	0.0109	0.9891	60.05

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	72,135,795	894,068	0.0124	0.9876	59.39
40.5	68,968,583	1,111,553	0.0161	0.9839	58.65
41.5	61,370,390	1,131,125	0.0184	0.9816	57.71
42.5	55,036,333	816,500	0.0148	0.9852	56.65
43.5	50,080,661	698,708	0.0140	0.9860	55.81
44.5	43,659,826	600,913	0.0138	0.9862	55.03
45.5	37,977,194	381,048	0.0100	0.9900	54.27
46.5	32,901,179	296,753	0.0090	0.9910	53.72
47.5	28,379,712	319,615	0.0113	0.9887	53.24
48.5	24,066,899	208,040	0.0086	0.9914	52.64
49.5	20,759,857	215,720	0.0104	0.9896	52.19
50.5	17,534,465	161,081	0.0092	0.9908	51.64
51.5	14,407,040	115,705	0.0080	0.9920	51.17
52.5	12,008,054	112,415	0.0094	0.9906	50.76
53.5	10,227,670	90,366	0.0088	0.9912	50.28
54.5	8,948,899	83,800	0.0094	0.9906	49.84
55.5	7,622,541	70,923	0.0093	0.9907	49.37
56.5	6,720,440	61,088	0.0091	0.9909	48.91
57.5	5,835,919	51,267	0.0088	0.9912	48.47
58.5	5,121,492	97,000	0.0189	0.9811	48.04
59.5	4,314,742	77,084	0.0179	0.9821	47.13
60.5	3,648,535	77,447	0.0212	0.9788	46.29
61.5	3,185,948	28,478	0.0089	0.9911	45.31
62.5	2,814,794	20,117	0.0071	0.9929	44.90
63.5	2,489,083	17,157	0.0069	0.9931	44.58
64.5	1,994,368	16,086	0.0081	0.9919	44.27
65.5	1,642,234	8,617	0.0052	0.9948	43.92
66.5	1,380,275	10,948	0.0079	0.9921	43.69
67.5	1,144,864	11,845	0.0103	0.9897	43.34
68.5	882,041	8,002	0.0091	0.9909	42.89
69.5	708,713	10,114	0.0143	0.9857	42.50
70.5	580,901	6,634	0.0114	0.9886	41.90
71.5	455,337	6,074	0.0133	0.9867	41.42
72.5	377,433	393	0.0010	0.9990	40.87
73.5	307,434	58	0.0002	0.9998	40.82
74.5	173,589		0.0000	1.0000	40.81
75.5	99,822		0.0000	1.0000	40.81
76.5	79,232		0.0000	1.0000	40.81
77.5	43,360		0.0000	1.0000	40.81
78.5	28,561	1,920	0.0672	0.9328	40.81

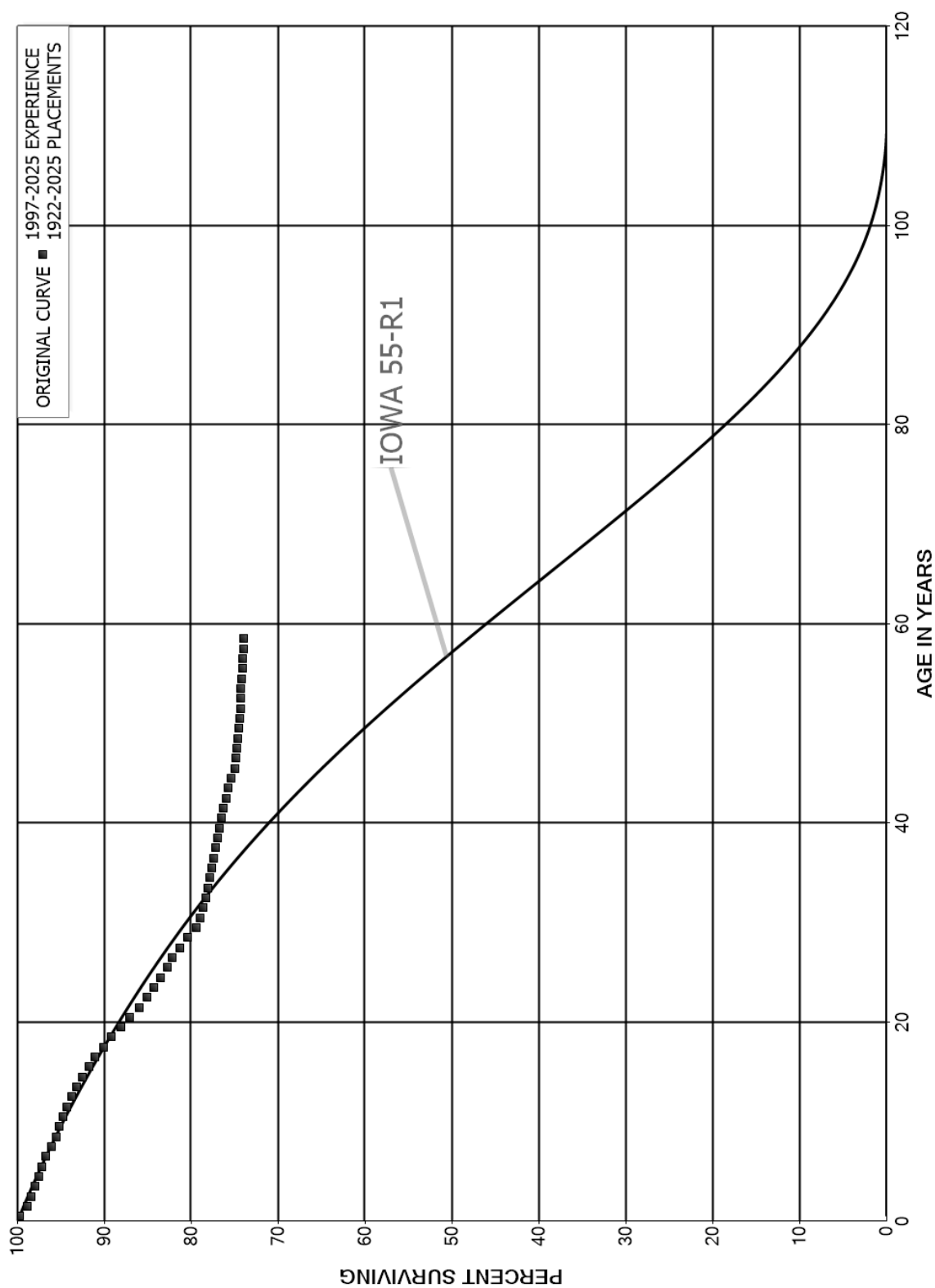
IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2025			EXPERIENCE BAND 1997-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,475		0.0000	1.0000	38.07
80.5	4,733		0.0000	1.0000	38.07
81.5	1,536		0.0000	1.0000	38.07
82.5	852		0.0000	1.0000	38.07
83.5					38.07

IDAHO POWER COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,263,795	137,104	0.0024	0.9976	100.00
0.5	54,791,182	495,455	0.0090	0.9910	99.76
1.5	53,736,272	229,926	0.0043	0.9957	98.85
2.5	52,210,943	269,755	0.0052	0.9948	98.43
3.5	50,853,144	192,076	0.0038	0.9962	97.92
4.5	49,616,114	205,099	0.0041	0.9959	97.55
5.5	49,114,717	230,524	0.0047	0.9953	97.15
6.5	47,698,691	296,065	0.0062	0.9938	96.69
7.5	47,062,944	276,886	0.0059	0.9941	96.09
8.5	46,343,221	194,221	0.0042	0.9958	95.53
9.5	45,538,037	171,850	0.0038	0.9962	95.13
10.5	45,349,938	220,773	0.0049	0.9951	94.77
11.5	45,508,300	267,312	0.0059	0.9941	94.31
12.5	45,855,341	287,278	0.0063	0.9937	93.75
13.5	46,274,318	335,455	0.0072	0.9928	93.17
14.5	46,671,115	364,079	0.0078	0.9922	92.49
15.5	46,401,266	379,106	0.0082	0.9918	91.77
16.5	46,748,426	500,866	0.0107	0.9893	91.02
17.5	45,576,172	459,325	0.0101	0.9899	90.04
18.5	43,467,585	535,088	0.0123	0.9877	89.14
19.5	41,181,074	475,807	0.0116	0.9884	88.04
20.5	39,418,653	464,339	0.0118	0.9882	87.02
21.5	38,249,352	395,106	0.0103	0.9897	86.00
22.5	36,373,220	368,775	0.0101	0.9899	85.11
23.5	34,263,490	297,666	0.0087	0.9913	84.25
24.5	31,552,480	309,179	0.0098	0.9902	83.51
25.5	31,611,471	198,024	0.0063	0.9937	82.70
26.5	28,938,850	300,426	0.0104	0.9896	82.18
27.5	28,837,965	345,599	0.0120	0.9880	81.32
28.5	27,863,076	342,080	0.0123	0.9877	80.35
29.5	26,497,210	142,324	0.0054	0.9946	79.36
30.5	24,705,186	112,790	0.0046	0.9954	78.94
31.5	22,537,147	70,098	0.0031	0.9969	78.58
32.5	20,717,372	76,260	0.0037	0.9963	78.33
33.5	19,578,869	53,607	0.0027	0.9973	78.04
34.5	18,014,488	53,531	0.0030	0.9970	77.83
35.5	17,662,712	50,511	0.0029	0.9971	77.60
36.5	16,556,755	41,615	0.0025	0.9975	77.38
37.5	15,416,123	41,400	0.0027	0.9973	77.18
38.5	14,542,424	42,104	0.0029	0.9971	76.98

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

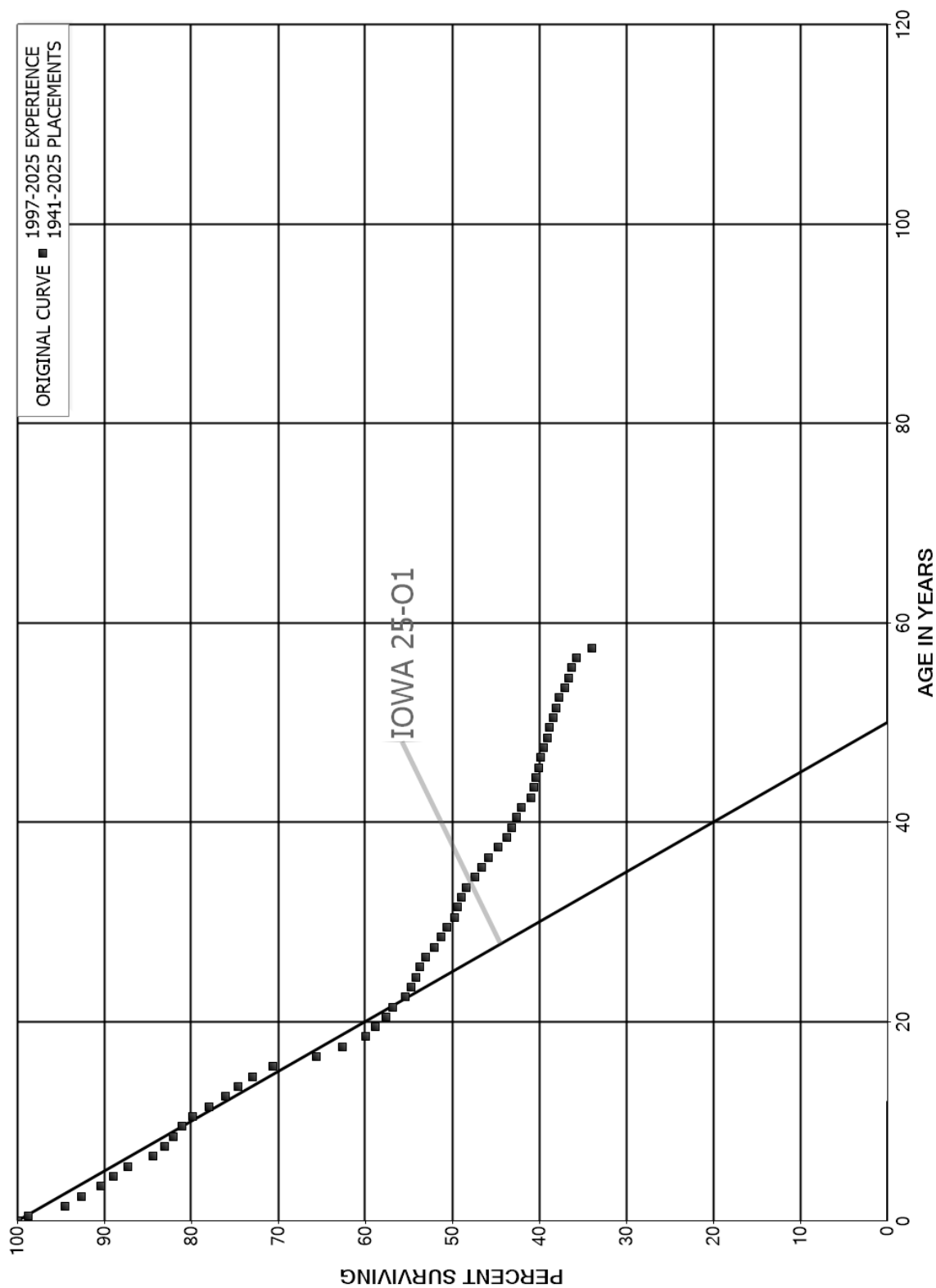
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,468,648	39,831	0.0030	0.9970	76.75
40.5	12,456,240	43,640	0.0035	0.9965	76.53
41.5	11,475,808	42,049	0.0037	0.9963	76.26
42.5	10,514,339	42,381	0.0040	0.9960	75.98
43.5	9,622,679	34,680	0.0036	0.9964	75.67
44.5	9,028,229	47,390	0.0052	0.9948	75.40
45.5	7,489,135	16,528	0.0022	0.9978	75.00
46.5	6,304,720	11,800	0.0019	0.9981	74.84
47.5	5,318,260	8,894	0.0017	0.9983	74.70
48.5	4,456,610	4,528	0.0010	0.9990	74.57
49.5	3,648,667	6,174	0.0017	0.9983	74.50
50.5	2,471,259	2,699	0.0011	0.9989	74.37
51.5	2,265,270	997	0.0004	0.9996	74.29
52.5	1,663,174	581	0.0003	0.9997	74.26
53.5	1,176,543	626	0.0005	0.9995	74.23
54.5	815,644	1,387	0.0017	0.9983	74.19
55.5	563,482	368	0.0007	0.9993	74.07
56.5	390,551	457	0.0012	0.9988	74.02
57.5	282,067	118	0.0004	0.9996	73.93
58.5	203,362	9	0.0000	1.0000	73.90
59.5	140,979	1	0.0000	1.0000	73.90
60.5	95,526	0	0.0000	1.0000	73.90
61.5	65,739		0.0000	1.0000	73.90
62.5	42,438		0.0000	1.0000	73.90
63.5	24,270	111	0.0046	0.9954	73.90
64.5	13,376	93	0.0069	0.9931	73.56
65.5	6,396	37	0.0058	0.9942	73.05
66.5	1,531	19	0.0121	0.9879	72.62
67.5	49		0.0000	1.0000	71.75
68.5	36		0.0000	1.0000	71.75
69.5	34	19	0.5525	0.4475	71.75
70.5					32.11
71.5					
72.5					
73.5					
74.5	18		0.0000		
75.5	18		0.0000		
76.5	18	18	1.0000		
77.5					

IDAHO POWER COMPANY
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,972,488	738,059	0.0127	0.9873	100.00
0.5	58,029,129	2,455,383	0.0423	0.9577	98.73
1.5	53,441,617	1,070,675	0.0200	0.9800	94.55
2.5	49,640,908	1,202,198	0.0242	0.9758	92.66
3.5	45,021,188	737,519	0.0164	0.9836	90.41
4.5	37,059,805	704,517	0.0190	0.9810	88.93
5.5	35,206,073	1,153,971	0.0328	0.9672	87.24
6.5	33,604,745	502,427	0.0150	0.9850	84.38
7.5	31,787,276	393,484	0.0124	0.9876	83.12
8.5	30,557,055	378,200	0.0124	0.9876	82.09
9.5	28,950,611	437,953	0.0151	0.9849	81.07
10.5	28,433,508	655,010	0.0230	0.9770	79.85
11.5	26,004,457	663,210	0.0255	0.9745	78.01
12.5	24,946,470	473,575	0.0190	0.9810	76.02
13.5	23,190,193	507,262	0.0219	0.9781	74.58
14.5	21,323,435	691,070	0.0324	0.9676	72.94
15.5	20,015,949	1,422,225	0.0711	0.9289	70.58
16.5	20,846,518	928,756	0.0446	0.9554	65.56
17.5	19,890,273	836,653	0.0421	0.9579	62.64
18.5	18,818,316	358,657	0.0191	0.9809	60.01
19.5	18,592,373	392,642	0.0211	0.9789	58.87
20.5	18,165,063	243,130	0.0134	0.9866	57.62
21.5	17,676,219	443,462	0.0251	0.9749	56.85
22.5	17,084,796	229,518	0.0134	0.9866	55.42
23.5	16,413,101	154,542	0.0094	0.9906	54.68
24.5	16,014,979	129,503	0.0081	0.9919	54.17
25.5	15,439,121	198,308	0.0128	0.9872	53.73
26.5	13,106,920	238,478	0.0182	0.9818	53.04
27.5	12,132,980	189,832	0.0156	0.9844	52.07
28.5	11,110,683	150,516	0.0135	0.9865	51.26
29.5	9,433,080	148,678	0.0158	0.9842	50.56
30.5	8,399,417	59,680	0.0071	0.9929	49.77
31.5	7,377,731	61,554	0.0083	0.9917	49.41
32.5	6,465,780	83,558	0.0129	0.9871	49.00
33.5	5,782,046	110,053	0.0190	0.9810	48.37
34.5	5,052,791	86,970	0.0172	0.9828	47.45
35.5	4,413,135	79,300	0.0180	0.9820	46.63
36.5	3,983,834	95,733	0.0240	0.9760	45.79
37.5	3,617,473	74,826	0.0207	0.9793	44.69
38.5	3,342,054	46,830	0.0140	0.9860	43.77

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

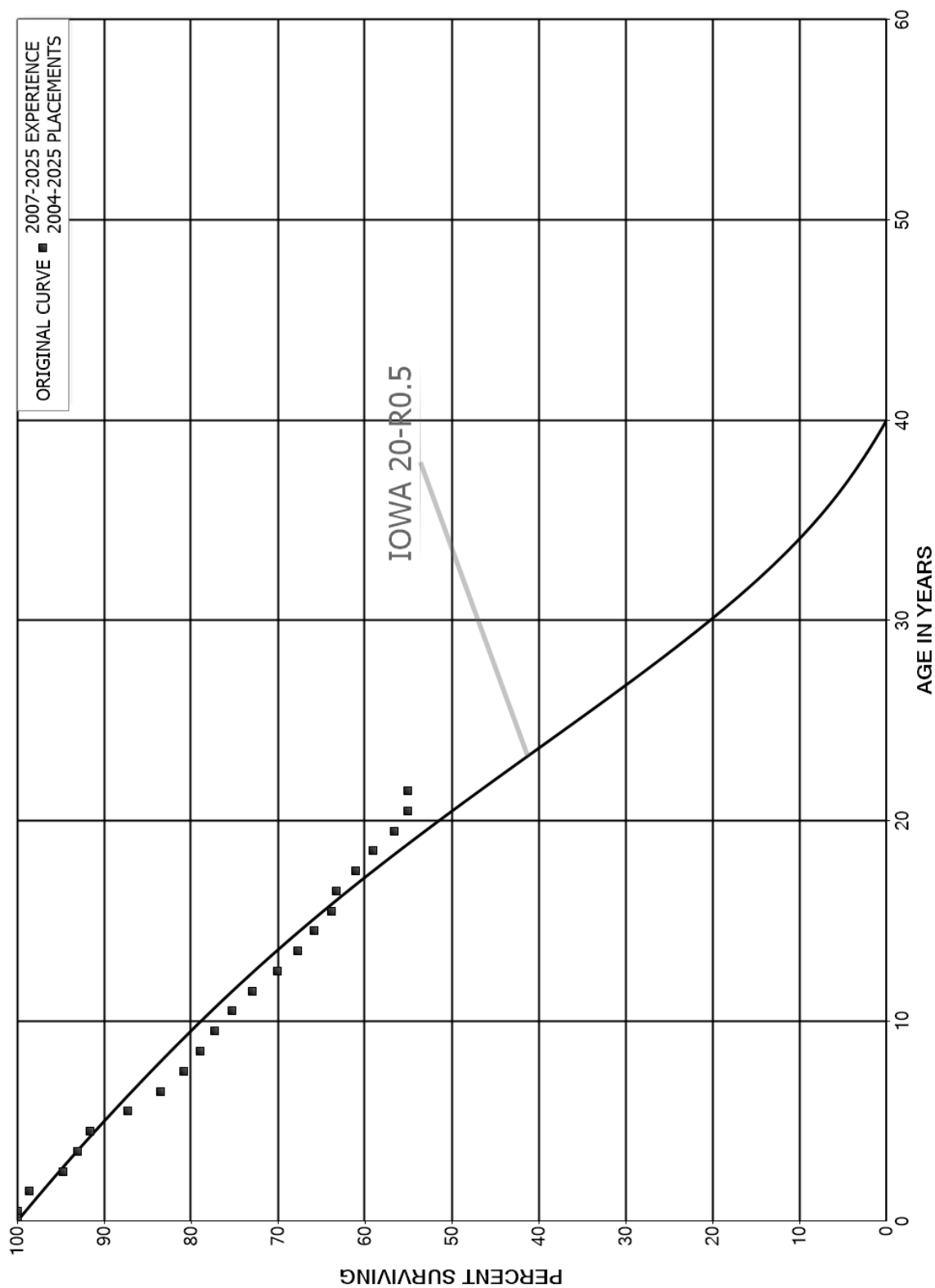
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,105,396	40,742	0.0131	0.9869	43.15
40.5	2,993,223	33,599	0.0112	0.9888	42.59
41.5	2,775,756	79,892	0.0288	0.9712	42.11
42.5	2,491,615	18,612	0.0075	0.9925	40.90
43.5	2,335,098	13,755	0.0059	0.9941	40.59
44.5	2,115,653	15,584	0.0074	0.9926	40.35
45.5	1,162,405	7,402	0.0064	0.9936	40.06
46.5	959,542	8,354	0.0087	0.9913	39.80
47.5	758,387	6,778	0.0089	0.9911	39.45
48.5	575,863	4,578	0.0080	0.9920	39.10
49.5	454,009	4,306	0.0095	0.9905	38.79
50.5	348,081	3,143	0.0090	0.9910	38.42
51.5	256,630	2,296	0.0089	0.9911	38.08
52.5	187,796	3,169	0.0169	0.9831	37.73
53.5	130,728	1,545	0.0118	0.9882	37.10
54.5	98,287	1,107	0.0113	0.9887	36.66
55.5	71,707	1,033	0.0144	0.9856	36.25
56.5	55,752	2,710	0.0486	0.9514	35.72
57.5	46,612	714	0.0153	0.9847	33.99
58.5	37,188	613	0.0165	0.9835	33.47
59.5	28,555	521	0.0182	0.9818	32.92
60.5	23,061	415	0.0180	0.9820	32.32
61.5	16,264	637	0.0392	0.9608	31.73
62.5	11,066	683	0.0617	0.9383	30.49
63.5	8,493	946	0.1114	0.8886	28.61
64.5	6,471	955	0.1476	0.8524	25.42
65.5	5,516	1,210	0.2194	0.7806	21.67
66.5	4,305	766	0.1780	0.8220	16.92
67.5	3,539	383	0.1083	0.8917	13.91
68.5	3,156	3	0.0010	0.9990	12.40
69.5	3,153		0.0000	1.0000	12.39
70.5	3,153		0.0000	1.0000	12.39
71.5	3,153		0.0000	1.0000	12.39
72.5					12.39

IDAHO POWER COMPANY
ACCOUNT 370.10 METERS - AMI (FERC ACCOUNT 370.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI (FERC ACCOUNT 370.00)

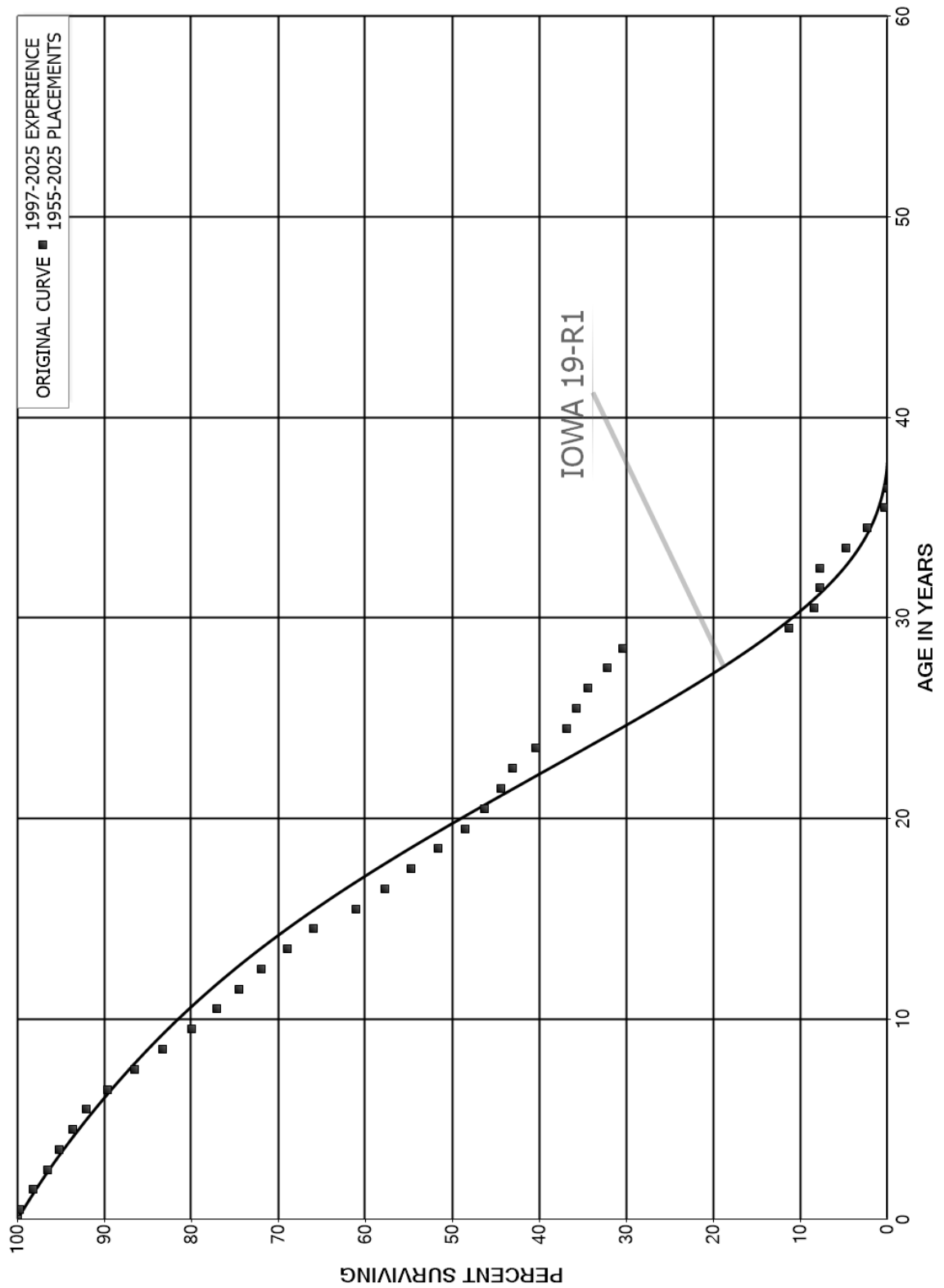
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2025

EXPERIENCE BAND 2007-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,648,417	4,997	0.0000	1.0000	100.00
0.5	129,054,085	1,784,553	0.0138	0.9862	100.00
1.5	118,989,533	4,677,104	0.0393	0.9607	98.61
2.5	107,564,443	1,900,820	0.0177	0.9823	94.74
3.5	103,019,253	1,572,659	0.0153	0.9847	93.06
4.5	93,588,667	4,492,384	0.0480	0.9520	91.64
5.5	84,251,148	3,605,578	0.0428	0.9572	87.24
6.5	75,826,431	2,474,792	0.0326	0.9674	83.51
7.5	69,562,117	1,603,776	0.0231	0.9769	80.78
8.5	64,165,102	1,320,545	0.0206	0.9794	78.92
9.5	59,227,202	1,551,612	0.0262	0.9738	77.30
10.5	54,822,148	1,666,618	0.0304	0.9696	75.27
11.5	47,314,284	1,870,961	0.0395	0.9605	72.98
12.5	45,369,614	1,525,416	0.0336	0.9664	70.10
13.5	42,744,177	1,207,026	0.0282	0.9718	67.74
14.5	30,439,627	912,692	0.0300	0.9700	65.83
15.5	16,857,590	158,201	0.0094	0.9906	63.85
16.5	3,808,569	129,813	0.0341	0.9659	63.26
17.5	3,676,540	122,764	0.0334	0.9666	61.10
18.5	3,401,184	143,902	0.0423	0.9577	59.06
19.5	3,256,259	84,597	0.0260	0.9740	56.56
20.5	3,171,124		0.0000	1.0000	55.09
21.5					55.09

IDAHO POWER COMPANY
ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES (FERC ACCOUNT 371.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES (FERC ACCOUNT 371.00)

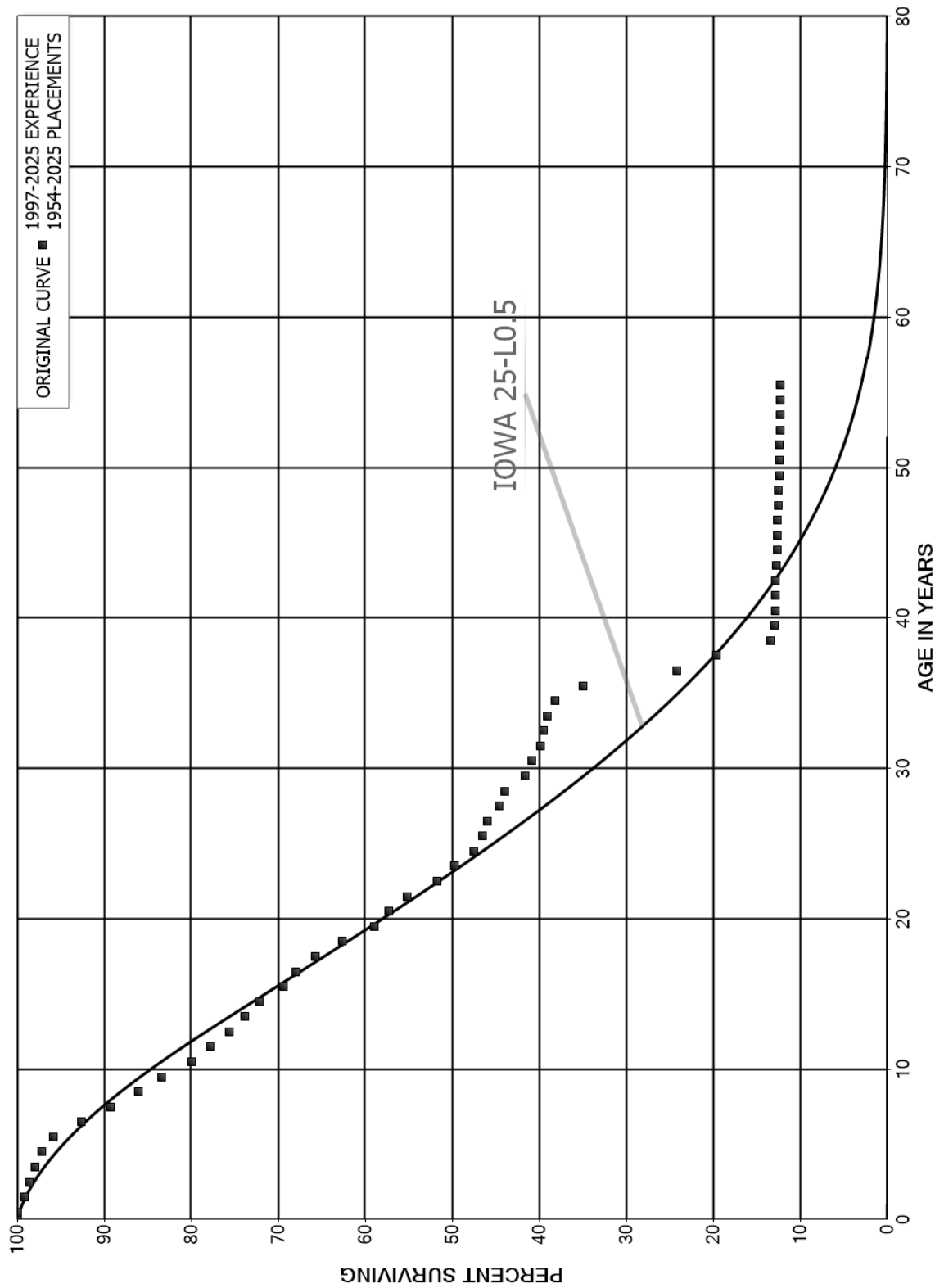
ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,356,304	18,067	0.0028	0.9972	100.00
0.5	6,374,599	100,543	0.0158	0.9842	99.72
1.5	6,236,509	104,768	0.0168	0.9832	98.14
2.5	5,063,514	67,794	0.0134	0.9866	96.49
3.5	5,125,949	86,013	0.0168	0.9832	95.20
4.5	4,506,242	76,057	0.0169	0.9831	93.60
5.5	4,002,360	102,974	0.0257	0.9743	92.02
6.5	3,874,827	138,482	0.0357	0.9643	89.66
7.5	3,696,665	134,611	0.0364	0.9636	86.45
8.5	3,533,502	140,196	0.0397	0.9603	83.30
9.5	3,356,556	121,276	0.0361	0.9639	80.00
10.5	3,198,228	106,773	0.0334	0.9666	77.11
11.5	3,062,978	107,967	0.0352	0.9648	74.53
12.5	2,926,434	118,864	0.0406	0.9594	71.91
13.5	2,776,113	120,244	0.0433	0.9567	68.99
14.5	2,631,562	198,691	0.0755	0.9245	66.00
15.5	2,350,020	128,282	0.0546	0.9454	61.02
16.5	2,156,573	110,234	0.0511	0.9489	57.69
17.5	2,012,405	116,637	0.0580	0.9420	54.74
18.5	1,860,134	109,506	0.0589	0.9411	51.56
19.5	1,730,216	80,797	0.0467	0.9533	48.53
20.5	1,659,024	67,234	0.0405	0.9595	46.26
21.5	1,562,410	45,169	0.0289	0.9711	44.39
22.5	1,498,714	92,850	0.0620	0.9380	43.10
23.5	1,374,631	123,008	0.0895	0.9105	40.43
24.5	1,250,809	36,965	0.0296	0.9704	36.82
25.5	1,205,920	46,047	0.0382	0.9618	35.73
26.5	1,160,006	72,295	0.0623	0.9377	34.36
27.5	1,087,711	61,783	0.0568	0.9432	32.22
28.5	902,169	565,875	0.6272	0.3728	30.39
29.5	318,353	81,857	0.2571	0.7429	11.33
30.5	212,857	16,745	0.0787	0.9213	8.42
31.5	176,060	193	0.0011	0.9989	7.75
32.5	7,327	2,887	0.3940	0.6060	7.75
33.5	2,555	1,327	0.5193	0.4807	4.69
34.5	1,228	1,057	0.8603	0.1397	2.26
35.5	172	172	1.0000		0.32
36.5					

IDAHO POWER COMPANY
ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,592,024	3,883	0.0005	0.9995	100.00
0.5	7,645,792	55,248	0.0072	0.9928	99.95
1.5	7,565,855	46,918	0.0062	0.9938	99.23
2.5	6,679,512	46,614	0.0070	0.9930	98.61
3.5	5,894,769	46,810	0.0079	0.9921	97.92
4.5	4,471,237	59,987	0.0134	0.9866	97.15
5.5	2,985,089	98,884	0.0331	0.9669	95.84
6.5	2,886,641	104,465	0.0362	0.9638	92.67
7.5	2,820,344	101,457	0.0360	0.9640	89.31
8.5	2,761,062	87,140	0.0316	0.9684	86.10
9.5	2,801,457	116,219	0.0415	0.9585	83.38
10.5	3,215,926	85,144	0.0265	0.9735	79.92
11.5	3,548,186	102,188	0.0288	0.9712	77.81
12.5	3,833,212	86,430	0.0225	0.9775	75.57
13.5	3,881,743	91,042	0.0235	0.9765	73.86
14.5	3,888,567	146,109	0.0376	0.9624	72.13
15.5	3,731,463	82,026	0.0220	0.9780	69.42
16.5	3,658,760	119,069	0.0325	0.9675	67.89
17.5	3,564,275	165,270	0.0464	0.9536	65.69
18.5	3,395,336	198,776	0.0585	0.9415	62.64
19.5	3,244,605	95,700	0.0295	0.9705	58.97
20.5	3,195,014	117,055	0.0366	0.9634	57.23
21.5	3,125,865	194,725	0.0623	0.9377	55.14
22.5	2,980,027	115,618	0.0388	0.9612	51.70
23.5	2,879,396	129,455	0.0450	0.9550	49.70
24.5	2,780,323	54,518	0.0196	0.9804	47.46
25.5	2,755,892	37,015	0.0134	0.9866	46.53
26.5	2,733,231	76,848	0.0281	0.9719	45.91
27.5	2,673,941	39,521	0.0148	0.9852	44.62
28.5	2,576,459	135,632	0.0526	0.9474	43.96
29.5	2,390,130	44,923	0.0188	0.9812	41.64
30.5	2,335,985	56,204	0.0241	0.9759	40.86
31.5	2,270,072	22,097	0.0097	0.9903	39.88
32.5	2,229,491	22,322	0.0100	0.9900	39.49
33.5	2,203,905	49,251	0.0223	0.9777	39.09
34.5	2,159,672	181,425	0.0840	0.9160	38.22
35.5	1,983,894	616,916	0.3110	0.6890	35.01
36.5	1,364,477	256,436	0.1879	0.8121	24.12
37.5	1,099,653	345,791	0.3145	0.6855	19.59
38.5	739,651	27,511	0.0372	0.9628	13.43

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

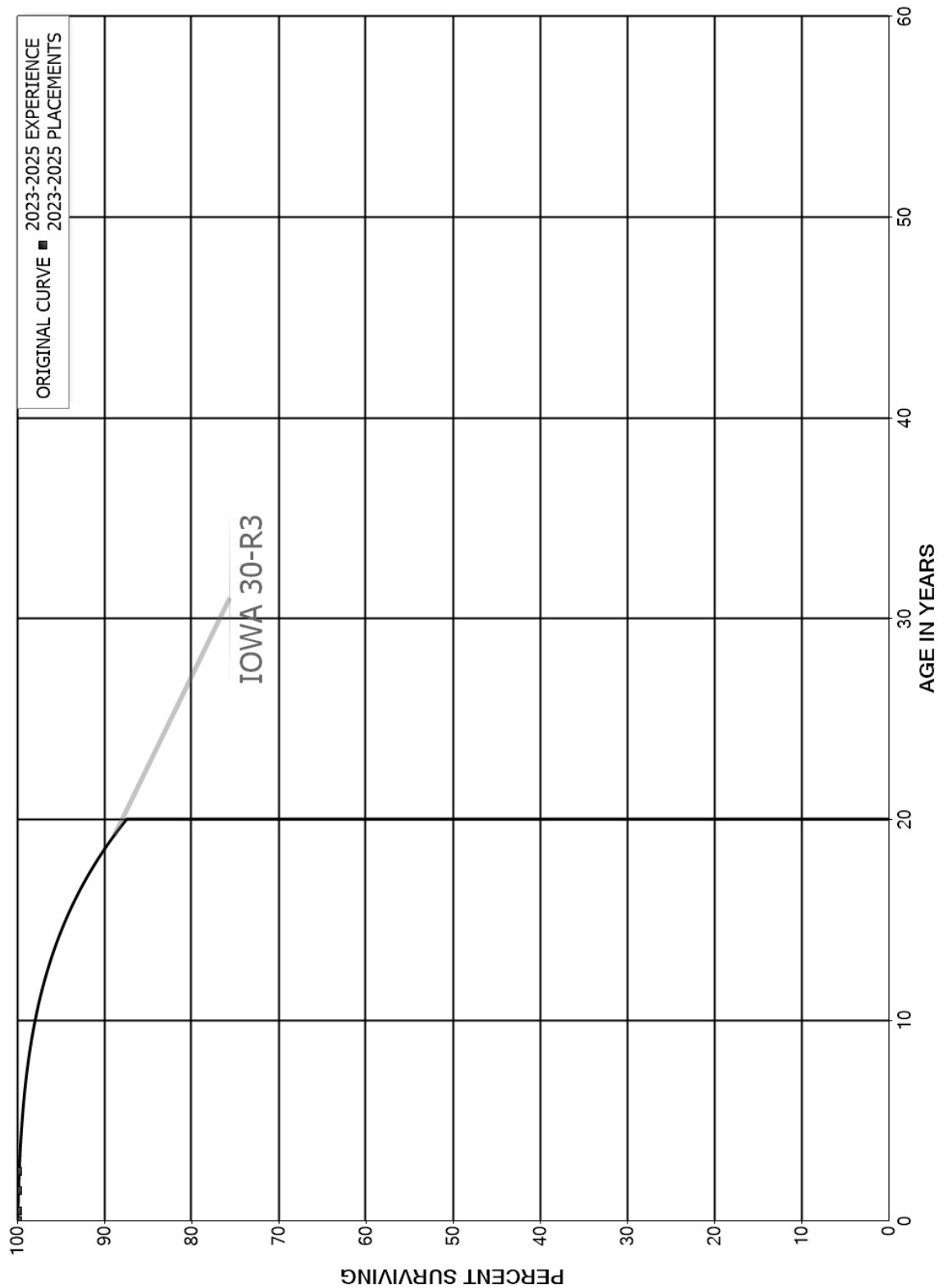
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2025

EXPERIENCE BAND 1997-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	704,472	2,754	0.0039	0.9961	12.93
40.5	690,394	2,363	0.0034	0.9966	12.88
41.5	681,622	1,881	0.0028	0.9972	12.83
42.5	640,720	6,096	0.0095	0.9905	12.80
43.5	623,052	1,697	0.0027	0.9973	12.68
44.5	607,039	1,534	0.0025	0.9975	12.64
45.5	569,279	864	0.0015	0.9985	12.61
46.5	527,280	4,038	0.0077	0.9923	12.59
47.5	450,561	1,253	0.0028	0.9972	12.50
48.5	384,721	516	0.0013	0.9987	12.46
49.5	334,613	2,087	0.0062	0.9938	12.44
50.5	278,384	407	0.0015	0.9985	12.37
51.5	229,771	172	0.0008	0.9992	12.35
52.5	195,271	150	0.0008	0.9992	12.34
53.5	164,968	130	0.0008	0.9992	12.33
54.5	137,432	100	0.0007	0.9993	12.32
55.5	122,547	62	0.0005	0.9995	12.31
56.5	102,187	39	0.0004	0.9996	12.30
57.5	86,519	25	0.0003	0.9997	12.30
58.5	71,179	15	0.0002	0.9998	12.30
59.5	53,993	44	0.0008	0.9992	12.29
60.5	41,205	5	0.0001	0.9999	12.28
61.5	32,408	1	0.0000	1.0000	12.28
62.5	24,767		0.0000	1.0000	12.28
63.5	20,601		0.0000	1.0000	12.28
64.5	12,689		0.0000	1.0000	12.28
65.5	8,117		0.0000	1.0000	12.28
66.5	4,990	72	0.0144	0.9856	12.28
67.5	2,824		0.0000	1.0000	12.10
68.5	1,565	176	0.1127	0.8873	12.10
69.5	587		0.0000	1.0000	10.74
70.5	181		0.0000	1.0000	10.74
71.5					10.74

IDAHO POWER COMPANY
ACCOUNT 387.02 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 387.20)
ORIGINAL AND SMOOTH SURVIVOR CURVES



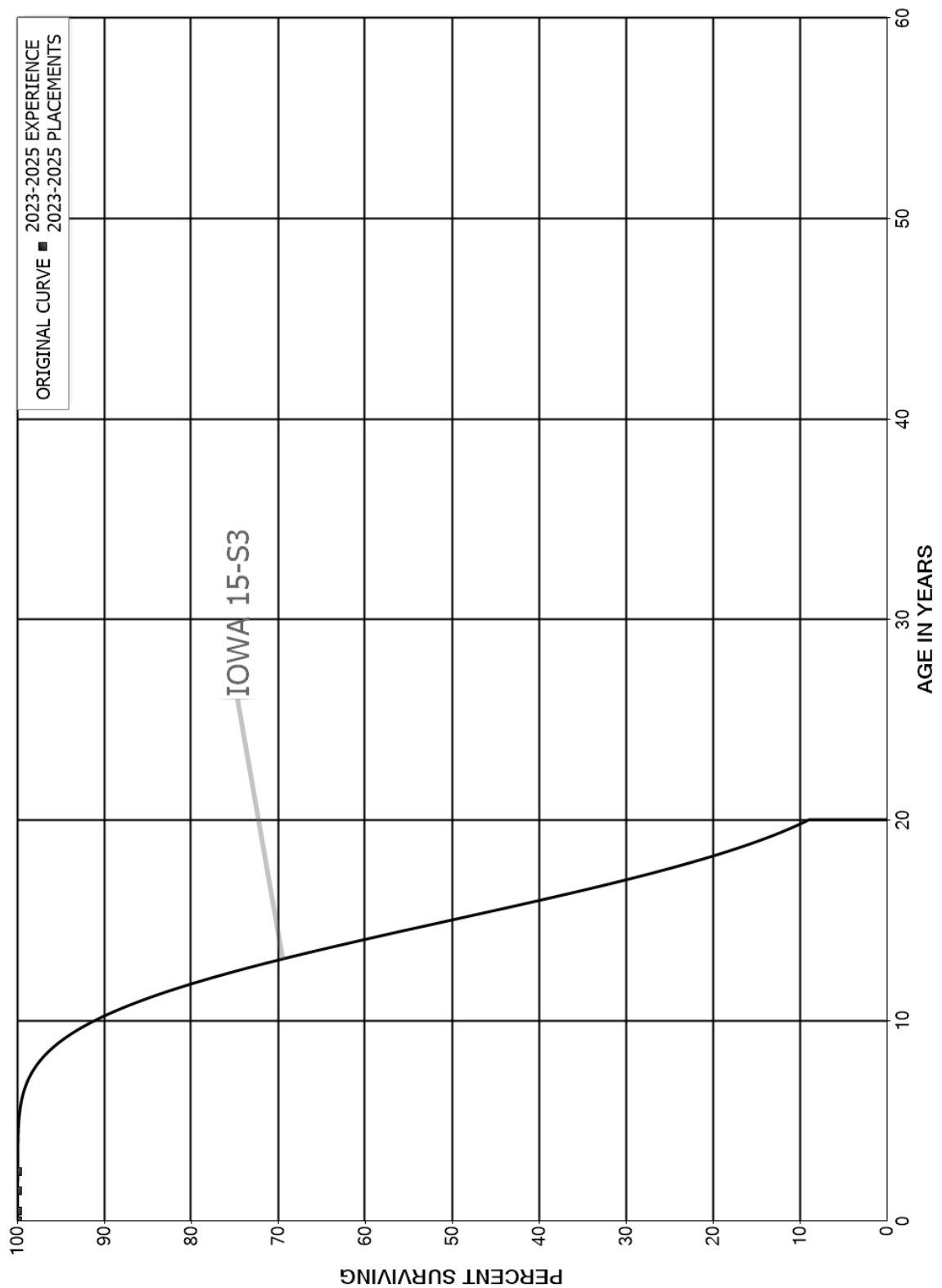
IDAHO POWER COMPANY

ACCOUNT 387.02 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 387.20)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2023-2025			EXPERIENCE BAND 2023-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,441,681		0.0000	1.0000	100.00
0.5	33,032,954		0.0000	1.0000	100.00
1.5	17,295,068		0.0000	1.0000	100.00
2.5					100.00

IDAHO POWER COMPANY
ACCOUNT 387.03 ENERGY STORAGE EQUIPMENT (FERC ACCOUNT 387.30)
ORIGINAL AND SMOOTH SURVIVOR CURVES



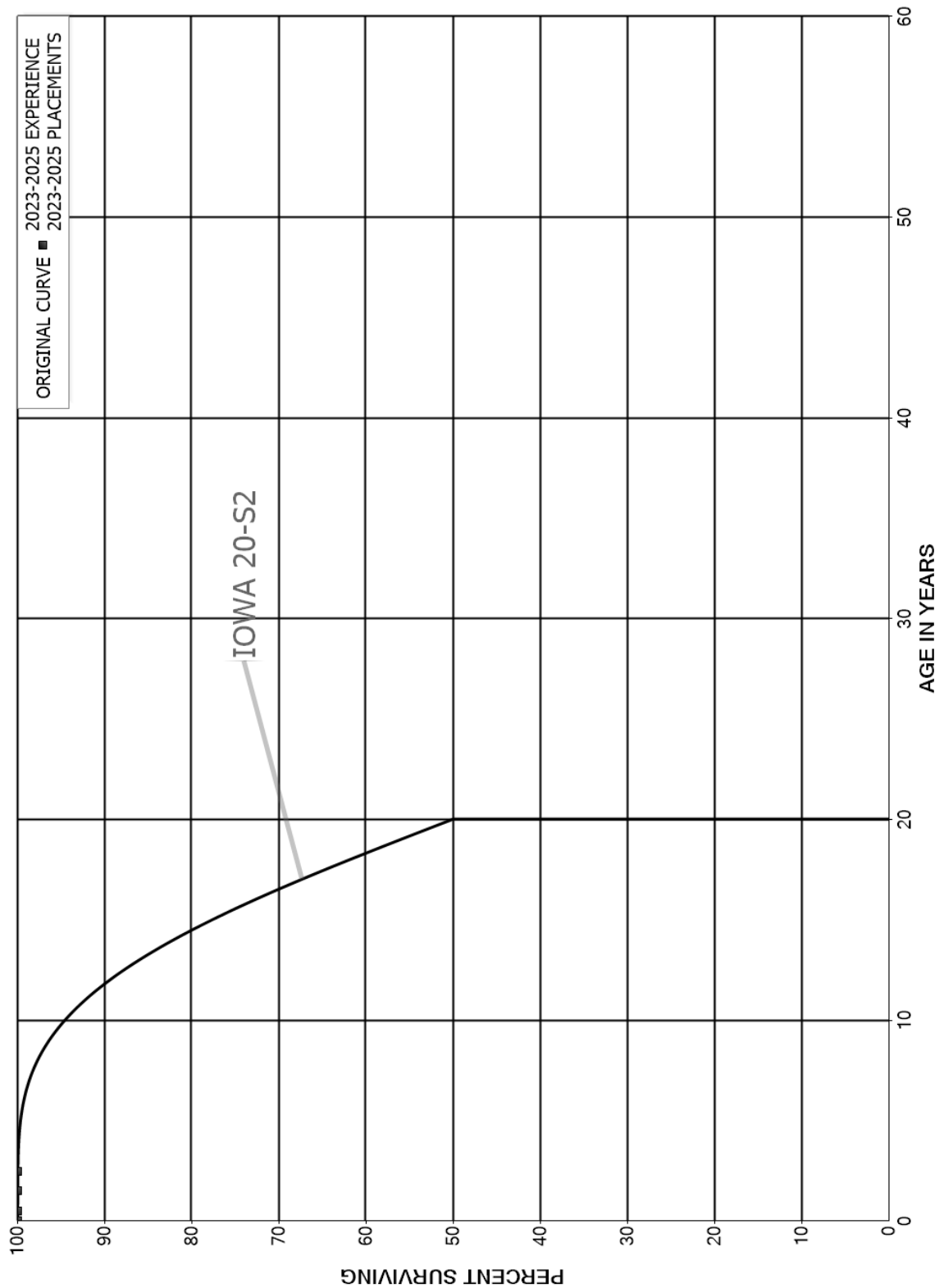
IDAHO POWER COMPANY

ACCOUNT 387.03 ENERGY STORAGE EQUIPMENT (FERC ACCOUNT 387.30)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2023-2025			EXPERIENCE BAND 2023-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	386,918,282		0.0000	1.0000	100.00
0.5	303,761,713		0.0000	1.0000	100.00
1.5	129,713,010		0.0000	1.0000	100.00
2.5					100.00

IDAHO POWER COMPANY
ACCOUNT 387.05 COLLECTOR SYSTEM (FERC ACCOUNT 387.50)
ORIGINAL AND SMOOTH SURVIVOR CURVES



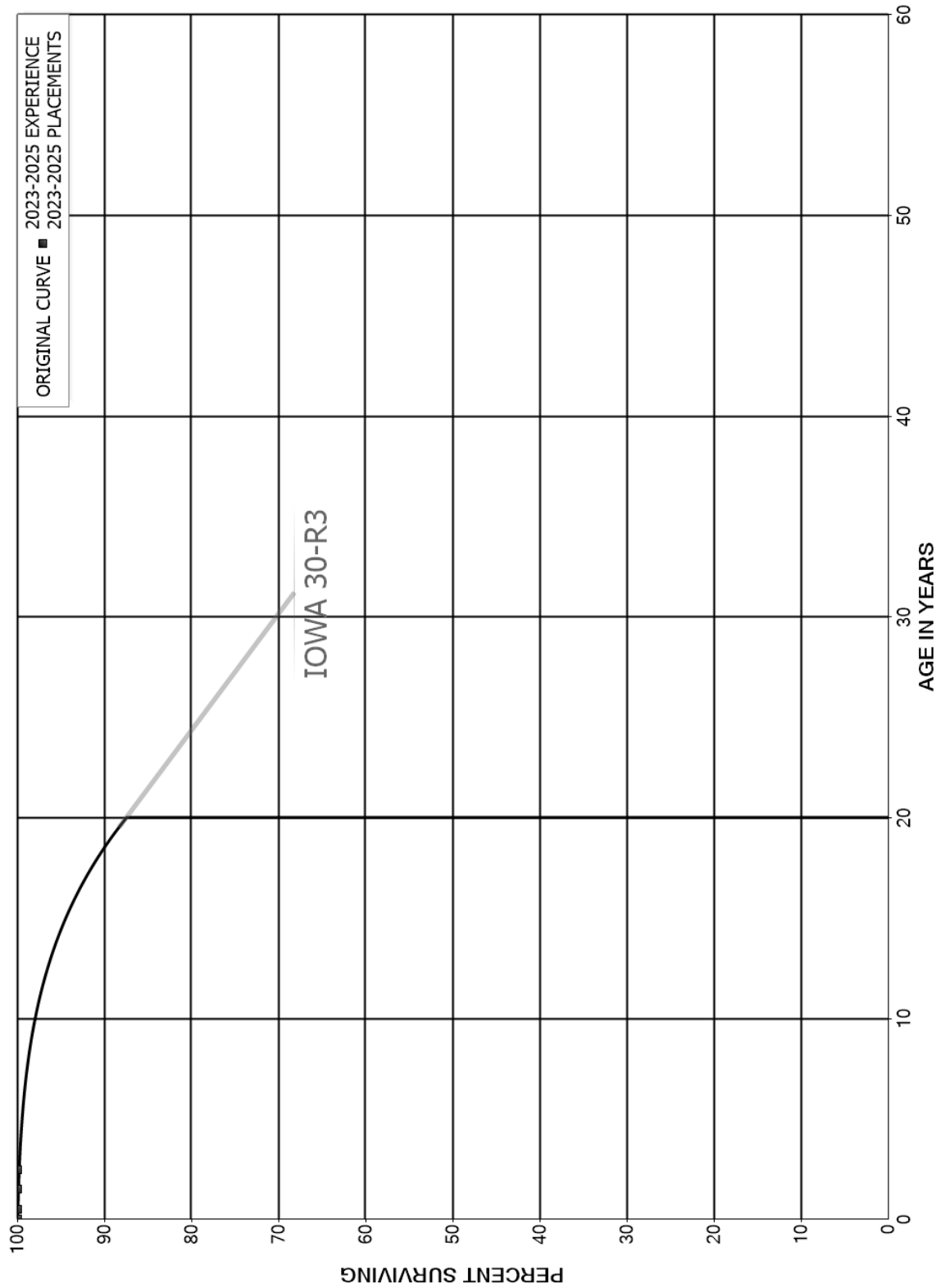
IDAHO POWER COMPANY

ACCOUNT 387.05 COLLECTOR SYSTEM (FERC ACCOUNT 387.50)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2023-2025			EXPERIENCE BAND 2023-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,720,229		0.0000	1.0000	100.00
0.5	33,019,993		0.0000	1.0000	100.00
1.5	17,295,068		0.0000	1.0000	100.00
2.5					100.00

IDAHO POWER COMPANY
ACCOUNT 387.06 GENERATOR STEP UP (FERC ACCOUNT 387.60)
ORIGINAL AND SMOOTH SURVIVOR CURVES



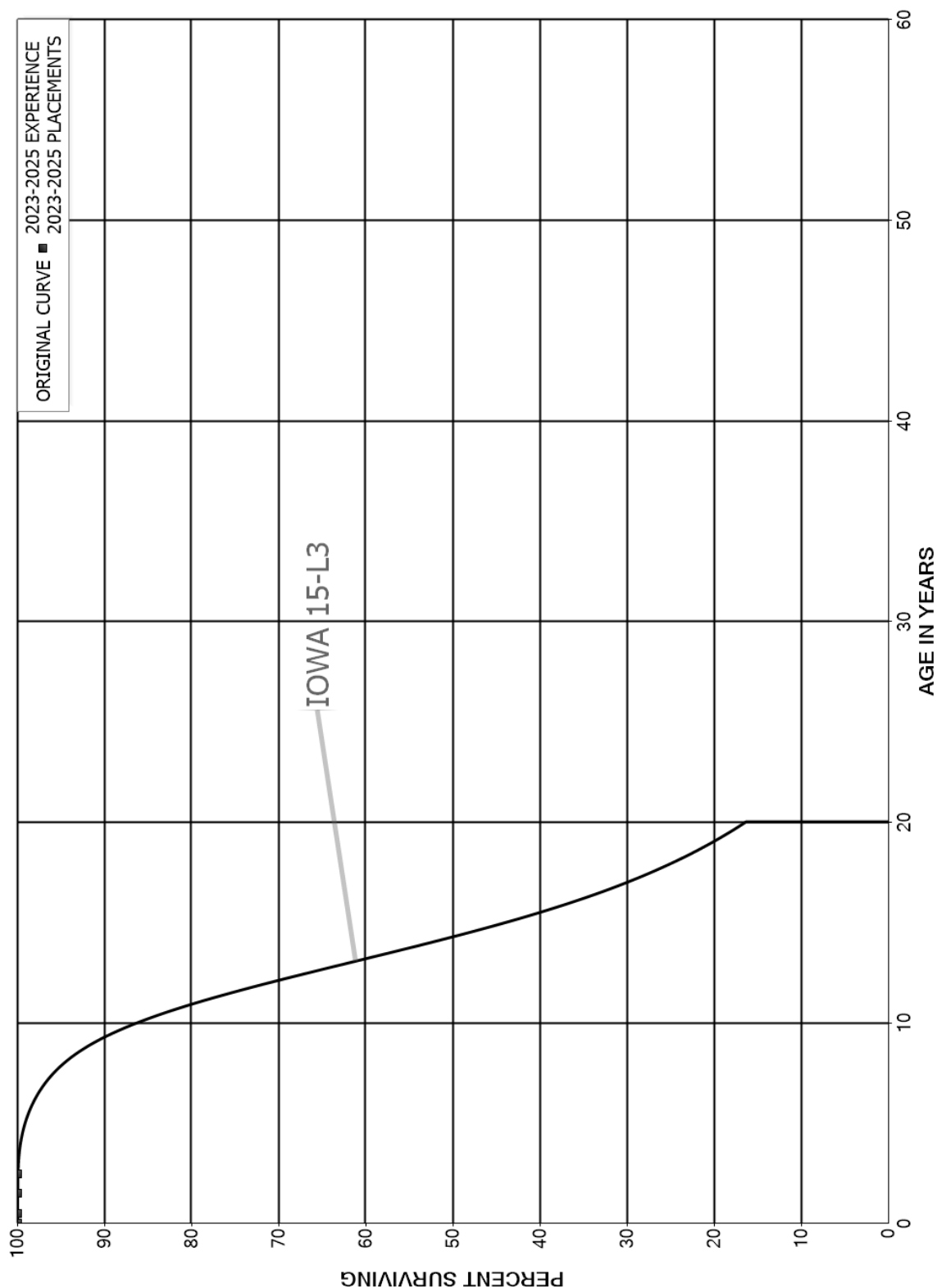
IDAHO POWER COMPANY

ACCOUNT 387.06 GENERATOR STEP UP (FERC ACCOUNT 387.60)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2023-2025			EXPERIENCE BAND 2023-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,065,578		0.0000	1.0000	100.00
0.5	8,151,312		0.0000	1.0000	100.00
1.5	4,365,170		0.0000	1.0000	100.00
2.5					100.00

IDAHO POWER COMPANY
ACCOUNT 387.07 INVERTERS (FERC ACCOUNT 387.70)
ORIGINAL AND SMOOTH SURVIVOR CURVES



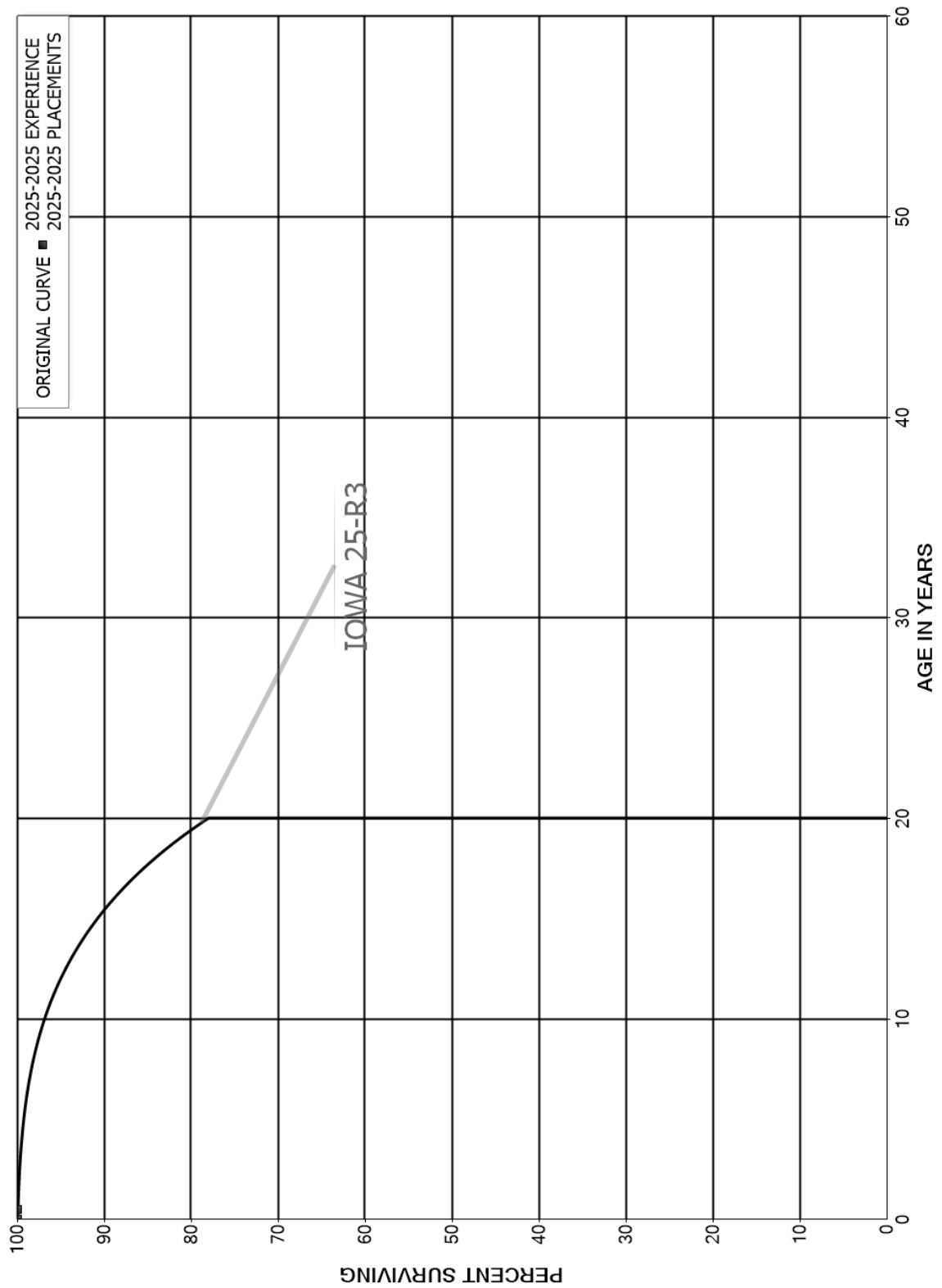
IDAHO POWER COMPANY

ACCOUNT 387.07 INVERTERS (FERC ACCOUNT 387.70)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2023-2025			EXPERIENCE BAND 2023-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,876,028		0.0000	1.0000	100.00
0.5	9,961,762		0.0000	1.0000	100.00
1.5	4,365,170		0.0000	1.0000	100.00
2.5					100.00

IDAHO POWER COMPANY
ACCOUNT 387.11 MISCELLANEOUS ENERGY STORAGE EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



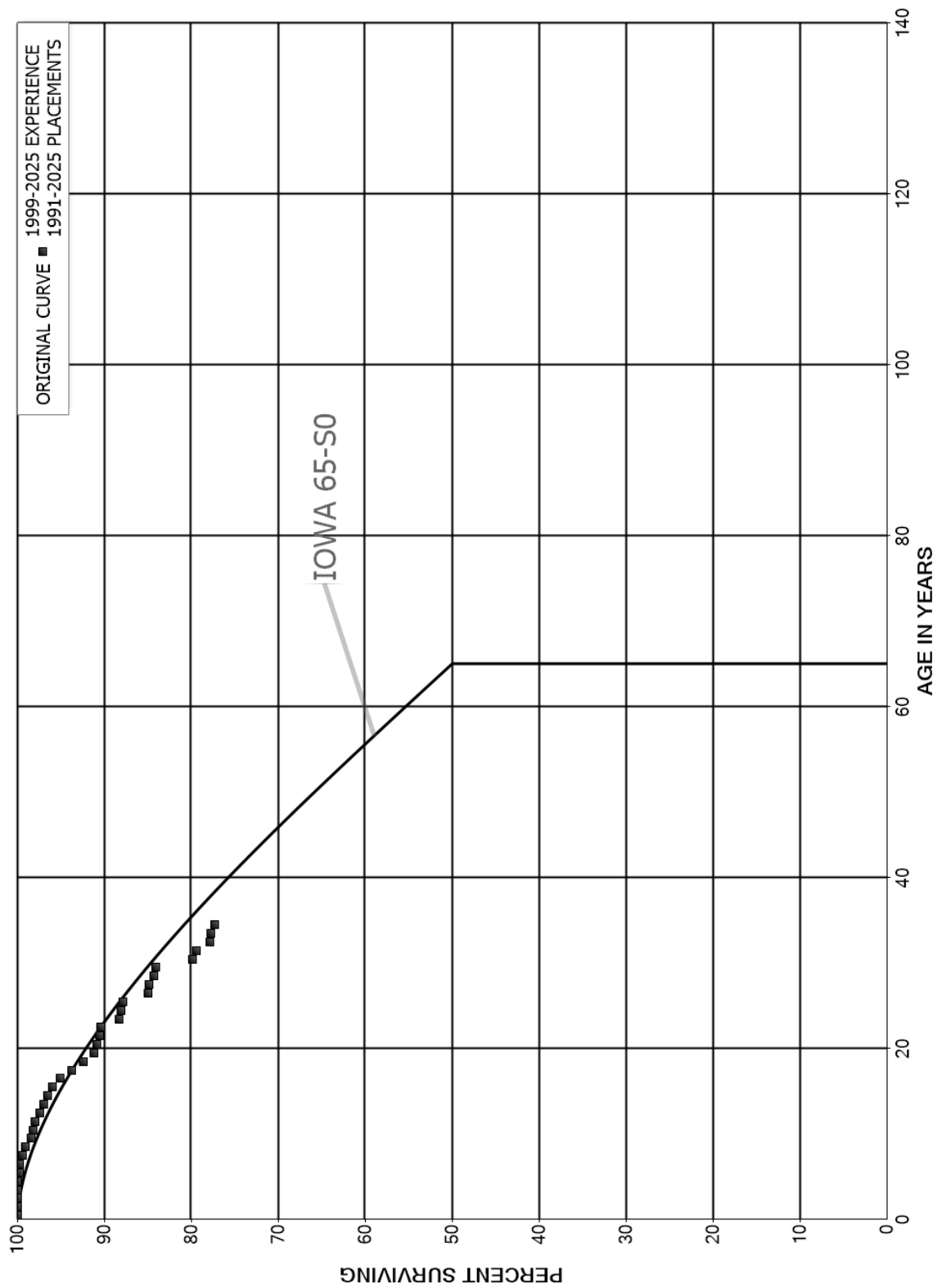
IDAHO POWER COMPANY

ACCOUNT 387.11 MISCELLANEOUS ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2025-2025			EXPERIENCE BAND 2025-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,419,469		0.0000	1.0000	100.00
0.5					100.00

IDAHO POWER COMPANY
ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING (FERC ACCOUNT 390.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING (FERC ACCOUNT 390.00)

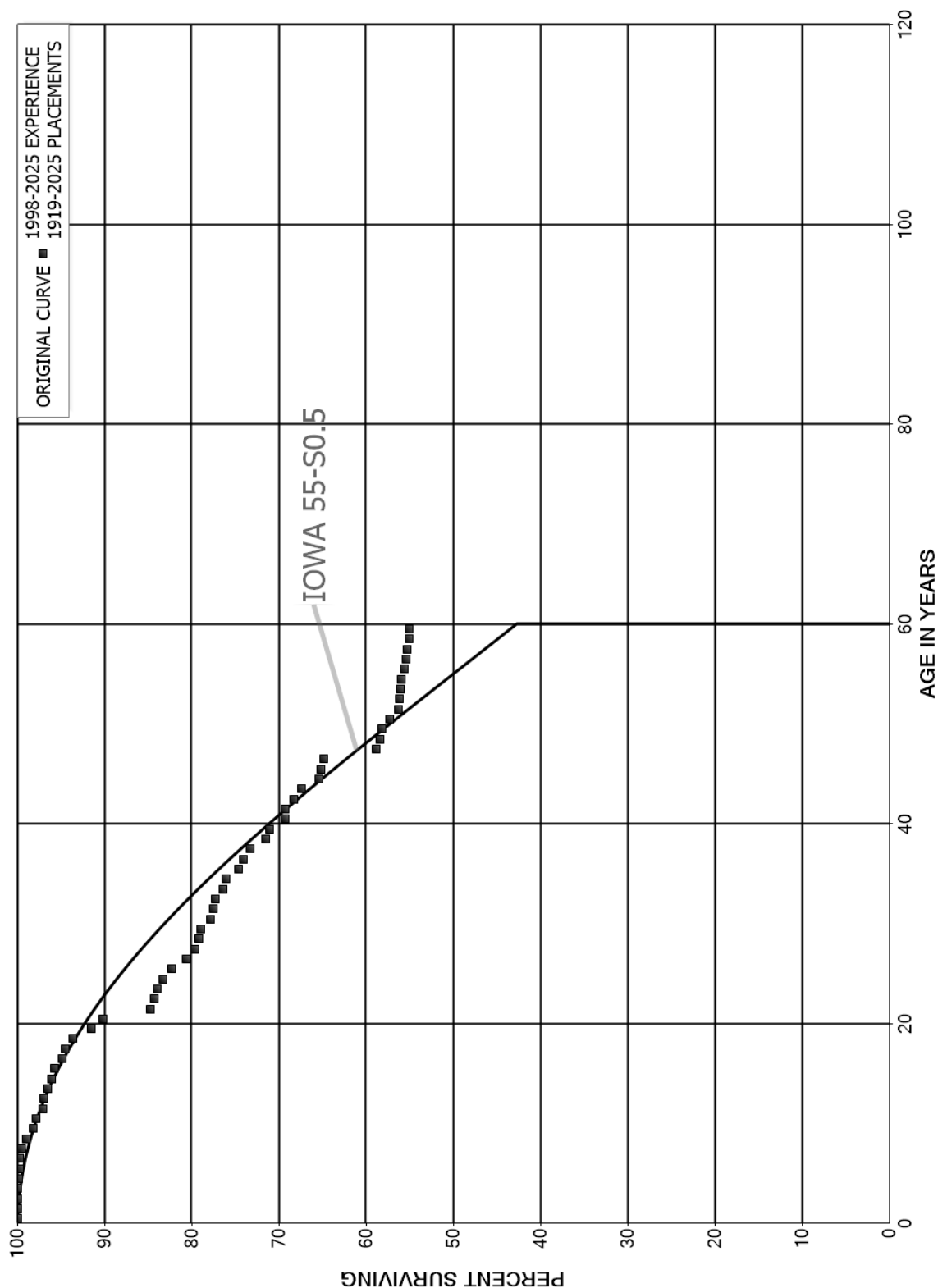
ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2025

EXPERIENCE BAND 1999-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,216,334		0.0000	1.0000	100.00
0.5	19,914,299		0.0000	1.0000	100.00
1.5	18,197,080		0.0000	1.0000	100.00
2.5	15,715,347	5,800	0.0004	0.9996	100.00
3.5	15,382,729		0.0000	1.0000	99.96
4.5	14,367,435	30,122	0.0021	0.9979	99.96
5.5	13,441,311	7,981	0.0006	0.9994	99.75
6.5	12,675,786	32,160	0.0025	0.9975	99.69
7.5	33,109,040	110,935	0.0034	0.9966	99.44
8.5	32,743,200	253,051	0.0077	0.9923	99.11
9.5	31,007,745	67,405	0.0022	0.9978	98.34
10.5	29,762,253	71,082	0.0024	0.9976	98.13
11.5	29,052,388	132,482	0.0046	0.9954	97.89
12.5	27,960,966	159,233	0.0057	0.9943	97.45
13.5	27,569,636	98,342	0.0036	0.9964	96.89
14.5	26,866,221	182,049	0.0068	0.9932	96.55
15.5	26,452,807	220,224	0.0083	0.9917	95.89
16.5	26,118,478	381,061	0.0146	0.9854	95.09
17.5	25,617,199	358,013	0.0140	0.9860	93.71
18.5	24,666,103	326,557	0.0132	0.9868	92.40
19.5	24,338,062	96,183	0.0040	0.9960	91.17
20.5	23,888,793	89,030	0.0037	0.9963	90.81
21.5	23,016,914	33,058	0.0014	0.9986	90.48
22.5	22,835,529	510,535	0.0224	0.9776	90.35
23.5	22,296,849	65,742	0.0029	0.9971	88.33
24.5	22,146,175	63,177	0.0029	0.9971	88.07
25.5	22,062,551	731,502	0.0332	0.9668	87.81
26.5	21,277,518	29,153	0.0014	0.9986	84.90
27.5	21,145,674	128,720	0.0061	0.9939	84.79
28.5	20,876,954	49,000	0.0023	0.9977	84.27
29.5	20,798,918	1,035,196	0.0498	0.9502	84.07
30.5	19,760,843	132,036	0.0067	0.9933	79.89
31.5	19,442,283	376,499	0.0194	0.9806	79.35
32.5	19,044,445	12,140	0.0006	0.9994	77.82
33.5	18,543,750	115,691	0.0062	0.9938	77.77
34.5					77.28

IDAHO POWER COMPANY
 ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC ACCOUNT 390.00)
 ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1998-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	145,791,073		0.0000	1.0000	100.00
0.5	130,886,677		0.0000	1.0000	100.00
1.5	125,070,269	2,020	0.0000	1.0000	100.00
2.5	103,249,876	22,456	0.0002	0.9998	100.00
3.5	92,719,364	112,057	0.0012	0.9988	99.98
4.5	84,992,457	76,059	0.0009	0.9991	99.86
5.5	83,366,407	73,421	0.0009	0.9991	99.77
6.5	78,944,028	167,088	0.0021	0.9979	99.68
7.5	74,480,912	373,753	0.0050	0.9950	99.47
8.5	71,558,195	594,287	0.0083	0.9917	98.97
9.5	64,771,824	172,079	0.0027	0.9973	98.15
10.5	61,093,159	486,694	0.0080	0.9920	97.89
11.5	57,402,302	99,769	0.0017	0.9983	97.11
12.5	55,589,711	237,007	0.0043	0.9957	96.94
13.5	48,074,457	243,205	0.0051	0.9949	96.52
14.5	44,003,976	148,647	0.0034	0.9966	96.04
15.5	43,994,631	398,158	0.0091	0.9909	95.71
16.5	39,570,410	122,921	0.0031	0.9969	94.85
17.5	39,018,099	376,987	0.0097	0.9903	94.55
18.5	34,562,426	803,749	0.0233	0.9767	93.64
19.5	33,503,027	470,306	0.0140	0.9860	91.46
20.5	30,699,138	1,855,888	0.0605	0.9395	90.18
21.5	27,962,703	155,530	0.0056	0.9944	84.72
22.5	26,345,779	93,229	0.0035	0.9965	84.25
23.5	26,234,258	213,708	0.0081	0.9919	83.95
24.5	22,773,214	276,174	0.0121	0.9879	83.27
25.5	22,033,182	449,993	0.0204	0.9796	82.26
26.5	19,266,117	225,300	0.0117	0.9883	80.58
27.5	18,841,171	102,314	0.0054	0.9946	79.64
28.5	17,929,045	47,951	0.0027	0.9973	79.21
29.5	17,985,551	273,685	0.0152	0.9848	78.99
30.5	17,761,178	59,632	0.0034	0.9966	77.79
31.5	15,352,762	48,396	0.0032	0.9968	77.53
32.5	15,419,649	171,343	0.0111	0.9889	77.29
33.5	14,216,153	58,898	0.0041	0.9959	76.43
34.5	13,590,470	263,479	0.0194	0.9806	76.11
35.5	12,943,138	98,810	0.0076	0.9924	74.64
36.5	12,707,367	132,233	0.0104	0.9896	74.07
37.5	12,381,030	311,075	0.0251	0.9749	73.30
38.5	11,982,671	60,953	0.0051	0.9949	71.45

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1998-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,503,900	286,530	0.0249	0.9751	71.09
40.5	7,730,778	2,867	0.0004	0.9996	69.32
41.5	7,180,598	101,643	0.0142	0.9858	69.29
42.5	4,122,565	52,451	0.0127	0.9873	68.31
43.5	3,128,917	94,270	0.0301	0.9699	67.44
44.5	2,669,705	11,298	0.0042	0.9958	65.41
45.5	2,020,746	9,681	0.0048	0.9952	65.13
46.5	2,076,275	190,909	0.0919	0.9081	64.82
47.5	1,538,719	11,871	0.0077	0.9923	58.86
48.5	1,439,554	4,899	0.0034	0.9966	58.41
49.5	1,412,862	23,652	0.0167	0.9833	58.21
50.5	1,373,994	22,444	0.0163	0.9837	57.24
51.5	1,123,399	1,436	0.0013	0.9987	56.30
52.5	1,107,361	3,842	0.0035	0.9965	56.23
53.5	1,099,988	2,393	0.0022	0.9978	56.03
54.5	1,077,153	6,268	0.0058	0.9942	55.91
55.5	1,069,032	4,364	0.0041	0.9959	55.59
56.5	1,061,391	1,362	0.0013	0.9987	55.36
57.5	1,024,395	4,747	0.0046	0.9954	55.29
58.5	1,040,197	321	0.0003	0.9997	55.03
59.5	978,848	704	0.0007	0.9993	55.01
60.5	761,509	470	0.0006	0.9994	54.98
61.5	541,587		0.0000	1.0000	54.94
62.5	527,480	237	0.0004	0.9996	54.94
63.5	498,240		0.0000	1.0000	54.92
64.5	496,555		0.0000	1.0000	54.92
65.5	474,319	1,208	0.0025	0.9975	54.92
66.5	461,308	935	0.0020	0.9980	54.78
67.5	355,340	3,256	0.0092	0.9908	54.67
68.5	333,791	3,812	0.0114	0.9886	54.16
69.5	314,450		0.0000	1.0000	53.55
70.5	313,820		0.0000	1.0000	53.55
71.5	203,857	1,982	0.0097	0.9903	53.55
72.5	191,875	7,530	0.0392	0.9608	53.03
73.5	184,346		0.0000	1.0000	50.94
74.5	107,658		0.0000	1.0000	50.94
75.5	105,153	30	0.0003	0.9997	50.94
76.5	101,364		0.0000	1.0000	50.93
77.5	101,346	126	0.0012	0.9988	50.93
78.5	98,759	306	0.0031	0.9969	50.87

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)

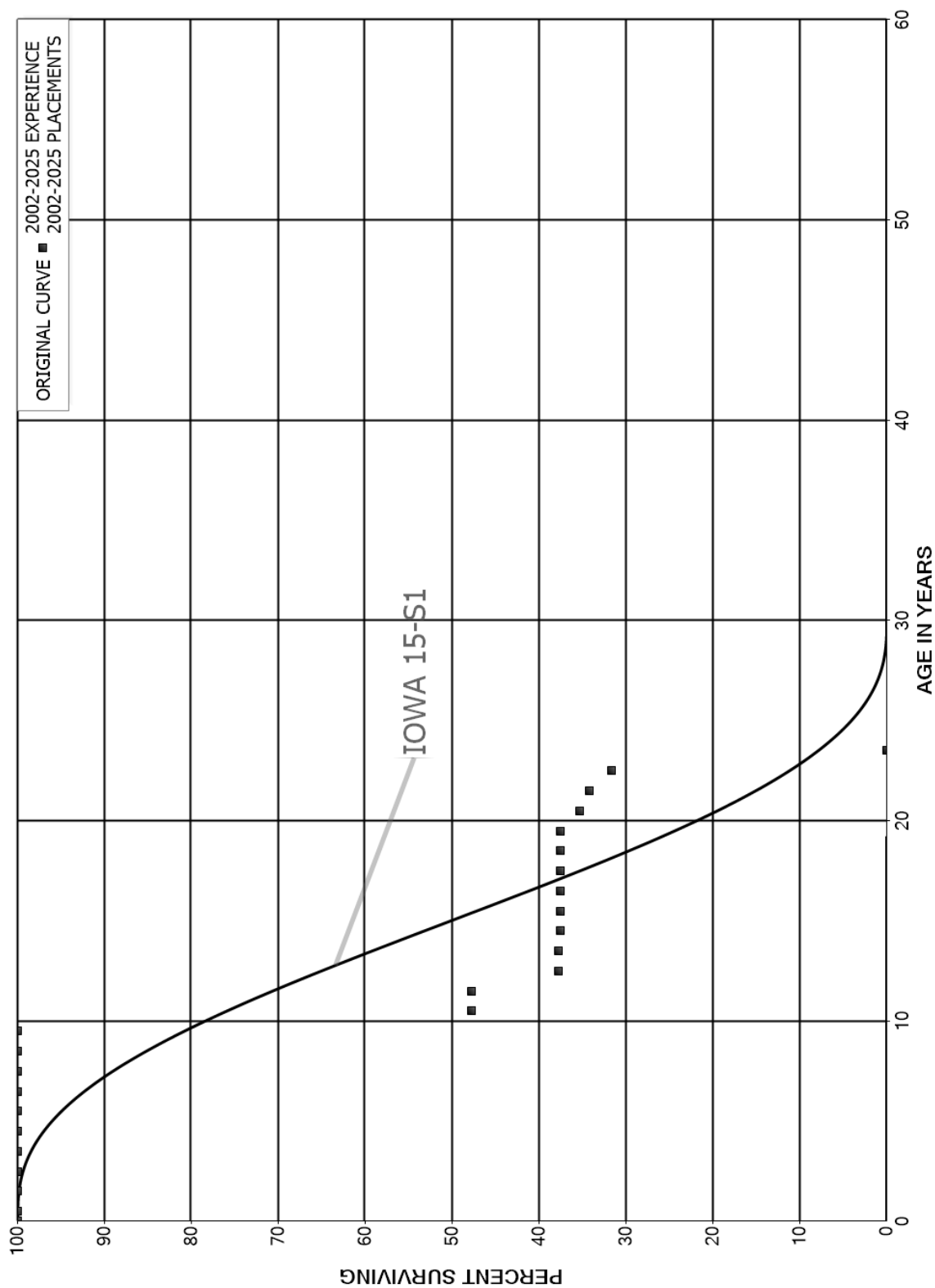
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025

EXPERIENCE BAND 1998-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	96,752	2,645	0.0273	0.9727	50.71
80.5	94,107		0.0000	1.0000	49.32
81.5	94,107		0.0000	1.0000	49.32
82.5	94,107		0.0000	1.0000	49.32
83.5	93,989		0.0000	1.0000	49.32
84.5	93,989		0.0000	1.0000	49.32
85.5	89,100		0.0000	1.0000	49.32
86.5	1,594		0.0000	1.0000	49.32
87.5	1,594		0.0000	1.0000	49.32
88.5	1,484		0.0000	1.0000	49.32
89.5	1,484		0.0000	1.0000	49.32
90.5	1,484		0.0000	1.0000	49.32
91.5	1,484		0.0000	1.0000	49.32
92.5	1,484		0.0000	1.0000	49.32
93.5	1,484		0.0000	1.0000	49.32
94.5	1,484		0.0000	1.0000	49.32
95.5	1,484		0.0000	1.0000	49.32
96.5	49		0.0000	1.0000	49.32
97.5	49		0.0000	1.0000	49.32
98.5	49		0.0000	1.0000	49.32
99.5	49		0.0000	1.0000	49.32
100.5	49		0.0000	1.0000	49.32
101.5	49		0.0000	1.0000	49.32
102.5	49		0.0000	1.0000	49.32
103.5	49		0.0000	1.0000	49.32
104.5	49		0.0000	1.0000	49.32
105.5	49		0.0000	1.0000	49.32
106.5					49.32

IDAHO POWER COMPANY
ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT (FERC ACCOUNT 392.00)
ORIGINAL AND SMOOTH SURVIVOR CURVES



IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT (FERC ACCOUNT 392.00)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2025			EXPERIENCE BAND 2002-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,926,189		0.0000	1.0000	100.00
0.5	5,193,578		0.0000	1.0000	100.00
1.5	5,193,578		0.0000	1.0000	100.00
2.5	5,193,578		0.0000	1.0000	100.00
3.5	5,193,578		0.0000	1.0000	100.00
4.5	5,193,578		0.0000	1.0000	100.00
5.5	5,193,578		0.0000	1.0000	100.00
6.5	5,193,578		0.0000	1.0000	100.00
7.5	5,193,578		0.0000	1.0000	100.00
8.5	5,193,578		0.0000	1.0000	100.00
9.5	5,193,578	2,713,675	0.5225	0.4775	100.00
10.5	2,479,903		0.0000	1.0000	47.75
11.5	2,479,903	520,282	0.2098	0.7902	47.75
12.5	1,959,621		0.0000	1.0000	37.73
13.5	1,959,621	9,874	0.0050	0.9950	37.73
14.5	1,949,748		0.0000	1.0000	37.54
15.5	1,949,748		0.0000	1.0000	37.54
16.5	1,949,748		0.0000	1.0000	37.54
17.5	1,949,748		0.0000	1.0000	37.54
18.5	1,949,748		0.0000	1.0000	37.54
19.5	1,949,748	118,695	0.0609	0.9391	37.54
20.5	1,831,053	55,385	0.0302	0.9698	35.26
21.5	1,775,668	134,463	0.0757	0.9243	34.19
22.5	1,641,205	1,641,205	1.0000		31.60
23.5					

PART VIII. NET SALVAGE STATISTICS

IDAHO POWER COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT

	LOCATION (1)	TOTAL PROJECTED RETIREMENTS (2)	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (9)
			RETIREMENTS (\$) (3)	RETIREMENTS (%) (4)=(3)/(2)	RETIREMENTS (\$) (6)	RETIREMENTS (%) (7)=(6)/(2)	
STEAM PRODUCTION PLANT							
JIM BRIDGER							
JIM BRIDGER NATURAL GAS UNIT 1	(113,701,634.87)	(86,186,383.02)	75.80	(18)	(27,515,251.85)	24.20	(16)
JIM BRIDGER NATURAL GAS UNIT 2	(121,630,391.05)	(92,649,762.66)	76.21	(18)	(28,980,628.37)	23.79	(16)
JIM BRIDGER UNIT 3	(298,939.03)	(274,191.75)	91.72	(18)	(24,747.28)	8.28	(17)
JIM BRIDGER UNIT 4	(5,506,128.03)	(5,047,373.38)	91.67	(18)	(458,754.65)	8.33	(17)
JIM BRIDGER COMMON	(83,410,303.24)	(77,768,638.14)	93.24	(18)	(5,641,665.10)	6.76	(17)
TOTAL JIM BRIDGER	(324,747,396.22)	(262,126,348.97)	80.72		(62,621,047.25)	19.28	
VALMY							
VALMY NATURAL GAS UNIT 1	(34,523,792.22)	(32,499,358.30)	94.14	(25)	(2,024,433.92)	5.86	(24)
VALMY NATURAL GAS UNIT 2	(5,962,038.86)	(4,974,786.35)	83.16	(25)	(1,007,252.51)	16.84	(23)
VALMY NATURAL GAS COMMON	(1,707,011.14)	(1,607,752.21)	94.19	(25)	(99,258.93)	5.81	(24)
TOTAL VALMY	(42,212,842.22)	(39,081,896.86)	92.58		(3,130,945.36)	7.42	
TOTAL STEAM PRODUCTION PLANT	(366,960,238.44)	(301,206,245.83)	82.08		(65,751,992.61)	17.92	
HYDRAULIC PRODUCTION PLANT							
MILNER							
MILNER DAM	(3,532,515.15)	(2,777,854.10)	78.64	(4)	(754,661.05)	21.36	(10)
MILNER	(55,782,381.41)	(44,809,142.03)	80.33	(4)	(10,973,239.38)	19.67	(10)
TOTAL MILNER	(59,314,896.56)	(47,586,996.13)	80.23		(11,727,900.43)	19.77	
HELLS CANYON							
HELLS CANYON MAINTENANCE SHOP	(7,664,230.04)	(6,053,078.20)	78.98	(29)	(1,611,151.84)	21.02	(30)
HELLS CANYON	(128,349,654.20)	(94,301,310.76)	73.47	(29)	(34,048,343.44)	26.53	(30)
HELLS CANYON COMMON	(3,723,168.70)	(3,020,556.45)	81.13	(29)	(702,612.25)	18.87	(30)
TOTAL HELLS CANYON	(139,737,052.94)	(103,374,945.41)	73.98		(36,362,107.53)	26.02	
AMERICAN FALLS	(76,746,285.79)	(64,359,564.52)	83.86	(3)	(12,386,721.27)	16.14	(8)
BROWNLEE							
BROWNLEE	(262,858,085.51)	(186,356,107.71)	70.90	(25)	(76,501,977.80)	29.10	(28)
BROWNLEE COMMON	(7,895,824.78)	(4,962,462.24)	62.85	(25)	(2,933,362.54)	37.15	(29)
TOTAL BROWNLEE	(270,753,910.29)	(191,318,569.95)	70.66		(79,435,340.34)	29.34	
BLISS	(40,272,537.04)	(39,281,092.14)	97.54	(2)	(991,444.90)	2.46	(3)
CASCADE	(24,156,854.67)	(18,757,056.00)	77.65	(2)	(5,399,798.67)	22.35	(9)
CLEAR LAKE	(7,922,190.23)	(7,790,704.80)	98.34	(0)	(131,485.43)	1.66	(1)
LOWER MALAD	(14,377,223.49)	(14,014,292.79)	97.48	(1)	(362,930.70)	2.52	(34)
LOWER SALMON	(66,647,097.76)	(65,618,453.38)	98.46	(1)	(1,028,644.38)	1.54	(2)
OXBOW							
OXBOW HATCHERY	(31,331,067.38)	(28,466,652.91)	90.86	(14)	(2,864,414.47)	9.14	(16)
OXBOW	(95,515,983.42)	(66,139,661.19)	69.24	(14)	(29,376,322.23)	30.76	(20)
OXBOW COMMON	(2,049,743.75)	(1,325,734.13)	64.68	(14)	(724,009.62)	35.32	(21)
TOTAL OXBOW	(128,896,794.55)	(95,932,048.23)	74.43		(32,964,746.32)	25.57	
SHOSHONE FALLS	(45,354,259.45)	(44,441,049.35)	97.99	(0)	(913,210.10)	2.01	(1)
STRIKE	(44,615,945.04)	(43,285,783.74)	97.02	(2)	(1,330,161.30)	2.98	(34)
SWAN FALLS	(79,410,850.31)	(75,444,089.62)	95.00	(1)	(3,966,760.69)	5.00	(2)

IDAHO POWER COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT

LOCATION (1)	TOTAL PROJECTED RETIREMENTS (2)	TOTAL TERMINAL RETIREMENTS		NET SALVAGE (%)	TOTAL INTERIM RETIREMENTS		NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE % (9)
		RETIREMENTS (\$) (3)	RETIREMENTS (%) (4)=(3)/(2)		RETIREMENTS (\$) (6)	RETIREMENTS (%) (7)=(6)/(2)		
TWIN FALLS								
TWIN FALLS	(7,467,760.31)	(7,031,412.08)	94.16	(2)	(436,348.23)	5.84	(34)	(4)
TWIN FALLS (NEW)	(41,514,475.37)	(39,595,361.48)	95.38	(2)	(1,919,113.89)	4.62	(34)	(3)
TOTAL TWIN FALLS	(48,982,235.68)	(46,626,773.56)	95.19		(2,355,462.12)	4.81		
THOUSAND SPRINGS	(14,316,666.35)	(13,841,781.59)	96.68	(1)	(474,884.76)	3.32	(34)	(2)
UPPER MALAD	(22,131,529.39)	(21,793,710.83)	98.47	(0)	(337,818.56)	1.53	(34)	(1)
UPPER SALMON								
UPPER SALMON A	(9,100,480.91)	(8,789,394.67)	96.58	(1)	(311,086.24)	3.42	(34)	(2)
UPPER SALMON B	(20,823,470.92)	(20,493,404.82)	98.41	(1)	(330,066.10)	1.59	(34)	(2)
UPPER SALMON COMMON	(4,713,721.84)	(4,669,735.70)	99.07	(1)	(43,986.14)	0.93	(34)	(2)
TOTAL UPPER SALMON	(34,637,673.67)	(33,952,535.19)	98.02		(685,138.48)	1.98		
TOTAL HYDRAULIC PRODUCTION PLANT	(1,118,274,003.21)	(927,419,447.23)	82.93		(190,854,555.98)	17.07		
OTHER PRODUCTION PLANT								
SALMON DIESEL	(1,083,019.92)	(1,083,019.92)	100.00	(3)	0.00	0.00	(9)	(3)
EVANDER ANDREWS/DANSKIN #2	(68,183,540.44)	(41,631,654.69)	61.06	(2)	(26,551,885.75)	38.94	(9)	(5)
BENNETT MOUNTAIN	(67,269,238.23)	(43,895,612.57)	65.25	(3)	(23,373,625.66)	34.75	(9)	(5)
EVANDER ANDREWS/DANSKIN #1	(86,292,936.25)	(34,415,681.19)	63.06	(2)	(31,877,255.06)	36.94	(9)	(5)
LANGLEY GULCH	(408,522,417.90)	(237,041,555.13)	58.02	(3)	(171,480,862.77)	41.98	(9)	(5)
TOTAL OTHER PRODUCTION PLANT	(631,351,152.74)	(378,067,523.50)	59.88		(253,283,629.24)	40.12		
ENERGY STORAGE								
BLACK MESA	(56,771,951.59)	(14,433,668.70)	25.42	(2)	(42,338,282.89)	74.58	(9)	(7)
FRANKLIN	(120,213,620.87)	(19,276,475.89)	16.04	(2)	(100,937,144.98)	83.96	(9)	(8)
HEMINGWAY 1	(117,143,501.40)	(30,183,801.63)	25.77	(1)	(86,959,699.77)	74.23	(9)	(7)
HEMINGWAY 2	(66,325,495.74)	(16,855,648.85)	25.41	(3)	(49,469,846.89)	74.59	(9)	(7)
HAPPY VALLEY	(114,464,802.84)	(31,923,088.09)	27.89	(2)	(82,541,714.75)	72.11	(9)	(7)
TOTAL ENERGY STORAGE	(474,919,372.44)	(112,672,683.16)	23.72		(362,246,689.28)	76.28		
TOTAL PRODUCTION PLANT	(2,591,504,766.83)	(1,719,367,899.72)	66.35		(872,136,867.11)	33.65		

IDAHO POWER COMPANY

TABLE 3. CALCULATION OF TERMINAL NET SALVAGE PERCENT

UNIT (1)	ESTIMATED RETIREMENT YEAR (2)	MW (3)	ESTIMATED DECOMMISSIONING COSTS (\$/KW) (4)	TOTAL DECOMMISSIONING COSTS (5)=(3)*(4)	ESCALATED TOTAL DECOMMISSIONING COSTS (6)	TERMINAL RETIREMENTS (7)	TOTAL NET SALVAGE (8)
STEAM PRODUCTION PLANT							
JIM BRIDGER							
JIM BRIDGER NATURAL GAS UNIT 1	2045					(86,186,383)	
JIM BRIDGER NATURAL GAS UNIT 2	2045					(92,849,763)	
JIM BRIDGER UNIT 3	2045					(274,192)	
JIM BRIDGER UNIT 4	2045					(5,047,373)	
JIM BRIDGER COMMON	2045					(77,768,638)	
TOTAL JIM BRIDGER		707	40	28,280,000	46,340,073	(262,126,349)	(18)
VALMY							
VALMY NATURAL GAS UNIT 1	2049					(32,498,358)	
VALMY NATURAL GAS UNIT 2	2049					(4,974,786)	
VALMY NATURAL GAS COMMON	2049					(1,607,752)	
TOTAL VALMY		134	40	5,360,000	9,694,771	(39,081,897)	(25)
TOTAL STEAM PRODUCTION PLANT				33,640,000	56,034,844	(301,208,246)	
HYDRAULIC PRODUCTION PLANT							
MILNER							
MILNER DAM	2067					(2,777,854)	
MILNER	2068					(44,809,142)	
TOTAL MILNER		59	10	594,000	1,717,563	(47,586,996)	(4)
HELLS CANYON							
HELLS CANYON MAINTENANCE SHOP	2077					(6,053,078)	
HELLS CANYON	2077					(94,301,311)	
HELLS CANYON COMMON	2077					(3,020,556)	
TOTAL HELLS CANYON		411	20	8,222,000	29,690,566	(103,374,945)	(29)
AMERICAN FALLS							
AMERICAN FALLS	2056	92	10	923,000	1,984,456	(64,359,565)	(3)
BROWNLEE							
BROWNLEE	2077					(186,356,108)	
BROWNLEE COMMON	2077					(4,962,462)	
TOTAL BROWNLEE		675	20	13,500,000	48,750,017	(191,318,570)	(25)
BLISS							
BLISS	2034	75	10	750,000	936,647	(39,281,092)	(2)
CASCADE	2041	12	10	124,000	301,634	(18,757,056)	(2)
CLEAR LAKE	2041	3	10	25,000	37,113	(7,790,705)	(0)
LOWER MALAD	2035	14	10	135,000	172,811	(14,014,293)	(1)
LOWER SALMON	2034	60	10	600,000	749,318	(65,618,453)	(1)
OXBOW							
OXBOW HATCHERY	2077					(28,466,653)	
OXBOW	2077					(66,139,661)	
OXBOW COMMON	2077					(1,325,734)	
TOTAL OXBOW		190	20	3,800,000	13,722,227	(95,932,048)	(14)

IDAHO POWER COMPANY

TABLE 3. CALCULATION OF TERMINAL NET SALVAGE PERCENT

UNIT (1)	ESTIMATED RETIREMENT YEAR (2)	MW (3)	ESTIMATED DECOMMISSIONING COSTS (\$/KW) (4)	TOTAL DECOMMISSIONING COSTS (5)=(3)*(4)	ESCALATED TOTAL DECOMMISSIONING COSTS (6)	TERMINAL RETIREMENTS (7)	TOTAL NET SALVAGE (8)
SHOSHONE FALLS	2040	15	10	147,000	212,900	(44,441,049)	(0)
STRIKE	2034	83	10	828,000	1,034,059	(43,285,784)	(2)
SWAN FALLS	2042	27	10	272,000	413,880	(75,444,090)	(1)
TWIN FALLS							
TWIN FALLS	2040					(7,031,412)	
TWIN FALLS (NEW)	2040					(39,595,361)	
TOTAL TWIN FALLS		53	10	529,000	766,150	(46,626,774)	(2)
THOUSAND SPRINGS	2041	7	10	68,000	100,946	(13,841,782)	(1)
UPPER MALAD	2035	8	10	83,000	106,247	(21,793,711)	(0)
UPPER SALMON							
UPPER SALMON A	2034					(8,789,395)	
UPPER SALMON B	2034					(20,493,405)	
UPPER SALMON COMMON	2034					(4,669,736)	
TOTAL UPPER SALMON		35	10	345,000	430,858	(33,952,535)	(1)
TOTAL HYDRAULIC PRODUCTION PLANT				30,945,000	101,127,392	(927,419,447)	
OTHER PRODUCTION PLANT							
SALMON DIESEL	2012	6	5	27,500	27,500	(1,083,020)	(3)
EVANDER ANDREWS/DANSKIN #2	2041	132	5	661,500	982,000	(41,631,655)	(2)
BENNETT MOUNTAIN	2046	175	5	873,000	1,466,275	(43,895,613)	(3)
EVANDER ANDREWS/DANSKIN #1	2048	132	5	661,500	1,167,290	(54,415,681)	(2)
LANGLEY GULCH	2054	293	10	2,929,000	5,993,927	(237,041,555)	(3)
TOTAL OTHER PRODUCTION PLANT				5,152,500	9,636,992	(375,067,524)	
ENERGY STORAGE							
BLACK MESA	2043	40	5	200,000	311,932	(14,433,669)	(2)
FRANKLIN	2044	60	5	300,000	479,595	(19,276,476)	(2)
HEMINGWAY 1	2043	58	5	290,000	452,301	(30,183,802)	(1)
HEMINGWAY 2	2044	58	5	290,000	463,609	(16,855,649)	(3)
HAPPY VALLEY	2045	80	5	400,000	655,447	(31,923,088)	(2)
TOTAL ENERGY STORAGE				1,480,000	2,362,884	(112,672,683)	
TOTAL PRODUCTION PLANT				71,217,500	169,162,112	(1,719,367,900)	

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	2,435	2,408	99	6,775-	278-	9,183-	377-
1997	134,402	31,178	23	135	0	31,043-	23-
1998		8,340				8,340-	
1999	47,200	73	0	7,103	15	7,031	15
2000	16,931	67	0	6,537	39	6,470	38
2001	2,338		0		0		0
2002	33,069		0		0		0
2003	36,668		0		0		0
2004							
2005	40,709		0		0		0
2006	271,303		0		0		0
2007	57,744	25,654	44		0	25,654-	44-
2008	266,953	26,006	10		0	26,006-	10-
2009	305,737	8,368	3		0	8,368-	3-
2010	1,809,612	33,971	2		0	33,971-	2-
2011	1,335,178	484,385	36	32,283	2	452,102-	34-
2012	510,858	629,358	123		0	629,358-	123-
2013	4,584,701	77,653	2	3,333	0	74,319-	2-
2014	1,213,372	268,265	22	250	0	268,015-	22-
2015	587,492	12,504	2		0	12,504-	2-
2016	638,138	127,707	20		0	127,707-	20-
2017	237,952	396,100	166	2,076	1	394,023-	166-
2018	501,811	528,464	105	3,947-	1-	532,411-	106-
2019	156,159	25,399	16		0	25,399-	16-
2020	236,026	78,796	33		0	78,796-	33-
2021	43,710	99,854	228	10,165	23	89,689-	205-
2022	190,815	12,430	7	674	0	11,756-	6-
2023	341,167	95,881	28	566	0	95,315-	28-
2024	183,666	14,620	8	702-	0	15,322-	8-
2025	23,528	76,225	324	276	1	75,948-	323-
TOTAL	13,809,675	3,063,703	22	51,974	0	3,011,729-	22-

THREE-YEAR MOVING AVERAGES

96-98	45,613	13,975	31	2,213-	5-	16,188-	35-
97-99	60,534	13,197	22	2,413	4	10,784-	18-
98-00	21,377	2,827	13	4,547	21	1,720	8
99-01	22,157	47	0	4,547	21	4,500	20
00-02	17,446	22	0	2,179	12	2,157	12
01-03	24,025		0		0		0
02-04	23,246		0		0		0

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	25,792		0		0		0
04-06	104,004		0		0		0
05-07	123,252	8,551	7		0	8,551-	7-
06-08	198,667	17,220	9		0	17,220-	9-
07-09	210,145	20,009	10		0	20,009-	10-
08-10	794,101	22,781	3		0	22,781-	3-
09-11	1,150,176	175,574	15	10,761	1	164,813-	14-
10-12	1,218,549	382,571	31	10,761	1	371,810-	31-
11-13	2,143,579	397,132	19	11,872	1	385,260-	18-
12-14	2,102,977	325,092	15	1,194	0	323,897-	15-
13-15	2,128,522	119,474	6	1,194	0	118,279-	6-
14-16	813,001	136,159	17	83	0	136,075-	17-
15-17	487,861	178,770	37	692	0	178,078-	37-
16-18	459,300	350,757	76	624-	0	351,380-	77-
17-19	298,641	316,654	106	624-	0	317,278-	106-
18-20	297,999	210,886	71	1,316-	0	212,202-	71-
19-21	145,298	68,016	47	3,388	2	64,628-	44-
20-22	156,850	63,693	41	3,613	2	60,080-	38-
21-23	191,897	69,389	36	3,802	2	65,587-	34-
22-24	238,549	40,977	17	179	0	40,798-	17-
23-25	182,787	62,242	34	47	0	62,195-	34-
FIVE-YEAR AVERAGE							
21-25	156,577	59,802	38	2,196	1	57,606-	37-

IDAHO POWER COMPANY

ACCOUNTS 312.10 AND 312.20 BOILER PLANT EQUIPMENT (FERC ACCOUNT 312.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	2,946,063	231,297	8	263	0	231,034-	8-
1997	1,460,880	65,690	4	102,069	7	36,379	2
1998		13,266				13,266-	
1999	1,951,486	61,536	3	53,988	3	7,548-	0
2000	406,658	4,427	1	320-	0	4,747-	1-
2001	71,880		0		0		0
2002	1,768,650	5	0		0	5-	0
2003	1,163,073		0		0		0
2004							
2005	1,535,903		0		0		0
2006	4,485,105		0		0		0
2007	5,413,853	1,406,712	26	33,325	1	1,373,387-	25-
2008	7,731,971	1,642,471	21	120,638	2	1,521,833-	20-
2009	16,284,072	3,117,260	19	50,726	0	3,066,534-	19-
2010	14,017,871	2,102,744	15	189,775	1	1,912,968-	14-
2011	9,249,301	993,517	11	70,553	1	922,964-	10-
2012	13,073,353	1,263,479	10	186,170	1	1,077,309-	8-
2013	7,263,672	1,717,385	24	141,047-	2-	1,858,432-	26-
2014	10,490,606	488,217	5	42,844	0	445,374-	4-
2015	12,546,647	3,042,403	24	148,347	1	2,894,056-	23-
2016	8,667,325	770,214	9	12,239-	0	782,453-	9-
2017	6,322,568	1,055,006	17	14,208	0	1,040,798-	16-
2018	6,351,836	424,369	7		0	424,369-	7-
2019	6,102,625	1,112,823	18	6,833	0	1,105,990-	18-
2020	1,589,051	261,311	16	52,083	3	209,228-	13-
2021	3,428,204	295,551	9	33,885	1	261,667-	8-
2022	2,567,615	279,464	11	2,378	0	277,085-	11-
2023	1,469,355	218,476	15	9,630	1	208,846-	14-
2024	1,025,987	210,317	20	3,250	0	207,067-	20-
2025	2,469,918	1,123,039	45	17,580	1	1,105,459-	45-
TOTAL	151,855,529	21,900,979	14	984,939	1	20,916,039-	14-

THREE-YEAR MOVING AVERAGES

96-98	1,468,981	103,417	7	34,111	2	69,307-	5-
97-99	1,137,455	46,830	4	52,019	5	5,188	0
98-00	786,048	26,410	3	17,889	2	8,520-	1-
99-01	810,008	21,988	3	17,889	2	4,098-	1-
00-02	749,063	1,477	0	107-	0	1,584-	0
01-03	1,001,201	2	0		0	2-	0
02-04	977,241	2	0		0	2-	0

IDAHO POWER COMPANY

ACCOUNTS 312.10 AND 312.20 BOILER PLANT EQUIPMENT (FERC ACCOUNT 312.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	899,659		0		0		0
04-06	2,007,003		0		0		0
05-07	3,811,620	468,904	12	11,108	0	457,796-	12-
06-08	5,876,976	1,016,394	17	51,321	1	965,073-	16-
07-09	9,809,965	2,055,481	21	68,230	1	1,987,251-	20-
08-10	12,677,971	2,287,492	18	120,380	1	2,167,112-	17-
09-11	13,183,748	2,071,174	16	103,685	1	1,967,489-	15-
10-12	12,113,508	1,453,246	12	148,833	1	1,304,414-	11-
11-13	9,862,109	1,324,794	13	38,559	0	1,286,235-	13-
12-14	10,275,877	1,156,360	11	29,322	0	1,127,038-	11-
13-15	10,100,308	1,749,335	17	16,715	0	1,732,620-	17-
14-16	10,568,193	1,433,612	14	59,651	1	1,373,961-	13-
15-17	9,178,847	1,622,541	18	50,105	1	1,572,436-	17-
16-18	7,113,910	749,863	11	656	0	749,207-	11-
17-19	6,259,010	864,066	14	7,014	0	857,052-	14-
18-20	4,681,171	599,501	13	19,639	0	579,862-	12-
19-21	3,706,627	556,562	15	30,934	1	525,628-	14-
20-22	2,528,290	278,775	11	29,449	1	249,327-	10-
21-23	2,488,391	264,497	11	15,298	1	249,199-	10-
22-24	1,687,652	236,085	14	5,086	0	230,999-	14-
23-25	1,655,087	517,277	31	10,154	1	507,124-	31-
FIVE-YEAR AVERAGE							
21-25	2,192,216	425,369	19	13,345	1	412,025-	19-

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,065,470	92,645	9	23,434	2	69,211-	6-
1997	251,593	108,390	43	67,350	27	41,040-	16-
1998		216				216-	
1999	1,699,567	61,822-	4-	61,091-	4-	731	0
2000	638,018	4,034	1	161-	0	4,194-	1-
2001							
2002	338,778		0		0		0
2003	1,504,250		0		0		0
2004							
2005	112,068		0		0		0
2006	2,432,374		0		0		0
2007	3,326,718	215,911	6		0	215,911-	6-
2008	1,444,724	428,056	30	3,651	0	424,405-	29-
2009	3,178,768	168,765	5	166,238	5	2,527-	0
2010	3,616,146	702,425	19	13,732	0	688,692-	19-
2011	2,022,617	283,655	14	16,606	1	267,048-	13-
2012	4,716,265	239,831	5	11,799	0	228,033-	5-
2013	7,181,677	331,268	5	5,040	0	326,227-	5-
2014	249,879	201,327	81	61,903	25	139,424-	56-
2015	10,791,836	581,567	5	4,798	0	576,770-	5-
2016	1,728,354	187,356	11	53,849-	3-	241,205-	14-
2017	874,372	319,344	37	45,627	5	273,717-	31-
2018	328,089	84,922	26	31,290	10	53,632-	16-
2019	167,511	318,237	190	51,604-	31-	369,841-	221-
2020	166,590	157,162	94	30,119	18	127,043-	76-
2021	62,435	104,717	168	20,331	33	84,386-	135-
2022	467,428	12,330	3	2,284	0	10,046-	2-
2023	613,171	108,401	18	9,762-	2-	118,164-	19-
2024	42,510	69,560	164	2,070-	5-	71,630-	169-
2025	181,503	108,608	60	56,370-	31-	164,977-	91-
TOTAL	49,202,713	4,766,906	10	269,296	1	4,497,609-	9-

THREE-YEAR MOVING AVERAGES

96-98	439,021	67,084	15	30,261	7	36,823-	8-
97-99	650,386	15,595	2	2,086	0	13,508-	2-
98-00	779,195	19,191-	2-	20,417-	3-	1,227-	0
99-01	779,195	19,263-	2-	20,417-	3-	1,154-	0
00-02	325,599	1,344	0	54-	0	1,398-	0
01-03	614,343		0		0		0
02-04	614,343		0		0		0

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	538,773		0		0		0
04-06	848,147		0		0		0
05-07	1,957,053	71,970	4		0	71,970-	4-
06-08	2,401,272	214,656	9	1,217	0	213,438-	9-
07-09	2,650,070	270,910	10	56,630	2	214,281-	8-
08-10	2,746,546	433,082	16	61,207	2	371,875-	14-
09-11	2,939,177	384,948	13	65,525	2	319,423-	11-
10-12	3,451,676	408,637	12	14,046	0	394,591-	11-
11-13	4,640,186	284,918	6	11,149	0	273,769-	6-
12-14	4,049,274	257,475	6	26,247	1	231,228-	6-
13-15	6,074,464	371,387	6	23,914	0	347,474-	6-
14-16	4,256,690	323,417	8	4,284	0	319,133-	7-
15-17	4,464,854	362,756	8	1,141-	0	363,897-	8-
16-18	976,938	197,208	20	7,689	1	189,518-	19-
17-19	456,657	240,834	53	8,438	2	232,397-	51-
18-20	220,730	186,774	85	3,268	1	183,505-	83-
19-21	132,179	193,372	146	385-	0	193,757-	147-
20-22	232,151	91,403	39	17,578	8	73,825-	32-
21-23	381,012	75,149	20	4,284	1	70,865-	19-
22-24	374,370	63,431	17	3,183-	1-	66,613-	18-
23-25	279,061	95,523	34	22,734-	8-	118,257-	42-
FIVE-YEAR AVERAGE							
21-25	273,410	80,723	30	9,117-	3-	89,841-	33-

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	70,311	170	0	48	0	122-	0
1997	131,554	2,591	2	8	0	2,583-	2-
1998							
1999	4,722		0		0		0
2000				17		17	
2001							
2002	572,655		0		0		0
2003							
2004							
2005	47,352		0		0		0
2006							
2007	62,678	716	1		0	716-	1-
2008	860,134	3,750	0		0	3,750-	0
2009	933,816	6,118	1	1,667	0	4,451-	0
2010	2,728,385	20,136	1		0	20,136-	1-
2011	374,396	55,418	15		0	55,418-	15-
2012	144,087	130,857	91		0	130,857-	91-
2013	31,703	30,766	97		0	30,766-	97-
2014	108,610		0		0		0
2015	157,384		0		0		0
2016	56,504	47,148	83		0	47,148-	83-
2017	282,041	39,251	14	2,077	1	37,175-	13-
2018	155,845	119,867	77	10,430	7	109,437-	70-
2019	37,075	10,657-	29-		0	10,657	29
2020	82,679	27,415	33	5,020	6	22,395-	27-
2021	35,718	1,987-	6-	3,388	9	5,376	15
2022	46,421	5,065-	11-	370	1	5,434	12
2023	49,945	18,232	37	6,632-	13-	24,864-	50-
2024	14,979	2,143	14	690-	5-	2,833-	19-
2025	13,974	28,483	204	11,771-	84-	40,254-	288-
TOTAL	7,002,967	515,350	7	3,930	0	511,420-	7-

THREE-YEAR MOVING AVERAGES

96-98	67,288	920	1	19	0	902-	1-
97-99	45,425	864	2	3	0	861-	2-
98-00	1,574		0	6	0	6	0
99-01	1,574		0	6	0	6	0
00-02	190,885		0	6	0	6	0
01-03	190,885		0		0		0
02-04	190,885		0		0		0

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	15,784		0		0		0
04-06	15,784		0		0		0
05-07	36,677	239	1		0	239-	1-
06-08	307,604	1,488	0		0	1,488-	0
07-09	618,876	3,528	1	556	0	2,972-	0
08-10	1,507,445	10,001	1	556	0	9,446-	1-
09-11	1,345,532	27,224	2	556	0	26,668-	2-
10-12	1,082,289	68,804	6		0	68,804-	6-
11-13	183,395	72,347	39		0	72,347-	39-
12-14	94,800	53,874	57		0	53,874-	57-
13-15	99,232	10,255	10		0	10,255-	10-
14-16	107,499	15,716	15		0	15,716-	15-
15-17	165,310	28,800	17	692	0	28,107-	17-
16-18	164,797	68,755	42	4,169	3	64,586-	39-
17-19	158,320	49,487	31	4,169	3	45,318-	29-
18-20	91,866	45,542	50	5,150	6	40,392-	44-
19-21	51,824	4,924	10	2,803	5	2,121-	4-
20-22	54,939	6,788	12	2,926	5	3,862-	7-
21-23	44,028	3,727	8	958-	2-	4,685-	11-
22-24	37,115	5,103	14	2,318-	6-	7,421-	20-
23-25	26,299	16,286	62	6,364-	24-	22,650-	86-
FIVE-YEAR AVERAGE							
21-25	32,207	8,361	26	3,067-	10-	11,428-	35-

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	43,243	45,564	105	22	0	45,542-	105-
1997	110,167	17-	0	374	0	391	0
1998							
1999	141,658	270	0		0	270-	0
2000				228		228	
2001							
2002							
2003							
2004							
2005							
2006	211,835		0		0		0
2007	401,099		0		0		0
2008	698,604		0	10,930	2	10,930	2
2009	691,107	7,792	1	13,724	2	5,932	1
2010	325,298	330	0	96,677	30	96,346	30
2011	122,130	1,714	1		0	1,714-	1-
2012	390,017	20,435	5	40,275	10	19,840	5
2013	168,568	3,231	2		0	3,231-	2-
2014	1,000,051	30,000	3	2,100	0	27,900-	3-
2015	491,102	250	0		0	250-	0
2016	390,410	250	0	1,346	0	1,096	0
2017	232,471	40,273	17		0	40,273-	17-
2018	103,085	3,594	3		0	3,594-	3-
2019							
2020	7,744		0		0		0
2021	160,782	2	0		0	2-	0
2022		501				501-	
2023	1,193,368	22,617	2		0	22,617-	2-
2024	26,089	7,231	28		0	7,231-	28-
2025	16,065	743	5	5,497	34	4,754	30
TOTAL	6,924,894	184,778	3	171,172	2	13,606-	0

THREE-YEAR MOVING AVERAGES

96-98	51,137	15,182	30	132	0	15,050-	29-
97-99	83,942	84	0	125	0	41	0
98-00	47,219	90	0	76	0	14-	0
99-01	47,219	90	0	76	0	14-	0
00-02				76		76	
01-03							
02-04							

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06	70,612		0		0		0
05-07	204,311		0		0		0
06-08	437,180		0	3,643	1	3,643	1
07-09	596,937	2,597	0	8,218	1	5,621	1
08-10	571,670	2,708	0	40,444	7	37,736	7
09-11	379,511	3,279	1	36,800	10	33,521	9
10-12	279,148	7,493	3	45,651	16	38,158	14
11-13	226,905	8,460	4	13,425	6	4,965	2
12-14	519,545	17,889	3	14,125	3	3,764-	1-
13-15	553,240	11,160	2	700	0	10,460-	2-
14-16	627,187	10,167	2	1,149	0	9,018-	1-
15-17	371,328	13,591	4	449	0	13,142-	4-
16-18	241,989	14,706	6	449	0	14,257-	6-
17-19	111,852	14,622	13		0	14,622-	13-
18-20	36,943	1,198	3		0	1,198-	3-
19-21	56,175		0		0		0
20-22	56,175	168	0		0	168-	0
21-23	451,383	7,706	2		0	7,706-	2-
22-24	406,486	10,116	2		0	10,116-	2-
23-25	411,841	10,197	2	1,832	0	8,365-	2-
FIVE-YEAR AVERAGE							
21-25	279,261	6,219	2	1,099	0	5,119-	2-

IDAHO POWER COMPANY

ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION
EQUIPMENT - SMALL (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	154,647	939	1	44,006	28	43,067	28
1962	164,906	913	1	40,485	25	39,572	24
1963	157,324	843	1	34,230	22	33,387	21
1964	131,147	242	0	26,125	20	25,883	20
1965	191,384	281	0	42,380	22	42,099	22
1966	173,627	169	0	37,955	22	37,786	22
1967	138,937	173	0	28,845	21	28,672	21
1968	227,773	11	0	50,155	22	50,144	22
1969	204,663	43	0	53,790	26	53,747	26
1970	199,935	82	0	42,296	21	42,214	21
1971	198,881		0	50,592	25	50,592	25
1972	227,766		0	47,544	21	47,544	21
1973	126,817	7	0	23,375	18	23,368	18
1974	205,183		0	37,876	18	37,876	18
1975	96,739		0	28,151	29	28,151	29
1976	341,931	136	0	78,421	23	78,285	23
1977	243,001		0	51,056	21	51,056	21
1978	278,940		0	63,224	23	63,224	23
1979	282,631	2,348	1	71,026	25	68,678	24
1980	356,102	1,209	0	67,436	19	66,227	19
1981	263,681	6,239	2	59,546	23	53,307	20
1982	455,471	10,029	2	118,242	26	108,213	24
1983	632,175	16,084	3	179,307	28	163,223	26
1984	408,902	8,666	2	120,325	29	111,659	27
1985	467,592	30,770	7	88,624	19	57,854	12
1986	591,769	18,754	3	244,743	41	225,989	38
1987	403,191		0	143,665	36	143,665	36
1988	906,321	360	0	241,224	27	240,864	27
1989	635,115		0	224,662	35	224,662	35
1990	1,393,581	28,801	2	286,045	21	257,244	18
1991	722,977	7,838	1	157,446	22	149,608	21
1992	943,712	11,742	1	209,379	22	197,637	21
1993	936,420		0	262,063	28	262,063	28
1994	1,204,419	6,846	1	375,386	31	368,540	31
1995	1,546,348	20,651	1	968	0	19,683-	1-
1996	1,078,073	600-	0	474,348	44	474,948	44
1997	845,375	11,356	1	314,404	37	303,048	36
1998	791,075	79-	0	281,494	36	281,573	36
1999	1,052,696	62	0	522,771	50	522,709	50
2000	895,640	7	0	156,283-	17-	156,289-	17-
2001	1,102,013	47,000-	4-	385,000	35	431,999	39

IDAHO POWER COMPANY

ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION
EQUIPMENT - SMALL (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	1,039,422		0	188,697	18	188,697	18
2003	1,096,414		0	196,228	18	196,228	18
2004	721,040		0	247,529	34	247,529	34
2005	546,189	51	0	111,436	20	111,386	20
2006	735,611		0	149,402	20	149,402	20
2007	716,480	130,455	18	106,891	15	23,564-	3-
2008	1,972,674		0	118,473	6	118,473	6
2009	1,116,051	37,300-	3-	8,935-	1-	28,364	3
2010	1,282,726	37,359	3	125,672	10	88,313	7
2011	958,158		0	238,726	25	238,726	25
2012	1,125,561		0	131,236	12	131,236	12
2013	2,125,963		0	431,598	20	431,598	20
2014	62,589		0	326,968	522	326,968	522
2015	3,079,288	250,000	8	222,934	7	27,066-	1-
2016	2,004,056	250,000-	12-	227,882	11	477,882	24
2017	1,270,036	79	0	248,563	20	248,485	20
2018	951,528		0	97,741-	10-	97,741-	10-
2019	1,418,422		0	362,516	26	362,516	26
2020	2,186,224	31,161	1	519,787	24	488,626	22
2021	1,837,461	31,161-	2-	1,373,160	75	1,404,321	76
2022	1,921,322		0	296,130	15	296,130	15
2023	1,532,272		0	754,760-	49-	754,760-	49-
2024	4,103,663		0	1,224,230	30	1,224,230	30
2025	2,797,605		0	554,781	20	554,781	20
TOTAL	57,979,638	268,566	0	11,993,731	21	11,725,165	20

THREE-YEAR MOVING AVERAGES

61-63	158,959	898	1	39,574	25	38,675	24
62-64	151,126	666	0	33,613	22	32,947	22
63-65	159,952	455	0	34,245	21	33,790	21
64-66	165,386	231	0	35,487	21	35,256	21
65-67	167,983	208	0	36,393	22	36,186	22
66-68	180,112	118	0	38,985	22	38,867	22
67-69	190,458	76	0	44,263	23	44,188	23
68-70	210,790	45	0	48,747	23	48,702	23
69-71	201,160	42	0	48,893	24	48,851	24
70-72	208,861	27	0	46,811	22	46,783	22
71-73	184,488	2	0	40,504	22	40,501	22
72-74	186,589	2	0	36,265	19	36,263	19

IDAHO POWER COMPANY

ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION
EQUIPMENT - SMALL (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
73-75	142,913	2	0	29,801	21	29,798	21
74-76	214,618	45	0	48,149	22	48,104	22
75-77	227,224	45	0	52,543	23	52,497	23
76-78	287,957	45	0	64,234	22	64,188	22
77-79	268,191	783	0	61,769	23	60,986	23
78-80	305,891	1,186	0	67,229	22	66,043	22
79-81	300,805	3,265	1	66,003	22	62,737	21
80-82	358,418	5,826	2	81,741	23	75,916	21
81-83	450,442	10,784	2	119,032	26	108,248	24
82-84	498,849	11,593	2	139,291	28	127,698	26
83-85	502,890	18,507	4	129,419	26	110,912	22
84-86	489,421	19,397	4	151,231	31	131,834	27
85-87	487,517	16,508	3	159,011	33	142,503	29
86-88	633,760	6,371	1	209,877	33	203,506	32
87-89	648,209	120	0	203,184	31	203,064	31
88-90	978,339	9,720	1	250,644	26	240,923	25
89-91	917,224	12,213	1	222,718	24	210,505	23
90-92	1,020,090	16,127	2	217,623	21	201,496	20
91-93	867,703	6,527	1	209,629	24	203,103	23
92-94	1,028,184	6,196	1	282,276	27	276,080	27
93-95	1,229,062	9,166	1	212,806	17	203,640	17
94-96	1,276,280	8,966	1	283,567	22	274,602	22
95-97	1,156,599	10,469	1	263,240	23	252,771	22
96-98	904,841	3,559	0	356,749	39	353,190	39
97-99	896,382	3,780	0	372,890	42	369,110	41
98-00	913,137	3-	0	215,994	24	215,998	24
99-01	1,016,783	15,644-	2-	250,496	25	266,140	26
00-02	1,012,359	15,664-	2-	139,138	14	154,802	15
01-03	1,079,283	15,667-	1-	256,642	24	272,308	25
02-04	952,292		0	210,818	22	210,818	22
03-05	787,881	17	0	185,065	23	185,048	23
04-06	667,613	17	0	169,456	25	169,439	25
05-07	666,093	43,502	7	122,576	18	79,075	12
06-08	1,141,588	43,485	4	124,922	11	81,437	7
07-09	1,268,402	31,052	2	72,143	6	41,091	3
08-10	1,457,151	20	0	78,403	5	78,383	5
09-11	1,118,979	20	0	118,487	11	118,468	11
10-12	1,122,149	12,453	1	165,211	15	152,758	14
11-13	1,403,227		0	267,186	19	267,186	19
12-14	1,104,704		0	296,601	27	296,601	27

IDAHO POWER COMPANY

ACCOUNTS 316.10, 316.40, 316.50, 392.10, 392.40 AND 392.50 TRANSPORTATION
EQUIPMENT - SMALL (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	1,755,947	83,333	5	327,167	19	243,833	14
14-16	1,715,311		0	259,261	15	259,261	15
15-17	2,117,794	26	0	233,126	11	233,100	11
16-18	1,408,540	83,307 -	6 -	126,235	9	209,542	15
17-19	1,213,329	26	0	171,113	14	171,086	14
18-20	1,518,725	10,387	1	261,521	17	251,134	17
19-21	1,814,036		0	751,821	41	751,821	41
20-22	1,981,669		0	729,692	37	729,692	37
21-23	1,763,685	10,387 -	1 -	304,843	17	315,230	18
22-24	2,519,085		0	255,200	10	255,200	10
23-25	2,811,180		0	341,417	12	341,417	12
FIVE-YEAR AVERAGE							
21-25	2,438,465	6,232 -	0	538,708	22	544,940	22

IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 316.90, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT - LARGE TRUCKS (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	59,463	578	1	34,329	58	33,751	57
1962	98,430	652	1	25,789	26	25,137	26
1963	81,636	408	0	19,006	23	18,598	23
1964	40,779	335	1	6,802	17	6,467	16
1965	60,650	362	1	8,302	14	7,940	13
1966	99,110	270	0	16,604	17	16,334	16
1967	112,942	1,124	1	9,690	9	8,566	8
1968	109,937	155	0	37,718	34	37,563	34
1969	167,262	90	0	18,566	11	18,476	11
1970	120,754	150	0	16,951	14	16,801	14
1971	44,433		0	7,602	17	7,602	17
1972	53,572		0	5,614	10	5,614	10
1973	35,664	119	0	4,017	11	3,898	11
1974	96,583		0	7,342	8	7,342	8
1975	44,177		0	2,736	6	2,736	6
1976	108,939		0	19,535	18	19,535	18
1977	102,927		0	17,525	17	17,525	17
1978	287,031		0	60,014	21	60,014	21
1979	237,572	3,501	1	133,014	56	129,513	55
1980	191,360	3,304	2	90,309	47	87,005	45
1981	345,864	7,551	2	108,433	31	100,882	29
1982	560,886	17,543	3	217,178	39	199,635	36
1983	500,013	26,134	5	133,275	27	107,141	21
1984	136,848	14,786	11	45,066	33	30,280	22
1985	843,639	8,627	1	231,292	27	222,665	26
1986	969,998	24,580	3	260,191	27	235,611	24
1987	541,449	96	0	255,885	47	255,789	47
1988	322,618	29,507	9	57,920	18	28,413	9
1989	130,549		0	59,175	45	59,175	45
1990	375,885	2,989	1	105,944	28	102,955	27
1991	594,948	10,793	2	125,097	21	114,304	19
1992	651,115	4,681	1	140,815	22	136,134	21
1993	428,808		0	78,805	18	78,805	18
1994	705,007		0	145,765	21	145,765	21
1995	403,388	12,474	3	423	0	12,051-	3-
1996	254,617	101-	0	81,046	32	81,147	32
1997	498,463	2,163	0	59,886	12	57,723	12
1998	996,966		0	83,552	8	83,552	8
1999	626,212	193-	0	179,542	29	179,736	29
2000	490,280	1	0	383,168	78	383,167	78
2001	864,985		0	9,647-	1-	9,647-	1-

IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 316.90, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT - LARGE TRUCKS (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	656,025		0	67,477	10	67,477	10
2003	380,995		0	25,984	7	25,984	7
2004	446,308		0	62,675	14	62,675	14
2005	577,657		0	64,308	11	64,308	11
2006	1,050,189		0	158,833	15	158,833	15
2007	273,936	130,492 -	48 -	149,407	55	279,899	102
2008	2,486,591		0	263,667	11	263,667	11
2009	964,558		0	211,895	22	211,895	22
2010	428,427	37,359 -	9 -	109,663	26	147,022	34
2011	772,661		0	42,683	6	42,683	6
2012	495,568		0	121,191	24	121,191	24
2013	1,206,894		0	81,511	7	81,511	7
2014	162,590		0	143,489	88	143,489	88
2015	2,967,970		0	133,340	4	133,340	4
2016	1,813,438		0	182,827	10	182,827	10
2017	2,760,675		0	280,069	10	280,069	10
2018	2,706,619		0	373,467	14	373,467	14
2019	2,571,723		0	287,290	11	287,290	11
2020	1,685,802		0	258,511	15	258,511	15
2021	7,146,869	580	0	194,387	3	193,807	3
2022	6,258,307	592	0	1,575,280	25	1,574,688	25
2023	1,237,850		0	1,083,620	88	1,083,620	88
2024	5,244,246		0	235,529	4	235,529	4
2025	4,983,239		0	830,012	17	830,012	17
TOTAL	62,674,894	5,999	0	10,221,392	16	10,215,393	16

THREE-YEAR MOVING AVERAGES

61-63	79,843	546	1	26,375	33	25,829	32
62-64	73,615	465	1	17,199	23	16,734	23
63-65	61,022	368	1	11,370	19	11,002	18
64-66	66,846	322	0	10,569	16	10,247	15
65-67	90,901	585	1	11,532	13	10,947	12
66-68	107,330	516	0	21,337	20	20,821	19
67-69	130,047	456	0	21,991	17	21,535	17
68-70	132,651	132	0	24,412	18	24,280	18
69-71	110,816	80	0	14,373	13	14,293	13
70-72	72,920	50	0	10,056	14	10,006	14
71-73	44,556	40	0	5,744	13	5,705	13
72-74	61,940	40	0	5,658	9	5,618	9

IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 316.90, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT - LARGE TRUCKS (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
73-75	58,808	40	0	4,698	8	4,659	8
74-76	83,233		0	9,871	12	9,871	12
75-77	85,348		0	13,265	16	13,265	16
76-78	166,299		0	32,358	19	32,358	19
77-79	209,177	1,167	1	70,184	34	69,017	33
78-80	238,654	2,268	1	94,446	40	92,177	39
79-81	258,265	4,785	2	110,585	43	105,800	41
80-82	366,037	9,466	3	138,640	38	129,174	35
81-83	468,921	17,076	4	152,962	33	135,886	29
82-84	399,249	19,488	5	131,840	33	112,352	28
83-85	493,500	16,516	3	136,544	28	120,029	24
84-86	650,162	15,998	2	178,850	28	162,852	25
85-87	785,029	11,101	1	249,123	32	238,022	30
86-88	611,355	18,061	3	191,332	31	173,271	28
87-89	331,539	9,868	3	124,327	37	114,459	35
88-90	276,351	10,832	4	74,346	27	63,514	23
89-91	367,127	4,594	1	96,739	26	92,145	25
90-92	540,649	6,154	1	123,952	23	117,798	22
91-93	558,290	5,158	1	114,906	21	109,748	20
92-94	594,977	1,560	0	121,795	20	120,235	20
93-95	512,401	4,158	1	74,998	15	70,840	14
94-96	454,337	4,124	1	75,745	17	71,620	16
95-97	385,489	4,845	1	47,118	12	42,273	11
96-98	583,349	687	0	74,828	13	74,141	13
97-99	707,214	657	0	107,660	15	107,004	15
98-00	704,486	64 -	0	215,421	31	215,485	31
99-01	660,492	64 -	0	184,354	28	184,418	28
00-02	670,430		0	146,999	22	146,999	22
01-03	634,002		0	27,938	4	27,938	4
02-04	494,443		0	52,045	11	52,045	11
03-05	468,320		0	50,989	11	50,989	11
04-06	691,385		0	95,272	14	95,272	14
05-07	633,927	43,497 -	7 -	124,183	20	167,680	26
06-08	1,270,239	43,497 -	3 -	190,636	15	234,133	18
07-09	1,241,695	43,497 -	4 -	208,323	17	251,820	20
08-10	1,293,192	12,453 -	1 -	195,075	15	207,528	16
09-11	721,882	12,453 -	2 -	121,414	17	133,867	19
10-12	565,552	12,453 -	2 -	91,179	16	103,632	18
11-13	825,041		0	81,795	10	81,795	10
12-14	621,684		0	115,397	19	115,397	19

IDAHO POWER COMPANY

ACCOUNTS 316.60, 316.70, 316.90, 392.60, 392.70 AND 392.90 TRANSPORTATION
EQUIPMENT - LARGE TRUCKS (FERC ACCOUNTS 316.00 AND 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	1,445,818		0	119,447	8	119,447	8
14-16	1,647,999		0	153,219	9	153,219	9
15-17	2,514,028		0	198,745	8	198,745	8
16-18	2,426,911		0	278,788	11	278,788	11
17-19	2,679,672		0	313,609	12	313,609	12
18-20	2,321,381		0	306,423	13	306,423	13
19-21	3,801,465	193	0	246,730	6	246,536	6
20-22	5,030,326	390	0	676,059	13	675,669	13
21-23	4,881,009	390	0	951,096	19	950,705	19
22-24	4,246,801	197	0	964,810	23	964,612	23
23-25	3,821,778		0	716,387	19	716,387	19
FIVE-YEAR AVERAGE							
21-25	4,974,102	234	0	783,766	16	783,531	16

IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNTS 316.00 AND 396.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	3,673	136	4	301	8	165	4
1962	71,813	21	0	36,368	51	36,347	51
1963	46,203	272	1	20,600	45	20,328	44
1964	5,177		0	2,500	48	2,500	48
1965	32,616		0	6,876	21	6,876	21
1966	15,396		0	3,600	23	3,600	23
1967	7,070		0	2,500	35	2,500	35
1968	20,910		0	7,021	34	7,021	34
1969	29,544	119	0	2,975	10	2,856	10
1970	55,135	227	0	3,927	7	3,700	7
1971							
1972	15,640		0	4,415	28	4,415	28
1973	20,019		0	8,311	42	8,311	42
1974	13,312		0		0		0
1975	9,258		0	17,312	187	17,312	187
1976	28,455		0	7,725	27	7,725	27
1977				300		300	
1978	78,317		0	29,179	37	29,179	37
1979	8,689	22	0	945	11	923	11
1980	37,404		0	6,024	16	6,024	16
1981	61,144	782	1	18,340	30	17,558	29
1982	35,013		0	16,570	47	16,570	47
1983	75,704		0	40,420	53	40,420	53
1984	61,046		0	46,425	76	46,425	76
1985	154,210		0	69,616	45	69,616	45
1986	470,204		0	181,849	39	181,849	39
1987	37,870		0	68,357	181	68,357	181
1988	34,738	986	3	3,972	11	2,986	9
1989	1,673		0		0		0
1990	83,305		0	18,217	22	18,217	22
1991	107,508	196	0	2,250	2	2,054	2
1992	675,869		0	129,383	19	129,383	19
1993	10,943		0	4,155	38	4,155	38
1994	742,357		0	100,227	14	100,227	14
1995	227,971	1,500	1	254,429	112	252,929	111
1996	849,429	139	0	453,426	53	453,287	53
1997	271,205		0	1,334	0	1,334	0
1998	176,807		0	64,091	36	64,091	36
1999	87,582	3,126	4	96,114	110	92,987	106
2000	101,474		0	95,773	94	95,773	94
2001	111,033		0		0		0

IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNTS 316.00 AND 396.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	26,685		0	14,030	53	14,030	53
2003	279,842		0	58,006	21	58,006	21
2004	27,567		0	12,420	45	12,420	45
2005	142,603		0	39,560	28	39,560	28
2006	450,791		0	165,092	37	165,092	37
2007	361		0	86,163		86,163	
2008	345,591		0	12,731	4	12,731	4
2009	22,682		0	26,082	115	26,082	115
2010	5,961		0	2,055	34	2,055	34
2011	465,384		0	4,701	1	4,701	1
2012	798,747	1,802	0	26,811	3	25,009	3
2013	830,077	12,172	1	62,846	8	50,674	6
2014	677,465	318	0	514,960	76	514,642	76
2015	170,805		0	155,736	91	155,736	91
2016	1,927,013	83,063	4	95,532	5	12,469	1
2017	68,496	32,985	48	171,140	250	138,155	202
2018	420,403		0	197,593	47	197,593	47
2019	1,370,571	56,229	4	311,432	23	255,203	19
2020	1,202,044		0	236,665	20	236,665	20
2021	866,248		0	205,657	24	205,657	24
2022	1,858,048		0	380,173	20	380,173	20
2023	999,270	94,832	9	792,424	79	697,591	70
2024	507,696		0	253,701	50	253,701	50
2025	1,618,559		0	106,744	7	106,744	7
TOTAL	19,958,623	288,928	1	5,758,079	29	5,469,151	27

THREE-YEAR MOVING AVERAGES

61-63	40,563	143	0	19,090	47	18,947	47
62-64	41,064	98	0	19,823	48	19,725	48
63-65	27,999	91	0	9,992	36	9,901	35
64-66	17,730		0	4,325	24	4,325	24
65-67	18,361		0	4,325	24	4,325	24
66-68	14,459		0	4,374	30	4,374	30
67-69	19,175	40	0	4,165	22	4,126	22
68-70	35,196	115	0	4,641	13	4,526	13
69-71	28,226	115	0	2,301	8	2,185	8
70-72	23,592	76	0	2,781	12	2,705	11
71-73	11,886		0	4,242	36	4,242	36
72-74	16,324		0	4,242	26	4,242	26

IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNTS 316.00 AND 396.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
73-75	14,196		0	8,541	60	8,541	60
74-76	17,008		0	8,346	49	8,346	49
75-77	12,571		0	8,446	67	8,446	67
76-78	35,591		0	12,401	35	12,401	35
77-79	29,002	7	0	10,141	35	10,134	35
78-80	41,470	7	0	12,049	29	12,042	29
79-81	35,746	268	1	8,436	24	8,168	23
80-82	44,520	261	1	13,645	31	13,384	30
81-83	57,287	261	0	25,110	44	24,849	43
82-84	57,254		0	34,472	60	34,472	60
83-85	96,987		0	52,154	54	52,154	54
84-86	228,487		0	99,297	43	99,297	43
85-87	220,761		0	106,607	48	106,607	48
86-88	180,937	329	0	84,726	47	84,397	47
87-89	24,760	329	1	24,110	97	23,781	96
88-90	39,905	329	1	7,396	19	7,068	18
89-91	64,162	65	0	6,822	11	6,757	11
90-92	288,894	65	0	49,950	17	49,885	17
91-93	264,773	65	0	45,263	17	45,197	17
92-94	476,390		0	77,922	16	77,922	16
93-95	327,090	500	0	119,604	37	119,104	36
94-96	606,586	546	0	269,361	44	268,814	44
95-97	449,535	546	0	236,396	53	235,850	52
96-98	432,480	46	0	172,950	40	172,904	40
97-99	178,531	1,042	1	53,846	30	52,804	30
98-00	121,954	1,042	1	85,326	70	84,284	69
99-01	100,030	1,042	1	63,962	64	62,920	63
00-02	79,731		0	36,601	46	36,601	46
01-03	139,187		0	24,012	17	24,012	17
02-04	111,365		0	28,152	25	28,152	25
03-05	150,004		0	36,662	24	36,662	24
04-06	206,987		0	72,357	35	72,357	35
05-07	197,918		0	96,938	49	96,938	49
06-08	265,581		0	87,995	33	87,995	33
07-09	122,878		0	41,658	34	41,658	34
08-10	124,744		0	13,622	11	13,622	11
09-11	164,675		0	10,946	7	10,946	7
10-12	423,364	601	0	11,189	3	10,588	3
11-13	698,069	4,658	1	31,452	5	26,794	4
12-14	768,763	4,764	1	201,539	26	196,775	26

IDAHO POWER COMPANY

ACCOUNTS 316.80 AND 396.00 POWER OPERATED EQUIPMENT (FERC ACCOUNTS 316.00 AND 396.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	559,449	4,163	1	244,514	44	240,351	43
14-16	925,094	27,794	3	255,409	28	227,616	25
15-17	722,105	38,682	5	140,803	19	102,120	14
16-18	805,304	38,682	5	154,755	19	116,073	14
17-19	619,823	29,738	5	226,722	37	196,984	32
18-20	997,673	18,743	2	248,564	25	229,821	23
19-21	1,146,288	18,743	2	251,251	22	232,508	20
20-22	1,308,780		0	274,165	21	274,165	21
21-23	1,241,189	31,611	3	459,418	37	427,807	34
22-24	1,121,671	31,611	3	475,433	42	443,822	40
23-25	1,041,842	31,611	3	384,290	37	352,679	34
FIVE-YEAR AVERAGE							
21-25	1,169,964	18,966	2	347,740	30	328,773	28

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	1,266	60	5	97	8	37	3
1955	12,930	1,019	8	168	1	851-	7-
1956	4,925	2,078	42	250	5	1,828-	37-
1957	158,200	183	0	220	0	37	0
1958	9,092	120	1	389	4	269	3
1959	3,301	93	3		0	93-	3-
1960	1,468	130	9		0	130-	9-
1961	904	64,629		1,269	140	63,360-	
1962	13,919	12,234	88	4,981	36	7,253-	52-
1963	289	9	3		0	9-	3-
1964	4,469	5	0	2,642	59	2,637	59
1965	3,922	210	5	20	1	190-	5-
1966	136,333	882	1	3,314	2	2,432	2
1967	119,293	722	1	400	0	322-	0
1968	16,104	1,751	11		0	1,751-	11-
1969	9,572	9,572	100	2,560	27	7,012-	73-
1970	14,869	1,106	7	645	4	461-	3-
1971	29,517	1,009	3	55	0	954-	3-
1972	15,594	995	6		0	995-	6-
1973	6,017	105	2	1,801	30	1,696	28
1974	45,311	161	0	4,413	10	4,252	9
1975	31,365		0	25	0	25	0
1976	16,770	140	1	1,299	8	1,159	7
1977	17,673		0		0		0
1978	1,072,362	5,377	1	200	0	5,177-	0
1979	23,341	402,897		973	4	401,924-	
1980	14,778		0	825	6	825	6
1981	31,919		0	12,446	39	12,446	39
1982	106,619	4,974	5	1,040	1	3,934-	4-
1983	313,008	23,129	7	569	0	22,560-	7-
1984	48,845	16,536	34		0	16,536-	34-
1985	134,316	27,654	21	22,482	17	5,172-	4-
1986	27,696	32,288	117	9,500	34	22,788-	82-
1987	145,754	6,852	5	8,075	6	1,223	1
1988	11,421	4,917	43	1,161	10	3,756-	33-
1989	49,292	20,740	42	1,523	3	19,217-	39-
1990	175,353		0	1,827	1	1,827	1
1991	112,942	51,740	46		0	51,740-	46-
1992	110,376	32,959	30		0	32,959-	30-
1993	77,421	46,764	60		0	46,764-	60-
1994	331,227	127,493	38		0	127,493-	38-
1995	82,497	39,305	48		0	39,305-	48-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	116,517	47,968	41	4,100	4	43,868-	38-
1997	37,440	66,239	177		0	66,239-	177-
1998	6,588	132,580		120,793		11,787-	179-
1999	174,256		0		0		0
2000							
2001	9,910	5,050	51		0	5,050-	51-
2002	59,996		0		0		0
2003							
2004	64,006	3,511	5	745-	1-	4,255-	7-
2005	49,560	66	0	61,928	125	61,862	125
2006	87,117	29,319	34	5,197	6	24,122-	28-
2007	295,633	1,581-	1-	633	0	2,213	1
2008	73,300	43,532	59	2,115	3	41,416-	57-
2009	91,478	6,073	7	15,229	17	9,156	10
2010	79,259	3,957	5	6,670-	8-	10,627-	13-
2011	28,047	23,794	85	5,932	21	17,862-	64-
2012	15,258	39,699	260	1,586	10	38,113-	250-
2013	312,245	349,419	112	3,268	1	346,151-	111-
2014	28,310	64,085	226	2,801	10	61,284-	216-
2015	221,121	286,455	130	9,999	5	276,456-	125-
2016	197,235	78,045	40	9,080-	5-	87,125-	44-
2017	424,174	333,721	79	6,230-	1-	339,951-	80-
2018	417,519	307,278	74	1,609	0	305,669-	73-
2019	476,842	285,394	60	2,898-	1-	288,292-	60-
2020	1,045,574	1,046,481	100	21,189	2	1,025,292-	98-
2021	154,092	324,235	210	7,401	5	316,835-	206-
2022	301,235	251,099	83	18,521	6	232,579-	77-
2023	1,031,172	232,165	23	21,487-	2-	253,652-	25-
2024	213,963	993,038	464	4,524-	2-	997,562-	466-
2025	379,843	270,922	71	3,001-	1-	273,923-	72-
TOTAL	9,933,957	6,163,381	62	312,834	3	5,850,547-	59-

THREE-YEAR MOVING AVERAGES

54-56	6,374	1,052	17	172	3	881-	14-
55-57	58,685	1,093	2	213	0	881-	2-
56-58	57,406	794	1	286	0	507-	1-
57-59	56,864	132	0	203	0	71	0
58-60	4,620	114	2	130	3	15	0
59-61	1,891	21,617		423	22	21,194-	
60-62	5,430	25,664	473	2,083	38	23,581-	434-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	5,037	25,624	509	2,083	41	23,541-	467-
62-64	6,226	4,083	66	2,541	41	1,542-	25-
63-65	2,893	75	3	887	31	813	28
64-66	48,241	366	1	1,992	4	1,626	3
65-67	86,516	605	1	1,245	1	640	1
66-68	90,577	1,118	1	1,238	1	120	0
67-69	48,323	4,015	8	987	2	3,028-	6-
68-70	13,515	4,143	31	1,068	8	3,075-	23-
69-71	17,986	3,896	22	1,087	6	2,809-	16-
70-72	19,993	1,037	5	233	1	803-	4-
71-73	17,043	703	4	619	4	84-	0
72-74	22,307	420	2	2,071	9	1,651	7
73-75	27,564	89	0	2,080	8	1,991	7
74-76	31,149	100	0	1,912	6	1,812	6
75-77	21,936	47	0	441	2	395	2
76-78	368,935	1,839	0	500	0	1,339-	0
77-79	371,125	136,091	37	391	0	135,700-	37-
78-80	370,160	136,091	37	666	0	135,425-	37-
79-81	23,346	134,299	575	4,748	20	129,551-	555-
80-82	51,105	1,658	3	4,770	9	3,112	6
81-83	150,515	9,368	6	4,685	3	4,683-	3-
82-84	156,157	14,880	10	536	0	14,343-	9-
83-85	165,390	22,440	14	7,684	5	14,756-	9-
84-86	70,286	25,493	36	10,661	15	14,832-	21-
85-87	102,589	22,265	22	13,352	13	8,912-	9-
86-88	61,624	14,686	24	6,245	10	8,440-	14-
87-89	68,822	10,836	16	3,586	5	7,250-	11-
88-90	78,689	8,552	11	1,504	2	7,049-	9-
89-91	112,529	24,160	21	1,117	1	23,043-	20-
90-92	132,890	28,233	21	609	0	27,624-	21-
91-93	100,246	43,821	44		0	43,821-	44-
92-94	173,008	69,072	40		0	69,072-	40-
93-95	163,715	71,187	43		0	71,187-	43-
94-96	176,747	71,589	41	1,367	1	70,222-	40-
95-97	78,818	51,171	65	1,367	2	49,804-	63-
96-98	53,515	82,262	154	41,631	78	40,631-	76-
97-99	72,761	66,273	91	40,264	55	26,009-	36-
98-00	60,281	44,193	73	40,264	67	3,929-	7-
99-01	61,389	1,683	3		0	1,683-	3-
00-02	23,302	1,683	7		0	1,683-	7-
01-03	23,302	1,683	7		0	1,683-	7-

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	41,334	1,170	3	248-	1-	1,418-	3-
03-05	37,855	1,192	3	20,394	54	19,202	51
04-06	66,894	10,965	16	22,127	33	11,162	17
05-07	144,103	9,268	6	22,586	16	13,318	9
06-08	152,016	23,757	16	2,648	2	21,108-	14-
07-09	153,470	16,008	10	5,992	4	10,016-	7-
08-10	81,346	17,854	22	3,558	4	14,296-	18-
09-11	66,262	11,274	17	4,830	7	6,445-	10-
10-12	40,855	22,483	55	283	1	22,201-	54-
11-13	118,517	137,637	116	3,595	3	134,042-	113-
12-14	118,604	151,067	127	2,552	2	148,516-	125-
13-15	187,225	233,319	125	5,356	3	227,964-	122-
14-16	148,888	142,861	96	1,240	1	141,622-	95-
15-17	280,843	232,740	83	1,771-	1-	234,511-	84-
16-18	346,309	239,681	69	4,567-	1-	244,248-	71-
17-19	439,512	308,797	70	2,506-	1-	311,304-	71-
18-20	646,645	546,384	84	6,634	1	539,751-	83-
19-21	558,836	552,037	99	8,564	2	543,473-	97-
20-22	500,300	540,605	108	15,704	3	524,902-	105-
21-23	495,499	269,166	54	1,478	0	267,688-	54-
22-24	515,456	492,101	95	2,497-	0	494,597-	96-
23-25	541,659	498,708	92	9,670-	2-	508,379-	94-
FIVE-YEAR AVERAGE							
21-25	416,061	414,292	100	618-	0	414,910-	100-

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1955	35,063	3	0		0	3-	0
1956							
1957	263,296	91	0		0	91-	0
1958							
1959	641,779	249	0	352,917	55	352,668	55
1960							
1961		88,225		3,050		85,175-	
1962	2,336	16,843	721	2,023	87	14,820-	634-
1963		49		16		33-	
1964		3,603				3,603-	
1965	599	13	2		0	13-	2-
1966	2		0	2,688		2,688	
1967	3,781		0		0		0
1968				118		118	
1969		736		75		661-	
1970	566		0		0		0
1971	382		0		0		0
1972	300		0		0		0
1973							
1974	1,867	2,555	137		0	2,555-	137-
1975	204		0		0		0
1976							
1977	11,387		0	4,850	43	4,850	43
1978	434,137	26,124	6	200	0	25,924-	6-
1979	28,290		0		0		0
1980							
1981	49,254	4,198	9		0	4,198-	9-
1982	4,505	14,050	312		0	14,050-	312-
1983	36,144		0		0		0
1984	3,174	453	14		0	453-	14-
1985	174,529	296,586	170		0	296,586-	170-
1986	110,912	522,410	471		0	522,410-	471-
1987	8,894	88,129	991		0	88,129-	991-
1988	7,545	5,870	78	35	0	5,835-	77-
1989	186,918	4,738	3	93,484	50	88,746	47
1990	64,183	45,738	71	3,099	5	42,639-	66-
1991	87,828	12,689	14		0	12,689-	14-
1992	9,324	72,686	780		0	72,686-	780-
1993	5,442	451	8		0	451-	8-
1994	171,171	32,667	19		0	32,667-	19-
1995	63,672		0		0		0
1996		2,845-				2,845	

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	1,655	495,652			0	495,652-	
1998							
1999		560		213		347-	
2000	55,688		0		0		0
2001	23,695		0		0		0
2002	1,006		0		0		0
2003	30,859		0		0		0
2004	64,632		0		0		0
2005							
2006		2,331		168		2,163-	
2007	25,000	2,353	9		0	2,353-	9-
2008	24,347		0		0		0
2009	68,476		0		0		0
2010	50,328	9,867	20	1,034	2	8,833-	18-
2011	102,137	5,122	5	3,292	3	1,830-	2-
2012	34,486	130	0	2,279	7	2,149	6
2013	29,637	20,957	71	1,987	7	18,970-	64-
2014		4,343		980		3,363-	
2015	102,655	32,501	32	748	1	31,752-	31-
2016	94,467	268,134	284	6,884	7	261,250-	277-
2017	153,429	431,554	281	3,276-	2-	434,830-	283-
2018	541,606	1,593,910	294	4,139-	1-	1,598,048-	295-
2019	92,955	917,606	987	1,377	1	916,229-	986-
2020	166,712	1,505,552	903	54,157	32	1,451,396-	871-
2021	257,307	644,300	250	112,579	44	531,721-	207-
2022	583,336	1,182,920	203	46,378	8	1,136,542-	195-
2023	181,188	547,965-	302-	63,327-	35-	484,637	267
2024	628,075	94,123	15	105,458-	17-	199,581-	32-
2025	80,904	102,057	126	18,498	23	83,559-	103-
TOTAL	5,802,066	8,002,318	138	536,930	9	7,465,389-	129-

THREE-YEAR MOVING AVERAGES

55-57	99,453	31	0		0	31-	0
56-58	87,765	30	0		0	30-	0
57-59	301,692	113	0	117,639	39	117,526	39
58-60	213,926	83	0	117,639	55	117,556	55
59-61	213,926	29,491	14	118,656	55	89,164	42
60-62	779	35,023		1,691	217	33,332-	
61-63	779	35,039		1,696	218	33,343-	
62-64	779	6,832	877	680	87	6,152-	790-

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
63-65	200	1,222	612	5	3	1,216-	609-
64-66	200	1,205	602	896	447	309-	154-
65-67	1,461	4	0	896	61	892	61
66-68	1,261		0	935	74	935	74
67-69	1,260	245	19	64	5	181-	14-
68-70	189	245	130	64	34	181-	96-
69-71	316	245	78	25	8	220-	70-
70-72	416		0		0		0
71-73	227		0		0		0
72-74	722	852	118		0	852-	118-
73-75	690	852	123		0	852-	123-
74-76	690	852	123		0	852-	123-
75-77	3,864		0	1,617	42	1,617	42
76-78	148,508	8,708	6	1,683	1	7,025-	5-
77-79	157,938	8,708	6	1,683	1	7,025-	4-
78-80	154,142	8,708	6	67	0	8,641-	6-
79-81	25,848	1,399	5		0	1,399-	5-
80-82	17,920	6,083	34		0	6,083-	34-
81-83	29,968	6,083	20		0	6,083-	20-
82-84	14,608	4,834	33		0	4,834-	33-
83-85	71,282	99,013	139		0	99,013-	139-
84-86	96,205	273,150	284		0	273,150-	284-
85-87	98,112	302,375	308		0	302,375-	308-
86-88	42,450	205,470	484	12	0	205,458-	484-
87-89	67,786	32,912	49	31,173	46	1,739-	3-
88-90	86,215	18,782	22	32,206	37	13,424	16
89-91	112,976	21,055	19	32,194	28	11,139	10
90-92	53,778	43,704	81	1,033	2	42,671-	79-
91-93	34,198	28,609	84		0	28,609-	84-
92-94	61,979	35,268	57		0	35,268-	57-
93-95	80,095	11,039	14		0	11,039-	14-
94-96	78,281	9,941	13		0	9,941-	13-
95-97	21,776	164,269	754		0	164,269-	754-
96-98	552	164,269			0	164,269-	
97-99	552	165,404		71	13	165,333-	
98-00	18,563	187	1	71	0	116-	1-
99-01	26,461	187	1	71	0	116-	0
00-02	26,796		0		0		0
01-03	18,520		0		0		0
02-04	32,166		0		0		0
03-05	31,830		0		0		0

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	21,544	777	4	56	0	721-	3-
05-07	8,333	1,561	19	56	1	1,505-	18-
06-08	16,449	1,561	9	56	0	1,505-	9-
07-09	39,274	784	2		0	784-	2-
08-10	47,717	3,289	7	345	1	2,944-	6-
09-11	73,647	4,996	7	1,442	2	3,554-	5-
10-12	62,317	5,040	8	2,202	4	2,838-	5-
11-13	55,420	8,737	16	2,520	5	6,217-	11-
12-14	21,374	8,477	40	1,749	8	6,728-	31-
13-15	44,097	19,267	44	1,239	3	18,028-	41-
14-16	65,708	101,659	155	2,871	4	98,789-	150-
15-17	116,851	244,063	209	1,452	1	242,611-	208-
16-18	263,168	764,533	291	177-	0	764,710-	291-
17-19	262,664	981,023	373	2,013-	1-	983,036-	374-
18-20	267,091	1,339,023	501	17,132	6	1,321,891-	495-
19-21	172,325	1,022,486	593	56,038	33	966,449-	561-
20-22	335,785	1,110,924	331	71,038	21	1,039,886-	310-
21-23	340,610	426,418	125	31,877	9	394,542-	116-
22-24	464,200	243,026	52	40,802-	9-	283,828-	61-
23-25	296,723	117,262-	40-	50,096-	17-	67,166	23
FIVE-YEAR AVERAGE							
21-25	346,162	295,087	85	1,734	1	293,353-	85-

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1955	58,265	177	0	355	1	178	0
1956	4,000	223	6		0	223-	6-
1957	86,510	30	0		0	30-	0
1958							
1959	320	47	15		0	47-	15-
1960	10,169	86	1	2,521	25	2,435	24
1961							
1962							
1963	8,000		0	1,144	14	1,144	14
1964		63				63-	
1965		14				14-	
1966	22		0		0		0
1967							
1968	35,200		0	3,315	9	3,315	9
1969	18,037		0	1,239	7	1,239	7
1970	19,864		0	9,299	47	9,299	47
1971	28,098		0	4,163	15	4,163	15
1972	260,000	4,930	2	16,270	6	11,340	4
1973	264,753	4,254	2	8,925	3	4,671	2
1974							
1975							
1976							
1977	48,553		0	20,150	42	20,150	42
1978	688,113	2,780	0	200	0	2,580-	0
1979	1,054		0		0		0
1980	7,328	12	0		0	12-	0
1981	27,553	11	0		0	11-	0
1982	58,231	9,857	17	3,069	5	6,788-	12-
1983	8,136	4,462	55	4,050	50	412-	5-
1984	66,415		0		0		0
1985	262,748	4,250	2	3,077	1	1,173-	0
1986	66,650	8,869	13	100,109	150	91,240	137
1987	367,691	87,805	24	75,022	20	12,783-	3-
1988	659,680	39,289	6		0	39,289-	6-
1989	351,715	167,078	48	28,941	8	138,137-	39-
1990	172,558	16,823	10	36,515	21	19,692	11
1991	104,741	31,695	30	23,335	22	8,360-	8-
1992	7,938	18,025	227		0	18,025-	227-
1993	24,690	37,794	153		0	37,794-	153-
1994	794,946	169,735	21		0	169,735-	21-
1995	62,028	27,157	44		0	27,157-	44-
1996	18,909	18,550	98		0	18,550-	98-

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	38,385	68,320-	178-		0	68,320	178
1998		6,030		1,666		4,364-	
1999	74,079	81,446	110	6,883	9	74,563-	101-
2000	3,508	83,229-		5,467-	156-	77,762	
2001	420,906		0		0		0
2002							
2003	199,399		0		0		0
2004	411,206		0		0		0
2005		1,560		93		1,467-	
2006	40,935	681	2		0	681-	2-
2007	65,312	679	1	312	0	366-	1-
2008	65,598	248-	0	3,032	5	3,280	5
2009	426,420	153,517	36	4,900	1	148,617-	35-
2010	161,151	236,926	147	44,096	27	192,830-	120-
2011	295,465	189,152	64	25,426	9	163,727-	55-
2012	159,917	91,786	57	41,181	26	50,605-	32-
2013	261,013	176,274	68	13,282	5	162,992-	62-
2014	105,628	94,519	89	3,668	3	90,851-	86-
2015	621,974	111,452	18	4,005	1	107,448-	17-
2016	1,371,762	580,603	42	14,197	1	566,407-	41-
2017	343,954	1,075,995	313	17,417	5	1,058,578-	308-
2018	981,962	399,857	41	3,318-	0	403,175-	41-
2019	1,057,282	1,344,403	127	4,277	0	1,340,126-	127-
2020	405,270	877,802	217	21,057	5	856,744-	211-
2021	1,331,604	1,701,901	128	66,569	5	1,635,332-	123-
2022	4,481,039	2,695,214	60	160,636	4	2,534,578-	57-
2023	112,512	1,623,064		43,370	39	1,579,694-	
2024	2,378,220	646,631	27	69,606	3	577,025-	24-
2025	1,594,351	1,070,758	67	24,341	2	1,046,417-	66-
TOTAL	22,001,768	13,662,470	62	902,930	4	12,759,540-	58-

THREE-YEAR MOVING AVERAGES

55-57	49,592	143	0	118	0	25-	0
56-58	30,170	84	0		0	84-	0
57-59	28,943	26	0		0	26-	0
58-60	3,496	44	1	840	24	796	23
59-61	3,496	44	1	840	24	796	23
60-62	3,390	29	1	840	25	812	24
61-63	2,667		0	381	14	381	14
62-64	2,667	21	1	381	14	360	14

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
63-65	2,667	26	1	381	14	356	13
64-66	7	26	350		0	26-	350-
65-67	7	5	64		0	5-	64-
66-68	11,741		0	1,105	9	1,105	9
67-69	17,746		0	1,518	9	1,518	9
68-70	24,367		0	4,618	19	4,618	19
69-71	22,000		0	4,900	22	4,900	22
70-72	102,654	1,643	2	9,911	10	8,267	8
71-73	184,284	3,061	2	9,786	5	6,725	4
72-74	174,918	3,061	2	8,398	5	5,337	3
73-75	88,251	1,418	2	2,975	3	1,557	2
74-76							
75-77	16,184		0	6,717	42	6,717	42
76-78	245,555	927	0	6,783	3	5,857	2
77-79	245,907	927	0	6,783	3	5,857	2
78-80	232,165	931	0	67	0	864-	0
79-81	11,978	8	0		0	8-	0
80-82	31,037	3,293	11	1,023	3	2,270-	7-
81-83	31,307	4,777	15	2,373	8	2,404-	8-
82-84	44,261	4,773	11	2,373	5	2,400-	5-
83-85	112,433	2,904	3	2,376	2	528-	0
84-86	131,938	4,373	3	34,395	26	30,022	23
85-87	232,363	33,641	14	59,403	26	25,761	11
86-88	364,674	45,321	12	58,377	16	13,056	4
87-89	459,695	98,057	21	34,654	8	63,403-	14-
88-90	394,651	74,397	19	21,819	6	52,578-	13-
89-91	209,671	71,865	34	29,597	14	42,268-	20-
90-92	95,079	22,181	23	19,950	21	2,231-	2-
91-93	45,790	29,171	64	7,778	17	21,393-	47-
92-94	275,858	75,185	27		0	75,185-	27-
93-95	293,888	78,229	27		0	78,229-	27-
94-96	291,961	71,814	25		0	71,814-	25-
95-97	39,774	7,538-	19-		0	7,538	19
96-98	19,098	14,580-	76-	555	3	15,136	79
97-99	37,488	6,385	17	2,850	8	3,536-	9-
98-00	25,862	1,416	5	1,027	4	388-	2-
99-01	166,164	594-	0	472	0	1,066	1
00-02	141,471	27,743-	20-	1,822-	1-	25,921	18
01-03	206,768		0		0		0
02-04	203,535		0		0		0
03-05	203,535	520	0	31	0	489-	0

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	150,714	747	0	31	0	716-	0
05-07	35,416	973	3	135	0	838-	2-
06-08	57,282	371	1	1,115	2	744	1
07-09	185,777	51,316	28	2,748	1	48,568-	26-
08-10	217,723	130,065	60	17,343	8	112,722-	52-
09-11	294,346	193,199	66	24,807	8	168,391-	57-
10-12	205,511	172,621	84	36,901	18	135,721-	66-
11-13	238,798	152,404	64	26,630	11	125,775-	53-
12-14	175,519	120,860	69	19,377	11	101,482-	58-
13-15	329,538	127,415	39	6,985	2	120,430-	37-
14-16	699,788	262,192	37	7,290	1	254,902-	36-
15-17	779,230	589,350	76	11,873	2	577,478-	74-
16-18	899,226	685,485	76	9,432	1	676,053-	75-
17-19	794,399	940,085	118	6,125	1	933,960-	118-
18-20	814,838	874,021	107	7,339	1	866,682-	106-
19-21	931,385	1,308,035	140	30,635	3	1,277,400-	137-
20-22	2,072,638	1,758,305	85	82,754	4	1,675,551-	81-
21-23	1,975,052	2,006,726	102	90,192	5	1,916,535-	97-
22-24	2,323,924	1,654,970	71	91,204	4	1,563,766-	67-
23-25	1,361,694	1,113,485	82	45,773	3	1,067,712-	78-
FIVE-YEAR AVERAGE							
21-25	1,979,545	1,547,514	78	72,904	4	1,474,609-	74-

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	1,213	24	2	39	3	15	1
1955	43,121		0	587	1	587	1
1956	1,682	43	3	127	8	84	5
1957	10,137	6	0	155	2	149	1
1958	15,801	460	3	8,320	53	7,860	50
1959	14,279	752	5	4,461	31	3,709	26
1960	4,065	344	8	269	7	75-	2-
1961	5,236	64	1	1,888	36	1,824	35
1962	3,823	134	4	1,193	31	1,059	28
1963	16,187	1,080	7	8,877	55	7,797	48
1964	10,368	2,183	21	107	1	2,076-	20-
1965	10,412	545	5	713	7	168	2
1966	20,395	45	0		0	45-	0
1967	6,116	124	2		0	124-	2-
1968	15,106	179	1	549	4	370	2
1969	6,919	187	3	318	5	131	2
1970	37,630	1,854	5	880	2	974-	3-
1971	29,325	2,867	10	7,756	26	4,889	17
1972	85,067	3,360	4		0	3,360-	4-
1973	17,144	471	3	2,617	15	2,146	13
1974	618	55	9		0	55-	9-
1975	27,953	4,183	15	2,326	8	1,857-	7-
1976	6,036	4,854	80	316	5	4,538-	75-
1977	8,866	2,668	30	5,911	67	3,243	37
1978	369,539		0	1,087	0	1,087	0
1979	6,353		0	258	4	258	4
1980	12,406		0		0		0
1981	22,262	2,847	13		0	2,847-	13-
1982	45,085	4,314	10	821	2	3,493-	8-
1983	69,694	7,272	10	1,064	2	6,208-	9-
1984	18,774	21,405	114	400	2	21,005-	112-
1985	91,887	11,252	12		0	11,252-	12-
1986	63,312	9,562	15	1,130	2	8,432-	13-
1987	229,256	35,256	15		0	35,256-	15-
1988	107,930	108,511	101		0	108,511-	101-
1989	38,397	16,196	42	383	1	15,813-	41-
1990	42,018	3,113	7	700	2	2,413-	6-
1991	74,331	836	1		0	836-	1-
1992	178,402	7,769	4		0	7,769-	4-
1993	28,897	3,096	11	6,238	22	3,142	11
1994	186,808	33,939	18		0	33,939-	18-
1995	19,108	2,776	15		0	2,776-	15-

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	33,763	46,820	139		0	46,820-	139-
1997	97,088	150	0		0	150-	0
1998	47,168	7,150	15	2,880	6	4,270-	9-
1999	710,192	103,844	15	797	0	103,047-	15-
2000	942,552	19,583-	2-	86	0	19,669	2
2001	397,940	232	0	149	0	83-	0
2002	79,091	1,066	1	529	1	537-	1-
2003	514,219	23-	0		0	23	0
2004	203,428		0		0		0
2005	26,507	3,723	14	637	2	3,086-	12-
2006	21,242		0		0		0
2007	173,471	731	0		0	732-	0
2008	214,024	7,828-	4-	441	0	8,270	4
2009	563,480	59,004	10	9,146	2	49,859-	9-
2010	242,880	36,816	15	9,415	4	27,401-	11-
2011	127,274	255,394	201	19,328	15	236,067-	185-
2012	349,138	172,238	49	10,940	3	161,299-	46-
2013	175,334	39,035	22	15,728	9	23,308-	13-
2014	458,911	262,769	57	21,007	5	241,762-	53-
2015	131,843	850,033	645	22,935	17	827,098-	627-
2016	553,305	357,826	65	18,608-	3-	376,433-	68-
2017	57,618	409,752	711	19,002-	33-	428,754-	744-
2018	722,285	364,285	50	17,811-	2-	382,095-	53-
2019	493,214	242,114-	49-	9,027	2	251,141	51
2020	380,952	241,816-	63-	1,343	0	243,158	64
2021	48,996	1,063,869-		225,559	460	1,289,428	
2022	62,165	207,175-	333-	175,474	282	382,649	616
2023	389,038	126,118	32	139,583	36	13,465	3
2024	32,339	3,863	12	19,768-	61-	23,631-	73-
2025	413,478	29,325	7	489,838-	118-	519,163-	126-
TOTAL	10,664,892	1,642,392	15	159,466	1	1,482,926-	14-

THREE-YEAR MOVING AVERAGES

54-56	15,339	22	0	251	2	229	1
55-57	18,313	16	0	290	2	273	1
56-58	9,207	170	2	2,867	31	2,698	29
57-59	13,406	406	3	4,312	32	3,906	29
58-60	11,382	519	5	4,350	38	3,831	34
59-61	7,860	387	5	2,206	28	1,819	23
60-62	4,375	181	4	1,117	26	936	21

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	8,415	426	5	3,986	47	3,560	42
62-64	10,126	1,132	11	3,392	34	2,260	22
63-65	12,322	1,269	10	3,232	26	1,963	16
64-66	13,725	924	7	273	2	651-	5-
65-67	12,308	238	2	238	2		0
66-68	13,872	116	1	183	1	67	0
67-69	9,380	163	2	289	3	126	1
68-70	19,885	740	4	582	3	158-	1-
69-71	24,625	1,636	7	2,985	12	1,349	5
70-72	50,674	2,694	5	2,879	6	185	0
71-73	43,845	2,233	5	3,458	8	1,225	3
72-74	34,276	1,295	4	872	3	423-	1-
73-75	15,238	1,570	10	1,648	11	78	1
74-76	11,536	3,031	26	881	8	2,150-	19-
75-77	14,285	3,902	27	2,851	20	1,051-	7-
76-78	128,147	2,507	2	2,438	2	69-	0
77-79	128,253	889	1	2,419	2	1,529	1
78-80	129,433		0	448	0	448	0
79-81	13,674	949	7	86	1	863-	6-
80-82	26,584	2,387	9	274	1	2,113-	8-
81-83	45,680	4,811	11	628	1	4,183-	9-
82-84	44,518	10,997	25	762	2	10,235-	23-
83-85	60,118	13,310	22	488	1	12,822-	21-
84-86	57,991	14,073	24	510	1	13,563-	23-
85-87	128,152	18,690	15	377	0	18,313-	14-
86-88	133,499	51,110	38	377	0	50,733-	38-
87-89	125,194	53,321	43	128	0	53,193-	42-
88-90	62,782	42,607	68	361	1	42,246-	67-
89-91	51,582	6,715	13	361	1	6,354-	12-
90-92	98,250	3,906	4	233	0	3,673-	4-
91-93	93,877	3,900	4	2,079	2	1,821-	2-
92-94	131,369	14,935	11	2,079	2	12,855-	10-
93-95	78,271	13,270	17	2,079	3	11,191-	14-
94-96	79,893	27,845	35		0	27,845-	35-
95-97	49,986	16,582	33		0	16,582-	33-
96-98	59,340	18,040	30	960	2	17,080-	29-
97-99	284,816	37,048	13	1,226	0	35,822-	13-
98-00	566,638	30,470	5	1,254	0	29,216-	5-
99-01	683,562	28,164	4	344	0	27,820-	4-
00-02	473,194	6,095-	1-	255	0	6,350	1
01-03	330,417	425	0	226	0	199-	0

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	265,579	348	0	176	0	171-	0
03-05	248,051	1,233	0	212	0	1,021-	0
04-06	83,726	1,241	1	212	0	1,029-	1-
05-07	73,740	1,485	2	212	0	1,272-	2-
06-08	136,246	2,366-	2-	147	0	2,513	2
07-09	316,991	17,303	5	3,196	1	14,107-	4-
08-10	340,128	29,331	9	6,334	2	22,997-	7-
09-11	311,211	117,071	38	12,629	4	104,442-	34-
10-12	239,764	154,816	65	13,227	6	141,589-	59-
11-13	217,249	155,556	72	15,332	7	140,224-	65-
12-14	327,795	158,014	48	15,891	5	142,123-	43-
13-15	255,363	383,946	150	19,890	8	364,056-	143-
14-16	381,353	490,209	129	8,445	2	481,764-	126-
15-17	247,589	539,203	218	4,892-	2-	544,095-	220-
16-18	444,403	377,287	85	18,474-	4-	395,761-	89-
17-19	424,372	177,307	42	9,262-	2-	186,569-	44-
18-20	532,150	39,882-	7-	2,480-	0	37,401	7
19-21	307,721	515,933-	168-	78,643	26	594,576	193
20-22	164,038	504,287-	307-	134,125	82	638,412	389
21-23	166,733	381,642-	229-	180,205	108	561,847	337
22-24	161,181	25,732-	16-	98,430	61	124,161	77
23-25	278,285	53,102	19	123,341-	44-	176,443-	63-
FIVE-YEAR AVERAGE							
21-25	189,203	222,348-	118-	6,202	3	228,550	121

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	480		0		0		0
1955	2,029		0	325	16	325	16
1956	64		0		0		0
1957	3,562		0		0		0
1958	897		0	674	75	674	75
1959	1,954	9	0	121	6	112	6
1960	317		0	130	41	130	41
1961	155		0		0		0
1962	4,311		0	2,680	62	2,680	62
1963							
1964	726	138	19		0	138-	19-
1965	150		0	50	33	50	33
1966	2,224		0	2,150	97	2,150	97
1967	3,319		0	10	0	10	0
1968							
1969	3,870		0	25	1	25	1
1970	1,454		0	200	14	200	14
1971	1,131		0		0		0
1972	3,541	25	1	1,300	37	1,275	36
1973	621		0		0		0
1974	1,938		0		0		0
1975	441	27	6		0	27-	6-
1976	2,482	80	3	243	10	163	7
1977	678		0	417	62	417	62
1978	89,293	339	0	1,108	1	769	1
1979	2,321		0	10	0	10	0
1980	6,535		0		0		0
1981	1,334		0		0		0
1982	1,360	20,583		2,517	185	18,066-	
1983	30,864	247	1	192	1	55-	0
1984	5,050		0	350	7	350	7
1985	49,842		0	720	1	720	1
1986	14,951	205	1	381	3	176	1
1987	10,383	73	1	1,400	13	1,327	13
1988	10,395	317	3	207	2	110-	1-
1989	3,227	5,957	185	395	12	5,562-	172-
1990	12,723		0		0		0
1991	100,469	226	0	431	0	205	0
1992	39,041	514	1	4,275	11	3,761	10
1993	19,865	4,027	20	14,150	71	10,123	51
1994	51,363	1,072	2	900	2	172-	0
1995	6,495	613	9	1,050	16	437	7

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	126,172	3,130	2	400	0	2,730-	2-
1997	68,078	637	1	290	0	347-	1-
1998		22,408				22,408-	
1999	9,625	25,995-	270-		0	25,995	270
2000	62,065	3,587	6		0	3,587-	6-
2001	3,938		0		0		0
2002	15,236		0		0		0
2003	26,482		0		0		0
2004	34,217		0		0		0
2005	28,652		0		0		0
2006							
2007	2,954		0		0		0
2008	10,020		0		0		0
2009	163,821		0		0		0
2010	67,941		0		0		0
2011	55,915		0	500	1	500	1
2012	162,205	56	0	12	0	44-	0
2013	40,337	19,835	49	9,508	24	10,327-	26-
2014	45,872	14,299	31	3,156	7	11,142-	24-
2015	114,581	23,180	20	3,776	3	19,404-	17-
2016	105,966	63,080	60	825	1	62,256-	59-
2017	35,160	308,511	877	2,109-	6-	310,621-	883-
2018	38,144	153,302	402	969-	3-	154,270-	404-
2019	287,318	104,177	36	8,000	3	96,177-	33-
2020	105,844	11,322-	11-	9,283	9	20,605	19
2021	1,251,787	251,442-	20-	890	0	252,332	20
2022	103,800	13,675-	13-	167,326	161	181,002	174
2023	346,695	99,879	29	135,851	39	35,972	10
2024	12,399	40,056	323	28,973-	234-	69,030-	557-
2025	593,885	30,535	5	264,556-	45-	295,090-	50-
TOTAL	4,410,967	618,691	14	79,622	2	539,069-	12-

THREE-YEAR MOVING AVERAGES

54-56	858		0	108	13	108	13
55-57	1,885		0	108	6	108	6
56-58	1,508		0	225	15	225	15
57-59	2,138	3	0	265	12	262	12
58-60	1,056	3	0	308	29	305	29
59-61	809	3	0	84	10	81	10
60-62	1,594		0	937	59	937	59

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	1,489		0	893	60	893	60
62-64	1,679	46	3	893	53	847	50
63-65	292	46	16	17	6	29-	10-
64-66	1,033	46	4	733	71	687	67
65-67	1,898		0	737	39	737	39
66-68	1,848		0	720	39	720	39
67-69	2,396		0	12	0	12	0
68-70	1,775		0	75	4	75	4
69-71	2,152		0	75	3	75	3
70-72	2,042	8	0	500	24	492	24
71-73	1,764	8	0	433	25	425	24
72-74	2,033	8	0	433	21	425	21
73-75	1,000	9	1		0	9-	1-
74-76	1,620	36	2	81	5	45	3
75-77	1,200	36	3	220	18	184	15
76-78	30,818	140	0	589	2	450	1
77-79	30,764	113	0	512	2	399	1
78-80	32,716	113	0	373	1	260	1
79-81	3,397		0	3	0	3	0
80-82	3,076	6,861	223	839	27	6,022-	196-
81-83	11,186	6,943	62	903	8	6,040-	54-
82-84	12,425	6,943	56	1,020	8	5,924-	48-
83-85	28,585	82	0	421	1	338	1
84-86	23,281	68	0	484	2	415	2
85-87	25,059	93	0	834	3	741	3
86-88	11,910	198	2	663	6	464	4
87-89	8,002	2,116	26	667	8	1,448-	18-
88-90	8,782	2,091	24	201	2	1,891-	22-
89-91	38,806	2,061	5	275	1	1,786-	5-
90-92	50,744	247	0	1,569	3	1,322	3
91-93	53,125	1,589	3	6,285	12	4,696	9
92-94	36,756	1,871	5	6,442	18	4,571	12
93-95	25,908	1,904	7	5,367	21	3,463	13
94-96	61,343	1,605	3	783	1	822-	1-
95-97	66,915	1,460	2	580	1	880-	1-
96-98	64,750	8,725	13	230	0	8,495-	13-
97-99	25,901	983-	4-	97	0	1,080	4
98-00	23,897		0		0		0
99-01	25,209	7,469-	30-		0	7,469	30
00-02	27,080	1,196	4		0	1,196-	4-
01-03	15,219		0		0		0

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	25,312		0		0		0
03-05	29,784		0		0		0
04-06	20,957		0		0		0
05-07	10,536		0		0		0
06-08	4,325		0		0		0
07-09	58,932		0		0		0
08-10	80,594		0		0		0
09-11	95,893		0	167	0	167	0
10-12	95,354	19	0	171	0	152	0
11-13	86,152	6,630	8	3,340	4	3,290-	4-
12-14	82,805	11,396	14	4,225	5	7,171-	9-
13-15	66,930	19,105	29	5,480	8	13,625-	20-
14-16	88,806	33,520	38	2,586	3	30,934-	35-
15-17	85,236	131,591	154	830	1	130,760-	153-
16-18	59,757	174,964	293	751-	1-	175,715-	294-
17-19	120,208	188,663	157	1,641	1	187,023-	156-
18-20	143,769	82,052	57	5,438	4	76,614-	53-
19-21	548,317	52,862-	10-	6,058	1	58,920	11
20-22	487,144	92,146-	19-	59,166	12	151,313	31
21-23	567,427	55,079-	10-	101,356	18	156,435	28
22-24	154,298	42,087	27	91,401	59	49,315	32
23-25	317,660	56,823	18	52,559-	17-	109,383-	34-
FIVE-YEAR AVERAGE							
21-25	461,713	18,929-	4-	2,108	0	21,037	5

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996		139-		853-		714-	
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013	37,767	242,295	642		0	242,295-	642-
2014							
2015							
2016	36,404	170,296	468	1,047-	3-	171,343-	471-
2017		760,610		5,040-		765,650-	
2018	4,000	386,368		2,422-	61-	388,790-	
2019		134,845		10,641		124,204-	
2020	1,000	272,647-		154-	15-	272,492	
2021		661,564-		2,181		663,745	
2022		308,346-		4,157-		304,189	
2023		42-				42	
2024		403-		2-		401	
2025	9,913	181,310		378	4	180,931-	
TOTAL	89,085	632,584	710	475-	1-	633,059-	711-

THREE-YEAR MOVING AVERAGES

96-98	46-	284-	238-
97-99			
98-00			
99-01			
00-02			
01-03			
02-04			

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13	12,589	80,765	642		0	80,765-	642-
12-14	12,589	80,765	642		0	80,765-	642-
13-15	12,589	80,765	642		0	80,765-	642-
14-16	12,135	56,765	468	349-	3-	57,114-	471-
15-17	12,135	310,302		2,029-	17-	312,331-	
16-18	13,468	439,092		2,836-	21-	441,928-	
17-19	1,333	427,274		1,060	79	426,215-	
18-20	1,667	82,855		2,688	161	80,167-	
19-21	333	266,455-		4,222		270,678	
20-22	333	414,185-		710-	213-	413,475	
21-23		323,317-		659-		322,658	
22-24		102,930-		1,386-		101,544	
23-25	3,304	60,288		125	4	60,163-	
FIVE-YEAR AVERAGE							
21-25	1,983	157,809-		320-	16-	157,489	

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	28,341		0		0		0
2013							
2014							
2015							
2016	42,002	6,155	15	51	0	6,104-	15-
2017	200,017	11,832	6	101	0	11,731-	6-
2018	28,341	19,516	69	84-	0	19,600-	69-
2019	169,333	13,134	8	39	0	13,095-	8-
2020	2,750	2,551	93	109-	4-	2,660-	97-
2021	170,300	28,571	17	113	0	28,459-	17-
2022	116,559	33,021	28	1,148	1	31,873-	27-
2023	197,725	89,706	45	30	0	89,676-	45-
2024	476,024	45,788	10	1,098	0	44,690-	9-
2025	798,153	14,943	2	43	0	14,900-	2-
TOTAL	2,229,544	265,218	12	2,429	0	262,788-	12-

THREE-YEAR MOVING AVERAGES

12-14	9,447		0		0		0
13-15							
14-16	14,001	2,052	15	17	0	2,035-	15-
15-17	80,673	5,996	7	51	0	5,945-	7-
16-18	90,120	12,501	14	23	0	12,479-	14-
17-19	132,564	14,827	11	18	0	14,809-	11-
18-20	66,808	11,734	18	51-	0	11,785-	18-
19-21	114,128	14,752	13	14	0	14,738-	13-
20-22	96,536	21,381	22	384	0	20,997-	22-
21-23	161,528	50,433	31	430	0	50,003-	31-
22-24	263,436	56,172	21	758	0	55,413-	21-
23-25	490,634	50,146	10	390	0	49,755-	10-

FIVE-YEAR AVERAGE

21-25	351,752	42,406	12	486	0	41,920-	12-

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	276,619	3,819	1	206	0	3,613-	1-
2020							
2021							
2022							
2023							
2024							
2025	151,813	917	1	114	0	803-	1-
TOTAL	428,431	4,736	1	320	0	4,416-	1-
THREE-YEAR MOVING AVERAGES							
19-21	92,206	1,273	1	69	0	1,204-	1-
20-22							
21-23							
22-24							
23-25	50,604	306	1	38	0	268-	1-
FIVE-YEAR AVERAGE							
21-25	30,363	183	1	23	0	161-	1-

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	20,000		0		0		0
2008	241,306		0	20,000	8	20,000	8
2009							
2010							
2011	2,623,096	1,893-	0	5,058	0	6,951	0
2012	20,000		0		0		0
2013	99,723		0		0		0
2014	2,682,736	6,155	0	46	0	6,109-	0
2015				5		5	
2016		5,704		228		5,476-	
2017							
2018	351,854	23,420	7	5,630	2	17,790-	5-
2019	2,237,875	8,725	0	151	0	8,574-	0
2020	1,005,996	26,384	3	4,059-	0	30,442-	3-
2021	1,628,409	35,165	2	935,167	57	900,002	55
2022	87,433	1,806,786		11,266	13	1,795,520-	
2023	234,666	3,066,671		6,940	3	3,059,731-	
2024	16,767,180	176,775	1	2,777,860	17	2,601,085	16
2025	5,396,617	1,069,355-	20-	126,868	2	1,196,223	22
TOTAL	33,396,890	4,084,536	12	3,885,159	12	199,377-	1-

THREE-YEAR MOVING AVERAGES

07-09	87,102		0	6,667	8	6,667	8
08-10	80,435		0	6,667	8	6,667	8
09-11	874,365	631-	0	1,686	0	2,317	0
10-12	881,032	631-	0	1,686	0	2,317	0
11-13	914,273	631-	0	1,686	0	2,317	0
12-14	934,153	2,052	0	15	0	2,036-	0
13-15	927,486	2,052	0	17	0	2,035-	0
14-16	894,245	3,953	0	93	0	3,860-	0
15-17		1,901		78		1,824-	
16-18	117,285	9,708	8	1,953	2	7,755-	7-
17-19	863,243	10,715	1	1,927	0	8,788-	1-
18-20	1,198,575	19,510	2	574	0	18,936-	2-
19-21	1,624,093	23,425	1	310,420	19	286,995	18
20-22	907,279	622,778	69	314,125	35	308,653-	34-
21-23	650,169	1,636,207	252	317,791	49	1,318,416-	203-

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
22-24	5,696,427	1,683,411	30	932,022	16	751,389-	13-
23-25	7,466,154	724,697	10	970,556	13	245,859	3
FIVE-YEAR AVERAGE							
21-25	4,822,861	803,208	17	771,620	16	31,588-	1-

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS (COMBINED CYCLE)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2017	3,153,426	135,552	4	337-	0	135,889-	4-
2018		12,031		177		11,854-	
2019	10,000	433,383		1,041-	10-	434,424-	
2020	339,668	7,032	2	52-	0	7,085-	2-
2021		264,728		157		264,571-	
2022		2,371,740		21,887		2,349,853-	
2023	18,264,317		0	447,017	2	447,017	2
2024	218,675	567,480	260	117,971	54	449,509-	206-
2025	96,440	173,529	180	36-	0	173,564-	180-
TOTAL	22,082,526	3,965,475	18	585,744	3	3,379,732-	15-

THREE-YEAR MOVING AVERAGES

17-19	1,054,475	193,656	18	400-	0	194,056-	18-
18-20	116,556	150,816	129	305-	0	151,121-	130-
19-21	116,556	235,048	202	312-	0	235,360-	202-
20-22	113,223	881,167	778	7,331	6	873,836-	772-
21-23	6,088,106	878,823	14	156,354	3	722,469-	12-
22-24	6,160,997	979,740	16	195,625	3	784,115-	13-
23-25	6,193,144	247,003	4	188,317	3	58,685-	1-

FIVE-YEAR AVERAGE

21-25	3,715,886	675,495	18	117,399	3	558,096-	15-

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	5,000	584	12		0	584-	12-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008		362		20,032-		20,394-	
2009		425-				425	
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020	20,000	2,586	13	20	0	2,566-	13-
2021							
2022							
2023							
2024							
2025	1,535,883	1,485,174	97	49,599	3	1,435,576-	93-
TOTAL	1,560,883	1,488,281	95	29,587	2	1,458,695-	93-

THREE-YEAR MOVING AVERAGES

96-98	1,667	195	12		0	195-	12-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08		121		6,677-		6,798-	
07-09		21-		6,677-		6,656-	
08-10		21-		6,677-		6,656-	
09-11		142-				142	
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20	6,667	862	13	7	0	855-	13-
19-21	6,667	862	13	7	0	855-	13-
20-22	6,667	862	13	7	0	855-	13-
21-23							
22-24							
23-25	511,961	495,058	97	16,533	3	478,525-	93-
FIVE-YEAR AVERAGE							
21-25	307,177	297,035	97	9,920	3	287,115-	93-

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	100,000		0		0		0
2016	12,000		0		0		0
2017		16,591		755		15,836-	
2018	44,618	8,779	20	935	2	7,844-	18-
2019	36,376	2,210	6	117-	0	2,326-	6-
2020		1,258		67-		1,325-	
2021	8,717	774	9	64-	1-	838-	10-
2022	20,000	3,677	18	300	2	3,377-	17-
2023	374,908	156,663	42	368	0	156,295-	42-
2024	31,461	12,295	39	122	0	12,173-	39-
2025	186,574	6,944	4	838	0	6,106-	3-
TOTAL	814,655	209,191	26	3,070	0	206,121-	25-

THREE-YEAR MOVING AVERAGES

15-17	37,333	5,530	15	252	1	5,279-	14-
16-18	18,873	8,457	45	563	3	7,893-	42-
17-19	26,998	9,193	34	524	2	8,669-	32-
18-20	26,998	4,082	15	250	1	3,832-	14-
19-21	15,031	1,414	9	83-	1-	1,496-	10-
20-22	9,572	1,903	20	56	1	1,847-	19-
21-23	134,542	53,705	40	201	0	53,503-	40-
22-24	142,123	57,545	40	263	0	57,282-	40-
23-25	197,648	58,634	30	443	0	58,192-	29-

FIVE-YEAR AVERAGE

21-25	124,332	36,071	29	313	0	35,758-	29-

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	104,938	837	1	8-	0	845-	1-
2020	69,616	3,637	5	34-	0	3,671-	5-
2021	53,968	525	1	18-	0	543-	1-
2022	90,948		0	4,200	5	4,200	5
2023	135,487	12	0		0	12-	0
2024	15,013		0		0		0
2025	50,304	2,462	5	191	0	2,271-	5-
TOTAL	520,275	7,473	1	4,331	1	3,142-	1-

THREE-YEAR MOVING AVERAGES

19-21	76,174	1,666	2	20-	0	1,686-	2-
20-22	71,511	1,387	2	1,383	2	5-	0
21-23	93,468	179	0	1,394	1	1,215	1
22-24	80,483	4	0	1,400	2	1,396	2
23-25	66,935	825	1	64	0	761-	1-

FIVE-YEAR AVERAGE

21-25	69,144	600	1	874	1	275	0

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	130,313	676	1		0	676-	1-
1997							
1998							
1999							
2000	17,570		0		0		0
2001	7,728		0		0		0
2002							
2003							
2004							
2005	13,026		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016		1,603				1,603-	
2017	180,896		0	50,000	28	50,000	28
2018							
2019							
2020							
2021							
2022							
2023							
2024							
2025							
TOTAL	349,533	2,279	1	50,000	14	47,721	14

THREE-YEAR MOVING AVERAGES

96-98	43,438	225	1		0	225-	1-
97-99							
98-00	5,857		0		0		0
99-01	8,433		0		0		0
00-02	8,433		0		0		0
01-03	2,576		0		0		0
02-04							

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	4,342		0		0		0
04-06	4,342		0		0		0
05-07	4,342		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16		534				534-	
15-17	60,299	534	1	16,667	28	16,132	27
16-18	60,299	534	1	16,667	28	16,132	27
17-19	60,299		0	16,667	28	16,667	28
18-20							
19-21							
20-22							
21-23							
22-24							
23-25							

FIVE-YEAR AVERAGE

21-25

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1956	768		0	289	38	289	38
1957	1,672		0	1,572	94	1,572	94
1958	2,277	21	1	1,778	78	1,757	77
1959		52		13		39-	
1960	1,111	257	23	11	1	246-	22-
1961	3,295	177	5	1,503	46	1,326	40
1962	1,281	1,317	103	43	3	1,274-	99-
1963	837	322	38	634	76	312	37
1964	6,760	704	10	107	2	597-	9-
1965	2,403	1,183	49		0	1,183-	49-
1966	9,768	2,413	25	151	2	2,262-	23-
1967	8,994	861	10	123	1	738-	8-
1968	6,324	1,669	26	626	10	1,043-	16-
1969	4,250	708	17	1,139	27	431	10
1970	1,534	112	7	261	17	149	10
1971	3,058	1,706	56	1,788	58	82	3
1972	25,513	1,684	7	6,335	25	4,651	18
1973	3,053	4,655	152	22	1	4,633-	152-
1974	811	908	112	375	46	533-	66-
1975	1,652		0	50	3	50	3
1976	549	4,609	840		0	4,609-	840-
1977	28,162	2,334	8	8,052	29	5,718	20
1978	48,779	42,208	87		0	42,208-	87-
1979	19,018		0	13,693	72	13,693	72
1980	11,264	11,453	102	520	5	10,933-	97-
1981	14,701	27,830	189	302	2	27,528-	187-
1982	29,659		0		0		0
1983	65,464	3,331	5	947	1	2,384-	4-
1984	12,694	29,379	231	4,076	32	25,303-	199-
1985	71,811	35,226	49	2,806	4	32,420-	45-
1986	578		0		0		0
1987				5		5	
1988	10,371	4,555	44	158	2	4,397-	42-
1989	33,565	10,337	31		0	10,337-	31-
1990	7,015	4,387	63	1	0	4,386-	63-
1991	34,745	15,899	46		0	15,899-	46-
1992	19,632	25,479	130		0	25,479-	130-
1993	32,165	7,172	22		0	7,172-	22-
1994	7,244	16,584	229	77	1	16,507-	228-
1995		10,620				10,620-	
1996	10,883	2,773	25	692-	6-	3,466-	32-
1997	41,528	44,258	107	225-	1-	44,483-	107-

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998		18,034		1,217		16,817-	
1999	47,125	35,590	76	969	2	34,621-	73-
2000	7,477	3,485	47	870	12	2,615-	35-
2001	16,575	4,210	25	6,582	40	2,372	14
2002	117,319	5,941	5	753	1	5,188-	4-
2003	49,423	139	0	4,625-	9-	4,764-	10-
2004	28,117	26,895	96	2,500	9	24,395-	87-
2005	11,613	1,780	15	331	3	1,449-	12-
2006	75,549	59,239	78	7,165	9	52,074-	69-
2007	54,045	3,991	7	96	0	3,894-	7-
2008	21,264	8,929	42	23,633	111	14,704	69
2009	123,502	20,676	17	3,050	2	17,626-	14-
2010	220,357	148,123	67	33,686	15	114,437-	52-
2011	165,752	5,824	4	60,052	36	54,228	33
2012	8,541	72,553	849	4,510	53	68,043-	797-
2013	85,325	46,841	55	8,967	11	37,874-	44-
2014	68,593	54,779	80	4,051-	6-	58,830-	86-
2015	85,939	3,268	4	5,929	7	2,661	3
2016	91,962	268,572	292	3,181	3	265,392-	289-
2017	125,307	209,107	167	12-	0	209,119-	167-
2018	19,413	140,840	725	1,082	6	139,759-	720-
2019	591,258	335,185	57	2,478	0	332,707-	56-
2020	192,077	111,622	58	252	0	111,370-	58-
2021	44,665	44,746	100	1,132	3	43,614-	98-
2022	239,295	408,645	171	4,427	2	404,218-	169-
2023	95,562	774,872	811	18,845	20	756,027-	791-
2024	97,276	207,032	213	37,782	39	169,250-	174-
2025	566,108	209,787	37	15,124-	3-	224,911-	40-
TOTAL	3,834,628	3,547,890	93	252,217	7	3,295,673-	86-

THREE-YEAR MOVING AVERAGES

56-58	1,572	7	0	1,213	77	1,206	77
57-59	1,316	24	2	1,121	85	1,097	83
58-60	1,129	110	10	601	53	491	43
59-61	1,469	162	11	509	35	347	24
60-62	1,896	584	31	519	27	65-	3-
61-63	1,804	605	34	727	40	121	7
62-64	2,959	781	26	261	9	520-	18-
63-65	3,333	736	22	247	7	489-	15-
64-66	6,310	1,433	23	86	1	1,347-	21-

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
65-67	7,055	1,486	21	91	1	1,394-	20-
66-68	8,362	1,648	20	300	4	1,348-	16-
67-69	6,523	1,079	17	629	10	450-	7-
68-70	4,036	830	21	675	17	154-	4-
69-71	2,947	842	29	1,063	36	221	7
70-72	10,035	1,167	12	2,795	28	1,627	16
71-73	10,541	2,682	25	2,715	26	33	0
72-74	9,792	2,416	25	2,244	23	172-	2-
73-75	1,839	1,854	101	149	8	1,705-	93-
74-76	1,004	1,839	183	142	14	1,697-	169-
75-77	10,121	2,314	23	2,701	27	386	4
76-78	25,830	16,384	63	2,684	10	13,700-	53-
77-79	31,986	14,847	46	7,248	23	7,599-	24-
78-80	26,354	17,887	68	4,738	18	13,149-	50-
79-81	14,994	13,094	87	4,838	32	8,256-	55-
80-82	18,541	13,094	71	274	1	12,820-	69-
81-83	36,608	10,387	28	416	1	9,971-	27-
82-84	35,939	10,903	30	1,674	5	9,229-	26-
83-85	49,990	22,645	45	2,610	5	20,036-	40-
84-86	28,361	21,535	76	2,294	8	19,241-	68-
85-87	24,130	11,742	49	937	4	10,805-	45-
86-88	3,650	1,518	42	54	1	1,464-	40-
87-89	14,645	4,964	34	54	0	4,910-	34-
88-90	16,984	6,426	38	53	0	6,373-	38-
89-91	25,108	10,208	41		0	10,207-	41-
90-92	20,464	15,255	75		0	15,255-	75-
91-93	28,847	16,183	56		0	16,183-	56-
92-94	19,680	16,412	83	26	0	16,386-	83-
93-95	13,136	11,459	87	26	0	11,433-	87-
94-96	6,042	9,992	165	205-	3-	10,198-	169-
95-97	17,470	19,217	110	306-	2-	19,523-	112-
96-98	17,470	21,688	124	100	1	21,589-	124-
97-99	29,551	32,627	110	654	2	31,974-	108-
98-00	18,201	19,036	105	1,019	6	18,018-	99-
99-01	23,726	14,429	61	2,807	12	11,621-	49-
00-02	47,124	4,546	10	2,735	6	1,810-	4-
01-03	61,106	3,430	6	904	1	2,527-	4-
02-04	64,953	10,992	17	457-	1-	11,449-	18-
03-05	29,718	9,605	32	598-	2-	10,203-	34-
04-06	38,426	29,305	76	3,332	9	25,973-	68-
05-07	47,069	21,670	46	2,531	5	19,139-	41-

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	50,286	24,053	48	10,298	20	13,755-	27-
07-09	66,270	11,198	17	8,926	13	2,272-	3-
08-10	121,708	59,243	49	20,123	17	39,120-	32-
09-11	169,870	58,208	34	32,263	19	25,945-	15-
10-12	131,550	75,500	57	32,750	25	42,751-	32-
11-13	86,539	41,740	48	24,510	28	17,230-	20-
12-14	54,153	58,058	107	3,142	6	54,916-	101-
13-15	79,952	34,963	44	3,615	5	31,348-	39-
14-16	82,165	108,873	133	1,687	2	107,187-	130-
15-17	101,069	160,316	159	3,033	3	157,283-	156-
16-18	78,894	206,173	261	1,417	2	204,756-	260-
17-19	245,326	228,378	93	1,183	0	227,195-	93-
18-20	267,582	195,882	73	1,270	0	194,612-	73-
19-21	276,000	163,851	59	1,287	0	162,564-	59-
20-22	158,679	188,337	119	1,937	1	186,401-	117-
21-23	126,507	409,421	324	8,134	6	401,286-	317-
22-24	144,044	463,516	322	20,351	14	443,165-	308-
23-25	252,982	397,230	157	13,834	5	383,396-	152-
FIVE-YEAR AVERAGE							
21-25	208,581	329,016	158	9,412	5	319,604-	153-

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	20	1	5	91	455	90	450
1955	912	202	22	663	73	461	51
1956	30,633	883	3	1,029	3	146	0
1957	59,300	6	0	1,017	2	1,011	2
1958	23,646	631	3	16,338	69	15,707	66
1959	9,748	1,129	12	6,084	62	4,955	51
1960	5,959	1,864	31	4,689	79	2,825	47
1961	37,385	973	3	22,098	59	21,125	57
1962	90,238	4,141	5	10,822	12	6,681	7
1963	21,489	691	3	3,986	19	3,295	15
1964	16,081	1,188	7	1,343	8	155	1
1965	21,527	1,119	5	2,215	10	1,096	5
1966	101,238	2,687	3	10,435	10	7,748	8
1967	86,027	2,964	3	4,388	5	1,424	2
1968	58,817	2,715	5	2,723	5	8	0
1969	24,586	3,095	13	4,099	17	1,004	4
1970	102,637	3,873	4	32,333	32	28,460	28
1971	31,169	4,005	13	21,332	68	17,327	56
1972	238,443	5,028	2	80,521	34	75,493	32
1973	99,945	16,759	17	16,190	16	569-	1-
1974	98,126	4,731	5	41,052	42	36,321	37
1975	76,749	9,723	13	13,075	17	3,352	4
1976	70,576	18,191	26	7,608	11	10,583-	15-
1977	136,767	14,927	11	65,548	48	50,621	37
1978	329,879	59,149	18	19,308	6	39,841-	12-
1979	148,412	15,449	10	102,241	69	86,792	58
1980	171,033	17,446	10	34,863	20	17,417	10
1981	226,033	11,005	5	37,262	16	26,257	12
1982	181,315	13,139	7	29,825	16	16,686	9
1983	313,263		0	30,154	10	30,154	10
1984	152,209	44,539	29	11,518	8	33,021-	22-
1985	126,999	19,187	15	760	1	18,427-	15-
1986	164,344	5,332	3	3,840	2	1,492-	1-
1987	27,936	4,497	16	1,395	5	3,102-	11-
1988	201,930		0	288	0	288	0
1989	203,179	36,024	18	109,758	54	73,734	36
1990	96,055	16,771	17	5,609	6	11,162-	12-
1991	342,456	60,550	18	4,366	1	56,184-	16-
1992	782,968	134,174	17	2,164	0	132,010-	17-
1993	801,699	66,609	8	4,123	1	62,486-	8-
1994	158,764	73,664	46	6,336	4	67,328-	42-
1995	1,669,806	109,449	7	99,616	6	9,833-	1-

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	1,108,518	127,143	11	23,559	2	103,584-	9-
1997	3,436,072	233,112	7	33,264	1	199,848-	6-
1998	154,549	344,409	223	13,797	9	330,611-	214-
1999	1,257,541	21,944	2	12,203	1	9,741-	1-
2000	1,381,201	69,343	5	17,260	1	52,084-	4-
2001	1,229,694	90,065	7	38,133	3	51,932-	4-
2002	3,683,450	236,245	6	677,410	18	441,165	12
2003	519,791	378,219	73	39,963	8	338,256-	65-
2004	1,332,399	540,685	41	60,904	5	479,782-	36-
2005	5,258,014	521,908	10	35,003	1	486,905-	9-
2006	1,644,354	315,105	19	86,926	5	228,179-	14-
2007	2,177,756	407,488	19	175,475	8	232,013-	11-
2008	2,099,126	287,072	14	241,378	11	45,694-	2-
2009	1,084,667	46,084	4	12,165-	1-	58,249-	5-
2010	877,677	24,316	3	3,358	0	20,958-	2-
2011	536,114	1,237,291	231	99,141	18	1,138,149-	212-
2012	2,349,732	130,454	6	140,062	6	9,607	0
2013	1,911,076	634,535	33	55,962	3	578,573-	30-
2014	3,103,709	1,005,888	32	72,354	2	933,534-	30-
2015	3,203,069	968,932	30	48,428	2	920,504-	29-
2016	3,380,834	2,302,131	68	266,518	8	2,035,613-	60-
2017	2,441,304	1,080,751	44	18,285-	1-	1,099,036-	45-
2018	2,575,921	1,663,057	65	30,133	1	1,632,924-	63-
2019	20,275,247	1,150,551	6	830,115-	4-	1,980,666-	10-
2020	2,078,276	532,878	26	11,799-	1-	544,677-	26-
2021	3,503,138	630,135	18	24,940	1	605,195-	17-
2022	5,901,222	2,032,093	34	82,860	1	1,949,234-	33-
2023	1,091,247	3,380,985	310	124,051	11	3,256,934-	298-
2024	3,016,151	1,456,076	48	507,971	17	948,105-	31-
2025	5,876,629	1,250,818	21	81,794	1	1,169,024-	20-
TOTAL	96,028,776	23,888,225	25	2,993,586	3	20,894,638-	22-

THREE-YEAR MOVING AVERAGES

54-56	10,522	362	3	594	6	232	2
55-57	30,282	364	1	903	3	539	2
56-58	37,860	507	1	6,128	16	5,621	15
57-59	30,898	589	2	7,813	25	7,224	23
58-60	13,118	1,208	9	9,037	69	7,829	60
59-61	17,697	1,322	7	10,957	62	9,635	54
60-62	44,527	2,326	5	12,536	28	10,210	23

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	49,704	1,935	4	12,302	25	10,367	21
62-64	42,603	2,007	5	5,384	13	3,377	8
63-65	19,699	999	5	2,515	13	1,515	8
64-66	46,282	1,665	4	4,664	10	3,000	6
65-67	69,597	2,257	3	5,679	8	3,423	5
66-68	82,027	2,789	3	5,849	7	3,060	4
67-69	56,477	2,925	5	3,737	7	812	1
68-70	62,013	3,228	5	13,052	21	9,824	16
69-71	52,797	3,658	7	19,255	36	15,597	30
70-72	124,083	4,302	3	44,729	36	40,427	33
71-73	123,186	8,597	7	39,348	32	30,750	25
72-74	145,505	8,839	6	45,921	32	37,082	25
73-75	91,607	10,404	11	23,439	26	13,035	14
74-76	81,817	10,882	13	20,578	25	9,697	12
75-77	94,697	14,280	15	28,744	30	14,463	15
76-78	179,074	30,756	17	30,821	17	66	0
77-79	205,019	29,842	15	62,366	30	32,524	16
78-80	216,441	30,681	14	52,137	24	21,456	10
79-81	181,826	14,633	8	58,122	32	43,489	24
80-82	192,794	13,863	7	33,983	18	20,120	10
81-83	240,204	8,048	3	32,414	13	24,366	10
82-84	215,596	19,226	9	23,832	11	4,606	2
83-85	197,490	21,242	11	14,144	7	7,098-	4-
84-86	147,851	23,019	16	5,373	4	17,647-	12-
85-87	106,426	9,672	9	1,998	2	7,674-	7-
86-88	131,403	3,276	2	1,841	1	1,435-	1-
87-89	144,348	13,507	9	37,147	26	23,640	16
88-90	167,055	17,598	11	38,552	23	20,953	13
89-91	213,897	37,782	18	39,911	19	2,129	1
90-92	407,160	70,498	17	4,046	1	66,452-	16-
91-93	642,374	87,111	14	3,551	1	83,560-	13-
92-94	581,144	91,482	16	4,208	1	87,275-	15-
93-95	876,756	83,241	9	36,692	4	46,549-	5-
94-96	979,029	103,419	11	43,170	4	60,248-	6-
95-97	2,071,465	156,568	8	52,146	3	104,422-	5-
96-98	1,566,380	234,888	15	23,540	2	211,348-	13-
97-99	1,616,054	199,822	12	19,755	1	180,067-	11-
98-00	931,097	145,232	16	14,420	2	130,812-	14-
99-01	1,289,479	60,451	5	22,532	2	37,919-	3-
00-02	2,098,115	131,884	6	244,268	12	112,383	5
01-03	1,810,978	234,843	13	251,835	14	16,992	1

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	1,845,213	385,050	21	259,425	14	125,624-	7-
03-05	2,370,068	480,270	20	45,290	2	434,981-	18-
04-06	2,744,923	459,233	17	60,944	2	398,288-	15-
05-07	3,026,708	414,833	14	99,135	3	315,699-	10-
06-08	1,973,745	336,555	17	167,926	9	168,629-	9-
07-09	1,787,183	246,881	14	134,896	8	111,985-	6-
08-10	1,353,823	119,157	9	77,524	6	41,634-	3-
09-11	832,820	435,897	52	30,112	4	405,785-	49-
10-12	1,254,508	464,021	37	80,854	6	383,167-	31-
11-13	1,598,974	667,427	42	98,388	6	569,038-	36-
12-14	2,454,839	590,292	24	89,459	4	500,833-	20-
13-15	2,739,284	869,785	32	58,915	2	810,870-	30-
14-16	3,229,204	1,425,650	44	129,100	4	1,296,550-	40-
15-17	3,008,402	1,450,605	48	98,887	3	1,351,718-	45-
16-18	2,799,353	1,681,980	60	92,789	3	1,589,191-	57-
17-19	8,430,824	1,298,120	15	272,755-	3-	1,570,875-	19-
18-20	8,309,815	1,115,495	13	270,593-	3-	1,386,089-	17-
19-21	8,618,887	771,188	9	272,325-	3-	1,043,513-	12-
20-22	3,827,545	1,065,035	28	32,000	1	1,033,035-	27-
21-23	3,498,536	2,014,404	58	77,283	2	1,937,121-	55-
22-24	3,336,207	2,289,718	69	238,294	7	2,051,424-	61-
23-25	3,328,009	2,029,293	61	237,939	7	1,791,355-	54-
FIVE-YEAR AVERAGE							
21-25	3,877,677	1,750,022	45	164,323	4	1,585,699-	41-

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	3,939	3,710	94	1,558	40	2,152-	55-
1973	4,358	576	13		0	576-	13-
1974	14,110	1,209	9	1,551	11	342	2
1975							
1976		353		96		257-	
1977	1,372	563	41		0	563-	41-
1978							
1979							
1980				708		708	
1981	29,473	10,720	36	12,998	44	2,278	8
1982							
1983							
1984							
1985							
1986	769		0		0		0
1987							
1988							
1989							
1990		9,767				9,767-	
1991	6,431	186	3		0	186-	3-
1992		3,930				3,930-	
1993		425				425-	
1994	11,682	10,549	90		0	10,549-	90-
1995		2,420				2,420-	
1996		652-		606-		46	
1997	769	5,824	758		0	5,824-	758-
1998		11				11-	
1999		11-				11	
2000	476	5,395		132	28	5,263-	
2001		5,425		1,124		4,301-	
2002							
2003	69,846	10,577-	15-	1,185-	2-	9,392	13
2004	80,221	21,547	27	77-	0	21,624-	27-
2005	67,152	32,596	49	4,237	6	28,359-	42-
2006							
2007	56,209	30,671-	55-	10	0	30,681	55
2008	64,506	18,984	29	7,084	11	11,900-	18-
2009							
2010							
2011		8,059		8,878		818	
2012	74,995	12,529	17	4,867	6	7,662-	10-
2013		18,296		4,399		13,897-	

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	158,783	10,294	6	2,532	2	7,762-	5-
2015	170,836	7,473	4	76-	0	7,549-	4-
2016	76,185	24,627	32	157	0	24,469-	32-
2017	309,889	215,585	70	10,436	3	205,149-	66-
2018	29,119	40,777	140	3,372-	12-	44,149-	152-
2019		56,536-		9,105-		47,430	
2020		33,679		765-		34,445-	
2021	665,805	73,438	11	19,967	3	53,471-	8-
2022							
2023	253,086	109,249	43	5,230-	2-	114,480-	45-
2024	377,846	392,848	104	31,831	8	361,017-	96-
2025							
TOTAL	2,527,857	982,598	39	92,148	4	890,450-	35-

THREE-YEAR MOVING AVERAGES

72-74	7,469	1,832	25	1,036	14	795-	11-
73-75	6,156	595	10	517	8	78-	1-
74-76	4,703	521	11	549	12	28	1
75-77	457	305	67	32	7	273-	60-
76-78	457	305	67	32	7	273-	60-
77-79	457	188	41		0	188-	41-
78-80				236		236	
79-81	9,824	3,573	36	4,569	47	995	10
80-82	9,824	3,573	36	4,569	47	995	10
81-83	9,824	3,573	36	4,333	44	759	8
82-84							
83-85							
84-86	256		0		0		0
85-87	256		0		0		0
86-88	256		0		0		0
87-89							
88-90		3,256				3,256-	
89-91	2,144	3,318	155		0	3,318-	155-
90-92	2,144	4,628	216		0	4,628-	216-
91-93	2,144	1,514	71		0	1,514-	71-
92-94	3,894	4,968	128		0	4,968-	128-
93-95	3,894	4,465	115		0	4,465-	115-
94-96	3,894	4,106	105	202-	5-	4,308-	111-
95-97	256	2,531	988	202-	79-	2,733-	
96-98	256	1,728	674	202-	79-	1,930-	753-

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	256	1,941	758		0	1,941-	758-
98-00	159	1,798		44	28	1,754-	
99-01	159	3,603		418	264	3,184-	
00-02	159	3,607		418	264	3,188-	
01-03	23,282	1,717-	7-	20-	0	1,697	7
02-04	50,022	3,657	7	421-	1-	4,077-	8-
03-05	72,406	14,522	20	992	1	13,530-	19-
04-06	49,124	18,048	37	1,387	3	16,661-	34-
05-07	41,120	642	2	1,416	3	774	2
06-08	40,239	3,896-	10-	2,365	6	6,260	16
07-09	40,239	3,896-	10-	2,365	6	6,260	16
08-10	21,502	6,328	29	2,361	11	3,967-	18-
09-11		2,686		2,959		273	
10-12	24,998	6,863	27	4,582	18	2,281-	9-
11-13	24,998	12,962	52	6,048	24	6,914-	28-
12-14	77,926	13,706	18	3,933	5	9,774-	13-
13-15	109,873	12,021	11	2,285	2	9,736-	9-
14-16	135,268	14,131	10	871	1	13,260-	10-
15-17	185,637	82,561	44	3,506	2	79,056-	43-
16-18	138,398	93,663	68	2,407	2	91,256-	66-
17-19	113,003	66,609	59	680-	1-	67,289-	60-
18-20	9,706	5,974	62	4,414-	45-	10,388-	107-
19-21	221,935	16,860	8	3,365	2	13,495-	6-
20-22	221,935	35,706	16	6,401	3	29,305-	13-
21-23	306,297	60,896	20	4,912	2	55,983-	18-
22-24	210,311	167,366	80	8,867	4	158,499-	75-
23-25	210,311	167,366	80	8,867	4	158,499-	75-

FIVE-YEAR AVERAGE

21-25	259,347	115,107	44	9,314	4	105,793-	41-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	49,112	15,076	31	9,792	20	5,284-	11-
1955	23,016	8,166	35	6,407	28	1,759-	8-
1956	44,190	18,417	42	10,643	24	7,774-	18-
1957	38,135	21,314	56	9,298	24	12,016-	32-
1958	109,197	38,823	36	25,958	24	12,865-	12-
1959	28,402	17,578	62	10,111	36	7,467-	26-
1960	43,035	29,490	69	6,991	16	22,499-	52-
1961	19,851	12,179	61	8,131	41	4,048-	20-
1962	46,417	24,157	52	10,637	23	13,520-	29-
1963	46,606	27,628	59	11,687	25	15,941-	34-
1964	45,107	20,160	45	8,066	18	12,094-	27-
1965	50,386	16,640	33	11,372	23	5,268-	10-
1966	56,087	24,569	44	11,682	21	12,887-	23-
1967	154,402	59,337	38	13,893	9	45,444-	29-
1968	63,038	42,843	68	10,238	16	32,605-	52-
1969	44,192	30,251	68	5,125	12	25,126-	57-
1970	67,944	31,811	47	3,836	6	27,975-	41-
1971	43,439	48,932	113	5,985	14	42,947-	99-
1972	35,659	35,407	99	3,621	10	31,786-	89-
1973	51,727	29,965	58	10,891	21	19,074-	37-
1974	60,210	33,965	56	21,377	36	12,588-	21-
1975	318,477	97,701	31	35,831	11	61,870-	19-
1976	124,974	64,776	52	26,021	21	38,755-	31-
1977	61,839	60,203	97	35,349	57	24,854-	40-
1978	40,328	41,072	102	5,151	13	35,921-	89-
1979	31,984	64,309	201	10,946	34	53,363-	167-
1980	317,784	211,097	66	11,798	4	199,299-	63-
1981	134,058	284,181	212	288,930	216	4,749	4
1982	69,586	54,461	78	24,257	35	30,204-	43-
1983	165,222	309,618	187	72,024	44	237,594-	144-
1984	72,721	358,947	494	22,162	30	336,785-	463-
1985	229,056	482,804	211	39,138	17	443,666-	194-
1986	175,383	253,707	145	11,671	7	242,036-	138-
1987	113,224	234,997	208	20,319	18	214,678-	190-
1988	118,475	115,982	98	13,768	12	102,214-	86-
1989	94,641	133,828	141	37,707	40	96,121-	102-
1990	164,981	172,568	105	4,430	3	168,138-	102-
1991	164,247	403,544	246	28,292	17	375,252-	228-
1992	100,686	438,182	435	5,604	6	432,578-	430-
1993	300,827	294,603	98	4,699	2	289,904-	96-
1994	226,897	388,338	171	6,411	3	381,927-	168-
1995	326,627	194,239	59	40,410	12	153,829-	47-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	595,748	734,842	123	27,248-	5-	762,090-	128-
1997	422,225	406,604	96	26,023-	6-	432,627-	102-
1998	181,604	485,753	267	21,041	12	464,712-	256-
1999	96,600	131,583	136	15,875	16	115,709-	120-
2000	894,409	338,151	38	44,919	5	293,232-	33-
2001	302,088	171,875	57	21,820	7	150,054-	50-
2002	212,061	115,004	54	7,985	4	107,019-	50-
2003	316,643	126,094	40	6,312	2	119,782-	38-
2004	309,685	252,844	82	29,774	10	223,069-	72-
2005	568,129	234,266	41	5,014-	1-	239,280-	42-
2006	310,268	379,609	122	160,224	52	219,385-	71-
2007	375,227	1,146,258	305	484,688	129	661,570-	176-
2008	555,010	814,221	147	87,235	16	726,985-	131-
2009	350,520	391,299	112	40,178	11	351,121-	100-
2010	490,212	515,042	105	59,987	12	455,055-	93-
2011	1,876,594	1,084,250	58	149,752	8	934,498-	50-
2012	435,295	524,319	120	58,765	14	465,554-	107-
2013	368,152	830,180	225	34,200	9	795,980-	216-
2014	829,288	754,543	91	10,549-	1-	765,092-	92-
2015	886,706	603,268	68	25,770	3	577,498-	65-
2016	865,061	1,531,076	177	19,740	2	1,511,336-	175-
2017	1,327,049	1,469,226	111	131,512	10	1,337,715-	101-
2018	2,524,738	836,351	33	36,211	1	800,140-	32-
2019	2,093,564	1,103,782	53	2,534-	0	1,106,316-	53-
2020	738,335	1,199,612	162	11,911-	2-	1,211,523-	164-
2021	1,886,394	1,187,459	63	75,713	4	1,111,746-	59-
2022	1,071,817	1,507,495	141	253,935	24	1,253,560-	117-
2023	1,241,885	2,366,445	191	94,294	8	2,272,151-	183-
2024	899,645	3,611,790	401	409,018	45	3,202,773-	356-
2025	404,594	2,809,525	694	354,578	88	2,454,948-	607-
TOTAL	27,901,715	32,908,632	118	3,500,905	13	29,407,726-	105-

THREE-YEAR MOVING AVERAGES

54-56	38,773	13,886	36	8,947	23	4,939-	13-
55-57	35,114	15,966	45	8,783	25	7,183-	20-
56-58	63,841	26,185	41	15,300	24	10,885-	17-
57-59	58,578	25,905	44	15,122	26	10,783-	18-
58-60	60,211	28,630	48	14,353	24	14,277-	24-
59-61	30,429	19,749	65	8,411	28	11,338-	37-
60-62	36,434	21,942	60	8,586	24	13,356-	37-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	37,625	21,321	57	10,152	27	11,170-	30-
62-64	46,043	23,982	52	10,130	22	13,852-	30-
63-65	47,366	21,476	45	10,375	22	11,101-	23-
64-66	50,527	20,456	40	10,373	21	10,083-	20-
65-67	86,958	33,515	39	12,316	14	21,200-	24-
66-68	91,176	42,250	46	11,938	13	30,312-	33-
67-69	87,211	44,144	51	9,752	11	34,392-	39-
68-70	58,391	34,968	60	6,400	11	28,569-	49-
69-71	51,858	36,998	71	4,982	10	32,016-	62-
70-72	49,014	38,717	79	4,481	9	34,236-	70-
71-73	43,608	38,101	87	6,832	16	31,269-	72-
72-74	49,199	33,112	67	11,963	24	21,149-	43-
73-75	143,471	53,877	38	22,700	16	31,177-	22-
74-76	167,887	65,481	39	27,743	17	37,738-	22-
75-77	168,430	74,227	44	32,400	19	41,826-	25-
76-78	75,714	55,350	73	22,174	29	33,177-	44-
77-79	44,717	55,195	123	17,149	38	38,046-	85-
78-80	130,032	105,493	81	9,298	7	96,194-	74-
79-81	161,275	186,529	116	103,891	64	82,638-	51-
80-82	173,809	183,246	105	108,328	62	74,918-	43-
81-83	122,955	216,087	176	128,404	104	87,683-	71-
82-84	102,510	241,009	235	39,481	39	201,528-	197-
83-85	155,666	383,790	247	44,441	29	339,348-	218-
84-86	159,053	365,153	230	24,324	15	340,829-	214-
85-87	172,554	323,836	188	23,709	14	300,127-	174-
86-88	135,694	201,562	149	15,253	11	186,309-	137-
87-89	108,780	161,602	149	23,931	22	137,671-	127-
88-90	126,032	140,793	112	18,635	15	122,158-	97-
89-91	141,290	236,647	167	23,476	17	213,170-	151-
90-92	143,305	338,098	236	12,775	9	325,323-	227-
91-93	188,587	378,776	201	12,865	7	365,911-	194-
92-94	209,470	373,708	178	5,571	3	368,136-	176-
93-95	284,784	292,393	103	17,173	6	275,220-	97-
94-96	383,091	439,140	115	6,524	2	432,615-	113-
95-97	448,200	445,229	99	4,287-	1-	449,515-	100-
96-98	399,859	542,400	136	10,743-	3-	553,143-	138-
97-99	233,476	341,313	146	3,631	2	337,683-	145-
98-00	390,871	318,496	81	27,278	7	291,218-	75-
99-01	431,032	213,870	50	27,538	6	186,332-	43-
00-02	469,519	208,343	44	24,908	5	183,435-	39-
01-03	276,931	137,658	50	12,039	4	125,618-	45-

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	279,463	164,647	59	14,691	5	149,957-	54-
03-05	398,152	204,401	51	10,357	3	194,044-	49-
04-06	396,027	288,906	73	61,661	16	227,245-	57-
05-07	417,875	586,711	140	213,299	51	373,412-	89-
06-08	413,502	780,029	189	244,049	59	535,980-	130-
07-09	426,919	783,926	184	204,034	48	579,892-	136-
08-10	465,248	573,520	123	62,467	13	511,054-	110-
09-11	905,775	663,530	73	83,306	9	580,225-	64-
10-12	934,034	707,870	76	89,501	10	618,369-	66-
11-13	893,347	812,917	91	80,906	9	732,011-	82-
12-14	544,245	703,014	129	27,472	5	675,542-	124-
13-15	694,715	729,330	105	16,473	2	712,857-	103-
14-16	860,352	962,962	112	11,654	1	951,309-	111-
15-17	1,026,272	1,201,190	117	59,007	6	1,142,183-	111-
16-18	1,572,282	1,278,885	81	62,488	4	1,216,397-	77-
17-19	1,981,783	1,136,453	57	55,063	3	1,081,391-	55-
18-20	1,785,545	1,046,582	59	7,255	0	1,039,327-	58-
19-21	1,572,764	1,163,618	74	20,423	1	1,143,195-	73-
20-22	1,232,182	1,298,189	105	105,912	9	1,192,276-	97-
21-23	1,400,032	1,687,133	121	141,314	10	1,545,819-	110-
22-24	1,071,116	2,495,243	233	252,415	24	2,242,828-	209-
23-25	848,708	2,929,253	345	285,963	34	2,643,290-	311-
FIVE-YEAR AVERAGE							
21-25	1,100,867	2,296,543	209	237,507	22	2,059,035-	187-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	35,983	5,197	14	26,632	74	21,435	60
1955	29,978	3,073	10	13,532	45	10,459	35
1956	42,685	6,883	16	19,946	47	13,063	31
1957	39,849	14,278	36	24,577	62	10,299	26
1958	124,280	22,019	18	48,524	39	26,505	21
1959	25,962	5,527	21	14,493	56	8,966	35
1960	98,426	19,532	20	122,714	125	103,182	105
1961	79,510	12,664	16	49,579	62	36,915	46
1962	63,985	17,700	28	37,773	59	20,073	31
1963	82,667	23,501	28	49,214	60	25,713	31
1964	28,549	7,092	25	24,503	86	17,411	61
1965	49,873	12,588	25	27,830	56	15,242	31
1966	63,442	13,994	22	33,896	53	19,902	31
1967	176,943	31,542	18	111,956	63	80,414	45
1968	62,255	14,612	23	36,509	59	21,897	35
1969	40,733	14,253	35	35,138	86	20,885	51
1970	82,366	6,386	8	6,386	8		0
1971	43,847	43,327	99	113,228	258	69,901	159
1972	42,660	48,002	113	17,844	42	30,158-	71-
1973	46,584	3,353	7	21,535	46	18,182	39
1974	99,532	25,537	26	42,766	43	17,229	17
1975	99,462	83,287	84	147,372	148	64,085	64
1976	169,209	59,958	35	150,729	89	90,771	54
1977	107,358	54,479	51		0	54,479-	51-
1978	47,030	12,275	26	23,364	50	11,089	24
1979	34,916	13,395	38	21,293	61	7,898	23
1980	67,909	38,439	57	33,388	49	5,051-	7-
1981	106,346	76,735	72	142,159	134	65,424	62
1982	57,799	73,227	127	50,778	88	22,449-	39-
1983	107,927	67,352	62	67,191	62	161-	0
1984	32,325	133,413	413	36,112	112	97,301-	301-
1985	103,635	23,900	23	35,455	34	11,555	11
1986	36,938	27,427	74	20,983	57	6,444-	17-
1987	53,727	62,732	117	86,261	161	23,529	44
1988	69,934	56,856	81	40,660	58	16,196-	23-
1989	89,019	52,356	59	19,747	22	32,609-	37-
1990	28,001	27,824	99	27,027	97	797-	3-
1991	131,873	91,520	69	50,730	38	40,790-	31-
1992	45,997	110,876	241	26,029	57	84,847-	184-
1993	141,816	110,974	78	20,826	15	90,148-	64-
1994	153,780	197,407	128	14,561	9	182,846-	119-
1995	318,905	138,201	43	42,848	13	95,353-	30-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	408,641	349,676	86	32,150	8	317,526-	78-
1997	363,918	184,118	51	19,353-	5-	203,471-	56-
1998	728,285	139,891	19	11,172	2	128,718-	18-
1999	105,266	129,478	123	8,620	8	120,859-	115-
2000	346,235	225,976	65	34,149	10	191,827-	55-
2001	261,006	168,416	65	20,169	8	148,247-	57-
2002	639,468	132,394	21	7,677	1	124,717-	20-
2003	259,018	161,821	62	9,847	4	151,973-	59-
2004	184,774	332,964	180	46,053	25	286,912-	155-
2005	1,181,484	334,333	28	15,963	1	318,370-	27-
2006	223,382	386,743	173	229,412	103	157,330-	70-
2007	137,462	1,335,946	972	672,647	489	663,299-	483-
2008	802,568	619,174	77	67,192	8	551,981-	69-
2009	431,505	263,180	61	24,939	6	238,241-	55-
2010	524,015	632,963	121	49,751	9	583,212-	111-
2011	1,466,062	264,266	18	16,237	1	248,029-	17-
2012	584,891	983,431	168	132,801	23	850,630-	145-
2013	316,103	351,789	111	39,511	12	312,278-	99-
2014	1,007,330	751,260	75	59,343	6	691,917-	69-
2015	1,042,990	644,243	62	17,639	2	626,604-	60-
2016	1,246,222	629,326	50	3,007-	0	632,332-	51-
2017	1,299,065	637,434	49	93,480	7	543,954-	42-
2018	2,131,230	455,906	21	128,812	6	327,093-	15-
2019	1,793,402	331,570	18	10,515	1	321,054-	18-
2020	1,042,285	429,436	41	4,385-	0	433,821-	42-
2021	1,137,396	549,709	48	68,194	6	481,515-	42-
2022	1,078,669	799,694	74	164,194	15	635,500-	59-
2023	1,539,956	1,866,702	121	176,294	11	1,690,408-	110-
2024	1,119,454	2,558,708	229	266,282	24	2,292,426-	205-
2025	414,784	1,458,870	352	208,316	50	1,250,554-	301-
TOTAL	27,180,880	19,973,108	73	4,520,705	17	15,452,403-	57-

THREE-YEAR MOVING AVERAGES

54-56	36,215	5,051	14	20,037	55	14,986	41
55-57	37,504	8,078	22	19,352	52	11,274	30
56-58	68,938	14,393	21	31,016	45	16,622	24
57-59	63,364	13,941	22	29,198	46	15,257	24
58-60	82,889	15,693	19	61,910	75	46,218	56
59-61	67,966	12,574	19	62,262	92	49,688	73
60-62	80,640	16,632	21	70,022	87	53,390	66

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	75,387	17,955	24	45,522	60	27,567	37
62-64	58,400	16,098	28	37,163	64	21,066	36
63-65	53,696	14,394	27	33,849	63	19,455	36
64-66	47,288	11,225	24	28,743	61	17,518	37
65-67	96,753	19,375	20	57,894	60	38,519	40
66-68	100,880	20,049	20	60,787	60	40,738	40
67-69	93,310	20,136	22	61,201	66	41,065	44
68-70	61,785	11,750	19	26,011	42	14,261	23
69-71	55,649	21,322	38	51,584	93	30,262	54
70-72	56,291	32,572	58	45,819	81	13,248	24
71-73	44,364	31,561	71	50,869	115	19,308	44
72-74	62,925	25,631	41	27,382	44	1,751	3
73-75	81,859	37,392	46	70,558	86	33,165	41
74-76	122,734	56,261	46	113,622	93	57,362	47
75-77	125,343	65,908	53	99,367	79	33,459	27
76-78	107,866	42,237	39	58,031	54	15,794	15
77-79	63,101	26,716	42	14,886	24	11,831-	19-
78-80	49,952	21,370	43	26,015	52	4,645	9
79-81	69,724	42,856	61	65,613	94	22,757	33
80-82	77,351	62,800	81	75,442	98	12,641	16
81-83	90,691	72,438	80	86,709	96	14,271	16
82-84	66,017	91,331	138	51,360	78	39,970-	61-
83-85	81,296	74,888	92	46,253	57	28,636-	35-
84-86	57,633	61,580	107	30,850	54	30,730-	53-
85-87	64,767	38,020	59	47,566	73	9,547	15
86-88	53,533	49,005	92	49,301	92	296	1
87-89	70,893	57,315	81	48,889	69	8,425-	12-
88-90	62,318	45,679	73	29,145	47	16,534-	27-
89-91	82,964	57,233	69	32,501	39	24,732-	30-
90-92	68,624	76,740	112	34,595	50	42,145-	61-
91-93	106,562	104,457	98	32,528	31	71,928-	67-
92-94	113,864	139,752	123	20,472	18	119,280-	105-
93-95	204,834	148,861	73	26,078	13	122,782-	60-
94-96	293,775	228,428	78	29,853	10	198,575-	68-
95-97	363,821	223,998	62	18,548	5	205,450-	56-
96-98	500,281	224,562	45	7,990	2	216,572-	43-
97-99	399,156	151,162	38	146	0	151,016-	38-
98-00	393,262	165,115	42	17,980	5	147,134-	37-
99-01	237,502	174,623	74	20,979	9	153,644-	65-
00-02	415,570	175,595	42	20,665	5	154,930-	37-
01-03	386,497	154,210	40	12,564	3	141,646-	37-

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	361,087	209,060	58	21,193	6	187,867-	52-
03-05	541,759	276,373	51	23,955	4	252,418-	47-
04-06	529,880	351,347	66	97,143	18	254,204-	48-
05-07	514,109	685,674	133	306,008	60	379,666-	74-
06-08	387,804	780,621	201	323,084	83	457,537-	118-
07-09	457,178	739,433	162	254,926	56	484,507-	106-
08-10	586,029	505,106	86	47,294	8	457,812-	78-
09-11	807,194	386,803	48	30,309	4	356,494-	44-
10-12	858,323	626,887	73	66,263	8	560,624-	65-
11-13	789,019	533,162	68	62,850	8	470,312-	60-
12-14	636,108	695,493	109	77,218	12	618,275-	97-
13-15	788,808	582,431	74	38,831	5	543,600-	69-
14-16	1,098,847	674,943	61	24,659	2	650,284-	59-
15-17	1,196,092	637,001	53	36,038	3	600,963-	50-
16-18	1,558,839	574,222	37	73,095	5	501,126-	32-
17-19	1,741,232	474,970	27	77,602	4	397,367-	23-
18-20	1,655,639	405,637	25	44,981	3	360,656-	22-
19-21	1,324,361	436,905	33	24,775	2	412,130-	31-
20-22	1,086,117	592,946	55	76,001	7	516,945-	48-
21-23	1,252,007	1,072,035	86	136,227	11	935,808-	75-
22-24	1,246,026	1,741,701	140	202,257	16	1,539,445-	124-
23-25	1,024,731	1,961,427	191	216,964	21	1,744,462-	170-
FIVE-YEAR AVERAGE							
21-25	1,058,052	1,446,737	137	176,656	17	1,270,080-	120-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	7,832	1,308	17	3,191	41	1,883	24
1955	15,610	1,661	11	5,137	33	3,476	22
1956	9,187	1,740	19	2,329	25	589	6
1957	7,967	1,250	16	2,045	26	795	10
1958	17,906	3,787	21	1,845	10	1,942-	11-
1959	6,737	1,040	15	984	15	56-	1-
1960	4,577	834	18	446	10	388-	8-
1961	8,829	1,266	14	986	11	280-	3-
1962	21,234	11,560	54	4,083	19	7,477-	35-
1963	8,357	2,621	31	375	4	2,246-	27-
1964	15,621	5,353	34	2,060	13	3,293-	21-
1965	23,468	3,262	14	1,683	7	1,579-	7-
1966	43,579	8,092	19	2,535	6	5,557-	13-
1967	63,673	13,081	21	1,733	3	11,348-	18-
1968	41,077	10,034	24	3,346	8	6,688-	16-
1969	21,087	5,405	26	2,892	14	2,513-	12-
1970		2,340		5,417		3,077	
1971	38,409	4,515	12	2,826	7	1,689-	4-
1972	37,516	13,432	36	5,152	14	8,280-	22-
1973	30,393	12,093	40	1,310	4	10,783-	35-
1974	30,797	13,556	44	6,214	20	7,342-	24-
1975	53,377	17,320	32	5,424	10	11,896-	22-
1976	58,614	13,060	22	3,539	6	9,521-	16-
1977	40,687	28,145	69	2,187	5	25,958-	64-
1978	94,738	62,243	66	4,305	5	57,938-	61-
1979	48,518	79,847	165	825	2	79,022-	163-
1980	42,787	18,487	43	1,791	4	16,696-	39-
1981	52,915	48,088	91	3,790	7	44,298-	84-
1982	53,681	38,186	71	4,007	7	34,179-	64-
1983	71,264	79,151	111	6,813	10	72,338-	102-
1984	27,120	12,901	48	1,993	7	10,908-	40-
1985	103,868	100,634	97	4,583	4	96,051-	92-
1986	30,991	40,693	131		0	40,693-	131-
1987	78,685	15,690	20	7,047	9	8,643-	11-
1988	49,024	10,830	22		0	10,830-	22-
1989	22,065	29,412	133	4,951	22	24,461-	111-
1990	89,109	24,793	28		0	24,793-	28-
1991	107,136	64,192	60	9,409	9	54,783-	51-
1992	75,987	28,933	38	4,226	6	24,707-	33-
1993	11,393	76,660	673	3,814	33	72,846-	639-
1994	50,880	48,212	95	685	1	47,527-	93-
1995	109,421	53,364	49		0	53,364-	49-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	37,981	51,552	136	4,198-	11-	55,750-	147-
1997	16,507	35,670	216	202	1	35,469-	215-
1998		42,390		4,564		37,826-	
1999	86,627	5,857-	7-	7,776	9	13,633	16
2000	81,427	193-	0	7,628	9	7,821	10
2001	109,256	2,082-	2-	3,573	3	5,655	5
2002	56,378	6,740	12	1,007-	2-	7,747-	14-
2003	28,952	2,548	9	80-	0	2,628-	9-
2004	27,054	24,460	90	1,618	6	22,842-	84-
2005	6,389		0		0		0
2006	42,263	9,229	22	2,275	5	6,954-	16-
2007	12,681	362	3	884	7	522	4
2008	27,667	13,406	48	18,962	69	5,556	20
2009	101,502	151,241	149	58,363	57	92,878-	92-
2010	147,703	168,820	114	15,703	11	153,117-	104-
2011	31,545	27,446	87	18,127	57	9,320-	30-
2012	25,585	32,397	127		0	32,397-	127-
2013	19,774	30,830	156	3,525	18	27,304-	138-
2014	34,476	35,533	103	5,507	16	30,026-	87-
2015	35,183	97,276	276	720	2	96,556-	274-
2016	33,535	129,309	386	4,126-	12-	133,435-	398-
2017	98,568	76,692	78	271	0	76,421-	78-
2018	108,927	27,772-	25-	1,711-	2-	26,062	24
2019	149,606	41,620	28	1,800	1	39,821-	27-
2020	192,023	111,549	58	1,606	1	109,943-	57-
2021	141,408	137,534	97	2,427	2	135,107-	96-
2022	89,148	118,929	133	2,469	3	116,460-	131-
2023	203,038	337,695	166	9,188	5	328,507-	162-
2024	137,056	181,036	132	11,601	8	169,435-	124-
2025	47,521	315,376	664	11,934	25	303,441-	639-
TOTAL	3,855,896	3,152,811	82	305,583	8	2,847,228-	74-

THREE-YEAR MOVING AVERAGES

54-56	10,876	1,570	14	3,552	33	1,983	18
55-57	10,921	1,550	14	3,170	29	1,620	15
56-58	11,687	2,259	19	2,073	18	186-	2-
57-59	10,870	2,026	19	1,625	15	401-	4-
58-60	9,740	1,887	19	1,092	11	795-	8-
59-61	6,714	1,047	16	805	12	241-	4-
60-62	11,547	4,553	39	1,838	16	2,715-	24-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	12,807	5,149	40	1,815	14	3,334-	26-
62-64	15,071	6,511	43	2,173	14	4,339-	29-
63-65	15,815	3,745	24	1,373	9	2,373-	15-
64-66	27,556	5,569	20	2,093	8	3,476-	13-
65-67	43,573	8,145	19	1,984	5	6,161-	14-
66-68	49,443	10,402	21	2,538	5	7,864-	16-
67-69	41,946	9,507	23	2,657	6	6,850-	16-
68-70	20,721	5,926	29	3,885	19	2,041-	10-
69-71	19,832	4,087	21	3,712	19	375-	2-
70-72	25,308	6,762	27	4,465	18	2,297-	9-
71-73	35,439	10,013	28	3,096	9	6,917-	20-
72-74	32,902	13,027	40	4,225	13	8,802-	27-
73-75	38,189	14,323	38	4,316	11	10,007-	26-
74-76	47,596	14,645	31	5,059	11	9,586-	20-
75-77	50,893	19,508	38	3,717	7	15,792-	31-
76-78	64,680	34,483	53	3,344	5	31,139-	48-
77-79	61,314	56,745	93	2,439	4	54,306-	89-
78-80	62,014	53,526	86	2,307	4	51,219-	83-
79-81	48,073	48,807	102	2,135	4	46,672-	97-
80-82	49,794	34,920	70	3,196	6	31,724-	64-
81-83	59,287	55,142	93	4,870	8	50,272-	85-
82-84	50,688	43,413	86	4,271	8	39,142-	77-
83-85	67,417	64,229	95	4,463	7	59,766-	89-
84-86	53,993	51,409	95	2,192	4	49,217-	91-
85-87	71,181	52,339	74	3,877	5	48,462-	68-
86-88	52,900	22,404	42	2,349	4	20,055-	38-
87-89	49,925	18,644	37	3,999	8	14,645-	29-
88-90	53,399	21,678	41	1,650	3	20,028-	38-
89-91	72,770	39,466	54	4,787	7	34,679-	48-
90-92	90,744	39,306	43	4,545	5	34,761-	38-
91-93	64,839	56,595	87	5,816	9	50,779-	78-
92-94	46,087	51,268	111	2,908	6	48,360-	105-
93-95	57,231	59,412	104	1,500	3	57,912-	101-
94-96	66,094	51,043	77	1,171-	2-	52,214-	79-
95-97	54,636	46,862	86	1,332-	2-	48,194-	88-
96-98	18,162	43,204	238	189	1	43,015-	237-
97-99	34,378	24,068	70	4,180	12	19,887-	58-
98-00	56,018	12,113	22	6,656	12	5,457-	10-
99-01	92,437	2,711-	3-	6,326	7	9,036	10
00-02	82,354	1,488	2	3,398	4	1,910	2
01-03	64,862	2,402	4	829	1	1,573-	2-

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	37,461	11,249	30	177	0	11,072-	30-
03-05	20,798	9,003	43	513	2	8,490-	41-
04-06	25,235	11,230	45	1,298	5	9,932-	39-
05-07	20,444	3,197	16	1,053	5	2,144-	10-
06-08	27,537	7,666	28	7,374	27	292-	1-
07-09	47,283	55,003	116	26,070	55	28,933-	61-
08-10	92,291	111,156	120	31,010	34	80,146-	87-
09-11	93,583	115,836	124	30,731	33	85,105-	91-
10-12	68,278	76,221	112	11,277	17	64,945-	95-
11-13	25,635	30,224	118	7,217	28	23,007-	90-
12-14	26,612	32,920	124	3,011	11	29,909-	112-
13-15	29,811	54,546	183	3,251	11	51,296-	172-
14-16	34,398	87,373	254	700	2	86,672-	252-
15-17	55,762	101,092	181	1,045-	2-	102,137-	183-
16-18	80,343	59,410	74	1,855-	2-	61,265-	76-
17-19	119,033	30,180	25	120	0	30,060-	25-
18-20	150,185	41,799	28	565	0	41,234-	27-
19-21	161,012	96,901	60	1,944	1	94,957-	59-
20-22	140,860	122,671	87	2,167	2	120,503-	86-
21-23	144,532	198,053	137	4,695	3	193,358-	134-
22-24	143,081	212,553	149	7,753	5	204,801-	143-
23-25	129,205	278,036	215	10,908	8	267,128-	207-
FIVE-YEAR AVERAGE							
21-25	123,634	218,114	176	7,524	6	210,590-	170-

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	53,499	6,194	12	21,815	41	15,621	29
1955	62,702	5,160	8	30,154	48	24,994	40
1956	69,337	5,757	8	14,283	21	8,526	12
1957	29,956	2,806	9	7,406	25	4,600	15
1958	45,630	4,410	10	16,647	36	12,237	27
1959	62,980	7,376	12	62,980	100	55,604	88
1960	31,709	3,770	12	6,854	22	3,084	10
1961	63,460	3,291	5	16,057	25	12,766	20
1962	114,336	12,879	11	27,809	24	14,930	13
1963	100,103	6,604	7	28,435	28	21,831	22
1964	126,112	9,724	8	18,931	15	9,207	7
1965	223,513	9,594	4	55,844	25	46,250	21
1966	120,566	16,141	13	37,642	31	21,501	18
1967	243,564	12,245	5	22,741	9	10,496	4
1968	133,108	14,486	11	50,973	38	36,487	27
1969	65,098	8,412	13	22,907	35	14,495	22
1970	157,384	10,401	7	20,965	13	10,564	7
1971	142,962	10,379	7	34,427	24	24,048	17
1972	221,937	29,230	13	43,742	20	14,512	7
1973	295,195	14,958	5	79,255	27	64,297	22
1974	200,729	31,479	16	76,689	38	45,210	23
1975	265,235	21,142	8	56,234	21	35,092	13
1976	248,008	37,112	15	115,689	47	78,577	32
1977	293,714	41,759	14	124,431	42	82,672	28
1978	490,681	74,177	15	134,725	27	60,548	12
1979	436,850	72,026	16	157,499	36	85,473	20
1980	410,717	56,609	14	96,257	23	39,648	10
1981	621,994	104,709	17	63,612	10	41,097-	7-
1982	253,566	52,639	21	46,591	18	6,048-	2-
1983	621,880	225,201	36	81,701	13	143,500-	23-
1984	240,845		0	39,367	16	39,367	16
1985	765,569	59,731	8	62,561	8	2,830	0
1986	299,018	19,819	7	31,500	11	11,681	4
1987	535,535	48,552	9	20,730	4	27,822-	5-
1988	384,717	39,978	10	18,552	5	21,426-	6-
1989	374,016	49,834	13	78,823	21	28,989	8
1990	699,535	78,910	11		0	78,910-	11-
1991	662,831	99,389	15	61,524	9	37,865-	6-
1992	2,040,610	168,884	8	106,538	5	62,346-	3-
1993	399,594	78,926	20	61,460	15	17,466-	4-
1994	363,260	113,907	31	44,520	12	69,387-	19-
1995	689,140	83,044	12	68,008	10	15,036-	2-

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	267,691	30,356	11	25,761	10	4,595-	2-
1997	965,150	63,896	7	346-	0	64,242-	7-
1998	15,722	7,532	48	8,699	55	1,168	7
1999	1,101,469	14,571	1	724	0	13,847-	1-
2000	975,990	3,886	0	141,285	14	137,399	14
2001	2,017,560	61,308	3	23,013	1	38,296-	2-
2002	893,712	127,289	14	21,516	2	105,773-	12-
2003	782,574	295,808	38	58,595	7	237,212-	30-
2004	676,851	37,881-	6-	31,549	5	69,430	10
2005	915,844	151,200	17	76,463	8	74,737-	8-
2006	1,397,499	155,796	11	102,000	7	53,797-	4-
2007	447,205	50,650	11	26,638	6	24,012-	5-
2008	526,933	340,557	65	68,867	13	271,690-	52-
2009	744,946	517,292	69	84,816	11	432,477-	58-
2010	2,481,706	36,266	1	201,843	8	165,577	7
2011	595,771	45,568	8	66,073	11	20,506	3
2012	945,164	367,864	39	43,851	5	324,013-	34-
2013	480,964	391,327	81	22,585	5	368,743-	77-
2014	497,312	461,644	93	77,083	15	384,561-	77-
2015	1,318,351	941,321	71	15,046	1	926,275-	70-
2016	1,259,863	1,481,833	118	16,603	1	1,465,230-	116-
2017	2,249,919	1,032,431	46	6,000	0	1,026,431-	46-
2018	1,903,678	564,069	30	14,427-	1-	578,496-	30-
2019	2,983,896	611,555	20	19,841	1	591,713-	20-
2020	2,273,984	1,038,496	46	14,360-	1-	1,052,856-	46-
2021	1,138,684	1,645,429	145	17,097	2	1,628,333-	143-
2022	1,025,805	927,324	90	32,786	3	894,538-	87-
2023	1,824,463	1,030,562	56	16,567	1	1,013,995-	56-
2024	2,242,344	941,612	42	86,251	4	855,361-	38-
2025	1,026,356	1,942,489	189	136,003	13	1,806,486-	176-
TOTAL	49,638,601	16,993,693	34	3,565,300	7	13,428,393-	27-

THREE-YEAR MOVING AVERAGES

54-56	61,846	5,704	9	22,084	36	16,380	26
55-57	53,998	4,574	8	17,281	32	12,707	24
56-58	48,308	4,324	9	12,779	26	8,454	18
57-59	46,189	4,864	11	29,011	63	24,147	52
58-60	46,773	5,185	11	28,827	62	23,642	51
59-61	52,716	4,812	9	28,630	54	23,818	45
60-62	69,835	6,647	10	16,907	24	10,260	15

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	92,633	7,591	8	24,100	26	16,509	18
62-64	113,517	9,736	9	25,058	22	15,323	13
63-65	149,909	8,641	6	34,403	23	25,763	17
64-66	156,730	11,820	8	37,472	24	25,653	16
65-67	195,881	12,660	6	38,742	20	26,082	13
66-68	165,746	14,291	9	37,119	22	22,828	14
67-69	147,257	11,714	8	32,207	22	20,493	14
68-70	118,530	11,100	9	31,615	27	20,515	17
69-71	121,815	9,731	8	26,100	21	16,369	13
70-72	174,094	16,670	10	33,045	19	16,375	9
71-73	220,031	18,189	8	52,475	24	34,286	16
72-74	239,287	25,222	11	66,562	28	41,340	17
73-75	253,720	22,526	9	70,726	28	48,200	19
74-76	237,991	29,911	13	82,871	35	52,960	22
75-77	268,986	33,338	12	98,785	37	65,447	24
76-78	344,134	51,016	15	124,948	36	73,932	21
77-79	407,082	62,654	15	138,885	34	76,231	19
78-80	446,083	67,604	15	129,494	29	61,890	14
79-81	489,854	77,781	16	105,789	22	28,008	6
80-82	428,759	71,319	17	68,820	16	2,499-	1-
81-83	499,147	127,516	26	63,968	13	63,548-	13-
82-84	372,097	92,613	25	55,886	15	36,727-	10-
83-85	542,765	94,977	17	61,210	11	33,768-	6-
84-86	435,144	26,517	6	44,476	10	17,959	4
85-87	533,374	42,701	8	38,264	7	4,437-	1-
86-88	406,423	36,116	9	23,594	6	12,522-	3-
87-89	431,423	46,121	11	39,368	9	6,753-	2-
88-90	486,089	56,241	12	32,458	7	23,782-	5-
89-91	578,794	76,044	13	46,782	8	29,262-	5-
90-92	1,134,325	115,728	10	56,021	5	59,707-	5-
91-93	1,034,345	115,733	11	76,507	7	39,226-	4-
92-94	934,488	120,572	13	70,839	8	49,733-	5-
93-95	483,998	91,959	19	57,996	12	33,963-	7-
94-96	440,030	75,769	17	46,096	10	29,673-	7-
95-97	640,660	59,099	9	31,141	5	27,958-	4-
96-98	416,187	33,928	8	11,371	3	22,557-	5-
97-99	694,113	28,666	4	3,026	0	25,641-	4-
98-00	697,727	8,663	1	50,236	7	41,573	6
99-01	1,365,006	26,588	2	55,007	4	28,419	2
00-02	1,295,754	64,161	5	61,938	5	2,223-	0
01-03	1,231,282	161,468	13	34,375	3	127,094-	10-

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	784,379	128,405	16	37,220	5	91,185-	12-
03-05	791,756	136,376	17	55,536	7	80,840-	10-
04-06	996,731	89,705	9	70,004	7	19,701-	2-
05-07	920,183	119,215	13	68,367	7	50,848-	6-
06-08	790,546	182,334	23	65,835	8	116,499-	15-
07-09	573,028	302,833	53	60,107	10	242,726-	42-
08-10	1,251,195	298,038	24	118,508	9	179,530-	14-
09-11	1,274,141	199,709	16	117,577	9	82,131-	6-
10-12	1,340,880	149,899	11	103,922	8	45,977-	3-
11-13	673,966	268,253	40	44,170	7	224,083-	33-
12-14	641,147	406,945	63	47,840	7	359,106-	56-
13-15	765,543	598,097	78	38,238	5	559,859-	73-
14-16	1,025,176	961,599	94	36,244	4	925,355-	90-
15-17	1,609,378	1,151,861	72	12,549	1	1,139,312-	71-
16-18	1,804,487	1,026,111	57	2,725	0	1,023,386-	57-
17-19	2,379,164	736,018	31	3,805	0	732,213-	31-
18-20	2,387,186	738,040	31	2,982-	0	741,022-	31-
19-21	2,132,188	1,098,493	52	7,526	0	1,090,967-	51-
20-22	1,479,491	1,203,750	81	11,841	1	1,191,909-	81-
21-23	1,329,651	1,201,105	90	22,150	2	1,178,955-	89-
22-24	1,697,537	966,499	57	45,201	3	921,298-	54-
23-25	1,697,721	1,304,888	77	79,607	5	1,225,280-	72-
FIVE-YEAR AVERAGE							
21-25	1,451,530	1,297,483	89	57,741	4	1,239,742-	85-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	216,466	109,263	50	155,269	72	46,006	21
1955	153,992	67,156	44	103,969	68	36,813	24
1956	129,425	59,055	46	94,251	73	35,196	27
1957	155,462	65,298	42	108,378	70	43,080	28
1958	167,137	88,594	53	120,155	72	31,561	19
1959	226,786	88,718	39	196,374	87	107,656	47
1960	149,593	79,213	53	84,244	56	5,031	3
1961	185,502	95,419	51	73,944	40	21,475-	12-
1962	190,388	99,148	52	86,127	45	13,021-	7-
1963	205,791	96,319	47	77,633	38	18,686-	9-
1964	221,221	102,824	46	81,359	37	21,465-	10-
1965	263,981	117,964	45	95,545	36	22,419-	8-
1966	305,149	134,789	44	74,785	25	60,004-	20-
1967	306,506	125,573	41	62,300	20	63,273-	21-
1968	303,817	101,096	33	55,873	18	45,223-	15-
1969	311,478	125,438	40	54,108	17	71,330-	23-
1970	321,498	113,630	35	63,867	20	49,763-	15-
1971	359,078	152,340	42	67,824	19	84,516-	24-
1972	407,974	183,654	45	72,410	18	111,244-	27-
1973	451,870	190,859	42	120,290	27	70,569-	16-
1974	531,941	240,896	45	198,174	37	42,722-	8-
1975	519,965	253,030	49	205,582	40	47,448-	9-
1976	606,269	244,615	40	185,266	31	59,349-	10-
1977	597,169	272,244	46	149,667	25	122,577-	21-
1978	532,950	257,988	48	161,398	30	96,590-	18-
1979	624,083	318,612	51	181,895	29	136,717-	22-
1980	564,372	303,896	54	248,161	44	55,735-	10-
1981	615,842	371,910	60	235,271	38	136,639-	22-
1982	590,222	488,192	83	230,084	39	258,108-	44-
1983	600,115	495,267	83	223,301	37	271,966-	45-
1984	501,896	543,159	108	211,301	42	331,858-	66-
1985	653,188	498,470	76	191,098	29	307,372-	47-
1986	519,434	376,814	73	93,897	18	282,917-	54-
1987	558,284	335,109	60	123,805	22	211,304-	38-
1988	454,217	332,004	73	103,356	23	228,648-	50-
1989	578,956	468,212	81	149,430	26	318,782-	55-
1990	819,676	359,485	44	108,833	13	250,652-	31-
1991	849,166	552,170	65	159,729	19	392,441-	46-
1992	703,104	573,568	82	90,969	13	482,599-	69-
1993	882,499	605,212	69	138,054	16	467,158-	53-
1994	1,170,964	585,222	50	109,971	9	475,251-	41-
1995	1,038,173	701,947	68	136,336	13	565,611-	54-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	920,317	780,288	85	129,797	14	650,491-	71-
1997	954,641	158,414	17	27,340	3	131,073-	14-
1998	103,924	1,255,216		110,443	106	1,144,773-	
1999	873,264	1,145,932	131	270,119	31	875,813-	100-
2000	1,172,275	917,860	78	87,239	7	830,621-	71-
2001	2,014,084	826,316	41	1,087,401	54	261,085	13
2002	1,035,938	1,028,780	99	138,217	13	890,563-	86-
2003	1,331,447	1,409,689	106	97,387-	7-	1,507,076-	113-
2004	1,293,933	1,464,575	113	127,850	10	1,336,725-	103-
2005	1,313,589	1,215,977	93	45,312	3	1,170,665-	89-
2006	1,669,989	1,358,158	81	229,523	14	1,128,635-	68-
2007	2,145,801	1,773,436	83	245,492	11	1,527,943-	71-
2008	2,049,269	28,104-	1-	50,891	2	78,995	4
2009	1,592,334	634,698	40	67,606	4	567,092-	36-
2010	1,431,589	1,380,267	96	159,505	11	1,220,762-	85-
2011	1,629,356	1,401,994	86	153,564	9	1,248,430-	77-
2012	1,470,555	1,134,126	77	84,590	6	1,049,536-	71-
2013	1,190,154	981,549	82	90,899	8	890,651-	75-
2014	1,887,004	1,323,460	70	79,877	4	1,243,582-	66-
2015	2,304,956	1,099,194	48	45,283	2	1,053,911-	46-
2016	2,228,056	1,436,737	64	7,237	0	1,429,500-	64-
2017	2,464,313	1,359,709	55	48,100	2	1,311,609-	53-
2018	2,858,171	1,556,919	54	61,932	2	1,494,987-	52-
2019	2,705,085	1,601,006	59	9,134-	0	1,610,141-	60-
2020	2,965,735	1,933,528	65	1,005-	0	1,934,533-	65-
2021	6,818,083	2,156,859	32	62,988	1	2,093,871-	31-
2022	5,367,760	2,824,247	53	98,348	2	2,725,898-	51-
2023	3,870,445	3,328,326	86	363,159	9	2,965,167-	77-
2024	4,685,131	3,905,953	83	102,403	2	3,803,550-	81-
2025	4,080,261	4,974,306	122	232,333	6	4,741,973-	116-
TOTAL	85,973,059	57,713,788	67	9,584,207	11	48,129,581-	56-

THREE-YEAR MOVING AVERAGES

54-56	166,628	78,491	47	117,830	71	39,338	24
55-57	146,293	63,836	44	102,199	70	38,363	26
56-58	150,675	70,982	47	107,595	71	36,612	24
57-59	183,128	80,870	44	141,636	77	60,766	33
58-60	181,172	85,508	47	133,591	74	48,083	27
59-61	187,294	87,783	47	118,187	63	30,404	16
60-62	175,161	91,260	52	81,438	46	9,822-	6-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	193,894	96,962	50	79,235	41	17,727-	9-
62-64	205,800	99,430	48	81,706	40	17,724-	9-
63-65	230,331	105,702	46	84,846	37	20,857-	9-
64-66	263,450	118,526	45	83,896	32	34,629-	13-
65-67	291,879	126,109	43	77,543	27	48,565-	17-
66-68	305,157	120,486	39	64,319	21	56,167-	18-
67-69	307,267	117,369	38	57,427	19	59,942-	20-
68-70	312,264	113,388	36	57,949	19	55,439-	18-
69-71	330,685	130,469	39	61,933	19	68,536-	21-
70-72	362,850	149,875	41	68,034	19	81,841-	23-
71-73	406,307	175,618	43	86,841	21	88,776-	22-
72-74	463,928	205,136	44	130,291	28	74,845-	16-
73-75	501,259	228,262	46	174,682	35	53,580-	11-
74-76	552,725	246,180	45	196,341	36	49,840-	9-
75-77	574,468	256,630	45	180,172	31	76,458-	13-
76-78	578,796	258,282	45	165,444	29	92,839-	16-
77-79	584,734	282,948	48	164,320	28	118,628-	20-
78-80	573,802	293,499	51	197,151	34	96,347-	17-
79-81	601,432	331,473	55	221,776	37	109,697-	18-
80-82	590,145	387,999	66	237,839	40	150,161-	25-
81-83	602,060	451,790	75	229,552	38	222,238-	37-
82-84	564,078	508,873	90	221,562	39	287,311-	51-
83-85	585,066	512,299	88	208,567	36	303,732-	52-
84-86	558,173	472,814	85	165,432	30	307,382-	55-
85-87	576,969	403,464	70	136,267	24	267,198-	46-
86-88	510,645	347,976	68	107,019	21	240,956-	47-
87-89	530,486	378,442	71	125,530	24	252,911-	48-
88-90	617,616	386,567	63	120,540	20	266,027-	43-
89-91	749,266	459,956	61	139,331	19	320,625-	43-
90-92	790,649	495,074	63	119,844	15	375,231-	47-
91-93	811,590	576,983	71	129,584	16	447,399-	55-
92-94	918,856	588,001	64	112,998	12	475,003-	52-
93-95	1,030,545	630,794	61	128,120	12	502,673-	49-
94-96	1,043,151	689,152	66	125,368	12	563,784-	54-
95-97	971,044	546,883	56	97,825	10	449,058-	46-
96-98	659,627	731,306	111	89,193	14	642,112-	97-
97-99	643,943	853,187	132	135,967	21	717,220-	111-
98-00	716,488	1,106,336	154	155,934	22	950,402-	133-
99-01	1,353,208	963,369	71	481,586	36	481,783-	36-
00-02	1,407,433	924,319	66	437,619	31	486,700-	35-
01-03	1,460,490	1,088,262	75	376,077	26	712,185-	49-

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	1,220,440	1,301,015	107	56,227	5	1,244,788-	102-
03-05	1,312,990	1,363,414	104	25,259	2	1,338,155-	102-
04-06	1,425,837	1,346,237	94	134,228	9	1,212,008-	85-
05-07	1,709,793	1,449,190	85	173,442	10	1,275,748-	75-
06-08	1,955,020	1,034,497	53	175,302	9	859,195-	44-
07-09	1,929,135	793,343	41	121,330	6	672,014-	35-
08-10	1,691,064	662,287	39	92,667	5	569,620-	34-
09-11	1,551,093	1,138,987	73	126,892	8	1,012,095-	65-
10-12	1,510,500	1,305,462	86	132,553	9	1,172,909-	78-
11-13	1,430,022	1,172,556	82	109,684	8	1,062,872-	74-
12-14	1,515,904	1,146,378	76	85,122	6	1,061,256-	70-
13-15	1,794,038	1,134,734	63	72,020	4	1,062,715-	59-
14-16	2,140,006	1,286,464	60	44,133	2	1,242,331-	58-
15-17	2,332,442	1,298,547	56	33,540	1	1,265,007-	54-
16-18	2,516,847	1,451,122	58	39,090	2	1,412,032-	56-
17-19	2,675,856	1,505,878	56	33,633	1	1,472,246-	55-
18-20	2,842,997	1,697,151	60	17,264	1	1,679,887-	59-
19-21	4,162,968	1,897,131	46	17,616	0	1,879,515-	45-
20-22	5,050,526	2,304,878	46	53,444	1	2,251,434-	45-
21-23	5,352,096	2,769,810	52	174,832	3	2,594,979-	48-
22-24	4,641,112	3,352,842	72	187,970	4	3,164,872-	68-
23-25	4,211,946	4,069,528	97	232,632	6	3,836,897-	91-
FIVE-YEAR AVERAGE							
21-25	4,964,336	3,437,938	69	171,846	3	3,266,092-	66-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	109,238	25,968	24	160,204	147	134,236	123
1955	94,553	22,201	23	118,563	125	96,362	102
1956	63,905	13,923	22	77,827	122	63,904	100
1957	69,933	16,677	24	84,260	120	67,583	97
1958	91,708	24,627	27	95,247	104	70,620	77
1959	83,336	26,113	31	98,068	118	71,955	86
1960	73,740	21,193	29	79,630	108	58,437	79
1961	106,095	28,694	27	98,420	93	69,726	66
1962	105,896	30,066	28	90,733	86	60,667	57
1963	119,642	32,015	27	85,305	71	53,290	45
1964	102,346	30,782	30	89,662	88	58,880	58
1965	166,522	38,086	23	130,434	78	92,348	55
1966	177,791	47,259	27	151,158	85	103,899	58
1967	185,322	66,443	36	122,993	66	56,550	31
1968	200,456	72,477	36	116,078	58	43,601	22
1969	217,282	90,540	42	131,004	60	40,464	19
1970	161,835	84,112	52	108,458	67	24,346	15
1971	239,346	112,220	47	133,388	56	21,168	9
1972	258,658	150,318	58	108,912	42	41,406-	16-
1973	197,625	139,277	70	151,700	77	12,423	6
1974	300,076	206,706	69	152,928	51	53,778-	18-
1975	293,410	211,447	72	193,556	66	17,891-	6-
1976	257,980	198,490	77	157,269	61	41,221-	16-
1977	247,696	191,057	77	121,425	49	69,632-	28-
1978	207,640	189,893	91	165,810	80	24,083-	12-
1979	283,764	246,328	87	215,799	76	30,529-	11-
1980	269,890	221,014	82	186,362	69	34,652-	13-
1981	275,557	254,114	92	177,428	64	76,686-	28-
1982	280,685	374,072	133	172,038	61	202,034-	72-
1983	302,656	372,392	123	162,876	54	209,516-	69-
1984	244,967	390,201	159	164,008	67	226,193-	92-
1985	337,170	357,543	106	122,295	36	235,248-	70-
1986	167,474	157,747	94	70,655	42	87,092-	52-
1987	257,572	216,613	84	84,418	33	132,195-	51-
1988	196,994	213,191	108	73,423	37	139,768-	71-
1989	216,485	364,043	168	133,490	62	230,553-	106-
1990	370,725	232,465	63	143,519	39	88,946-	24-
1991	319,565	342,264	107	152,821	48	189,443-	59-
1992	264,038	320,181	121	127,112	48	193,069-	73-
1993	352,961	337,131	96	103,728	29	233,403-	66-
1994	210,988	342,950	163	118,479	56	224,471-	106-
1995	504,788	378,760	75	113,945	23	264,815-	52-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	321,821	472,705	147	111,509	35	361,196-	112-
1997	555,829	159,199	29	2,472-	0	161,671-	29-
1998	64,028	623,097	973	46,286	72	576,811-	901-
1999	353,837	345,652	98	193,451	55	152,200-	43-
2000	594,930	393,653	66	34,954	6	358,700-	60-
2001	1,045,822	444,495	43	452,740	43	8,245	1
2002	687,374	513,135	75	55,366	8	457,769-	67-
2003	501,747	559,804	112	57,358	11	502,446-	100-
2004	1,971,608	600,953	30	42,417	2	558,536-	28-
2005	743,922	521,174	70	18,166	2	503,009-	68-
2006	1,261,783	633,360	50	88,868	7	544,492-	43-
2007	1,650,469	782,256	47	68,589	4	713,668-	43-
2008	1,522,794	501,550	33	72,031	5	429,519-	28-
2009	1,567,490	425,284	27	44,039	3	381,245-	24-
2010	1,508,291	528,134	35	67,713	4	460,421-	31-
2011	1,571,292	537,932	34	52,134	3	485,798-	31-
2012	1,630,230	441,402	27	27,610	2	413,791-	25-
2013	1,439,280	459,202	32	50,343	3	408,860-	28-
2014	1,646,176	489,636	30	33,607	2	456,029-	28-
2015	2,165,484	413,704	19	3,504	0	410,200-	19-
2016	1,797,083	608,771	34	5,906	0	602,865-	34-
2017	1,937,422	360,912	19	20,877	1	340,036-	18-
2018	2,283,468	639,306	28	34,291	2	605,015-	26-
2019	1,972,625	630,146	32	35,594	2	594,552-	30-
2020	2,443,204	535,735	22	9,457	0	526,278-	22-
2021	3,605,525	766,050	21	41,506	1	724,544-	20-
2022	2,444,535	741,195	30	21,625	1	719,570-	29-
2023	2,624,814	749,806	29	106,424	4	643,382-	25-
2024	3,211,593	1,081,436	34	154,330	5	927,106-	29-
2025	1,633,816	1,282,580	79	47,383	3	1,235,197-	76-
TOTAL	55,746,600	24,433,857	44	7,341,034	13	17,092,823-	31-

THREE-YEAR MOVING AVERAGES

54-56	89,232	20,697	23	118,865	133	98,167	110
55-57	76,130	17,600	23	93,550	123	75,950	100
56-58	75,182	18,409	24	85,778	114	67,369	90
57-59	81,659	22,472	28	92,525	113	70,053	86
58-60	82,928	23,978	29	90,982	110	67,004	81
59-61	87,724	25,333	29	92,039	105	66,706	76
60-62	95,244	26,651	28	89,594	94	62,943	66

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	110,544	30,258	27	91,486	83	61,228	55
62-64	109,295	30,954	28	88,567	81	57,612	53
63-65	129,503	33,628	26	101,800	79	68,173	53
64-66	148,886	38,709	26	123,751	83	85,042	57
65-67	176,545	50,596	29	134,862	76	84,266	48
66-68	187,856	62,060	33	130,076	69	68,017	36
67-69	201,020	76,487	38	123,358	61	46,872	23
68-70	193,191	82,376	43	118,513	61	36,137	19
69-71	206,154	95,624	46	124,283	60	28,659	14
70-72	219,946	115,550	53	116,919	53	1,369	1
71-73	231,876	133,938	58	131,333	57	2,605-	1-
72-74	252,120	165,434	66	137,847	55	27,587-	11-
73-75	263,704	185,810	70	166,061	63	19,749-	7-
74-76	283,822	205,548	72	167,918	59	37,630-	13-
75-77	266,362	200,331	75	157,417	59	42,915-	16-
76-78	237,772	193,147	81	148,168	62	44,979-	19-
77-79	246,367	209,093	85	167,678	68	41,415-	17-
78-80	253,765	219,078	86	189,324	75	29,755-	12-
79-81	276,404	240,485	87	193,196	70	47,289-	17-
80-82	275,377	283,067	103	178,609	65	104,457-	38-
81-83	286,299	333,526	116	170,781	60	162,745-	57-
82-84	276,103	378,888	137	166,307	60	212,581-	77-
83-85	294,931	373,379	127	149,726	51	223,652-	76-
84-86	249,870	301,830	121	118,986	48	182,844-	73-
85-87	254,072	243,968	96	92,456	36	151,512-	60-
86-88	207,347	195,850	94	76,165	37	119,685-	58-
87-89	223,684	264,616	118	97,110	43	167,505-	75-
88-90	261,401	269,900	103	116,811	45	153,089-	59-
89-91	302,258	312,924	104	143,277	47	169,647-	56-
90-92	318,109	298,303	94	141,151	44	157,153-	49-
91-93	312,188	333,192	107	127,887	41	205,305-	66-
92-94	275,996	333,421	121	116,440	42	216,981-	79-
93-95	356,246	352,947	99	112,051	31	240,896-	68-
94-96	345,866	398,138	115	114,644	33	283,494-	82-
95-97	460,813	336,888	73	74,327	16	262,561-	57-
96-98	313,892	418,334	133	51,774	16	366,559-	117-
97-99	324,565	375,983	116	79,088	24	296,894-	91-
98-00	337,598	454,134	135	91,564	27	362,570-	107-
99-01	664,863	394,600	59	227,048	34	167,552-	25-
00-02	776,042	450,428	58	181,020	23	269,408-	35-
01-03	744,981	505,811	68	188,488	25	317,323-	43-

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	1,053,576	557,964	53	51,714	5	506,250-	48-
03-05	1,072,426	560,644	52	39,314	4	521,330-	49-
04-06	1,325,771	585,162	44	49,817	4	535,345-	40-
05-07	1,218,725	645,597	53	58,541	5	587,056-	48-
06-08	1,478,349	639,055	43	76,496	5	562,559-	38-
07-09	1,580,251	569,697	36	61,553	4	508,144-	32-
08-10	1,532,858	484,989	32	61,261	4	423,728-	28-
09-11	1,549,024	497,117	32	54,629	4	442,488-	29-
10-12	1,569,938	502,489	32	49,152	3	453,337-	29-
11-13	1,546,934	479,512	31	43,362	3	436,150-	28-
12-14	1,571,895	463,413	29	37,187	2	426,227-	27-
13-15	1,750,313	454,181	26	29,151	2	425,030-	24-
14-16	1,869,581	504,037	27	14,339	1	489,698-	26-
15-17	1,966,663	461,129	23	10,096	1	451,034-	23-
16-18	2,005,991	536,330	27	20,358	1	515,972-	26-
17-19	2,064,505	543,454	26	30,254	1	513,201-	25-
18-20	2,233,099	601,729	27	26,447	1	575,281-	26-
19-21	2,673,785	643,977	24	28,852	1	615,124-	23-
20-22	2,831,088	680,993	24	24,196	1	656,797-	23-
21-23	2,891,625	752,350	26	56,518	2	695,832-	24-
22-24	2,760,314	857,479	31	94,126	3	763,353-	28-
23-25	2,490,074	1,037,941	42	102,712	4	935,228-	38-
FIVE-YEAR AVERAGE							
21-25	2,704,056	924,213	34	74,254	3	849,960-	31-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	23		0		0		0
1955							
1956	201		0		0		0
1957	95		0		0		0
1958	33		0		0		0
1959	577		0		0		0
1960	55	12	22		0	12-	22-
1961	286		0		0		0
1962	47		0		0		0
1963				11		11	
1964	36	15	42		0	15-	42-
1965	68	7	10	55	81	48	71
1966	477	139	29	115	24	24-	5-
1967	840	111	13	57	7	54-	6-
1968	95		0		0		0
1969	6,316	609	10	199	3	410-	6-
1970	70	310	443	15	21	295-	421-
1971	686	151	22	702	102	551	80
1972	13,861	470	3	694	5	224	2
1973	1,676	486	29	791	47	305	18
1974	3,725	919	25	846	23	73-	2-
1975	6,044	805	13	669	11	136-	2-
1976	16,646	1,037	6	3,042	18	2,005	12
1977	6,104	2,453	40	2,391	39	62-	1-
1978	17,543	3,036	17	2,946	17	90-	1-
1979	12,058	5,281	44	2,526	21	2,755-	23-
1980	23,737	16,891	71	7,141	30	9,750-	41-
1981	26,052	9,279	36	6,759	26	2,520-	10-
1982	17,770	1,553	9	12,560	71	11,007	62
1983	20,129	10,525	52	13,735	68	3,210	16
1984	13,060	9,897	76	10,036	77	139	1
1985	21,680	12,651	58	7,964	37	4,687-	22-
1986	97,999	12,085	12	2,499	3	9,586-	10-
1987	11,906	2,018	17	1,632	14	386-	3-
1988	19,303	30,485	158	6,366	33	24,119-	125-
1989	19,699	11,329	58	2,493	13	8,836-	45-
1990	39,565	8,407	21	528	1	7,879-	20-
1991	34,432	13,174	38	2,647	8	10,527-	31-
1992	25,781	15,486	60	12,851	50	2,635-	10-
1993	34,127	21,222	62	11,401	33	9,821-	29-
1994	38,141	22,753	60	4,318	11	18,435-	48-
1995	38,824	16,866	43	7,229	19	9,637-	25-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	40,723	12,975	32	14,683	36	1,708	4
1997	48,181	3,186	7	2,580	5	605-	1-
1998	5,403	28,644	530	3,789	70	24,855-	460-
1999	38,177	8,786	23	2,574	7	6,212-	16-
2000	81,566	45,290	56	18,907	23	26,382-	32-
2001	134,322	68,673	51	3,611	3	65,063-	48-
2002	82,496	17,187	21	1,822	2	15,366-	19-
2003	144,806	22,718	16	21,687	15	1,031-	1-
2004	94,385	34,520	37	3,918	4	30,602-	32-
2005	138,568	56,673	41	34,459	25	22,214-	16-
2006	289,601	43,537	15	7,233	2	36,304-	13-
2007	155,340	34,058	22	4,481	3	29,577-	19-
2008	65,158	45,565	70	10,215	16	35,350-	54-
2009	93,597	20,007	21	11,632	12	8,375-	9-
2010	63,945	33,546	52	7,091	11	26,455-	41-
2011	82,538	26,189	32	15,637	19	10,552-	13-
2012	152,847	31,761	21	4,376-	3-	36,137-	24-
2013	114,064	46,586	41	11,519	10	35,068-	31-
2014	153,281	84,765	55	2,535-	2-	87,300-	57-
2015	211,898	117,916	56	15,331	7	102,586-	48-
2016	403,376	143,251	36	39,203	10	104,048-	26-
2017	640,458	270,701	42	4,691	1	266,009-	42-
2018	582,481	210,086	36	54,754	9	155,332-	27-
2019	371,918	144,114	39	3,771-	1-	147,885-	40-
2020	355,049	186,965	53	23,642	7	163,322-	46-
2021	483,266	172,372	36	39,523	8	132,850-	27-
2022	417,497	194,536	47	15,686	4	178,850-	43-
2023	212,737	311,809	147	22,444	11	289,364-	136-
2024	176,260	275,416	156	9,208	5	266,209-	151-
2025	314,626	274,024	87	77,181	25	196,843-	63-
TOTAL	6,718,333	3,196,319	48	592,037	9	2,604,282-	39-

THREE-YEAR MOVING AVERAGES

54-56	75		0		0
55-57	99		0		0
56-58	110		0		0
57-59	235		0		0
58-60	222	4	2	0	4-
59-61	306	4	1	0	4-
60-62	129	4	3	0	4-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	111		0	4	3	4	3
62-64	28	5	18	4	13	1-	5-
63-65	35	7	21	22	63	15	42
64-66	194	54	28	57	29	3	2
65-67	462	86	19	76	16	10-	2-
66-68	471	83	18	57	12	26-	6-
67-69	2,417	240	10	85	4	155-	6-
68-70	2,160	306	14	71	3	235-	11-
69-71	2,357	357	15	305	13	51-	2-
70-72	4,872	310	6	470	10	160	3
71-73	5,408	369	7	729	13	360	7
72-74	6,421	625	10	777	12	152	2
73-75	3,815	737	19	769	20	32	1
74-76	8,805	920	10	1,519	17	599	7
75-77	9,598	1,432	15	2,034	21	602	6
76-78	13,431	2,175	16	2,793	21	618	5
77-79	11,902	3,590	30	2,621	22	969-	8-
78-80	17,779	8,403	47	4,204	24	4,198-	24-
79-81	20,616	10,484	51	5,475	27	5,008-	24-
80-82	22,520	9,241	41	8,820	39	421-	2-
81-83	21,317	7,119	33	11,018	52	3,899	18
82-84	16,986	7,325	43	12,110	71	4,785	28
83-85	18,290	11,024	60	10,578	58	446-	2-
84-86	44,246	11,544	26	6,833	15	4,711-	11-
85-87	43,862	8,918	20	4,032	9	4,886-	11-
86-88	43,069	14,863	35	3,499	8	11,364-	26-
87-89	16,969	14,611	86	3,497	21	11,114-	65-
88-90	26,189	16,740	64	3,129	12	13,611-	52-
89-91	31,232	10,970	35	1,889	6	9,081-	29-
90-92	33,259	12,356	37	5,342	16	7,014-	21-
91-93	31,447	16,627	53	8,966	29	7,661-	24-
92-94	32,683	19,820	61	9,523	29	10,297-	32-
93-95	37,031	20,280	55	7,649	21	12,631-	34-
94-96	39,229	17,531	45	8,743	22	8,788-	22-
95-97	42,576	11,009	26	8,164	19	2,845-	7-
96-98	31,436	14,935	48	7,017	22	7,917-	25-
97-99	30,587	13,538	44	2,981	10	10,557-	35-
98-00	41,715	27,573	66	8,424	20	19,150-	46-
99-01	84,688	40,916	48	8,364	10	32,552-	38-
00-02	99,461	43,717	44	8,113	8	35,604-	36-
01-03	120,541	36,193	30	9,040	7	27,153-	23-

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	107,229	24,808	23	9,142	9	15,666-	15-
03-05	125,920	37,970	30	20,021	16	17,949-	14-
04-06	174,185	44,910	26	15,203	9	29,707-	17-
05-07	194,503	44,756	23	15,391	8	29,365-	15-
06-08	170,033	41,053	24	7,310	4	33,744-	20-
07-09	104,698	33,210	32	8,776	8	24,434-	23-
08-10	74,234	33,039	45	9,646	13	23,393-	32-
09-11	80,027	26,581	33	11,453	14	15,128-	19-
10-12	99,777	30,499	31	6,117	6	24,382-	24-
11-13	116,483	34,846	30	7,593	7	27,252-	23-
12-14	140,064	54,371	39	1,536	1	52,835-	38-
13-15	159,748	83,089	52	8,105	5	74,984-	47-
14-16	256,185	115,311	45	17,333	7	97,978-	38-
15-17	418,577	177,289	42	19,742	5	157,548-	38-
16-18	542,105	208,013	38	32,883	6	175,130-	32-
17-19	531,619	208,300	39	18,558	3	189,742-	36-
18-20	436,483	180,388	41	24,875	6	155,513-	36-
19-21	403,411	167,817	42	19,798	5	148,019-	37-
20-22	418,604	184,624	44	26,284	6	158,341-	38-
21-23	371,167	226,239	61	25,884	7	200,355-	54-
22-24	268,832	260,587	97	15,779	6	244,808-	91-
23-25	234,541	287,083	122	36,278	15	250,805-	107-
FIVE-YEAR AVERAGE							
21-25	320,877	245,631	77	32,808	10	212,823-	66-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	3,093	1,679	54	2,856	92	1,177	38
1955							
1956	2,261	235	10	375	17	140	6
1957	1,932	76	4	257	13	181	9
1958	308		0	94	31	94	31
1959	201	6	3		0	6-	3-
1960	2,437	191	8	22	1	169-	7-
1961	562	112	20	210	37	98	17
1962	796	69	9	71	9	2	0
1963	214	15	7	175	82	160	75
1964	447	76	17	17	4	59-	13-
1965	1,614	336	21		0	336-	21-
1966	3,596	616	17	240	7	376-	10-
1967	842	971	115		0	971-	115-
1968	6,863	1,111	16		0	1,111-	16-
1969	12,353	1,858	15	15,635	127	13,777	112
1970	4,133	1,070	26		0	1,070-	26-
1971	20,874	1,962	9	3,933	19	1,971	9
1972	38,546	4,325	11	4,049	11	276-	1-
1973	9,607	1,997	21	3,226	34	1,229	13
1974	14,196	2,826	20	4,968	35	2,142	15
1975	34,941	5,719	16	3,417	10	2,302-	7-
1976	29,819	5,128	17	12,739	43	7,611	26
1977	8,540	6,069	71	5,309	62	760-	9-
1978	44,190	4,554	10	11,766	27	7,212	16
1979	24,773	12,611	51	3,229	13	9,382-	38-
1980	55,967	13,994	25	9,869	18	4,125-	7-
1981	52,006	8,139	16	18,726	36	10,587	20
1982	72,228	20,584	28	8,961	12	11,623-	16-
1983	72,826	32,257	44	31,617	43	640-	1-
1984	40,324	16,473	41	6,633	16	9,840-	24-
1985	126,743	34,470	27	14,911	12	19,559-	15-
1986	57,045	12,230	21	11,169	20	1,061-	2-
1987	40,426	17,095	42	27,512	68	10,417	26
1988	66,400	21,010	32	44,167	67	23,157	35
1989	109,470	38,481	35	38,417	35	64-	0
1990	211,955	29,845	14	10,443	5	19,402-	9-
1991	231,946	45,997	20	38,744	17	7,253-	3-
1992	176,696	43,101	24	29,475	17	13,626-	8-
1993	280,226	26,418	9	20,515	7	5,903-	2-
1994	325,541	63,706	20	114,937	35	51,231	16
1995	346,909	70,163	20	48,179	14	21,984-	6-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	358,360	39,103	11	53,283	15	14,180	4
1997	470,097	48,979	10	63,270	13	14,290	3
1998	68,585	118,399	173	12,182	18	106,218-	155-
1999	826,021	132,594	16	165,727	20	33,133	4
2000	585,247	207,096	35	14,424	2	192,672-	33-
2001	742,948	98,756	13	17,289	2	81,467-	11-
2002	670,903	259,967	39	7,345	1	252,622-	38-
2003	722,524	241,803	33	135,163	19	106,641-	15-
2004	745,583	197,953	27	24,889	3	173,064-	23-
2005	642,799	272,009	42	174,834	27	97,175-	15-
2006	864,785	89,594	10	34,939	4	54,655-	6-
2007	1,244,546	94,670	8	31,200	3	63,471-	5-
2008	556,861	241,282	43	70,267-	13-	311,549-	56-
2009	1,098,401	341,094	31	82,067	7	259,027-	24-
2010	681,268	42,752	6	74,234	11	31,483	5
2011	822,355	98,707	12	84,459	10	14,248-	2-
2012	699,100	136,242	19	64,562	9	71,679-	10-
2013	688,287	167,406	24	31,645	5	135,762-	20-
2014	1,122,161	280,681	25	60,354	5	220,328-	20-
2015	1,604,537	585,476	36	74,129	5	511,347-	32-
2016	1,971,483	474,196	24	70,876	4	403,320-	20-
2017	2,268,811	799,900	35	36,752	2	763,149-	34-
2018	3,169,829	835,288	26	153,544	5	681,745-	22-
2019	2,992,788	769,334	26	154,134	5	615,200-	21-
2020	2,357,333	588,745	25	27,719	1	561,025-	24-
2021	2,255,331	1,003,134	44	319,516	14	683,618-	30-
2022	2,978,942	870,191	29	39,859	1	830,331-	28-
2023	2,247,950	823,009	37	101,349	5	721,659-	32-
2024	2,936,648	1,077,896	37	357,736	12	720,160-	25-
2025	2,587,679	1,062,698	41	105,591	4	957,107-	37-
TOTAL	43,516,007	12,546,527	29	3,049,665	7	9,496,862-	22-

THREE-YEAR MOVING AVERAGES

54-56	1,785	638	36	1,077	60	439	25
55-57	1,398	104	7	211	15	107	8
56-58	1,500	104	7	242	16	138	9
57-59	814	27	3	117	14	90	11
58-60	982	66	7	39	4	27-	3-
59-61	1,067	103	10	77	7	26-	2-
60-62	1,265	124	10	101	8	23-	2-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	524	65	12	152	29	87	17
62-64	486	53	11	88	18	34	7
63-65	758	142	19	64	8	78-	10-
64-66	1,886	343	18	86	5	257-	14-
65-67	2,017	641	32	80	4	561-	28-
66-68	3,767	899	24	80	2	819-	22-
67-69	6,686	1,313	20	5,212	78	3,898	58
68-70	7,783	1,346	17	5,212	67	3,865	50
69-71	12,453	1,630	13	6,523	52	4,893	39
70-72	21,184	2,452	12	2,661	13	208	1
71-73	23,009	2,761	12	3,736	16	975	4
72-74	20,783	3,049	15	4,081	20	1,032	5
73-75	19,581	3,514	18	3,870	20	356	2
74-76	26,319	4,558	17	7,041	27	2,484	9
75-77	24,433	5,639	23	7,155	29	1,516	6
76-78	27,516	5,250	19	9,938	36	4,688	17
77-79	25,834	7,745	30	6,768	26	977-	4-
78-80	41,643	10,386	25	8,288	20	2,098-	5-
79-81	44,249	11,581	26	10,608	24	973-	2-
80-82	60,067	14,239	24	12,519	21	1,720-	3-
81-83	65,687	20,327	31	19,768	30	559-	1-
82-84	61,793	23,105	37	15,737	25	7,368-	12-
83-85	79,964	27,733	35	17,720	22	10,013-	13-
84-86	74,704	21,058	28	10,904	15	10,153-	14-
85-87	74,738	21,265	28	17,864	24	3,401-	5-
86-88	54,624	16,778	31	27,616	51	10,838	20
87-89	72,099	25,529	35	36,699	51	11,170	15
88-90	129,275	29,779	23	31,009	24	1,230	1
89-91	184,457	38,108	21	29,201	16	8,906-	5-
90-92	206,866	39,648	19	26,221	13	13,427-	6-
91-93	229,623	38,505	17	29,578	13	8,927-	4-
92-94	260,821	44,408	17	54,976	21	10,567	4
93-95	317,559	53,429	17	61,210	19	7,781	2
94-96	343,603	57,657	17	72,133	21	14,476	4
95-97	391,788	52,748	13	54,911	14	2,162	1
96-98	299,014	68,827	23	42,912	14	25,916-	9-
97-99	454,901	99,991	22	80,393	18	19,598-	4-
98-00	493,284	152,696	31	64,111	13	88,586-	18-
99-01	718,072	146,149	20	65,813	9	80,335-	11-
00-02	666,366	188,606	28	13,019	2	175,587-	26-
01-03	712,125	200,175	28	53,265	7	146,910-	21-

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	713,003	233,241	33	55,799	8	177,442-	25-
03-05	703,635	237,255	34	111,629	16	125,626-	18-
04-06	751,056	186,518	25	78,221	10	108,298-	14-
05-07	917,377	152,091	17	80,324	9	71,767-	8-
06-08	888,731	141,849	16	1,376-	0	143,225-	16-
07-09	966,603	225,682	23	14,333	1	211,349-	22-
08-10	778,843	208,376	27	28,678	4	179,698-	23-
09-11	867,341	160,851	19	80,253	9	80,597-	9-
10-12	734,241	92,567	13	74,418	10	18,148-	2-
11-13	736,581	134,118	18	60,222	8	73,896-	10-
12-14	836,516	194,776	23	52,187	6	142,590-	17-
13-15	1,138,328	344,521	30	55,376	5	289,145-	25-
14-16	1,566,060	446,784	29	68,453	4	378,332-	24-
15-17	1,948,277	619,857	32	60,585	3	559,272-	29-
16-18	2,470,041	703,128	28	87,057	4	616,071-	25-
17-19	2,810,476	801,508	29	114,810	4	686,698-	24-
18-20	2,839,983	731,122	26	111,799	4	619,323-	22-
19-21	2,535,151	787,071	31	167,123	7	619,948-	24-
20-22	2,530,535	820,690	32	129,032	5	691,658-	27-
21-23	2,494,074	898,778	36	153,575	6	745,203-	30-
22-24	2,721,180	923,698	34	166,315	6	757,383-	28-
23-25	2,590,759	987,867	38	188,225	7	799,642-	31-
FIVE-YEAR AVERAGE							
21-25	2,601,310	967,385	37	184,810	7	782,575-	30-

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	48,434		0	8,476	18	8,476	18
1955	47,507		0	16,803	35	16,803	35
1956	68,475		0	19,984	29	19,984	29
1957	137,233		0	64,138	47	64,138	47
1958	54,778		0	6,589	12	6,589	12
1959	62,816		0	6,435	10	6,435	10
1960	92,608		0	10,562	11	10,562	11
1961	89,246		0	4,092	5	4,092	5
1962	121,434		0	3,811	3	3,811	3
1963	132,682		0	3,483	3	3,483	3
1964	116,473		0	5,817	5	5,817	5
1965	136,469		0	3,446	3	3,446	3
1966	133,528		0	6,029	5	6,029	5
1967	308,639		0	5,921	2	5,921	2
1968	311,543		0	7,992	3	7,992	3
1969	272,074		0	5,904	2	5,904	2
1970	277,960		0	9,785	4	9,785	4
1971	386,278		0	14,284	4	14,284	4
1972	427,179		0	5,772	1	5,772	1
1973	425,305		0	27,447	6	27,447	6
1974	405,249		0	19,514	5	19,514	5
1975	511,226		0	18,642	4	18,642	4
1976	1,014,868		0	25,483	3	25,483	3
1977	819,072		0	46,338	6	46,338	6
1978	667,152		0	56,624	8	56,624	8
1979	704,836		0	26,946	4	26,946	4
1980	1,398,461		0	52,785	4	52,785	4
1981	1,625,773		0	69,899	4	69,899	4
1982	786,957		0	54,440	7	54,440	7
1983	1,592,587		0	81,928	5	81,928	5
1984	1,450,462		0	141,570	10	141,570	10
1985	1,948,055		0	73,247	4	73,247	4
1986	1,790,116		0	73,235	4	73,235	4
1987	1,741,560		0	68,068	4	68,068	4
1988	1,029,099		0	68,578	7	68,578	7
1989	1,007,555		0	32,328	3	32,328	3
1990	1,682,472		0	35,671	2	35,671	2
1991	1,727,083	27	0	21,823	1	21,796	1
1992	1,720,267		0	7,768	0	7,768	0
1993	1,195,369	939	0	1,083	0	144	0
1994	1,716,990	510	0	137,701	8	137,191	8
1995	1,202,915		0	10,878	1	10,878	1

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	372,450		0	14,338	4	14,338	4
1997	232,853	13,764	6	9,692	4	4,072-	2-
1998	893,997		0	12,756	1	12,756	1
1999	1,536,145		0	45,720	3	45,720	3
2000	1,064,832		0	49,706	5	49,706	5
2001	3,328,697		0	149,384	4	149,384	4
2002	1,208,107		0	21,016	2	21,016	2
2003	1,125,466		0	123,259	11	123,259	11
2004	11,097,038	365,041	3	37,561	0	327,480-	3-
2005	4,353,657	1,000,579	23	392,125	9	608,454-	14-
2006	6,144,875	72,094-	1-	491,952	8	564,047	9
2007	6,702,097	1,404,639	21	296,733	4	1,107,906-	17-
2008	6,009,486	2,657,259	44	517,498	9	2,139,761-	36-
2009	6,158,840	1,955,641	32	295,603	5	1,660,038-	27-
2010	4,838,735	1,215,341	25	268,154	6	947,187-	20-
2011	4,945,686	1,435,611	29	228,931	5	1,206,681-	24-
2012	4,614,794	1,246,108	27	89,535	2	1,156,573-	25-
2013	4,820,448	1,812,209	38	186,945	4	1,625,264-	34-
2014	6,001,802	2,035,958	34	172,448	3	1,863,510-	31-
2015	7,648,883	2,124,971	28	118,641	2	2,006,331-	26-
2016	6,505,273	2,648,508	41	115,184	2	2,533,324-	39-
2017	7,234,055	2,640,367	36	266,426	4	2,373,941-	33-
2018	7,519,063	2,686,569	36	393,346	5	2,293,224-	30-
2019	6,597,428	2,741,465	42	92,112-	1-	2,833,577-	43-
2020	6,341,178	3,117,378	49	471,378	7	2,646,000-	42-
2021	7,315,426	3,392,129	46	775,144	11	2,616,986-	36-
2022	8,153,246	4,093,423	50	1,236,507	15	2,856,917-	35-
2023	8,266,647	3,581,868	43	2,403,154	29	1,178,713-	14-
2024	8,605,128	4,392,967	51	1,314,678	15	3,078,289-	36-
2025	9,086,699	6,408,027	71	1,927,412	21	4,480,615-	49-
TOTAL	190,111,813	52,899,206	28	13,694,433	7	39,204,773-	21-

THREE-YEAR MOVING AVERAGES

54-56	54,805	0	15,088	28	15,088	28
55-57	84,405	0	33,642	40	33,642	40
56-58	86,829	0	30,237	35	30,237	35
57-59	84,942	0	25,721	30	25,721	30
58-60	70,067	0	7,862	11	7,862	11
59-61	81,557	0	7,030	9	7,030	9
60-62	101,096	0	6,155	6	6,155	6

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	114,454		0	3,795	3	3,795	3
62-64	123,530		0	4,370	4	4,370	4
63-65	128,541		0	4,249	3	4,249	3
64-66	128,823		0	5,097	4	5,097	4
65-67	192,879		0	5,132	3	5,132	3
66-68	251,237		0	6,647	3	6,647	3
67-69	297,419		0	6,606	2	6,606	2
68-70	287,192		0	7,894	3	7,894	3
69-71	312,104		0	9,991	3	9,991	3
70-72	363,806		0	9,947	3	9,947	3
71-73	412,921		0	15,834	4	15,834	4
72-74	419,244		0	17,578	4	17,578	4
73-75	447,260		0	21,868	5	21,868	5
74-76	643,781		0	21,213	3	21,213	3
75-77	781,722		0	30,154	4	30,154	4
76-78	833,697		0	42,815	5	42,815	5
77-79	730,353		0	43,303	6	43,303	6
78-80	923,483		0	45,452	5	45,452	5
79-81	1,243,023		0	49,877	4	49,877	4
80-82	1,270,397		0	59,041	5	59,041	5
81-83	1,335,106		0	68,756	5	68,756	5
82-84	1,276,669		0	92,646	7	92,646	7
83-85	1,663,701		0	98,915	6	98,915	6
84-86	1,729,544		0	96,017	6	96,017	6
85-87	1,826,577		0	71,517	4	71,517	4
86-88	1,520,258		0	69,960	5	69,960	5
87-89	1,259,405		0	56,325	4	56,325	4
88-90	1,239,709		0	45,526	4	45,526	4
89-91	1,472,370	9	0	29,941	2	29,932	2
90-92	1,709,941	9	0	21,754	1	21,745	1
91-93	1,547,573	322	0	10,225	1	9,903	1
92-94	1,544,209	483	0	48,851	3	48,368	3
93-95	1,371,758	483	0	49,887	4	49,404	4
94-96	1,097,452	170	0	54,306	5	54,136	5
95-97	602,739	4,588	1	11,636	2	7,048	1
96-98	499,766	4,588	1	12,262	2	7,674	2
97-99	887,665	4,588	1	22,723	3	18,135	2
98-00	1,164,991		0	36,061	3	36,061	3
99-01	1,976,558		0	81,603	4	81,603	4
00-02	1,867,212		0	73,369	4	73,369	4
01-03	1,887,423		0	97,886	5	97,886	5

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	4,476,870	121,680	3	60,612	1	61,069-	1-
03-05	5,525,387	455,207	8	184,315	3	270,892-	5-
04-06	7,198,523	431,175	6	307,213	4	123,963-	2-
05-07	5,733,543	777,708	14	393,603	7	384,105-	7-
06-08	6,285,486	1,329,934	21	435,394	7	894,540-	14-
07-09	6,290,141	2,005,846	32	369,945	6	1,635,902-	26-
08-10	5,669,020	1,942,747	34	360,418	6	1,582,328-	28-
09-11	5,314,420	1,535,531	29	264,229	5	1,271,302-	24-
10-12	4,799,738	1,299,020	27	195,540	4	1,103,480-	23-
11-13	4,793,643	1,497,976	31	168,470	4	1,329,506-	28-
12-14	5,145,682	1,698,092	33	149,643	3	1,548,449-	30-
13-15	6,157,044	1,991,046	32	159,345	3	1,831,702-	30-
14-16	6,718,653	2,269,812	34	135,424	2	2,134,388-	32-
15-17	7,129,404	2,471,282	35	166,750	2	2,304,532-	32-
16-18	7,086,131	2,658,481	38	258,318	4	2,400,163-	34-
17-19	7,116,849	2,689,467	38	189,220	3	2,500,247-	35-
18-20	6,819,223	2,848,471	42	257,537	4	2,590,934-	38-
19-21	6,751,344	3,083,657	46	384,803	6	2,698,854-	40-
20-22	7,269,950	3,534,310	49	827,676	11	2,706,634-	37-
21-23	7,911,773	3,689,140	47	1,471,602	19	2,217,539-	28-
22-24	8,341,674	4,022,753	48	1,651,446	20	2,371,306-	28-
23-25	8,652,824	4,794,287	55	1,881,748	22	2,912,539-	34-
FIVE-YEAR AVERAGE							
21-25	8,285,429	4,373,683	53	1,531,379	18	2,842,304-	34-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	50,099	19,126	38	31,630	63	12,504	25
1955	49,703	16,118	32	27,356	55	11,238	23
1956	58,264	18,526	32	24,896	43	6,370	11
1957	60,750	19,142	32	23,881	39	4,739	8
1958	63,155	23,214	37	23,561	37	347	1
1959	72,272	27,494	38	22,553	31	4,941-	7-
1960	69,763	25,556	37	19,764	28	5,792-	8-
1961	62,250	25,998	42	17,250	28	8,748-	14-
1962	73,246	27,124	37	20,006	27	7,118-	10-
1963	87,557	30,374	35	18,150	21	12,224-	14-
1964	92,362	29,868	32	13,752	15	16,116-	17-
1965	86,476	31,668	37	17,978	21	13,690-	16-
1966	104,545	36,777	35	22,367	21	14,410-	14-
1967	106,759	25,904	24	22,245	21	3,659-	3-
1968	117,811	29,658	25	28,181	24	1,477-	1-
1969	120,251	36,442	30	20,813	17	15,629-	13-
1970	132,099	35,501	27	21,237	16	14,264-	11-
1971	150,449	49,249	33	25,366	17	23,883-	16-
1972	168,618	58,345	35	26,441	16	31,904-	19-
1973	183,863	71,462	39	54,913	30	16,549-	9-
1974	200,448	86,956	43	51,565	26	35,391-	18-
1975	208,837	93,663	45	64,111	31	29,552-	14-
1976	201,237	90,901	45	62,711	31	28,190-	14-
1977	196,275	91,673	47	64,543	33	27,130-	14-
1978	204,074	102,723	50	63,556	31	39,167-	19-
1979	191,678	99,416	52	68,718	36	30,698-	16-
1980	152,432	107,098	70	71,171	47	35,927-	24-
1981	158,159	97,468	62	52,509	33	44,959-	28-
1982	153,510	131,816	86	40,369	26	91,447-	60-
1983	131,298	118,272	90	53,320	41	64,952-	49-
1984	147,685	129,951	88	43,121	29	86,830-	59-
1985	170,012	111,120	65	37,628	22	73,492-	43-
1986	122,076	103,230	85	23,830	20	79,400-	65-
1987	167,481	108,621	65	22,833	14	85,788-	51-
1988	211,880	121,329	57	35,324	17	86,005-	41-
1989	162,387	134,397	83	37,749	23	96,648-	60-
1990	188,635	104,796	56	44,480	24	60,316-	32-
1991	212,531	145,464	68	30,171	14	115,293-	54-
1992	151,656	150,272	99	20,243	13	130,029-	86-
1993	182,152	136,996	75	19,981	11	117,015-	64-
1994	211,818	157,283	74	15,748	7	141,535-	67-
1995	219,316	171,769	78	14,154	6	157,615-	72-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	203,991	178,426	87	5,159	3	173,268-	85-
1997	201,802	108,534	54		0	108,534-	54-
1998	4,719	22,758	482	14,309	303	8,450-	179-
1999	124,844	98,552	79	13,502	11	85,050-	68-
2000	213,973	94,234	44	18,929	9	75,305-	35-
2001	302,421	112,103	37	157,630	52	45,527	15
2002	189,428	111,832	59	22,623	12	89,210-	47-
2003	241,538	131,916	55	75,109	31	56,806-	24-
2004	193,925	188,863	97	31,497	16	157,366-	81-
2005	358,896	186,929	52	27,972	8	158,957-	44-
2006	392,271	215,103	55	28,131	7	186,973-	48-
2007	445,692	310,031	70	99,921	22	210,110-	47-
2008	430,604	246,238	57	73,056	17	173,182-	40-
2009	282,627	245,216	87	34,091	12	211,125-	75-
2010	281,308	184,894	66	42,469	15	142,424-	51-
2011	244,186	136,251	56	36,966	15	99,285-	41-
2012	298,753	151,988	51	2,735	1	149,252-	50-
2013	296,164	210,460	71	29,388	10	181,072-	61-
2014	360,634	285,260	79	11,797	3	273,464-	76-
2015	342,381	211,175	62	15,405	4	195,770-	57-
2016	501,877	251,839	50	41,382	8	210,457-	42-
2017	522,313	319,536	61	741	0	318,796-	61-
2018	601,706	176,703	29	10,339	2	166,364-	28-
2019	559,291	251,758	45	28,842	5	222,916-	40-
2020	529,624	343,609	65	1,046	0	342,563-	65-
2021	905,165	303,073	33	47,524-	5-	350,597-	39-
2022	297,601	489,882	165	37,407	13	452,475-	152-
2023	393,874	350,935	89	66,676	17	284,259-	72-
2024	491,516	453,876	92	19,084-	4-	472,960-	96-
2025	599,625	708,795	118	65,470	11	643,325-	107-
TOTAL	16,668,619	10,313,531	62	2,346,157	14	7,967,374-	48-

THREE-YEAR MOVING AVERAGES

54-56	52,689	17,923	34	27,961	53	10,037	19
55-57	56,239	17,929	32	25,378	45	7,449	13
56-58	60,723	20,294	33	24,113	40	3,819	6
57-59	65,392	23,283	36	23,332	36	48	0
58-60	68,397	25,421	37	21,959	32	3,462-	5-
59-61	68,095	26,349	39	19,856	29	6,494-	10-
60-62	68,420	26,226	38	19,007	28	7,219-	11-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	74,351	27,832	37	18,469	25	9,363-	13-
62-64	84,388	29,122	35	17,303	21	11,819-	14-
63-65	88,798	30,637	35	16,627	19	14,010-	16-
64-66	94,461	32,771	35	18,032	19	14,739-	16-
65-67	99,260	31,450	32	20,863	21	10,586-	11-
66-68	109,705	30,780	28	24,264	22	6,515-	6-
67-69	114,940	30,668	27	23,746	21	6,922-	6-
68-70	123,387	33,867	27	23,410	19	10,457-	8-
69-71	134,266	40,397	30	22,472	17	17,925-	13-
70-72	150,389	47,698	32	24,348	16	23,350-	16-
71-73	167,643	59,685	36	35,573	21	24,112-	14-
72-74	184,310	72,254	39	44,306	24	27,948-	15-
73-75	197,716	84,027	42	56,863	29	27,164-	14-
74-76	203,507	90,507	44	59,462	29	31,044-	15-
75-77	202,116	92,079	46	63,788	32	28,291-	14-
76-78	200,529	95,099	47	63,603	32	31,496-	16-
77-79	197,342	97,937	50	65,606	33	32,332-	16-
78-80	182,728	103,079	56	67,815	37	35,264-	19-
79-81	167,423	101,327	61	64,133	38	37,195-	22-
80-82	154,700	112,127	72	54,683	35	57,444-	37-
81-83	147,656	115,852	78	48,733	33	67,119-	45-
82-84	144,164	126,680	88	45,603	32	81,076-	56-
83-85	149,665	119,781	80	44,690	30	75,091-	50-
84-86	146,591	114,767	78	34,860	24	79,907-	55-
85-87	153,190	107,657	70	28,097	18	79,560-	52-
86-88	167,146	111,060	66	27,329	16	83,731-	50-
87-89	180,583	121,449	67	31,969	18	89,480-	50-
88-90	187,634	120,174	64	39,184	21	80,990-	43-
89-91	187,851	128,219	68	37,467	20	90,752-	48-
90-92	184,274	133,511	72	31,631	17	101,879-	55-
91-93	182,113	144,244	79	23,465	13	120,779-	66-
92-94	181,875	148,184	81	18,657	10	129,526-	71-
93-95	204,429	155,349	76	16,628	8	138,722-	68-
94-96	211,708	169,159	80	11,687	6	157,473-	74-
95-97	208,370	152,910	73	6,438	3	146,472-	70-
96-98	136,837	103,240	75	6,489	5	96,751-	71-
97-99	110,455	76,615	69	9,270	8	67,345-	61-
98-00	114,512	71,848	63	15,580	14	56,268-	49-
99-01	213,746	101,630	48	63,354	30	38,276-	18-
00-02	235,274	106,057	45	66,394	28	39,663-	17-
01-03	244,462	118,617	49	85,120	35	33,496-	14-

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	208,297	144,203	69	43,076	21	101,127-	49-
03-05	264,786	169,236	64	44,859	17	124,376-	47-
04-06	315,030	196,965	63	29,200	9	167,765-	53-
05-07	398,953	237,354	59	52,008	13	185,346-	46-
06-08	422,856	257,124	61	67,036	16	190,088-	45-
07-09	386,308	267,162	69	69,023	18	198,139-	51-
08-10	331,513	225,449	68	49,872	15	175,577-	53-
09-11	269,374	188,787	70	37,842	14	150,945-	56-
10-12	274,749	157,711	57	27,390	10	130,320-	47-
11-13	279,701	166,233	59	23,030	8	143,203-	51-
12-14	318,517	215,903	68	14,640	5	201,262-	63-
13-15	333,060	235,632	71	18,863	6	216,768-	65-
14-16	401,631	249,425	62	22,861	6	226,564-	56-
15-17	455,524	260,850	57	19,176	4	241,674-	53-
16-18	541,965	249,360	46	17,487	3	231,872-	43-
17-19	561,104	249,332	44	13,307	2	236,025-	42-
18-20	563,540	257,357	46	13,409	2	243,948-	43-
19-21	664,693	299,480	45	5,879-	1-	305,359-	46-
20-22	577,463	378,855	66	3,024-	1-	381,879-	66-
21-23	532,214	381,297	72	18,853	4	362,444-	68-
22-24	394,331	431,564	109	28,333	7	403,231-	102-
23-25	495,005	504,536	102	37,688	8	466,848-	94-
FIVE-YEAR AVERAGE							
21-25	537,556	461,312	86	20,589	4	440,723-	82-

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1954	38,731		0	1,315	3	1,315	3
1955	34,307		0	2,592	8	2,592	8
1956	145,399		0	6,668	5	6,668	5
1957	38,933		0	3,863	10	3,863	10
1958	41,733		0	3,531	8	3,531	8
1959	38,177		0	3,439	9	3,439	9
1960	44,962		0	2,588	6	2,588	6
1961	74,412		0	2,065	3	2,065	3
1962	109,953		0	2,730	2	2,730	2
1963	84,171		0	892	1	892	1
1964	114,230		0	1,688	1	1,688	1
1965	128,408		0	2,372	2	2,372	2
1966	114,995		0	1,524	1	1,524	1
1967	124,725		0	1,459	1	1,459	1
1968	91,037		0	2,275	2	2,275	2
1969	90,158		0	6,705	7	6,705	7
1970	71,329		0	1,037	1	1,037	1
1971	77,709		0	664	1	664	1
1972	96,621		0	1,939	2	1,939	2
1973	102,734		0	1,300	1	1,300	1
1974	114,392		0	7,582	7	7,582	7
1975	133,417		0	1,650	1	1,650	1
1976	126,066		0	1,537	1	1,537	1
1977	151,841		0	698	0	698	0
1978	149,897		0	4,823	3	4,823	3
1979	129,187		0		0		0
1980	163,252		0	1,891	1	1,891	1
1981	151,259		0	3,827	3	3,827	3
1982	176,885		0	2,147	1	2,147	1
1983	152,989		0	6,223	4	6,223	4
1984	182,576		0	2,240	1	2,240	1
1985	153,721		0	3,110	2	3,110	2
1986	117,708		0	6,947	6	6,947	6
1987	122,998		0	9,119	7	9,119	7
1988	120,078		0	3,873	3	3,873	3
1989	1,096,701	1	0		0	1-	0
1990	273,185		0	1,111	0	1,111	0
1991	311,050		0	2,355	1	2,355	1
1992	532,241		0	1,581	0	1,581	0
1993	299,045		0	1,943	1	1,943	1
1994	443,707		0	1,628	0	1,628	0
1995	552,151		0	782	0	782	0

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	782,409		0	698	0	698	0
1997	804,006		0	36	0	36	0
1998	844,327		0	315	0	315	0
1999	1,018,497		0		0		0
2000	1,291,978		0		0		0
2001	1,259,322		0		0		0
2002	1,157,698		0		0		0
2003	932,287	6	0		0	6-	0
2004	765,620	290,529	38	45,548	6	244,981-	32-
2005	1,533,383	322,536	21	42,487	3	280,048-	18-
2006	2,929,509	203,653-	7-	70,644	2	274,297	9
2007	1,053,020	44,053	4	132,931	13	88,878	8
2008	814,082	183,012	22	145,491	18	37,520-	5-
2009	133,563	68,219	51	55,642	42	12,577-	9-
2010	62,294	12,322	20	260,537	418	248,215	398
2011	120,883	488,840	404	72,046	60	416,794-	345-
2012	75,016	574,055	765	65,249	87	508,806-	678-
2013	117,764	367,090	312	38,496	33	328,594-	279-
2014	162,528	97,427	60	26,714	16	70,713-	44-
2015	58,715	27,152	46	4,871	8	22,281-	38-
2016	244,497	115,486-	47-	7,031-	3-	108,456	44
2017	425,345	295,036	69	19,640	5	275,396-	65-
2018	608,983	209,115	34	1,973	0	207,142-	34-
2019	370,701	2,276-	1-	669	0	2,945	1
2020	160,900	60,653-	38-	2,832-	2-	57,821	36
2021	204,488	81,527	40	5,017	2	76,510-	37-
2022	2,612,403	163,164	6	6,521	0	156,643-	6-
2023	568,285	197,307	35	12,289	2	185,018-	33-
2024	122,959	101,241	82	5,661	5	95,579-	78-
2025	135,314	28,031	21	14,003	10	14,029-	10-
TOTAL	28,687,845	3,168,592	11	1,133,330	4	2,035,262-	7-

THREE-YEAR MOVING AVERAGES

54-56	72,812	0	3,525	5	3,525	5
55-57	72,880	0	4,374	6	4,374	6
56-58	75,355	0	4,687	6	4,687	6
57-59	39,614	0	3,611	9	3,611	9
58-60	41,624	0	3,186	8	3,186	8
59-61	52,517	0	2,697	5	2,697	5
60-62	76,442	0	2,461	3	2,461	3

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	89,512		0	1,896	2	1,896	2
62-64	102,785		0	1,770	2	1,770	2
63-65	108,936		0	1,651	2	1,651	2
64-66	119,211		0	1,861	2	1,861	2
65-67	122,709		0	1,785	1	1,785	1
66-68	110,252		0	1,753	2	1,753	2
67-69	101,973		0	3,480	3	3,480	3
68-70	84,175		0	3,339	4	3,339	4
69-71	79,732		0	2,802	4	2,802	4
70-72	81,886		0	1,213	1	1,213	1
71-73	92,355		0	1,301	1	1,301	1
72-74	104,582		0	3,607	3	3,607	3
73-75	116,848		0	3,511	3	3,511	3
74-76	124,625		0	3,590	3	3,590	3
75-77	137,108		0	1,295	1	1,295	1
76-78	142,601		0	2,353	2	2,353	2
77-79	143,642		0	1,840	1	1,840	1
78-80	147,445		0	2,238	2	2,238	2
79-81	147,899		0	1,906	1	1,906	1
80-82	163,799		0	2,622	2	2,622	2
81-83	160,378		0	4,066	3	4,066	3
82-84	170,817		0	3,537	2	3,537	2
83-85	163,095		0	3,858	2	3,858	2
84-86	151,335		0	4,099	3	4,099	3
85-87	131,476		0	6,392	5	6,392	5
86-88	120,261		0	6,646	6	6,646	6
87-89	446,592		0	4,331	1	4,330	1
88-90	496,655		0	1,661	0	1,661	0
89-91	560,312		0	1,155	0	1,155	0
90-92	372,159		0	1,682	0	1,682	0
91-93	380,779		0	1,960	1	1,960	1
92-94	424,998		0	1,717	0	1,717	0
93-95	431,634		0	1,451	0	1,451	0
94-96	592,756		0	1,036	0	1,036	0
95-97	712,855		0	506	0	506	0
96-98	810,247		0	350	0	350	0
97-99	888,943		0	117	0	117	0
98-00	1,051,600		0	105	0	105	0
99-01	1,189,932		0		0		0
00-02	1,236,332		0		0		0
01-03	1,116,435		2 0		0	2-	0

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	951,868	96,845	10	15,183	2	81,662-	9-
03-05	1,077,097	204,357	19	29,345	3	175,012-	16-
04-06	1,742,837	136,470	8	52,893	3	83,577-	5-
05-07	1,838,638	54,312	3	82,021	4	27,709	2
06-08	1,598,870	7,804	0	116,356	7	108,552	7
07-09	666,888	98,428	15	111,355	17	12,927	2
08-10	336,646	87,851	26	153,890	46	66,039	20
09-11	105,580	189,794	180	129,408	123	60,385-	57-
10-12	86,064	358,406	416	132,611	154	225,795-	262-
11-13	104,555	476,661	456	58,597	56	418,065-	400-
12-14	118,436	346,190	292	43,486	37	302,704-	256-
13-15	113,002	163,890	145	23,360	21	140,529-	124-
14-16	155,246	3,031	2	8,185	5	5,154	3
15-17	242,852	68,901	28	5,827	2	63,074-	26-
16-18	426,275	129,555	30	4,861	1	124,694-	29-
17-19	468,343	167,292	36	7,427	2	159,864-	34-
18-20	380,195	48,729	13	63-	0	48,792-	13-
19-21	245,363	6,199	3	951	0	5,248-	2-
20-22	992,597	61,346	6	2,902	0	58,444-	6-
21-23	1,128,392	147,333	13	7,943	1	139,390-	12-
22-24	1,101,216	153,904	14	8,157	1	145,747-	13-
23-25	275,519	108,860	40	10,651	4	98,209-	36-
FIVE-YEAR AVERAGE							
21-25	728,690	114,254	16	8,698	1	105,556-	14-

IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI (FERC ACCOUNT 370.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	182,686		0		0		0
2008	156,316	4,010	3	1,091	1	2,919-	2-
2009	142	1,415	995	458	322	957-	673-
2010	169		0		0		0
2011	654,229		0	23,941	4	23,941	4
2012	884,163		0	19,026-	2-	19,026-	2-
2013	491,214		0	10,574	2	10,574	2
2014	218,769		0	18,040	8	18,040	8
2015	400		0	1-	0	1-	0
2016	4,040,417		0	3,765	0	3,765	0
2017	2,170,748		0	15,039	1	15,039	1
2018	2,815,225	88,513	3	2,043-	0	90,555-	3-
2019	2,806,234	288,570	10	2,014-	0	290,584-	10-
2020	2,672,845	53,225	2	16,138-	1-	69,363-	3-
2021	3,863,358	883,003	23	1,221,147	32	338,144	9
2022	2,510,498	448,905	18	56,320	2	392,584-	16-
2023	3,014,082	468,362	16	795,597	26	327,234	11
2024	2,018,261	494,482	25	55,349	3	439,133-	22-
2025	4,310,884	223,371	5	108,692	3	114,680-	3-
TOTAL	32,810,641	2,953,856	9	2,270,791	7	683,065-	2-

THREE-YEAR MOVING AVERAGES

07-09	113,048	1,808	2	516	0	1,292-	1-
08-10	52,209	1,808	3	516	1	1,292-	2-
09-11	218,180	472	0	8,133	4	7,661	4
10-12	512,854		0	1,638	0	1,638	0
11-13	676,536		0	5,163	1	5,163	1
12-14	531,382		0	3,196	1	3,196	1
13-15	236,794		0	9,538	4	9,538	4
14-16	1,419,862		0	7,268	1	7,268	1
15-17	2,070,522		0	6,268	0	6,268	0
16-18	3,008,797	29,504	1	5,587	0	23,917-	1-
17-19	2,597,403	125,694	5	3,661	0	122,033-	5-
18-20	2,764,768	143,436	5	6,732-	0	150,168-	5-
19-21	3,114,146	408,266	13	400,998	13	7,268-	0
20-22	3,015,567	461,711	15	420,443	14	41,268-	1-
21-23	3,129,313	600,090	19	691,021	22	90,931	3

IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI (FERC ACCOUNT 370.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
22-24	2,514,281	470,583	19	302,422	12	168,161-	7-
23-25	3,114,409	395,405	13	319,879	10	75,526-	2-
FIVE-YEAR AVERAGE							
21-25	3,143,417	503,625	16	447,421	14	56,204-	2-

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES (FERC ACCOUNT 371.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	41,007	28,010	68	9,855	24	18,156-	44-
2008	30,286	49,163	162	18,467	61	30,696-	101-
2009	56,714	47,771	84	7,900	14	39,871-	70-
2010	82,444	38,111	46	9,334	11	28,777-	35-
2011	67,326	64,294	95	12,050	18	52,244-	78-
2012	55,841	87,656	157	9,312	17	78,345-	140-
2013	74,455	55,107	74	6,238	8	48,869-	66-
2014	54,403	45,963	84	5,570	10	40,392-	74-
2015	71,859	51,351	71	2,309	3	49,042-	68-
2016	65,280	44,094	68	52-	0	44,146-	68-
2017	46,362	32,977	71	626-	1-	33,603-	72-
2018	53,928	45,060	84	1,051	2	44,009-	82-
2019	67,155	42,507	63	256-	0	42,762-	64-
2020	110,845	33,782	30	838-	1-	34,620-	31-
2021	126,320	71,378	57	235-	0	71,613-	57-
2022	665,457	158,938	24	5,555	1	153,383-	23-
2023	160,119	193,354	121	7,421	5	185,933-	116-
2024	245,936	228,989	93	7,919	3	221,071-	90-
2025	1,034,335	58,485	6	5,607	1	52,878-	5-
TOTAL	3,110,073	1,376,989	44	106,579	3	1,270,410-	41-

THREE-YEAR MOVING AVERAGES

07-09	42,669	41,648	98	12,074	28	29,574-	69-
08-10	56,482	45,015	80	11,900	21	33,115-	59-
09-11	68,828	50,058	73	9,761	14	40,297-	59-
10-12	68,537	63,354	92	10,232	15	53,122-	78-
11-13	65,874	69,019	105	9,200	14	59,819-	91-
12-14	61,567	62,909	102	7,040	11	55,869-	91-
13-15	66,906	50,807	76	4,706	7	46,101-	69-
14-16	63,848	47,136	74	2,609	4	44,527-	70-
15-17	61,167	42,807	70	544	1	42,264-	69-
16-18	55,190	40,710	74	124	0	40,586-	74-
17-19	55,815	40,181	72	56	0	40,125-	72-
18-20	77,309	40,449	52	14-	0	40,464-	52-
19-21	101,440	49,222	49	443-	0	49,665-	49-
20-22	300,874	88,032	29	1,494	0	86,538-	29-
21-23	317,299	141,223	45	4,247	1	136,976-	43-

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES (FERC ACCOUNT 371.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
22-24	357,171	193,760	54	6,965	2	186,796-	52-
23-25	480,130	160,276	33	6,982	1	153,294-	32-
FIVE-YEAR AVERAGE							
21-25	446,433	142,229	32	5,253	1	136,975-	31-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1954	14,471	2,197	15	2,444	17	247	2
1955	6,467	1,194	18	2,357	36	1,163	18
1956	6,484	1,264	19	3,213	50	1,949	30
1957	6,474	1,363	21	2,143	33	780	12
1958	22,376	1,222	5	2,503	11	1,281	6
1959	7,732	2,002	26	2,398	31	396	5
1960	11,593	2,978	26	4,297	37	1,319	11
1961	19,137	1,841	10	4,107	21	2,266	12
1962	9,262	2,124	23	3,574	39	1,450	16
1963	16,238	3,341	21	3,318	20	23-	0
1964	21,229	3,891	18	5,109	24	1,218	6
1965	51,708	7,177	14	11,302	22	4,125	8
1966	34,062	5,272	15	5,472	16	200	1
1967	39,862	6,386	16	5,784	15	602-	2-
1968	42,368	8,024	19	8,344	20	320	1
1969	41,451	11,460	28	5,215	13	6,245-	15-
1970	29,410	6,944	24	2,729	9	4,215-	14-
1971	63,742	13,184	21	5,899	9	7,285-	11-
1972	62,699	12,734	20	3,054	5	9,680-	15-
1973	46,936	12,205	26	3,178	7	9,027-	19-
1974	62,429	15,430	25	680	1	14,750-	24-
1975	77,371	18,089	23		0	18,089-	23-
1976	45,239	14,210	31		0	14,210-	31-
1977	52,708	12,173	23	2,301	4	9,872-	19-
1978	47,147	14,388	31	6,526	14	7,862-	17-
1979	24,429	5,799	24	2,155	9	3,644-	15-
1980	23,793	14,253	60	6,109	26	8,144-	34-
1981	48,005	22,306	46	5,884	12	16,422-	34-
1982	195,063	81,838	42	18,008	9	63,830-	33-
1983	433,125	125,003	29	18,172	4	106,831-	25-
1984	507,186	81,330	16	16,533	3	64,797-	13-
1985	240,750	81,224	34	14,135	6	67,089-	28-
1986	223,026	47,001	21	7,099	3	39,902-	18-
1987	89,728	12,539	14	7,239	8	5,300-	6-
1988	17,521	10,624	61	4,687	27	5,937-	34-
1989	20,145	10,542	52	10,616	53	74	0
1990	42,174	12,648	30	5,748	14	6,900-	16-
1991	34,071	20,125	59	4,539	13	15,586-	46-
1992	30,213	15,694	52	5,589	18	10,105-	33-
1993	27,329	19,372	71	4,488	16	14,884-	54-
1994	42,092	15,854	38	6,214	15	9,640-	23-
1995	53,995	18,748	35	7,479	14	11,269-	21-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	76,995	23,662	31	4,484	6	19,177-	25-
1997	64,358	21,977	34	996	2	20,981-	33-
1998	6,482	28,668	442	2,591	40	26,077-	402-
1999	29,816	16,950	57	2,141	7	14,809-	50-
2000	30,889	12,318	40	2,793	9	9,526-	31-
2001	68,110	49,640	73	41,971	62	7,669-	11-
2002	80,005	15,538	19	7,829	10	7,710-	10-
2003	59,693	26,139	44	30,708-	51-	56,847-	95-
2004	44,694	35,221	79	6,697	15	28,524-	64-
2005	70,098	33,684	48	4,781	7	28,903-	41-
2006	63,807	81,515	128	22,618	35	58,897-	92-
2007	74,757	39,181	52	8,194	11	30,987-	41-
2008	57,435	32,409	56	13,799	24	18,610-	32-
2009	43,059	21,036	49	1,661	4	19,376-	45-
2010	46,865	50,614	108	6,156	13	44,458-	95-
2011	34,549	14,712	43	1,942	6	12,771-	37-
2012	20,358	23,658	116	1,749	9	21,909-	108-
2013	38,361	13,254	35	3,252	8	10,003-	26-
2014	48,289	16,954	35	260-	1-	17,214-	36-
2015	50,837	25,208	50	509	1	24,699-	49-
2016	120,505	17,295	14	94-	0	17,388-	14-
2017	49,275	20,931	42	886	2	20,045-	41-
2018	53,934	24,447	45	404	1	24,043-	45-
2019	37,911	25,274	67	14	0	25,260-	67-
2020	302,858	563,759	186	5,552-	2-	569,311-	188-
2021	615,325	204,017	33	7,290	1	196,727-	32-
2022	1,091,579	205,078	19	10,379	1	194,699-	18-
2023	249,303	25,323	10	2,932	1	22,391-	9-
2024	551,161	145,840	26	896-	0	146,737-	27-
2025	518,428	42,376	8	1,402	0	40,974-	8-
TOTAL	7,490,976	2,632,672	35	360,601	5	2,272,071-	30-

THREE-YEAR MOVING AVERAGES

54-56	9,141	1,552	17	2,671	29	1,120	12
55-57	6,475	1,274	20	2,571	40	1,297	20
56-58	11,778	1,283	11	2,620	22	1,337	11
57-59	12,194	1,529	13	2,348	19	819	7
58-60	13,900	2,067	15	3,066	22	999	7
59-61	12,821	2,274	18	3,601	28	1,327	10
60-62	13,331	2,314	17	3,993	30	1,678	13

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
61-63	14,879	2,435	16	3,666	25	1,231	8
62-64	15,576	3,119	20	4,000	26	882	6
63-65	29,725	4,803	16	6,576	22	1,773	6
64-66	35,666	5,447	15	7,294	20	1,848	5
65-67	41,877	6,278	15	7,519	18	1,241	3
66-68	38,764	6,561	17	6,533	17	27-	0
67-69	41,227	8,623	21	6,448	16	2,176-	5-
68-70	37,743	8,809	23	5,429	14	3,380-	9-
69-71	44,868	10,529	23	4,614	10	5,915-	13-
70-72	51,950	10,954	21	3,894	7	7,060-	14-
71-73	57,792	12,708	22	4,044	7	8,664-	15-
72-74	57,355	13,456	23	2,304	4	11,152-	19-
73-75	62,245	15,241	24	1,286	2	13,955-	22-
74-76	61,680	15,910	26	227	0	15,683-	25-
75-77	58,439	14,824	25	767	1	14,057-	24-
76-78	48,365	13,590	28	2,942	6	10,648-	22-
77-79	41,428	10,787	26	3,661	9	7,126-	17-
78-80	31,790	11,480	36	4,930	16	6,550-	21-
79-81	32,076	14,119	44	4,716	15	9,403-	29-
80-82	88,954	39,466	44	10,000	11	29,465-	33-
81-83	225,398	76,382	34	14,021	6	62,361-	28-
82-84	378,458	96,057	25	17,571	5	78,486-	21-
83-85	393,687	95,852	24	16,280	4	79,572-	20-
84-86	323,654	69,852	22	12,589	4	57,263-	18-
85-87	184,501	46,921	25	9,491	5	37,430-	20-
86-88	110,092	23,388	21	6,342	6	17,046-	15-
87-89	42,465	11,235	26	7,514	18	3,721-	9-
88-90	26,613	11,271	42	7,017	26	4,254-	16-
89-91	32,130	14,438	45	6,968	22	7,471-	23-
90-92	35,486	16,156	46	5,292	15	10,864-	31-
91-93	30,538	18,397	60	4,872	16	13,525-	44-
92-94	33,211	16,973	51	5,430	16	11,543-	35-
93-95	41,139	17,991	44	6,060	15	11,931-	29-
94-96	57,694	19,421	34	6,059	11	13,362-	23-
95-97	65,116	21,462	33	4,320	7	17,142-	26-
96-98	49,278	24,769	50	2,691	5	22,078-	45-
97-99	33,552	22,532	67	1,910	6	20,622-	61-
98-00	22,396	19,312	86	2,508	11	16,804-	75-
99-01	42,938	26,303	61	15,635	36	10,668-	25-
00-02	59,668	25,832	43	17,531	29	8,301-	14-
01-03	69,269	30,439	44	6,364	9	24,075-	35-

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	61,464	25,633	42	5,394-	9-	31,027-	50-
03-05	58,162	31,681	54	6,410-	11-	38,091-	65-
04-06	59,533	50,140	84	11,365	19	38,775-	65-
05-07	69,554	51,460	74	11,864	17	39,596-	57-
06-08	65,333	51,035	78	14,870	23	36,165-	55-
07-09	58,417	30,875	53	7,885	13	22,991-	39-
08-10	49,120	34,686	71	7,205	15	27,481-	56-
09-11	41,491	28,788	69	3,253	8	25,535-	62-
10-12	33,924	29,661	87	3,282	10	26,379-	78-
11-13	31,089	17,208	55	2,314	7	14,894-	48-
12-14	35,669	17,955	50	1,580	4	16,375-	46-
13-15	45,829	18,472	40	1,167	3	17,305-	38-
14-16	73,210	19,819	27	52	0	19,767-	27-
15-17	73,539	21,145	29	434	1	20,711-	28-
16-18	74,571	20,891	28	399	1	20,492-	27-
17-19	47,040	23,551	50	435	1	23,116-	49-
18-20	131,567	204,493	155	1,711-	1-	206,205-	157-
19-21	318,698	264,350	83	584	0	263,766-	83-
20-22	669,921	324,285	48	4,039	1	320,246-	48-
21-23	652,069	144,806	22	6,867	1	137,939-	21-
22-24	630,681	125,414	20	4,138	1	121,276-	19-
23-25	439,631	71,180	16	1,146	0	70,034-	16-
FIVE-YEAR AVERAGE							
21-25	605,159	124,527	21	4,221	1	120,306-	20-

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 390.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	10,211	205	2	200	2	5-	0
1962	6,527	172	3	135	2	37-	1-
1963	74,603	391	1	29,575	40	29,184	39
1964	24,986	4,473	18	60	0	4,413-	18-
1965	7,334	162	2	165	2	3	0
1966	4,453	12	0		0	12-	0
1967	1,362	686	50	10	1	676-	50-
1968	4,565	291	6	200	4	91-	2-
1969	6,502	868	13		0	868-	13-
1970	6,083	1,010	17	9,812	161	8,802	145
1971	27,001	3,729	14	1,946	7	1,783-	7-
1972	44,667		0	275	1	275	1
1973	8,760	21	0		0	21-	0
1974	47,098		0	9,249	20	9,249	20
1975							
1976	20,550	4,920	24		0	4,920-	24-
1977	11,220		0	64,543	575	64,543	575
1978	71,091	374	1	2,600	4	2,226	3
1979	63,084	8,309	13	34,745	55	26,436	42
1980	16,136	18,901	117	9,124	57	9,777-	61-
1981	42,191	25,844	61	1,510	4	24,334-	58-
1982	54,227	55,373	102	437	1	54,936-	101-
1983	100,414	27,682	28	1,994	2	25,688-	26-
1984	72,054	14,500	20		0	14,500-	20-
1985	221,380	38,269	17	835	0	37,434-	17-
1986	192,608	7,767	4	95,966	50	88,199	46
1987	109,981		0	27,844	25	27,844	25
1988	44,597	8,785	20		0	8,785-	20-
1989	19,334	6,445	33		0	6,445-	33-
1990	349,188	31,698	9	7,500	2	24,198-	7-
1991	87,701	55,458	63	2,675	3	52,783-	60-
1992	204,566	30,015	15	111,648	55	81,633	40
1993	990,168	293,769	30	134,855	14	158,914-	16-
1994	128,921	203,080	158	4,995	4	198,085-	154-
1995	380,071	11,824	3		0	11,824-	3-
1996	556,577	117,514	21	124,531	22	7,016	1
1997	203,948	101,914	50		0	101,914-	50-
1998	67,575	30,943-	46-		0	30,943	46
1999	673,167	128,239-	19-	125	0	128,364	19
2000	802,890	356,112-	44-	269	0	356,381	44
2001	163,498	48,196	29	154,305	94	106,109	65
2002	539,872	33,632-	6-	237-	0	33,396	6

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 390.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	116,210	4,240	4	153,178-	132-	157,418-	135-
2004	392,033	63,981	16	103,267	26	39,286	10
2005	231,812	54,233	23	43	0	54,190-	23-
2006	279,334	30,304	11	357	0	29,947-	11-
2007	527,945	124,400	24	151,060	29	26,660	5
2008	484,603	127,727	26	688	0	127,038-	26-
2009	320,175	46,435	15	226	0	46,209-	14-
2010	659,555	56,271	9	882	0	55,389-	8-
2011	176,785	43,011	24	41,443	23	1,569-	1-
2012	250,021	37,121	15	252	0	36,869-	15-
2013	580,256	298,860	52	4,922	1	293,938-	51-
2014	585,872	20,158	3	18,016	3	2,142-	0
2015	2,420,337	438,843	18	244	0	438,599-	18-
2016	211,661	51,900	25	9-	0	51,910-	25-
2017	850,457	245,596	29	19,849-	2-	265,445-	31-
2018	160,419	545,374	340	3,497	2	541,877-	338-
2019	792,670	780,533	98	47	0	780,486-	98-
2020	652,124	297,325	46	385-	0	297,710-	46-
2021	3,328,662	956,916	29	1,364	0	955,552-	29-
2022	365,116	848,849	232	3,877	1	844,972-	231-
2023	2,475,327	88,851	4	553	0	88,298-	4-
2024	602,400	260,824	43	1,566	0	259,258-	43-
2025	407,951	763,648	187	5,922	1	757,727-	186-
TOTAL	23,332,886	6,759,132	29	996,695	4	5,762,437-	25-

THREE-YEAR MOVING AVERAGES

61-63	30,447	256	1	9,970	33	9,714	32
62-64	35,372	1,679	5	9,923	28	8,245	23
63-65	35,641	1,675	5	9,933	28	8,258	23
64-66	12,258	1,549	13	75	1	1,474-	12-
65-67	4,383	287	7	58	1	228-	5-
66-68	3,460	330	10	70	2	260-	8-
67-69	4,143	615	15	70	2	545-	13-
68-70	5,717	723	13	3,337	58	2,614	46
69-71	13,195	1,869	14	3,919	30	2,050	16
70-72	25,917	1,580	6	4,011	15	2,431	9
71-73	26,809	1,250	5	740	3	510-	2-
72-74	33,508	7	0	3,175	9	3,168	9
73-75	18,619	7	0	3,083	17	3,076	17
74-76	22,549	1,640	7	3,083	14	1,443	6

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 390.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
75-77	10,590	1,640	15	21,514	203	19,874	188
76-78	34,287	1,765	5	22,381	65	20,616	60
77-79	48,465	2,894	6	33,963	70	31,068	64
78-80	50,104	9,195	18	15,490	31	6,295	13
79-81	40,470	17,685	44	15,126	37	2,558-	6-
80-82	37,518	33,373	89	3,690	10	29,682-	79-
81-83	65,611	36,300	55	1,314	2	34,986-	53-
82-84	75,565	32,518	43	810	1	31,708-	42-
83-85	131,283	26,817	20	943	1	25,874-	20-
84-86	162,014	20,179	12	32,267	20	12,088	7
85-87	174,656	15,345	9	41,548	24	26,203	15
86-88	115,729	5,517	5	41,270	36	35,753	31
87-89	57,971	5,077	9	9,281	16	4,205	7
88-90	137,706	15,643	11	2,500	2	13,143-	10-
89-91	152,074	31,200	21	3,392	2	27,809-	18-
90-92	213,818	39,057	18	40,608	19	1,551	1
91-93	427,478	126,414	30	83,059	19	43,355-	10-
92-94	441,218	175,621	40	83,833	19	91,789-	21-
93-95	499,720	169,558	34	46,617	9	122,941-	25-
94-96	355,190	110,806	31	43,175	12	67,631-	19-
95-97	380,199	77,084	20	41,510	11	35,574-	9-
96-98	276,033	62,829	23	41,510	15	21,318-	8-
97-99	314,897	19,089-	6-	42	0	19,131	6
98-00	514,544	171,765-	33-	131	0	171,896	33
99-01	546,518	145,385-	27-	51,566	9	196,951	36
00-02	502,087	113,849-	23-	51,446	10	165,295	33
01-03	273,193	6,268	2	297	0	5,971-	2-
02-04	349,372	11,530	3	16,716-	5-	28,246-	8-
03-05	246,685	40,818	17	16,623-	7-	57,441-	23-
04-06	301,060	49,506	16	34,556	11	14,950-	5-
05-07	346,364	69,646	20	50,487	15	19,159-	6-
06-08	430,628	94,143	22	50,702	12	43,442-	10-
07-09	444,241	99,520	22	50,658	11	48,862-	11-
08-10	488,111	76,811	16	599	0	76,212-	16-
09-11	385,505	48,572	13	14,184	4	34,389-	9-
10-12	362,120	45,468	13	14,192	4	31,276-	9-
11-13	335,687	126,331	38	15,539	5	110,792-	33-
12-14	472,050	118,713	25	7,730	2	110,983-	24-
13-15	1,195,488	252,620	21	7,727	1	244,893-	20-
14-16	1,072,623	170,300	16	6,083	1	164,217-	15-
15-17	1,160,818	245,446	21	6,538-	1-	251,985-	22-

IDAHO POWER COMPANY

ACCOUNTS 390.11 AND 390.12 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 390.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	407,512	280,957	69	5,454-	1-	286,411-	70-
17-19	601,182	523,834	87	5,435-	1-	529,269-	88-
18-20	535,071	541,077	101	1,053	0	540,024-	101-
19-21	1,591,152	678,258	43	342	0	677,916-	43-
20-22	1,448,634	701,030	48	1,619	0	699,411-	48-
21-23	2,056,369	631,538	31	1,931	0	629,607-	31-
22-24	1,147,614	399,508	35	1,999	0	397,509-	35-
23-25	1,161,892	371,108	32	2,680	0	368,428-	32-
FIVE-YEAR AVERAGE							
21-25	1,435,891	583,818	41	2,656	0	581,161-	40-

IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT (FERC ACCOUNT 392.00)

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	95,000		0		0		0
2015	535,472		0	260,000	49	260,000	49
2016				260,000		260,000	
2017							
2018							
2019							
2020							
2021							
2022	118,695		0		0		0
2023							
2024							
2025	4,444,411		0	1,695,900	38	1,695,900	38
TOTAL	5,193,578		0	2,215,900	43	2,215,900	43

THREE-YEAR MOVING AVERAGES

14-16	210,157		0	173,333	82	173,333	82
15-17	178,491		0	173,333	97	173,333	97
16-18				86,667		86,667	
17-19							
18-20							
19-21							
20-22	39,565		0		0		0
21-23	39,565		0		0		0
22-24	39,565		0		0		0
23-25	1,481,470		0	565,300	38	565,300	38

FIVE-YEAR AVERAGE

21-25	912,621		0	339,180	37	339,180	37

PART IX. DETAILED DEPRECIATION CALCULATIONS

IDAHO POWER COMPANY

ACCOUNT 303.80 MISCELLANEOUS INTANGIBLE PLANT - SPECTRUM (FERC ACCOUNT
303.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE NET SALVAGE PERCENT.. 0						
2019	3,557,837.65	770,877	227,293	3,330,545	23.50	141,725
	3,557,837.65	770,877	227,293	3,330,545		141,725
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5						3.98

IDAHO POWER COMPANY

ACCOUNT 310.20 LAND AND WATER RIGHTS (FERC ACCOUNT 310.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
1974	148,899.77	109,842	133,228	15,672	17.53	894
	148,899.77	109,842	133,228	15,672		894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5						0.60

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1974	6,939,755.93	5,739,411	6,709,382	1,340,735	18.54	72,316
1979	885.55	712	832	195	18.69	10
1985	14,827.56	11,436	13,369	3,831	18.85	203
1987	1,698.18	1,289	1,507	463	18.90	24
1988	696.47	524	613	195	18.93	10
1990	5,060.76	3,736	4,367	1,503	18.98	79
1991	41,159.11	30,076	35,159	12,586	19.01	662
2003	62,311.24	38,230	44,691	27,590	19.31	1,429
2005	42,361.89	24,865	29,067	20,073	19.36	1,037
2006	188,393.54	107,841	126,066	92,470	19.39	4,769
2007	85,616.27	47,731	55,798	43,517	19.41	2,242
2011	21,811.76	10,652	12,452	12,849	19.50	659
2012	125,211.66	58,630	68,539	76,707	19.53	3,928
2013	87,523.02	39,129	45,742	55,785	19.55	2,853
2016	7,335.52	2,748	3,212	5,297	19.62	270
2017	130,539.70	45,325	52,985	98,441	19.64	5,012
2019	11,392.10	3,253	3,803	9,412	19.69	478
2021	5,147.20	1,103	1,289	4,681	19.73	237
	7,771,727.46	6,166,691	7,208,873	1,806,331		96,218

JIM BRIDGER NATURAL GAS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -16

1974	5,888,263.52	4,869,792	5,662,363	1,168,023	18.54	63,000
1985	14,507.37	11,189	13,010	3,819	18.85	203
1988	681.92	513	596	195	18.93	10
1991	45,221.83	33,045	38,423	14,034	19.01	738
2005	145,891.57	85,633	99,570	69,664	19.36	3,598
2007	16,862.73	9,401	10,931	8,630	19.41	445
2009	49,910.93	26,186	30,448	27,449	19.46	1,411
2017	136,802.76	47,499	55,230	103,462	19.64	5,268
2019	35,181.49	10,046	11,681	29,130	19.69	1,479
2020	103,512.26	26,009	30,242	89,832	19.71	4,558
2022	8,511.24	1,479	1,720	8,153	19.75	413
	6,445,347.62	5,120,792	5,954,214	1,522,389		81,123

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	91,270.65	2,628	2,778	104,009	19.82	5,248
	91,270.65	2,628	2,778	104,009		5,248
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	23,698,542.06	682,369	19,768,644	7,958,650	19.82	401,546
	23,698,542.06	682,369	19,768,644	7,958,650		401,546
VALMY NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -24						
2025	24,709,901.61	633,028	828-	30,641,106	23.70	1,292,874
	24,709,901.61	633,028	828-	30,641,106		1,292,874
VALMY NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -23						
2023	68,857.80	8,074	1,156	83,539	23.63	3,535
2024	147,395.03	10,736	1,537	179,759	23.67	7,594
2025	484,941.35	12,323	1,764	594,714	23.70	25,093
	701,194.18	31,133	4,457	858,012		36,222

IDAHO POWER COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY NATURAL GAS COMMON INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 PROBABLE RETIREMENT YEAR.. 12-2049 NET SALVAGE PERCENT.. -24						
2023	125,872.56	14,879	4,641	151,441	23.63	6,409
2024	719,144.81	52,809	16,471	875,268	23.67	36,978
2025	566,528.72	14,514	4,527	697,969	23.70	29,450
	1,411,546.09	82,202	25,639	1,724,678		72,837
	64,829,529.67	12,718,843	32,963,777	44,615,175		1,986,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5						3.06

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1997	26,791,649.84	18,335,584	19,342,884	11,735,429	18.34	639,882
1999	347,915.38	230,699	243,373	160,209	18.51	8,655
2001	44,481.00	28,469	30,033	21,565	18.67	1,155
2002	39,720.11	24,938	26,308	19,767	18.74	1,055
2003	10,850.96	6,674	7,041	5,546	18.81	295
2004	28,874.88	17,375	18,330	15,165	18.87	804
2005	46,674.02	27,423	28,930	25,212	18.94	1,331
2006	33,243.93	19,045	20,091	18,472	19.00	972
2007	94,819.54	52,881	55,786	54,205	19.05	2,845
2008	124,305.71	67,288	70,985	73,210	19.11	3,831
2009	1,109,890.73	581,874	613,840	673,633	19.16	35,158
2010	230,425.47	116,628	123,035	144,258	19.21	7,510
2011	150,580.17	73,364	77,394	97,279	19.25	5,053
2012	85,372.82	39,859	42,049	56,984	19.30	2,953
2013	414,799.62	184,807	194,960	286,208	19.34	14,799
2014	172,901.38	73,124	77,141	123,424	19.38	6,369
2016	251,561.05	93,843	98,998	192,812	19.45	9,913
2017	148,447.41	51,212	54,025	118,174	19.49	6,063
2018	282,312.49	89,046	93,938	233,545	19.52	11,964
2019	65,216.26	18,503	19,519	56,131	19.55	2,871
	30,474,042.77	20,132,636	21,238,661	14,111,229		763,478

JIM BRIDGER NATURAL GAS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -16

1997	26,791,649.39	18,335,583	19,069,246	12,009,068	18.34	654,802
1999	347,915.38	230,699	239,930	163,652	18.51	8,841
2001	44,481.00	28,469	29,608	21,990	18.67	1,178
2002	39,720.11	24,938	25,936	20,139	18.74	1,075
2003	10,850.96	6,674	6,941	5,646	18.81	300
2004	28,874.88	17,375	18,070	15,425	18.87	817
2005	46,674.02	27,423	28,520	25,622	18.94	1,353
2006	33,243.93	19,045	19,807	18,756	19.00	987
2007	94,819.54	52,881	54,997	54,994	19.05	2,887
2008	124,305.71	67,288	69,980	74,214	19.11	3,884
2009	1,109,890.73	581,874	605,157	682,317	19.16	35,612
2010	230,425.47	116,628	121,295	145,999	19.21	7,600

IDAHO POWER COMPANY

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - SCRUBBERS (FERC ACCOUNT 312.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -16						
2011	150,580.17	73,364	76,300	98,373	19.25	5,110
2012	85,372.82	39,859	41,454	57,579	19.30	2,983
2013	414,799.62	184,807	192,202	288,966	19.34	14,941
2014	172,901.38	73,124	76,050	124,516	19.38	6,425
2016	251,561.05	93,843	97,598	194,213	19.45	9,985
2017	148,447.41	51,212	53,261	118,938	19.49	6,103
2019	162,618.82	46,139	47,985	140,653	19.55	7,195
	30,289,132.39	20,071,225	20,874,336	14,261,058		772,078

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -17

2025	1,088,308.75	30,916	19,653	1,253,668	19.69	63,670
	1,088,308.75	30,916	19,653	1,253,668		63,670

JIM BRIDGER COMMON
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -17

2025	10,619,433.74	301,673	5,921,655	6,503,082	19.69	330,273
	10,619,433.74	301,673	5,921,655	6,503,082		330,273
	72,470,917.65	40,536,450	48,054,305	36,129,037		1,929,499

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 2.66

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1997	17,982,076.03	12,076,647	13,130,959	7,728,250	17.09	452,209
1999	3,647.29	2,371	2,578	1,653	17.33	95
2000	140,193.59	89,543	97,360	65,264	17.45	3,740
2001	679,410.04	426,134	463,336	324,779	17.55	18,506
2002	591,549.95	363,644	395,391	290,807	17.66	16,467
2003	44,327.13	26,685	29,015	22,405	17.76	1,262
2004	59,429.71	35,001	38,057	30,882	17.85	1,730
2005	268,831.74	154,606	168,103	143,741	17.94	8,012
2006	1,461,528.79	819,255	890,777	804,596	18.03	44,625
2007	265,826.71	144,978	157,635	150,724	18.11	8,323
2008	198,008.03	104,823	113,974	115,715	18.19	6,361
2009	98,111.36	50,315	54,708	59,102	18.26	3,237
2010	8,639,467.37	4,277,597	4,651,038	5,370,744	18.33	293,003
2011	13,963.75	6,651	7,232	8,966	18.40	487
2012	118,032.34	53,913	58,620	78,298	18.46	4,241
2018	5,512,172.66	1,702,754	1,851,407	4,542,713	18.79	241,762
2019	16,179.64	4,501	4,894	13,874	18.83	737
2020	253,918.75	62,061	67,479	227,067	18.88	12,027
2021	160,334.08	33,390	36,305	149,683	18.92	7,911
2022	44,612.62	7,533	8,191	43,560	18.96	2,297
2023	99,604.09	12,525	13,618	101,922	19.00	5,364
2024	8,658,577.04	683,390	743,051	9,300,898	19.04	488,493
2025	178,912.11	4,885	5,311	202,227	19.08	10,599
	45,488,714.82	21,143,202	22,989,039	29,777,870		1,631,488

JIM BRIDGER NATURAL GAS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -16

1997	20,264,433.34	13,609,464	14,750,809	8,755,934	17.09	512,343
1999	22,949.07	14,921	16,172	10,449	17.33	603
2000	9,381.06	5,992	6,495	4,388	17.45	251
2001	731,959.18	459,094	497,595	351,477	17.55	20,027
2002	20,838.24	12,810	13,884	10,288	17.66	583
2003	43,858.92	26,403	28,617	22,259	17.76	1,253
2004	154,868.98	91,211	98,860	80,788	17.85	4,526
2005	2,998,979.34	1,724,727	1,869,370	1,609,446	17.94	89,713
2006	1,224,712.89	686,509	744,082	676,585	18.03	37,526

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-R1.5 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -16						
2007	76,435.03	41,687	45,183	43,482	18.11	2,401
2008	315,508.15	167,027	181,035	184,955	18.19	10,168
2009	7,556,479.51	3,875,235	4,200,228	4,565,288	18.26	250,016
2010	13,663.34	6,765	7,332	8,517	18.33	465
2011	118,126.00	56,267	60,986	76,040	18.40	4,133
2012	1,157,995.45	528,928	573,286	769,989	18.46	41,711
2013	28,626.08	12,479	13,526	19,681	18.52	1,063
2017	2,616,689.32	883,988	958,123	2,077,237	18.74	110,845
2018	160,703.27	49,643	53,806	132,610	18.79	7,057
2020	65,118.97	15,916	17,251	58,287	18.88	3,087
2021	35,137.02	7,317	7,931	32,828	18.92	1,735
2022	2,871,053.36	484,776	525,431	2,804,991	18.96	147,943
2023	524,216.42	65,917	71,445	536,646	19.00	28,245
2024	8,445,800.38	666,597	722,501	9,074,628	19.04	476,609
	49,457,533.32	23,493,673	25,463,948	31,906,791		1,752,303

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -17

2025	73,858.88	2,034	2,525	83,890	19.08	4,397
	73,858.88	2,034	2,525	83,890		4,397

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -17

2025	3,802,991.25	104,741	114,360	4,335,140	19.08	227,209
	3,802,991.25	104,741	114,360	4,335,140		227,209

IDAHO POWER COMPANY

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - OTHER (FERC ACCOUNT 312.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	35,055,478.24	965,491	13,438,262	27,576,648	19.08	1,445,317
	35,055,478.24	965,491	13,438,262	27,576,648		1,445,317
VALMY NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -24						
2025	27,187.64	673	52,990-	86,703	22.60	3,836
	27,187.64	673	52,990-	86,703		3,836
VALMY NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -23						
2023	205,622.08	23,382	2,227	250,688	22.48	11,152
2024	1,295,502.37	91,927	8,756	1,584,712	22.54	70,307
	1,501,124.45	115,309	10,983	1,835,400		81,459
VALMY NATURAL GAS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -24						
2023	10,730.87	1,230	3,974	9,332	22.48	415
2024	49,742.01	3,558	11,495	50,185	22.54	2,226
2025	27,871.24	689	2,226	32,334	22.60	1,431
	88,344.12	5,477	17,695	91,852		4,072
	135,495,232.72	45,830,600	61,983,822	95,694,294		5,150,081
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 3.80

IDAHO POWER COMPANY

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - RAILCARS (FERC ACCOUNT 312.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. 0						
1997	1,694,302.58	1,141,621	1,472,738	221,565	11.28	19,642
	1,694,302.58	1,141,621	1,472,738	221,565		19,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3						1.16

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1974	3,517,924.62	3,083,692	4,080,793			
1979	535,970.23	451,833	620,401	1,325	12.07	110
1991	1,550,102.57	1,173,542	1,611,362	186,757	14.46	12,915
1992	10,576.91	7,921	10,876	1,393	14.64	95
1999	1,548,820.94	1,056,977	1,451,309	345,323	15.85	21,787
2000	1,414,518.49	949,900	1,304,284	336,557	16.01	21,022
2002	47,959.19	31,064	42,653	12,979	16.34	794
2003	45,847.12	29,115	39,977	13,206	16.50	800
2004	876.74	545	748	269	16.66	16
2006	1,203,332.07	713,608	979,838	416,028	16.97	24,515
2009	22,121.22	12,029	16,517	9,144	17.43	525
2010	8,917,674.40	4,684,508	6,432,182	3,912,320	17.58	222,544
2013	19,513.03	9,034	12,404	10,231	18.02	568
2014	3,399,789.33	1,494,407	2,051,933	1,891,822	18.16	104,175
2017	24,257.45	8,696	11,940	16,198	18.58	872
2018	666,865.13	218,601	300,156	473,408	18.71	25,302
2019	126,095.36	37,132	50,985	95,286	18.84	5,058
2020	16,236.96	4,199	5,766	13,069	18.96	689
2021	6,126.57	1,349	1,852	5,255	19.08	275
2024	418,082.15	34,807	47,793	437,183	19.40	22,535
2025	108,162.81	3,138	4,309	121,160	19.49	6,217
	23,600,853.29	14,006,097	19,078,077	8,298,913		470,814

JIM BRIDGER NATURAL GAS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 45-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -16

1974	3,858,821.36	3,382,510	4,476,233			
1979	339,341.07	286,071	393,636			
1991	9,667.72	7,319	11,000	215	14.46	15
1992	9,011.84	6,749	10,143	311	14.64	21
1994	6,756.82	4,942	7,427	410	15.00	27
1999	1,418,421.51	967,987	1,454,808	190,561	15.85	12,023
2001	36,435.57	24,039	36,129	6,137	16.18	379
2003	4,481.63	2,846	4,277	921	16.50	56
2004	1,864,973.77	1,159,415	1,742,509	420,861	16.66	25,262
2005	2,191,078.03	1,331,266	2,000,787	540,864	16.82	32,156
2006	863,119.35	511,853	769,274	231,944	16.97	13,668

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 45-S1 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -16						
2008	61,760.92	34,644	52,067	19,575	17.28	1,133
2009	2,238,803.98	1,217,376	1,829,619	767,393	17.43	44,027
2012	4,310.92	2,090	3,141	1,860	17.88	104
2013	15,915,778.74	7,368,859	11,074,810	7,387,494	18.02	409,961
2014	66,728.10	29,331	44,082	33,322	18.16	1,835
2016	156,298.83	60,567	91,027	90,279	18.44	4,896
2017	201,426.34	72,209	108,524	125,130	18.58	6,735
2018	38,361.37	12,575	18,899	25,600	18.71	1,368
2019	1,929.00	568	854	1,384	18.84	73
2020	55,793.00	14,429	21,686	43,034	18.96	2,270
2021	92,404.81	20,346	30,578	76,611	19.08	4,015
2022	550,813.40	98,084	147,412	491,531	19.19	25,614
2023	92,721.09	12,290	18,471	89,086	19.30	4,616
2024	358,142.08	29,816	44,811	370,634	19.40	19,105
	30,437,381.25	16,658,181	24,392,205	10,915,157		609,359

JIM BRIDGER UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 45-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -17

2025	225,080.15	6,586	1,627	261,717	19.49	13,428
	225,080.15	6,586	1,627	261,717		13,428

JIM BRIDGER UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 45-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -17

2025	433,919.70	12,697	14,008	493,678	19.49	25,330
	433,919.70	12,697	14,008	493,678		25,330

IDAHO POWER COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	3,479,251.93	101,809	1,920,257	2,150,468	19.49	110,337
	3,479,251.93	101,809	1,920,257	2,150,468		110,337
VALMY NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -24						
2025	9,786,702.97	257,637	10,028-	12,145,540	23.05	526,921
	9,786,702.97	257,637	10,028-	12,145,540		526,921
VALMY NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -23						
2023	1,406,562.64	171,294	33,410	1,696,662	22.75	74,579
2024	169,631.66	12,828	2,502	206,145	22.90	9,002
2025	193,362.44	5,049	985	236,851	23.05	10,276
	1,769,556.74	189,171	36,897	2,139,658		93,857
VALMY NATURAL GAS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -24						
2023	66,416.50	8,154	17,147-	99,503	22.75	4,374
	66,416.50	8,154	17,147-	99,503		4,374
	69,799,162.53	31,240,332	45,415,896	36,504,634		1,854,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 2.66

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1974	4,908,143.35	4,199,941	4,652,537	1,040,910	14.69	70,858
1988	3,105.88	2,403	2,662	941	16.68	56
1994	5,006.54	3,630	4,021	1,786	17.44	102
1999	8,343.64	5,632	6,239	3,440	18.01	191
2005	16,392.94	9,812	10,869	8,146	18.62	437
2006	91,825.40	53,556	59,327	47,190	18.72	2,521
2007	120,886.96	68,611	76,005	64,224	18.81	3,414
2010	338,678.09	174,429	193,226	199,641	19.06	10,474
2011	27,690.12	13,724	15,203	16,918	19.13	884
2014	106,476.39	45,780	50,713	72,799	19.34	3,764
2018	24,885.06	7,972	8,831	20,036	19.58	1,023
2021	5,691.26	1,224	1,356	5,246	19.72	266
2024	318,168.80	25,953	28,750	340,326	19.83	17,162
	5,975,294.43	4,612,667	5,109,739	1,821,603		111,152

JIM BRIDGER NATURAL GAS UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -16

1974	4,192,588.66	3,587,635	3,988,868	874,535	14.69	59,533
1980	2,504.19	2,065	2,296	609	15.58	39
1982	486.54	396	440	124	15.86	8
1984	163.01	131	146	43	16.14	3
1988	21,708.88	16,795	18,673	6,509	16.68	390
1994	5,019.88	3,640	4,047	1,776	17.44	102
2005	22,515.11	13,476	14,983	11,134	18.62	598
2006	168,466.54	98,256	109,245	86,176	18.72	4,603
2007	5,152.39	2,924	3,251	2,726	18.81	145
2009	82,422.87	43,968	48,885	46,725	18.98	2,462
2010	14,258.65	7,344	8,165	8,375	19.06	439
2011	26,263.26	13,016	14,472	15,994	19.13	836
2013	30,445.84	13,790	15,332	19,985	19.28	1,037
2014	57,728.82	24,821	27,597	39,369	19.34	2,036
2015	6,643.17	2,690	2,991	4,715	19.41	243
2017	116,818.18	40,924	45,501	90,008	19.53	4,609

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
2018	21,970.11	7,038	7,825	17,660	19.58	902
2021	9,787.01	2,106	2,342	9,011	19.72	457
2022	157,427.32	27,412	30,478	152,138	19.76	7,699
	4,942,370.43	3,908,427	4,345,537	1,387,613		86,141
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	24,260.72	697	806	27,579	19.86	1,389
	24,260.72	697	806	27,579		1,389
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	6,281,837.74	180,510	4,861,829	2,487,921	19.86	125,273
	6,281,837.74	180,510	4,861,829	2,487,921		125,273
VALMY NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -23						
2024	270,495.91	19,836	4,975	327,735	23.66	13,852
	270,495.91	19,836	4,975	327,735		13,852

IDAHO POWER COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY NATURAL GAS COMMON INTERIM SURVIVOR CURVE.. IOWA 60-S1.5 PROBABLE RETIREMENT YEAR.. 12-2049 NET SALVAGE PERCENT.. -24						
2023	1,643.83	195	10	2,029	23.61	86
2025	48,352.73	1,238	62	59,895	23.71	2,526
	49,996.56	1,433	72	61,924		2,612
	17,544,255.79	8,723,570	14,322,958	6,114,375		340,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0						1.94

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER NATURAL GAS UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1979	354,403.34	305,835	254,330	156,777	8.96	17,497
1988	11,865.72	9,073	7,545	6,219	11.77	528
2018	24,733.04	8,037	6,684	22,007	17.09	1,288
	391,002.10	322,945	268,559	185,003		19,313
JIM BRIDGER NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -16						
1979	206,923.41	178,566	139,035	100,997	8.96	11,272
1988	39,293.86	30,044	23,393	22,188	11.77	1,885
1991	2,221.50	1,634	1,272	1,305	12.50	104
1992	2,980.33	2,163	1,684	1,773	12.73	139
1998	1,056.32	704	548	677	13.95	49
1999	6,150.62	4,033	3,140	3,995	14.13	283
	258,626.04	217,144	169,072	130,934		13,732
JIM BRIDGER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2025	65,376.96	1,999	1,414	75,077	18.26	4,112
	65,376.96	1,999	1,414	75,077		4,112
JIM BRIDGER COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -17						
2024	6,421.97	558	7,514			
2025	4,269,337.56	130,523	1,863,082	3,132,043	18.26	171,525
	4,275,759.53	131,081	1,870,596	3,132,043		171,525

IDAHO POWER COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALMY NATURAL GAS UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -23						
2023	645,365.64	81,166	20,579	773,221	20.72	37,318
2024	644,663.74	50,978	12,925	780,012	20.96	37,214
2025	449,638.20	12,482	3,165	549,890	21.22	25,914
	1,739,667.58	144,626	36,668	2,103,123		100,446
VALMY NATURAL GAS COMMON						
INTERIM SURVIVOR CURVE.. IOWA 35-S0						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -24						
2024	81,983.18	6,536	3,651	98,008	20.96	4,676
2025	8,724.69	244	136	10,682	21.22	503
	90,707.87	6,780	3,787	108,691		5,179
	6,821,140.08	824,575	2,350,096	5,734,871		314,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2						4.61

IDAHO POWER COMPANY

ACCOUNT 316.10 MISCELLANEOUS POWER PLANT EQUIPMENT - AUTOMOBILES (FERC
ACCOUNT 316.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +20						
2025	242,168.38	7,451	99,004	94,731	12.50	7,578
	242,168.38	7,451	99,004	94,731		7,578
VALMY NATURAL GAS COMMON						
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +20						
2023	95,012.14	14,383	21,227	54,783	10.54	5,198
	95,012.14	14,383	21,227	54,783		5,198
	337,180.52	21,834	120,231	149,514		12,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.7 3.79

IDAHO POWER COMPANY

ACCOUNT 316.40 MISCELLANEOUS POWER PLANT EQUIPMENT - SMALL TRUCKS (FERC
ACCOUNT 316.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

JIM BRIDGER COMMON
SURVIVOR CURVE.. IOWA 13-L2.5
NET SALVAGE PERCENT.. +20

2025	98,953.52	3,045	79,163			
	98,953.52	3,045	79,163			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

IDAHO POWER COMPANY

ACCOUNT 316.50 MISCELLANEOUS POWER PLANT EQUIPMENT - MISCELLANEOUS (FERC
ACCOUNT 316.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

JIM BRIDGER COMMON
SURVIVOR CURVE.. IOWA 13-L2.5
NET SALVAGE PERCENT.. +20

1992	3,175.58	2,417	2,540			
2003	15,781.52	10,265	12,625			
2006	4,403.80	2,696	3,523			
	23,360.90	15,378	18,689			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

IDAHO POWER COMPANY

ACCOUNT 316.70 MISCELLANEOUS POWER PLANT EQUIPMENT - LARGE TRUCKS (FERC
ACCOUNT 316.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON SURVIVOR CURVE.. IOWA 12-L2.5 NET SALVAGE PERCENT.. +15						
2025	289,272.84	10,246	48,228	197,654	11.50	17,187
	289,272.84	10,246	48,228	197,654		17,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5						5.94

IDAHO POWER COMPANY

ACCOUNT 316.80 MISCELLANEOUS POWER PLANT EQUIPMENT - POWER OPERATED EQUIPMENT
(FERC ACCOUNT 316.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
SURVIVOR CURVE.. IOWA 19-L0						
NET SALVAGE PERCENT.. +25						
2025	2,920,517.95	47,269	1,443,931-	3,634,319	18.59	195,499
	2,920,517.95	47,269	1,443,931-	3,634,319		195,499
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 6.69

IDAHO POWER COMPANY

ACCOUNT 316.90 MISCELLANEOUS POWER PLANT EQUIPMENT - TRAILERS (FERC ACCOUNT 316.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JIM BRIDGER COMMON						
SURVIVOR CURVE.. IOWA 17-L2						
NET SALVAGE PERCENT.. +15						
2025	9,532.34	238	3,330	4,772	16.50	289
	9,532.34	238	3,330	4,772		289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 3.03

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1977	113.20	95	103	22	14.59	2
1983	719,907.00	582,797	630,848	161,050	14.66	10,986
1984	2,687.50	2,162	2,340	616	14.67	42
1991	3,103.17	2,370	2,565	848	14.74	58
1993	21,965.67	16,466	17,824	6,339	14.76	429
1994	233,330.20	173,181	187,460	69,204	14.77	4,685
1995	119,276.95	87,597	94,819	36,385	14.78	2,462
1996	38,242.52	27,783	30,074	11,993	14.78	811
2004	20,724.82	13,379	14,482	8,315	14.84	560
2005	373,075.26	236,179	255,652	154,731	14.84	10,427
2008	18,444.70	10,888	11,786	8,503	14.86	572
2009	69,955.25	40,158	43,469	33,482	14.87	2,252
2012	17,459.62	9,068	9,816	9,390	14.88	631
2013	23,095.10	11,512	12,461	12,943	14.88	870
2016	1,051,563.63	446,876	483,721	672,999	14.90	45,168
2019	29,965.39	9,932	10,751	22,211	14.91	1,490
2022	494,693.55	102,678	111,144	433,019	14.92	29,023
2024	32,978.05	3,294	3,566	32,710	14.92	2,192
2025	302,540.29	10,576	11,448	321,346	14.93	21,524
	3,573,121.87	1,786,991	1,934,327	1,996,107		134,184

MILNER DAM
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 6-2067
NET SALVAGE PERCENT.. -10

1992	803,959.31	397,005	474,715	409,641	38.89	10,533
1997	10,264.94	4,615	5,518	5,773	39.28	147
	814,224.25	401,620	480,233	415,414		10,680

NIAGARA SPRINGS HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -45

1966	347,159.36	280,836	271,879	231,502	41.84	5,533
1973	4,712.29	3,554	3,441	3,392	43.70	78

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY INTERIM SURVIVOR CURVE.. IOWA 105-R2.5 PROBABLE RETIREMENT YEAR.. 12-2077 NET SALVAGE PERCENT.. -45						
1984	5,342.93	3,521	3,409	4,339	46.03	94
1985	1,218.50	791	766	1,001	46.21	22
1987	92,768.30	58,433	56,569	77,945	46.56	1,674
1988	21,445.88	13,297	12,873	18,224	46.72	390
1989	19,519.48	11,901	11,521	16,782	46.89	358
1990	7,270.29	4,359	4,220	6,322	47.04	134
1992	79,609.82	46,018	44,550	70,884	47.35	1,497
1993	42,047.74	23,844	23,084	37,886	47.49	798
1994	3,298,087.41	1,833,267	1,774,797	3,007,430	47.63	63,142
1996	25,776.60	13,732	13,294	24,082	47.90	503
1997	29,380.42	15,301	14,813	27,789	48.03	579
1998	27,576.20	14,022	13,575	26,411	48.16	548
1999	92,972.80	46,113	44,642	90,168	48.28	1,868
2000	10,077.04	4,868	4,713	9,899	48.40	205
2001	68,131.52	32,013	30,992	67,799	48.52	1,397
2002	19,206.03	8,769	8,489	19,359	48.63	398
2004	92,848.31	39,783	38,514	96,116	48.85	1,968
2005	15,148.15	6,273	6,073	15,892	48.95	325
2006	21,549.30	8,604	8,330	22,917	49.05	467
2007	68,162.76	26,169	25,334	73,502	49.15	1,495
2008	324.63	120	116	355	49.24	7
2010	320,810.75	107,702	104,267	360,909	49.42	7,303
2011	15,699.66	5,001	4,841	17,923	49.51	362
2012	5,386.43	1,621	1,569	6,241	49.60	126
2013	13,264,942.49	3,752,009	3,632,343	15,601,824	49.68	314,046
2014	12,931.77	3,417	3,308	15,443	49.76	310
2015	39,278.73	9,630	9,323	47,631	49.83	956
2016	28,357.47	6,388	6,184	34,934	49.91	700
2017	11,688.03	2,394	2,318	14,630	49.98	293
2018	184,405.88	33,873	32,793	234,596	50.05	4,687
2019	284,431.99	46,052	44,583	367,843	50.12	7,339
2020	12,023,065.68	1,676,749	1,623,271	15,810,174	50.18	315,069
2021	261,216.84	30,305	29,338	349,426	50.25	6,954
2022	1,032,452.08	94,764	91,742	1,405,314	50.31	27,933
2023	484,721.91	32,345	31,313	671,533	50.37	13,332
2024	1,078,395.35	44,002	42,599	1,521,075	50.43	30,162
2025	1,709,345.18	23,819	23,059	2,455,491	50.48	48,643
	35,147,466.00	8,365,659	8,098,845	42,864,981		861,695

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
1956	338.56	268	315	125	38.64	3
1961	6,551.32	4,970	5,836	2,681	40.32	66
1986	927,860.30	532,123	624,850	581,368	46.39	12,532
1991	34,886.84	18,416	21,625	23,728	47.20	503
1993	370.76	188	221	261	47.49	5
1994	103,683.30	51,671	60,675	74,113	47.63	1,556
1996	147,882.56	70,634	82,943	109,305	47.90	2,282
1997	32,997.98	15,407	18,092	24,806	48.03	516
2004	4,474.72	1,719	2,019	3,799	48.85	78
2005	49,284.17	18,299	21,488	42,582	48.95	870
2006	51,601.83	18,472	21,691	45,391	49.05	925
2007	731,393.18	251,746	295,615	655,196	49.15	13,331
2008	1,256.80	415	487	1,147	49.24	23
2009	25,923.92	8,187	9,614	24,087	49.33	488
2010	19,110.20	5,752	6,754	18,089	49.42	366
2015	80,545.65	17,704	20,789	83,920	49.83	1,684
2016	96,531.09	19,496	22,893	102,597	49.91	2,056
2021	10,624.34	1,105	1,298	12,514	50.25	249
2022	262,532.46	21,604	25,369	315,924	50.31	6,280
2023	619,475.86	37,061	43,519	761,799	50.37	15,124
2024	820,266.26	30,007	35,236	1,031,110	50.43	20,446
	4,027,592.10	1,125,244	1,321,328	3,914,542		79,383

RAPID RIVER HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -45

1964	207,264.75	170,775	176,671	123,862	41.25	3,003
1965	44,005.23	35,929	37,170	26,638	41.55	641
1966	61,577.76	49,814	51,534	37,754	41.84	902
1968	14,074.71	11,172	11,558	8,851	42.40	209
1969	75,313.84	59,202	61,246	47,959	42.67	1,124
1970	575.88	448	463	372	42.94	9
1971	1,097.21	845	874	717	43.20	17
1972	166.16	127	131	110	43.45	3
1974	14,184.13	10,585	10,950	9,617	43.94	219
1975	18,470.46	13,632	14,103	12,679	44.17	287
1977	8,198.19	5,914	6,118	5,769	44.62	129

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -45						
1980	43,311.42	30,115	31,155	31,647	45.26	699
1981	56,504.55	38,788	40,127	41,804	45.46	920
1983	32,227.78	21,538	22,282	24,449	45.84	533
1984	28,045.36	18,480	19,118	21,548	46.03	468
1985	47,031.47	30,546	31,601	36,595	46.21	792
1987	11,997.95	7,557	7,818	9,579	46.56	206
1988	30,929.94	19,177	19,839	25,009	46.72	535
1989	2,404.83	1,466	1,517	1,970	46.89	42
1990	60,884.62	36,502	37,762	50,520	47.04	1,074
1991	1,300.17	766	792	1,093	47.20	23
1992	38,069.69	22,006	22,766	32,435	47.35	685
1993	33,772.12	19,151	19,812	29,157	47.49	614
1994	89,693.73	49,857	51,578	78,477	47.63	1,648
1995	170,076.80	92,575	95,771	150,840	47.77	3,158
1996	21,698.27	11,560	11,959	19,503	47.90	407
1997	54,946.23	28,616	29,604	50,068	48.03	1,042
1999	45,081.97	22,360	23,132	42,237	48.28	875
2000	7,587.21	3,665	3,792	7,210	48.40	149
2002	28,791.56	13,146	13,600	28,148	48.63	579
2003	30,889.54	13,674	14,146	30,644	48.74	629
2004	844,724.31	361,943	374,440	850,410	48.85	17,409
2005	19,675.06	8,148	8,429	20,100	48.95	411
2006	84,455.84	33,722	34,886	87,575	49.05	1,785
2007	110,099.39	42,269	43,728	115,916	49.15	2,358
2008	28.19	10	10	31	49.24	1
2009	4,951.25	1,744	1,804	5,375	49.33	109
2010	18,945.36	6,360	6,580	20,891	49.42	423
2011	14,322.72	4,563	4,721	16,047	49.51	324
2012	7,768.29	2,338	2,419	8,845	49.60	178
2014	15,402.70	4,070	4,211	18,123	49.76	364
2015	31,271.18	7,667	7,932	37,411	49.83	751
2016	23,840.56	5,371	5,556	29,012	49.91	581
2017	6,352,255.41	1,300,929	1,345,847	7,864,923	49.98	157,361
2018	8,347.50	1,533	1,586	10,518	50.05	210
2021	248,043.14	28,777	29,771	329,892	50.25	6,565
2022	293,536.36	26,942	27,872	397,755	50.31	7,906
2023	121,524.05	8,109	8,389	167,821	50.37	3,332
2025	17,133.24	239	247	24,596	50.48	487
	9,496,498.08	2,684,722	2,777,419	10,992,503		222,176

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -8						
1924	22,137.73	18,951	22,495	1,413	21.09	67
1927	7,941.92	6,729	7,988	590	21.77	27
1928	2,642.12	2,231	2,648	205	21.99	9
1929	506.13	426	506	41	22.21	2
1937	980.24	800	950	109	23.89	5
1938	49.01	40	47	5	24.09	
1940	121.60	98	116	15	24.47	1
1941	1,193.12	959	1,138	150	24.66	6
1943	32.35	26	31	4	25.01	
1950	430.79	333	395	70	26.14	3
1954	428.21	325	386	77	26.70	3
1956	9,941.64	7,477	8,875	1,862	26.96	69
1957	3,943.39	2,951	3,503	756	27.08	28
1960	91.40	67	80	19	27.43	1
1968	1,495.44	1,052	1,249	366	28.21	13
1969	416.70	291	345	105	28.30	4
1970	5,545.50	3,850	4,570	1,419	28.38	50
1971	117.97	81	96	31	28.46	1
1972	101.58	70	83	27	28.54	1
1978	10,997,643.24	7,188,354	8,532,809	3,344,645	28.97	115,452
1979	74,549.88	48,311	57,347	23,167	29.03	798
1982	3,844.73	2,424	2,877	1,275	29.21	44
1984	5,880.91	3,633	4,312	2,039	29.33	70
1986	71,287.08	43,096	51,156	25,834	29.43	878
1987	369.07	221	262	136	29.48	5
1989	14,997.39	8,747	10,383	5,814	29.58	197
1990	48,119.29	27,700	32,881	19,088	29.63	644
1991	2,555.83	1,452	1,724	1,037	29.67	35
1995	88,999.26	47,580	56,479	39,640	29.84	1,328
1997	47,081.04	24,302	28,847	22,000	29.92	735
1998	55,339.67	28,040	33,284	26,482	29.95	884
1999	33,194.32	16,485	19,568	16,282	29.99	543
2002	47,830.45	22,218	26,373	25,283	30.09	840
2007	36,733.99	14,782	17,547	22,126	30.24	732
2009	0.01		0			
2012	9,294.88	3,037	3,605	6,433	30.36	212
2014	171,748.38	50,024	59,380	126,108	30.41	4,147
2015	58,999.52	16,067	19,072	44,647	30.43	1,467
2018	52,028.14	10,914	12,955	43,235	30.49	1,418

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -8						
2019	66,562.99	12,417	14,739	57,149	30.51	1,873
2020	5,989.42	971	1,153	5,316	30.53	174
2021	39,879.16	5,433	6,449	36,620	30.55	1,199
2022	682,819.81	74,615	88,570	648,875	30.56	21,233
2024	48,197.51	2,402	2,851	49,202	30.59	1,608
2025	42,566.92	725	861	45,112	30.61	1,474
	12,764,629.73	7,700,707	9,140,989	4,644,811		158,280

BROWNLEE
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -28

1960	5,116,300.34	3,854,531	5,007,164	1,541,701	39.99	38,552
1962	8,808.41	6,523	8,474	2,801	40.63	69
1963	6,103.05	4,480	5,820	1,992	40.94	49
1964	188.71	137	178	64	41.25	2
1965	132.36	95	123	46	41.55	1
1967	1,724.88	1,220	1,585	623	42.12	15
1969	75.60	52	68	29	42.67	1
1970	322.96	222	288	125	42.94	3
1971	1,553.55	1,056	1,372	617	43.20	14
1972	245.52	165	214	100	43.45	2
1973	16,465.98	10,964	14,243	6,834	43.70	156
1976	18,472.91	11,899	15,457	8,188	44.40	184
1978	327.00	206	268	151	44.84	3
1980	15,826,006.94	9,713,978	12,618,780	7,638,509	45.26	168,770
1982	4,501.05	2,692	3,497	2,264	45.65	50
1984	20,368.88	11,848	15,391	10,681	46.03	232
1985	573.66	329	427	307	46.21	7
1986	1,179.02	666	865	644	46.39	14
1987	546.52	304	395	305	46.56	7
1989	89,131.30	47,971	62,316	51,772	46.89	1,104
1990	150,060.52	79,418	103,167	88,911	47.04	1,890
1991	85,708.55	44,549	57,871	51,836	47.20	1,098
1992	99,676.30	50,862	66,071	61,514	47.35	1,299
1993	39,777.54	19,912	25,866	25,049	47.49	527
1994	7,259,497.48	3,562,148	4,627,349	4,664,808	47.63	97,938
1995	81,339.69	39,084	50,771	53,343	47.77	1,117

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
1996	124,115.41	58,370	75,825	83,043	47.90	1,734
1997	131,355.96	60,389	78,447	89,688	48.03	1,867
2001	40,556.50	16,822	21,852	30,060	48.52	620
2004	20,295.99	7,677	9,973	16,006	48.85	328
2005	14,816.37	5,417	7,037	11,928	48.95	244
2006	8,203.29	2,891	3,756	6,745	49.05	138
2007	531,192.43	180,024	233,857	446,069	49.15	9,076
2008	680,521.00	221,295	287,470	583,597	49.24	11,852
2009	52,696.24	16,387	21,287	46,164	49.33	936
2010	132,137.84	39,160	50,870	118,266	49.42	2,393
2011	15,119.61	4,252	5,523	13,830	49.51	279
2012	482,926.08	128,290	166,653	451,492	49.60	9,103
2013	160,633.28	40,108	52,102	153,509	49.68	3,090
2014	118,315.05	27,601	35,855	115,589	49.76	2,323
2015	341,490.73	73,906	96,006	341,102	49.83	6,845
2016	428,642.07	85,240	110,730	437,932	49.91	8,774
2017	4,203,435.46	759,927	987,170	4,393,227	49.98	87,900
2018	2,776,558.86	450,220	584,851	2,969,145	50.05	59,324
2019	546,396.63	78,094	101,447	597,941	50.12	11,930
2020	341,099.77	41,993	54,550	382,057	50.18	7,614
2021	1,863,549.44	190,851	247,922	2,137,421	50.25	42,536
2022	433,273.96	35,106	45,604	508,987	50.31	10,117
2023	8,948,854.78	527,138	684,770	10,769,764	50.37	213,813
2024	210,651.15	7,587	9,856	259,778	50.43	5,151
2025	651,572.28	8,015	10,412	823,601	50.48	16,315
	52,087,498.90	20,532,071	26,671,842	40,000,157		827,406

BLISS

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5

PROBABLE RETIREMENT YEAR.. 7-2034

NET SALVAGE PERCENT.. -3

1950	279,277.02	257,032	287,655
1953	550.16	504	567
1955	18,407.81	16,824	18,960
1956	5,042.59	4,602	5,194
1957	183.55	167	189
1961	2,192.72	1,985	2,259
1965	208.17	187	214

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1967	18,184.50	16,267	18,730			
1968	1,540.47	1,375	1,587			
1971	2,887.83	2,560	2,974			
1972	123.83	110	128			
1973	2,679.62	2,363	2,760			
1976	4,622.38	4,043	4,761			
1978	3,187.49	2,771	3,283			
1979	734.84	637	757			
1981	9,505.67	8,181	9,791			
1982	23,109.14	19,813	23,802			
1983	16,582.06	14,164	17,080			
1984	17,832.87	15,172	18,368			
1990	1,306.93	1,081	1,338	8	8.50	1
1991	8,760.40	7,203	8,916	108	8.51	13
1993	1,483.67	1,205	1,492	37	8.51	4
1994	77,740.62	62,756	77,678	2,395	8.51	281
1995	19,394.39	15,544	19,240	736	8.52	86
1996	43,320.84	34,467	42,662	1,958	8.52	230
1997	56,024.54	44,228	54,744	2,961	8.52	348
2001	28,951.99	22,025	27,262	2,559	8.53	300
2004	17,454.29	12,820	15,868	2,110	8.53	247
2007	52,708.55	36,996	45,793	8,497	8.54	995
2008	247,915.96	170,928	211,570	43,783	8.54	5,127
2009	72,164.69	48,786	60,386	13,944	8.54	1,633
2010	676.70	448	555	142	8.54	17
2011	6,097.31	3,934	4,869	1,411	8.55	165
2012	40,762.63	25,602	31,690	10,296	8.55	1,204
2014	11,594.90	6,824	8,447	3,496	8.55	409
2015	3,143.34	1,778	2,201	1,037	8.55	121
2016	106,650.09	57,613	71,312	38,538	8.55	4,507
2017	539,088.46	275,832	341,418	213,843	8.55	25,011
2018	13,905.64	6,669	8,255	6,068	8.55	710
2020	170,545.68	68,410	84,676	90,986	8.56	10,629
2021	6,861.45	2,424	3,000	4,067	8.56	475
2022	11,289.63	3,361	4,160	7,468	8.56	872
2025	52,462.67	2,982	3,691	50,346	8.56	5,882
	1,997,158.09	1,282,673	1,550,281	506,792		59,267

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1983	6,902,136.77	4,130,834	4,869,902	2,653,427	32.76	80,996
1984	166,218.04	98,369	115,969	65,209	32.84	1,986
1985	31,836.73	18,626	21,958	12,744	32.91	387
1986	22,887.38	13,232	15,599	9,348	32.98	283
1987	8,674.08	4,953	5,839	3,616	33.05	109
1991	16,620.91	8,987	10,595	7,522	33.30	226
1993	68,526.74	35,932	42,361	32,333	33.41	968
1994	11,293.24	5,823	6,865	5,445	33.47	163
1995	33,224.61	16,842	19,855	16,360	33.52	488
1996	14,304.52	7,121	8,395	7,197	33.57	214
1997	11,447.66	5,592	6,592	5,885	33.62	175
2015	16,688.68	4,181	4,929	13,262	34.31	387
2016	10,209.02	2,365	2,788	8,340	34.34	243
2021	19,699.76	2,436	2,872	18,601	34.46	540
2025	7,871.08	120	141	8,438	34.55	244
	7,341,639.22	4,355,413	5,134,662	2,867,725		87,409

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -1

1937	33,539.09	28,700	33,874
1939	1,836.27	1,566	1,855
1940	125.60	107	127
1941	36.69	31	37
1960	230.44	187	233
1964	1,001.60	804	1,012
1967	13,539.80	10,758	13,675
1983	71,256.88	52,502	71,969
1986	2,400.92	1,734	2,425
1987	2,055.68	1,474	2,076
1989	15,582.33	11,002	15,738
1990	15,224.86	10,661	15,377
1993	18,324.53	12,482	18,508
1996	8,767.14	5,782	8,855

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -1						
1997	9,356.87	6,097	9,450			
2022	4,446.57	825	4,491			
2025	179,565.15	5,697	42,210	139,150	15.42	9,024
	377,290.42	150,409	241,913	139,150		9,024
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
1967	1,125,600.39	808,784	909,358	553,922	42.12	13,151
1969	3,158.97	2,226	2,503	1,604	42.67	38
1970	427.57	298	335	221	42.94	5
1975	2,464.98	1,631	1,834	1,371	44.17	31
1979	1,382.73	873	982	816	45.05	18
1985	158.22	92	103	102	46.21	2
1987	9,662.13	5,456	6,134	6,426	46.56	138
1988	21,020.36	11,685	13,138	14,188	46.72	304
1990	29,246.68	15,720	17,675	20,346	47.04	433
1991	20,572.14	10,860	12,210	14,533	47.20	308
1993	26,254.68	13,348	15,008	19,123	47.49	403
1994	42,900.00	21,379	24,038	31,732	47.63	666
1995	122,200.30	59,635	67,051	91,810	47.77	1,922
1996	46,587.03	22,252	25,019	35,544	47.90	742
1997	39,524.98	18,455	20,750	30,633	48.03	638
1998	90,758.11	41,375	46,520	71,465	48.16	1,484
2000	12,792.26	5,540	6,229	10,401	48.40	215
2002	11,247.19	4,604	5,177	9,445	48.63	194
2003	692,414.18	274,812	308,986	591,153	48.74	12,129
2005	1,060.55	394	443	936	48.95	19
2008	25,118.91	8,296	9,328	23,327	49.24	474
2010	83,427.56	25,111	28,234	80,222	49.42	1,623
2011	201,375.89	57,515	64,667	197,122	49.51	3,981
2012	33,824.99	9,126	10,261	33,712	49.60	680
2013	9,316.02	2,362	2,656	9,455	49.68	190
2015	42,717.50	9,389	10,557	44,976	49.83	903
2016	23,837.62	4,814	5,413	25,576	49.91	512
2017	186,749.43	34,289	38,553	204,221	49.98	4,086
2018	131,718.71	21,692	24,389	146,845	50.05	2,934

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
2020	528,022.89	66,021	74,231	612,199	50.18	12,200
2022	3,049,431.39	250,938	282,143	3,682,118	50.31	73,189
2023	514,809.18	30,799	34,629	634,623	50.37	12,599
2024	3,182,452.52	116,420	130,897	4,006,291	50.43	79,443
2025	2,069,297.77	25,852	29,067	2,661,020	50.48	52,714
	12,381,533.83	1,982,043	2,228,515	13,867,479		278,368

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1919	36,025.40	33,600	34,675	2,071	8.26	251
1922	2,506.83	2,333	2,408	149	8.34	18
1929	220.72	204	211	15	8.52	2
1945	45.36	41	42	4	8.82	
1946	316.80	288	297	26	8.84	3
1948	312,274.33	283,088	292,142	26,378	8.86	2,977
1949	1,634.79	1,480	1,527	140	8.88	16
1950	2,704.60	2,445	2,523	235	8.89	26
1951	2,014.70	1,819	1,877	178	8.90	20
1952	12,791.89	11,531	11,900	1,148	8.91	129
1954	1,859.29	1,671	1,724	172	8.93	19
1955	208.01	187	193	19	8.94	2
1958	953.83	852	879	94	8.97	10
1961	799.35	710	733	83	9.00	9
1965	61.93	55	57	6	9.03	1
1966	194.70	171	176	22	9.04	2
1968	629.10	550	568	74	9.05	8
1969	92.34	81	84	11	9.06	1
1970	946.18	824	850	115	9.06	13
1971	8,297.65	7,206	7,436	1,027	9.07	113
1972	591.02	512	528	74	9.07	8
1980	1,832.54	1,548	1,598	272	9.12	30
1982	3,387.24	2,840	2,931	524	9.12	57
1984	6,711.58	5,580	5,758	1,087	9.13	119
1985	525.00	434	448	88	9.14	10
1991	101,820.49	81,640	84,251	19,606	9.16	2,140
1993	5,944.02	4,706	4,857	1,206	9.16	132

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
1994	45,197.42	35,528	36,664	9,437	9.17	1,029
1997	14,389.30	11,047	11,400	3,277	9.18	357
1998	16,139.85	12,283	12,676	3,787	9.18	413
2008	134,909.38	89,799	92,671	44,937	9.20	4,884
2009	21,825.50	14,233	14,688	7,574	9.20	823
2011	12,876.95	7,998	8,254	4,881	9.21	530
2013	27,939.21	16,341	16,864	11,634	9.21	1,263
2016	31,600.05	16,298	16,819	15,413	9.21	1,674
2017	29,776.36	14,506	14,970	15,402	9.22	1,670
2022	28,942.77	8,090	8,349	21,173	9.22	2,296
2024	401,683.79	57,332	59,166	350,552	9.22	38,021
	1,270,670.27	729,851	753,194	542,890		59,076

LOWER SALMON
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1919	4,657.67	4,369	4,699	52	7.73	7
1927	1,036.71	967	1,040	17	7.92	2
1929	33.30	31	33	1	7.96	
1930	210.25	196	211	4	7.98	1
1935	257.16	238	256	6	8.07	1
1936	99.23	92	99	2	8.09	
1937	594.35	550	591	15	8.11	2
1940	63.41	58	62	2	8.15	
1941	374.95	345	371	11	8.17	1
1943	3.14	3	3			
1944	520.14	477	513	18	8.21	2
1946	407.73	373	401	15	8.23	2
1947	65.16	60	65	2	8.24	
1949	263,491.37	240,455	258,595	10,166	8.26	1,231
1951	4,265.80	3,883	4,176	175	8.28	21
1952	275.56	250	269	12	8.29	1
1953	126.63	115	124	5	8.30	1
1954	393.90	357	384	18	8.31	2
1957	2,626.12	2,369	2,548	131	8.34	16
1958	7,260.66	6,540	7,033	372	8.35	45
1959	164.23	148	159	8	8.35	1

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1964	3,163.24	2,819	3,032	195	8.39	23
1965	630.92	561	603	40	8.39	5
1966	2,018.81	1,792	1,927	132	8.40	16
1967	443.76	393	423	30	8.41	4
1969	84.00	74	80	6	8.42	1
1970	201.88	178	191	14	8.42	2
1971	8,710.33	7,646	8,223	662	8.43	79
1978	7,289.76	6,276	6,749	686	8.46	81
1982	5,408.09	4,592	4,938	578	8.48	68
1983	4,726.93	3,998	4,300	522	8.48	62
1984	13,406.66	11,296	12,148	1,527	8.48	180
1985	147,241.05	123,522	132,841	17,345	8.49	2,043
1988	493.25	408	439	64	8.50	8
1989	9,277.07	7,638	8,214	1,248	8.50	147
1990	6,195.87	5,075	5,458	862	8.50	101
1991	12,982.39	10,571	11,368	1,874	8.51	220
1992	21,904.69	17,733	19,071	3,272	8.51	384
1993	96,557.06	77,690	83,551	14,937	8.51	1,755
1994	72,819.41	58,213	62,605	11,671	8.51	1,371
1995	23,464.60	18,623	20,028	3,906	8.52	458
1996	27,437.70	21,618	23,249	4,738	8.52	556
1997	28,786.42	22,505	24,203	5,159	8.52	606
1998	10,742.75	8,329	8,957	2,000	8.52	235
2002	5,532.24	4,123	4,434	1,209	8.53	142
2003	15,716.41	11,577	12,450	3,580	8.53	420
2006	18,980.29	13,408	14,420	4,940	8.54	578
2007	474,060.80	329,515	354,374	129,168	8.54	15,125
2008	1,365,739.18	932,482	1,002,830	390,224	8.54	45,694
2009	74,940.28	50,170	53,955	22,484	8.54	2,633
2010	33,912.40	22,215	23,891	10,700	8.54	1,253
2012	20,252.89	12,597	13,547	7,111	8.55	832
2014	47,116.93	27,463	29,535	18,524	8.55	2,167
2017	549,299.38	278,327	299,324	260,961	8.55	30,522
2018	110,639.22	52,546	56,510	56,342	8.55	6,590
2020	15,587.24	6,192	6,659	9,240	8.56	1,079
2021	29,592.38	10,355	11,136	19,048	8.56	2,225

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						

2022	48,621.48	14,335	15,416	34,177	8.56	3,993
2024	43,979.53	6,651	7,153	37,706	8.56	4,405
2025	11,135.07	627	674	10,683	8.56	1,248
	3,656,019.83	2,446,009	2,630,539	1,098,601		128,647

MILNER
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	9,263,021.99	4,496,549	5,340,341	4,848,983	40.07	121,013
1994	71,898.34	33,677	39,997	39,092	40.25	971
1995	37,485.91	17,225	20,457	20,777	40.34	515
1996	2,659.26	1,198	1,423	1,502	40.42	37
2005	6,694.16	2,386	2,834	4,530	41.08	110
2008	9,868.22	3,150	3,741	7,114	41.26	172
2009	21,468.87	6,572	7,805	15,811	41.31	383
2013	13,589.07	3,373	4,006	10,942	41.53	263
2014	93,487.29	21,749	25,830	77,006	41.57	1,852
2015	16,070.04	3,477	4,129	13,548	41.62	326
2016	281,460.44	56,144	66,680	242,927	41.67	5,830
2019	30,404.44	4,399	5,224	28,220	41.80	675
2022	22,400.12	1,859	2,208	22,432	41.91	535
2023	26,774.11	1,619	1,923	27,529	41.95	656
	9,897,282.26	4,653,377	5,526,598	5,360,412		133,338

OXBOW HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -16

1961	148,088.87	100,237	75,405	96,378	40.32	2,390
1962	4,910.47	3,295	2,479	3,217	40.63	79
1964	2,857.08	1,883	1,417	1,898	41.25	46
1965	69,872.20	45,639	34,333	46,719	41.55	1,124
1966	160,799.97	104,064	78,284	108,244	41.84	2,587
1976	1,117.84	653	491	805	44.40	18

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -16						
1985	2,269.19	1,179	887	1,745	46.21	38
1986	13,032.61	6,669	5,017	10,101	46.39	218
1987	19,346.52	9,749	7,334	15,108	46.56	324
1988	2,405.19	1,193	897	1,893	46.72	41
1989	3,990.27	1,946	1,464	3,165	46.89	67
1990	509.10	244	184	407	47.04	9
1991	149,302.53	70,328	52,905	120,286	47.20	2,548
1992	64,179.69	29,679	22,326	52,122	47.35	1,101
1993	53,929.10	24,465	18,404	44,154	47.49	930
1994	222,716.75	99,039	74,503	183,848	47.63	3,860
1995	2,173.34	946	712	1,809	47.77	38
1996	12,086.16	5,151	3,875	10,145	47.90	212
1998	34,848.12	14,176	10,664	29,760	48.16	618
1999	14,791.20	5,869	4,415	12,743	48.28	264
2001	281,638.51	105,867	79,640	247,061	48.52	5,092
2002	19,099.83	6,976	5,248	16,908	48.63	348
2005	17,355.48	5,750	4,326	15,807	48.95	323
2006	11,277.00	3,602	2,710	10,372	49.05	211
2010	15,355.68	4,124	3,102	14,710	49.42	298
2011	57,033.43	14,535	10,934	55,225	49.51	1,115
2012	19,231.65	4,630	3,483	18,826	49.60	380
2013	499,109.10	112,939	84,960	494,007	49.68	9,944
2014	11,307.40	2,390	1,798	11,319	49.76	227
2015	14,723.37	2,888	2,173	14,907	49.83	299
2020	7,675.76	856	644	8,260	50.18	165
2022	2,490,619.23	182,881	137,575	2,751,544	50.31	54,692
2024	26,873,354.17	877,211	659,894	30,513,197	50.43	605,060
	31,301,006.81	1,851,053	1,392,480	34,916,688		694,666

OXBOW

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5

PROBABLE RETIREMENT YEAR.. 12-2077

NET SALVAGE PERCENT.. -20

1959	13,202.77	9,405	10,028	5,815	39.66	147
1960	3,840.53	2,713	2,893	1,716	39.99	43
1961	5,614,447.60	3,931,304	4,191,745	2,545,592	40.32	63,135
1962	7,976.53	5,538	5,905	3,667	40.63	90
1965	17,054.48	11,524	12,287	8,178	41.55	197

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1966	134.68	90	96	66	41.84	2
1967	6,423.71	4,261	4,543	3,165	42.12	75
1968	2,574.91	1,691	1,803	1,287	42.40	30
1970	2,698.72	1,738	1,853	1,385	42.94	32
1971	17,477.19	11,142	11,880	9,092	43.20	210
1972	128,136.03	80,850	86,206	67,557	43.45	1,555
1974	3,785.22	2,338	2,493	2,049	43.94	47
1975	157,166.86	95,998	102,358	86,243	44.17	1,953
1976	11,155.71	6,737	7,183	6,204	44.40	140
1978	817.50	482	514	467	44.84	10
1980	3,040.62	1,750	1,866	1,783	45.26	39
1981	28,592.36	16,243	17,319	16,992	45.46	374
1983	25,350.72	14,021	14,950	15,471	45.84	338
1984	80,344.89	43,813	46,716	49,698	46.03	1,080
1985	331,970.15	178,431	190,252	208,112	46.21	4,504
1986	1,133.39	600	640	720	46.39	16
1987	39,206.28	20,437	21,791	25,257	46.56	542
1988	13,555.80	6,956	7,417	8,850	46.72	189
1989	1,724,464.35	870,103	927,746	1,141,612	46.89	24,347
1990	323,575.21	160,546	171,182	217,108	47.04	4,615
1991	141,437.85	68,920	73,486	96,240	47.20	2,039
1993	20,750.61	9,738	10,383	14,518	47.49	306
1994	110,790.01	50,966	54,342	78,606	47.63	1,650
1995	8,136.86	3,665	3,908	5,856	47.77	123
2002	31,094.50	11,749	12,527	24,786	48.63	510
2003	22,934.53	8,402	8,959	18,563	48.74	381
2004	186,194.65	66,025	70,399	153,035	48.85	3,133
2005	26,481.90	9,076	9,677	22,101	48.95	452
2006	16,888.94	5,581	5,951	14,316	49.05	292
2007	125,892.70	39,999	42,649	108,422	49.15	2,206
2010	2,573.77	715	762	2,326	49.42	47
2011	3,770.94	994	1,060	3,465	49.51	70
2012	488,930.33	121,767	129,834	456,883	49.60	9,211
2013	237,992.53	55,710	59,401	226,190	49.68	4,553
2014	250,141.11	54,706	58,330	241,839	49.76	4,860
2015	212,508.40	43,117	45,973	209,037	49.83	4,195
2016	316,766.07	59,055	62,967	317,152	49.91	6,354
2017	1,930,100.97	327,129	348,801	1,967,321	49.98	39,362
2018	794,712.57	120,809	128,812	824,843	50.05	16,480
2019	2,247,275.95	301,117	321,065	2,375,666	50.12	47,400

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
2020	1,052,026.87	121,421	129,465	1,132,967	50.18	22,578
2021	2,329,888.87	223,697	238,516	2,557,350	50.25	50,893
2022	11,312.60	859	916	12,659	50.31	252
2023	2,829,882.47	156,277	166,630	3,229,229	50.37	64,110
2024	27,795.42	939	1,001	32,353	50.43	642
2025	8,754,520.05	100,957	107,645	10,397,779	50.48	205,978
	30,738,927.68	7,442,101	7,935,125	28,951,588		591,787

OXBOW COMMON

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2077
 NET SALVAGE PERCENT.. -21

1961	88,348.23	62,378	96,501	10,400	40.32	258
1965	8,043.31	5,480	8,478	1,255	41.55	30
1978	15,560.73	9,255	14,318	4,511	44.84	101
	111,952.27	77,113	119,297	16,165		389

PAHSIMEROI ACCUMULATING PONDS

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2077
 NET SALVAGE PERCENT.. -45

1981	46,490.76	31,914	38,748	28,664	45.46	631
1995	182,904.28	99,558	120,876	144,335	47.77	3,021
1999	123,294.00	61,152	74,247	104,530	48.28	2,165
2000	65,594.65	31,687	38,472	56,640	48.40	1,170
2002	15,558.79	7,104	8,625	13,935	48.63	287
2003	15,824.67	7,005	8,505	14,441	48.74	296
2005	132,205.22	54,751	66,475	125,223	48.95	2,558
2006	3,037,155.65	1,212,695	1,472,370	2,931,505	49.05	59,766
2007	9,362,399.17	3,594,380	4,364,047	9,211,432	49.15	187,415
2008	27,588.17	10,163	12,339	27,664	49.24	562
2010	53,532.47	17,972	21,820	55,802	49.42	1,129
2011	72,191.45	22,998	27,923	76,755	49.51	1,550
2015	21,068.06	5,165	6,271	24,278	49.83	487
2017	2,973,314.42	608,929	739,319	3,571,986	49.98	71,468

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -45						
2018	95,841.17	17,605	21,375	117,595	50.05	2,350
2019	7,438.13	1,204	1,462	9,323	50.12	186
2020	2,564,132.32	357,596	434,168	3,283,824	50.18	65,441
2021	172,299.46	19,989	24,269	225,565	50.25	4,489
2022	44,357.52	4,071	4,943	59,376	50.31	1,180
2024	110,897.41	4,525	5,494	155,307	50.43	3,080
2025	6,132.12	85	103	8,788	50.48	174
	19,130,219.89	6,170,548	7,491,852	20,246,967		409,405

PAHSIMEROI TRAPPING
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -45

1969	185,558.85	145,863	164,360	104,700	42.67	2,454
1970	1,484.61	1,155	1,301	851	42.94	20
1971	27,554.39	21,225	23,917	16,037	43.20	371
1975	7,758.36	5,726	6,452	4,798	44.17	109
1976	467.81	341	384	294	44.40	7
1977	3,704.91	2,672	3,011	2,361	44.62	53
1979	251.45	177	199	165	45.05	4
1981	51,593.48	35,417	39,908	34,902	45.46	768
1982	18,860.22	12,777	14,397	12,950	45.65	284
1984	2,796.95	1,843	2,077	1,979	46.03	43
1985	62,023.23	40,282	45,390	44,544	46.21	964
1987	807.08	508	572	598	46.56	13
1989	2,255.24	1,375	1,549	1,721	46.89	37
1991	10,345.35	6,091	6,863	8,137	47.20	172
1992	34,560.79	19,978	22,511	27,602	47.35	583
1993	51,787.58	29,367	33,091	42,001	47.49	884
1994	240,739.37	133,817	150,786	198,286	47.63	4,163
1995	20,194.15	10,992	12,386	16,896	47.77	354
1996	12,849.36	6,845	7,713	10,919	47.90	228
1997	8,716.89	4,540	5,116	7,524	48.03	157
2006	366,552.97	146,360	164,920	366,582	49.05	7,474
2009	98,647.92	34,750	39,157	103,883	49.33	2,106

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI TRAPPING						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -45						
2014	2,819.82	745	839	3,249	49.76	65
2021	30,243.25	3,509	3,954	39,899	50.25	794
2024	118,709.88	4,844	5,458	166,671	50.43	3,305
	1,361,283.91	671,199	756,314	1,217,548		25,412

SHOSHONE FALLS

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2040
 NET SALVAGE PERCENT.. -1

1921	195,447.53	172,192	128,891	68,511	12.51	5,476
1922	30.73	27	20	11	12.58	1
1924	52.72	46	34	19	12.72	1
1925	23.05	20	15	8	12.78	1
1927	3,114.64	2,721	2,037	1,109	12.91	86
1928	2,821.29	2,461	1,842	1,007	12.97	78
1929	48.72	42	31	18	13.04	1
1937	265.82	229	171	97	13.48	7
1941	541.63	462	346	201	13.66	15
1945	420.92	357	267	158	13.83	11
1954	85.75	71	53	33	14.12	2
1956	2,331.00	1,926	1,442	913	14.18	64
1960	4,082.82	3,338	2,499	1,625	14.28	114
1966	3,277.98	2,631	1,969	1,341	14.41	93
1973	9,477.19	7,409	5,546	4,026	14.53	277
1974	755.04	588	440	322	14.54	22
1980	49,172.69	37,180	27,830	21,834	14.63	1,492
1981	1,459.68	1,098	822	652	14.64	45
1990	15,292.11	10,814	8,095	7,350	14.73	499
1991	56,438.76	39,571	29,620	27,383	14.74	1,858
1995	30,332.35	20,454	15,310	15,325	14.78	1,037
1997	76,660.96	50,540	37,831	39,597	14.79	2,677
2000	20,477.06	12,974	9,711	10,970	14.81	741
2006	1,923.50	1,094	819	1,124	14.85	76
2007	53,151.29	29,538	22,110	31,573	14.86	2,125
2008	12,771.96	6,922	5,181	7,718	14.86	519
2010	8,308.63	4,250	3,181	5,210	14.87	350
2011	23,949.16	11,845	8,866	15,322	14.88	1,030
2015	15,393.77	6,383	4,778	10,770	14.89	723

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2017	328,249.42	119,524	89,467	242,065	14.90	16,246
2018	2,635.16	885	662	1,999	14.90	134
2019	5,934,164.85	1,805,903	1,351,771	4,641,736	14.91	311,317
2020	231,142.29	62,491	46,776	186,677	14.91	12,520
2023	3,650,689.66	525,536	393,379	3,293,818	14.92	220,765
2024	12,370.11	1,134	849	11,645	14.92	780
2025	55,136.78	1,770	1,325	54,363	14.93	3,641
	10,802,497.02	2,944,426	2,203,988	8,706,534		584,824

STRIKE

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5

PROBABLE RETIREMENT YEAR.. 7-2034

NET SALVAGE PERCENT.. -3

1950	31.23	29	26	6	8.27	1
1952	1,811,822.27	1,663,062	1,504,385	361,792	8.29	43,642
1954	1,030.58	943	853	208	8.31	25
1956	3,174.70	2,897	2,621	649	8.33	78
1957	1,519.42	1,384	1,252	313	8.34	38
1958	818.25	744	673	170	8.35	20
1964	3,616.60	3,255	2,944	781	8.39	93
1967	0.20	0	0	0		
1969	206.21	184	166	46	8.42	5
1971	4,475.91	3,968	3,589	1,021	8.43	121
1973	3,189.25	2,813	2,545	740	8.44	88
1980	6,548.04	5,655	5,115	1,629	8.47	192
1982	43,719.70	37,483	33,907	11,125	8.48	1,312
1983	2,207.01	1,885	1,705	568	8.48	67
1985	719.60	610	552	189	8.49	22
1988	43,169.94	36,070	32,628	11,837	8.50	1,393
1989	1,037.34	862	780	289	8.50	34
1991	34,285.08	28,191	25,501	9,812	8.51	1,153
1992	4,328.83	3,539	3,201	1,257	8.51	148
1993	22,105.63	17,961	16,247	6,522	8.51	766
1995	252,504.05	202,373	183,064	77,015	8.52	9,039
1996	253,322.72	201,547	182,317	78,606	8.52	9,226
1997	27,856.31	21,991	19,893	8,799	8.52	1,033
1998	48,178.69	37,721	34,122	15,502	8.52	1,819
1999	6,587.66	5,113	4,625	2,160	8.52	254

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2003	20,823.10	15,489	14,011	7,437	8.53	872
2004	13,087.52	9,612	8,695	4,785	8.53	561
2005	22,282.60	16,136	14,596	8,355	8.54	978
2006	67,253.78	47,976	43,398	25,873	8.54	3,030
2007	99,228.38	69,649	63,004	39,202	8.54	4,590
2008	3,068,620.94	2,115,696	1,913,832	1,246,847	8.54	146,001
2009	1,867,490.84	1,262,480	1,142,024	781,492	8.54	91,510
2010	1,233,771.36	816,136	738,266	532,518	8.54	62,356
2011	60,259.00	38,883	35,173	26,894	8.55	3,145
2012	150,694.68	94,646	85,616	69,600	8.55	8,140
2013	303,663.71	185,006	167,354	145,420	8.55	17,008
2014	156,667.37	92,210	83,412	77,955	8.55	9,118
2015	81,159.87	45,898	41,519	42,076	8.55	4,921
2016	70,095.53	37,866	34,253	37,945	8.55	4,438
2017	128,383.46	65,689	59,421	72,814	8.55	8,516
2019	7,288.08	3,226	2,918	4,589	8.56	536
2020	127,887.79	51,299	46,404	85,320	8.56	9,967
2021	78,217.96	27,638	25,001	55,564	8.56	6,491
2022	4,012.13	1,194	1,080	3,052	8.56	357
2023	656,117.40	152,285	137,755	538,046	8.56	62,856
2024	809,558.07	123,626	111,831	722,014	8.56	84,347
2025	3,208,879.51	182,411	165,007	3,140,139	8.56	366,839
	14,811,898.30	7,735,331	6,997,284	8,258,971		967,146

SWAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5

PROBABLE RETIREMENT YEAR.. 8-2042

NET SALVAGE PERCENT.. -2

1928	92,575.51	80,484	90,989	3,438	14.15	243
1929	159.78	139	157	6	14.22	
1931	303.31	262	296	13	14.37	1
1936	1,879.59	1,611	1,821	96	14.70	7
1937	69.74	60	68	3	14.76	
1938	1,054.16	900	1,017	58	14.82	4
1939	97.11	83	94	5	14.88	
1941	244.90	208	235	15	14.99	1
1946	98.72	83	94	7	15.25	
1947	104.16	87	98	8	15.29	1

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
1953	891.00	735	831	78	15.53	5
1964	92.25	74	84	10	15.87	1
1965	2,259.79	1,798	2,033	272	15.90	17
1986	19,120.35	13,657	15,440	4,063	16.28	250
1990	3,266.97	2,258	2,553	780	16.33	48
1991	64,763.89	44,358	50,148	15,911	16.34	974
1992	474,844.00	322,135	364,183	120,158	16.35	7,349
1993	11,929.34	8,011	9,057	3,111	16.36	190
1994	23,175,849.95	15,398,920	17,408,906	6,230,461	16.37	380,602
1995	16,680.12	10,959	12,389	4,624	16.38	282
1997	1,098,717.95	704,490	796,445	324,247	16.40	19,771
2003	18,473.90	10,781	12,188	6,655	16.46	404
2004	13,990.26	8,010	9,056	5,215	16.46	317
2005	72,581.94	40,682	45,992	28,041	16.47	1,703
2007	9,033.22	4,830	5,460	3,753	16.48	228
2008	124,283.16	64,702	73,147	53,621	16.49	3,252
2010	173,940.37	85,216	96,339	81,080	16.50	4,914
2012	15,404.91	7,005	7,919	7,794	16.52	472
2013	10,169.60	4,431	5,009	5,364	16.52	325
2014	1,903,402.53	789,557	892,616	1,048,855	16.53	63,452
2015	46,095.28	18,114	20,478	26,539	16.53	1,606
2016	49,004.89	18,077	20,437	29,548	16.54	1,786
2017	71,964.99	24,723	27,950	45,454	16.54	2,748
2021	627,140.43	135,485	153,170	486,514	16.56	29,379
2022	27,070.23	4,783	5,407	22,204	16.56	1,341
2023	304,706.98	40,320	45,583	265,218	16.57	16,006
	28,432,265.28	17,848,028	20,177,690	8,823,221		537,679

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	149,682.54	132,274	117,930	37,740	13.52	2,791
1940	1,348.22	1,187	1,058	344	13.62	25
1941	447.82	394	351	114	13.66	8
1942	4,310.11	3,781	3,371	1,112	13.71	81
1944	20.08	18	16	5	13.79	
1945	275.67	240	214	73	13.83	5

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1946	584.39	509	454	154	13.86	11
1950	496.95	429	382	134	14.00	10
1953	5,799.56	4,971	4,432	1,600	14.10	113
1954	502.65	430	383	139	14.12	10
1957	65.15	55	49	19	14.21	1
1960	3,529.53	2,971	2,649	1,022	14.28	72
1962	91.80	77	69	27	14.32	2
1963	195.85	163	145	58	14.35	4
1965	2,364.90	1,961	1,748	711	14.39	49
1966	7,355.41	6,078	5,419	2,231	14.41	155
1968	78.73	65	58	24	14.44	2
1969	1,452.40	1,188	1,059	451	14.46	31
1970	3,343.75	2,724	2,429	1,049	14.48	72
1971	3,481.52	2,825	2,519	1,102	14.50	76
1977	2,300.42	1,819	1,622	771	14.59	53
1981	15,100.72	11,693	10,425	5,280	14.64	361
1982	27,288.57	21,011	18,733	9,648	14.65	659
1983	33,775.28	25,851	23,048	12,079	14.66	824
1984	46,415.16	35,307	31,478	16,794	14.67	1,145
1985	18,097.33	13,677	12,194	6,627	14.68	451
1987	27,573.89	20,553	18,324	10,353	14.70	704
1990	1,868.83	1,361	1,213	730	14.73	50
1991	197,908.83	142,882	127,388	78,438	14.74	5,321
1993	4,778.10	3,386	3,019	1,950	14.76	132
1996	9,549.81	6,560	5,849	4,083	14.78	276
1997	77,837.99	52,840	47,110	33,842	14.79	2,288
2002	6,605.42	4,177	3,724	3,146	14.83	212
2013	90,222.23	42,519	37,908	55,923	14.88	3,758
2014	9,873.88	4,442	3,960	6,309	14.89	424
2015	24,215.76	10,339	9,218	15,967	14.89	1,072
2017	724,436.76	271,621	242,166	511,248	14.90	34,312
2020	34,346.98	9,562	8,525	27,196	14.91	1,824
2021	56,011.48	13,383	11,932	46,320	14.92	3,105
2025	3,046.01	101	90	3,078	14.93	206
	1,596,680.48	855,424	762,660	897,888		60,695

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
1995	10,103,153.46	6,947,627	7,724,940	2,681,309	14.78	181,415
2012	86,916.09	42,269	46,998	42,525	14.88	2,858
2015	108,868.75	46,035	51,185	60,949	14.89	4,093
2017	31,829.81	11,820	13,142	19,642	14.90	1,318
2018	68,532.18	23,466	26,091	44,497	14.90	2,986
2021	10,788.14	2,553	2,839	8,273	14.92	554
2024	283,567.77	26,520	29,487	262,588	14.92	17,600
2025	10,733.80	351	390	10,666	14.93	714
	10,704,390.00	7,100,641	7,895,073	3,130,449		211,538

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -2

1919	11,251.49	10,003	10,138	1,339	12.69	106
1921	81,677.17	72,411	73,388	9,923	12.84	773
1922	1,368.56	1,212	1,228	168	12.91	13
1926	1,829.53	1,610	1,632	234	13.20	18
1928	411.52	361	366	54	13.33	4
1930	136.31	119	121	18	13.46	1
1936	13.15	11	11	2	13.81	
1938	417.59	360	365	61	13.92	4
1939	492.40	424	430	73	13.97	5
1940	32.20	28	28	4	14.02	
1941	1,613.92	1,384	1,403	244	14.07	17
1947	236.33	200	203	38	14.32	3
1952	3,887.39	3,258	3,302	663	14.50	46
1954	375.59	313	317	66	14.56	5
1955	5,319.19	4,425	4,485	941	14.59	64
1958	84.80	70	71	16	14.68	1
1960	8,217.43	6,743	6,834	1,548	14.73	105
1966	75.82	61	62	16	14.86	1
1967	24,095.35	19,334	19,595	4,982	14.88	335
1968	92.24	74	75	19	14.90	1
1970	3,382.06	2,684	2,720	729	14.94	49
1971	1,413.30	1,117	1,132	309	14.96	21
1982	3,391.44	2,539	2,573	886	15.12	59
1984	15,145.18	11,198	11,349	4,099	15.15	271

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -2						
1985	2,781.19	2,043	2,071	766	15.16	51
1989	31,329.09	22,339	22,640	9,315	15.20	613
1990	9,167.13	6,482	6,569	2,781	15.21	183
1991	6,400.87	4,487	4,548	1,981	15.22	130
1992	4,765.08	3,310	3,355	1,506	15.23	99
1993	29,116.38	20,030	20,300	9,398	15.24	617
1994	6,387.53	4,350	4,409	2,107	15.25	138
1995	18,107.50	12,198	12,363	6,107	15.26	400
1996	8,831.40	5,882	5,961	3,047	15.27	200
1997	15,437.50	10,159	10,296	5,450	15.28	357
2010	32,863.37	16,706	16,931	16,589	15.36	1,080
2018	19,784.06	6,556	6,644	13,535	15.40	879
2023	121,994.99	17,181	17,413	107,022	15.42	6,940
2024	821,107.04	73,795	74,791	762,738	15.42	49,464
2025	6,871.08	220	223	6,786	15.42	440
	1,299,904.17	345,677	350,342	975,560		63,493

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -1

1948	308,348.77	276,789	46,777	264,655	8.86	29,871
1954	100.49	89	15	86	8.93	10
1956	168.15	149	25	145	8.95	16
1965	191.01	167	28	165	9.03	18
1971	4,420.21	3,801	642	3,822	9.07	421
1974	2,824.33	2,409	407	2,445	9.09	269
1981	1,386.08	1,155	195	1,205	9.12	132
1986	11,834.82	9,654	1,632	10,322	9.14	1,129
1988	260.33	210	35	227	9.15	25
1989	245.12	197	33	214	9.15	23
1990	8,792.21	7,022	1,187	7,693	9.16	840
1991	5,046.05	4,006	677	4,419	9.16	482
1993	7,575.77	5,939	1,004	6,648	9.16	726
2008	4,296.47	2,832	479	3,861	9.20	420

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -1						
2009	1,530.75	988	167	1,379	9.20	150
2017	28,370.35	13,686	2,313	26,341	9.22	2,857
2021	11,366,071.83	3,748,362	633,471	10,846,261	9.22	1,176,384
	11,751,462.74	4,077,455	689,088	11,179,889		1,213,773

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1937	415,174.86	383,866	394,974	28,504	8.11	3,515
1938	1,478.61	1,366	1,406	103	8.12	13
1939	276.82	255	262	20	8.14	2
1940	4,564.54	4,208	4,330	326	8.15	40
1941	105.61	97	100	8	8.17	1
1945	3,063.55	2,809	2,890	235	8.22	29
1946	1,267.06	1,160	1,194	99	8.23	12
1948	24,767.33	22,630	23,285	1,978	8.25	240
1949	180.66	165	170	14	8.26	2
1951	2,560.26	2,330	2,397	214	8.28	26
1952	13,004.99	11,821	12,163	1,102	8.29	133
1954	2,574.53	2,334	2,402	224	8.31	27
1955	245.61	222	228	22	8.32	3
1957	1,812.60	1,635	1,682	167	8.34	20
1958	473.14	426	438	44	8.35	5
1961	198.46	178	183	19	8.37	2
1964	418.90	373	384	43	8.39	5
1965	228.21	203	209	24	8.39	3
1971	340.02	298	307	40	8.43	5
1972	6,486.17	5,680	5,844	772	8.43	92
1973	958.83	837	861	117	8.44	14
1978	13,712.35	11,805	12,147	1,840	8.46	217
1981	8,417.21	7,174	7,382	1,204	8.47	142
1982	9,617.22	8,165	8,401	1,408	8.48	166
1983	62,246.29	52,651	54,175	9,317	8.48	1,099
1984	49,087.52	41,358	42,555	7,514	8.48	886
1985	34,226.84	28,713	29,544	5,367	8.49	632
1986	4,505.76	3,764	3,873	723	8.49	85
1987	3,166.58	2,633	2,709	521	8.49	61

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1988	585.88	485	499	99	8.50	12
1989	28,908.36	23,801	24,490	4,997	8.50	588
1990	20,877.88	17,100	17,595	3,701	8.50	435
1991	51,605.14	42,020	43,236	9,401	8.51	1,105
1993	57,841.23	46,539	47,886	11,112	8.51	1,306
1994	29,549.67	23,622	24,306	5,835	8.51	686
1999	7,497.16	5,762	5,929	1,718	8.52	202
2010	11,007.62	7,211	7,420	3,808	8.54	446
2012	11,220.28	6,979	7,181	4,264	8.55	499
2013	11,180.21	6,745	6,940	4,464	8.55	522
2014	24,215.56	14,114	14,522	10,177	8.55	1,190
2015	5,389.04	3,018	3,105	2,391	8.55	280
2017	6,568.65	3,328	3,424	3,276	8.55	383
2018	75,299.48	35,762	36,797	40,009	8.55	4,679
2019	336,998.60	147,708	151,982	191,756	8.56	22,401
2023	8,040.76	1,848	1,901	6,300	8.56	736
2025	116,801.75	6,575	6,765	112,373	8.56	13,128
	1,468,747.80	991,773	1,020,473	477,650		56,075

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1947	36,893.49	33,750	24,812	12,820	8.24	1,556
1949	20,783.91	18,967	13,944	7,256	8.26	878
1950	23.90	22	16	8	8.27	1
1956	3,541.99	3,201	2,353	1,260	8.33	151
1959	19,537.56	17,573	12,919	7,009	8.35	839
1967	1,157.65	1,026	754	427	8.41	51
1972	6,691.28	5,860	4,308	2,517	8.43	299
1982	22,264.55	18,903	13,897	8,813	8.48	1,039
1984	7,600.61	6,404	4,708	3,045	8.48	359
1990	44,850.02	36,733	27,005	18,742	8.50	2,205
1993	7,629.68	6,139	4,513	3,269	8.51	384
1994	6,476.70	5,178	3,807	2,800	8.51	329
1995	13,215.88	10,489	7,711	5,769	8.52	677
2004	44,194.38	32,144	23,631	21,447	8.53	2,514
2005	57,287.00	41,082	30,202	28,231	8.54	3,306

IDAHO POWER COMPANY

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
2008	295,812.64	201,971	148,481	153,248	8.54	17,945
2009	124,723.60	83,498	61,384	65,834	8.54	7,709
2010	2,685.09	1,759	1,293	1,446	8.54	169
2012	2,381.05	1,481	1,089	1,340	8.55	157
2015	17,842.84	9,993	7,346	10,853	8.55	1,269
2016	509,747.22	272,694	200,473	319,469	8.55	37,365
2017	132,078.78	66,924	49,200	85,521	8.55	10,002
2022	660,240.34	194,653	143,101	530,344	8.56	61,956
2023	9,044.14	2,079	1,528	7,697	8.56	899
	2,046,704.30	1,072,523	788,475	1,299,163		152,059

UPPER SALMON COMMON
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1984	166,721.15	140,469	160,227	9,829	8.48	1,159
1985	143,430.51	120,325	137,249	9,050	8.49	1,066
1994	3,266.50	2,611	2,978	354	8.51	42
2006	27,991.43	19,774	22,555	5,996	8.54	702
2007	8,060.76	5,603	6,391	1,831	8.54	214
2009	21,085.80	14,116	16,101	5,406	8.54	633
2011	19,107.86	12,210	13,927	5,563	8.55	651
2017	1,170.93	593	676	518	8.55	61
	390,834.94	315,701	360,106	38,546		4,528
	320,781,400.44	117,695,782	127,430,932	258,348,391		8,622,402

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 2.69

IDAHO POWER COMPANY

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION (FERC ACCOUNT
332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
1960	8,639,663.66	6,486,521	7,117,740	3,941,029	45.00	87,578
	8,639,663.66	6,486,521	7,117,740	3,941,029		87,578
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
1960	940,788.93	717,366	763,655	459,371	45.00	10,208
	940,788.93	717,366	763,655	459,371		10,208
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1960	56,309.00	39,634	45,866	21,705	45.00	482
	56,309.00	39,634	45,866	21,705		482
OXBOW COMMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -21						
1961	1,520,822.45	1,070,055	1,348,426	491,769	45.30	10,856
1964	373,757.59	256,148	322,784	129,463	46.11	2,808
1965	3,257.74	2,212	2,787	1,154	46.37	25
1979	30,082.05	17,622	22,206	14,193	49.11	289
	1,927,919.83	1,346,037	1,696,204	636,579		13,978

IDAHO POWER COMPANY

ACCOUNT 332.10 RESERVOIRS, DAMS AND WATERWAYS - RELOCATION (FERC ACCOUNT
332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -29						
1960	7,895,824.78	5,974,372	6,979,170	3,206,444	45.00	71,254
	7,895,824.78	5,974,372	6,979,170	3,206,444		71,254
	19,460,506.20	14,563,930	16,602,635	8,265,128		183,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.0						0.94

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	614,874.97	304,160	336,740	339,623	40.86	8,312
2013	194,709.45	49,668	54,988	159,192	41.37	3,848
	809,584.42	353,828	391,728	498,815		12,160

AMERICAN FALLS

INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 12-2056
 NET SALVAGE PERCENT.. -8

1978	4,217,904.39	2,772,332	3,144,113	1,411,223	30.35	46,498
2007	75,170.71	30,370	34,443	46,742	30.92	1,512
2022	881,342.04	96,622	109,579	842,270	30.98	27,188
2023	52,377.76	4,224	4,790	51,778	30.98	1,671
	5,226,794.90	2,903,548	3,292,926	2,352,012		76,869

BROWNLEE

INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 12-2077
 NET SALVAGE PERCENT.. -28

1959	655.47	496	590	249	44.70	6
1960	39,053,125.80	29,320,462	34,900,367	15,087,634	45.00	335,281
1961	19,112.43	14,226	16,933	7,531	45.30	166
1962	649.10	479	570	261	45.58	6
1963	41,189.39	30,129	35,863	16,860	45.85	368
1966	1,882.50	1,340	1,595	815	46.61	17
1980	13,123,201.89	8,030,476	9,558,736	7,238,962	49.26	146,954
1983	71,813.64	42,233	50,270	41,651	49.66	839
1984	2,363.18	1,370	1,631	1,394	49.79	28
1992	6,655.39	3,385	4,029	4,490	50.61	89
2002	12,011.84	4,825	5,743	9,632	51.27	188
2003	124,330.51	48,446	57,666	101,477	51.32	1,977
2004	5,202.98	1,963	2,337	4,323	51.36	84
2006	42,336.15	14,885	17,718	36,473	51.44	709
2007	43,831.53	14,820	17,640	38,464	51.48	747
2009	310,388.56	96,245	114,561	282,736	51.55	5,485

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
2013	92,054.36	22,938	27,303	90,526	51.67	1,752
2014	15,153.91	3,528	4,199	15,198	51.69	294
2015	438,115.90	94,560	112,555	448,233	51.72	8,667
2019	23,020.51	3,286	3,911	25,555	51.79	493
2021	837,373.59	85,640	101,938	969,900	51.82	18,717
2022	3,078,291.65	249,218	296,646	3,643,567	51.84	70,285
2023	79,277.10	4,668	5,556	95,918	51.85	1,850
2024	136,156.20	4,899	5,831	168,449	51.86	3,248
2025	1,823,799.50	22,294	26,537	2,307,927	51.87	44,494
	59,381,993.08	38,116,811	45,370,727	30,638,224		642,744

BLISS
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1950	7,115,877.50	6,582,273	6,143,295	1,186,059	8.43	140,695
1952	244.19	225	210	42	8.45	5
1961	987.47	898	838	179	8.50	21
1964	6,944.86	6,278	5,859	1,294	8.51	152
1967	1,189.00	1,068	997	228	8.53	27
1972	3,579.78	3,178	2,966	721	8.54	84
1991	238,329.85	196,590	183,479	62,001	8.57	7,235
1995	6,077.96	4,885	4,559	1,701	8.58	198
1997	2,278.82	1,804	1,684	663	8.58	77
2005	22,685.97	16,470	15,372	7,995	8.58	932
2006	29,929.77	21,405	19,977	10,850	8.58	1,265
2007	538,882.89	379,121	353,837	201,212	8.58	23,451
2008	16,151.92	11,163	10,419	6,218	8.58	725
2010	223,175.50	147,966	138,098	91,773	8.58	10,696
2011	25,460.83	16,476	15,377	10,847	8.58	1,264
2014	184,664.42	108,932	101,667	88,537	8.58	10,319
2015	368,465.75	208,853	194,924	184,595	8.58	21,515
2016	297,088.81	160,785	150,062	155,939	8.58	18,175
2020	2,331,319.38	937,980	875,425	1,525,834	8.58	177,836

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2022	524,904.47	156,648	146,201	394,451	8.58	45,973
2023	283,731.54	65,939	61,541	230,702	8.58	26,888
2025	4,880,817.10	276,850	258,387	4,768,855	8.58	555,811
	17,102,787.78	9,305,787	8,685,175	8,930,696		1,043,344

CASCADE
 INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 1-2061
 NET SALVAGE PERCENT.. -9

1983	3,143,493.19	1,889,458	2,178,074	1,248,333	34.40	36,289
1985	2,137.27	1,256	1,448	882	34.48	26
	3,145,630.46	1,890,714	2,179,522	1,249,215		36,315

CLEAR LAKE
 INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 6-2041
 NET SALVAGE PERCENT.. -1

1917	60,261.58	53,735	60,864			
1937	24,654.01	21,264	24,901			
1985	1,762.52	1,288	1,780			
1990	431,599.77	303,572	435,916			
1991	10,137.97	7,067	10,239			
2013	1,759,275.43	793,532	1,430,383	346,485	15.49	22,368
2018	5,606.89	1,845	3,326	2,337	15.50	151
2025	3,246,890.90	102,480	184,726	3,094,634	15.50	199,654
	5,540,189.07	1,284,783	2,152,134	3,443,457		222,173

HELLS CANYON
 INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 12-2077
 NET SALVAGE PERCENT.. -30

1967	51,328,439.01	36,757,219	40,499,286	26,227,684	46.85	559,822
1969	4,197.95	2,949	3,249	2,208	47.29	47

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
1971	610.13	420	463	330	47.71	7
1989	60,816.20	33,141	36,515	42,546	50.34	845
2008	188,429.53	62,055	68,373	176,586	51.52	3,428
2010	16,151.92	4,849	5,343	15,655	51.58	304
2011	21,474.00	6,120	6,743	21,173	51.61	410
2014	395,648.24	93,538	103,061	411,282	51.69	7,957
2019	852,181.76	123,535	136,111	971,725	51.79	18,763
2020	1,275,555.52	159,140	175,341	1,482,881	51.81	28,622
2022	820,476.48	67,464	74,332	992,287	51.84	19,141
2023	115,359.36	6,898	7,600	142,367	51.85	2,746
2025	51,234.99	636	701	65,905	51.87	1,271
	55,130,575.09	37,317,964	41,117,118	30,552,630		643,363

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	1,327,140.75	1,209,584	1,300,247	53,436	9.06	5,898
1952	16,690.13	15,125	16,259	765	9.09	84
1954	11,744.13	10,609	11,404	575	9.11	63
1957	488.94	439	472	27	9.13	3
1958	285.48	256	275	16	9.14	2
1959	6,778.86	6,071	6,526	388	9.14	42
1963	646.77	575	618	42	9.16	5
1965	42,271.34	37,406	40,210	2,907	9.17	317
1980	574,026.92	486,639	523,115	62,393	9.22	6,767
1982	10,714.59	9,014	9,690	1,239	9.22	134
1985	6,014.04	4,994	5,368	766	9.23	83
1987	5,738.98	4,720	5,074	780	9.23	85
1991	4,219.06	3,393	3,647	656	9.24	71
1997	38,665.25	29,778	32,010	7,429	9.24	804
2000	12,216.05	9,145	9,830	2,630	9.24	285
2007	160,356.21	109,023	117,195	46,369	9.25	5,013
2008	2,615,897.61	1,745,226	1,876,038	792,178	9.25	85,641
2011	66,088.26	41,144	44,228	23,182	9.25	2,506
2018	654,075.35	298,726	321,117	346,040	9.25	37,410
	5,554,058.72	4,021,867	4,323,322	1,341,818		145,213

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1919	90,169.18	85,128	91,945	28	7.99	4
1935	5,149.42	4,797	5,181	71	8.29	9
1942	3,481.53	3,220	3,478	73	8.37	9
1944	11,749.20	10,844	11,712	272	8.38	32
1949	5,283,839.03	4,846,037	5,234,083	155,433	8.43	18,438
1951	592.95	542	585	19	8.44	2
1954	716.91	653	705	26	8.46	3
1961	836.19	753	813	40	8.50	5
1972	3,896.92	3,426	3,700	275	8.54	32
1984	5,236.96	4,427	4,781	560	8.56	65
1985	33,752.13	28,405	30,680	3,748	8.57	437
1989	9,438.80	7,795	8,419	1,208	8.57	141
1992	752,157.28	610,807	659,717	107,483	8.57	12,542
1995	106,416.95	84,696	91,478	17,067	8.58	1,989
2004	14,004.77	10,209	11,026	3,258	8.58	380
2006	130,243.18	92,242	99,628	33,220	8.58	3,872
2007	637.98	444	480	171	8.58	20
2008	175,440.03	120,076	129,691	49,258	8.58	5,741
2010	71,379.39	46,865	50,618	22,189	8.58	2,586
2011	88,944.14	56,997	61,561	29,162	8.58	3,399
2016	41,920.63	22,467	24,266	18,493	8.58	2,155
2017	1,149,406.39	583,454	630,174	542,220	8.58	63,196
2020	168,370.36	67,084	72,456	99,282	8.58	11,571
2021	34,185.16	11,996	12,957	21,912	8.58	2,554
2022	13,166.94	3,891	4,203	9,228	8.58	1,076
	8,195,132.42	6,707,255	7,244,338	1,114,697		130,258

MILNER

INTERIM SURVIVOR CURVE.. IOWA 120-R4

PROBABLE RETIREMENT YEAR.. 11-2068

NET SALVAGE PERCENT.. -10

1992	16,397,118.83	7,967,409	9,063,436	8,973,394	42.20	212,640
1996	26,579.77	11,982	13,630	15,607	42.37	368
2004	5,240.49	1,931	2,197	3,568	42.61	84
2010	32,428.83	9,493	10,799	24,873	42.72	582
2014	73,373.28	17,088	19,439	61,272	42.78	1,432

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
2015	48,162.66	10,430	11,865	41,114	42.79	961
2016	374,513.57	74,768	85,053	326,912	42.80	7,638
2019	12,584.43	1,824	2,075	11,768	42.82	275
	16,970,001.86	8,094,925	9,208,494	9,458,508		223,980
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1961	28,093,647.90	19,603,410	21,408,954	12,303,423	45.30	271,599
1962	1,880.66	1,301	1,421	836	45.58	18
1966	7,218.22	4,817	5,261	3,401	46.61	73
1967	1,479.00	978	1,068	707	46.85	15
1979	1,470,840.06	854,511	933,215	831,794	49.11	16,937
1981	88,610.09	50,182	54,804	51,528	49.40	1,043
1990	879.09	435	475	580	50.43	12
1991	11,496.62	5,585	6,099	7,697	50.52	152
1997	112,688.51	48,414	52,873	82,353	50.98	1,615
2000	110,217.88	43,937	47,984	84,278	51.16	1,647
2001	8,115.00	3,146	3,436	6,302	51.22	123
2002	66,567.38	25,070	27,379	52,502	51.27	1,024
2003	34,371.21	12,556	13,712	27,533	51.32	536
2004	141,130.82	49,926	54,524	114,833	51.36	2,236
2011	91,901.57	24,175	26,402	83,880	51.61	1,625
2015	47,665.71	9,645	10,533	46,666	51.72	902
2016	22,220.33	4,133	4,514	22,151	51.74	428
2017	1,057,753.74	178,858	195,331	1,073,973	51.76	20,749
2018	44,450.05	6,741	7,362	45,978	51.78	888
2019	2,411.92	323	353	2,542	51.79	49
2022	1,690,674.79	128,322	140,141	1,888,669	51.84	36,433
2023	2,717,914.29	150,029	163,847	3,097,650	51.85	59,743
	35,824,134.84	21,206,494	23,159,688	19,829,274		417,847

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

OXBOW COMMON
 INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 12-2077
 NET SALVAGE PERCENT.. -21

1990	9,871.65	4,922	7,225	4,720	50.43	94
	9,871.65	4,922	7,225	4,720		94

SHOSHONE FALLS
 INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 12-2040
 NET SALVAGE PERCENT.. -1

1919	69,915.05	62,338	65,839	4,775	13.02	367
1921	273,679.83	243,222	256,881	19,536	13.21	1,479
1922	49.44	44	46	3	13.29	
1927	1,571.90	1,384	1,462	126	13.65	9
1930	137.12	120	127	12	13.81	1
1966	420.18	339	358	66	14.79	4
1991	8,614.18	6,066	6,407	2,294	14.96	153
2014	4,180,102.28	1,832,855	1,935,783	2,286,120	14.99	152,510
2015	5,267,431.23	2,189,383	2,312,333	3,007,773	15.00	200,518
2019	5,021,539.35	1,533,344	1,619,452	3,452,302	15.00	230,153
2023	2,409.56	348	368	2,066	15.00	138
	14,825,870.12	5,869,443	6,199,055	8,775,074		585,332

STRIKE
 INTERIM SURVIVOR CURVE.. IOWA 120-R4
 PROBABLE RETIREMENT YEAR.. 7-2034
 NET SALVAGE PERCENT.. -3

1952	9,447,137.13	8,713,806	8,567,643	1,162,908	8.45	137,622
1953	5,288.08	4,870	4,788	658	8.46	78
1955	497.77	457	449	63	8.47	7
1956	3,100.75	2,843	2,795	398	8.47	47
1961	678.10	616	606	93	8.50	11
1964	1,329.48	1,202	1,182	188	8.51	22
1968	738.79	662	651	110	8.53	13
1980	7,129.30	6,178	6,074	1,269	8.56	148
1989	5,395.77	4,500	4,425	1,133	8.57	132
1991	7,426.17	6,126	6,023	1,626	8.57	190
1992	21,732.46	17,821	17,522	4,862	8.57	567

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1994	4,928.45	3,990	3,923	1,153	8.57	135
2003	2,762.25	2,059	2,024	821	8.58	96
2006	16,723.36	11,960	11,759	5,466	8.58	637
2007	268,493.12	188,893	185,725	90,823	8.58	10,585
2008	167,821.68	115,988	114,042	58,814	8.58	6,855
2009	31,062.20	21,049	20,696	11,298	8.58	1,317
2010	205,582.29	136,301	134,015	77,735	8.58	9,060
2011	722.37	467	459	285	8.58	33
2012	258,571.78	162,836	160,105	106,224	8.58	12,380
2013	40,511.16	24,743	24,328	17,399	8.58	2,028
2014	99,267.26	58,557	57,575	44,670	8.58	5,206
2016	474,346.80	256,718	252,412	236,165	8.58	27,525
2018	193,903.96	93,154	91,591	108,130	8.58	12,603
2019	616,250.93	273,591	269,002	365,737	8.58	42,627
2020	169,895.55	68,356	67,209	107,783	8.58	12,562
2021	190,561.24	67,528	66,395	129,883	8.58	15,138
2023	340,852.44	79,214	77,885	273,193	8.58	31,841
2024	465,256.13	71,312	70,116	409,098	8.58	47,680
	13,047,966.77	10,395,797	10,221,421	3,217,985		377,145

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1928	267,078.25	234,071	252,950	19,470	15.03	1,295
1937	9,688.05	8,353	9,027	855	15.54	55
1963	36.48	29	31	6	16.34	
1972	2,466.24	1,921	2,076	440	16.47	27
1986	9,111,138.39	6,539,738	7,067,207	2,226,154	16.59	134,186
1988	3,592.90	2,539	2,744	921	16.60	55
1989	429,666.46	300,988	325,264	112,995	16.61	6,803
1990	740.33	514	555	200	16.61	12
1994	3,546,651.85	2,366,335	2,557,194	1,060,391	16.63	63,764
1995	66.79	44	48	21	16.63	1
1997	340.60	219	237	111	16.63	7
2003	57,982.54	33,977	36,717	22,425	16.65	1,347
2007	215,428.06	115,621	124,947	94,790	16.65	5,693
2014	2,132,578.21	888,320	959,968	1,215,261	16.66	72,945

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
2019	2,748.86	787	850	1,953	16.66	117
2020	69,951.56	17,709	19,137	52,213	16.66	3,134
2025	19,931.89	592	640	19,691	16.66	1,182
	15,870,087.46	10,511,757	11,359,593	4,827,896		290,623

TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1938	151,146.94	134,604	123,789	33,403	14.14	2,362
1952	904.65	783	720	221	14.54	15
1962	2,367.32	1,994	1,834	628	14.73	43
1969	5,013.90	4,125	3,794	1,421	14.82	96
2013	66,603.06	31,496	28,966	40,302	14.99	2,689
2015	1,096,963.44	469,491	431,771	709,071	15.00	47,271
	1,322,999.31	642,493	590,873	785,046		52,476

TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
1995	7,625,243.00	5,265,950	5,522,390	2,331,611	14.97	155,752
2006	20,537.81	11,957	12,539	8,615	14.99	575
2019	55,870.60	17,398	18,245	39,301	15.00	2,620
2022	7,053.73	1,375	1,442	5,823	15.00	388
	7,708,705.14	5,296,680	5,554,616	2,385,350		159,335

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -2

1919	103,471.45	92,869	105,541
1921	269,406.26	240,978	274,794

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -2						
1928	35.27	31	36			
1929	12,013.56	10,605	12,254			
1931	2,748.42	2,419	2,803			
1939	2,589.14	2,247	2,641			
1940	82.37	71	84			
1946	43.98	38	45			
1954	1,249.04	1,049	1,274			
1987	137,923.92	100,353	132,523	8,159	15.44	528
1991	1,270,097.34	894,128	1,180,758	114,741	15.46	7,422
1996	95,018.21	63,555	83,929	12,990	15.47	840
2004	26,521.71	15,718	20,757	6,295	15.49	406
2011	1,977,005.73	974,980	1,287,529	729,017	15.49	47,064
2016	292,042.50	113,121	149,384	148,499	15.50	9,581
2017	226,068.90	81,606	107,766	122,824	15.50	7,924
2022	2,310,049.86	434,045	573,187	1,783,064	15.50	115,036
	6,726,367.66	3,027,813	3,935,305	2,925,590		188,801

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -1

1948	1,168,792.27	1,054,818	1,081,806	98,674	9.06	10,891
1953	1,098.78	984	1,009	101	9.10	11
1965	1,832.99	1,606	1,647	204	9.17	22
1967	8,576.49	7,481	7,672	990	9.18	108
1986	4,267.41	3,493	3,582	728	9.23	79
1988	45,385.94	36,776	37,717	8,123	9.23	880
1991	7,408.61	5,900	6,051	1,432	9.24	155
1995	15,165.95	11,753	12,054	3,264	9.24	353
2008	49,578.78	32,753	33,591	16,484	9.25	1,782
2015	20,419.52	10,965	11,246	9,378	9.25	1,014
2016	19,511.34	9,985	10,240	9,466	9.25	1,023
2019	511,107.12	213,043	218,494	297,724	9.25	32,186
2023	191,132.16	41,074	42,125	150,919	9.25	16,316
	2,044,277.36	1,430,631	1,467,235	597,485		64,820

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1937	368,435.53	342,594	194,250	181,554	8.31	21,848
1991	4,142.55	3,384	1,919	2,307	8.57	269
2005	355,022.05	255,242	144,721	217,401	8.58	25,338
2006	70,626.64	50,020	28,361	43,678	8.58	5,091
2019	1,164,955.75	512,173	290,401	897,854	8.58	104,645
2023	1,569,963.72	361,316	204,865	1,396,498	8.58	162,762
	3,533,146.24	1,524,729	864,517	2,739,292		319,953

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1947	1,862,956.39	1,713,082	925,205	975,010	8.41	115,935
1949	254.55	233	126	134	8.43	16
1982	50,242.22	42,805	23,118	28,129	8.56	3,286
1991	6,259.23	5,113	2,761	3,623	8.57	423
2004	183,162.66	133,519	72,111	114,715	8.58	13,370
2006	48,298.58	34,206	18,474	30,790	8.58	3,589
2007	138,996.83	96,839	52,301	89,476	8.58	10,428
2008	7,367.66	5,043	2,724	4,791	8.58	558
2009	642,369.07	431,060	232,808	422,409	8.58	49,232
2010	41,600.16	27,313	14,751	27,681	8.58	3,226
2015	56,533.82	31,733	17,138	40,526	8.58	4,723
2016	4,714.44	2,527	1,365	3,444	8.58	401
2020	1,115,577.08	444,482	240,057	897,832	8.58	104,642
2021	8,056,803.52	2,827,300	1,526,975	6,690,965	8.58	779,833
2023	22,348.89	5,143	2,778	20,018	8.58	2,333
	12,237,485.10	5,800,398	3,132,692	9,349,543		1,091,995

UPPER SALMON COMMON
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1937	157,904.52	146,830	112,720	48,342	8.31	5,817
1939	66.09	61	47	21	8.33	3

IDAHO POWER COMPANY

ACCOUNT 332.20 RESERVOIRS, DAMS AND WATERWAYS (FERC ACCOUNT 332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 120-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1943	343,750.81	317,590	243,811	106,814	8.38	12,746
1946	177.74	164	126	55	8.40	7
1947	40,396.36	37,146	28,517	12,688	8.41	1,509
1948	604.81	555	426	191	8.42	23
1953	2,880.81	2,627	2,017	922	8.46	109
1986	8,061.70	6,755	5,186	3,037	8.57	354
1988	32,764.91	27,195	20,877	12,543	8.57	1,464
2006	129,825.35	91,946	70,586	61,836	8.58	7,207
2014	449,801.33	262,758	201,717	257,080	8.58	29,963
2016	46,156.84	24,738	18,991	28,089	8.58	3,274
2018	1,053,775.35	501,332	384,869	689,982	8.58	80,417
2019	416,070.35	182,926	140,431	283,961	8.58	33,096
2022	861,852.96	254,708	195,537	683,553	8.58	79,668
2023	403,898.93	92,954	71,360	340,617	8.58	39,699
2024	287,373.93	43,619	33,486	259,635	8.58	30,260
	4,235,362.79	1,993,904	1,530,705	2,789,365		325,616

HELLS CANYON COMMON
INTERIM SURVIVOR CURVE.. IOWA 120-R4
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -30

1967	1,263,725.45	904,977	1,299,266	343,577	46.85	7,334
1983	2,459,443.25	1,468,989	2,109,012	1,088,264	49.66	21,914
	3,723,168.70	2,373,966	3,408,278	1,431,841		29,248
	298,166,190.94	180,076,509	195,396,687	149,238,533		7,079,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1 2.37

IDAHO POWER COMPANY

ACCOUNT 332.30 RESERVOIRS, DAMS AND WATERWAYS - NEZ PERCE (FERC ACCOUNT
332.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEZ PERCE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. 0						
1997	5,472,398.44	1,937,448	2,655,102	2,817,296	52.00	54,179
	5,472,398.44	1,937,448	2,655,102	2,817,296		54,179

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	878,005.87	446,473	457,106	508,700	36.49	13,941
2013	396,301.49	104,301	106,785	329,147	39.30	8,375
	1,274,307.36	550,774	563,891	837,847		22,316
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -8						
1978	24,537,783.68	16,226,709	16,052,995	10,447,811	27.22	383,828
1979	3,638.10	2,386	2,360	1,569	27.31	57
1980	8,880.45	5,776	5,714	3,877	27.40	141
1982	2,048.86	1,309	1,295	918	27.58	33
1990	223,419.84	130,771	129,371	111,922	28.27	3,959
1991	30,804.66	17,792	17,602	15,668	28.36	552
1992	12,021.52	6,849	6,776	6,208	28.44	218
1994	18,939.57	10,473	10,361	10,094	28.61	353
1997	6,572.33	3,456	3,419	3,679	28.85	128
2000	17,761.35	8,806	8,712	10,471	29.08	360
2006	23,672.71	10,043	9,935	15,631	29.54	529
2007	802.78	330	326	541	29.61	18
2009	87,892.15	33,533	33,174	61,750	29.75	2,076
2010	165,184.38	60,468	59,821	118,578	29.82	3,976
2011	16,006.97	5,602	5,542	11,745	29.89	393
2012	81,420.25	27,125	26,835	61,099	29.95	2,040
2013	54,428.61	17,163	16,979	41,804	30.02	1,393
2015	90,284.57	25,068	24,800	72,708	30.14	2,412
2016	33,235.38	8,555	8,463	27,431	30.20	908
2018	1,101,761.19	235,208	232,690	957,212	30.32	31,570
2019	54,134.16	10,294	10,184	48,281	30.37	1,590
2021	27,671.17	3,837	3,796	26,089	30.48	856
2023	3,782,220.14	308,811	305,505	3,779,293	30.57	123,628
2025	15,508,522.29	268,825	265,947	16,483,257	30.66	537,614
	45,889,107.11	17,429,189	17,242,602	32,317,634		1,098,632

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
1960	8,151,398.80	6,181,186	5,822,648	4,611,142	36.12	127,662
1961	1,002.92	755	711	573	36.36	16
1970	8,174.66	5,737	5,404	5,059	38.51	131
1973	240,249.77	164,056	154,540	152,980	39.22	3,901
1980	25,796,536.35	16,369,120	15,419,635	17,599,932	40.83	431,054
1983	42,646.22	26,085	24,572	30,015	41.51	723
1985	9,749.33	5,806	5,469	7,010	41.96	167
1987	2,022.60	1,170	1,102	1,487	42.41	35
1988	320,338.27	182,612	172,020	238,013	42.63	5,583
1989	9,611.12	5,392	5,079	7,223	42.86	169
1990	30,502.66	16,833	15,857	23,187	43.08	538
1991	56,657.55	30,742	28,959	43,563	43.30	1,006
1992	112,963.98	60,207	56,715	87,879	43.52	2,019
1993	23,247.31	12,163	11,457	18,299	43.74	418
1994	20,461.04	10,498	9,889	16,301	43.96	371
1996	137,309.89	67,592	63,671	112,085	44.39	2,525
1998	33,151.35	15,594	14,689	27,744	44.82	619
1999	4,530.57	2,080	1,959	3,840	45.03	85
2000	1,231,587.25	551,010	519,049	1,057,383	45.24	23,373
2001	175,468.21	76,366	71,936	152,663	45.46	3,358
2002	37,972.47	16,061	15,129	33,475	45.67	733
2003	1,507,915.90	618,897	582,998	1,347,134	45.87	29,369
2004	97,552.28	38,770	36,521	88,346	46.08	1,917
2005	153,996.73	59,117	55,688	141,428	46.29	3,055
2006	37,618.48	13,928	13,120	35,032	46.49	754
2007	2,116.07	754	710	1,998	46.69	43
2008	54,305.92	18,552	17,476	52,036	46.89	1,110
2010	61,323.34	19,083	17,976	60,518	47.29	1,280
2013	117,717.03	30,866	29,076	121,602	47.86	2,541
2015	1,418,080.14	321,661	303,003	1,512,139	48.24	31,346
2016	18,488,319.93	3,854,090	3,630,535	20,034,515	48.42	413,765
2017	18,555,529.86	3,518,485	3,314,396	20,436,682	48.59	420,594
2018	14,096,979.87	2,393,915	2,255,057	15,789,077	48.77	323,746
2020	15,404,471.00	1,979,265	1,864,458	17,853,264	49.11	363,536
2021	10,067,335.93	1,076,255	1,013,827	11,872,363	49.27	240,965
2022	378,030.00	31,999	30,143	453,735	49.43	9,179
2023	13,881.62	853	804	16,965	49.58	342
	116,900,756.42	37,777,555	35,586,281	114,046,687		2,448,028

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1950	2,576,613.86	2,362,300	1,802,340	851,572	8.10	105,132
1952	418.06	382	291	139	8.12	17
1959	773.09	700	534	262	8.18	32
1964	7,470.69	6,712	5,121	2,574	8.22	313
1966	9,174.16	8,212	6,265	3,184	8.24	386
1972	548.90	485	370	195	8.29	24
1978	2,236.45	1,944	1,483	820	8.33	98
1985	6,144.79	5,210	3,975	2,354	8.38	281
1987	609,666.22	512,356	390,907	237,049	8.40	28,220
1988	81,740.40	68,385	52,175	32,018	8.40	3,812
1991	18,100.05	14,907	11,373	7,270	8.42	863
1992	7,291.73	5,970	4,555	2,956	8.43	351
1993	26,489.74	21,555	16,446	10,839	8.44	1,284
1994	59,884.20	48,421	36,943	24,737	8.44	2,931
1995	141,076.12	113,282	86,430	58,879	8.45	6,968
1997	41,149.84	32,549	24,834	17,551	8.46	2,075
1998	27,427.28	21,514	16,414	11,836	8.47	1,397
1999	50,646.45	39,388	30,051	22,114	8.47	2,611
2007	9,708.26	6,831	5,212	4,788	8.52	562
2008	208,574.87	144,189	110,010	104,822	8.52	12,303
2009	17,167.17	11,632	8,875	8,807	8.53	1,032
2010	3,841.36	2,547	1,943	2,013	8.53	236
2012	80,318.78	50,600	38,606	44,123	8.54	5,167
2013	134,268.54	82,056	62,605	75,691	8.54	8,863
2014	66,699.49	39,361	30,031	38,670	8.55	4,523
2016	16,021.98	8,672	6,616	9,886	8.56	1,155
2018	11,254,543.41	5,409,723	4,127,401	7,464,779	8.56	872,054
2024	11,247.00	1,724	1,315	10,269	8.58	1,197
	15,469,242.89	9,021,607	6,883,123	9,050,197		1,063,887

CASCADE

INTERIM SURVIVOR CURVE.. IOWA 95-S1

PROBABLE RETIREMENT YEAR.. 1-2061

NET SALVAGE PERCENT.. -9

1983	8,070,654.98	4,916,035	4,795,936	4,001,077	30.71	130,286
1985	90,584.87	53,998	52,679	46,059	30.93	1,489
1993	18,472.48	9,900	9,658	10,477	31.79	330
1996	51,666.41	26,317	25,674	30,642	32.10	955

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1998	2,708.45	1,327	1,295	1,658	32.30	51
2010	33,743.75	11,528	11,246	25,534	33.45	763
2014	565,397.62	155,470	151,672	464,612	33.79	13,750
2015	474,768.83	121,752	118,778	398,720	33.87	11,772
2017	41,092.17	8,920	8,702	36,088	34.02	1,061
	9,349,089.56	5,305,247	5,175,640	5,014,868		160,457

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -1

1937	15,417.71	13,072	14,712	860	13.46	64
1940	254.56	215	242	15	13.57	1
1943	121.90	102	115	8	13.67	1
1982	36.19	27	30	6	14.73	
1983	21,340.74	15,770	17,749	3,805	14.76	258
1994	13,779.08	9,335	10,506	3,411	15.00	227
2003	685,441.75	410,892	462,450	229,847	15.17	15,151
2006	3,543.11	1,999	2,250	1,329	15.23	87
2023	987,021.93	138,767	156,179	840,713	15.46	54,380
	1,726,956.97	590,179	664,233	1,079,994		70,169

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -30

1967	7,370,424.08	5,386,557	9,581,551			
1969	1,702.36	1,224	2,213			
1982	6,019.36	3,786	7,825			
1986	439,345.07	261,980	571,149			
1988	44,187.62	25,583	57,444			
1989	47,455.23	27,038	61,692			
1991	10,175.24	5,607	13,228			
1992	5,450.16	2,950	7,080	5	43.52	
1993	20,427.33	10,855	26,054	502	43.74	11

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
1994	46,749.60	24,361	58,470	2,304	43.96	52
1996	48,731.01	24,363	58,475	4,875	44.39	110
1999	26,551.29	12,379	29,712	4,805	45.03	107
2000	17,530.31	7,966	19,120	3,670	45.24	81
2003	1,140,912.88	475,584	1,141,477	341,709	45.87	7,450
2004	6,649.07	2,684	6,442	2,202	46.08	48
2007	30,694.54	11,103	26,649	13,254	46.69	284
2009	607,504.92	201,498	483,627	306,129	47.09	6,501
2010	379,769.67	120,028	288,086	205,614	47.29	4,348
2011	255,811.03	76,727	184,157	148,397	47.48	3,125
2015	29,713.85	6,845	16,429	22,199	48.24	460
2016	116,436.59	24,652	59,169	92,199	48.42	1,904
2017	138,188.86	26,613	63,875	115,770	48.59	2,383
2018	1,841,049.88	317,528	762,118	1,631,247	48.77	33,448
2021	7,279.26	790	1,896	7,567	49.27	154
2022	1,107,961.93	95,250	228,615	1,211,735	49.43	24,514
2023	16,200,633.28	1,010,920	2,426,369	18,634,454	49.58	375,846
2024	15,228,420.30	579,655	1,391,264	18,405,682	49.73	370,112
2025	13,922.04	180	432	17,667	49.88	354
	45,189,696.76	8,744,706	17,574,620	41,171,986		831,292

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	326,447.72	294,681	250,578	82,399	8.66	9,515
1968	51,845.09	45,306	38,525	14,357	8.87	1,619
1980	1,744.80	1,474	1,253	526	8.97	59
1994	6,142.49	4,839	4,115	2,151	9.08	237
1995	1,818.29	1,422	1,209	645	9.09	71
1999	32,527.06	24,584	20,905	12,273	9.12	1,346
2014	4,310,772.29	2,438,745	2,073,750	2,323,238	9.21	252,252
2021	269,823.32	90,002	76,532	198,688	9.24	21,503
2025	2,876.88	150	128	2,807	9.25	303
	5,003,997.94	2,901,203	2,466,994	2,637,084		286,905

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1949	2,189,634.01	1,990,318	1,329,704	903,723	8.09	111,709
1953	705.29	638	426	293	8.12	36
1955	96.31	87	58	40	8.14	5
1958	261.91	235	157	110	8.17	13
1959	852.10	764	510	359	8.18	44
1960	936.10	839	561	394	8.19	48
1980	3,186.04	2,725	1,821	1,429	8.35	171
1981	17,874.47	15,240	10,182	8,050	8.35	964
1984	8,578.75	7,232	4,832	3,919	8.38	468
1986	15,023.96	12,561	8,392	6,933	8.39	826
1990	21,902.03	17,959	11,998	10,342	8.42	1,228
2001	46,108.01	34,823	23,265	23,765	8.48	2,802
2004	43,181.63	31,478	21,030	23,015	8.50	2,708
2005	57,616.43	41,421	27,673	31,096	8.51	3,654
2007	374,895.60	261,232	174,526	207,868	8.52	24,398
2008	38,281.30	26,207	17,509	21,538	8.52	2,528
2009	3,505.74	2,352	1,571	2,005	8.53	235
2016	9,383,648.89	5,029,730	3,360,294	6,211,028	8.56	725,587
2020	9,680,156.19	3,859,653	2,578,581	7,295,178	8.57	851,246
2022	13,339,814.76	3,945,645	2,636,031	10,970,580	8.57	1,280,114
2023	12,710,386.37	2,925,201	1,954,287	11,010,307	8.58	1,283,253
2024	88,013.65	13,359	8,925	80,849	8.58	9,423
	48,024,659.54	18,219,699	12,172,331	36,812,822		4,301,460

MILNER

INTERIM SURVIVOR CURVE.. IOWA 95-S1

PROBABLE RETIREMENT YEAR.. 11-2068

NET SALVAGE PERCENT.. -10

1992	22,054,639.74	11,042,714	10,511,853	13,748,251	37.50	366,620
1994	8,047.96	3,892	3,705	5,148	37.80	136
1997	50,148.46	22,867	21,768	33,396	38.26	873
1998	22,654.08	10,110	9,624	15,296	38.41	398
2012	151,137.14	41,245	39,262	126,989	40.37	3,146
2014	297,130.94	71,513	68,075	258,769	40.63	6,369
2015	631,381.75	141,321	134,527	559,993	40.75	13,742
2016	176,524.56	36,435	34,683	159,494	40.87	3,902
2017	52,973.74	9,959	9,480	48,791	40.99	1,190
2018	55,940.74	9,451	8,997	52,538	41.11	1,278

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
2019	9,521.09	1,423	1,355	9,119	41.22	221
2023	40,273.10	2,509	2,388	41,912	41.64	1,007
2024	262,737.80	10,026	9,544	279,468	41.74	6,695
	23,813,111.10	11,403,465	10,855,261	15,339,161		405,577
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1961	8,345,543.02	5,892,220	6,709,177	3,305,475	36.36	90,910
1975	203,444.80	127,743	145,455	98,679	39.68	2,487
1983	40,450.68	23,196	26,412	22,129	41.51	533
1988	1,484,621.94	793,429	903,438	878,108	42.63	20,598
1990	156,858.45	81,154	92,406	95,824	43.08	2,224
1991	231,311.29	117,663	133,977	143,597	43.30	3,316
1992	14,157.64	7,074	8,055	8,934	43.52	205
1996	50,385.17	23,253	26,477	33,985	44.39	766
1999	30,566.34	13,155	14,979	21,701	45.03	482
2003	65,070.80	25,038	28,510	49,575	45.87	1,081
2004	704.11	262	298	547	46.08	12
2007	16,893.02	5,641	6,423	13,848	46.69	297
2008	20,635.63	6,609	7,525	17,237	46.89	368
2009	88,007.68	26,945	30,681	74,928	47.09	1,591
2010	32,844.02	9,582	10,911	28,502	47.29	603
2011	10,333.10	2,861	3,258	9,142	47.48	193
2014	42,590.73	9,773	11,128	39,981	48.05	832
2015	559,605.74	119,001	135,501	536,026	48.24	11,112
2016	636,690.93	124,430	141,682	622,347	48.42	12,853
2017	89,491.04	15,909	18,115	89,274	48.59	1,837
2018	645,004.18	102,687	116,925	657,080	48.77	13,473
2019	649,188.48	90,967	103,580	675,447	48.94	13,802
2024	44,667.23	1,569	1,787	51,814	49.73	1,042
2025	79,217.61	943	1,074	93,987	49.88	1,884
	13,538,283.63	7,621,104	8,677,771	7,568,169		182,501

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
1921	135,733.25	117,892	80,530	56,561	12.49	4,529
1922	10.14	9	6	4	12.53	
1963	44,894.13	36,320	24,810	20,533	13.84	1,484
1964	7,845.37	6,328	4,323	3,601	13.87	260
1966	2,058.90	1,651	1,128	952	13.92	68
1987	796,047.19	578,170	394,938	409,070	14.39	28,427
1992	1,559.23	1,088	743	832	14.49	57
1998	248,004.96	162,282	110,852	139,633	14.61	9,557
2007	60,199.89	33,664	22,995	37,807	14.76	2,561
2008	1,283.77	700	478	818	14.78	55
2010	678,412.76	349,067	238,442	446,755	14.81	30,166
2019	55,071.50	16,879	11,530	44,092	14.92	2,955
2020	13,382,059.23	3,638,610	2,485,473	11,030,407	14.93	738,808
2021	7,435.25	1,738	1,187	6,322	14.94	423
2023	1,075,198.77	155,486	106,210	979,741	14.96	65,491
	16,495,814.34	5,099,884	3,483,644	13,177,128		884,841

STRIKE
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1952	2,930,389.84	2,680,252	2,745,534	272,767	8.12	33,592
1954	2,307.81	2,106	2,157	220	8.13	27
1955	2,089.34	1,904	1,950	202	8.14	25
1965	8,252.29	7,401	7,581	919	8.23	112
1980	2,934.40	2,535	2,597	426	8.35	51
1983	237,480.01	202,948	207,891	36,713	8.37	4,386
1988	496,446.04	415,335	425,451	85,888	8.40	10,225
1989	329,514.17	274,293	280,974	58,426	8.41	6,947
1991	33,242.77	27,379	28,046	6,194	8.42	736
1992	10,143.47	8,305	8,507	1,940	8.43	230
1993	8,715.81	7,092	7,265	1,713	8.44	203
1995	7,585.60	6,091	6,239	1,574	8.45	186
1997	4,321.06	3,418	3,501	949	8.46	112
1999	86,122.25	66,978	68,609	20,097	8.47	2,373
2000	30,209.42	23,270	23,837	7,279	8.48	858
2009	2,297,059.65	1,556,431	1,594,341	771,631	8.53	90,461
2011	2,110,382.81	1,365,536	1,398,796	774,898	8.54	90,737

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2012	38,895.74	24,504	25,101	14,962	8.54	1,752
2013	382,561.35	233,795	239,489	154,549	8.54	18,097
2014	14,260.18	8,415	8,620	6,068	8.55	710
2018	73,232.68	35,201	36,058	39,371	8.56	4,599
2019	15,479.33	6,871	7,038	8,905	8.57	1,039
2020	39,854.48	16,046	16,437	24,613	8.57	2,872
2021	95,097.26	33,724	34,545	63,405	8.57	7,398
	9,256,577.76	7,009,830	7,180,567	2,353,708		277,728

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1994	25,069,711.20	16,747,540	16,960,204	8,610,901	16.08	535,504
1995	109.29	72	73	39	16.10	2
2000	67,565.06	41,778	42,309	26,608	16.22	1,640
2001	302,707.30	184,244	186,584	122,178	16.24	7,523
2012	18,618.86	8,526	8,634	10,357	16.46	629
2015	423,620.77	167,583	169,711	262,382	16.51	15,892
2016	301,679.67	112,121	113,545	194,169	16.52	11,754
2018	594,113.26	188,804	191,201	414,794	16.55	25,063
2019	14,161.66	4,065	4,117	10,328	16.57	623
2020	15,431.51	3,915	3,965	11,775	16.58	710
2021	2,728.90	594	602	2,182	16.59	132
2022	29,129.26	5,174	5,240	24,472	16.60	1,474
2023	33,519.55	4,473	4,530	29,660	16.61	1,786
2025	52,132.68	1,552	1,572	51,604	16.63	3,103
	26,925,228.97	17,470,441	17,692,285	9,771,449		605,835

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	170,167.75	149,055	140,711	36,263	13.13	2,762
1942	46.80	41	39	10	13.25	1

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1943	147.46	128	121	33	13.28	2
1945	2,009.05	1,741	1,644	446	13.35	33
1964	2,216.59	1,841	1,738	567	13.87	41
1971	48,402.10	39,288	37,089	13,249	14.04	944
1992	1,974.69	1,419	1,340	714	14.49	49
1993	75,084.73	53,457	50,465	27,624	14.51	1,904
1996	468,611.10	323,404	305,301	182,055	14.57	12,495
1997	38,245.74	26,089	24,629	15,147	14.59	1,038
2004	623,537.98	382,836	361,406	287,074	14.71	19,516
2020	157,606.85	44,127	41,657	122,254	14.93	8,188
	1,588,050.84	1,023,426	966,137	685,436		46,973

TWIN FALLS (NEW)
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -3

1995	15,656,967.76	10,820,355	10,893,118	5,233,559	14.55	359,695
1999	1,494.81	984	991	549	14.63	38
2014	299,980.42	134,415	135,319	173,661	14.87	11,679
2019	9,159.50	2,863	2,882	6,552	14.92	439
2020	131,865.09	36,564	36,810	99,011	14.93	6,632
2022	10,396.06	2,031	2,045	8,663	14.95	579
	16,109,863.64	10,997,212	11,071,164	5,521,996		379,062

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -2

1919	8,611.99	7,540	8,784			
1921	29,656.89	25,906	30,250			
1955	2,423.80	2,009	2,472			
1985	50.00	37	51			
1993	171,817.85	118,735	165,133	10,121	14.98	676
1999	47,633.22	30,705	42,704	5,882	15.10	390
2000	143,844.16	91,413	127,135	19,586	15.12	1,295

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -2						
2001	2,654.89	1,662	2,311	397	15.14	26
2011	1,795,536.58	887,684	1,234,566	596,881	15.31	38,986
2018	1,912,359.22	637,419	886,504	1,064,102	15.41	69,053
2022	11,098.25	2,091	2,908	8,412	15.45	544
	4,125,686.85	1,805,201	2,502,819	1,705,382		110,970

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -1

1948	234,850.11	209,918	189,865	47,333	8.66	5,466
1953	536.06	476	431	111	8.72	13
1980	1,708.20	1,429	1,292	433	8.97	48
1985	102,217.21	83,835	75,827	27,413	9.02	3,039
1986	34,021.56	27,783	25,129	9,233	9.02	1,024
1995	1,818.27	1,408	1,273	563	9.09	62
2016	4,161,820.32	2,130,933	1,927,374	2,276,064	9.22	246,862
2019	936,426.27	390,470	353,170	592,620	9.23	64,206
	5,473,398.00	2,846,252	2,574,362	2,953,770		320,720

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1937	359,149.28	330,230	255,644	110,689	7.96	13,906
1939	108.51	100	77	33	7.98	4
1943	122.91	112	87	39	8.02	5
1944	11,284.91	10,312	7,983	3,528	8.04	439
1946	145.68	133	103	46	8.06	6
1948	3,358.72	3,056	2,366	1,060	8.08	131
1969	44,068.90	38,828	30,058	14,892	8.26	1,803
1984	54,767.81	46,167	35,740	20,124	8.38	2,401
1985	38,919.52	32,681	25,300	14,398	8.38	1,718
1988	231,607.72	191,886	148,546	87,694	8.40	10,440
1990	124,221.06	101,855	78,850	47,856	8.42	5,684

IDAHO POWER COMPANY

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 95-S1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1991	114,261.89	93,193	72,144	44,403	8.42	5,274
1997	4,144.56	3,247	2,514	1,714	8.46	203
2002	71,255.24	53,227	41,205	31,475	8.49	3,707
2005	119,003.02	85,553	66,230	55,153	8.51	6,481
2007	94,437.33	65,805	50,942	45,384	8.52	5,327
2012	909,313.46	567,296	439,165	488,334	8.54	57,182
	2,180,170.52	1,623,681	1,256,953	966,821		114,711

UPPER SALMON B
INTERIM SURVIVOR CURVE.. IOWA 95-S1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1947	536,116.37	488,382	462,677	84,162	8.07	10,429
1949	5,924.68	5,385	5,102	942	8.09	116
1982	1,123.18	954	904	242	8.36	29
1989	2,135.56	1,760	1,667	511	8.41	61
1991	3,070.59	2,504	2,372	760	8.42	90
2004	13,464.36	9,815	9,298	4,435	8.50	522
2006	1,430,445.39	1,013,372	960,035	499,019	8.51	58,639
2008	201,106.24	137,676	130,430	74,699	8.52	8,767
2009	1,391,971.53	934,008	884,848	534,963	8.53	62,715
2010	34,683.88	22,777	21,578	13,799	8.53	1,618
2011	35,808.96	22,945	21,737	14,788	8.54	1,732
2021	66,481.85	23,347	22,118	45,693	8.57	5,332
2023	7,262.85	1,671	1,583	5,825	8.58	679
2024	534,400.75	81,115	76,846	468,243	8.58	54,574
2025	424,383.18	23,838	22,583	410,288	8.58	47,819
	4,688,379.37	2,769,549	2,623,779	2,158,368		253,122
	413,022,379.57	170,210,204	167,214,457	305,170,507		13,865,186

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 3.36

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	270,948.91	135,625	161,624	136,420	29.58	4,612
2008	66,430.54	22,535	26,855	46,219	32.90	1,405
2009	180.00	59	70	128	33.11	4
2013	243,912.45	65,310	77,830	190,474	33.94	5,612
	581,471.90	223,529	266,379	373,240		11,633
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -8						
1978	2,169,036.53	1,392,581	1,499,405	843,154	22.45	37,557
1979	67,181.43	42,767	46,048	26,508	22.61	1,172
1984	10,554.67	6,417	6,909	4,490	23.35	192
1985	5,015.14	3,018	3,250	2,167	23.49	92
1991	30,710.70	17,248	18,571	14,596	24.31	600
1992	3,822.57	2,119	2,282	1,847	24.44	76
1993	20,356.07	11,127	11,981	10,004	24.57	407
1996	27,530.33	14,380	15,483	14,250	24.95	571
1997	14,514.13	7,454	8,026	7,649	25.08	305
1999	110,763.32	54,866	59,075	60,550	25.33	2,390
2000	126,565.90	61,474	66,190	70,502	25.45	2,770
2001	37,165.23	17,685	19,042	21,097	25.57	825
2002	43,406.70	20,195	21,744	25,135	25.70	978
2007	34,496.04	14,023	15,099	22,157	26.31	842
2008	35,884.38	14,109	15,191	23,564	26.43	892
2012	47,935.60	15,967	17,192	34,579	26.93	1,284
2014	792,105.13	236,581	254,729	600,745	27.18	22,102
2015	6,933.80	1,940	2,089	5,400	27.31	198
2017	18,331.98	4,388	4,725	15,074	27.57	547
2022	6,363.51	730	786	6,087	28.28	215
2023	21,775.93	1,845	1,987	21,531	28.43	757
2024	4,881,812.35	257,818	277,595	4,994,762	28.59	174,703
2025	1,036,600.31	18,752	20,190	1,099,338	28.76	38,225
	9,548,861.75	2,217,484	2,387,586	7,925,185		287,700

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
1960	704,150.14	579,391	685,798	215,514	21.43	10,057
1963	2,297.08	1,827	2,163	778	22.70	34
1967	6,097.37	4,631	5,482	2,323	24.36	95
1969	7,603.63	5,641	6,677	3,056	25.16	121
1973	48,206.25	34,079	40,338	21,366	26.71	800
1976	38,234.10	26,042	30,825	18,115	27.82	651
1979	2,411.31	1,579	1,869	1,217	28.90	42
1980	2,263,756.78	1,463,032	1,731,724	1,165,885	29.25	39,859
1982	4,021.06	2,528	2,992	2,155	29.94	72
1984	11,741.20	7,173	8,490	6,538	30.62	214
1986	9,003.56	5,338	6,318	5,206	31.28	166
1987	834.38	487	576	492	31.61	16
1989	4,636.24	2,620	3,101	2,833	32.25	88
1990	10,095.90	5,611	6,641	6,281	32.57	193
1991	99,204.76	54,181	64,132	62,851	32.88	1,912
1992	80,083.27	42,947	50,834	51,672	33.20	1,556
1993	16,166.92	8,511	10,074	10,620	33.51	317
1995	61,452.19	31,106	36,819	41,840	34.12	1,226
1996	7,985.30	3,958	4,685	5,536	34.43	161
1998	2,040,937.29	967,972	1,145,744	1,466,656	35.03	41,869
1999	10,567.40	4,894	5,793	7,733	35.33	219
2001	193,279.91	85,070	100,693	146,705	35.93	4,083
2002	68,450.96	29,308	34,691	52,927	36.23	1,461
2003	26,864.17	11,178	13,231	21,155	36.52	579
2004	153,344.36	61,874	73,237	123,043	36.82	3,342
2005	59,555.74	23,260	27,532	48,700	37.12	1,312
2006	36,959.75	13,954	16,517	30,792	37.41	823
2007	4,319.33	1,572	1,861	3,668	37.71	97
2008	419,613.79	146,753	173,705	363,401	38.01	9,561
2009	1,161,151.20	389,463	460,989	1,025,284	38.30	26,770
2010	1,828,847.58	586,378	694,069	1,646,856	38.60	42,665
2011	244,947.50	74,762	88,492	225,040	38.90	5,785
2012	98,829.58	28,597	33,849	92,653	39.20	2,364
2013	207,297.08	56,544	66,929	198,412	39.51	5,022
2014	708,721.84	181,251	214,538	692,625	39.81	17,398
2015	738,102.42	175,765	208,045	736,726	40.12	18,363
2016	1,095,501.90	240,751	284,966	1,117,277	40.43	27,635
2017	272,459.89	54,635	64,669	284,080	40.75	6,971
2018	269,343.64	48,663	57,600	287,160	41.07	6,992

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
2019	1,147,849.22	183,847	217,611	1,251,636	41.39	30,240
2024	11,242.09	471	558	13,832	43.12	321
2025	53,149.40	773	915	67,116	43.50	1,543
	14,229,317.48	5,648,417	6,685,771	11,527,755		312,995

BLISS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1992	9,443.52	7,611	7,500	2,227	8.11	275
1994	732.92	584	575	179	8.13	22
1995	320,645.97	253,716	250,016	80,250	8.14	9,859
1996	30,216.99	23,745	23,399	7,725	8.15	948
1997	13,348.96	10,413	10,261	3,488	8.16	427
1999	784,579.10	601,934	593,155	214,961	8.19	26,247
2002	102,958.20	76,716	75,597	30,450	8.22	3,704
2003	1,052.79	776	765	320	8.23	39
2004	28,686.31	20,880	20,575	8,971	8.24	1,089
2005	9,148.75	6,571	6,475	2,948	8.25	357
2006	11,632.55	8,236	8,116	3,866	8.26	468
2011	1,071,936.07	688,436	678,396	425,699	8.32	51,166
2013	417,290.19	253,312	249,618	180,191	8.34	21,606
2014	337,737.93	198,220	195,329	152,541	8.35	18,268
2015	349,488.61	197,215	194,339	165,635	8.36	19,813
2016	475,064.84	255,937	252,204	237,112	8.38	28,295
2017	20,081.12	10,255	10,105	10,578	8.39	1,261
2018	30,939.53	14,828	14,612	17,256	8.40	2,054
2019	418,788.86	185,740	183,031	248,321	8.41	29,527
2020	9,695.71	3,895	3,838	6,148	8.43	729
2022	10,975.65	3,275	3,227	8,078	8.46	955
2024	68,010.39	10,459	10,306	59,744	8.49	7,037
	4,522,454.96	2,832,754	2,791,440	1,866,689		224,146

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CASCADE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 1-2061						
NET SALVAGE PERCENT.. -9						
1983	1,380,908.46	819,666	749,464	755,726	25.09	30,121
1989	1,280.22	709	648	747	26.13	29
1993	5,050.09	2,643	2,417	3,088	26.79	115
1998	233,934.47	112,427	102,798	152,191	27.58	5,518
2000	6,399.33	2,952	2,699	4,276	27.89	153
2002	201,705.97	88,966	81,346	138,513	28.19	4,914
2003	145,256.62	62,480	57,129	101,201	28.35	3,570
2005	21,852.80	8,903	8,140	15,679	28.65	547
2007	289,238.49	110,694	101,213	214,057	28.96	7,391
2010	36,293.11	12,399	11,337	28,222	29.42	959
2012	227,055.53	70,661	64,609	182,881	29.73	6,151
2013	20,546.57	6,061	5,542	16,854	29.89	564
2014	39,355.75	10,945	10,008	32,890	30.04	1,095
2017	271,082.54	60,068	54,923	240,557	30.53	7,879
	2,879,959.95	1,369,574	1,252,274	1,886,882		69,006

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -1

1937	98.28	83	99			
1940	41.99	35	42			
1961	100.57	79	102			
1962	359.87	281	363			
1963	115.56	90	117			
1968	51.69	40	52			
1981	1,352.01	982	1,366			
1982	1,095.94	792	1,107			
1983	83,518.33	60,007	84,354			
1984	4,176.09	2,983	4,218			
2001	3,965.88	2,413	4,006			
2007	23,969.77	13,031	24,209			
2013	21,146.42	9,491	20,585	773	14.64	53
2014	11,214.09	4,808	10,428	898	14.68	61
2015	6,237.16	2,540	5,509	791	14.71	54

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -1						
2017	9,569.28	3,426	7,431	2,234	14.79	151
2024	42,123.57	3,826	8,298	34,247	15.08	2,271
2025	5,285.18	167	362	4,976	15.14	329
	214,421.68	105,074	172,647	43,919		2,919

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -30

1961	3,529.03	2,917	3,203	1,385	21.85	63
1963	2,599.58	2,100	2,306	1,074	22.70	47
1967	850,402.58	656,007	720,218	385,305	24.36	15,817
1973	360.32	259	284	184	26.71	7
1975	233.37	163	179	124	27.46	5
1979	1,607.54	1,069	1,174	916	28.90	32
1984	7,193.00	4,463	4,900	4,451	30.62	145
1985	7,931.06	4,849	5,324	4,987	30.95	161
1986	7,631.26	4,595	5,045	4,876	31.28	156
1987	101,258.18	60,030	65,906	65,730	31.61	2,079
1988	3,351.41	1,955	2,146	2,210	31.93	69
1991	112,971.75	62,664	68,798	78,066	32.88	2,374
1992	29,132.04	15,867	17,420	20,452	33.20	616
1993	38,684.59	20,683	22,707	27,582	33.51	823
1995	63,168.04	32,475	35,654	46,465	34.12	1,362
1996	17,701.17	8,911	9,783	13,228	34.43	384
1997	90,145.01	44,406	48,753	68,436	34.73	1,971
2000	1,460,515.28	670,249	735,854	1,162,815	35.63	32,636
2002	22,278.24	9,688	10,636	18,325	36.23	506
2003	5,353.93	2,263	2,485	4,476	36.52	123
2004	76,035.41	31,159	34,209	64,637	36.82	1,755
2005	38,004.42	15,075	16,551	32,855	37.12	885
2006	11,285.43	4,327	4,751	9,921	37.41	265
2007	4,404.01	1,628	1,787	3,938	37.71	104
2008	181,539.39	64,483	70,795	165,206	38.01	4,346
2009	6,822.89	2,324	2,551	6,318	38.30	165
2010	311,072.46	101,297	111,212	293,182	38.60	7,595
2012	21,697.57	6,376	7,000	21,207	39.20	541
2013	63,040.96	17,464	19,173	62,780	39.51	1,589

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
2014	2,462,302.08	639,558	702,159	2,498,833	39.81	62,769
2015	143,135.05	34,617	38,005	148,070	40.12	3,691
2016	136,995.36	30,577	33,570	144,524	40.43	3,575
2017	255,666.14	52,068	57,165	275,201	40.75	6,753
2018	35,609.59	6,534	7,174	39,119	41.07	952
2020	7,590.17	1,069	1,174	8,694	41.72	208
2022	2,585,244.54	242,617	266,365	3,094,453	42.41	72,965
2023	1,490,873.05	102,585	112,626	1,825,509	42.76	42,692
2024	839,293.76	35,733	39,231	1,051,851	43.12	24,394
	11,496,659.66	2,995,104	3,288,271	11,657,387		294,620

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	35,440.66	31,263	31,777	4,373	7.76	564
1968	1,331.63	1,138	1,157	202	8.31	24
1981	6,478.84	5,346	5,434	1,175	8.54	138
1985	1,626.73	1,322	1,344	316	8.60	37
1989	18,692.34	14,915	15,160	3,906	8.66	451
1990	2,298.98	1,825	1,855	490	8.67	57
1992	673.52	529	538	149	8.70	17
1996	71,969.46	54,988	55,891	17,517	8.75	2,002
1998	5,955.20	4,476	4,550	1,525	8.78	174
1999	13,906.75	10,361	10,531	3,654	8.79	416
2000	12,608.82	9,306	9,459	3,402	8.80	387
2001	5,126.47	3,745	3,807	1,422	8.81	161
2003	15,134.63	10,804	10,982	4,456	8.84	504
2005	32,256.62	22,423	22,791	10,110	8.86	1,141
2006	6,425.61	4,397	4,469	2,085	8.88	235
2010	139,360.10	88,269	89,719	52,428	8.93	5,871
2011	25,926.24	16,025	16,288	10,156	8.94	1,136
2014	1,382,578.68	777,347	790,119	620,111	8.98	69,055
2018	67,144.04	30,574	31,076	37,411	9.04	4,138
2024	30,137.46	4,284	4,354	26,386	9.14	2,887
	1,875,072.78	1,093,337	1,111,301	801,273		89,395

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1949	69,370.42	61,667	51,178	19,580	7.33	2,671
1954	872.82	771	640	250	7.47	33
1963	2,226.01	1,941	1,611	660	7.68	86
1985	12,011.19	9,905	8,220	4,031	8.03	502
1991	178,737.75	143,420	119,026	63,287	8.10	7,813
1995	47,197.64	36,983	30,693	17,449	8.14	2,144
1997	884,464.31	683,255	567,039	335,114	8.16	41,068
2000	3,771.17	2,839	2,356	1,490	8.20	182
2004	56,685.50	40,859	33,909	23,910	8.24	2,902
2006	8,560.25	6,002	4,981	3,750	8.26	454
2007	129,614.18	89,464	74,247	57,959	8.27	7,008
2008	44,989.19	30,518	25,327	20,562	8.28	2,483
2009	755,872.38	502,678	417,177	353,813	8.30	42,628
2010	12,074.35	7,862	6,525	5,791	8.31	697
2011	156,998.33	99,851	82,867	77,271	8.32	9,287
2013	9,105.92	5,474	4,543	4,745	8.34	569
2014	94,556.99	54,957	45,609	50,839	8.35	6,089
2015	108,432.95	60,594	50,288	60,314	8.36	7,215
2016	447,484.94	238,738	198,131	258,304	8.38	30,824
2017	101,483.23	51,321	42,592	60,921	8.39	7,261
2022	477,726.66	141,151	117,142	370,139	8.46	43,752
2023	2,478,641.43	572,590	475,198	2,053,017	8.47	242,387
2024	54,684.99	8,328	6,911	48,867	8.49	5,756
	6,135,562.60	2,851,168	2,366,210	3,892,064		463,811

MILNER

INTERIM SURVIVOR CURVE.. IOWA 60-S0

PROBABLE RETIREMENT YEAR.. 11-2068

NET SALVAGE PERCENT.. -10

1992	1,585,598.75	783,005	752,768	991,391	30.16	32,871
1994	2,510.42	1,199	1,153	1,609	30.61	53
1996	24,634.92	11,334	10,896	16,202	31.06	522
2000	142,111.36	60,064	57,745	98,578	31.94	3,086
2002	25,795.51	10,379	9,978	18,397	32.37	568
2003	9,946.20	3,896	3,746	7,195	32.59	221
2004	129,474.49	49,281	47,378	95,044	32.81	2,897

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
2010	37,942.11	11,619	11,170	30,566	34.11	896
2011	20,390.81	5,955	5,725	16,705	34.33	487
2015	7,473.09	1,719	1,653	6,568	35.22	186
2016	7,363.17	1,566	1,506	6,594	35.45	186
2017	18,086.45	3,520	3,384	16,511	35.68	463
2019	81,156.91	12,671	12,182	77,091	36.15	2,133
2022	520,602.16	47,411	45,580	527,082	36.89	14,288
2023	26,482.62	1,767	1,699	27,432	37.16	738
2024	1,075,225.62	44,400	42,685	1,140,063	37.43	30,459
2025	67,721.77	956	919	73,575	37.71	1,951
	3,782,516.36	1,050,742	1,010,166	3,150,602		92,005

OXBOW
 INTERIM SURVIVOR CURVE.. IOWA 60-S0
 PROBABLE RETIREMENT YEAR.. 12-2077
 NET SALVAGE PERCENT.. -20

1961	584,357.21	445,820	528,124	173,105	21.85	7,922
1967	740.08	527	624	264	24.36	11
1968	1,031.33	726	860	378	24.76	15
1969	5,075.86	3,530	4,182	1,909	25.16	76
1970	6,922.01	4,758	5,636	2,670	25.55	105
1971	4,228.58	2,872	3,402	1,672	25.94	64
1973	989.25	656	777	410	26.71	15
1975	32,521.67	21,024	24,905	14,121	27.46	514
1977	21,760.97	13,714	16,246	9,867	28.19	350
1981	2,352.32	1,406	1,666	1,157	29.60	39
1985	858.98	485	575	456	30.95	15
1986	8,739.14	4,857	5,754	4,733	31.28	151
1987	59,964.87	32,815	38,873	33,085	31.61	1,047
1988	63,819.43	34,372	40,717	35,866	31.93	1,123
1989	9,307.10	4,932	5,843	5,326	32.25	165
1990	2,537.02	1,322	1,566	1,478	32.57	45
1991	67,153.11	34,383	40,730	39,853	32.88	1,212
1992	6,125.53	3,080	3,649	3,702	33.20	112
1993	63,537.44	31,358	37,147	39,098	33.51	1,167
1994	36,254.75	17,547	20,786	22,719	33.82	672
1995	19,054.40	9,042	10,711	12,154	34.12	356
1997	1,534,141.27	697,599	826,384	1,014,586	34.73	29,214

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1999	84,612.92	36,737	43,519	58,016	35.33	1,642
2002	59,605.99	23,926	28,343	43,184	36.23	1,192
2003	8,517.90	3,323	3,936	6,285	36.52	172
2004	35,834.81	13,555	16,057	26,944	36.82	732
2005	34,837.41	12,756	15,111	26,694	37.12	719
2006	9,022.35	3,193	3,782	7,044	37.41	188
2007	311,857.31	106,393	126,034	248,194	37.71	6,582
2008	614,627.58	201,522	238,725	498,828	38.01	13,124
2009	2,518.65	792	938	2,084	38.30	54
2010	36,723.23	11,039	13,077	30,991	38.60	803
2011	38,116.63	10,907	12,921	32,819	38.90	844
2012	21,993.51	5,966	7,067	19,325	39.20	493
2013	2,797,682.18	715,423	847,498	2,509,720	39.51	63,521
2014	124,761.40	29,913	35,435	114,278	39.81	2,871
2016	64,574.67	13,304	15,760	61,730	40.43	1,527
2017	130,331.34	24,501	29,024	127,373	40.75	3,126
2018	113,056.96	19,150	22,685	112,983	41.07	2,751
2022	112,776.49	9,770	11,574	123,758	42.41	2,918
2024	49,966.87	1,964	2,327	57,634	43.12	1,337
2025	2,552,611.97	34,797	41,221	3,021,913	43.50	69,469
	9,735,502.49	2,645,756	3,134,193	8,548,410		218,455

SHOSHONE FALLS

INTERIM SURVIVOR CURVE.. IOWA 60-S0

PROBABLE RETIREMENT YEAR.. 12-2040

NET SALVAGE PERCENT.. -1

1919	347.16	321	351
1921	5,773.53	5,273	5,831
1942	264.46	220	267
1948	656.71	537	663
1951	893.87	725	903
1956	166.14	133	168
1963	147.62	116	149
1964	2,593.56	2,030	2,619
1965	7,045.95	5,497	7,116
1966	170.13	132	172
1968	2,137.03	1,651	2,158
1969	99.75	77	101

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
1982	64,590.33	47,089	64,267	970	13.16	74
1986	28,945.10	20,616	28,137	1,098	13.31	82
1987	50,082.46	35,436	48,363	2,221	13.35	166
1992	167.92	114	156	14	13.52	1
1995	3,812.76	2,527	3,449	402	13.62	30
1998	20,023.27	12,838	17,521	2,702	13.72	197
2000	6,936.46	4,335	5,916	1,089	13.78	79
2006	71,850.31	40,528	55,312	17,257	13.97	1,235
2008	1,263,452.56	680,065	928,146	347,941	14.04	24,782
2016	111,842.81	43,782	59,753	53,208	14.30	3,721
2017	10,012.35	3,659	4,994	5,119	14.34	357
2019	47,257.52	14,488	19,773	27,957	14.41	1,940
2020	6,075.19	1,653	2,256	3,880	14.45	269
2021	8,578.30	2,011	2,745	5,919	14.49	408
2024	51,736.11	4,804	6,556	45,697	14.62	3,126
	1,765,659.36	930,657	1,267,842	515,474		36,467

STRIKE
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1952	166,915.83	149,281	155,401	16,522	7.42	2,227
1954	5,468.40	4,879	5,079	553	7.47	74
1955	1,610.69	1,435	1,494	165	7.50	22
1959	137.67	122	127	15	7.60	2
1960	250.36	221	230	28	7.62	4
1965	2,834.41	2,487	2,589	330	7.72	43
1966	1,639.46	1,436	1,495	194	7.74	25
1968	2,573.05	2,245	2,337	313	7.78	40
1969	245.69	214	223	30	7.79	4
1972	791.85	685	713	103	7.84	13
1975	14,028.86	12,055	12,549	1,901	7.89	241
1982	29,125.09	24,520	25,525	4,474	7.99	560
1985	4,047.71	3,371	3,509	660	8.03	82
1991	61,978.28	50,219	52,278	11,560	8.10	1,427
1992	4,075.99	3,285	3,420	779	8.11	96
1993	7,679.08	6,153	6,405	1,504	8.12	185
1994	7,937.33	6,321	6,580	1,595	8.13	196

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
1996	682.27	536	558	145	8.15	18
1998	1,340,601.32	1,037,189	1,079,709	301,110	8.18	36,811
2000	12,044.44	9,157	9,532	2,873	8.20	350
2001	165,805.18	124,840	129,958	40,821	8.21	4,972
2004	12,035.44	8,760	9,119	3,277	8.24	398
2006	38,066.82	26,951	28,056	11,153	8.26	1,350
2008	21,376.19	14,643	15,243	6,774	8.28	818
2010	235,166.12	154,629	160,968	81,253	8.31	9,778
2011	61,337.63	39,393	41,008	22,170	8.32	2,665
2012	75,908.84	47,479	49,425	28,761	8.33	3,453
2013	610,803.67	370,783	385,984	243,144	8.34	29,154
2014	4,794.79	2,814	2,929	2,009	8.35	241
2015	585,120.84	330,181	343,717	258,957	8.36	30,976
2016	47,043.38	25,344	26,383	22,072	8.38	2,634
2017	333,190.24	170,148	177,123	166,063	8.39	19,793
2018	183,611.45	87,999	91,607	97,513	8.40	11,609
2019	7,635.42	3,386	3,525	4,340	8.41	516
2020	19,486.79	7,828	8,149	11,922	8.43	1,414
2021	7,908.29	2,804	2,919	5,227	8.44	619
2024	39,973.49	6,147	6,399	34,774	8.49	4,096
	4,113,932.36	2,739,940	2,852,266	1,385,084		166,906

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1994	2,718,953.68	1,773,324	1,783,146	990,187	14.91	66,411
1995	12.14	8	8	4	14.95	
1997	107.76	68	68	42	15.03	3
2000	84,619.98	51,283	51,567	34,745	15.15	2,293
2001	25,035.41	14,947	15,030	10,506	15.19	692
2006	4,881.81	2,654	2,669	2,311	15.38	150
2010	21,568.45	10,524	10,582	11,418	15.54	735
2011	4,243.44	2,001	2,012	2,316	15.58	149
2012	6,820.08	3,098	3,115	3,841	15.62	246
2013	21,808.39	9,498	9,551	12,694	15.66	811
2015	54,463.96	21,463	21,582	33,971	15.74	2,158
2016	266,619.49	98,732	99,279	172,673	15.79	10,936

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
2017	42,950.89	14,829	14,911	28,899	15.83	1,826
2018	303,437.33	96,411	96,945	212,561	15.87	13,394
2020	7,146.94	1,822	1,832	5,458	15.96	342
2021	360,388.50	78,963	79,400	288,196	16.01	18,001
2022	161,180.69	28,863	29,023	135,381	16.06	8,430
2025	81,382.82	2,433	2,446	80,564	16.23	4,964
	4,165,621.76	2,210,921	2,223,167	2,025,767		131,541

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	5,490.29	4,755	4,483	1,227	9.96	123
1964	2,294.73	1,849	1,743	643	12.33	52
1972	1,711.80	1,343	1,266	514	12.74	40
1986	1,767.00	1,296	1,222	616	13.31	46
1995	1,910.81	1,304	1,229	758	13.62	56
1996	452,920.05	305,920	288,436	182,601	13.65	13,377
2005	34,458.67	20,428	19,260	16,577	13.94	1,189
2011	22,373.36	11,360	10,711	12,558	14.13	889
2015	90,119.98	38,504	36,303	57,421	14.27	4,024
2017	11,779.01	4,432	4,179	8,071	14.34	563
2019	30,105.70	9,504	8,961	22,349	14.41	1,551
2020	1,059,385.84	296,881	279,913	821,848	14.45	56,875
2021	19,530.78	4,715	4,446	15,866	14.49	1,095
2023	8,999.06	1,352	1,275	8,084	14.57	555
	1,742,847.08	703,643	663,428	1,149,133		80,435

TWIN FALLS (NEW)
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -3

1995	2,047,010.40	1,383,440	1,450,765	657,655	13.62	48,286
2000	16,500.43	10,517	11,029	5,967	13.78	433
2001	26,885.97	16,896	17,718	9,974	13.81	722

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
2002	37,417.34	23,164	24,291	14,249	13.84	1,030
2004	15,856.54	9,485	9,947	6,386	13.91	459
2006	18,497.56	10,640	11,158	7,895	13.97	565
2007	104,160.50	58,598	61,450	45,836	14.00	3,274
2011	27,676.80	13,918	14,595	13,912	14.13	985
2014	16,988.43	7,570	7,938	9,560	14.23	672
2015	79,061.60	33,454	35,082	46,351	14.27	3,248
2016	6,905.09	2,757	2,891	4,221	14.30	295
2017	8,879.65	3,309	3,470	5,676	14.34	396
2019	76,005.09	23,762	24,918	53,367	14.41	3,703
2020	771,658.50	214,169	224,592	570,217	14.45	39,461
2021	1,414,875.21	338,259	354,720	1,102,601	14.49	76,094
2022	8,487.39	1,670	1,751	6,991	14.53	481
2024	71,375.02	6,758	7,087	66,429	14.62	4,544
2025	16,454.20	548	575	16,373	14.67	1,116
	4,764,695.72	2,158,914	2,263,978	2,643,659		185,764

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -2

1921	2,004.07	1,849	2,044
1936	86.70	74	88
1945	302.13	250	308
1946	560.63	463	572
1954	31.26	25	32
1963	12.38	10	13
1964	1,501.54	1,179	1,532
1982	345.18	252	352
1983	11,943.44	8,666	12,182
1985	126,605.79	90,772	129,138
1986	1,222.01	871	1,246
1987	5,304.82	3,755	5,411
1998	202,047.88	129,275	206,089
2000	16,328.22	10,177	16,655
2001	72,620.39	44,621	74,073
2002	121,484.08	73,514	123,914
2006	6,425.60	3,608	6,554

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOUSAND SPRINGS						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -2						
2007	31,519.29	17,304	32,022	128	14.43	9
2009	1,339.75	698	1,292	75	14.50	5
2012	17,121.61	8,080	14,952	2,512	14.61	172
2013	20,256.30	9,182	16,992	3,670	14.64	251
2015	72,639.50	29,878	55,291	18,802	14.71	1,278
2017	10,749.91	3,886	7,191	3,774	14.79	255
2021	6,583.70	1,522	2,817	3,899	14.95	261
2025	224,680.08	7,185	13,296	215,877	15.14	14,259
	953,716.26	447,096	724,055	248,736		16,490

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 60-S0
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -1

1948	3,780.14	3,302	3,083	735	7.76	95
1968	524.39	444	415	115	8.31	14
1976	6,571.46	5,454	5,093	1,544	8.46	183
1986	106,778.25	85,563	79,895	27,951	8.62	3,243
1996	78,591.54	59,459	55,520	23,857	8.75	2,727
1998	1,250.67	931	869	394	8.78	45
2000	8,550.57	6,249	5,835	2,801	8.80	318
2001	4,750.28	3,436	3,208	1,589	8.81	180
2004	99,353.41	69,339	64,746	35,601	8.85	4,023
2008	210,471.50	137,766	128,640	83,937	8.90	9,431
2009	815.29	523	488	335	8.91	38
2011	23,523.34	14,397	13,443	10,315	8.94	1,154
2016	661,202.04	337,026	314,700	353,115	9.01	39,191
2018	11,767.32	5,306	4,955	6,930	9.04	767
2025	31,220.14	1,601	1,495	30,037	9.16	3,279
	1,249,150.34	730,796	682,384	579,258		64,688

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1937	22,399.67	20,216	16,546	6,302	6.80	927
1941	12,938.70	11,617	9,508	3,690	7.01	526
1944	941.02	842	689	271	7.14	38
1946	2,765.97	2,468	2,020	801	7.22	111
1947	283.63	253	207	82	7.26	11
1948	3,069.82	2,733	2,237	894	7.29	123
1951	21,265.89	18,858	15,434	6,257	7.39	847
1955	23.62	21	17	7	7.50	1
1960	176.02	154	126	53	7.62	7
1968	16,844.16	14,555	11,912	5,269	7.78	677
1970	3,288.52	2,831	2,317	1,037	7.81	133
1980	4,761.15	3,996	3,271	1,586	7.96	199
1983	263.26	219	179	89	8.00	11
1985	4,413.31	3,639	2,978	1,523	8.03	190
1988	10,032.07	8,171	6,688	3,545	8.06	440
1989	6,073.70	4,924	4,030	2,165	8.07	268
1991	59,121.68	47,439	38,826	21,478	8.10	2,652
1997	548,533.46	423,746	346,813	212,691	8.16	26,065
2000	9,452.89	7,117	5,825	3,817	8.20	465
2002	1,053.39	777	636	439	8.22	53
2006	11,048.70	7,746	6,340	4,930	8.26	597
2008	34,187.61	23,191	18,981	15,891	8.28	1,919
2009	60,103.14	39,970	32,713	28,592	8.30	3,445
2010	21,185.51	13,795	11,290	10,319	8.31	1,242
2011	15,486.64	9,850	8,062	7,735	8.32	930
2015	3,530.04	1,973	1,615	1,986	8.36	238
2017	14,283.93	7,223	5,912	8,658	8.39	1,032
2018	279,555.42	132,682	108,593	176,553	8.40	21,018
2019	183,739.48	80,701	66,049	121,365	8.41	14,431
2020	39,254.15	15,616	12,781	27,258	8.43	3,233
2021	137,710.17	48,349	39,571	100,893	8.44	11,954
2023	140,763.51	32,518	26,614	116,965	8.47	13,809
	1,668,550.23	988,190	808,780	893,141		107,592

IDAHO POWER COMPANY

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 60-S0						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1947	29,299.59	26,110	22,337	7,549	7.26	1,040
1949	2,778.90	2,470	2,113	721	7.33	98
1961	1,377.70	1,205	1,031	374	7.64	49
1971	35,294.72	30,313	25,932	10,068	7.83	1,286
1985	4,620.97	3,811	3,260	1,453	8.03	181
1991	45,036.08	36,137	30,915	15,022	8.10	1,855
1998	427,380.64	327,443	280,125	155,804	8.18	19,047
1999	38,224.88	29,042	24,845	14,144	8.19	1,727
2000	6,138.50	4,621	3,953	2,308	8.20	281
2004	10,200.88	7,353	6,290	4,114	8.24	499
2006	90,993.75	63,796	54,577	38,237	8.26	4,629
2008	30,643.37	20,787	17,783	13,473	8.28	1,627
2011	37,392.23	23,781	20,344	17,796	8.32	2,139
2012	12,486.60	7,734	6,616	6,120	8.33	735
2014	110,947.78	64,484	55,165	58,001	8.35	6,946
2017	19,614.44	9,919	8,486	11,521	8.39	1,373
2018	260,949.69	123,851	105,953	160,215	8.40	19,073
2019	222,077.74	97,539	83,444	143,076	8.41	17,013
2023	168,388.48	38,899	33,278	138,479	8.47	16,349
2025	25,995.05	1,443	1,234	25,280	8.51	2,971
	1,579,841.99	920,738	787,683	823,756		98,918
	87,005,816.71	34,863,834	36,739,821	61,937,414		2,955,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 3.40

IDAHO POWER COMPANY

ACCOUNT 335.30 COMPUTER HARDWARE (FERC ACCOUNT 334.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2013	3,137.88	2,615	2,613	525	2.50	210
2015	1,714.58	1,200	1,199	516	4.50	115
2017	6,912.15	3,917	3,914	2,998	6.50	461
2019	80,864.87	35,041	35,014	45,851	8.50	5,394
2020	1,980.55	726	725	1,256	9.50	132
2021	257,050.87	77,115	77,057	179,994	10.50	17,142
2022	63,199.83	14,746	14,735	48,465	11.50	4,214
2023	17,007.20	2,835	2,833	14,174	12.50	1,134
2024	52,359.91	5,236	5,232	47,128	13.50	3,491
2025	320,600.81	10,686	10,678	309,923	14.50	21,374
	804,828.65	154,117	154,000	650,829		53,667

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 6.67

IDAHO POWER COMPANY

ACCOUNT 334.21 SOFTWARE - LICENSES (FERC ACCOUNT 334.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2025	45,699.24	4,570	4,575	41,124	4.50	9,139
	45,699.24	4,570	4,575	41,124		9,139
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						20.00

IDAHO POWER COMPANY

ACCOUNT 334.22 SOFTWARE - NON-ERP (FERC ACCOUNT 334.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	130,997.06	124,447	123,428	7,569	0.50	7,569
2018	1,013,373.45	760,030	753,805	259,568	2.50	103,827
2019	1,763,478.97	1,146,261	1,136,873	626,606	3.50	179,030
2021	134,033.68	60,315	59,821	74,213	5.50	13,493
2023	190,370.89	47,593	47,203	143,168	7.50	19,089
2025	783,819.87	39,191	38,870	744,950	9.50	78,416
	4,016,073.92	2,177,837	2,160,000	1,856,074		401,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6						10.00

IDAHO POWER COMPANY

ACCOUNT 334.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . . 0						
1952	2,253.49	2,253	2,253			
1960	15,421.42	15,421	15,421			
1961	2,123.31	2,123	2,123			
1962	665.28	665	665			
1964	1,331.17	1,331	1,331			
1967	601.30	601	601			
1976	1,500.82	1,501	1,501			
1978	5,064.02	5,064	5,064			
1980	13,247.00	13,247	13,247			
1983	335.35	335	335			
1992	36,245.77	36,246	36,246			
1994	6,690.33	6,690	6,690			
1995	2,672.15	2,672	2,672			
1996	44,335.64	44,336	44,336			
2004	95,524.30	95,524	95,524			
2010	1,605.83	1,606	1,606			
	229,617.18	229,615	229,617			
AMORTIZED						
SURVIVOR CURVE. . 15-SQUARE						
NET SALVAGE PERCENT. . . 0						
2013	62,516.59	52,097	52,097	10,420	2.50	4,168
2014	5,818.05	4,461	4,461	1,357	3.50	388
2015	24,325.09	17,028	17,028	7,297	4.50	1,622
2016	17,799.15	11,273	11,273	6,526	5.50	1,187
2018	29,601.17	14,801	14,801	14,800	7.50	1,973
2019	17,822.97	7,723	7,723	10,100	8.50	1,188
2021	6,033.41	1,810	1,810	4,223	10.50	402
2022	10,489.54	2,448	2,448	8,042	11.50	699
2023	152,731.50	25,456	25,456	127,276	12.50	10,182
2024	264,170.57	26,417	26,417	237,754	13.50	17,611
2025	22,530.51	751	751	21,780	14.50	1,502
	613,838.55	164,265	164,265	449,574		40,922
	843,455.73	393,880	393,882	449,574		40,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT . . 11.0 4.85						

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
1947	1,223.68	1,099	993	353	13.34	26
1950	569.77	508	459	168	13.45	12
1953	1,459.50	1,294	1,169	437	13.54	32
1956	1,114.92	981	886	340	13.64	25
1957	760.89	668	603	234	13.67	17
1960	1,106.24	963	870	347	13.75	25
1970	560.68	473	427	190	13.99	14
1972	4,239.78	3,547	3,204	1,460	14.04	104
1973	466.35	389	351	162	14.06	12
1976	463.35	381	344	166	14.11	12
1977	2,928.07	2,397	2,165	1,056	14.13	75
1979	7,627.57	6,181	5,583	2,808	14.17	198
1980	3,903.95	3,147	2,842	1,452	14.19	102
1981	10,495.09	8,414	7,599	3,945	14.20	278
1982	65,238.50	52,001	46,967	24,796	14.22	1,744
1983	50,080.86	39,691	35,848	19,241	14.23	1,352
1984	8,529.83	6,717	6,067	3,316	14.25	233
1985	26,500.63	20,738	18,730	10,420	14.26	731
1986	8,219.96	6,389	5,770	3,271	14.28	229
1987	7,981.50	6,160	5,564	3,216	14.29	225
1988	4,854.88	3,719	3,359	1,981	14.31	138
1989	7,460.93	5,672	5,123	3,084	14.32	215
1990	15,795.00	11,912	10,759	6,616	14.33	462
1991	73,435.84	54,917	49,600	31,179	14.34	2,174
1992	3,479.56	2,578	2,328	1,499	14.36	104
1993	72,523.97	53,246	48,091	31,685	14.37	2,205
1994	29,281.83	21,286	19,225	12,985	14.38	903
1995	8,646.19	6,221	5,619	3,892	14.39	270
1996	39,741.38	28,279	25,541	18,174	14.40	1,262
1997	221,606.87	155,863	140,774	102,994	14.41	7,147
1999	3,875.82	2,658	2,401	1,863	14.43	129
2000	429.09	290	262	210	14.44	15
2001	41,758.19	27,819	25,126	20,808	14.45	1,440
2002	41,860.70	27,443	24,786	21,261	14.46	1,470
2003	27,608.98	17,792	16,070	14,300	14.47	988
2004	25,155.93	15,926	14,384	13,287	14.47	918
2005	82,560.76	51,243	46,282	44,535	14.48	3,076
2006	51,464.43	31,262	28,235	28,375	14.49	1,958
2007	100,870.95	59,882	54,085	56,873	14.50	3,922
2008	269,549.26	156,000	140,897	155,607	14.51	10,724

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAGERMAN MAINTENANCE SHOP						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -10						
2010	83,454.16	45,613	41,197	50,602	14.52	3,485
2011	74,095.39	39,164	35,372	46,132	14.53	3,175
2012	97,709.68	49,771	44,953	62,528	14.54	4,300
2013	52,465.24	25,672	23,187	34,525	14.54	2,374
2014	52,063.86	24,321	21,966	35,304	14.55	2,426
2015	181,539.62	80,435	72,648	127,046	14.56	8,726
2016	173,221.95	72,256	65,261	125,283	14.57	8,599
2017	65,855.53	25,656	23,172	49,269	14.57	3,382
2018	257,814.63	92,523	83,566	200,030	14.58	13,719
2019	68,124.83	22,170	20,024	54,914	14.59	3,764
2020	96,822.58	27,985	25,276	81,229	14.59	5,567
2021	183,966.93	45,708	41,283	161,081	14.60	11,033
2022	1,581,914.84	322,198	291,005	1,449,101	14.61	99,186
2023	78,079.98	11,981	10,821	75,067	14.62	5,135
2024	830,769.43	81,424	73,541	840,305	14.62	57,476
2025	147,289.78	5,147	4,649	157,370	14.63	10,757
	5,350,620.11	1,868,170	1,687,308	4,198,374		288,070

MILNER DAM
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 6-2067
NET SALVAGE PERCENT.. -10

1992	18,650.25	8,782	6,768	13,748	35.90	383
1997	12,783.88	5,478	4,222	9,841	36.39	270
1999	8,755.88	3,589	2,766	6,866	36.57	188
	40,190.01	17,849	13,755	30,454		841

NIAGARA SPRINGS HATCHERY
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -10

1992	1,627.69	677	401	1,389	42.76	32
1994	10,030.60	4,009	2,376	8,657	43.09	201
1995	4,381.76	1,715	1,017	3,803	43.25	88
1996	521.28	200	119	455	43.41	10

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -10						
1999	2,756.39	982	582	2,450	43.85	56
2002	4,182.62	1,372	813	3,788	44.27	86
2005	778.72	232	138	719	44.65	16
2010	16,657.89	4,021	2,384	15,940	45.24	352
2011	17,474.33	4,006	2,375	16,847	45.35	371
2013	30,440.87	6,198	3,674	29,811	45.57	654
2014	6,047.53	1,150	682	5,971	45.67	131
2015	18,131.05	3,201	1,898	18,047	45.77	394
2016	10,862.15	1,763	1,045	10,903	45.87	238
2021	26,937.21	2,251	1,334	28,297	46.35	611
	150,830.09	31,777	18,837	147,076		3,240

HELLS CANYON MAINTENANCE SHOP
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -30

1956	7,954.79	6,001	5,495	4,846	34.32	141
1961	562.61	407	373	359	35.77	10
1966	205.20	142	130	137	37.13	4
1967	2,172.34	1,488	1,363	1,461	37.39	39
1974	15,762.12	10,043	9,197	11,294	39.13	289
1976	1,492.09	929	851	1,089	39.59	28
1978	360.59	219	201	268	40.04	7
1979	1,673.75	1,005	920	1,256	40.26	31
1980	573.69	340	311	434	40.47	11
1981	835.00	488	447	639	40.69	16
1982	12,378.34	7,146	6,544	9,548	40.89	234
1983	2,849.10	1,622	1,485	2,218	41.10	54
1984	1,178.19	661	605	926	41.30	22
1985	8,644.95	4,781	4,378	6,860	41.49	165
1986	68,778.69	37,452	34,297	55,116	41.69	1,322
1987	13,695.82	7,341	6,723	11,082	41.88	265
1988	4,288.70	2,262	2,071	3,504	42.06	83
1989	45,009.51	23,350	21,383	37,130	42.24	879
1990	29,990.05	15,286	13,998	24,989	42.42	589
1991	21,747.28	10,889	9,972	18,300	42.59	430
1992	4,767.95	2,343	2,146	4,053	42.76	95
1993	20,886.79	10,066	9,218	17,935	42.93	418

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON MAINTENANCE SHOP INTERIM SURVIVOR CURVE.. IOWA 85-R1 PROBABLE RETIREMENT YEAR.. 12-2077 NET SALVAGE PERCENT.. -30						
1994	50,250.63	23,735	21,735	43,590	43.09	1,012
1995	11,736.83	5,429	4,972	10,286	43.25	238
1996	16,710.26	7,560	6,923	14,800	43.41	341
1997	46,538.00	20,582	18,848	41,651	43.56	956
1998	36,516.44	15,768	14,440	33,032	43.71	756
1999	7,199.01	3,033	2,777	6,581	43.85	150
2000	134,254.07	55,090	50,449	124,081	43.99	2,821
2001	20,493.33	8,179	7,490	19,151	44.13	434
2002	42,746.53	16,571	15,175	40,396	44.27	912
2003	14,531.78	5,465	5,005	13,887	44.40	313
2004	23,326.89	8,492	7,777	22,548	44.53	506
2005	17,947.36	6,315	5,783	17,549	44.65	393
2006	24,135.44	8,183	7,494	23,882	44.78	533
2007	30,747.31	10,030	9,185	30,786	44.90	686
2008	26,260.91	8,222	7,529	26,610	45.01	591
2009	8,790.13	2,631	2,409	9,018	45.13	200
2010	8,295.33	2,367	2,168	8,616	45.24	190
2011	90,193.33	24,436	22,377	94,874	45.35	2,092
2012	511,854.88	131,059	120,018	545,394	45.46	11,997
2013	120,909.96	29,093	26,642	130,541	45.57	2,865
2014	79,037.15	17,769	16,272	86,476	45.67	1,893
2015	84,970.12	17,728	16,234	94,227	45.77	2,059
2016	66,517.71	12,760	11,685	74,788	45.87	1,630
2017	188,629.90	32,886	30,115	215,103	45.97	4,679
2018	52,298.47	8,179	7,490	60,498	46.07	1,313
2019	173,946.60	23,997	21,975	204,155	46.16	4,423
2020	632,626.86	75,119	68,790	753,624	46.26	16,291
2021	250,410.21	24,728	22,645	302,889	46.35	6,535
2022	347,821.57	27,180	24,890	427,278	46.44	9,201
2023	95,794.40	5,451	4,992	119,541	46.53	2,569
2024	113,961.91	3,959	3,625	144,525	46.62	3,100
2025	41,377.07	491	450	53,341	46.70	1,142
	3,636,637.94	786,748	720,467	4,007,162		87,953

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -10						
1964	3,389.02	2,020	2,739	989	36.60	27
1974	900.12	485	658	333	39.13	9
1976	871.98	460	624	335	39.59	8
1978	791.78	407	552	319	40.04	8
1981	2,267.08	1,122	1,521	972	40.69	24
1984	3,003.57	1,426	1,934	1,370	41.30	33
1988	697.56	311	422	346	42.06	8
1992	11,318.42	4,707	6,382	6,068	42.76	142
1995	1,303.15	510	692	742	43.25	17
2014	2,756.17	524	711	2,321	45.67	51
2015	2,733.18	483	655	2,352	45.77	51
2017	2,994.50	442	599	2,695	45.97	59
2021	636.50	53	72	628	46.35	14
2025	7,814.25	78	106	8,490	46.70	182
	41,477.28	13,028	17,665	27,960		633

AMERICAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2056
NET SALVAGE PERCENT.. -8

1968	829.66	562	479	417	26.22	16
1971	306.12	203	173	158	26.50	6
1978	1,183,137.15	743,979	634,263	643,525	27.10	23,746
1979	8,976.64	5,597	4,772	4,923	27.17	181
1980	990.18	612	522	548	27.25	20
1984	1,739.28	1,033	881	998	27.54	36
1993	14,687.31	7,793	6,644	9,219	28.09	328
1994	28,672.23	14,983	12,773	18,193	28.14	647
1995	184,081.61	94,657	80,698	118,110	28.19	4,190
1996	2,985.64	1,509	1,286	1,938	28.24	69
1997	51,432.19	25,541	21,774	33,772	28.29	1,194
1999	3,222.77	1,540	1,313	2,168	28.38	76
2004	34,352.32	14,587	12,436	24,665	28.60	862
2007	25.36	10	9	19	28.71	1
2008	137,162.78	51,342	43,771	104,365	28.75	3,630
2009	1,799.88	649	553	1,391	28.78	48
2011	795.18	263	224	635	28.85	22
2012	158,252.34	49,831	42,482	128,430	28.89	4,445

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -8						
2013	32,546.78	9,711	8,279	26,872	28.92	929
2018	31,684.29	6,415	5,469	28,750	29.08	989
2019	7,784.81	1,403	1,196	7,211	29.11	248
2021	28,365.89	3,743	3,191	27,444	29.17	941
2024	35,945.72	1,724	1,470	37,352	29.26	1,277
2025	84,951.26	1,388	1,183	90,564	29.29	3,092
	2,034,727.39	1,039,075	885,841	1,311,665		46,993

BROWNLEE
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -28

1960	429,804.31	308,804	363,819	186,331	35.49	5,250
1961	399.49	285	336	176	35.77	5
1969	4,979.10	3,293	3,880	2,494	37.91	66
1972	303.29	194	229	160	38.65	4
1973	2,049.52	1,300	1,532	1,092	38.89	28
1974	295.15	185	218	160	39.13	4
1975	46.79	29	34	26	39.36	1
1976	4,494.34	2,756	3,247	2,506	39.59	63
1977	549.65	333	392	311	39.82	8
1980	2,332,623.76	1,361,655	1,604,239	1,381,520	40.47	34,137
1982	1,151.47	654	771	703	40.89	17
1984	559.04	309	364	352	41.30	9
1985	8,469.77	4,612	5,434	5,408	41.49	130
1986	15,921.79	8,537	10,058	10,322	41.69	248
1988	6,229.64	3,236	3,813	4,161	42.06	99
1990	4,260.94	2,138	2,519	2,935	42.42	69
1991	112,746.57	55,585	65,488	78,828	42.59	1,851
1992	4,645.70	2,248	2,648	3,298	42.76	77
1994	2,217.19	1,031	1,215	1,623	43.09	38
1995	8,059.59	3,671	4,325	5,991	43.25	139
1996	15,086.02	6,720	7,917	11,393	43.41	262
1997	2,550.54	1,111	1,309	1,956	43.56	45
2004	68,378.65	24,510	28,877	58,648	44.53	1,317
2005	18,404.26	6,376	7,512	16,046	44.65	359
2006	1,048.95	350	412	930	44.78	21
2007	142,899.70	45,896	54,073	128,839	44.90	2,869

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
2008	396,858.60	122,347	144,144	363,835	45.01	8,083
2010	538,427.86	151,249	178,195	510,993	45.24	11,295
2011	64,049.41	17,086	20,130	61,853	45.35	1,364
2012	14,392.12	3,628	4,274	14,148	45.46	311
2013	91,829.74	21,756	25,632	91,910	45.57	2,017
2014	340,893.44	75,461	88,905	347,439	45.67	7,608
2015	636,055.53	130,663	153,941	660,210	45.77	14,425
2016	319,665.42	60,377	71,133	338,038	45.87	7,369
2017	65,376.19	11,223	13,222	70,459	45.97	1,533
2018	63,416.18	9,765	11,505	69,668	46.07	1,512
2019	18,291.23	2,485	2,928	20,485	46.16	444
2020	1,020,223.77	119,280	140,530	1,165,356	46.26	25,191
2021	944,187.71	91,802	108,157	1,100,403	46.35	23,741
2022	23,800.74	1,831	2,157	28,308	46.44	610
2023	18,506.08	1,037	1,222	22,466	46.53	483
2024	20,123.32	688	811	24,947	46.62	535
2025	1,034,449.78	12,076	14,227	1,309,868	46.70	28,049
	8,798,722.34	2,678,572	3,155,769	8,106,596		181,686

BLISS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1950	172,880.92	156,909	111,045	67,022	8.08	8,295
1952	299.87	271	192	117	8.11	14
1957	179.69	161	114	71	8.16	9
1973	2,344.69	2,041	1,444	971	8.28	117
1982	4,260.33	3,606	2,552	1,836	8.34	220
1986	2,574.63	2,145	1,518	1,134	8.35	136
1989	705.34	579	410	317	8.37	38
1991	2,653.41	2,156	1,526	1,207	8.37	144
1992	2,770.11	2,237	1,583	1,270	8.38	152
1993	9,807.48	7,872	5,571	4,531	8.38	541
1994	2,251.08	1,795	1,270	1,048	8.39	125
1997	5,686.88	4,435	3,139	2,719	8.40	324
2000	14,875.79	11,300	7,997	7,325	8.40	872
2005	7.91	6	4	4	8.42	
2006	27,120.60	19,128	13,537	14,397	8.42	1,710

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLISS						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2007	224,026.20	155,470	110,027	120,720	8.42	14,337
2012	24,352.68	15,125	10,704	14,379	8.44	1,704
2015	3,890.93	2,177	1,541	2,467	8.44	292
2018	58,992.40	27,976	19,799	40,963	8.45	4,848
2020	15,243.84	6,059	4,288	11,413	8.45	1,351
2021	31,895.30	11,156	7,895	24,957	8.46	2,950
2025	87,596.60	4,839	3,425	86,800	8.47	10,248
	694,416.68	437,443	309,580	405,669		48,427

CASCADE
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 1-2061
NET SALVAGE PERCENT.. -9

1983	994,636.07	570,644	601,328	482,825	30.47	15,846
1984	1,752.01	994	1,047	862	30.56	28
1988	957.97	518	546	498	30.90	16
1989	2,089.69	1,114	1,174	1,104	30.98	36
1990	7,518.95	3,952	4,165	4,031	31.06	130
1991	1,755.71	910	959	955	31.13	31
1992	12,362.47	6,308	6,647	6,828	31.21	219
1993	23,379.43	11,745	12,377	13,107	31.28	419
1994	2,753.07	1,360	1,433	1,568	31.35	50
1996	1,937.17	924	974	1,138	31.48	36
1997	12,349.11	5,781	6,092	7,369	31.54	234
1999	7,436.43	3,340	3,520	4,586	31.67	145
2005	27,939.21	10,758	11,336	19,117	32.00	597
2007	12,583.15	4,536	4,780	8,936	32.10	278
2009	871.10	291	307	643	32.19	20
2014	7,937.57	2,049	2,159	6,493	32.41	200
2015	27,075.82	6,518	6,868	22,644	32.46	698
2017	3,524.05	719	758	3,084	32.54	95
2018	87,059.17	16,046	16,909	77,986	32.58	2,394
2021	15,993.34	1,904	2,006	15,426	32.70	472
2022	9,400.94	892	940	9,307	32.74	284
2025	56,555.01	833	878	60,767	32.85	1,850
	1,317,867.44	652,136	687,202	749,274		24,078

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLEAR LAKE						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -1						
1988	685.23	477	692			
2015	19,708.58	7,856	14,894	5,012	15.03	333
2016	20,199.09	7,579	14,368	6,033	15.04	401
2021	11,641.89	2,591	4,912	6,846	15.07	454
	52,234.79	18,503	34,866	17,891		1,188

HELLS CANYON
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -30

1952	113.72	89	56	92	33.11	3
1967	437,873.50	299,959	187,867	381,369	37.39	10,200
1974	455.15	290	182	410	39.13	10
1981	20,171.70	11,800	7,390	18,833	40.69	463
1988	16,821.11	8,873	5,557	16,310	42.06	388
1989	6,848.83	3,553	2,225	6,678	42.24	158
1990	3,805.31	1,940	1,215	3,732	42.42	88
1991	4,153.45	2,080	1,303	4,097	42.59	96
1993	5,050.80	2,434	1,524	5,042	42.93	117
1995	2,383.38	1,102	690	2,408	43.25	56
1996	1,985.47	898	562	2,019	43.41	47
2005	7,986.87	2,810	1,760	8,623	44.65	193
2008	34,916.28	10,932	6,847	38,544	45.01	856
2009	19,467.59	5,827	3,649	21,658	45.13	480
2011	563,831.33	152,761	95,675	637,305	45.35	14,053
2012	110,255.74	28,231	17,681	125,651	45.46	2,764
2013	9,159.12	2,204	1,380	10,526	45.57	231
2014	5,836.92	1,312	822	6,766	45.67	148
2015	105,584.93	22,029	13,797	123,463	45.77	2,697
2016	9,992.83	1,917	1,201	11,790	45.87	257
2017	102,931.92	17,945	11,239	122,572	45.97	2,666
2018	164,177.53	25,676	16,081	197,350	46.07	4,284
2019	7,992.89	1,103	691	9,700	46.16	210
2020	2,087.87	248	155	2,559	46.26	55
2021	56,810.21	5,610	3,514	70,340	46.35	1,518

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
2022	4,163.99	325	204	5,210	46.44	112
2023	78,000.05	4,438	2,780	98,621	46.53	2,120
2024	69,677.90	2,420	1,516	89,066	46.62	1,910
	1,852,536.39	618,806	387,563	2,020,734		46,180

LOWER MALAD
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -2

1948	64,461.73	57,565	33,099	32,652	8.64	3,779
1988	422.22	340	195	235	8.99	26
1992	1,675.11	1,317	757	951	9.01	106
2003	10,942.26	7,790	4,479	6,682	9.05	738
2008	130,549.22	85,815	49,342	83,818	9.07	9,241
2009	70,216.30	45,225	26,003	45,617	9.07	5,029
2011	3,777.15	2,319	1,333	2,519	9.07	278
2016	96,216.00	49,016	28,183	69,957	9.09	7,696
2018	31,537.39	14,218	8,175	23,993	9.09	2,639
2020	2,464.04	924	531	1,982	9.10	218
2021	16,596.91	5,467	3,143	13,785	9.10	1,515
	428,858.33	269,996	155,242	282,193		31,265

LOWER SALMON
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1949	137,825.61	124,027	119,110	21,472	8.07	2,661
1957	44.95	40	38	7	8.16	1
1981	7,005.43	5,895	5,661	1,484	8.33	178
1989	17,544.65	14,265	13,699	4,196	8.37	501
1990	8,252.25	6,675	6,410	2,007	8.37	240
1996	2,011.04	1,566	1,504	547	8.39	65
2006	5,992.85	4,186	4,020	2,093	8.42	249
2007	302.89	208	200	109	8.42	13
2008	10,123.86	6,832	6,561	3,765	8.43	447

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
2009	209,287.15	138,491	133,001	80,472	8.43	9,546
2010	1,884.82	1,221	1,173	750	8.43	89
2011	4,861.13	3,074	2,952	2,006	8.43	238
2014	2,415.26	1,392	1,337	1,127	8.44	134
2015	22,132.95	12,265	11,779	10,797	8.44	1,279
2016	12,831.54	6,783	6,514	6,574	8.45	778
2019	10,716.15	4,652	4,468	6,463	8.45	765
2020	12,233.97	4,816	4,625	7,854	8.45	929
2021	46,789.97	16,207	15,564	32,161	8.46	3,802
2022	6,809.60	1,987	1,908	5,038	8.46	596
2023	20,154.51	4,587	4,405	16,152	8.46	1,909
2025	7,809.75	427	410	7,556	8.47	892
	547,030.33	359,596	345,340	212,631		25,312

MILNER
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 11-2068
NET SALVAGE PERCENT.. -10

1992	506,506.61	234,140	197,778	359,380	36.89	9,742
1993	2,720.36	1,236	1,044	1,948	37.00	53
1994	15,667.14	6,988	5,903	11,331	37.11	305
1995	14,057.66	6,151	5,196	10,268	37.21	276
1996	18,104.27	7,765	6,559	13,356	37.32	358
1997	8,103.30	3,403	2,875	6,039	37.42	161
1998	6,583.35	2,705	2,285	4,957	37.51	132
2000	7,038.38	2,759	2,331	5,412	37.70	144
2005	10,060.48	3,417	2,886	8,180	38.13	215
2009	9,345.56	2,728	2,304	7,976	38.43	208
2012	22,537.75	5,666	4,786	20,005	38.65	518
2014	9,092.85	2,021	1,707	8,295	38.78	214
2015	4,877.96	1,007	851	4,515	38.85	116
2016	10,179.31	1,941	1,640	9,558	38.91	246
2021	44,040.93	4,402	3,718	44,727	39.22	1,140
2023	41,309.00	2,396	2,024	43,416	39.34	1,104
2025	100,105.42	1,187	1,003	109,113	39.46	2,765
	830,330.33	289,912	244,888	668,475		17,697

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -16						
1988	572.70	270	232	433	42.06	10
1992	4,934.87	2,164	1,858	3,867	42.76	90
1996	4,751.00	1,918	1,647	3,864	43.41	89
2011	2,361.91	571	490	2,250	45.35	50
2015	2,700.48	503	432	2,701	45.77	59
2021	11,669.17	1,028	883	12,654	46.35	273
	26,990.13	6,454	5,541	25,768		571

OXBOW
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -20

1931	70.14	58	23	61	25.99	2
1946	207.87	156	62	187	31.20	6
1961	270,605.84	180,720	71,934	252,793	35.77	7,067
1962	1,996.17	1,322	526	1,869	36.05	52
1963	448.00	294	117	421	36.32	12
1966	108.00	69	27	102	37.13	3
1967	1,626.16	1,028	409	1,542	37.39	41
1968	106.56	67	27	101	37.65	3
1969	1,065.75	661	263	1,016	37.91	27
1971	471.03	286	114	451	38.40	12
1972	98.57	59	23	95	38.65	2
1973	864.69	514	205	833	38.89	21
1976	1,470.14	845	336	1,428	39.59	36
1977	166.90	95	38	162	39.82	4
1978	6,603.51	3,706	1,475	6,449	40.04	161
1980	2,033.77	1,113	443	1,998	40.47	49
1981	5,040.87	2,722	1,083	4,966	40.69	122
1983	5,158.41	2,710	1,079	5,111	41.10	124
1984	3,969.69	2,056	818	3,945	41.30	96
1985	794.12	405	161	792	41.49	19
1986	12,256.65	6,161	2,452	12,256	41.69	294
1988	9,384.26	4,569	1,819	9,442	42.06	224
1989	20,358.47	9,749	3,881	20,550	42.24	487
1990	9,203.62	4,330	1,724	9,321	42.42	220

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1991	1,129.36	522	208	1,147	42.59	27
1993	173.43	77	31	177	42.93	4
1994	6,728.09	2,933	1,167	6,906	43.09	160
1995	572.04	244	97	589	43.25	14
1997	36,277.80	14,810	5,895	37,638	43.56	864
1998	7,422.57	2,959	1,178	7,729	43.71	177
2000	3,090.06	1,170	466	3,242	43.99	74
2001	19,069.68	7,025	2,796	20,087	44.13	455
2003	16,633.37	5,774	2,298	17,662	44.40	398
2006	1,571.02	492	196	1,689	44.78	38
2007	60,860.40	18,325	7,294	65,738	44.90	1,464
2009	25,357.07	7,006	2,789	27,640	45.13	612
2010	9,345.05	2,461	980	10,234	45.24	226
2012	2,811.14	664	264	3,109	45.46	68
2014	101,143.34	20,990	8,355	113,017	45.67	2,475
2015	82,366.10	15,863	6,314	92,525	45.77	2,022
2017	910,813.60	146,579	58,345	1,034,632	45.97	22,507
2018	26,093.40	3,767	1,499	29,813	46.07	647
2019	49,996.96	6,367	2,534	57,462	46.16	1,245
2020	15,944.62	1,748	696	18,438	46.26	399
2021	74,646.88	6,804	2,708	86,868	46.35	1,874
2022	40,441.64	2,917	1,161	47,369	46.44	1,020
2023	18,514.53	972	387	21,831	46.53	469
2024	50,477.66	1,619	644	59,929	46.62	1,285
2025	32,503.87	356	142	38,863	46.70	832
	1,948,092.87	496,139	197,484	2,140,227		48,440

PAHSIMEROI ACCUMULATING PONDS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -10

1978	66.23	34	64	8	40.04	
1984	162.12	77	146	33	41.30	1
2011	19,024.13	4,361	8,256	12,670	45.35	279
2013	1,282.84	261	494	917	45.57	20

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -10						
2015	2,813.67	497	941	2,154	45.77	47
2017	7,583.21	1,119	2,119	6,223	45.97	135
2018	2,199.68	291	551	1,869	46.07	41
	33,131.88	6,640	12,571	23,874		523

PAHSIMEROI TRAPPING
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. -10

1951	484.49	322	404	129	32.80	4
1978	281.82	145	182	128	40.04	3
1984	162.12	77	97	82	41.30	2
1987	1,269.56	576	722	675	41.88	16
1988	1,213.21	541	678	657	42.06	16
1991	680.64	288	361	388	42.59	9
1992	748.14	311	390	433	42.76	10
1995	1,427.25	559	701	869	43.25	20
1996	1,315.31	504	632	815	43.41	19
2014	20,764.06	3,950	4,950	17,890	45.67	392
	28,346.60	7,273	9,115	22,066		491

SHOSHONE FALLS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -1

1921	22,746.46	19,551	22,974			
1988	145.05	102	138	9	14.31	1
1994	2,519.27	1,682	2,274	271	14.38	19
1995	3,594.36	2,375	3,210	420	14.39	29
1996	10,442.47	6,823	9,223	1,324	14.40	92
1997	10,022.83	6,473	8,750	1,373	14.41	95
1999	7,038.38	4,431	5,990	1,119	14.43	78
2000	7,560.51	4,694	6,345	1,291	14.44	89
2004	6,748.86	3,923	5,303	1,513	14.47	105
2005	3,630.65	2,069	2,797	870	14.48	60

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHOSHONE FALLS						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -1						
2006	1,545.93	862	1,165	396	14.49	27
2007	3,356.11	1,829	2,472	917	14.50	63
2009	6,739.43	3,486	4,712	2,095	14.51	144
2010	111,283.14	55,847	75,492	36,904	14.52	2,542
2014	26,448.61	11,344	15,334	11,379	14.55	782
2018	14,022.46	4,621	6,246	7,916	14.58	543
2019	722,786.91	215,975	291,947	438,068	14.59	30,025
2021	30,811.28	7,029	9,502	21,618	14.60	1,481
2022	2,805.04	525	710	2,123	14.61	145
2023	1,561.88	220	297	1,280	14.62	88
	995,809.63	353,861	474,882	530,886		36,408

STRIKE
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1950	110.42	100	66	48	8.08	6
1952	190,523.61	172,453	113,577	82,663	8.11	10,193
1961	66.83	60	40	29	8.19	4
1963	971.13	864	569	431	8.21	52
1965	42.15	37	24	19	8.23	2
1975	455.26	394	259	209	8.30	25
1978	549.10	471	310	255	8.31	31
1980	803.60	685	451	377	8.32	45
1981	1,773.80	1,507	993	835	8.33	100
1988	2,042.71	1,686	1,110	994	8.36	119
1991	6,003.33	4,877	3,212	2,971	8.37	355
1992	9,740.31	7,865	5,180	4,853	8.38	579
1993	3,790.64	3,042	2,003	1,901	8.38	227
1994	4,827.29	3,849	2,535	2,437	8.39	290
1995	11,877.77	9,405	6,194	6,040	8.39	720
1997	7,342.23	5,726	3,771	3,791	8.40	451
1999	1,089.34	835	550	572	8.40	68
2000	4,437.75	3,371	2,220	2,351	8.40	280
2005	272,103.56	194,766	128,272	151,995	8.42	18,052
2006	15,402.99	10,864	7,155	8,710	8.42	1,034
2007	15,399.32	10,687	7,038	8,823	8.42	1,048
2008	42,018.92	28,633	18,858	24,422	8.43	2,897

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2009	26,148.86	17,473	11,508	15,426	8.43	1,830
2010	7,884.30	5,156	3,396	4,725	8.43	560
2011	16,014.08	10,225	6,734	9,760	8.43	1,158
2012	6,549.39	4,068	2,679	4,067	8.44	482
2013	27,369.21	16,487	10,858	17,332	8.44	2,054
2014	255,143.69	148,526	97,818	164,980	8.44	19,547
2015	49,960.96	27,958	18,413	33,047	8.44	3,916
2016	41,375.57	22,086	14,546	28,071	8.45	3,322
2017	12,809.19	6,477	4,266	8,928	8.45	1,057
2018	57,874.29	27,445	18,075	41,535	8.45	4,915
2020	39,258.82	15,604	10,277	30,160	8.45	3,569
2021	596,559.63	208,657	137,420	477,036	8.46	56,387
2024	31,206.49	4,731	3,116	29,027	8.46	3,431
2025	23,175.24	1,280	843	23,027	8.47	2,719
	1,782,701.78	978,350	644,336	1,191,847		141,525

SWAN FALLS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 8-2042
NET SALVAGE PERCENT.. -2

1928	362.99	307	214	156	13.61	11
1938	162.66	135	94	72	14.19	5
1947	535.22	437	305	241	14.61	16
1956	166.26	133	93	77	14.97	5
1975	997.53	744	519	498	15.54	32
1984	3,338.59	2,363	1,649	1,757	15.73	112
1987	1,755.14	1,215	848	943	15.79	60
1989	4,980.29	3,393	2,367	2,713	15.82	171
1990	7,104.56	4,798	3,348	3,899	15.84	246
1994	780,717.18	507,040	353,775	442,556	15.89	27,851
1995	103,984.20	66,765	46,584	59,480	15.91	3,739
1996	4,168.65	2,645	1,845	2,407	15.92	151
1997	6,831.16	4,281	2,987	3,981	15.93	250
2002	2,477.19	1,441	1,005	1,521	15.99	95
2003	1,767.04	1,009	704	1,098	16.00	69
2006	117.15	63	44	76	16.03	5
2007	1,710.47	895	624	1,120	16.04	70
2010	11,192.29	5,367	3,745	7,671	16.07	477

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
2011	36,183.51	16,755	11,690	25,217	16.08	1,568
2013	96,754.58	41,287	28,807	69,883	16.10	4,341
2014	201,372.77	81,838	57,101	148,300	16.11	9,205
2016	27,983.84	10,112	7,055	21,488	16.13	1,332
2019	15,361.96	4,296	2,997	12,672	16.15	785
2020	26,308.69	6,504	4,538	22,297	16.16	1,380
2021	59,533.65	12,615	8,802	51,922	16.17	3,211
2022	28,290.29	4,888	3,410	25,446	16.18	1,573
2024	197,999.65	16,276	11,356	190,603	16.20	11,766
2025	52,917.48	1,553	1,084	52,892	16.20	3,265
	1,675,074.99	799,155	557,592	1,150,984		71,791

TWIN FALLS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -4

1938	23,228.08	20,048	15,729	8,428	12.99	649
1943	140.81	120	94	52	13.20	4
1944	888.72	759	596	329	13.23	25
1949	1,030.46	871	683	388	13.41	29
1950	106.10	90	71	40	13.45	3
1957	194.24	161	126	76	13.67	6
1980	335.04	255	200	148	14.19	10
1988	6,921.92	5,013	3,933	3,266	14.31	228
1989	931.82	670	526	443	14.32	31
1993	6,886.89	4,780	3,750	3,412	14.37	237
1994	587.13	404	317	294	14.38	20
1995	4,184.40	2,846	2,233	2,119	14.39	147
1996	13,789.43	9,277	7,279	7,062	14.40	490
1997	11,178.72	7,433	5,832	5,794	14.41	402
2011	86,455.20	43,204	33,897	56,016	14.53	3,855
2013	151,542.03	70,107	55,005	102,599	14.54	7,056
2021	13,010.37	3,056	2,398	11,133	14.60	763
2023	11,910.80	1,728	1,356	11,031	14.62	755
	333,322.16	170,822	134,025	212,630		14,710

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
1995	225,566.54	151,967	137,047	95,286	14.39	6,622
2000	29,280.51	18,540	16,720	13,439	14.44	931
2002	121,802.59	74,770	67,429	58,027	14.46	4,013
2005	3,126.99	1,817	1,639	1,582	14.48	109
2010	2,155.08	1,103	995	1,225	14.52	84
2013	6,651.50	3,048	2,749	4,102	14.54	282
2016	20,216.13	7,896	7,121	13,702	14.57	940
2019	5,814.24	1,772	1,598	4,391	14.59	301
2021	54,243.29	12,619	11,380	44,490	14.60	3,047
2023	3,740.27	537	484	3,368	14.62	230

472,597.14	274,069	247,162	239,613	16,559

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -2

1921	9,337.76	8,071	9,525			
1925	81.41	70	83			
1964	2,975.60	2,358	3,035			
1988	855.61	602	873			
1993	21,275.70	14,325	21,701			
1996	910.94	594	929			
2009	247,986.38	127,394	214,145	38,801	14.98	2,590
2014	70,012.69	29,741	49,994	21,419	15.02	1,426
2016	10,124.20	3,836	6,448	3,879	15.04	258
2017	16,707.05	5,907	9,929	7,112	15.04	473
2019	1,593.62	470	790	835	15.06	55
2021	43,641.05	9,810	16,490	28,024	15.07	1,860
	425,502.01	203,178	333,942	100,070		6,662

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -1						
1948	51,237.97	45,307	40,851	10,899	8.64	1,261
1957	54.51	48	43	12	8.75	1
1989	13,066.28	10,356	9,337	3,859	9.00	429
1992	3,686.93	2,871	2,589	1,135	9.01	126
2009	5,560.82	3,546	3,197	2,419	9.07	267
2013	2,500.00	1,431	1,290	1,235	9.08	136
2014	138,678.80	76,571	69,040	71,026	9.08	7,822
2021	41,707.51	13,603	12,265	29,859	9.10	3,281
	256,492.82	153,733	138,613	120,445		13,323

UPPER SALMON A
INTERIM SURVIVOR CURVE.. IOWA 85-R1
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -2

1937	4,392.89	4,003	2,946	1,535	7.92	194
1946	50,210.16	45,339	33,365	17,850	8.04	2,220
1957	65.91	59	43	24	8.16	3
1989	1,659.07	1,349	993	700	8.37	84
1990	694.83	562	414	295	8.37	35
1991	762.77	614	452	326	8.37	39
1992	2,565.38	2,051	1,509	1,107	8.38	132
1995	2,273.69	1,783	1,312	1,007	8.39	120
2007	11,035.50	7,584	5,581	5,675	8.42	674
2009	8,070.01	5,340	3,930	4,302	8.43	510
2012	21,515.92	13,234	9,739	12,207	8.44	1,446
2013	92,748.08	55,329	40,716	53,887	8.44	6,385
2014	6,823.03	3,933	2,894	4,065	8.44	482
2015	9,984.31	5,533	4,072	6,112	8.44	724
2018	7,387.11	3,469	2,553	4,982	8.45	590
2020	2,700.44	1,063	782	1,972	8.45	233
2021	25,326.13	8,772	6,455	19,377	8.46	2,290
	248,215.23	160,017	117,755	135,425		16,161

IDAHO POWER COMPANY

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON B						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1947	86,388.08	77,920	66,307	21,808	8.05	2,709
1949	1,487.44	1,339	1,139	378	8.07	47
1989	1,595.84	1,298	1,105	523	8.37	62
2001	65,664.60	48,883	41,598	25,380	8.41	3,018
2005	21,634.36	15,335	13,050	9,017	8.42	1,071
2007	13,740.00	9,443	8,036	5,979	8.42	710
2012	17,860.72	10,986	9,349	8,869	8.44	1,051
2018	6,671.34	3,133	2,666	4,139	8.45	490
2019	7,397.14	3,211	2,732	4,813	8.45	570
2021	48,620.64	16,841	14,331	35,262	8.46	4,168
	271,060.16	188,389	160,313	116,168		13,896
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 85-R1						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1974	202.47	174	102	104	8.29	13
2005	1,727.90	1,225	720	1,043	8.42	124
2017	3,048.60	1,527	897	2,212	8.45	262
2023	54,836.67	12,481	7,335	48,598	8.46	5,744
	59,815.64	15,407	9,055	51,957		6,143
	34,333,632.49	12,895,098	11,706,709	28,248,114		1,190,766
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.7 3.47

IDAHO POWER COMPANY

ACCOUNT 335.10 MISCELLANEOUS POWER PLANT EQUIPMENT - EQUIPMENT (FERC ACCOUNT 335.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
1997	611.99	612	612			
2004	1,105.18	1,105	1,105			
2005	7,443.06	7,443	7,443			
2008	2,828.67	2,829	2,829			
2009	2,693.77	2,694	2,694			
2010	21,817.55	21,818	21,818			
2013	1,517.73	1,265	1,219	299	2.50	120
2015	8,372.10	5,860	5,649	2,723	4.50	605
2018	13,533.44	6,767	6,523	7,010	7.50	935
2019	15,516.03	6,724	6,482	9,034	8.50	1,063
2020	12,923.61	4,739	4,568	8,356	9.50	880
2021	53,614.82	16,084	15,506	38,109	10.50	3,629
2023	1,835.97	306	295	1,541	12.50	123
2024	8,697.64	870	839	7,859	13.50	582
2025	41,155.83	1,372	1,322	39,834	14.50	2,747
	193,667.39	80,488	78,904	114,763		10,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 5.52						

IDAHO POWER COMPANY

ACCOUNT 335.20 MISCELLANEOUS POWER PLANT EQUIPMENT - FURNITURE (FERC ACCOUNT 335.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2013	42,231.03	26,394	10,101	32,130	7.50	4,284
	42,231.03	26,394	10,101	32,130		4,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5						10.14

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER DAM						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
1992	12,737.21	6,437	6,153	7,858	39.09	201
	12,737.21	6,437	6,153	7,858		201
NIAGARA SPRINGS HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. 0						
1966	46,667.72	29,493	30,181	16,487	32.89	501
	46,667.72	29,493	30,181	16,487		501
RAPID RIVER HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. 0						
1964	3,241.03	2,102	2,974	267	31.48	8
1965	3,956.36	2,533	3,583	373	32.19	12
2016	10,699.07	1,676	2,371	8,328	51.10	163
	17,896.46	6,311	8,928	8,968		183
AMERICAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -8						
1978	302,946.18	202,980	224,457	102,725	28.49	3,606
1980	3,386.40	2,225	2,460	1,197	28.78	42
1981	532,943.29	346,648	383,326	192,253	28.92	6,648
2024	442,889.04	22,103	24,442	453,878	30.96	14,660
	1,282,164.91	573,956	634,685	750,053		24,956

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNLEE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -28						
1960	274,510.29	239,320	227,785	123,589	28.64	4,315
1965	16,406.90	13,445	12,797	8,204	32.19	255
1980	227,526.95	150,213	142,973	148,262	41.74	3,552
2018	940,818.46	153,554	146,153	1,058,095	51.25	20,646
2020	84,519.44	10,463	9,959	98,226	51.37	1,912
2023	1,276,351.59	75,299	71,670	1,562,060	51.53	30,314
	2,820,133.63	642,294	611,335	2,998,436		60,994

BLISS
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1950	29,776.21	27,582	30,669			
1991	225,571.14	186,075	220,487	11,851	8.55	1,386
1993	35,232.85	28,717	34,028	2,262	8.55	265
1994	195,896.44	158,572	187,898	13,875	8.56	1,621
	486,476.64	400,946	473,083	27,988		3,272

CASCADE
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 1-2061
NET SALVAGE PERCENT.. -9

1983	122,668.04	75,298	74,560	59,148	32.48	1,821
	122,668.04	75,298	74,560	59,148		1,821

CLEAR LAKE
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -1

1955	5,744.89	4,806	5,737	65	13.79	5
1964	5,352.41	4,348	5,190	216	14.46	15
	11,097.30	9,154	10,927	281		20

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HELLS CANYON						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -30						
1967	818,191.89	663,377	642,585	421,064	33.59	12,535
2010	103,589.38	31,570	30,581	104,086	50.52	2,060
2019	46,900.15	6,855	6,640	54,330	51.31	1,059
2021	389,182.12	40,622	39,349	466,588	51.43	9,072
	1,357,863.54	742,424	719,155	1,046,068		24,726
LOWER MALAD						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 3-2035						
NET SALVAGE PERCENT.. -2						
1948	25,560.48	23,354	23,846	2,226	8.42	264
1985	199,373.45	165,609	169,099	34,262	9.18	3,732
1991	19,631.52	15,793	16,126	3,898	9.21	423
	244,565.45	204,756	209,071	40,386		4,419
LOWER SALMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1919	1,361.60	1,303	1,389			
1949	2,023.78	1,859	2,064			
1966	6,090.37	5,434	6,164	48	8.33	6
1984	76,017.96	64,268	72,903	4,636	8.52	544
1989	3,199.33	2,643	2,998	265	8.54	31
	88,693.04	75,507	85,518	4,949		581

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILNER						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 11-2068						
NET SALVAGE PERCENT.. -10						
1992	487,016.63	242,327	232,872	302,846	40.22	7,530
1995	2,122.87	996	957	1,378	40.72	34
	489,139.50	243,323	233,829	304,224		7,564
OXBOW HATCHERY						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -16						
1961	3,070.44	2,397	3,175	387	29.35	13
	3,070.44	2,397	3,175	387		13
OXBOW						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. -20						
1961	543,934.95	439,295	350,683	302,039	29.35	10,291
1962	4,870.64	3,886	3,102	2,743	30.06	91
1963	17,036.77	13,426	10,718	9,726	30.77	316
2014	20,033.31	4,421	3,529	20,511	50.94	403
2019	1,035,690.49	139,744	111,556	1,131,273	51.31	22,048
2020	927,000.21	107,580	85,880	1,026,521	51.37	19,983
2023	1,126,166.54	62,286	49,722	1,301,678	51.53	25,261
	3,674,732.91	770,638	615,190	3,794,489		78,393

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PAHSIMEROI ACCUMULATING PONDS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2077						
NET SALVAGE PERCENT.. 0						
1966	15,308.71	9,675	11,235	4,073	32.89	124
1981	1,041.65	529	614	427	42.27	10
1988	6,152.38	2,762	3,207	2,945	45.42	65
2017	36,831.15	5,240	6,085	30,746	51.18	601
	59,333.89	18,206	21,142	38,192		800

PAHSIMEROI TRAPPING
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 12-2077
NET SALVAGE PERCENT.. 0

1969	13,065.48	7,933	13,065			
1981	2,546.87	1,292	2,313	234	42.27	6
	15,612.35	9,225	15,378	234		6

SHOSHONE FALLS
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 12-2040
NET SALVAGE PERCENT.. -1

1919	1,013.61	945	1,024			
1921	29,476.96	27,337	29,772			
1988	20,892.83	15,100	21,102			
2014	63,725.01	27,927	64,362			
2019	353,500.57	107,993	349,508	7,528	14.99	502
	468,608.98	179,302	465,767	7,528		502

STRIKE
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 7-2034
NET SALVAGE PERCENT.. -3

1952	155,421.37	143,536	111,606	48,478	8.03	6,037
1979	20,776.00	18,074	14,053	7,346	8.48	866
1988	8,167.40	6,847	5,324	3,089	8.54	362

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRIKE						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -3						
2003	16,738.82	12,482	9,705	7,536	8.57	879
2007	9,311.79	6,550	5,093	4,498	8.58	524
2014	1,392,452.69	821,396	638,674	795,553	8.58	92,722
	1,602,868.07	1,008,885	784,455	866,499		101,390
SWAN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 8-2042						
NET SALVAGE PERCENT.. -2						
1928	6,433.83	5,896	4,846	1,716	9.10	189
1984	747,680.61	545,878	448,704	313,930	16.34	19,212
1994	81,828.67	54,674	44,941	38,524	16.53	2,331
1995	3.04	2	2	1	16.54	
2023	1,506,625.70	200,516	164,821	1,371,937	16.66	82,349
	2,342,571.85	806,966	663,315	1,726,108		104,081
TWIN FALLS						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -4						
1938	22,943.23	20,942	20,377	3,483	10.74	324
1956	844.99	729	709	169	13.50	13
1987	854,484.15	640,833	623,559	265,105	14.80	17,912
1991	5,588.07	4,057	3,948	1,864	14.86	125
	883,860.44	666,561	648,593	270,622		18,374

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWIN FALLS (NEW)						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 12-2040						
NET SALVAGE PERCENT.. -3						
1995	1,023,829.64	707,758	495,470	559,074	14.90	37,522
2023	730,394.09	107,474	75,238	677,068	15.00	45,138
	1,754,223.73	815,232	570,708	1,236,142		82,660

THOUSAND SPRINGS
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -2

1919	2,037.02	1,916	2,078			
1921	13,288.62	12,436	13,554			
1989	11,293.65	8,101	11,520			
1991	3,748.84	2,643	3,824			
1993	22,542.33	15,592	22,993			
2010	29,108.02	14,850	26,667	3,024	15.48	195
2011	590,697.52	291,302	523,100	79,412	15.48	5,130
2014	8,752.19	3,802	6,827	2,100	15.49	136
2015	31,842.99	13,114	23,549	8,931	15.49	577
2019	72,178.22	21,762	39,079	34,543	15.49	2,230
	785,489.40	385,518	673,190	128,009		8,268

UPPER MALAD
INTERIM SURVIVOR CURVE.. IOWA 90-R4
PROBABLE RETIREMENT YEAR.. 3-2035
NET SALVAGE PERCENT.. -1

1948	15,773.68	14,271	11,992	3,939	8.42	468
1991	7,939.82	6,325	5,315	2,704	9.21	294
2012	5,122.13	3,069	2,579	2,594	9.25	280
2015	1,234,041.01	662,340	556,590	689,792	9.25	74,572
2024	93,871.49	13,229	11,117	83,693	9.25	9,048
	1,356,748.13	699,234	587,593	782,723		84,662

IDAHO POWER COMPANY

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER SALMON A						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1991	1,650.89	1,349	1,370	314	8.55	37
	1,650.89	1,349	1,370	314		37
UPPER SALMON COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-R4						
PROBABLE RETIREMENT YEAR.. 7-2034						
NET SALVAGE PERCENT.. -2						
1937	9,578.80	8,960	9,770			
1940	55.47	52	57			
1947	17,097.18	15,753	17,183	256	7.83	33
1951	977.02	895	976	20	8.00	2
	27,708.47	25,660	27,986	277		35
	19,956,582.99	8,399,072	8,175,287	14,116,370		608,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2						3.05

IDAHO POWER COMPANY

ACCOUNT 341.10 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 338.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
2016	2,976.33	776	749	2,227	25.87	86
	2,976.33	776	749	2,227		86
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9						2.89

IDAHO POWER COMPANY

ACCOUNT 344.10 SOLAR PANELS (FERC ACCOUNT 338.40)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2016	79,330.62	36,214	29,109	50,222	10.87	4,620
	79,330.62	36,214	29,109	50,222		4,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9						5.82

IDAHO POWER COMPANY

ACCOUNT 346.10 MISCELLANEOUS POWER PLANT EQUIPMENT (FERC ACCOUNT 338.12)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2016	12,592.16	4,689	3,905	8,687	15.69	554
	12,592.16	4,689	3,905	8,687		554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 4.40

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -3						
1967	2,587.29	2,665	2,665			
1972	1,427.85	1,471	1,471			
1987	7,943.94	8,182	7,820	362		
	11,959.08	12,318	11,956	362		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2001	3,806,667.52	2,474,024	2,284,118	1,712,883	14.38	119,116
2002	287,444.04	183,703	169,602	132,214	14.46	9,143
2004	28,712.80	17,673	16,316	13,832	14.62	946
2012	23,858.97	11,721	10,821	14,231	15.07	944
2013	12,082.59	5,691	5,254	7,433	15.11	492
2015	288,306.66	122,727	113,306	189,416	15.18	12,478
2021	119,428.93	28,246	26,078	99,323	15.34	6,475
2022	354,615.69	68,616	63,349	308,997	15.36	20,117
2024	70,854.21	6,567	6,063	68,334	15.39	4,440
2025	178,245.19	5,886	5,434	181,723	15.40	11,800
	5,170,216.60	2,924,854	2,700,342	2,728,385		185,951
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2005	955,491.71	512,188	492,356	510,911	18.85	27,104
2007	395,175.75	200,451	192,689	222,245	19.10	11,636
2008	47,436.37	23,340	22,436	27,372	19.21	1,425
2012	12,863.16	5,435	5,225	8,282	19.59	423
2013	178,703.65	71,975	69,188	118,451	19.67	6,022
2014	11,840.42	4,519	4,344	8,088	19.75	410
2017	89,607.08	27,840	26,762	67,325	19.94	3,376
2020	132,523.65	29,650	28,502	110,648	20.09	5,508
2021	5,075.37	964	927	4,402	20.14	219
2022	8,103.72	1,245	1,197	7,312	20.18	362

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2023	36,515.76	4,191	4,029	34,313	20.21	1,698
2024	11,147.75	803	772	10,933	20.24	540
2025	43,965.44	1,111	1,068	45,096	20.27	2,225
	1,928,449.83	883,712	849,494	1,175,378		60,948
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	1,309,138.07	615,544	658,282	716,313	20.84	34,372
2017	10,270.50	2,992	3,200	7,584	21.77	348
2022	3,388.76	482	515	3,043	22.07	138
2024	7,200.49	473	506	7,055	22.16	318
	1,329,997.82	619,491	662,503	733,995		35,176
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2012	4,693,226.91	1,645,126	1,830,280	3,097,608	26.16	118,410
2013	12,512.44	4,148	4,615	8,523	26.35	323
2014	127,684,444.12	39,858,614	44,344,578	89,724,088	26.52	3,383,261
2015	117,262.63	34,188	38,036	85,090	26.69	3,188
2016	1,317,550.54	356,288	396,387	987,041	26.84	36,775
2017	149,265.47	36,997	41,161	115,568	26.99	4,282
2018	79,543.37	17,848	19,857	63,664	27.12	2,347
2019	9,688,911.30	1,932,429	2,149,918	8,023,439	27.25	294,438
2020	316,491.29	54,945	61,129	271,187	27.36	9,912
2021	255,656.60	37,351	41,555	226,885	27.47	8,259
2022	1,110,485.83	130,010	144,642	1,021,368	27.57	37,046

IDAHO POWER COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 6-2054 NET SALVAGE PERCENT.. -5						
2023	212,206.32	18,267	20,323	202,494	27.66	7,321
2024	3,296,796.92	176,474	196,336	3,265,301	27.74	117,711
2025	1,069,805.71	19,837	22,070	1,101,226	27.82	39,584
	150,004,159.45	44,322,522	49,310,885	108,193,482		4,062,857
	158,444,782.78	48,762,897	53,535,180	112,831,602		4,344,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0						2.74

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -3						
1959	28,502.96	29,358	29,358			
1994	32,803.43	33,788	31,948	1,840		
	61,306.39	63,146	61,306	1,840		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2001	1,281,611.11	839,779	838,113	507,579	13.88	36,569
2012	7,924.49	3,906	3,898	4,422	14.91	297
2024	778,031.94	72,241	72,098	744,836	15.36	48,492
	2,067,567.54	915,926	914,109	1,256,837		85,358
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2005	2,025,881.34	1,100,367	1,170,602	956,574	18.15	52,704
2007	245,078.25	125,753	133,780	123,553	18.52	6,671
2012	19,753.81	8,407	8,944	11,798	19.25	613
	2,290,713.40	1,234,527	1,313,325	1,091,924		59,988
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	680,176.64	324,204	348,647	365,538	20.16	18,132
2018	36,112.81	9,643	10,370	27,548	21.61	1,275
	716,289.45	333,847	359,017	393,087		19,407

IDAHO POWER COMPANY

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 6-2054 NET SALVAGE PERCENT.. -5						
2012	3,508,483.17	1,254,923	1,158,016	2,525,891	25.22	100,154
2014	2,193,899.96	696,331	642,559	1,661,036	25.76	64,481
2017	85,021.62	21,355	19,706	69,567	26.43	2,632
2018	141,185.30	32,076	29,599	118,646	26.62	4,457
2025	495,998.47	9,083	8,382	512,417	27.61	18,559
	6,424,588.52	2,013,768	1,858,262	4,887,556		190,283
	11,560,465.30	4,561,214	4,506,019	7,631,244		355,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5						3.07

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2001	23,248,259.78	14,743,558	15,702,086	8,708,587	13.12	663,764
2002	207,721.44	129,405	137,818	80,289	13.25	6,060
2003	832,018.49	508,726	541,800	331,819	13.37	24,818
2006	571,646.03	328,049	349,377	250,852	13.69	18,324
2007	70,946.77	39,743	42,327	32,167	13.78	2,334
2008	944,918.36	515,499	549,013	443,151	13.87	31,950
2009	185,738.50	98,447	104,847	90,178	13.96	6,460
2012	251,962.93	120,439	128,269	136,292	14.18	9,612
2013	65,019.98	29,787	31,724	36,547	14.25	2,565
2016	14,148.36	5,511	5,869	8,986	14.43	623
2017	137,104.36	49,807	53,045	90,914	14.48	6,279
2018	642,221.68	214,761	228,723	445,609	14.53	30,668
2019	13,290.59	4,032	4,294	9,661	14.57	663
2021	926,650.14	213,862	227,766	745,217	14.66	50,833
2022	46,565.89	8,808	9,381	39,514	14.70	2,688
2023	421,087.71	59,901	63,795	378,347	14.74	25,668
2024	6,838,311.12	621,664	662,080	6,518,146	14.77	441,310
2025	7,657,439.90	242,174	257,919	7,782,393	14.81	525,482
	43,075,052.03	17,934,173	19,100,133	26,128,672		1,850,101

BENNETT MOUNTAIN

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5

PROBABLE RETIREMENT YEAR.. 6-2046

NET SALVAGE PERCENT.. -5

2005	349,859.52	182,747	153,744-	521,096	16.91	30,816
2006	13,900.00	7,066	5,945-	20,540	17.09	1,202
2007	2,186,866.24	1,079,747	908,384-	3,204,594	17.26	185,666
2008	7,632,403.33	3,650,227	3,070,913-	11,084,936	17.43	635,969
2009	2,155.14	997	839-	3,102	17.58	176
2010	226,801.86	101,144	85,092-	323,234	17.73	18,231
2011	32,128.44	13,767	11,582-	45,317	17.87	2,536
2016	21,609.47	7,043	5,925-	28,615	18.46	1,550
2017	1,223,260.13	368,604	310,104-	1,594,527	18.56	85,912
2020	65,705.20	14,269	12,004-	80,995	18.83	4,301

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2022	26,602,918.46	3,986,886	3,354,142-	31,287,206	18.98	1,648,430
2023	582,980.23	65,173	54,830-	666,959	19.05	35,011
2024	2,023,307.20	142,042	119,499-	2,243,972	19.12	117,363
	40,963,895.22	9,619,712	8,093,002-	51,105,092		2,767,163
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	12,734,237.99	5,831,874	2,016,760-	15,387,710	18.68	823,753
2009	1,758,742.88	776,529	268,537-	2,115,217	18.88	112,035
2013	173,368.42	64,155	22,186-	204,223	19.55	10,446
2016	184,858.22	56,668	19,597-	213,698	19.96	10,706
2018	1,878,358.56	484,036	167,388-	2,139,664	20.20	105,924
2019	394,933.12	91,126	31,513-	446,193	20.31	21,969
2021	1,216,112.97	208,827	72,216-	1,349,135	20.51	65,779
2023	36,613,572.88	3,754,081	1,298,225-	39,742,476	20.70	1,919,926
2024	1,735,556.81	111,946	38,713-	1,861,047	20.78	89,560
	56,689,741.85	11,379,242	3,935,134-	63,459,363		3,160,098
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 30-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2014	105,829,471.80	37,561,102	8,224,500	102,896,445	19.29	5,334,186
2015	866,574.89	285,173	62,442	847,461	19.87	42,650
2016	1,156,658.10	349,531	76,534	1,137,957	20.44	55,673
2017	149,899.72	41,245	9,031	148,364	20.98	7,072
2019	1,029,221.67	224,544	49,167	1,031,516	22.00	46,887
2020	15,702.73	2,961	648	15,840	22.48	705
2022	4,022,906.58	504,732	110,518	4,113,534	23.36	176,093

IDAHO POWER COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH INTERIM SURVIVOR CURVE.. IOWA 30-R2 PROBABLE RETIREMENT YEAR.. 6-2054 NET SALVAGE PERCENT.. -5						
2023	26,859,523.18	2,469,411	540,710	27,661,789	23.76	1,164,217
2024	115,047.67	6,533	1,430	119,370	24.14	4,945
2025	238,951.06	4,624	1,012	249,886	24.50	10,199
	140,283,957.40	41,449,856	9,075,994	138,222,161		6,842,627
	281,012,646.50	80,382,983	16,147,991	278,915,288		14,619,989
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 5.20

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -3						
1967	484,555.66	499,092	499,092			
1995	37,391.18	38,513	38,513			
2002	19,698.11	20,289	4,040	16,249		
	541,644.95	557,894	541,645	16,249		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2001	13,166,034.86	8,763,938	10,748,115	3,076,222	13.35	230,429
2024	161,187.10	14,987	18,380	150,866	15.44	9,771
	13,327,221.96	8,778,925	10,766,495	3,227,088		240,200
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2006	8,139,999.35	4,410,594	5,985,622	2,561,377	17.65	145,121
	8,139,999.35	4,410,594	5,985,622	2,561,377		145,121
EVANDER ANDREWS/DANSKIN #1						
INTERIM SURVIVOR CURVE.. IOWA 45-S2						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -5						
2008	8,278,337.82	4,058,935	2,135,065	6,557,190	19.44	337,304
2018	87,273.06	23,628	12,429	79,208	21.53	3,679
2023	5,746,115.43	613,659	322,794	5,710,627	22.08	258,633
	14,111,726.31	4,696,222	2,470,288	12,347,025		599,616

IDAHO POWER COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH INTERIM SURVIVOR CURVE.. IOWA 45-S2 PROBABLE RETIREMENT YEAR.. 6-2054 NET SALVAGE PERCENT.. -5						
2014	34,673,356.87	11,380,472	13,754,805	22,652,220	25.07	903,559
2015	176,619.96	54,037	65,311	120,140	25.39	4,732
2023	64,848.48	5,703	6,893	61,198	27.35	2,238
2025	5,132,633.07	95,713	115,682	5,273,583	27.66	190,657
	40,047,458.38	11,535,925	13,942,690	28,107,141		1,101,186
	76,168,050.95	29,979,560	33,706,740	46,258,880		2,086,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.2 2.74

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

SALMON DIESEL
INTERIM SURVIVOR CURVE.. IOWA 45-L3
PROBABLE RETIREMENT YEAR.. 6-2012
NET SALVAGE PERCENT.. -3

1967	19,525.95	20,112	20,112			
1971	391.85	404	404			
1987	2,520.34	2,596	2,596			
2001	11,171.47	11,507	11,507			
2003	226,404.59	233,197	233,197			
2010	8,204.60	8,451	8,451			
2023	198,886.20	204,853	384,849	179,996-		
	467,105.00	481,120	661,114	179,996-		

EVANDER ANDREWS/DANSKIN #2
INTERIM SURVIVOR CURVE.. IOWA 45-L3
PROBABLE RETIREMENT YEAR.. 6-2041
NET SALVAGE PERCENT.. -5

2001	2,005,488.55	1,351,184	1,048,369	1,057,393	13.09	80,779
2002	6,403.72	4,231	3,283	3,441	13.32	258
2003	36,851.59	23,841	18,498	20,196	13.55	1,490
2004	1,616.95	1,023	794	904	13.76	66
2008	26,871.56	15,337	11,900	16,315	14.46	1,128
2009	140,811.63	77,948	60,479	87,373	14.60	5,984
2014	165,474.39	74,988	58,182	115,566	15.08	7,664
2015	45,934.43	19,718	15,299	32,932	15.14	2,175
2017	36,672.35	13,771	10,685	27,821	15.25	1,824
2019	20,596.52	6,439	4,996	16,630	15.33	1,085
2021	25,028.28	5,946	4,613	21,666	15.39	1,408
2022	58,761.15	11,414	8,856	52,843	15.42	3,427
2023	17,798.44	2,604	2,020	16,668	15.44	1,080
2024	19,347.01	1,798	1,395	18,919	15.45	1,225
2025	186,070.71	6,117	4,746	190,628	15.47	12,322
	2,793,727.28	1,616,359	1,254,116	1,679,298		121,915

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 45-L3						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2005	1,474,792.98	829,781	876,495	672,038	17.22	39,027
2007	9,373,968.82	4,952,830	5,231,656	4,611,011	17.85	258,320
2008	126,849.68	64,747	68,392	64,800	18.14	3,572
2010	120,130.05	56,825	60,024	66,113	18.65	3,545
2011	10,730.97	4,865	5,139	6,129	18.87	325
2014	5,493.99	2,139	2,259	3,509	19.43	181
2017	389,789.50	122,554	129,453	279,826	19.84	14,104
2018	22,948.93	6,580	6,950	17,146	19.94	860
2019	7,145.11	1,838	1,941	5,561	20.03	278
2021	47,087.67	9,015	9,523	39,920	20.18	1,978
2023	455,370.47	52,452	55,405	422,734	20.29	20,835
2024	79,563.04	5,740	6,063	77,478	20.33	3,811
2025	275,969.34	6,943	7,334	282,434	20.37	13,865
	12,389,840.55	6,116,309	6,460,635	6,548,698		360,701

EVANDER ANDREWS/DANSKIN #1
INTERIM SURVIVOR CURVE.. IOWA 45-L3
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. -5

2008	3,044,777.24	1,500,040	1,601,462	1,595,555	19.39	82,288
2009	8,189,440.28	3,879,485	4,141,787	4,457,125	19.72	226,021
2010	33.29	15	16	19	20.02	1
2016	13,062.23	4,210	4,495	9,221	21.40	431
2019	241,473.94	58,106	62,035	191,513	21.83	8,773
2021	16,296.27	2,902	3,098	14,013	22.03	636
2023	4,134.38	440	470	3,871	22.18	175
2024	117,788.36	7,814	8,342	115,335	22.24	5,186
	11,627,005.99	5,453,012	5,821,704	6,386,652		323,511

LANGLEY GULCH
INTERIM SURVIVOR CURVE.. IOWA 45-L3
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. -5

2014	62,794,955.82	20,630,309	24,327,903	41,606,800	25.10	1,657,641
2015	45,600.97	13,926	16,422	31,459	25.48	1,235

IDAHO POWER COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 45-L3						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2016	2,706,004.38	763,061	899,825	1,941,479	25.82	75,193
2018	23,749.84	5,503	6,489	18,448	26.45	697
2019	980,032.05	201,094	237,136	791,897	26.72	29,637
2020	8,750.77	1,557	1,836	7,352	26.96	273
2022	926,950.88	110,314	130,086	843,213	27.38	30,797
2023	112,554.07	9,832	11,594	106,588	27.55	3,869
2024	475,188.45	25,641	30,237	468,711	27.69	16,927
	68,073,787.23	21,761,237	25,661,529	45,815,948		1,816,269
	95,351,466.05	35,428,037	39,859,098	60,250,600		2,622,396
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0						2.75

IDAHO POWER COMPANY

ACCOUNT 345.10 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2012	13,616.51	12,255	12,255	1,362	1.50	908
2016	2,174.60	1,377	1,377	798	5.50	145
2017	2,564.65	1,453	1,453	1,112	6.50	171
2019	26,197.34	11,352	11,352	14,845	8.50	1,746
2020	15,736.03	5,770	5,770	9,966	9.50	1,049
2021	94,762.25	28,429	28,428	66,334	10.50	6,318
2022	19,458.61	4,540	4,540	14,919	11.50	1,297
2023	24,225.43	4,038	4,037	20,188	12.50	1,615
2024	8,032.79	803	803	7,230	13.50	536
2025	5,557.71	185	185	5,373	14.50	371
	212,325.92	70,202	70,200	142,126		14,156

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 6.67

IDAHO POWER COMPANY

ACCOUNT 345.22 SOFTWARE - NON-ERP (FERC ACCOUNT 345.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2023	264,896.35	66,224	66,250	198,646	7.50	26,486
	264,896.35	66,224	66,250	198,646		26,486
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5						10.00

IDAHO POWER COMPANY

ACCOUNT 345.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2010	8,740.65	8,741	8,741			
	8,740.65	8,741	8,741			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	122,098.41	93,609	93,584	28,515	3.50	8,147
2015	707.97	496	496	212	4.50	47
2017	9,119.10	5,168	5,167	3,952	6.50	608
2024	7,043.69	704	704	6,340	13.50	470
	138,969.17	99,977	99,950	39,019		9,272
	147,709.82	108,718	108,691	39,019		9,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2						6.28

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SALMON DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -3						
1950	49.64	51	51			
1955	93.00	96	96			
1999	861.86	888	2,143	1,255-		
	1,004.50	1,035	2,290	1,255-		
EVANDER ANDREWS/DANSKIN #2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2001	973,954.27	624,932	624,379	398,273	12.76	31,213
2002	46,565.61	29,427	29,401	19,493	12.86	1,516
2003	9,239.15	5,741	5,736	3,965	12.97	306
2004	3,837.10	2,342	2,340	1,689	13.07	129
2006	3,916.55	2,297	2,295	1,817	13.27	137
2007	8,929.62	5,119	5,114	4,262	13.37	319
2008	3,118.22	1,744	1,742	1,532	13.47	114
2009	13,971.35	7,606	7,599	7,071	13.57	521
2010	32,587.57	17,227	17,212	17,005	13.66	1,245
2011	12,523.49	6,406	6,400	6,749	13.76	490
2012	4,336.45	2,139	2,137	2,416	13.85	174
2013	4,235.51	2,005	2,003	2,444	13.95	175
2015	159,162.93	68,317	68,257	98,864	14.13	6,997
2016	152,077.58	61,511	61,457	98,225	14.22	6,908
2017	25,324.53	9,558	9,550	17,041	14.31	1,191
2018	128,603.65	44,719	44,679	90,354	14.40	6,275
2019	48,431.80	15,273	15,259	35,594	14.49	2,456
2021	2,546.00	614	613	2,060	14.66	141
2022	3,954.28	782	781	3,371	14.74	229
2024	33,871.95	3,231	3,228	32,337	14.91	2,169
2025	78,567.42	2,609	2,607	79,889	15.00	5,326
	1,749,755.03	913,599	912,791	924,452		68,031

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BENNETT MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. -5						
2007	797,275.59	406,389	359,854	477,286	16.62	28,718
2008	8,717.45	4,319	3,824	5,329	16.78	318
2010	26,134.65	12,123	10,735	16,707	17.11	976
2011	3,428.88	1,532	1,357	2,244	17.27	130
2012	4,999.24	2,144	1,898	3,351	17.42	192
2013	15,258.67	6,252	5,536	10,486	17.58	596
2016	6,800.54	2,337	2,069	5,071	18.05	281
2018	12,715.45	3,706	3,282	10,070	18.35	549
2019	53,038.91	13,912	12,319	43,372	18.50	2,344
2020	1,713.49	395	350	1,449	18.65	78
2021	10,438.48	2,052	1,817	9,143	18.80	486
2022	604,653.82	96,623	85,559	549,328	18.94	29,004
2025	11,164.71	295	261	11,462	19.38	591
	1,556,339.88	552,079	488,861	1,145,296		64,263

EVANDER ANDREWS/DANSKIN #1
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. -5

2008	933,654.32	444,004	452,498	527,839	17.95	29,406
2014	2,172.67	803	818	1,463	19.08	77
2019	12,438.86	3,065	3,124	9,937	19.99	497
2020	11,264.39	2,440	2,487	9,341	20.16	463
2021	147,931.09	27,210	27,731	127,597	20.34	6,273
2022	19,267.77	2,861	2,916	17,315	20.52	844
2023	633,352.77	70,153	71,495	593,525	20.69	28,687
2024	6,790.31	472	481	6,649	20.86	319
2025	51,302.65	1,226	1,249	52,618	21.04	2,501
	1,818,174.83	552,234	562,798	1,346,286		69,067

IDAHO POWER COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANGLEY GULCH						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -5						
2012	49,130.98	17,903	17,141	34,446	22.05	1,562
2013	76,048.21	26,305	25,185	54,665	22.33	2,448
2014	2,165,852.97	706,986	676,897	1,597,249	22.61	70,643
2015	59,836.25	18,304	17,525	45,303	22.89	1,979
2016	52,821.68	15,014	14,375	41,088	23.17	1,773
2017	142,266.12	37,225	35,641	113,739	23.44	4,852
2019	23,452.69	4,973	4,761	19,864	23.99	828
2020	72,065.14	13,309	12,743	62,926	24.27	2,593
2021	127,934.71	19,989	19,138	115,193	24.54	4,694
2022	549,927.62	69,054	66,115	511,309	24.81	20,609
2023	32,463.14	3,011	2,883	31,203	25.08	1,244
2024	52,339.66	3,031	2,902	52,055	25.35	2,053
2025	284,327.75	5,601	5,363	293,182	25.63	11,439

3,688,466.92	940,705	900,669	2,972,221	126,717

8,813,741.16	2,959,652	2,867,409	6,387,000	328,078

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 3.72

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R3						
NET SALVAGE PERCENT.. 0						
1919	18.08	16	18			
1922	439.12	386	439			
1925	18.83	16	18	1	11.14	
1926	105.85	92	105	1	11.46	
1929	697.46	595	682	15	12.46	1
1936	161.47	133	152	9	15.15	1
1941	15,732.27	12,514	14,344	1,388	17.39	80
1946	12,068.71	9,243	10,594	1,475	19.90	74
1948	215.92	163	187	29	20.99	1
1949	17,546.94	13,100	15,015	2,532	21.54	118
1950	61,524.12	45,520	52,176	9,348	22.11	423
1951	63,431.81	46,499	53,298	10,134	22.69	447
1952	53,975.04	39,192	44,922	9,053	23.28	389
1953	79,403.75	57,096	65,444	13,960	23.88	585
1954	15,893.78	11,314	12,968	2,926	24.49	119
1955	6,342.08	4,469	5,122	1,220	25.11	49
1956	66,616.61	46,444	53,235	13,382	25.74	520
1957	19,054.99	13,141	15,062	3,993	26.38	151
1958	20,508.70	13,987	16,032	4,477	27.03	166
1959	42,715.89	28,801	33,012	9,704	27.69	350
1960	150,742.35	100,465	115,154	35,588	28.35	1,255
1961	258,129.95	169,971	194,823	63,307	29.03	2,181
1962	25,372.63	16,504	18,917	6,456	29.71	217
1963	90,155.57	57,911	66,378	23,778	30.40	782
1964	160,628.50	101,858	116,751	43,878	31.10	1,411
1965	33,098.37	20,712	23,740	9,358	31.81	294
1966	167,203.09	103,233	118,327	48,876	32.52	1,503
1967	107,050.71	65,187	74,718	32,333	33.24	973
1968	11,448.14	6,873	7,878	3,570	33.97	105
1969	126,720.49	74,974	85,936	40,784	34.71	1,175
1970	11,359.07	6,620	7,588	3,771	35.46	106
1971	6,546.09	3,757	4,306	2,240	36.21	62
1972	4,111.78	2,324	2,664	1,448	36.96	39
1973	499,302.15	277,672	318,272	181,030	37.73	4,798
1974	145,125.22	79,392	91,000	54,125	38.50	1,406
1975	57,049.91	30,686	35,173	21,877	39.28	557
1976	233,575.19	123,494	141,551	92,024	40.06	2,297
1977	102,427.29	53,202	60,981	41,446	40.85	1,015
1978	71,350.88	36,389	41,710	29,641	41.65	712
1979	5,388.11	2,697	3,091	2,297	42.45	54
1980	1,096,503.19	538,449	617,178	479,325	43.26	11,080
1981	375,476.99	180,758	207,187	168,290	44.08	3,818

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R3						
NET SALVAGE PERCENT.. 0						
1982	264,820.73	124,932	143,199	121,622	44.90	2,709
1983	254,798.75	117,748	134,964	119,835	45.72	2,621
1984	13,658.38	6,177	7,080	6,578	46.56	141
1985	50,686.80	22,427	25,706	24,981	47.39	527
1986	99,047.47	42,835	49,098	49,949	48.24	1,035
1987	131,042.51	55,362	63,457	67,586	49.09	1,377
1989	14,651.56	5,895	6,757	7,895	50.80	155
1990	134,442.46	52,718	60,426	74,016	51.67	1,432
1991	493,202.84	188,344	215,883	277,320	52.54	5,278
1992	95,924.73	35,639	40,850	55,075	53.42	1,031
1993	210,899.29	76,173	87,311	123,588	54.30	2,276
1994	984,883.03	345,517	396,037	588,846	55.18	10,671
1995	687,538.84	233,928	268,132	419,407	56.08	7,479
1996	290,370.42	95,753	109,753	180,617	56.97	3,170
1997	1,291,495.19	412,219	472,491	819,004	57.87	14,152
1999	121,854.39	36,283	41,588	80,266	59.69	1,345
2000	1,296,251.87	372,102	426,509	869,743	60.60	14,352
2001	2,281,245.32	630,171	722,311	1,558,934	61.52	25,340
2002	2,594,984.12	688,735	789,438	1,805,546	62.44	28,916
2003	3,199,716.34	814,232	933,285	2,266,431	63.37	35,765
2004	242,149.94	58,971	67,593	174,557	64.30	2,715
2005	2,516,033.31	585,204	670,770	1,845,263	65.23	28,289
2006	926,834.76	205,322	235,343	691,492	66.17	10,450
2007	1,998,011.27	420,521	482,007	1,516,004	67.11	22,590
2008	837,905.90	167,087	191,518	646,388	68.05	9,499
2009	1,710,690.21	322,020	369,104	1,341,586	69.00	19,443
2010	3,042,214.27	538,654	617,413	2,424,801	69.95	34,665
2011	702,322.51	116,501	133,535	568,788	70.90	8,022
2012	16,541.73	2,557	2,931	13,611	71.86	189
2013	758,248.16	108,649	124,535	633,713	72.82	8,702
2014	97,480.59	12,867	14,748	82,733	73.78	1,121
2015	132,371.22	15,963	18,297	114,074	74.75	1,526
2016	600,496.54	65,628	75,224	525,273	75.71	6,938
2017	240,817.42	23,571	27,017	213,800	76.68	2,788
2018	2,208,148.31	190,674	218,554	1,989,594	77.66	25,619
2019	608,043.94	45,567	52,230	555,814	78.63	7,069
2020	241,116.84	15,318	17,558	223,559	79.60	2,809
2021	390,173.42	20,289	23,255	366,918	80.58	4,553
2022	867,739.36	35,117	40,252	827,487	81.56	10,146

IDAHO POWER COMPANY

ACCOUNT 350.20 LAND RIGHTS AND EASEMENTS (FERC ACCOUNT 350.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R3						
NET SALVAGE PERCENT.. 0						
2023	1,438,347.78	41,626	47,712	1,390,636	82.54	16,848
2024	455,260.89	7,926	9,085	446,176	83.52	5,342
2025	836,987.68	4,821	5,526	831,462	84.51	9,839
	39,594,688.18	9,757,892	11,184,630	28,410,058		438,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.8						1.11

IDAHO POWER COMPANY

ACCOUNT 351.10 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1983	32,931.03	32,931	32,931			
1989	5,701.86	5,702	5,702			
1991	46,953.84	46,954	46,954			
1992	26,193.71	26,194	26,194			
1993	8,000.45	8,000	8,000			
1994	96,792.49	96,792	96,792			
1995	28,626.09	28,626	28,626			
1997	199,220.70	199,221	199,221			
1998	49,699.94	49,700	49,700			
1999	881,118.04	881,118	881,118			
2000	17,059.90	17,060	17,060			
2001	573,227.70	573,228	573,228			
2002	114,796.67	114,797	114,797			
2003	92,879.21	92,879	92,879			
2004	379,174.46	379,174	379,174			
2005	65,813.47	65,813	65,813			
2006	6,675.96	6,676	6,676			
2007	52,415.62	52,416	52,416			
2008	48,924.23	48,924	48,924			
2009	319,000.72	319,001	319,001			
	3,045,206.09	3,045,206	3,045,206			

AMORTIZED
SURVIVOR CURVE. . 15-SQUARE
NET SALVAGE PERCENT. . 0

2012	4,651.62	4,186	4,186	466	1.50	311
2015	24,052.78	16,837	16,837	7,216	4.50	1,604
2016	40,702.91	25,778	25,778	14,925	5.50	2,714
2017	625,906.29	354,682	354,682	271,224	6.50	41,727
2018	176,595.07	88,298	88,298	88,297	7.50	11,773
2019	869,736.64	376,883	376,883	492,854	8.50	57,983
2020	343,818.84	126,068	126,068	217,751	9.50	22,921
2021	418,265.62	125,480	125,480	292,786	10.50	27,884
2022	497,061.15	115,979	115,979	381,082	11.50	33,138

IDAHO POWER COMPANY

ACCOUNT 351.10 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2023	315,819.37	52,638	52,638	263,181	12.50	21,054
2024	73,405.52	7,341	7,341	66,065	13.50	4,894
2025	260,212.68	8,673	8,673	251,540	14.50	17,348
	3,650,228.49	1,302,843	1,302,843	2,347,385		243,351
	6,695,434.58	4,348,049	4,348,049	2,347,385		243,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6						3.63

IDAHO POWER COMPANY

ACCOUNT 351.21 SOFTWARE - LICENSES (FERC ACCOUNT 351.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2025	203,905.65	20,391	20,400	183,506	4.50	40,779
	203,905.65	20,391	20,400	183,506		40,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						20.00

IDAHO POWER COMPANY

ACCOUNT 351.22 SOFTWARE - NON-ERP (FERC ACCOUNT 351.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	29,394.08	22,046	22,042	7,352	2.50	2,941
2019	171,096.15	111,212	111,190	59,906	3.50	17,116
2022	66,205.90	23,172	23,168	43,038	6.50	6,621
	266,696.13	156,430	156,400	110,296		26,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1						10.00

IDAHO POWER COMPANY

ACCOUNT 351.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1948	2,088.96	2,089	2,089			
1950	1,121.96	1,122	1,122			
1951	3,826.30	3,826	3,826			
1952	4,073.68	4,074	4,074			
1953	1,396.14	1,396	1,396			
1954	124.99	125	125			
1955	1,667.44	1,667	1,667			
1956	1,679.72	1,680	1,680			
1957	387.20	387	387			
1958	656.80	657	657			
1959	51.25	51	51			
1960	26,299.80	26,300	26,300			
1961	430.17	430	430			
1962	1,876.64	1,877	1,877			
1963	1,154.46	1,154	1,154			
1964	10,010.71	10,011	10,011			
1965	7,417.19	7,417	7,417			
1966	5,841.83	5,842	5,842			
1967	16,036.58	16,037	16,037			
1968	2,599.45	2,599	2,599			
1969	1,176.05	1,176	1,176			
1970	8,671.37	8,671	8,671			
1971	2,693.52	2,694	2,694			
1972	5,536.21	5,536	5,536			
1973	873.03	873	873			
1974	12,210.29	12,210	12,210			
1975	7,252.45	7,252	7,252			
1976	30,210.54	30,211	30,211			
1977	22,214.93	22,215	22,215			
1978	716.95	717	717			
1980	14,495.48	14,495	14,495			
1981	1,331.33	1,331	1,331			
1982	4,438.40	4,438	4,438			
1983	8,642.20	8,642	8,642			
1984	13,434.68	13,435	13,435			
1985	7,067.19	7,067	7,067			
1987	1,172.48	1,172	1,172			
1988	3,577.46	3,577	3,577			
1989	1,605.15	1,605	1,605			
1990	779.77	780	780			
1991	1,440.78	1,441	1,441			

IDAHO POWER COMPANY

ACCOUNT 351.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1992	8,201.83	8,202	8,202
1993	1,341.60	1,342	1,342
1994	58,569.61	58,570	58,570
1995	400.10	400	400
1996	9,127.70	9,128	9,128
1997	614.00	614	614
1999	12,012.31	12,012	12,012
2000	50,693.61	50,694	50,694
2001	537,866.11	537,866	537,866
2002	250,614.74	250,615	250,615
2003	918,954.51	918,955	918,955
2004	266,818.83	266,819	266,819
2005	353,985.81	353,986	353,986
2006	290,925.15	290,925	290,925
2007	553,985.13	553,985	553,985
2008	807,978.84	807,979	807,979
2009	723,355.63	723,356	723,356
2010	1,031,140.02	1,031,140	1,031,140
	6,114,867.06	6,114,867	6,114,867

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	487,198.72	470,960	467,000	20,199	0.50	20,199
2012	1,093,764.91	984,388	976,111	117,654	1.50	78,436
2013	798,277.08	665,228	659,635	138,642	2.50	55,457
2014	1,027,776.10	787,965	781,340	246,436	3.50	70,410
2015	732,398.35	512,679	508,368	224,030	4.50	49,784
2016	599,946.15	379,964	376,769	223,177	5.50	40,578
2017	467,570.80	264,958	262,730	204,841	6.50	31,514
2018	1,235,578.89	617,789	612,595	622,984	7.50	83,065
2019	372,062.78	161,226	159,870	212,192	8.50	24,964
2020	396,079.92	145,231	144,010	252,070	9.50	26,534
2021	1,282,577.96	384,773	381,538	901,040	10.50	85,813
2022	155,440.98	36,269	35,964	119,477	11.50	10,389

IDAHO POWER COMPANY

ACCOUNT 351.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2023	1,192,517.39	198,757	197,086	995,432	12.50	79,635
2024	249,557.05	24,956	24,746	224,811	13.50	16,653
2025	672,884.37	22,427	22,238	650,646	14.50	44,872
	10,763,631.45	5,657,570	5,610,000	5,153,631		718,303
	16,878,498.51	11,772,437	11,724,867	5,153,631		718,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2						4.26

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -45						
1909	2,402.80	3,306	3,484			
1919	7,192.68	9,543	10,213	216	5.95	36
1921	29,672.89	39,104	41,851	1,175	6.38	184
1923	4,980.59	6,518	6,976	246	6.82	36
1924	16,323.44	21,285	22,780	889	7.05	126
1926	482.43	625	669	31	7.50	4
1927	95,341.69	122,979	131,617	6,628	7.73	857
1928	2,066.40	2,656	2,843	153	7.96	19
1929	23,020.10	29,474	31,544	1,835	8.19	224
1930	167.15	213	228	14	8.43	2
1931	21.14	27	29	2	8.67	
1934	104.55	131	140	12	9.41	1
1936	5,426.12	6,752	7,226	642	9.93	65
1937	18,750.70	23,231	24,863	2,326	10.19	228
1938	25,622.26	31,601	33,821	3,331	10.46	318
1939	7,050.31	8,654	9,262	961	10.74	89
1940	5,276.07	6,446	6,899	751	11.02	68
1941	465.08	565	605	69	11.32	6
1942	104.39	126	135	16	11.62	1
1943	71.64	86	92	12	11.93	1
1944	49.10	59	63	8	12.25	1
1945	54.26	65	70	9	12.58	1
1946	31,299.29	37,007	39,606	5,778	12.92	447
1947	30,711.82	36,090	38,625	5,907	13.27	445
1948	63,362.73	73,987	79,184	12,692	13.63	931
1949	156,144.96	181,128	193,851	32,559	14.00	2,326
1950	66,175.82	76,229	81,583	14,372	14.39	999
1951	170,491.17	194,979	208,675	38,537	14.79	2,606
1952	99,367.43	112,797	120,720	23,363	15.20	1,537
1953	122,872.64	138,410	148,132	30,033	15.62	1,923
1954	64,533.03	72,118	77,184	16,389	16.05	1,021
1955	77,896.66	86,327	92,391	20,559	16.50	1,246
1956	194,565.06	213,765	228,780	53,339	16.96	3,145
1957	20,634.49	22,470	24,048	5,872	17.43	337
1958	10,854.02	11,712	12,535	3,203	17.91	179
1959	837,998.79	895,527	958,430	256,668	18.41	13,942
1960	743,660.14	786,852	842,121	236,186	18.92	12,483
1961	359,098.93	376,092	402,509	118,184	19.44	6,079
1962	84,313.58	87,377	93,514	28,741	19.97	1,439
1963	101,758.42	104,297	111,623	35,927	20.52	1,751
1964	67,319.95	68,232	73,025	24,589	21.07	1,167
1965	727,475.62	728,747	779,935	274,905	21.64	12,704

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -45						
1966	231,844.61	229,463	245,581	90,594	22.22	4,077
1967	903,756.67	883,425	945,478	364,969	22.81	16,000
1968	134,011.76	129,332	138,416	55,901	23.41	2,388
1969	214,901.19	204,682	219,059	92,548	24.02	3,853
1970	149,091.56	140,086	149,926	66,257	24.64	2,689
1971	144,108.51	133,524	142,903	66,054	25.27	2,614
1972	585,019.10	534,296	571,826	276,452	25.91	10,670
1973	175,954.98	158,329	169,450	85,685	26.56	3,226
1974	241,587.36	214,083	229,120	121,182	27.22	4,452
1975	819,631.14	715,111	765,341	423,124	27.88	15,177
1976	1,352,123.77	1,160,663	1,242,189	718,390	28.56	25,154
1977	815,914.85	688,894	737,283	445,794	29.24	15,246
1978	249,356.72	206,921	221,455	140,112	29.94	4,680
1979	78,676.63	64,147	68,653	45,428	30.64	1,483
1980	828,228.50	663,082	709,658	491,273	31.35	15,671
1981	1,069,767.30	840,730	899,784	651,379	32.06	20,317
1982	357,430.59	275,499	294,850	223,424	32.79	6,814
1983	185,449.85	140,136	149,979	118,923	33.52	3,548
1984	228,587.78	169,230	181,117	150,335	34.26	4,388
1985	642,271.36	465,516	498,214	433,079	35.01	12,370
1986	7,870.48	5,582	5,974	5,438	35.76	152
1987	11,991.67	8,316	8,900	8,488	36.52	232
1988	1,154,287.10	782,111	837,048	836,668	37.29	22,437
1989	162,273.27	107,363	114,904	120,392	38.06	3,163
1990	66,150.00	42,683	45,681	50,236	38.85	1,293
1991	236,812.73	148,978	159,442	183,936	39.63	4,641
1992	699,923.06	428,719	458,833	556,055	40.43	13,754
1993	56,846.96	33,878	36,258	46,170	41.23	1,120
1994	644,859.05	373,616	399,859	535,187	42.03	12,733
1995	547,753.85	308,055	329,693	464,550	42.85	10,841
1996	312,222.33	170,287	182,248	270,474	43.67	6,194
1997	188,430.20	99,571	106,565	166,659	44.49	3,746
1998	186,708.51	95,450	102,155	168,572	45.32	3,720
1999	443,609.05	219,066	234,453	408,780	46.16	8,856
2000	392,855.13	187,167	200,314	369,326	47.00	7,858
2001	4,513,449.48	2,070,877	2,216,338	4,328,164	47.85	90,453
2002	1,015,660.87	448,130	479,607	993,101	48.70	20,392
2003	2,530,562.05	1,071,440	1,146,699	2,522,616	49.56	50,900
2004	183,269.30	74,330	79,551	186,189	50.42	3,693
2005	3,418,448.15	1,324,890	1,417,952	3,538,798	51.29	68,996
2006	2,072,859.31	766,019	819,825	2,185,821	52.16	41,906
2007	3,269,347.08	1,148,589	1,229,268	3,511,285	53.04	66,201

IDAHO POWER COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -45						
2008	558,551.95	185,929	198,989	610,911	53.93	11,328
2009	1,992,663.18	626,991	671,032	2,218,330	54.81	40,473
2010	21,902,404.84	6,487,941	6,943,663	24,814,824	55.70	445,509
2011	1,100,725.24	305,532	326,993	1,269,059	56.60	22,422
2012	3,196,764.28	827,727	885,868	3,749,440	57.50	65,208
2013	3,111,920.92	747,099	799,576	3,712,709	58.41	63,563
2014	2,664,575.36	590,016	631,460	3,232,174	59.31	54,496
2015	5,624,698.15	1,138,307	1,218,263	6,937,549	60.23	115,184
2016	441,158.04	80,964	86,651	553,028	61.14	9,045
2017	1,252,027.53	205,925	220,389	1,595,051	62.06	25,702
2018	1,652,169.29	240,259	257,135	2,138,510	62.98	33,955
2019	1,374,507.42	173,394	185,573	1,807,463	63.91	28,281
2020	4,057,909.55	433,707	464,171	5,419,798	64.84	83,587
2021	1,471,523.81	128,940	137,997	1,995,713	65.77	30,344
2022	11,606,229.18	790,965	846,524	15,982,508	66.71	239,582
2023	7,881,850.42	385,261	412,322	11,016,361	67.64	162,868
2024	25,411,097.32	747,607	800,121	36,045,970	68.58	525,605
2025	20,089,325.15	195,459	209,188	28,920,333	69.53	415,940
	151,189,185.83	36,841,878	39,429,645	179,794,674		3,060,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.8 2.02

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -20						
1943	601.65	610	572	150	8.06	19
1944	908.32	913	856	234	8.45	28
1945	477.70	476	446	127	8.84	14
1946	84,973.84	83,869	78,604	23,365	9.23	2,531
1947	104,704.60	102,401	95,973	29,673	9.62	3,085
1948	157,079.43	152,210	142,656	45,839	10.01	4,579
1949	793,438.62	761,520	713,718	238,408	10.41	22,902
1950	432,703.81	411,304	385,486	133,759	10.81	12,374
1951	514,873.34	484,776	454,346	163,502	11.20	14,598
1952	640,376.97	597,026	559,550	208,902	11.60	18,009
1953	664,645.33	613,367	574,865	222,709	12.01	18,544
1954	192,221.06	175,617	164,593	66,072	12.41	5,324
1955	944,820.05	854,476	800,839	332,945	12.81	25,991
1956	584,819.81	523,369	490,516	211,268	13.22	15,981
1957	1,050,066.49	929,788	871,424	388,656	13.63	28,515
1958	29,225.74	25,602	23,995	11,076	14.04	789
1959	676,438.88	586,164	549,369	262,358	14.45	18,156
1960	2,432,090.48	2,083,932	1,953,120	965,389	14.87	64,922
1961	459,599.90	389,456	365,009	186,511	15.28	12,206
1962	183,906.23	154,058	144,388	76,299	15.70	4,860
1963	466,435.48	386,209	361,966	197,757	16.12	12,268
1964	140,368.34	114,864	107,654	60,788	16.54	3,675
1965	2,801,400.37	2,264,596	2,122,443	1,239,237	16.97	73,025
1966	580,591.36	463,716	434,608	262,102	17.39	15,072
1967	657,519.13	518,633	486,078	302,945	17.82	17,000
1968	830,534.56	646,671	606,078	390,563	18.26	21,389
1969	275,084.03	211,456	198,183	131,918	18.69	7,058
1970	363,834.30	275,984	258,660	177,941	19.13	9,302
1971	269,835.63	201,940	189,264	134,539	19.57	6,875
1972	1,390,506.29	1,026,511	962,075	706,533	20.01	35,309
1973	722,307.00	525,894	492,883	373,885	20.45	18,283
1974	473,704.99	339,976	318,635	249,811	20.90	11,953
1975	2,936,888.15	2,077,273	1,946,879	1,577,387	21.35	73,882
1976	5,257,647.35	3,664,181	3,434,174	2,875,003	21.80	131,881
1977	3,361,828.95	2,307,237	2,162,408	1,871,787	22.26	84,087
1978	1,828,402.36	1,235,444	1,157,893	1,036,190	22.72	45,607
1979	431,629.64	287,067	269,047	248,909	23.18	10,738
1980	1,298,582.21	849,865	796,518	761,781	23.64	32,224
1981	964,719.10	620,913	581,937	575,726	24.11	23,879
1982	401,163.73	253,754	237,825	243,571	24.59	9,905
1983	503,381.88	312,951	293,307	310,751	25.06	12,400
1984	463,487.81	283,015	265,250	290,935	25.54	11,391

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -20						
1985	652,190.57	390,860	366,325	416,304	26.03	15,993
1986	9,590,298.98	5,641,282	5,287,169	6,221,190	26.51	234,673
1987	106,968.80	61,688	57,816	70,547	27.01	2,612
1988	8,553,710.69	4,836,097	4,532,527	5,731,926	27.50	208,434
1989	140,548.85	77,843	72,957	95,702	28.00	3,418
1990	364,164.03	197,405	185,014	251,983	28.51	8,838
1991	2,781,520.52	1,475,051	1,382,459	1,955,366	29.02	67,380
1992	4,588,437.86	2,379,307	2,229,954	3,276,171	29.53	110,944
1993	867,737.81	439,547	411,956	629,329	30.05	20,943
1994	4,519,219.57	2,233,868	2,093,644	3,329,419	30.58	108,876
1995	3,956,314.91	1,907,244	1,787,523	2,960,055	31.11	95,148
1996	3,686,210.89	1,731,118	1,622,453	2,801,000	31.65	88,499
1997	3,628,619.19	1,658,831	1,554,703	2,799,640	32.19	86,972
1998	325,367.56	144,612	135,534	254,907	32.74	7,786
1999	1,692,446.36	730,751	684,880	1,346,056	33.29	40,434
2000	1,089,062.31	456,152	427,519	879,356	33.85	25,978
2001	24,081,393.62	9,769,725	9,156,462	19,741,210	34.42	573,539
2002	8,532,039.93	3,347,153	3,137,046	7,101,402	35.00	202,897
2003	11,182,883.82	4,237,463	3,971,470	9,447,991	35.58	265,542
2004	4,552,827.42	1,663,166	1,558,766	3,904,627	36.17	107,952
2005	9,811,197.40	3,448,204	3,231,754	8,541,683	36.77	232,300
2006	9,475,136.45	3,196,722	2,996,058	8,374,106	37.38	224,026
2007	17,917,244.45	5,788,632	5,425,270	16,075,423	38.00	423,037
2008	17,523,429.54	5,406,749	5,067,358	15,960,757	38.63	413,170
2009	8,375,716.73	2,462,461	2,307,888	7,742,972	39.26	197,223
2010	28,120,448.10	7,845,605	7,353,123	26,391,415	39.91	661,273
2011	20,022,129.54	5,281,277	4,949,762	19,076,793	40.57	470,219
2012	19,973,914.65	4,959,603	4,648,280	19,320,418	41.24	468,487
2013	11,309,668.32	2,630,855	2,465,712	11,105,890	41.92	264,931
2014	19,202,030.34	4,156,395	3,895,491	19,146,945	42.62	449,248
2015	36,393,899.51	7,281,546	6,824,471	36,848,208	43.33	850,409
2016	7,279,847.98	1,335,532	1,251,698	7,484,120	44.05	169,901
2017	18,285,982.60	3,038,253	2,847,537	19,095,642	44.80	426,242
2018	14,450,376.41	2,147,615	2,012,805	15,327,647	45.56	336,428
2019	13,826,614.90	1,809,185	1,695,619	14,896,319	46.33	321,526
2020	25,481,977.16	2,863,665	2,683,908	27,894,465	47.13	591,862
2021	9,944,742.17	929,396	871,056	11,062,635	47.95	230,712
2022	10,488,933.38	776,978	728,206	11,858,514	48.79	243,052

IDAHO POWER COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -20						
2023	16,599,385.25	892,582	836,553	19,082,709	49.67	384,190
2024	35,070,520.72	1,157,327	1,084,680	40,999,945	50.57	810,756
2025	48,688,619.03	550,376	515,828	57,910,515	51.51	1,124,258
	529,501,603.23	139,137,205	130,403,324	504,998,600		12,510,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.4						2.36

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -25						
1949	243,137.99	252,788	299,833	4,089	13.46	304
1950	51,777.78	53,388	63,324	1,398	14.01	100
1951	26,496.76	27,085	32,126	995	14.58	68
1952	158,381.68	160,460	190,323	7,654	15.16	505
1953	98,145.14	98,498	116,829	5,852	15.77	371
1958	50,574.28	48,196	57,166	6,052	19.01	318
1959	94,697.18	89,252	105,862	12,509	19.68	636
1960	3,465,437.76	3,228,835	3,829,742	502,055	20.37	24,647
1961	765,253.04	704,626	835,761	120,805	21.07	5,734
1964	24,363.15	21,619	25,642	4,812	23.21	207
1965	2,457,184.43	2,151,941	2,552,431	519,050	23.95	21,672
1966	413,094.82	357,007	423,448	92,921	24.69	3,764
1967	1,122,362.53	956,814	1,134,883	268,070	25.44	10,537
1968	101,389.40	85,230	101,092	25,645	26.20	979
1969	55,557.99	46,035	54,602	14,845	26.97	550
1970	2,256.87	1,843	2,186	635	27.75	23
1971	2,228.89	1,792	2,126	660	28.54	23
1973	2,198,407.66	1,712,340	2,031,017	716,993	30.15	23,781
1974	48,388.10	37,070	43,969	16,516	30.97	533
1975	41,271.43	31,089	36,875	14,714	31.79	463
1976	876,896.42	649,035	769,825	326,296	32.63	10,000
1978	97,502.40	69,592	82,544	39,334	34.32	1,146
1980	5,948,664.97	4,085,097	4,845,360	2,590,471	36.05	71,858
1981	10,157,491.66	6,835,738	8,107,913	4,588,952	36.93	124,261
1982	978,053.52	644,757	764,750	457,817	37.81	12,108
1983	2,389,611.54	1,542,046	1,829,031	1,157,983	38.70	29,922
1984	2,867,996.51	1,810,423	2,147,354	1,437,642	39.60	36,304
1985	88,194.56	54,418	64,546	45,697	40.51	1,128
1986	33,073.89	19,937	23,647	17,695	41.42	427
1987	1,301,580.20	765,899	908,438	718,537	42.34	16,971
1988	3,290.10	1,889	2,241	1,872	43.26	43
1989	228,912.06	128,082	151,919	134,221	44.19	3,037
1991	273,919.19	145,263	172,297	170,102	46.06	3,693
1992	186,249.67	96,007	113,875	118,937	47.01	2,530
1993	173,856.89	87,037	103,235	114,086	47.96	2,379
1994	2,421,204.43	1,176,161	1,395,052	1,631,454	48.91	33,356
1995	528,674.62	248,887	295,206	365,637	49.87	7,332
1996	653,181.49	297,704	353,109	463,368	50.83	9,116
1997	361,374.55	159,285	188,929	262,789	51.79	5,074
1998	8,218.92	3,498	4,149	6,125	52.76	116
1999	730,427.44	299,822	355,621	557,413	53.73	10,374
2000	348,054.08	137,590	163,196	271,872	54.70	4,970

IDAHO POWER COMPANY

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -25						
2001	10,800,990.40	4,104,376	4,868,227	8,633,011	55.68	155,047
2002	2,014,211.03	734,558	871,264	1,646,500	56.66	29,059
2003	17,593,946.29	6,146,885	7,290,859	14,701,574	57.64	255,059
2004	7,713,860.56	2,576,912	3,056,492	6,585,834	58.62	112,348
2005	2,366,028.85	753,817	894,107	2,063,429	59.61	34,615
2006	3,749,098.84	1,137,008	1,348,612	3,337,762	60.59	55,088
2007	23,367,212.56	6,725,376	7,977,011	21,232,005	61.58	344,787
2008	15,180,824.22	4,134,497	4,903,953	14,072,077	62.57	224,901
2009	1,372,106.78	352,460	418,055	1,297,078	63.56	20,407
2010	6,801,913.32	1,641,982	1,947,565	6,554,827	64.55	101,547
2011	1,678,640.95	379,268	449,852	1,648,449	65.54	25,152
2012	9,015,256.63	1,896,021	2,248,883	9,020,188	66.54	135,560
2013	4,429,530.86	863,094	1,023,721	4,513,193	67.53	66,832
2014	4,667,636.40	836,557	992,246	4,842,300	68.53	70,660
2015	33,150,163.41	5,428,339	6,438,588	34,999,116	69.52	503,440
2016	3,746,176.15	554,902	658,173	4,024,547	70.52	57,070
2017	13,313,622.30	1,766,052	2,094,726	14,547,302	71.51	203,430
2018	10,748,043.87	1,257,790	1,491,873	11,943,182	72.51	164,711
2019	6,666,751.31	676,009	801,818	7,531,621	73.51	102,457
2020	4,939,197.26	423,660	502,506	5,671,491	74.51	76,117
2021	5,778,305.75	405,348	480,786	6,742,096	75.51	89,287
2022	3,455,028.03	188,947	224,111	4,094,674	76.50	53,525
2023	5,839,525.16	228,106	270,558	7,028,848	77.50	90,695
2024	27,274,148.20	639,238	758,204	33,334,481	78.50	424,643
2025	6,086,596.96	47,552	56,402	7,551,844	79.50	94,992
	273,825,652.08	73,222,829	86,850,066	255,431,999		3,972,789

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.3 1.45

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 61-R1.5						
NET SALVAGE PERCENT.. -75						
1917	5,912.38	9,592	9,174	1,173	4.45	264
1941	23,259.33	33,557	32,095	8,609	10.71	804
1942	11,524.16	16,524	15,804	4,363	11.02	396
1944	348,648.65	493,612	472,103	138,032	11.65	11,848
1946	18,488.26	25,831	24,705	7,649	12.30	622
1947	16,571.33	22,995	21,993	7,007	12.63	555
1948	86,347.78	118,980	113,795	37,314	12.97	2,877
1949	6,142.92	8,403	8,037	2,713	13.32	204
1950	40,292.90	54,711	52,327	18,186	13.67	1,330
1951	1,218,592.18	1,642,053	1,570,500	562,036	14.03	40,060
1952	433,552.02	579,735	554,473	204,243	14.39	14,193
1953	400,727.87	531,587	508,423	192,851	14.76	13,066
1954	86,785.92	114,180	109,205	42,670	15.14	2,818
1955	136,577.70	178,161	170,398	68,613	15.53	4,418
1956	534,392.57	691,122	661,006	274,181	15.92	17,222
1957	21,289.60	27,283	26,094	11,163	16.33	684
1958	222,427.28	282,426	270,119	119,129	16.74	7,116
1959	358,028.31	450,295	430,673	195,877	17.16	11,415
1960	369,824.56	460,672	440,598	206,595	17.58	11,752
1961	1,329,690.95	1,639,552	1,568,108	758,851	18.02	42,112
1962	122,737.02	149,790	143,263	71,527	18.46	3,875
1963	70,523.75	85,157	81,446	41,971	18.91	2,220
1964	60,793.32	72,589	69,426	36,962	19.38	1,907
1965	143,417.82	169,309	161,931	89,050	19.85	4,486
1966	2,274,438.89	2,654,401	2,538,734	1,441,534	20.32	70,942
1967	697,884.36	804,652	769,589	451,709	20.81	21,706
1968	83,856.35	95,483	91,322	55,427	21.31	2,601
1969	761,171.73	855,789	818,498	513,553	21.81	23,547
1970	126,419.18	140,284	134,171	87,063	22.32	3,901
1971	17,863.50	19,556	18,704	12,557	22.84	550
1972	149,431.04	161,319	154,289	107,215	23.37	4,588
1973	220,770.09	234,911	224,675	161,673	23.91	6,762
1974	1,015,636.37	1,064,676	1,018,282	759,082	24.46	31,034
1975	421,140.86	434,828	415,880	321,117	25.01	12,840
1976	1,380,509.58	1,403,198	1,342,053	1,073,839	25.57	41,996
1977	509,308.87	509,355	487,160	404,131	26.14	15,460
1978	1,458,407.97	1,434,268	1,371,769	1,180,445	26.72	44,178
1979	136,213.89	131,654	125,917	112,457	27.31	4,118
1980	2,231,586.52	2,119,081	2,026,741	1,878,535	27.90	67,331
1981	3,181,228.73	2,966,122	2,836,871	2,730,279	28.50	95,799
1982	889,549.82	813,834	778,371	778,341	29.11	26,738
1983	2,329,177.52	2,089,470	1,998,420	2,077,641	29.73	69,884

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 61-R1.5						
NET SALVAGE PERCENT.. -75						
1984	3,331,870.91	2,929,731	2,802,066	3,028,708	30.35	99,793
1985	1,779,182.47	1,531,783	1,465,035	1,648,534	30.99	53,196
1986	1,183,837.77	997,821	954,340	1,117,376	31.62	35,338
1987	888,023.49	731,922	700,028	854,013	32.27	26,465
1988	209,455.82	168,733	161,380	205,168	32.92	6,232
1989	421,593.42	331,643	317,191	420,597	33.58	12,525
1990	3,304,860.55	2,537,166	2,426,608	3,356,898	34.24	98,040
1991	1,029,438.32	770,509	736,934	1,064,583	34.91	30,495
1992	1,448,613.40	1,056,010	1,009,994	1,525,079	35.59	42,851
1993	818,187.09	580,477	555,182	876,645	36.27	24,170
1994	1,749,388.70	1,206,510	1,153,936	1,907,494	36.96	51,610
1995	2,182,168.78	1,461,147	1,397,477	2,421,318	37.66	64,294
1996	3,746,327.03	2,433,286	2,327,254	4,228,818	38.36	110,240
1997	1,432,685.35	901,764	862,469	1,644,730	39.06	42,108
1998	773,075.57	470,844	450,327	902,555	39.77	22,694
1999	1,337,054.59	786,726	752,444	1,587,402	40.49	39,205
2000	1,183,320.01	671,833	642,557	1,428,253	41.21	34,658
2001	1,584,790.51	866,571	828,810	1,944,573	41.94	46,366
2002	608,186.23	319,819	305,883	758,443	42.67	17,775
2003	1,106,476.39	558,671	534,327	1,402,007	43.40	32,304
2004	1,142,444.76	552,581	528,502	1,470,776	44.14	33,321
2005	2,500,670.34	1,156,448	1,106,055	3,270,118	44.88	72,864
2006	1,440,177.37	635,043	607,371	1,912,939	45.63	41,923
2007	10,941,950.13	4,589,300	4,389,318	14,759,095	46.38	318,221
2008	4,782,966.96	1,901,791	1,818,919	6,551,273	47.14	138,975
2009	2,248,677.16	845,081	808,256	3,126,929	47.90	65,280
2010	7,271,324.13	2,574,231	2,462,057	10,262,760	48.66	210,908
2011	6,456,768.54	2,143,147	2,049,758	9,249,587	49.43	187,125
2012	14,143,029.97	4,382,041	4,191,091	20,559,211	50.20	409,546
2013	8,428,132.95	2,422,709	2,317,138	12,432,095	50.98	243,862
2014	12,508,346.66	3,315,838	3,171,348	18,718,259	51.76	361,636
2015	16,558,439.04	4,018,857	3,843,733	25,133,535	52.54	478,370
2016	14,861,905.65	3,270,288	3,127,783	22,880,552	53.33	429,037
2017	9,157,663.75	1,807,563	1,728,798	14,297,114	54.12	264,174
2018	14,045,930.38	2,449,926	2,343,169	22,237,209	54.92	404,902
2019	10,598,633.43	1,605,481	1,535,521	17,012,088	55.72	305,314
2020	14,693,609.75	1,888,423	1,806,134	23,907,683	56.52	422,995
2021	12,683,534.89	1,339,096	1,280,744	20,915,442	57.32	364,889
2022	7,834,237.11	645,051	616,943	13,092,972	58.13	225,236

IDAHO POWER COMPANY

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 61-R1.5						
NET SALVAGE PERCENT.. -75						
2023	10,426,050.85	613,234	586,512	17,659,077	58.95	299,560
2024	17,868,122.30	630,387	602,918	30,666,296	59.77	513,072
2025	21,111,765.35	248,274	237,455	36,708,134	60.59	605,845
	275,774,061.72	90,138,753	86,210,907	396,393,701		8,027,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.4						2.91

IDAHO POWER COMPANY

ACCOUNT 355.10 POLES AND FIXTURES - TREATMENT (FERC ACCOUNT 355.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
2014	140,503.75	77,769	95,639	44,865	8.93	5,024
2015	698,638.01	357,353	439,466	259,172	9.77	26,527
2016	263,735.16	123,164	151,465	112,270	10.66	10,532
2017	449,079.65	189,063	232,506	216,574	11.58	18,702
2018	451,275.08	168,326	207,004	244,271	12.54	19,479
2019	597,561.33	193,610	238,097	359,464	13.52	26,588
2020	414,814.85	113,867	140,031	274,784	14.51	18,938
2021	412,783.41	92,876	114,217	298,566	15.50	19,262
2022	778,329.60	136,208	167,506	610,824	16.50	37,020
2023	475,432.43	59,429	73,085	402,347	17.50	22,991
2024	594,992.01	44,624	54,877	540,115	18.50	29,195
2025	521,650.78	13,041	16,038	505,613	19.50	25,929
	5,798,796.06	1,569,330	1,929,931	3,868,865		260,187
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9						4.49

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -45						
1941	126,310.09	140,084	143,839	39,311	16.46	2,388
1942	4,322.78	4,761	4,889	1,379	16.83	82
1943	1,171.38	1,281	1,315	384	17.21	22
1944	86,544.89	93,956	96,474	29,016	17.59	1,650
1946	51,944.94	55,543	57,032	18,288	18.38	995
1947	2,387.20	2,533	2,601	860	18.78	46
1948	1,000.24	1,053	1,081	369	19.19	19
1949	157,396.66	164,290	168,694	59,531	19.61	3,036
1950	226,322.46	234,266	240,545	87,623	20.03	4,375
1951	2,616,904.85	2,684,883	2,756,848	1,037,664	20.47	50,692
1952	823,270.33	837,326	859,770	333,972	20.90	15,980
1953	345,218.58	347,894	357,219	143,348	21.35	6,714
1954	56,957.98	56,857	58,381	24,208	21.81	1,110
1955	177,915.05	175,904	180,619	77,358	22.27	3,474
1956	800,861.92	784,006	805,020	356,230	22.74	15,665
1957	105,404.57	102,139	104,877	47,960	23.22	2,065
1958	715,667.78	686,378	704,776	332,942	23.70	14,048
1959	830,649.41	788,223	809,350	395,092	24.19	16,333
1960	3,008,245.41	2,823,450	2,899,129	1,462,827	24.69	59,248
1961	3,577,622.13	3,320,033	3,409,022	1,778,530	25.20	70,577
1962	248,328.54	227,824	233,931	126,145	25.71	4,906
1963	190,812.98	172,963	177,599	99,080	26.24	3,776
1964	158,505.15	141,970	145,775	84,057	26.76	3,141
1965	2,726,398.03	2,411,499	2,476,136	1,477,141	27.30	54,108
1966	3,159,813.21	2,759,530	2,833,496	1,748,233	27.84	62,796
1967	1,971,932.33	1,699,255	1,744,801	1,114,501	28.40	39,243
1968	126,545.18	107,604	110,488	73,003	28.95	2,522
1969	795,386.44	666,948	684,825	468,485	29.52	15,870
1970	122,354.25	101,151	103,862	73,552	30.09	2,444
1971	74,932.75	61,047	62,683	45,969	30.67	1,499
1972	158,594.64	127,268	130,679	99,283	31.26	3,176
1973	2,143,892.40	1,694,211	1,739,622	1,369,022	31.85	42,983
1974	731,224.11	568,763	584,008	476,267	32.45	14,677
1975	1,028,583.25	787,275	808,377	683,069	33.05	20,668
1976	2,101,076.46	1,581,165	1,623,546	1,423,015	33.67	42,264
1977	70,043.35	51,827	53,216	48,347	34.28	1,410
1978	727,152.35	528,546	542,713	511,658	34.91	14,656
1979	154,886.66	110,561	113,524	111,062	35.54	3,125
1980	5,863,331.89	4,107,575	4,217,674	4,284,157	36.18	118,412
1981	7,647,796.53	5,256,331	5,397,221	5,692,084	36.82	154,592
1982	2,577,453.80	1,736,764	1,783,316	1,953,992	37.47	52,148
1983	1,148,481.79	758,194	778,516	886,783	38.13	23,257

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -45						
1984	146,205.35	94,521	97,055	114,943	38.79	2,963
1985	379,083.54	239,893	246,323	303,348	39.45	7,689
1987	630,964.81	381,641	391,870	523,029	40.80	12,819
1988	202,510.95	119,638	122,845	170,796	41.48	4,118
1989	197,405.63	113,800	116,850	169,388	42.17	4,017
1990	2,965,379.54	1,667,076	1,711,760	2,588,040	42.86	60,384
1991	776,117.48	425,064	436,457	688,913	43.56	15,815
1992	725,128.11	386,623	396,986	654,450	44.26	14,786
1993	619,968.64	321,439	330,055	568,900	44.97	12,651
1994	2,463,576.02	1,241,084	1,274,350	2,297,835	45.68	50,303
1995	1,477,629.24	722,343	741,705	1,400,857	46.40	30,191
1996	2,397,874.42	1,136,465	1,166,927	2,309,991	47.12	49,024
1997	615,481.39	282,522	290,095	602,353	47.84	12,591
1998	613,809.21	272,472	279,775	610,248	48.57	12,564
1999	2,106,970.62	903,426	927,641	2,127,466	49.30	43,153
2000	825,139.13	341,156	350,300	846,152	50.04	16,910
2001	10,658,955.11	4,243,612	4,357,357	11,098,128	50.78	218,553
2002	2,742,282.57	1,049,189	1,077,311	2,898,999	51.53	56,258
2003	4,195,026.67	1,540,710	1,582,007	4,500,782	52.27	86,106
2004	7,096,474.99	2,496,018	2,562,921	7,726,968	53.02	145,737
2005	3,597,854.91	1,208,805	1,241,206	3,975,684	53.78	73,925
2006	2,110,032.91	675,732	693,844	2,365,704	54.54	43,376
2007	18,935,675.09	5,765,913	5,920,461	21,536,268	55.30	389,444
2008	11,079,981.57	3,199,378	3,285,133	12,780,840	56.06	227,985
2009	4,567,168.68	1,245,937	1,279,333	5,343,062	56.83	94,018
2010	13,819,354.40	3,546,737	3,641,803	16,396,261	57.61	284,608
2011	4,830,767.72	1,162,766	1,193,933	5,810,680	58.38	99,532
2012	10,479,923.75	2,353,235	2,416,311	12,779,578	59.16	216,017
2013	4,027,382.77	839,224	861,718	4,977,987	59.94	83,049
2014	8,849,578.73	1,699,327	1,744,875	11,087,014	60.73	182,562
2015	27,324,947.07	4,799,709	4,928,360	34,692,813	61.52	563,927
2016	6,753,933.21	1,075,881	1,104,719	8,688,484	62.31	139,440
2017	7,592,201.24	1,085,127	1,114,212	9,894,480	63.10	156,806
2018	11,952,457.58	1,510,229	1,550,709	15,780,354	63.90	246,954
2019	7,925,303.44	868,427	891,704	10,599,986	64.71	163,808
2020	7,557,082.23	702,831	721,670	10,236,099	65.51	156,252
2021	11,318,415.96	862,763	885,888	15,525,815	66.32	234,105
2022	10,784,424.09	641,134	658,319	14,979,096	67.13	223,136

IDAHO POWER COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -45						
2023	5,147,073.95	218,599	224,458	7,238,799	67.95	106,531
2024	41,505,798.01	1,057,422	1,085,765	59,097,642	68.77	859,352
2025	33,313,174.51	283,062	290,649	48,013,454	69.59	689,948
	342,952,159.98	91,744,061	94,203,149	403,077,483		7,041,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.2						2.05

IDAHO POWER COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1949	149.57	125	144	6	11.35	1
1951	256,015.40	211,579	242,978	13,037	12.15	1,073
1952	1,998.24	1,640	1,883	115	12.56	9
1953	730.24	595	683	47	12.99	4
1954	1,162.26	939	1,078	84	13.43	6
1955	775.78	622	714	62	13.89	4
1956	1,384.58	1,101	1,264	121	14.36	8
1961	20,853.83	15,816	18,164	2,690	16.91	159
1966	8.67	6	7	2	19.79	
1988	2,747.75	1,350	1,550	1,198	35.60	34
1989	17,690.02	8,486	9,746	7,944	36.42	218
1991	14,604.35	6,662	7,651	6,953	38.07	183
1995	230.37	94	108	122	41.46	3
2009	6,184.16	1,406	1,615	4,569	54.08	84
2010	65,730.96	14,066	16,154	49,577	55.02	901
2023	14,824.80	521	598	14,227	67.54	211
	405,090.98	265,008	304,337	100,754		2,898
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.8 0.72						

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1909	1,707.90	2,431	2,375	187	3.57	52
1919	785.94	1,079	1,054	125	5.95	21
1921	84.70	115	112	15	6.38	2
1922	144.15	196	191	25	6.60	4
1923	36,669.98	49,646	48,499	6,506	6.82	954
1924	21.43	29	28	4	7.05	1
1929	20,949.75	27,748	27,107	4,318	8.19	527
1931	2,313.83	3,041	2,971	500	8.67	58
1936	3,332.92	4,290	4,191	808	9.93	81
1937	740.33	949	927	183	10.19	18
1938	7,119.33	9,083	8,873	1,806	10.46	173
1939	7,788.39	9,890	9,662	2,021	10.74	188
1940	1,610.73	2,036	1,989	427	11.02	39
1941	515.56	648	633	140	11.32	12
1942	184.75	231	226	51	11.62	4
1943	25.40	32	31	7	11.93	1
1944	50.59	63	62	14	12.25	1
1945	2,855.95	3,514	3,433	851	12.58	68
1946	8,123.11	9,936	9,706	2,479	12.92	192
1947	7,686.95	9,345	9,129	2,401	13.27	181
1948	13,725.16	16,579	16,196	4,392	13.63	322
1949	38,194.54	45,833	44,774	12,518	14.00	894
1950	39,694.61	47,302	46,209	13,333	14.39	927
1951	113,127.37	133,837	130,746	38,945	14.79	2,633
1952	45,774.06	53,752	52,510	16,151	15.20	1,063
1953	78,465.97	91,436	89,324	28,375	15.62	1,817
1954	25,040.07	28,948	28,279	9,281	16.05	578
1955	37,724.46	43,249	42,250	14,337	16.50	869
1956	110,824.04	125,959	123,050	43,186	16.96	2,546
1957	69,758.04	78,582	76,767	27,870	17.43	1,599
1958	21,272.14	23,744	23,196	8,712	17.91	486
1959	78,127.03	86,369	84,374	32,817	18.41	1,783
1960	61,475.56	67,289	65,735	26,478	18.92	1,399
1961	31,805.04	34,459	33,663	14,045	19.44	722
1962	59,672.12	63,972	62,494	27,014	19.97	1,353
1963	85,949.49	91,131	89,026	39,898	20.52	1,944
1964	130,911.59	137,261	134,090	62,277	21.07	2,956
1965	126,094.47	130,670	127,652	61,490	21.64	2,841
1966	107,056.99	109,611	107,079	53,506	22.22	2,408
1967	80,855.73	81,762	79,873	41,411	22.81	1,815
1968	90,187.65	90,039	87,959	47,322	23.41	2,021
1969	47,301.89	46,606	45,529	25,424	24.02	1,058

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
1970	161,042.48	156,533	152,917	88,647	24.64	3,598
1971	164,388.76	157,567	153,927	92,656	25.27	3,667
1972	190,068.21	179,575	175,427	109,675	25.91	4,233
1973	253,325.02	235,809	230,362	149,626	26.56	5,634
1974	271,721.84	249,090	243,336	164,247	27.22	6,034
1975	289,251.76	261,069	255,039	178,839	27.88	6,415
1976	283,343.92	251,609	245,797	179,219	28.56	6,275
1977	265,268.89	231,695	226,343	171,560	29.24	5,867
1978	426,526.08	366,145	357,688	282,101	29.94	9,422
1979	148,959.17	125,637	122,735	100,704	30.64	3,287
1980	246,405.18	204,075	199,361	170,247	31.35	5,431
1981	129,422.00	105,220	102,790	91,343	32.06	2,849
1982	276,136.38	220,179	215,093	199,112	32.79	6,072
1983	316,240.22	247,208	241,498	232,862	33.52	6,947
1984	197,913.90	151,573	148,072	148,799	34.26	4,343
1985	315,627.54	236,654	231,188	242,253	35.01	6,920
1986	247,267.19	181,422	177,231	193,670	35.76	5,416
1987	73,666.22	52,851	51,630	58,869	36.52	1,612
1988	35,852.46	25,130	24,550	29,229	37.29	784
1989	322,063.65	220,432	215,340	267,755	38.06	7,035
1990	173,154.35	115,581	112,911	146,821	38.85	3,779
1991	1,049,690.90	683,128	667,349	907,187	39.63	22,891
1992	379,818.77	240,670	235,111	334,617	40.43	8,276
1993	505,040.19	311,357	304,165	453,395	41.23	10,997
1994	349,706.95	209,599	204,758	319,802	42.03	7,609
1995	242,051.30	140,823	137,570	225,507	42.85	5,263
1996	190,207.71	107,317	104,838	180,474	43.67	4,133
1997	316,637.04	173,088	169,090	305,866	44.49	6,875
1998	777,158.28	411,004	401,510	764,227	45.32	16,863
1999	880,128.78	449,618	439,232	880,961	46.16	19,085
2000	566,083.07	278,997	272,553	576,572	47.00	12,267
2001	1,352,111.99	641,773	626,949	1,401,219	47.85	29,284
2002	1,950,055.13	890,073	869,514	2,055,569	48.70	42,209
2003	1,098,791.95	481,271	470,154	1,178,034	49.56	23,770
2004	1,197,671.65	502,501	490,894	1,305,613	50.42	25,895
2005	1,333,678.94	534,719	522,368	1,478,150	51.29	28,819
2006	703,801.09	269,056	262,841	792,861	52.16	15,201
2007	1,103,988.07	401,228	391,960	1,264,022	53.04	23,831
2008	2,470,574.53	850,755	831,104	2,874,758	53.93	53,305
2009	2,613,119.97	850,571	830,924	3,088,756	54.81	56,354
2010	2,354,562.53	721,520	704,854	2,826,990	55.70	50,754
2011	2,518,389.67	723,143	706,439	3,071,146	56.60	54,261

IDAHO POWER COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -50						
2012	203,972.81	54,635	53,373	252,586	57.50	4,393
2013	874,023.44	217,068	212,054	1,098,981	58.41	18,815
2014	1,078,070.27	246,948	241,244	1,375,861	59.31	23,198
2015	1,874,980.20	392,536	383,469	2,429,001	60.23	40,329
2016	1,272,663.44	241,622	236,041	1,672,954	61.14	27,363
2017	1,131,038.52	192,441	187,996	1,508,562	62.06	24,308
2018	4,448,443.94	669,202	653,744	6,018,922	62.98	95,569
2019	6,760,209.46	882,207	861,829	9,278,485	63.91	145,180
2020	3,634,489.44	401,847	392,565	5,059,169	64.84	78,025
2021	3,443,982.15	312,180	304,969	4,861,004	65.77	73,909
2022	4,507,988.76	317,813	310,472	6,451,511	66.71	96,710
2023	5,324,067.54	269,211	262,993	7,723,108	67.64	114,180
2024	3,234,114.17	98,430	96,157	4,755,014	68.58	69,335
2025	4,221,977.10	42,494	41,512	6,291,454	69.53	90,485
	72,346,684.68	19,948,591	19,487,804	89,032,223		1,561,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.0						2.16

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-S0						
NET SALVAGE PERCENT.. -20						
1919	6,746.47	7,164	6,610	1,486	7.25	205
1923	5,696.34	5,883	5,428	1,408	8.78	160
1924	140.21	144	133	35	9.17	4
1927	4.05	4	4	1	10.33	
1928	3,330.11	3,316	3,060	936	10.72	87
1929	977.21	966	891	282	11.11	25
1930	1,497.86	1,469	1,355	442	11.50	38
1931	8,898.58	8,663	7,994	2,684	11.89	226
1933	2,026.81	1,943	1,793	639	12.68	50
1934	20.07	19	18	6	13.08	
1935	51.63	49	45	17	13.48	1
1936	41,150.58	38,501	35,526	13,855	13.88	998
1937	24,453.81	22,693	20,939	8,406	14.28	589
1938	3,741.37	3,443	3,177	1,313	14.68	89
1939	23,908.89	21,823	20,137	8,554	15.08	567
1940	1,303.70	1,180	1,089	475	15.49	31
1941	38,676.63	34,699	32,018	14,394	15.90	905
1942	22,448.37	19,968	18,425	8,513	16.30	522
1943	21,011.55	18,526	17,094	8,120	16.71	486
1944	6,461.22	5,646	5,210	2,543	17.12	149
1945	26,561.45	23,000	21,223	10,651	17.54	607
1946	60,169.63	51,631	47,641	24,563	17.95	1,368
1947	83,320.34	70,830	65,357	34,627	18.37	1,885
1948	117,033.50	98,575	90,958	49,482	18.78	2,635
1949	223,781.50	186,698	172,271	96,267	19.20	5,014
1950	256,448.47	211,899	195,525	112,213	19.62	5,719
1951	448,207.27	366,678	338,343	199,506	20.05	9,950
1952	195,741.70	158,570	146,317	88,573	20.47	4,327
1953	600,055.96	481,185	444,002	276,065	20.90	13,209
1954	164,454.87	130,530	120,443	76,903	21.33	3,605
1955	300,068.91	235,710	217,496	142,587	21.76	6,553
1956	317,487.72	246,795	227,724	153,261	22.19	6,907
1957	308,347.85	237,163	218,836	151,181	22.62	6,684
1958	138,949.22	105,708	97,539	69,200	23.06	3,001
1959	446,812.53	336,171	310,194	225,981	23.50	9,616
1960	420,209.94	312,636	288,477	215,775	23.94	9,013
1961	343,703.93	252,837	233,299	179,146	24.38	7,348
1962	197,301.51	143,485	132,397	104,365	24.82	4,205
1963	393,121.69	282,524	260,692	211,054	25.27	8,352
1964	563,789.28	400,347	369,410	307,137	25.72	11,942
1965	702,428.82	492,768	454,690	388,225	26.17	14,835
1966	938,233.47	649,971	599,745	526,135	26.63	19,757

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-S0						
NET SALVAGE PERCENT.. -20						
1967	493,444.71	337,611	311,522	280,612	27.08	10,362
1968	1,590,988.01	1,074,604	991,565	917,621	27.54	33,320
1969	496,431.99	330,862	305,295	290,423	28.01	10,369
1970	484,909.89	318,935	294,289	287,603	28.47	10,102
1971	875,217.38	567,803	523,926	526,335	28.94	18,187
1972	1,366,979.15	874,599	807,015	833,360	29.41	28,336
1973	633,009.77	399,335	368,477	391,135	29.88	13,090
1974	1,191,151.72	740,563	683,336	746,046	30.36	24,573
1975	1,581,404.62	968,731	893,873	1,003,813	30.84	32,549
1976	2,650,951.51	1,599,669	1,476,055	1,705,087	31.32	54,441
1977	2,926,895.01	1,738,857	1,604,488	1,907,786	31.81	59,974
1978	1,801,238.03	1,053,292	971,899	1,189,587	32.30	36,829
1979	1,360,102.81	782,636	722,158	909,965	32.79	27,751
1980	1,948,962.25	1,102,933	1,017,704	1,321,051	33.29	39,683
1981	1,822,150.48	1,013,808	935,467	1,251,114	33.79	37,026
1982	541,254.61	295,986	273,114	376,392	34.29	10,977
1983	780,796.56	419,400	386,991	549,965	34.80	15,804
1984	426,201.49	224,789	207,419	304,023	35.31	8,610
1985	905,371.16	468,551	432,344	654,101	35.83	18,256
1986	723,256.55	367,142	338,771	529,137	36.35	14,557
1987	688,439.84	342,645	316,167	509,961	36.87	13,831
1988	207,877.80	101,365	93,532	155,921	37.40	4,169
1989	1,276,953.83	609,781	562,660	969,685	37.93	25,565
1990	3,410,977.48	1,593,759	1,470,602	2,622,571	38.47	68,172
1991	4,087,433.79	1,867,745	1,723,416	3,181,505	39.01	81,556
1992	3,415,323.45	1,524,846	1,407,014	2,691,374	39.56	68,033
1993	3,663,899.40	1,596,742	1,473,355	2,923,324	40.12	72,865
1994	1,276,483.10	542,924	500,970	1,030,810	40.67	25,346
1995	3,261,734.16	1,351,924	1,247,455	2,666,626	41.24	64,661
1996	1,668,166.40	673,305	621,276	1,380,524	41.81	33,019
1997	2,888,012.76	1,133,741	1,046,132	2,419,483	42.39	57,077
1998	5,744,837.11	2,191,816	2,022,445	4,871,360	42.97	113,367
1999	4,597,092.47	1,702,230	1,570,691	3,945,820	43.56	90,584
2000	4,302,184.28	1,544,708	1,425,341	3,737,280	44.15	84,650
2001	8,228,294.79	2,858,707	2,637,802	7,236,152	44.76	161,666
2002	9,155,255.17	3,074,408	2,836,835	8,149,471	45.37	179,622
2003	8,758,979.23	2,839,591	2,620,163	7,890,612	45.98	171,610
2004	5,513,550.62	1,721,286	1,588,274	5,027,987	46.61	107,874
2005	7,855,818.84	2,358,254	2,176,021	7,250,962	47.24	153,492
2006	6,022,371.18	1,734,443	1,600,415	5,626,430	47.88	117,511
2007	8,682,944.60	2,391,491	2,206,690	8,212,844	48.54	169,197
2008	14,545,695.95	3,823,482	3,528,024	13,926,811	49.20	283,065

IDAHO POWER COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-S0						
NET SALVAGE PERCENT.. -20						
2009	14,137,210.02	3,535,603	3,262,391	13,702,261	49.87	274,760
2010	1,108,435.07	262,859	242,547	1,087,575	50.55	21,515
2011	7,013,987.40	1,571,161	1,449,750	6,967,035	51.24	135,969
2012	1,444,493.74	304,314	280,798	1,452,594	51.94	27,967
2013	5,456,424.31	1,075,723	992,597	5,555,112	52.65	105,510
2014	6,826,080.31	1,250,811	1,154,155	7,037,141	53.38	131,831
2015	10,312,781.26	1,744,304	1,609,514	10,765,824	54.12	198,925
2016	11,520,854.77	1,781,908	1,644,212	12,180,814	54.88	221,954
2017	12,700,204.61	1,778,079	1,640,679	13,599,567	55.65	244,377
2018	17,926,490.40	2,243,464	2,070,101	19,441,687	56.43	344,528
2019	16,539,922.11	1,817,870	1,677,395	18,170,512	57.23	317,500
2020	23,397,875.29	2,206,045	2,035,574	26,041,876	58.05	448,611
2021	12,460,221.17	975,486	900,106	14,052,159	58.89	238,617
2022	25,656,768.40	1,583,433	1,461,074	29,327,048	59.76	490,747
2023	17,065,811.76	767,142	707,862	19,771,112	60.64	326,041
2024	32,843,086.06	900,952	831,331	38,580,372	61.56	626,712
2025	46,923,209.12	438,075	404,223	55,903,628	62.51	894,315
	404,645,674.77	82,168,338	75,818,822	409,755,988		7,863,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.1 1.94

IDAHO POWER COMPANY

ACCOUNT 363.10 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1983	17,699.10	17,699	17,699			
1987	39.89	40	40			
1990	48,435.41	48,435	48,435			
1991	22,755.22	22,755	22,755			
1992	28,143.50	28,144	28,144			
1993	2,457.30	2,457	2,457			
1994	9,465.92	9,466	9,466			
1995	12,881.93	12,882	12,882			
1996	33,130.47	33,130	33,130			
1999	300,063.73	300,064	300,064			
2000	102,755.97	102,756	102,756			
2003	17,387.78	17,388	17,388			
2004	2,290.62	2,291	2,291			
2005	34,347.52	34,348	34,348			
2006	19,986.62	19,987	19,987			
2007	13,372.84	13,373	13,373			
	665,213.82	665,215	665,214			

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	15,433.77	14,919	14,758	676	0.50	676
2012	19,040.90	17,137	16,952	2,089	1.50	1,393
2013	24,050.29	20,042	19,826	4,224	2.50	1,690
2017	86,200.95	48,847	48,321	37,880	6.50	5,828
2018	31,810.23	15,905	15,734	16,077	7.50	2,144
2019	17,765.87	7,698	7,615	10,151	8.50	1,194
2020	6,929.12	2,541	2,514	4,416	9.50	465
2021	45,664.64	13,699	13,551	32,113	10.50	3,058
2022	81,792.18	19,085	18,879	62,913	11.50	5,471
2023	97,348.62	16,225	16,050	81,298	12.50	6,504
	426,036.57	176,098	174,200	251,837		28,423
	1,091,250.39	841,313	839,414	251,837		28,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 2.60

IDAHO POWER COMPANY

ACCOUNT 363.21 SOFTWARE - LICENSES (FERC ACCOUNT 363.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2021	18,900.00	17,010	16,567	2,333	0.50	2,333
2022	22,680.00	15,876	15,462	7,218	1.50	4,812
2023	92,645.15	46,323	45,116	47,529	2.50	19,012
2024	304,960.88	91,488	89,105	215,856	3.50	61,673
	439,186.03	170,697	166,250	272,936		87,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1						20.00

IDAHO POWER COMPANY

ACCOUNT 363.22 SOFTWARE - NON-ERP (FERC ACCOUNT 363.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	1,868,706.04	1,401,530	1,401,192	467,514	2.50	187,006
2019	451,531.97	293,496	293,425	158,107	3.50	45,173
2020	960,401.98	528,221	528,093	432,309	4.50	96,069
2021	1,145,683.77	515,558	515,434	630,250	5.50	114,591
2022	587,211.93	205,524	205,474	381,738	6.50	58,729
2023	759,819.84	189,955	189,909	569,911	7.50	75,988
2024	434,858.01	65,229	65,214	369,644	8.50	43,488
2025	975,413.48	48,771	48,759	926,654	9.50	97,543
	7,183,627.02	3,248,284	3,247,500	3,936,127		718,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5						10.00

IDAHO POWER COMPANY

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . 0						
1948	62.80	63	63			
1950	416.84	417	417			
1951	1,434.88	1,435	1,435			
1952	790.03	790	790			
1953	48.53	49	49			
1954	73.66	74	74			
1955	341.50	342	342			
1956	533.26	533	533			
1957	63.97	64	64			
1958	232.73	233	233			
1960	511.20	511	511			
1961	21.57	22	22			
1962	700.43	700	700			
1963	427.41	427	427			
1964	816.90	817	817			
1965	262.23	262	262			
1966	891.45	891	891			
1967	1,064.72	1,065	1,065			
1968	1,338.34	1,338	1,338			
1969	187.99	188	188			
1970	3,020.66	3,021	3,021			
1971	91.75	92	92			
1972	4,855.67	4,856	4,856			
1973	591.09	591	591			
1974	1,462.62	1,463	1,463			
1975	8,058.17	8,058	8,058			
1976	224.00	224	224			
1977	19,540.96	19,541	19,541			
1978	3,907.68	3,908	3,908			
1979	172.83	173	173			
1980	3,783.67	3,784	3,784			
1981	2,274.41	2,274	2,274			
1982	7,404.13	7,404	7,404			
1983	719.77	720	720			
1984	7,969.94	7,970	7,970			
1985	5,042.11	5,042	5,042			
1986	715.88	716	716			
1987	511.10	511	511			
1988	759.61	760	760			
1990	10,732.33	10,732	10,732			
1991	3,906.33	3,906	3,906			

IDAHO POWER COMPANY

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

FULLY ACCRUED
NET SALVAGE PERCENT.. 0

1992	3,229.46	3,229	3,229			
1993	13,767.69	13,768	13,768			
1994	102,631.74	102,632	102,632			
1995	3,344.20	3,344	3,344			
1996	7,650.69	7,651	7,651			
1998	117,220.97	117,221	117,221			
1999	429,330.50	429,330	429,331			
2000	62,502.82	62,503	62,503			
2001	104,378.39	104,378	104,378			
2002	248,006.27	248,006	248,006			
2003	342,715.34	342,715	342,715			
2004	340,923.14	340,923	340,923			
2005	120,515.18	120,515	120,515			
2006	180,618.82	180,619	180,619			
2007	181,765.14	181,765	181,765			
2008	243,401.74	243,402	243,402			
2009	202,524.77	202,525	202,525			
2010	440,452.51	440,453	440,453			
	3,240,944.52	3,240,946	3,240,945			

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

2011	879,929.79	850,602	830,250	49,680	0.50	49,680
2012	71,647.69	64,483	62,940	8,708	1.50	5,805
2013	64,634.74	53,862	52,573	12,061	2.50	4,824
2014	50,281.03	38,549	37,627	12,654	3.50	3,615
2015	386,004.83	270,203	263,738	122,267	4.50	27,170
2016	108,634.71	68,802	67,156	41,479	5.50	7,542
2017	210,846.55	119,480	116,621	94,225	6.50	14,496
2018	446,974.55	223,487	218,140	228,835	7.50	30,511
2019	1,047,493.58	453,910	443,049	604,444	8.50	71,111
2020	1,091,643.24	400,273	390,696	700,948	9.50	73,784
2021	2,990,578.16	897,173	875,706	2,114,872	10.50	201,416
2022	608,761.41	142,042	138,643	470,118	11.50	40,880

IDAHO POWER COMPANY

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2023	759,587.02	126,600	123,571	636,016	12.50	50,881
2024	699,838.67	69,984	68,309	631,529	13.50	46,780
2025	106,978.34	3,566	3,481	103,498	14.50	7,138
	9,523,834.31	3,783,016	3,692,500	5,831,334		635,633
	12,764,778.83	7,023,962	6,933,445	5,831,334		635,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2						4.98

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R0.5						
NET SALVAGE PERCENT.. -55						
1927	1,117.15	1,418	1,732			
1928	6,022.45	7,582	9,335			
1929	12,512.26	15,631	19,394			
1930	8,965.81	11,111	13,897			
1931	4,349.83	5,348	6,742			
1932	2,015.65	2,458	3,124			
1933	949.77	1,149	1,472			
1934	2,745.01	3,293	4,255			
1935	8,913.16	10,604	13,815			
1936	3,139.76	3,704	4,867			
1937	16,483.15	19,281	25,549			
1938	18,261.73	21,174	28,080	226	15.62	14
1939	25,963.16	29,845	39,579	664	16.02	41
1940	48,446.90	55,193	73,194	1,899	16.43	116
1941	46,878.98	52,938	70,204	2,458	16.83	146
1942	16,175.29	18,100	24,003	1,069	17.24	62
1943	15,946.57	17,677	23,442	1,275	17.66	72
1944	83,900.81	92,144	122,197	7,849	18.07	434
1945	94,050.95	102,303	135,669	10,110	18.49	547
1946	112,157.21	120,821	160,227	13,617	18.91	720
1947	195,340.93	208,381	276,344	26,434	19.33	1,368
1948	231,149.42	244,094	323,705	34,577	19.76	1,750
1949	235,185.99	245,826	326,002	38,536	20.19	1,909
1950	341,354.55	353,132	468,305	60,795	20.62	2,948
1951	277,720.80	284,315	377,044	53,423	21.05	2,538
1952	245,925.48	249,062	330,293	50,891	21.49	2,368
1953	280,833.20	281,325	373,079	62,212	21.93	2,837
1954	290,904.03	288,139	382,115	68,786	22.38	3,074
1955	122,594.34	120,082	159,247	30,774	22.82	1,349
1956	261,977.43	253,661	336,392	69,673	23.27	2,994
1957	289,185.48	276,679	366,917	81,320	23.73	3,427
1958	391,513.44	370,079	490,780	116,066	24.19	4,798
1959	371,831.57	347,198	460,436	115,903	24.65	4,702
1960	352,569.54	325,157	431,206	115,277	25.11	4,591
1961	463,128.37	421,679	559,209	158,640	25.58	6,202
1962	529,661.55	476,034	631,292	189,683	26.05	7,281
1963	474,417.03	420,692	557,900	177,446	26.53	6,689
1964	531,300.28	464,751	616,329	207,186	27.01	7,671
1965	717,355.63	618,895	820,746	291,155	27.49	10,591
1966	723,390.68	615,244	815,905	305,351	27.98	10,913
1967	803,630.41	673,648	893,357	352,270	28.47	12,373
1968	688,958.45	568,905	754,452	313,434	28.97	10,819

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R0.5						
NET SALVAGE PERCENT.. -55						
1969	809,611.43	658,621	873,429	381,469	29.46	12,949
1970	954,327.50	764,173	1,013,406	465,802	29.97	15,542
1971	1,157,878.36	912,701	1,210,377	584,334	30.47	19,177
1972	1,513,264.78	1,173,531	1,556,276	789,284	30.98	25,477
1973	1,918,832.18	1,463,599	1,940,949	1,033,241	31.49	32,812
1974	2,579,768.26	1,934,183	2,565,013	1,433,628	32.01	44,787
1975	2,638,798.10	1,944,124	2,578,196	1,511,941	32.53	46,478
1976	2,669,136.64	1,931,103	2,560,928	1,576,234	33.06	47,678
1977	2,857,008.66	2,029,918	2,691,972	1,736,391	33.58	51,709
1978	2,913,919.93	2,031,736	2,694,383	1,822,193	34.11	53,421
1979	3,476,042.56	2,376,749	3,151,921	2,235,945	34.65	64,529
1980	4,564,554.49	3,059,397	4,057,213	3,017,846	35.19	85,759
1981	3,468,108.21	2,277,682	3,020,543	2,355,025	35.73	65,912
1982	3,615,554.54	2,325,705	3,084,229	2,519,881	36.27	69,476
1983	2,994,508.18	1,885,047	2,499,851	2,141,637	36.82	58,165
1984	3,108,563.95	1,914,108	2,538,390	2,279,884	37.37	61,008
1985	3,226,590.53	1,941,622	2,574,878	2,426,337	37.93	63,969
1986	2,855,714.42	1,678,430	2,225,847	2,200,510	38.49	57,171
1987	2,925,371.18	1,678,426	2,225,841	2,308,484	39.05	59,116
1988	2,735,542.26	1,531,224	2,030,630	2,209,461	39.61	55,780
1989	2,794,182.93	1,524,246	2,021,376	2,309,608	40.18	57,482
1990	2,632,769.92	1,398,651	1,854,818	2,225,975	40.75	54,625
1991	5,882,337.66	3,041,183	4,033,059	5,084,564	41.32	123,053
1992	7,365,093.17	3,702,745	4,910,388	6,505,506	41.89	155,300
1993	7,318,139.45	3,573,082	4,738,435	6,604,681	42.47	155,514
1994	7,922,593.04	3,753,388	4,977,548	7,302,471	43.05	169,628
1995	7,608,791.96	3,494,334	4,634,004	7,159,624	43.63	164,099
1996	3,006,044.79	1,336,959	1,773,005	2,886,364	44.21	65,288
1997	9,500,548.94	4,087,602	5,420,765	9,305,086	44.79	207,749
1998	8,494.47	3,529	4,680	8,486	45.38	187
1999	185,998.41	74,539	98,850	189,448	45.97	4,121
2000	1,286,042.88	496,408	658,310	1,335,056	46.56	28,674
2001	8,458,517.77	3,140,275	4,164,469	8,946,234	47.15	189,740
2002	6,383,429.16	2,275,692	3,017,904	6,876,411	47.74	144,039
2003	3,990,126.84	1,362,612	1,807,025	4,377,672	48.34	90,560
2004	5,333,679.89	1,742,809	2,311,223	5,955,981	48.93	121,725
2005	5,481,377.10	1,708,828	2,266,159	6,229,976	49.53	125,782
2006	4,505,695.22	1,338,171	1,774,613	5,209,215	50.12	103,935
2007	10,424,010.26	2,939,644	3,898,403	12,258,813	50.72	241,696
2008	8,239,883.43	2,200,074	2,917,624	9,854,195	51.32	192,015
2009	7,659,496.68	1,930,186	2,559,712	9,312,508	51.92	179,363
2010	6,536,455.48	1,549,107	2,054,345	8,077,161	52.52	153,792

IDAHO POWER COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 62-R0.5						
NET SALVAGE PERCENT.. -55						
2011	7,368,835.47	1,633,988	2,166,910	9,254,785	53.13	174,191
2012	2,412,025.21	498,697	661,346	3,077,293	53.73	57,273
2013	7,067,776.14	1,355,250	1,797,262	9,157,791	54.33	168,559
2014	5,470,063.43	965,458	1,280,340	7,198,258	54.94	131,020
2015	7,711,468.34	1,243,447	1,648,995	10,303,781	55.55	185,487
2016	10,384,296.49	1,516,050	2,010,507	14,085,153	56.16	250,804
2017	10,103,760.69	1,320,991	1,751,830	13,908,999	56.77	245,006
2018	7,384,583.88	852,964	1,131,156	10,314,949	57.38	179,766
2019	8,912,807.94	893,545	1,184,973	12,629,879	57.99	217,794
2020	10,437,540.48	887,212	1,176,574	15,001,614	58.60	256,000
2021	20,491,747.24	1,424,217	1,888,723	29,873,485	59.22	504,449
2022	18,091,292.03	981,453	1,301,552	26,739,951	59.83	446,932
2023	18,087,758.67	700,901	929,498	27,106,528	60.45	448,412
2024	25,464,103.17	592,040	785,133	38,684,227	61.07	633,441
2025	38,093,655.59	295,226	391,513	58,653,653	61.69	950,781
	382,337,444.58	106,046,334	140,629,131	451,993,908		8,684,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.0 2.27

IDAHO POWER COMPANY

ACCOUNT 364.10 POLES, TOWERS AND FIXTURES - TREATMENT (FERC ACCOUNT 364.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S3						
NET SALVAGE PERCENT.. 0						
2014	320,116.95	177,185	196,876	123,241	8.93	13,801
2015	2,017,095.90	1,031,745	1,146,405	870,691	9.77	89,119
2016	1,489,702.61	695,691	773,005	716,698	10.66	67,232
2017	1,535,796.65	646,570	718,425	817,372	11.58	70,585
2018	2,707,430.68	1,009,872	1,122,101	1,585,330	12.54	126,422
2019	2,145,314.27	695,082	772,328	1,372,986	13.52	101,552
2020	1,901,845.14	522,056	580,073	1,321,772	14.51	91,094
2021	2,000,404.83	450,091	500,111	1,500,294	15.50	96,793
2022	2,605,773.31	456,010	506,688	2,099,085	16.50	127,217
2023	2,772,553.57	346,569	385,084	2,387,470	17.50	136,427
2024	3,409,590.56	255,719	284,138	3,125,453	18.50	168,943
2025	3,008,138.28	75,203	83,560	2,924,578	19.50	149,978
	25,913,762.75	6,361,793	7,068,794	18,844,969		1,239,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 4.78						

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
1935	3,312.36	3,919	4,141	165	4.49	37
1936	6,173.78	7,235	7,645	381	4.93	77
1937	11,220.18	13,023	13,761	825	5.36	154
1938	13,188.94	15,160	16,019	1,127	5.79	195
1939	17,132.37	19,506	20,611	1,661	6.21	267
1940	45,044.66	50,805	53,682	4,876	6.62	737
1941	36,683.16	40,983	43,304	4,384	7.03	624
1942	14,919.27	16,509	17,444	1,951	7.44	262
1943	15,135.03	16,590	17,530	2,146	7.84	274
1944	121,584.18	132,011	139,487	18,572	8.24	2,254
1945	32,002.88	34,415	36,364	5,240	8.64	606
1946	64,418.65	68,603	72,488	11,256	9.04	1,245
1947	118,303.39	124,789	131,856	21,938	9.43	2,326
1948	171,583.93	179,206	189,355	33,704	9.83	3,429
1949	185,795.57	192,116	202,996	38,538	10.23	3,767
1950	235,578.50	241,204	254,864	51,388	10.62	4,839
1951	188,542.59	191,084	201,906	43,199	11.02	3,920
1952	188,693.67	189,275	199,994	45,308	11.42	3,967
1953	209,193.65	207,662	219,423	52,529	11.82	4,444
1954	199,025.12	195,498	206,570	52,163	12.22	4,269
1955	130,756.65	127,080	134,277	35,707	12.62	2,829
1956	225,968.94	217,265	229,569	64,191	13.02	4,930
1957	226,593.21	215,449	227,651	66,920	13.43	4,983
1958	275,097.75	258,636	273,283	84,344	13.84	6,094
1959	256,012.37	237,963	251,440	81,376	14.25	5,711
1960	233,321.84	214,325	226,463	76,855	14.67	5,239
1961	348,409.83	316,238	334,148	118,785	15.09	7,872
1962	396,248.45	355,332	375,456	139,667	15.51	9,005
1963	369,581.62	327,383	345,924	134,532	15.93	8,445
1964	380,860.53	333,116	351,981	143,138	16.36	8,749
1965	603,444.58	520,893	550,393	234,085	16.80	13,934
1966	708,732.92	603,855	638,053	283,300	17.23	16,442
1967	725,004.78	609,425	643,939	298,567	17.67	16,897
1968	570,532.04	472,903	499,685	242,007	18.12	13,356
1969	686,926.96	561,343	593,134	299,871	18.57	16,148
1970	753,727.88	607,113	641,496	338,350	19.02	17,789
1971	855,308.11	678,704	717,141	394,760	19.48	20,265
1972	955,845.14	747,050	789,358	453,241	19.94	22,730
1973	1,016,070.42	781,968	826,253	494,639	20.40	24,247
1974	1,700,289.35	1,287,765	1,360,695	849,681	20.87	40,713
1975	1,812,406.26	1,350,061	1,426,519	929,609	21.35	43,541
1976	1,504,341.88	1,101,810	1,164,209	791,435	21.83	36,254

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
1977	1,624,563.46	1,169,588	1,235,826	876,106	22.31	39,270
1978	1,867,082.52	1,320,401	1,395,180	1,032,027	22.80	45,264
1979	2,295,625.90	1,594,220	1,684,506	1,299,808	23.29	55,810
1980	2,299,752.19	1,567,189	1,655,944	1,333,734	23.79	56,063
1981	1,170,792.56	782,324	826,630	695,400	24.30	28,617
1982	2,316,733.45	1,517,924	1,603,889	1,407,864	24.80	56,769
1983	1,989,984.65	1,276,933	1,349,250	1,237,730	25.32	48,883
1984	1,760,824.29	1,106,537	1,169,204	1,119,868	25.83	43,355
1985	2,087,934.22	1,283,871	1,356,581	1,357,733	26.35	51,527
1986	1,468,662.20	882,842	932,840	976,421	26.88	36,325
1987	1,442,467.94	847,219	895,200	980,008	27.41	35,754
1988	1,357,175.18	778,421	822,506	941,822	27.94	33,709
1989	1,816,001.40	1,016,089	1,073,634	1,287,168	28.48	45,196
1990	1,241,649.41	677,295	715,652	898,492	29.02	30,961
1991	2,642,927.11	1,403,870	1,483,376	1,952,429	29.57	66,027
1992	3,022,302.63	1,562,168	1,650,639	2,278,354	30.12	75,643
1993	2,653,374.88	1,332,843	1,408,326	2,041,061	30.68	66,527
1994	2,525,856.59	1,232,012	1,301,785	1,981,829	31.24	63,439
1995	2,527,367.17	1,195,950	1,263,681	2,021,896	31.80	63,582
1996	738,433.69	338,675	357,855	602,109	32.36	18,607
1997	2,253,184.99	1,000,009	1,056,643	1,872,497	32.93	56,863
1998	4,280.81	1,835	1,939	3,626	33.51	108
1999	282,679.85	117,007	123,633	243,851	34.08	7,155
2000	362,127.40	144,431	152,611	318,155	34.66	9,179
2001	3,428,608.86	1,315,763	1,390,279	3,066,913	35.24	87,029
2002	2,638,543.40	972,778	1,027,870	2,402,236	35.82	67,064
2003	1,559,780.40	551,133	582,345	1,445,370	36.41	39,697
2004	2,321,313.88	784,604	829,039	2,188,669	37.00	59,153
2005	2,134,999.01	688,879	727,892	2,047,607	37.59	54,472
2006	2,825,500.91	868,333	917,510	2,755,641	38.18	72,175
2007	8,375,503.82	2,445,480	2,583,976	8,304,179	38.77	214,191
2008	10,268,701.32	2,840,734	3,001,614	10,347,698	39.36	262,899
2009	3,663,795.11	956,397	1,010,561	3,752,373	39.96	93,903
2010	32,061.95	7,869	8,315	33,366	40.56	823
2011	4,236,964.73	973,824	1,028,975	4,479,079	41.16	108,821
2012	2,260,933.50	484,382	511,814	2,427,400	41.76	58,127
2013	2,997,941.60	595,511	629,237	3,268,087	42.36	77,150
2014	2,445,470.95	447,619	472,969	2,706,143	42.96	62,992
2015	4,123,206.55	690,390	729,489	4,630,680	43.56	106,306
2016	3,463,999.78	525,073	554,810	3,948,390	44.17	89,391
2017	4,428,874.65	601,087	635,128	5,122,409	44.78	114,391
2018	6,004,942.88	721,314	762,164	7,044,262	45.38	155,228

IDAHO POWER COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -30						
2019	5,629,374.46	586,919	620,158	6,698,029	45.99	145,641
2020	6,241,326.42	550,111	581,266	7,532,458	46.61	161,606
2021	8,127,649.64	587,467	620,737	9,945,208	47.22	210,614
2022	8,987,199.13	507,058	535,774	11,147,585	47.83	233,067
2023	7,099,700.93	286,118	302,322	8,927,289	48.45	184,258
2024	12,275,316.91	296,817	313,627	15,644,285	49.07	318,816
2025	11,965,987.73	96,446	101,908	15,453,876	49.69	311,006
	185,902,496.40	57,397,029	60,647,616	181,025,629		4,707,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.5 2.53

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R1.5						
NET SALVAGE PERCENT.. -35						
1949	537.59	557	556	170	14.65	12
1950	1,117.90	1,149	1,148	361	15.02	24
1951	1,143.12	1,166	1,165	378	15.39	25
1952	297.16	301	301	100	15.77	6
1953	85.15	85	85	30	16.16	2
1954	252.60	251	251	90	16.56	5
1955	32.10	32	32	11	16.96	1
1956	17.89	17	17	7	17.37	
1957	10.78	10	10	5	17.79	
1959	54.03	51	51	22	18.66	1
1960	1,206.09	1,135	1,134	494	19.10	26
1962	3.63	3	3	2	20.02	
1963	454.19	414	414	199	20.49	10
1964	20,004.62	18,017	17,997	9,009	20.97	430
1965	59,085.23	52,607	52,548	27,217	21.45	1,269
1966	52,024.43	45,763	45,711	24,522	21.95	1,117
1967	31,813.63	27,644	27,613	15,335	22.45	683
1968	23,367.45	20,049	20,026	11,520	22.96	502
1969	109,746.71	92,940	92,835	55,323	23.48	2,356
1970	97,131.07	81,153	81,062	50,065	24.01	2,085
1971	155,645.29	128,275	128,130	81,991	24.54	3,341
1972	345,071.82	280,323	280,007	185,840	25.09	7,407
1973	344,923.71	276,138	275,827	189,820	25.64	7,403
1974	181,848.56	143,401	143,239	102,257	26.20	3,903
1975	113,793.09	88,344	88,244	65,377	26.77	2,442
1976	236,635.10	180,822	180,618	138,839	27.34	5,078
1977	311,911.25	234,470	234,206	186,874	27.92	6,693
1978	494,726.90	365,531	365,119	302,762	28.52	10,616
1979	507,989.50	368,912	368,496	317,290	29.11	10,900
1980	443,108.74	315,997	315,641	282,556	29.72	9,507
1981	424,958.15	297,500	297,165	276,529	30.33	9,117
1982	303,345.49	208,333	208,098	201,418	30.95	6,508
1983	516,950.53	348,055	347,663	350,220	31.58	11,090
1984	85,697.15	56,542	56,478	59,213	32.21	1,838
1985	173,456.80	112,065	111,939	122,228	32.85	3,721
1986	319,078.94	201,702	201,475	229,282	33.50	6,844
1987	207,978.45	128,576	128,431	152,340	34.15	4,461
1988	529,410.00	319,801	319,441	395,262	34.81	11,355
1989	491,032.49	289,671	289,345	373,549	35.47	10,531
1990	610,004.38	350,970	350,575	472,931	36.15	13,082
1991	920,903.72	516,633	516,051	727,169	36.82	19,749
1992	1,429,683.81	780,908	780,028	1,150,045	37.51	30,660

IDAHO POWER COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R1.5						
NET SALVAGE PERCENT.. -35						
1993	1,513,943.84	804,551	803,645	1,240,179	38.20	32,465
1994	1,742,509.31	900,259	899,245	1,453,143	38.89	37,365
1995	1,491,234.48	748,073	747,230	1,265,937	39.59	31,976
1996	1,537,775.48	748,023	747,180	1,328,817	40.30	32,973
1997	1,831,746.73	863,151	862,179	1,610,679	41.01	39,275
1998	1,519,753.89	693,012	692,231	1,359,437	41.72	32,585
1999	2,174,674.71	958,102	957,023	1,978,788	42.44	46,626
2000	2,380,710.73	1,011,626	1,010,487	2,203,472	43.17	51,042
2001	2,952,590.16	1,208,435	1,207,074	2,778,923	43.90	63,301
2002	3,341,677.08	1,315,439	1,313,957	3,197,307	44.63	71,640
2003	3,096,744.94	1,169,901	1,168,583	3,012,023	45.37	66,388
2004	3,495,916.92	1,265,295	1,263,870	3,455,618	46.11	74,943
2005	2,116,875.20	732,135	731,310	2,126,472	46.86	45,379
2006	1,754,450.74	578,603	577,951	1,790,557	47.61	37,609
2007	1,713,278.07	537,478	536,873	1,776,052	48.36	36,726
2008	814,780.30	242,342	242,069	857,884	49.12	17,465
2009	869,863.72	244,551	244,276	930,040	49.88	18,646
2010	111,029.85	29,383	29,350	120,540	50.65	2,380
2011	54,883.46	13,619	13,604	60,489	51.42	1,176
2012	143,712.85	33,291	33,253	160,759	52.19	3,080
2013	48,685.95	10,464	10,452	55,274	52.97	1,043
2014	609,313.96	120,779	120,643	701,931	53.75	13,059
2015	1,630,699.53	295,632	295,299	1,906,145	54.54	34,949
2016	1,586,934.12	261,154	260,860	1,881,501	55.32	34,011
2017	628,939.10	92,727	92,622	756,446	56.12	13,479
2018	1,658,277.98	216,413	216,169	2,022,506	56.91	35,539
2019	2,029,899.79	230,108	229,849	2,510,516	57.71	43,502
2020	85,900.28	8,246	8,237	107,728	58.52	1,841
2021	20,295.45	1,600	1,598	25,801	59.32	435
2022	2,390,446.69	147,027	146,861	3,080,242	60.13	51,226
2023	2,798,483.02	122,935	122,797	3,655,155	60.95	59,970
2024	1,635,578.06	43,101	43,052	2,164,978	61.77	35,049
2025	4,479,502.47	39,368	39,324	6,008,004	62.59	95,990
	63,807,648.10	22,023,136	21,998,328	64,141,997		1,367,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.9 2.14

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -25						
1949	35.54	38	39	5	6.68	1
1950	27.53	30	31	3	6.96	
1951	1,952.62	2,087	2,158	283	7.24	39
1952	948.87	1,008	1,042	144	7.52	19
1953	202.13	213	220	33	7.81	4
1954	298.82	313	324	50	8.11	6
1955	954.10	992	1,026	167	8.41	20
1956	127.40	132	136	23	8.71	3
1957	370.84	380	393	71	9.02	8
1958	7.03	7	7	2	9.33	
1959	136.36	138	143	27	9.65	3
1960	1,194.35	1,195	1,236	257	9.97	26
1961	1,001.20	994	1,028	224	10.30	22
1962	517.66	509	526	121	10.64	11
1963	6,680.80	6,515	6,736	1,615	10.99	147
1964	9,809.28	9,481	9,803	2,459	11.34	217
1965	53,529.35	51,254	52,993	13,919	11.70	1,190
1966	43,957.67	41,683	43,097	11,850	12.07	982
1967	56,777.99	53,300	55,108	15,864	12.45	1,274
1968	89,903.77	83,521	86,354	26,026	12.84	2,027
1969	193,204.53	177,555	183,578	57,928	13.24	4,375
1970	170,943.27	155,345	160,615	53,064	13.65	3,887
1971	304,033.60	273,098	282,362	97,680	14.07	6,942
1972	470,744.38	417,903	432,079	156,351	14.49	10,790
1973	687,971.18	603,179	623,640	236,324	14.93	15,829
1974	623,931.41	540,013	558,331	221,583	15.38	14,407
1975	396,122.78	338,289	349,764	145,389	15.84	9,179
1976	677,294.22	570,451	589,802	256,816	16.31	15,746
1977	848,690.28	704,625	728,527	332,336	16.79	19,794
1978	1,509,971.96	1,235,157	1,277,056	610,409	17.28	35,325
1979	1,339,315.45	1,078,819	1,115,414	558,730	17.78	31,425
1980	1,517,667.20	1,203,131	1,243,943	653,141	18.29	35,710
1981	1,007,733.32	785,780	812,435	447,232	18.81	23,776
1982	836,656.28	641,088	662,835	382,985	19.35	19,793
1983	1,060,819.98	798,532	825,620	500,405	19.89	25,159
1984	340,589.28	251,695	260,233	165,504	20.44	8,097
1985	943,655.53	684,150	707,357	472,212	21.00	22,486
1986	1,337,553.48	950,332	982,569	689,373	21.58	31,945
1987	1,319,408.71	918,308	949,459	699,802	22.16	31,580
1988	1,311,608.62	893,533	923,843	715,668	22.75	31,458
1989	2,607,958.26	1,737,552	1,796,493	1,463,455	23.35	62,675
1990	3,046,342.00	1,983,169	2,050,441	1,757,486	23.96	73,351

IDAHO POWER COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -25						
1991	5,312,578.54	3,376,144	3,490,668	3,150,055	24.58	128,155
1992	6,432,622.02	3,986,617	4,121,850	3,918,928	25.21	155,451
1993	8,804,462.01	5,317,895	5,498,287	5,507,291	25.84	213,130
1994	11,337,686.91	6,663,725	6,889,769	7,282,340	26.49	274,909
1995	10,679,501.54	6,103,335	6,310,370	7,039,007	27.14	259,359
1996	10,791,405.39	5,989,230	6,192,394	7,296,863	27.80	262,477
1997	12,914,676.54	6,951,325	7,187,125	8,956,221	28.47	314,585
1998	1,907,157.43	994,583	1,028,321	1,355,626	29.14	46,521
1999	1,757,727.00	886,334	916,400	1,280,759	29.83	42,935
2000	5,978,554.65	2,911,556	3,010,321	4,462,872	30.52	146,228
2001	6,363,033.07	2,987,444	3,088,783	4,865,008	31.22	155,830
2002	7,549,738.49	3,412,482	3,528,239	5,908,934	31.92	185,117
2003	6,944,314.62	3,015,569	3,117,862	5,562,531	32.63	170,473
2004	8,559,170.62	3,562,755	3,683,609	7,015,354	33.35	210,355
2005	6,471,594.98	2,577,313	2,664,740	5,424,754	34.07	159,224
2006	6,450,908.60	2,451,345	2,534,499	5,529,137	34.80	158,883
2007	9,453,035.93	3,419,636	3,535,636	8,280,659	35.53	233,061
2008	8,290,321.57	2,845,653	2,942,182	7,420,720	36.27	204,597
2009	8,110,608.98	2,631,893	2,721,171	7,417,090	37.02	200,354
2010	2,963,530.77	906,100	936,836	2,767,577	37.77	73,274
2011	6,087,372.16	1,747,076	1,806,340	5,802,875	38.52	150,646
2012	2,283,506.40	611,980	632,739	2,221,644	39.28	56,559
2013	8,591,289.88	2,137,083	2,209,576	8,529,536	40.05	212,972
2014	11,340,077.65	2,602,548	2,690,831	11,484,266	40.82	281,339
2015	15,720,413.00	3,305,217	3,417,335	16,233,181	41.59	390,315
2016	14,880,339.01	2,838,425	2,934,709	15,665,715	42.37	369,736
2017	15,712,847.61	2,690,825	2,782,102	16,858,958	43.15	390,706
2018	19,504,785.41	2,954,975	3,055,213	21,325,769	43.94	485,338
2019	16,743,496.67	2,205,956	2,280,786	18,648,585	44.73	416,914
2020	12,933,968.58	1,445,371	1,494,400	14,673,061	45.53	322,272
2021	11,984,071.94	1,099,539	1,136,837	13,843,253	46.33	298,797
2022	21,108,015.33	1,509,223	1,560,418	24,824,601	47.14	526,614
2023	20,053,302.50	1,027,732	1,062,595	24,004,033	47.95	500,605
2024	17,711,080.56	544,616	563,090	21,575,761	48.77	442,398
2025	20,310,461.54	208,182	215,244	25,172,833	49.59	507,619
	384,858,306.93	115,115,176	119,020,073	362,052,811		9,487,476
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.2 2.47

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-01						
NET SALVAGE PERCENT.. -20						
1942	851.66	853	1,022			
1943	684.15	677	821			
1944	3,196.72	3,126	3,836			
1945	9,742.29	9,411	11,691			
1946	12,165.72	11,606	14,599			
1947	14,799.08	13,941	17,759			
1948	35,872.67	33,362	43,047			
1949	22,509.44	20,664	27,011			
1950	73,766.98	66,833	88,520			
1951	133,787.03	119,606	160,544			
1952	69,606.55	61,393	83,528			
1953	71,829.60	62,492	85,276	920	13.75	67
1954	118,930.55	102,042	139,245	3,472	14.25	244
1955	117,697.47	99,572	135,874	5,363	14.75	364
1956	165,326.51	137,882	188,151	10,241	15.25	672
1957	250,977.70	206,304	281,519	19,654	15.75	1,248
1958	224,462.65	181,815	248,102	21,253	16.25	1,308
1959	253,341.75	202,167	275,874	28,136	16.75	1,680
1960	336,048.92	264,134	360,433	42,826	17.25	2,483
1961	477,557.33	369,629	504,389	68,680	17.75	3,869
1962	305,593.67	232,862	317,759	48,953	18.25	2,682
1963	342,676.84	257,008	350,709	60,503	18.75	3,227
1964	385,139.71	284,233	387,859	74,309	19.25	3,860
1965	589,620.42	428,064	584,129	123,416	19.75	6,249
1966	709,750.19	506,762	691,519	160,181	20.25	7,910
1967	663,159.30	465,538	635,265	160,526	20.75	7,736
1968	823,625.06	568,301	775,494	212,856	21.25	10,017
1969	836,678.05	567,268	774,084	229,930	21.75	10,571
1970	1,249,209.07	831,973	1,135,296	363,755	22.25	16,349
1971	1,190,306.68	778,461	1,062,274	366,094	22.75	16,092
1972	1,669,241.73	1,071,653	1,462,359	540,731	23.25	23,257
1973	2,288,235.34	1,441,588	1,967,166	778,716	23.75	32,788
1974	2,980,323.69	1,841,840	2,513,343	1,063,045	24.25	43,837
1975	3,027,272.23	1,834,527	2,503,364	1,129,363	24.75	45,631
1976	3,169,814.94	1,882,870	2,569,332	1,234,446	25.25	48,889
1977	4,080,372.01	2,374,777	3,240,580	1,655,866	25.75	64,305
1978	4,312,205.46	2,457,957	3,354,086	1,820,561	26.25	69,355
1979	4,817,592.59	2,688,217	3,668,295	2,112,816	26.75	78,984
1980	5,300,609.40	2,894,133	3,949,284	2,411,447	27.25	88,493
1981	5,834,810.77	3,115,789	4,251,752	2,750,021	27.75	99,100
1982	4,868,694.58	2,541,459	3,468,031	2,374,402	28.25	84,050
1983	5,391,710.76	2,749,772	3,752,292	2,717,761	28.75	94,531

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-01						
NET SALVAGE PERCENT.. -20						
1984	6,672,941.98	3,323,125	4,534,679	3,472,851	29.25	118,730
1985	2,532,741.54	1,230,912	1,679,681	1,359,609	29.75	45,701
1986	4,278,491.96	2,028,005	2,767,381	2,366,809	30.25	78,242
1987	4,424,337.79	2,044,044	2,789,267	2,519,938	30.75	81,949
1988	4,962,965.59	2,233,335	3,047,570	2,907,989	31.25	93,056
1989	7,854,810.51	3,440,407	4,694,720	4,731,053	31.75	149,010
1990	7,777,708.11	3,313,304	4,521,278	4,811,972	32.25	149,208
1991	6,357,247.51	2,631,900	3,591,445	4,037,252	32.75	123,275
1992	8,334,081.24	3,350,301	4,571,763	5,429,134	33.25	163,282
1993	8,643,503.82	3,370,966	4,599,962	5,772,243	33.75	171,029
1994	10,693,762.96	4,042,242	5,515,974	7,316,542	34.25	213,622
1995	8,596,910.61	3,146,469	4,293,617	6,022,676	34.75	173,314
1996	9,810,319.60	3,472,853	4,738,995	7,033,389	35.25	199,529
1997	7,427,350.85	2,540,154	3,466,250	5,446,571	35.75	152,352
1998	5,277,154.96	1,741,461	2,376,368	3,956,218	36.25	109,137
1999	188,575.33	59,967	81,830	144,460	36.75	3,931
2000	2,505,149.15	766,576	1,046,056	1,960,123	37.25	52,621
2001	3,149,277.96	925,888	1,263,451	2,515,683	37.75	66,641
2002	4,890,819.85	1,379,211	1,882,048	3,986,936	38.25	104,234
2003	3,861,868.33	1,042,704	1,422,856	3,211,386	38.75	82,874
2004	17,783,351.66	4,588,105	6,260,849	15,079,173	39.25	384,183
2005	21,830,193.69	5,370,228	7,328,121	18,868,111	39.75	474,669
2006	22,317,280.49	5,222,244	7,126,184	19,654,553	40.25	488,312
2007	34,768,855.65	7,718,686	10,532,786	31,189,841	40.75	765,395
2008	30,217,171.13	6,345,606	8,659,105	27,601,500	41.25	669,127
2009	22,823,589.99	4,519,071	6,166,646	21,221,662	41.75	508,303
2010	15,553,292.63	2,892,912	3,947,618	14,716,333	42.25	348,316
2011	19,129,821.92	3,328,589	4,542,135	18,413,651	42.75	430,729
2012	20,899,820.18	3,385,771	4,620,165	20,459,619	43.25	473,055
2013	22,213,193.82	3,331,979	4,546,761	22,109,072	43.75	505,350
2014	26,082,873.21	3,599,437	4,911,730	26,387,718	44.25	596,333
2015	25,238,682.04	3,180,074	4,339,474	25,946,944	44.75	579,820
2016	27,047,803.47	3,083,450	4,207,623	28,249,741	45.25	624,304
2017	29,921,635.90	3,052,007	4,164,716	31,741,247	45.75	693,798
2018	33,226,630.03	2,990,397	4,080,644	35,791,312	46.25	773,866
2019	33,173,705.56	2,587,549	3,530,925	36,277,522	46.75	775,990
2020	39,885,292.92	2,632,429	3,592,168	44,270,184	47.25	936,935
2021	43,737,878.96	2,361,845	3,222,933	49,262,522	47.75	1,031,676
2022	51,961,143.35	2,182,368	2,978,022	59,375,350	48.25	1,230,577

IDAHO POWER COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-01						
NET SALVAGE PERCENT.. -20						
2023	51,416,643.88	1,542,499	2,104,868	59,595,105	48.75	1,222,464
2024	60,953,166.62	1,097,157	1,497,161	71,646,639	49.25	1,454,754
2025	59,590,032.88	357,540	487,893	71,020,146	49.75	1,427,541
	885,241,876.89	155,236,328	211,819,231	850,471,021		19,597,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.4 2.21

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -45						
1955	15.01	16	22			
1956	2.65	3	4			
1957	12.65	14	18			
1958	1,463.45	1,559	2,122			
1959	4,828.24	5,092	7,001			
1960	6,887.28	7,187	9,987			
1961	10,782.88	11,129	15,635			
1962	18,168.21	18,546	26,344			
1963	23,301.16	23,516	33,787			
1964	29,786.39	29,707	43,190			
1965	45,452.15	44,792	65,906			
1966	62,373.36	60,727	89,675	766	18.07	42
1967	78,587.55	75,560	111,578	2,374	18.53	128
1968	108,027.40	102,529	151,403	5,237	19.00	276
1969	172,563.15	161,595	238,625	11,592	19.48	595
1970	250,775.16	231,661	342,090	21,534	19.96	1,079
1971	360,272.88	328,253	484,726	37,670	20.44	1,843
1972	486,050.40	436,572	644,680	60,093	20.93	2,871
1973	601,099.18	531,986	785,576	86,018	21.43	4,014
1974	203,289.80	177,183	261,644	33,126	21.94	1,510
1975	1,171,233.92	1,005,082	1,484,190	214,099	22.45	9,537
1976	803,415.50	678,422	1,001,816	163,136	22.97	7,102
1977	852,755.59	708,401	1,046,085	190,411	23.49	8,106
1978	975,042.98	796,358	1,175,970	237,842	24.02	9,902
1979	1,168,402.69	937,646	1,384,608	309,576	24.56	12,605
1980	1,491,703.76	1,175,877	1,736,401	426,569	25.10	16,995
1981	560,251.79	433,511	640,159	172,206	25.65	6,714
1982	849,726.06	645,178	952,725	279,378	26.20	10,663
1983	919,558.73	684,374	1,010,605	322,755	26.77	12,057
1984	977,523.33	713,084	1,053,001	364,408	27.33	13,334
1985	973,195.99	695,054	1,026,376	384,758	27.91	13,786
1986	1,033,664.91	722,428	1,066,799	432,015	28.49	15,164
1987	835,690.15	571,280	843,601	368,150	29.07	12,664
1988	1,105,119.58	737,996	1,089,788	512,635	29.67	17,278
1989	1,063,042.17	693,080	1,023,461	517,950	30.27	17,111
1990	312,103.82	198,547	293,191	159,360	30.87	5,162
1991	1,533,243.06	950,730	1,403,929	819,273	31.48	26,025
1992	1,097,865.07	662,805	978,755	613,149	32.10	19,101
1993	1,798,846.95	1,056,608	1,560,278	1,048,050	32.72	32,031
1994	2,104,955.32	1,202,012	1,774,994	1,277,191	33.34	38,308
1995	1,727,020.23	957,498	1,413,923	1,090,256	33.97	32,095
1996	1,113,148.49	598,382	883,622	730,443	34.61	21,105

IDAHO POWER COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -45						
1997	751,838.14	391,467	578,074	512,091	35.25	14,527
1998	6,698.97	3,373	4,981	4,733	35.90	132
1999	2,766,312.54	1,345,541	1,986,941	2,024,212	36.55	55,382
2000	31,798.20	14,922	22,035	24,072	37.20	647
2001	2,974,202.69	1,343,977	1,984,631	2,327,963	37.86	61,489
2002	2,429,060.64	1,055,373	1,558,454	1,963,684	38.52	50,978
2003	1,882,893.37	784,795	1,158,895	1,571,300	39.19	40,094
2004	2,159,531.08	861,958	1,272,841	1,858,479	39.86	46,625
2005	2,407,367.21	918,364	1,356,135	2,134,547	40.53	52,666
2006	2,804,636.18	1,019,649	1,505,701	2,561,021	41.21	62,146
2007	2,997,985.53	1,036,996	1,531,317	2,815,762	41.88	67,234
2008	2,019,623.21	661,831	977,316	1,951,138	42.57	45,834
2009	1,159,444.95	359,171	530,383	1,150,812	43.25	26,608
2010	543,825.26	158,569	234,157	554,390	43.94	12,617
2011	202,693.33	55,416	81,832	212,073	44.63	4,752
2012	332,612.36	84,883	125,345	356,943	45.32	7,876
2013	461,648.82	109,412	161,567	507,824	46.01	11,037
2014	865,696.44	189,205	279,396	975,864	46.71	20,892
2015	1,152,833.87	230,682	340,645	1,330,964	47.41	28,073
2016	1,490,279.27	270,308	399,160	1,761,745	48.12	36,611
2017	1,653,335.74	268,933	397,129	2,000,208	48.83	40,963
2018	1,588,512.07	228,653	337,649	1,965,694	49.54	39,679
2019	1,643,072.39	205,749	303,826	2,078,629	50.25	41,366
2020	1,929,239.82	204,965	302,669	2,494,729	50.97	48,945
2021	2,197,793.12	191,208	282,354	2,904,446	51.70	56,179
2022	2,966,042.74	201,749	297,920	4,002,842	52.42	76,361
2023	3,482,895.68	169,889	250,873	4,799,326	53.15	90,298
2024	2,602,598.66	76,155	112,457	3,661,311	53.89	67,940
2025	3,336,089.89	32,555	48,073	4,789,257	54.63	87,667
	77,771,811.21	31,547,728	46,581,046	66,188,080		1,564,821

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.3 2.01

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-01						
NET SALVAGE PERCENT.. -10						
1953	3,153.00	3,468	3,468			
1968	1,473.24	1,621	1,621			
1969	7,628.16	8,391	8,391			
1970	16,098.10	17,708	17,708			
1971	21,784.44	23,963	23,963			
1972	40,968.14	45,065	45,065			
1973	52,098.42	57,308	57,308			
1974	69,311.21	76,242	76,242			
1975	78,612.31	86,474	86,474			
1976	94,393.93	102,795	74,422	29,411	0.25	29,411
1977	146,880.90	156,722	113,465	48,104	0.75	48,104
1978	154,782.54	161,748	117,103	53,158	1.25	42,526
1979	156,368.51	159,965	115,812	56,193	1.75	32,110
1980	891,165.63	892,057	645,837	334,445	2.25	148,642
1981	139,636.05	136,704	98,972	54,628	2.75	19,865
1982	84,510.43	80,876	58,553	34,408	3.25	10,587
1983	132,698.21	124,073	89,827	56,141	3.75	14,971
1984	128,537.16	117,354	84,963	56,428	4.25	13,277
1985	2,673.91	2,382	1,725	1,216	4.75	256
1986	92,831.45	80,671	58,405	43,710	5.25	8,326
1987	95,703.88	81,061	58,687	46,587	5.75	8,102
1988	83,552.12	68,930	49,904	42,003	6.25	6,720
1989	126,643.98	101,695	73,626	65,682	6.75	9,731
1990	271,773.71	212,255	153,670	145,281	7.25	20,039
1991	316,934.26	240,553	174,157	174,471	7.75	22,512
1992	257,307.53	189,636	137,294	145,744	8.25	17,666
1993	289,235.89	206,804	149,723	168,436	8.75	19,250
1994	403,334.94	279,511	202,362	241,306	9.25	26,087
1995	351,032.13	235,543	170,530	215,605	9.75	22,113
1996	527,198.25	342,152	247,713	332,205	10.25	32,410
1997	391,993.20	245,780	177,941	253,252	10.75	23,558
1998	573,647.98	347,057	251,264	379,749	11.25	33,755
1999	1,845,434.99	1,075,889	778,929	1,251,049	11.75	106,472
2000	162,860.46	91,365	66,147	113,000	12.25	9,224
2001	303,775.40	163,735	118,542	215,611	12.75	16,911
2002	477,326.74	246,778	178,664	346,395	13.25	26,143
2003	297,380.19	147,203	106,573	220,545	13.75	16,040
2004	389,526.82	184,246	133,392	295,088	14.25	20,708
2005	229,946.31	103,706	75,082	177,859	14.75	12,058
2007	254,202.35	103,460	74,904	204,719	15.75	12,998
2011	476,558.70	152,022	110,062	414,153	17.75	23,333
2012	486,677.62	144,543	104,647	430,698	18.25	23,600

IDAHO POWER COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-01						
NET SALVAGE PERCENT.. -10						
2013	289,353.82	79,572	57,609	260,680	18.75	13,903
2014	453,213.27	114,663	83,014	415,521	19.25	21,586
2015	590,163.14	136,328	98,699	550,480	19.75	27,872
2016	569,154.18	118,953	86,120	539,950	20.25	26,664
2017	563,139.16	105,307	76,241	543,212	20.75	26,179
2018	979,449.98	161,609	117,003	960,392	21.25	45,195
2019	707,921.32	101,233	73,291	705,422	21.75	32,433
2020	1,185,783.09	143,480	103,878	1,200,483	22.25	53,954
2021	748,454.92	74,097	53,645	769,655	22.75	33,831
2022	1,347,026.22	103,721	75,092	1,406,637	23.25	60,501
2023	1,399,066.29	76,949	55,710	1,483,263	23.75	62,453
2024	1,752,624.46	57,837	41,873	1,886,014	24.25	77,774
2025	1,540,303.27	16,943	12,267	1,682,067	24.75	67,962
	23,053,306.31	8,590,203	6,307,579	19,051,058		1,427,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 6.19

IDAHO POWER COMPANY

ACCOUNT 370.10 METERS - AMI (FERC ACCOUNT 370.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R0.5						
NET SALVAGE PERCENT.. -2						
2004	3,171,124.33	1,952,049	2,480,196	754,351	7.93	95,126
2005	537.64	318	404	144	8.40	17
2006	1,023.94	581	738	306	8.88	34
2007	152,591.35	82,724	105,106	50,537	9.37	5,393
2008	2,215.45	1,145	1,455	805	9.87	82
2009	12,890,820.48	6,324,494	8,035,651	5,112,986	10.38	492,581
2010	12,669,344.99	5,873,382	7,462,486	5,460,246	10.91	500,481
2011	11,097,524.57	4,839,076	6,148,338	5,171,137	11.45	451,628
2012	1,100,020.79	449,369	570,950	551,071	11.99	45,961
2013	73,708.78	28,006	35,583	39,600	12.55	3,155
2014	5,837,294.79	2,048,190	2,602,349	3,351,692	13.12	255,464
2015	2,853,442.15	918,266	1,166,712	1,743,799	13.69	127,378
2016	3,617,355.11	1,057,100	1,343,109	2,346,593	14.27	164,442
2017	3,793,239.95	994,360	1,263,395	2,605,710	14.86	175,351
2018	3,801,913.93	882,234	1,120,932	2,757,020	15.45	178,448
2019	4,828,052.84	975,074	1,238,890	3,685,724	16.04	229,783
2020	4,845,135.12	830,262	1,054,898	3,887,140	16.64	233,602
2021	7,857,927.24	1,106,082	1,405,344	6,609,742	17.24	383,396
2022	7,558,785.43	828,821	1,053,067	6,656,894	17.85	372,935
2023	6,747,985.87	529,987	673,381	6,209,565	18.46	336,379
2024	8,279,999.39	392,720	498,975	7,946,624	19.07	416,708
2025	7,590,357.98	120,004	152,472	7,589,693	19.69	385,459
	108,770,402.12	30,234,244	38,414,431	72,531,379		4,853,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 4.46

IDAHO POWER COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES (FERC ACCOUNT 371.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R1						
NET SALVAGE PERCENT.. -10						
1992	1,885.15	1,908	90-	2,164	1.52	1,424
1993	168,539.71	167,733	7,893-	193,287	1.81	106,788
1994	20,051.46	19,607	923-	22,980	2.11	10,891
1995	23,639.33	22,678	1,067-	27,070	2.43	11,140
1996	17,941.56	16,879	794-	20,530	2.75	7,465
1997	124,421.97	114,606	5,393-	142,257	3.09	46,038
2000	7,923.89	6,803	320-	9,036	4.17	2,167
2001	814.33	681	32-	928	4.56	204
2002	31,232.67	25,387	1,195-	35,551	4.96	7,168
2003	20,299.39	16,007	753-	23,082	5.38	4,290
2004	29,380.56	22,419	1,055-	33,374	5.82	5,734
2005	29,082.77	21,434	1,009-	33,000	6.27	5,263
2006	22,944.40	16,286	766-	26,005	6.74	3,858
2007	89,123.12	60,782	2,860-	100,895	7.22	13,974
2008	36,539.41	23,841	1,122-	41,315	7.73	5,345
2009	76,370.90	47,531	2,237-	86,245	8.25	10,454
2010	84,896.00	50,183	2,362-	95,748	8.79	10,893
2011	25,521.94	14,259	671-	28,745	9.35	3,074
2012	34,401.37	18,064	850-	38,692	9.93	3,896
2013	28,786.18	14,133	665-	32,330	10.52	3,073
2014	31,533.33	14,368	676-	35,363	11.13	3,177
2015	38,590.61	16,175	761-	43,211	11.76	3,674
2016	36,751.09	14,043	661-	41,087	12.40	3,313
2017	28,551.84	9,819	462-	31,869	13.06	2,440
2018	39,871.22	12,188	574-	44,432	13.72	3,238
2019	26,689.36	7,123	335-	29,693	14.39	2,063
2020	474,078.14	107,593	5,063-	526,549	15.08	34,917
2021	561,554.55	105,011	4,942-	622,652	15.77	39,483
2022	1,104,650.39	161,805	7,615-	1,222,730	16.47	74,240
2023	1,178,631.73	124,191	5,845-	1,302,340	17.18	75,806
2024	143,519.21	9,139	430-	158,301	17.90	8,844
2025	96,459.87	2,066	97-	106,203	18.63	5,701
	4,634,677.45	1,264,742	59,518-	5,157,663		520,035

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 11.22

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. -30						
1954	181.09	191	39	196	4.74	41
1955	405.74	425	86	441	4.86	91
1956	801.86	835	168	874	4.97	176
1957	1,259.21	1,304	263	1,374	5.08	270
1958	2,093.31	2,157	435	2,286	5.18	441
1959	3,127.32	3,207	647	3,419	5.28	648
1960	4,572.33	4,665	941	5,003	5.38	930
1961	7,911.58	8,026	1,619	8,666	5.49	1,579
1962	4,165.70	4,205	848	4,567	5.59	817
1963	7,640.15	7,672	1,548	8,384	5.69	1,473
1964	8,791.33	8,777	1,771	9,658	5.80	1,665
1965	12,744.46	12,651	2,552	14,016	5.91	2,372
1966	17,169.71	16,946	3,419	18,902	6.02	3,140
1967	15,315.33	15,020	3,030	16,880	6.14	2,749
1968	15,628.94	15,230	3,073	17,245	6.26	2,755
1969	20,297.74	19,643	3,963	22,424	6.39	3,509
1970	14,785.90	14,209	2,867	16,355	6.52	2,508
1971	27,406.56	26,151	5,276	30,353	6.65	4,564
1972	30,153.20	28,553	5,761	33,438	6.79	4,925
1973	34,326.94	32,237	6,504	38,121	6.94	5,493
1974	48,206.95	44,896	9,058	53,611	7.09	7,561
1975	54,141.31	49,972	10,082	60,302	7.25	8,318
1976	49,591.84	45,361	9,152	55,317	7.41	7,465
1977	64,586.44	58,505	11,804	72,158	7.58	9,520
1978	72,681.07	65,195	13,154	81,331	7.75	10,494
1979	41,135.11	36,513	7,367	46,109	7.93	5,815
1980	36,226.27	31,817	6,419	40,675	8.11	5,015
1981	14,315.64	12,432	2,508	16,102	8.30	1,940
1982	11,572.00	9,935	2,004	13,040	8.49	1,536
1983	39,216.49	33,260	6,711	44,270	8.69	5,094
1984	14,580.61	12,214	2,464	16,491	8.89	1,855
1985	12,187.82	10,077	2,033	13,811	9.10	1,518
1986	9,233.08	7,533	1,520	10,483	9.31	1,126
1987	16,465.99	13,246	2,673	18,733	9.53	1,966
1988	13,780.61	10,928	2,205	15,710	9.75	1,611
1989	10,785.75	8,424	1,700	12,321	9.98	1,235
1990	5,597.13	4,302	868	6,408	10.22	627
1991	8,146.26	6,159	1,243	9,347	10.46	894
1992	15,748.41	11,711	2,363	18,110	10.70	1,693
1993	35,843.39	26,187	5,283	41,313	10.95	3,773
1994	23,779.21	17,052	3,440	27,473	11.21	2,451
1995	28,157.21	19,810	3,997	32,607	11.47	2,843

IDAHO POWER COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS (FERC ACCOUNT 373.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5 NET SALVAGE PERCENT.. -30						
1996	86,859.74	59,892	12,084	100,834	11.74	8,589
1997	85,658.35	57,861	11,674	99,682	12.01	8,300
1998	4,763.30	3,148	635	5,557	12.29	452
1999	1,892.18	1,222	247	2,213	12.58	176
2001	18,807.82	11,570	2,334	22,116	13.17	1,679
2002	50,048.41	29,981	6,049	59,014	13.48	4,378
2003	41.75	24	5	49	13.79	4
2004	29,727.34	16,834	3,396	35,250	14.11	2,498
2005	31,344.86	17,212	3,473	37,275	14.44	2,581
2006	27,995.34	14,892	3,005	33,389	14.77	2,261
2007	87,292.84	44,893	9,058	104,423	15.11	6,911
2008	20,331.90	10,086	2,035	24,396	15.46	1,578
2009	68,374.80	32,639	6,585	82,302	15.82	5,202
2010	45,997.01	21,072	4,251	55,545	16.19	3,431
2011	20,526.78	9,009	1,818	24,867	16.56	1,502
2012	3,599.22	1,507	304	4,375	16.95	258
2013	12,803.11	5,093	1,028	15,616	17.35	900
2014	21,096.13	7,931	1,600	25,825	17.77	1,453
2015	17,347.02	6,125	1,236	21,315	18.21	1,171
2016	15,599.39	5,118	1,033	19,246	18.69	1,030
2017	17,412.69	5,261	1,061	21,575	19.19	1,124
2018	21,438.38	5,875	1,185	26,685	19.73	1,353
2019	28,820.59	7,044	1,421	36,046	20.30	1,776
2020	1,485,332.68	315,901	63,736	1,867,196	20.91	89,297
2021	1,469,751.36	262,909	53,044	1,857,633	21.56	86,161
2022	891,366.09	127,929	25,811	1,132,965	22.24	50,943
2023	933,889.68	99,067	19,987	1,194,070	22.96	52,007
2024	154,690.25	10,216	2,061	199,036	23.73	8,388
2025	144,023.01	3,370	680	186,550	24.55	7,599
	6,651,589.01	1,951,314	393,694	8,253,372		477,498

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 7.18

IDAHO POWER COMPANY

ACCOUNT 387.02 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 387.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK MESA						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	5,677,195.17	759,325	542,114	5,532,485	17.29	319,982
	5,677,195.17	759,325	542,114	5,532,485		319,982
FRANKLIN						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2024	2,426,103.11	197,562	149,422	2,470,769	18.27	135,236
	2,426,103.11	197,562	149,422	2,470,769		135,236
HEMINGWAY 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	11,617,872.83	1,553,890	366,153	12,064,971	17.29	697,801
2025	479,236.20	14,250	3,358	509,425	17.49	29,127
	12,097,109.03	1,568,140	369,511	12,574,396		726,928
HEMINGWAY 2						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -7						
2024	6,632,549.58	535,101	1,362,756	5,734,072	18.27	313,852
	6,632,549.58	535,101	1,362,756	5,734,072		313,852

IDAHO POWER COMPANY

ACCOUNT 387.02 STRUCTURES AND IMPROVEMENTS (FERC ACCOUNT 387.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAPPY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -7						
2025	14,929,490.78	404,156	367,261	15,607,294	19.26	810,348
	14,929,490.78	404,156	367,261	15,607,294		810,348
OTHER						
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
2024	6,679,233.06	327,282	349,324	6,329,909	28.53	221,869
	6,679,233.06	327,282	349,324	6,329,909		221,869
	48,441,680.73	3,791,566	3,140,388	48,248,925		2,528,215
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 5.22

IDAHO POWER COMPANY

ACCOUNT 387.03 ENERGY STORAGE EQUIPMENT (FERC ACCOUNT 387.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK MESA						
INTERIM SURVIVOR CURVE.. IOWA 15-S3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	42,578,963.66	7,644,427	4,059,436	41,500,055	12.40	3,346,779
	42,578,963.66	7,644,427	4,059,436	41,500,055		3,346,779
FRANKLIN						
INTERIM SURVIVOR CURVE.. IOWA 15-S3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2024	108,083,092.40	11,751,183	6,688,029	110,041,711	13.40	8,212,068
	108,083,092.40	11,751,183	6,688,029	110,041,711		8,212,068
HEMINGWAY 1						
INTERIM SURVIVOR CURVE.. IOWA 15-S3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	87,134,046.17	15,643,637	2,762,826	90,470,603	12.40	7,296,016
2025	301,388.05	10,990	1,941	320,544	14.17	22,621
	87,435,434.22	15,654,627	2,764,767	90,791,148		7,318,637
HEMINGWAY 2						
INTERIM SURVIVOR CURVE.. IOWA 15-S3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -7						
2024	49,744,121.79	5,358,283	10,151,367	43,074,843	13.40	3,214,541
	49,744,121.79	5,358,283	10,151,367	43,074,843		3,214,541

IDAHO POWER COMPANY

ACCOUNT 387.03 ENERGY STORAGE EQUIPMENT (FERC ACCOUNT 387.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAPPY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 15-S3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -7						
2025	82,799,720.23	2,973,272	2,010,670	86,585,031	14.40	6,012,849
	82,799,720.23	2,973,272	2,010,670	86,585,031		6,012,849
OTHER						
SURVIVOR CURVE.. IOWA 15-S3						
NET SALVAGE PERCENT.. -10						
2024	16,221,488.83	1,784,364	841,195	17,002,443	13.50	1,259,440
2025	55,460.42	2,033	958	60,048	14.50	4,141
	16,276,949.25	1,786,397	842,153	17,062,491		1,263,581
	386,918,281.55	45,168,189	26,516,422	389,055,279		29,368,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 7.59

IDAHO POWER COMPANY

ACCOUNT 387.05 COLLECTOR SYSTEM (FERC ACCOUNT 387.50)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK MESA						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	5,677,195.17	857,490	541,238	5,533,361	15.21	363,798
	5,677,195.17	857,490	541,238	5,533,361		363,798
FRANKLIN						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2024	4,852,219.12	443,862	298,845	4,941,552	16.21	304,846
	4,852,219.12	443,862	298,845	4,941,552		304,846
HEMINGWAY 1						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	11,617,872.83	1,754,777	368,636	12,062,488	15.21	793,063
	11,617,872.83	1,754,777	368,636	12,062,488		793,063
HEMINGWAY 2						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -7						
2024	6,632,549.58	601,101	1,353,516	5,743,312	16.21	354,307
	6,632,549.58	601,101	1,353,516	5,743,312		354,307

IDAHO POWER COMPANY

ACCOUNT 387.05 COLLECTOR SYSTEM (FERC ACCOUNT 387.50)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAPPY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 20-S2						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -7						
2025	3,700,236.16	111,770	86,199	3,873,054	17.21	225,047
	3,700,236.16	111,770	86,199	3,873,054		225,047
OTHER						
SURVIVOR CURVE.. IOWA 20-S2						
NET SALVAGE PERCENT.. 0						
2024	4,240,156.39	318,012	220,977	4,019,179	18.50	217,253
	4,240,156.39	318,012	220,977	4,019,179		217,253
	36,720,229.25	4,087,012	2,869,411	36,172,946		2,258,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0						6.15

IDAHO POWER COMPANY

ACCOUNT 387.06 GENERATOR STEP UP (FERC ACCOUNT 387.60)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK MESA						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	1,419,298.82	189,831	134,652	1,383,998	17.29	80,046
	1,419,298.82	189,831	134,652	1,383,998		80,046
FRANKLIN						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2024	1,819,577.34	148,172	112,067	1,853,077	18.27	101,427
	1,819,577.34	148,172	112,067	1,853,077		101,427
HEMINGWAY 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	2,945,871.63	394,010	91,502	3,060,581	17.29	177,015
	2,945,871.63	394,010	91,502	3,060,581		177,015
HEMINGWAY 2						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -7						
2024	1,658,137.39	133,775	341,620	1,432,587	18.27	78,412
	1,658,137.39	133,775	341,620	1,432,587		78,412

IDAHO POWER COMPANY

ACCOUNT 387.06 GENERATOR STEP UP (FERC ACCOUNT 387.60)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAPPY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -7						
2025	5,914,265.73	160,105	145,878	6,182,386	19.26	320,996
	5,914,265.73	160,105	145,878	6,182,386		320,996
OTHER						
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. -15						
2024	308,427.02	17,380	15,414	339,277	28.53	11,892
	308,427.02	17,380	15,414	339,277		11,892
	14,065,577.93	1,043,273	841,133	14,251,906		769,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5						5.47

IDAHO POWER COMPANY

ACCOUNT 387.07 INVERTERS (FERC ACCOUNT 387.70)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BLACK MESA						
INTERIM SURVIVOR CURVE.. IOWA 15-L3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	1,419,298.77	261,648	135,090	1,383,560	12.01	115,201
	1,419,298.77	261,648	135,090	1,383,560		115,201
FRANKLIN						
INTERIM SURVIVOR CURVE.. IOWA 15-L3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -8						
2024	3,032,628.90	338,594	186,778	3,088,461	13.01	237,391
	3,032,628.90	338,594	186,778	3,088,461		237,391
HEMINGWAY 1						
INTERIM SURVIVOR CURVE.. IOWA 15-L3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2023	2,945,871.60	543,072	91,940	3,060,143	12.01	254,800
	2,945,871.60	543,072	91,940	3,060,143		254,800
HEMINGWAY 2						
INTERIM SURVIVOR CURVE.. IOWA 15-L3						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -7						
2024	1,658,137.40	183,418	343,245	1,430,962	13.01	109,989
	1,658,137.40	183,418	343,245	1,430,962		109,989

IDAHO POWER COMPANY

ACCOUNT 387.07 INVERTERS (FERC ACCOUNT 387.70)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAPPY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 15-L3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -7						
2025	5,914,265.73	218,072	145,878	6,182,386	14.01	441,284
	5,914,265.73	218,072	145,878	6,182,386		441,284
OTHER						
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2024	905,825.63	90,583	47,010	858,816	13.50	63,616
	905,825.63	90,583	47,010	858,816		63,616
	15,876,028.03	1,635,387	949,941	16,004,328		1,222,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 7.70

IDAHO POWER COMPANY

ACCOUNT 387.08 COMPUTER HARDWARE (FERC ACCOUNT 387.80)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2025	2,981,103.94	99,360	100,000	2,881,104	14.50	198,697
	2,981,103.94	99,360	100,000	2,881,104		198,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5						6.67

IDAHO POWER COMPANY

ACCOUNT 387.10 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	615,397.64	20,511	20,000	595,398	14.50	41,062
	615,397.64	20,511	20,000	595,398		41,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5						6.67

IDAHO POWER COMPANY

ACCOUNT 387.11 MISCELLANEOUS ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HEMINGWAY 1						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -7						
2025	101,342.09	3,009	760	107,676	17.17	6,271
	101,342.09	3,009	760	107,676		6,271
HAPPY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -7						
2025	1,206,824.21	33,522	29,603	1,261,699	18.76	67,255
	1,206,824.21	33,522	29,603	1,261,699		67,255
OTHER						
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
2025	111,302.95	2,182	719	110,584	24.51	4,512
	111,302.95	2,182	719	110,584		4,512
	1,419,469.25	38,713	31,082	1,479,959		78,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0						5.50

IDAHO POWER COMPANY

ACCOUNT 387.91 SOFTWARE - LICENSES (FERC ACCOUNT 387.90)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2025	1,182,853.15	118,285	118,500	1,064,353	4.50	236,523
	1,182,853.15	118,285	118,500	1,064,353		236,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5						20.00

IDAHO POWER COMPANY

ACCOUNT 387.92 SOFTWARE - NON-ERP (FERC ACCOUNT 387.90)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2024	1,091,754.14	163,763	164,000	927,754	8.50	109,148
	1,091,754.14	163,763	164,000	927,754		109,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5						10.00

IDAHO POWER COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - CHQ BUILDING (FERC ACCOUNT
390.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 12-2056						
NET SALVAGE PERCENT.. -10						
1991	18,428,058.77	10,520,781	8,555,944	11,714,921	25.17	465,432
1992	488,555.79	275,289	223,877	313,534	25.28	12,402
1993	21,338.80	11,860	9,645	13,828	25.39	545
1994	186,524.00	102,163	83,083	122,093	25.50	4,788
1995	2,879.03	1,553	1,263	1,904	25.61	74
1996	29,036.81	15,418	12,539	19,401	25.72	754
1997	139,999.67	73,131	59,473	94,527	25.82	3,661
1998	102,690.47	52,691	42,851	70,109	25.93	2,704
1999	53,530.87	26,959	21,924	36,960	26.04	1,419
2000	20,447.49	10,099	8,213	14,279	26.14	546
2001	84,931.11	41,079	33,407	60,017	26.25	2,286
2002	28,145.26	13,317	10,830	20,130	26.35	764
2003	148,327.34	68,526	55,728	107,432	26.46	4,060
2004	782,849.94	352,686	286,819	574,316	26.57	21,615
2005	353,086.14	154,884	125,958	262,437	26.67	9,840
2006	1,483.89	632	514	1,118	26.78	42
2007	593,083.07	244,895	199,159	453,232	26.89	16,855
2008	120,218.05	48,022	39,054	93,186	26.99	3,453
2009	114,103.83	43,965	35,754	89,760	27.10	3,312
2010	231,366.22	85,683	69,681	184,822	27.21	6,792
2011	605,072.42	214,596	174,518	491,062	27.32	17,974
2012	232,097.26	78,507	63,845	191,462	27.43	6,980
2013	958,939.54	307,853	250,359	804,474	27.54	29,211
2014	638,783.59	193,527	157,384	545,278	27.65	19,721
2015	1,178,087.45	334,536	272,059	1,023,837	27.76	36,882
2016	1,482,404.32	391,208	318,147	1,312,498	27.88	47,077
2017	254,905.47	61,903	50,342	230,054	27.99	8,219
2018	1,824,964.04	402,054	326,967	1,680,493	28.11	59,783
2019	1,218,644.56	239,790	195,008	1,145,501	28.23	40,577
2020	922,075.22	157,924	128,430	885,853	28.36	31,236
2021	1,211,817.36	175,569	142,780	1,190,219	28.48	41,791
2022	329,697.47	38,319	31,163	331,504	28.61	11,587
2023	2,512,048.82	215,340	175,124	2,588,130	28.75	90,022
2024	1,905,374.87	101,484	82,531	2,013,381	28.89	69,691
2025	418,887.96	7,801	6,344	454,433	29.03	15,654
	37,624,456.90	15,064,044	12,250,717	29,136,186		1,087,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 2.89

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE CENTER WEST						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -10						
2012	6,654,707.00	1,971,177	1,694,564	5,625,614	32.97	170,628
2013	6,019,352.77	1,681,675	1,445,687	5,175,601	33.28	155,517
2014	65,477.79	17,169	14,760	57,266	33.58	1,705
2015	921,093.60	224,739	193,202	820,001	33.89	24,196
2016	552,217.47	124,452	106,988	500,451	34.19	14,637
2017	283,646.87	58,374	50,182	261,829	34.50	7,589
2018	8,277.62	1,536	1,320	7,785	34.80	224
2019	111,387.84	18,293	15,726	106,801	35.10	3,043
2020	54,363.82	7,723	6,639	53,161	35.40	1,502
2021	86,841.28	10,333	8,883	86,642	35.70	2,427
2022	557,863.57	52,952	45,521	568,129	36.00	15,781
2023	21,132.65	1,464	1,259	21,987	36.30	606
2024	35,518.49	1,519	1,306	37,764	36.60	1,032
2025	294,834.16	4,249	3,653	320,665	36.91	8,688
	15,666,714.93	4,175,655	3,589,690	13,643,696		407,575

BOISE OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. -10

1969	1,744.37	1,314	1,168	750	17.01	44
1978	9,250.32	6,497	5,777	4,399	18.98	232
1981	17,319.47	11,848	10,535	8,517	19.59	435
1983	94,196.08	63,252	56,240	47,376	19.98	2,371
1984	36,218.68	24,087	21,417	18,424	20.17	913
1985	214,338.77	141,110	125,466	110,306	20.36	5,418
1986	28,937.25	18,852	16,762	15,069	20.55	733
1987	3,091.24	1,992	1,771	1,629	20.74	79
1988	3,094.27	1,972	1,753	1,650	20.92	79
1989	34,489.70	21,726	19,317	18,621	21.11	882
1990	33,809.58	21,042	18,709	18,481	21.29	868
1991	129,759.45	79,743	70,903	71,833	21.47	3,346
1993	2,332.94	1,396	1,241	1,325	21.82	61
1994	7,468.01	4,405	3,917	4,298	22.00	195
1995	21,860.57	12,704	11,296	12,751	22.17	575
1996	12,351.24	7,063	6,280	7,306	22.35	327

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -10						
1997	12,616.88	7,097	6,310	7,568	22.52	336
1998	9,583.47	5,297	4,710	5,832	22.69	257
1999	949,421.35	515,237	458,117	586,247	22.86	25,645
2000	2,694.92	1,435	1,276	1,688	23.02	73
2001	1,960,123.49	1,022,073	908,764	1,247,372	23.19	53,789
2002	3,295.24	1,680	1,494	2,131	23.36	91
2004	8,803.63	4,278	3,804	5,880	23.69	248
2005	54,475.83	25,781	22,923	37,001	23.85	1,551
2006	107,124.93	49,265	43,803	74,034	24.01	3,083
2007	712,424.49	317,706	282,484	501,182	24.17	20,736
2008	438,249.99	189,075	168,114	313,961	24.33	12,904
2009	26,327.46	10,959	9,744	19,216	24.49	785
2010	97,454.21	38,990	34,667	72,532	24.65	2,942
2011	2,611,931.70	1,001,227	890,229	1,982,896	24.81	79,923
2013	152,920.48	53,063	47,180	121,032	25.13	4,816
2014	4,776.70	1,566	1,392	3,862	25.28	153
2015	506,895.34	155,633	138,379	419,206	25.44	16,478
2016	215,499.25	61,526	54,705	182,344	25.59	7,126
2017	469,780.25	123,345	109,671	407,088	25.74	15,815
2018	364,282.95	86,906	77,271	323,440	25.89	12,493
2019	737,655.07	156,807	139,423	671,998	26.05	25,796
2021	451,773.31	70,691	62,854	434,097	26.35	16,474
2022	6,859,044.97	862,690	767,050	6,777,899	26.49	255,866
2023	256,901.34	23,890	21,242	261,350	26.64	9,810
2024	39,023.88	2,247	1,998	40,928	26.79	1,528
2025	20,638.66	414	368	22,334	26.94	829
	17,723,981.73	5,207,881	4,630,525	14,865,855		586,105

BOISE MECHANICAL AND ENVIRONMENTAL CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. -10

1946	1,700.68	1,516	1,288	583	10.42	56
1947	1,186.96	1,050	892	414	10.76	38
1949	3,414.44	2,975	2,527	1,229	11.43	108
1950	1,040.07	899	764	380	11.76	32

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE MECHANICAL AND ENVIRONMENTAL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -10						
1957	60.48	50	42	24	13.91	2
1973	1,622.85	1,187	1,008	777	17.92	43
1979	229.52	160	136	117	19.19	6
1980	414.40	286	243	213	19.39	11
1981	170,627.08	116,722	99,145	88,545	19.59	4,520
1982	188,304.25	127,672	108,446	98,689	19.78	4,989
1983	318,787.16	214,064	181,828	168,838	19.98	8,450
1984	12,564.60	8,356	7,098	6,723	20.17	333
1985	132,808.55	87,435	74,268	71,821	20.36	3,528
1986	324,240.40	211,238	179,427	177,237	20.55	8,625
1987	39,328.43	25,345	21,528	21,733	20.74	1,048
1988	99,381.80	63,341	53,802	55,518	20.92	2,654
1989	7,474.96	4,709	4,000	4,223	21.11	200
1990	138,387.54	86,127	73,157	79,069	21.29	3,714
1991	176,165.91	108,262	91,959	101,824	21.47	4,743
1993	16,004.27	9,579	8,136	9,468	21.82	434
1994	22,986.41	13,559	11,517	13,768	22.00	626
1995	20,850.10	12,117	10,292	12,643	22.17	570
1996	13,450.13	7,692	6,534	8,261	22.35	370
1997	168,870.56	94,995	80,690	105,068	22.52	4,666
1998	7,712.29	4,263	3,621	4,862	22.69	214
1999	268,415.23	145,665	123,729	171,528	22.86	7,503
2000	116,755.08	62,157	52,797	75,634	23.02	3,286
2001	53,823.26	28,065	23,839	35,367	23.19	1,525
2002	140,379.00	71,589	60,808	93,609	23.36	4,007
2003	84,364.72	42,041	35,710	57,091	23.52	2,427
2004	64,636.64	31,412	26,682	44,419	23.69	1,875
2005	33,229.78	15,726	13,358	23,195	23.85	973
2006	122,204.09	56,200	47,737	86,688	24.01	3,610
2007	279,876.35	124,811	106,016	201,848	24.17	8,351
2008	109,266.16	47,141	40,042	80,151	24.33	3,294
2009	59,271.88	24,673	20,957	44,242	24.49	1,807
2010	212,280.70	84,929	72,139	161,369	24.65	6,546
2011	3,080,451.93	1,180,823	1,003,001	2,385,496	24.81	96,151
2012	244,085.76	89,234	75,796	192,698	24.97	7,717
2013	101,961.22	35,380	30,052	82,105	25.13	3,267
2014	170,889.19	56,012	47,577	140,401	25.28	5,554
2015	474,752.08	145,764	123,813	398,414	25.44	15,661
2016	115,427.89	32,955	27,992	98,978	25.59	3,868

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOISE MECHANICAL AND ENVIRONMENTAL CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. -10						
2017	250,391.77	65,743	55,843	219,588	25.74	8,531
2018	1,487,135.20	354,783	301,356	1,334,493	25.89	51,545
2019	11,868.88	2,523	2,143	10,913	26.05	419
2020	1,078,227.89	199,873	169,774	1,016,277	26.20	38,789
2021	112,756.02	17,643	14,986	109,046	26.35	4,138
2022	9,108.58	1,146	973	9,046	26.49	341
2023	234,974.13	21,851	18,560	239,911	26.64	9,006
2024	433,785.47	24,980	21,218	455,946	26.79	17,019
2025	91,630.15	1,836	1,560	99,234	26.94	3,684
	11,309,562.89	4,168,554	3,540,805	8,899,714		360,874

AMITY DISTRIBUTION CENTER
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 6-2073
NET SALVAGE PERCENT.. -10

2023	19,175,314.31	1,212,628	639,683	20,453,163	40.00	511,329
2025	32,082.23	419	221	35,069	40.77	860
	19,207,396.54	1,213,047	639,904	20,488,232		512,189

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 55-S0.5
NET SALVAGE PERCENT.. -10

1919	49.26	53	42	12	1.26	10
1929	1,434.74	1,444	1,152	427	4.66	92
1937	110.10	105	84	37	7.34	5
1939	87,505.64	82,220	65,572	30,684	8.02	3,826
1940	4,888.85	4,560	3,637	1,741	8.36	208
1942	118.03	108	86	44	9.04	5
1947	1,323.33	1,171	934	522	10.77	48
1948	18.15	16	13	7	11.13	1
1949	343.92	299	238	140	11.48	12
1950	1,465.57	1,265	1,009	603	11.83	51
1951	76,687.54	65,660	52,365	31,991	12.19	2,624
1953	9,999.65	8,416	6,712	4,288	12.92	332

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
1954	109,962.62	91,753	73,175	47,784	13.28	3,598
1955	630.13	521	416	278	13.65	20
1956	14,818.68	12,145	9,686	6,615	14.02	472
1957	19,666.69	15,973	12,739	8,894	14.39	618
1958	105,033.04	84,509	67,398	48,138	14.77	3,259
1959	11,803.75	9,408	7,503	5,481	15.15	362
1960	23,936.70	18,896	15,070	11,260	15.53	725
1961	2,871.51	2,244	1,790	1,369	15.92	86
1962	29,003.11	22,442	17,898	14,005	16.31	859
1963	3,419.73	2,619	2,089	1,673	16.70	100
1964	220,492.49	167,133	133,293	109,249	17.10	6,389
1965	196,970.74	147,767	117,848	98,820	17.49	5,650
1966	61,027.87	45,283	36,114	31,016	17.90	1,733
1967	12,784.70	9,381	7,482	6,582	18.31	359
1968	40,829.03	29,626	23,627	21,284	18.72	1,137
1969	1,443.05	1,035	825	762	19.13	40
1970	1,970.65	1,397	1,114	1,054	19.55	54
1971	20,501.43	14,359	11,452	11,100	19.98	556
1972	3,531.49	2,444	1,949	1,935	20.40	95
1973	13,105.60	8,954	7,141	7,275	20.84	349
1974	228,951.62	154,450	123,178	128,669	21.27	6,049
1975	16,607.39	11,054	8,816	9,452	21.72	435
1976	21,811.96	14,322	11,422	12,571	22.17	567
1977	87,734.96	56,817	45,313	51,196	22.62	2,263
1978	345,494.30	220,562	175,904	204,140	23.08	8,845
1979	24,054.42	15,135	12,071	14,389	23.54	611
1980	637,245.89	394,962	314,992	385,979	24.01	16,076
1981	187,150.10	114,200	91,077	114,788	24.49	4,687
1982	862,942.82	518,283	413,343	535,894	24.97	21,462
1983	2,545,889.00	1,504,613	1,199,966	1,600,512	25.45	62,888
1984	517,472.41	300,650	239,776	329,444	25.95	12,695
1985	3,169,789.22	1,809,946	1,443,476	2,043,292	26.45	77,251
1986	143,280.44	80,352	64,083	93,526	26.96	3,469
1987	58,915.31	32,439	25,871	38,936	27.47	1,417
1988	30,039.77	16,227	12,941	20,102	27.99	718
1989	66,792.19	35,373	28,211	45,261	28.52	1,587
1990	278,667.33	144,574	115,301	191,233	29.06	6,581
1991	258,103.14	131,117	104,569	179,344	29.60	6,059
1992	1,331,239.48	661,629	527,665	936,698	30.15	31,068
1993	88,248.62	42,872	34,191	62,882	30.71	2,048

IDAHO POWER COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - EXCLUDING CHQ BUILDING (FERC
ACCOUNT 390.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -10						
1994	2,398,972.45	1,138,065	907,635	1,731,235	31.28	55,346
1995	124,089.90	57,454	45,821	90,678	31.85	2,847
1996	88,186.81	39,790	31,734	65,272	32.44	2,012
1997	1,062,064.25	466,666	372,178	796,093	33.03	24,102
1998	234,422.92	100,145	79,868	177,997	33.64	5,291
1999	1,550,762.96	643,562	513,257	1,192,583	34.25	34,820
2000	717,273.81	288,632	230,191	558,810	34.88	16,021
2001	1,303,768.98	508,204	405,305	1,028,841	35.51	28,973
2002	227,477.54	85,760	68,396	181,830	36.15	5,030
2003	14,738.68	5,362	4,276	11,936	36.81	324
2004	1,207,140.79	423,227	337,534	990,321	37.47	26,430
2005	2,670,785.38	900,044	717,807	2,220,057	38.15	58,193
2006	486,590.26	157,267	125,424	409,825	38.84	10,552
2007	3,209,658.06	992,423	791,482	2,739,142	39.54	69,275
2008	2,168,074.73	639,578	510,079	1,874,803	40.25	46,579
2009	4,134,635.82	1,160,175	925,268	3,622,831	40.97	88,426
2010	656,353.92	174,461	139,137	582,852	41.71	13,974
2011	1,624,582.06	407,445	324,947	1,462,093	42.46	34,435
2012	1,232,955.75	290,482	231,667	1,124,585	43.22	26,020
2013	1,329,022.33	292,385	233,184	1,228,740	44.00	27,926
2014	3,499,546.44	714,621	569,928	3,279,573	44.79	73,221
2015	4,019,352.29	756,438	603,278	3,818,010	45.59	83,747
2016	5,581,935.24	958,965	764,798	5,375,331	46.41	115,823
2017	1,786,980.02	276,984	220,902	1,744,776	47.25	36,926
2018	2,628,964.61	362,784	289,329	2,602,532	48.10	54,107
2019	3,977,121.09	480,444	383,166	3,991,667	48.96	81,529
2020	1,836,595.22	189,540	151,163	1,869,092	49.84	37,502
2021	6,991,155.43	595,611	475,014	7,215,257	50.74	142,201
2022	7,310,861.32	489,835	390,655	7,651,292	51.65	148,137
2023	2,377,299.76	115,061	91,764	2,523,266	52.58	47,989
2024	5,440,677.54	159,972	127,582	5,857,164	53.53	109,418
2025	15,734,190.50	154,211	122,987	17,184,622	54.51	315,256
	99,604,415.02	21,138,376	16,858,375	92,706,482		2,122,883
	163,512,071.11	35,903,513	29,259,299	150,603,979		3,989,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.7 2.44

IDAHO POWER COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE (FERC ACCOUNT
391.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2006	941,504.27	917,967	910,521	30,983	0.50	30,983
2007	1,344,188.78	1,243,375	1,233,289	110,900	1.50	73,933
2008	1,228,147.51	1,074,629	1,065,912	162,236	2.50	64,894
2009	956,460.42	789,080	782,679	173,781	3.50	49,652
2010	507,868.60	393,598	390,405	117,464	4.50	26,103
2011	402,665.81	291,933	289,565	113,101	5.50	20,564
2012	243,515.61	164,373	163,040	80,476	6.50	12,381
2013	1,488,220.32	930,138	922,592	565,628	7.50	75,417
2014	991,146.51	569,909	565,286	425,861	8.50	50,101
2015	524,381.66	275,300	273,067	251,315	9.50	26,454
2016	751,267.36	356,852	353,957	397,310	10.50	37,839
2017	842,269.63	357,965	355,061	487,209	11.50	42,366
2018	317,250.86	118,969	118,004	199,247	12.50	15,940
2019	518,798.59	168,610	167,242	351,557	13.50	26,041
2020	102,051.12	28,064	27,836	74,215	14.50	5,118
2021	545,299.72	122,692	121,697	423,603	15.50	27,329
2022	281,230.59	49,215	48,816	232,415	16.50	14,086
2023	381,792.58	47,724	47,337	334,456	17.50	19,112
2024	550,379.55	41,278	40,943	509,437	18.50	27,537
2025	1,119,123.40	27,978	27,751	1,091,372	19.50	55,968
	14,037,562.89	7,969,649	7,905,000	6,132,563		701,818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7						5.00

IDAHO POWER COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - AUTOMOBILES (FERC ACCOUNT 392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +20						
2011	136,131.85	73,720	79,921	28,984	4.20	6,901
2012	21,815.78	11,559	12,531	4,922	4.39	1,121
2013	44,561.54	23,090	25,032	10,617	4.58	2,318
2014	69,030.07	34,876	37,809	17,415	4.79	3,636
2015	58,016.74	28,384	30,771	15,642	5.05	3,097
2017	41,447.26	18,211	19,743	13,415	5.86	2,289
2018	127,219.73	51,358	55,678	46,098	6.44	7,158
2020	113,304.11	35,700	38,703	51,940	7.88	6,591
2023	38,609.08	5,845	6,337	24,550	10.54	2,329
2024	84,747.04	7,771	8,424	59,374	11.51	5,158
	734,883.20	290,514	314,949	272,958		40,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 5.52

IDAHO POWER COMPANY

ACCOUNT 392.30 TRANSPORTATION EQUIPMENT - AIRCRAFT (FERC ACCOUNT 392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S1						
NET SALVAGE PERCENT.. +40						
2025	9,732,611.32	194,633	391,902-	6,231,469	14.50	429,756
	9,732,611.32	194,633	391,902-	6,231,469		429,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 4.42

IDAHO POWER COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - SMALL TRUCKS (FERC ACCOUNT 392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5 NET SALVAGE PERCENT.. +20						
1997	126.99	90	97	5	1.50	3
1998	7,050.12	4,924	5,312	328	1.65	199
1999	9,657.40	6,662	7,187	539	1.79	301
2001	126,164.88	84,705	91,377	9,555	2.09	4,572
2002	6,248.41	4,134	4,460	539	2.25	240
2003	3,216.14	2,092	2,257	316	2.43	130
2004	5,051.27	3,223	3,477	564	2.63	214
2005	57,154.40	35,770	38,588	7,136	2.83	2,522
2006	10,714.78	6,561	7,078	1,494	3.05	490
2007	376,632.68	225,052	242,779	58,527	3.29	17,789
2008	623,635.56	363,819	392,477	106,431	3.52	30,236
2009	167,812.41	95,421	102,937	31,313	3.76	8,328
2010	186,607.65	103,467	111,617	37,669	3.99	9,441
2011	488,185.10	264,370	285,195	105,353	4.20	25,084
2012	697,386.53	369,509	398,615	159,294	4.39	36,286
2013	1,531,805.48	793,708	856,229	369,215	4.58	80,615
2014	1,146,223.38	579,109	624,726	292,253	4.79	61,013
2015	1,383,298.83	676,754	730,062	376,577	5.05	74,570
2016	1,898,544.71	887,942	957,886	560,950	5.40	103,880
2017	1,161,427.43	510,313	550,511	378,631	5.86	64,613
2018	2,334,653.71	942,490	1,016,731	850,992	6.44	132,142
2019	2,964,068.32	1,074,368	1,158,997	1,212,258	7.11	170,500
2020	3,294,359.36	1,037,987	1,119,750	1,515,737	7.88	192,352
2021	2,131,593.89	561,428	605,652	1,099,623	8.72	126,104
2022	3,816,279.66	796,137	858,849	2,194,175	9.61	228,322
2023	6,874,401.37	1,040,674	1,122,648	4,376,873	10.54	415,263
2024	5,967,372.01	547,184	590,286	4,183,612	11.51	363,476
2025	5,499,986.48	169,224	182,554	4,217,435	12.50	337,395
	42,769,658.95	11,187,117	12,068,334	22,147,393		2,486,080
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9						5.81

IDAHO POWER COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - MISCELLANEOUS (FERC ACCOUNT 392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5 NET SALVAGE PERCENT.. +20						
1999	2,430.18	1,676	1,737	207	1.79	116
2001	2,958.37	1,986	2,059	308	2.09	147
2007	5,210.17	3,113	3,227	941	3.29	286
2008	678.30	396	411	132	3.52	38
2010	1,361.99	755	783	307	3.99	77
2011	12,129.52	6,569	6,810	2,894	4.20	689
2012	14,910.82	7,900	8,190	3,739	4.39	852
2013	15,738.15	8,155	8,454	4,137	4.58	903
2014	155,039.93	78,331	81,204	42,828	4.79	8,941
2015	74,880.30	36,634	37,977	21,927	5.05	4,342
2016	34,521.45	16,146	16,738	10,879	5.40	2,015
2017	359,676.17	158,036	163,832	123,909	5.86	21,145
2018	157,395.91	63,540	65,870	60,047	6.44	9,324
2019	293,637.37	106,433	110,336	124,574	7.11	17,521
2020	331,041.81	104,305	108,130	156,703	7.88	19,886
2021	87,805.79	23,127	23,975	46,270	8.72	5,306
2022	168,331.35	35,117	36,405	98,260	9.61	10,225
2023	436,179.75	66,031	68,452	280,492	10.54	26,612
2024	329,481.81	30,212	31,320	232,265	11.51	20,179
2025	43,070.93	1,325	1,374	33,083	12.50	2,647
	2,526,480.07	749,787	777,284	1,243,900		151,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2						5.99

IDAHO POWER COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (HYD) (FERC ACCOUNT
392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L2.5 NET SALVAGE PERCENT.. +15						
1992	20,000.00	16,773	4,399	12,601	0.16	12,601
1997	87,392.61	68,031	17,843	56,441	1.01	55,882
1998	151,945.13	116,345	30,515	98,638	1.19	82,889
1999	103,389.05	77,994	20,456	67,425	1.35	49,944
2000	91,743.57	68,234	17,896	60,086	1.50	40,057
2001	32,780.09	24,055	6,309	21,554	1.64	13,143
2002	287,143.07	207,663	54,465	189,607	1.79	105,926
2003	120,572.69	85,918	22,534	79,953	1.94	41,213
2006	43,711.56	29,445	7,723	29,432	2.49	11,820
2007	12,962.85	8,530	2,237	8,781	2.71	3,240
2008	1,223,999.26	786,365	206,245	834,154	2.93	284,694
2009	103,017.52	64,433	16,899	70,666	3.17	22,292
2010	859,688.54	523,082	137,192	593,543	3.41	174,060
2011	84,292.12	49,915	13,092	58,556	3.64	16,087
2012	751,594.03	433,891	113,799	525,056	3.85	136,378
2013	695,572.15	391,694	102,732	488,504	4.05	120,618
2014	1,434,377.38	789,445	207,053	1,012,168	4.23	239,283
2015	1,402,601.19	750,103	196,734	995,477	4.45	223,703
2016	4,196,192.66	2,163,849	567,527	2,999,237	4.72	635,432
2017	3,665,351.62	1,791,441	469,853	2,645,696	5.10	518,764
2018	5,242,516.07	2,376,592	623,325	3,832,814	5.60	684,431
2019	3,118,870.96	1,276,927	334,908	2,316,132	6.22	372,368
2020	13,983,876.99	5,012,094	1,314,555	10,571,740	6.94	1,523,305
2021	7,592,826.25	2,285,779	599,506	5,854,396	7.75	755,406
2022	3,783,340.87	903,104	236,863	2,978,977	8.63	345,189
2023	8,726,262.81	1,514,395	397,190	7,020,133	9.55	735,092
2024	8,366,154.67	883,002	231,591	6,879,640	10.51	654,580
2025	13,092,196.67	463,719	121,623	11,006,744	11.50	957,108
	79,274,372.38	23,162,818	6,075,064	61,308,153		8,815,505
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						11.12

IDAHO POWER COMPANY

ACCOUNT 392.70 TRANSPORTATION EQUIPMENT - LARGE TRUCKS (NON-HYD) (FERC
ACCOUNT 392.00)CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L2.5 NET SALVAGE PERCENT.. +15						
1961	1,281.30	1,089	1,089			
1981	15,000.00	12,750	12,750			
1986	39,899.40	33,914	33,914			
1989	14,999.99	12,750	12,750			
1990	58,943.80	50,102	50,102			
1991	270,845.74	230,219	230,219			
1992	148,722.25	124,729	88,369	38,045	0.16	38,045
1993	79,802.95	65,967	46,737	21,096	0.33	21,096
1994	88,552.44	72,196	51,150	24,120	0.49	24,120
1995	64,071.71	51,466	36,463	17,998	0.66	17,998
1996	175,896.64	139,170	98,600	50,912	0.83	50,912
1997	5,113.89	3,981	2,820	1,527	1.01	1,512
1998	87,562.82	67,047	47,502	26,926	1.19	22,627
1999	988.76	746	529	311	1.35	230
2000	322,479.94	239,844	169,927	104,181	1.50	69,454
2001	236,907.79	173,850	123,171	78,201	1.64	47,684
2002	195,620.99	141,474	100,233	66,045	1.79	36,897
2004	102,793.10	72,011	51,019	36,355	2.11	17,230
2006	235,376.11	158,555	112,334	87,736	2.49	35,235
2007	355,173.81	233,720	165,588	136,310	2.71	50,299
2008	227,238.08	145,990	103,432	89,720	2.93	30,621
2010	432,870.35	263,382	186,603	181,337	3.41	53,178
2011	171,277.59	101,425	71,858	73,728	3.64	20,255
2012	316,990.98	182,997	129,651	139,791	3.85	36,309
2013	207,358.30	116,769	82,729	93,526	4.05	23,093
2014	262,666.72	144,565	102,423	120,844	4.23	28,568
2015	618,427.74	330,732	234,319	291,345	4.45	65,471
2016	83,201.06	42,904	30,397	40,324	4.72	8,543
2017	864,578.29	422,563	299,381	435,511	5.10	85,394
2018	1,103,717.22	500,349	354,491	583,669	5.60	104,227
2019	621,727.14	254,547	180,343	348,125	6.22	55,969
2020	1,404,855.90	503,528	356,744	837,384	6.94	120,661
2021	234,243.86	70,518	49,961	149,146	7.75	19,245
2022	81,694.23	19,501	13,816	55,624	8.63	6,445
2023	406,278.59	70,507	49,953	295,384	9.55	30,930
2024	1,809,616.06	190,995	135,318	1,402,856	10.51	133,478
2025	652,374.53	23,107	16,371	538,147	11.50	46,795
	11,999,150.07	5,269,959	3,833,056	6,366,222		1,302,521

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 10.86

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS (FERC ACCOUNT 392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2						
NET SALVAGE PERCENT.. +15						
1949	1,498.37	1,274	1,274			
1951	1,671.10	1,420	1,420			
1957	8,200.00	6,970	6,970			
1963	18,541.81	15,761	15,761			
1966	182.90	155	155			
1967	3,785.95	3,218	3,218			
1969	12,880.00	10,948	10,948			
1970	2,288.06	1,945	1,945			
1971	16,378.83	13,922	13,922			
1974	19,965.00	16,970	16,970			
1975	7,986.39	6,788	6,788			
1984	16,591.89	13,083	6,893	7,210	1.23	5,862
1986	611.18	471	248	272	1.59	171
1987	3,000.00	2,284	1,203	1,347	1.77	761
1988	1,222.81	920	485	554	1.96	283
1989	966.21	717	378	443	2.15	206
1991	15,191.07	10,983	5,786	7,126	2.54	2,806
1992	378,922.94	270,171	142,337	179,747	2.74	65,601
1994	24,251.61	16,794	8,848	11,766	3.15	3,735
1996	4,365.77	2,929	1,543	2,168	3.58	606
1997	111,986.64	73,855	38,910	56,279	3.81	14,771
1998	18,469.92	11,968	6,305	9,394	4.04	2,325
1999	41,526.87	26,432	13,925	21,373	4.27	5,005
2000	33,523.75	20,919	11,021	17,474	4.52	3,866
2001	142,626.20	87,287	45,986	75,246	4.76	15,808
2002	105,692.43	63,362	33,382	56,457	5.01	11,269
2003	13,767.95	8,075	4,254	7,449	5.27	1,413
2004	30,206.66	17,339	9,135	16,541	5.52	2,997
2005	115,586.57	64,902	34,193	64,056	5.77	11,102
2006	198,368.89	109,004	57,428	111,186	6.01	18,500
2007	122,246.26	65,646	34,585	69,324	6.26	11,074
2008	40,307.61	21,162	11,149	23,112	6.50	3,556
2009	13,498.06	6,925	3,648	7,825	6.74	1,161
2010	696.41	349	184	408	6.98	58
2011	277,024.46	135,188	71,223	164,248	7.24	22,686
2012	182,317.82	86,419	45,529	109,441	7.52	14,553
2013	256,943.23	117,679	61,998	156,404	7.84	19,949
2014	148,054.67	65,144	34,321	91,525	8.20	11,162
2015	400,584.16	168,045	88,533	251,964	8.61	29,264
2016	108,598.34	42,842	22,571	69,738	9.11	7,655
2017	401,469.08	146,938	77,413	263,836	9.68	27,256
2018	635,121.63	211,493	111,423	428,430	10.34	41,434

IDAHO POWER COMPANY

ACCOUNT 392.90 TRANSPORTATION EQUIPMENT - TRAILERS (FERC ACCOUNT 392.00)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L2						
NET SALVAGE PERCENT.. +15						
2019	824,187.93	243,963	128,530	572,030	11.08	51,627
2020	1,109,635.40	283,514	149,367	793,823	11.89	66,764
2021	1,187,818.27	253,007	133,294	876,352	12.74	68,787
2022	695,127.33	117,474	61,890	528,968	13.62	38,838
2023	1,583,770.19	194,015	102,215	1,243,990	14.55	85,498
2024	1,166,143.68	86,881	45,773	945,449	15.51	60,957
2025	2,450,074.45	61,248	32,268	2,050,295	16.50	124,260
	12,953,876.75	3,188,798	1,717,545	9,293,250		853,626
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9						6.59

IDAHO POWER COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
2001	33,635.12	32,962	32,857	778	0.50	778
2002	52,588.84	49,434	49,277	3,312	1.50	2,208
2003	32,043.92	28,840	28,748	3,296	2.50	1,318
2004	42,657.25	36,685	36,568	6,089	3.50	1,740
2005	26,202.34	21,486	21,418	4,784	4.50	1,063
2006	4,816.30	3,757	3,745	1,071	5.50	195
2007	180,343.39	133,454	133,030	47,313	6.50	7,279
2008	91,504.50	64,053	63,849	27,656	7.50	3,687
2009	371,067.85	244,905	244,127	126,941	8.50	14,934
2010	42,833.76	26,557	26,473	16,361	9.50	1,722
2011	146,017.23	84,690	84,421	61,596	10.50	5,866
2012	283,606.77	153,148	152,661	130,946	11.50	11,387
2013	21,933.38	10,967	10,932	11,001	12.50	880
2014	43,139.37	19,844	19,781	23,358	13.50	1,730
2015	376,236.05	158,019	157,517	218,719	14.50	15,084
2016	375,460.34	142,675	142,222	233,238	15.50	15,048
2017	341,380.45	116,069	115,700	225,680	16.50	13,678
2018	232,411.63	69,723	69,502	162,910	17.50	9,309
2019	628,980.71	163,535	163,015	465,966	18.50	25,187
2020	827,815.82	182,119	181,540	646,276	19.50	33,142
2021	378,434.88	68,118	67,902	310,533	20.50	15,148
2022	942,440.30	131,942	131,523	810,917	21.50	37,717
2023	2,148,342.90	214,834	214,152	1,934,191	22.50	85,964
2024	1,186,233.53	71,174	70,948	1,115,286	23.50	47,459
2025	1,910,695.67	38,214	38,092	1,872,604	24.50	76,433
	10,720,822.30	2,267,204	2,260,000	8,460,822		428,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 4.00

IDAHO POWER COMPANY

ACCOUNT 394.00 TOOLS, SHOPS AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2006	146,637.38	142,971	142,522	4,115	0.50	4,115
2007	275,667.20	254,992	254,192	21,475	1.50	14,317
2008	362,778.36	317,431	316,435	46,343	2.50	18,537
2009	410,162.75	338,384	337,322	72,841	3.50	20,812
2010	520,738.58	403,572	402,305	118,434	4.50	26,319
2011	510,070.02	369,801	368,640	141,430	5.50	25,715
2012	556,641.26	375,733	374,554	182,087	6.50	28,013
2013	728,285.99	455,179	453,750	274,536	7.50	36,605
2014	482,139.33	277,230	276,360	205,779	8.50	24,209
2015	1,158,184.57	608,047	606,138	552,047	9.50	58,110
2016	811,634.54	385,526	384,316	427,319	10.50	40,697
2017	1,238,595.06	526,403	524,751	713,844	11.50	62,073
2018	1,472,348.88	552,131	550,398	921,951	12.50	73,756
2019	901,488.31	292,984	292,064	609,424	13.50	45,143
2020	1,104,112.93	303,631	302,678	801,435	14.50	55,271
2021	1,392,617.70	313,339	312,355	1,080,263	15.50	69,694
2022	2,393,302.18	418,828	417,513	1,975,789	16.50	119,745
2023	981,365.00	122,671	122,286	859,079	17.50	49,090
2024	1,223,156.85	91,737	91,449	1,131,708	18.50	61,173
2025	440,242.05	11,006	10,972	429,270	19.50	22,014
	17,110,168.94	6,561,596	6,541,000	10,569,169		855,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4						5.00

IDAHO POWER COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2006	670,515.68	653,753	648,981	21,535	0.50	21,535
2007	766,120.34	708,661	703,489	62,631	1.50	41,754
2008	977,669.50	855,461	849,217	128,452	2.50	51,381
2009	945,489.96	780,029	774,336	171,154	3.50	48,901
2010	691,835.69	536,173	532,260	159,576	4.50	35,461
2011	767,750.20	556,619	552,556	215,194	5.50	39,126
2012	752,623.78	508,021	504,313	248,311	6.50	38,202
2013	535,606.91	334,754	332,311	203,296	7.50	27,106
2014	812,099.14	466,957	463,549	348,550	8.50	41,006
2015	532,598.27	279,614	277,573	255,025	9.50	26,845
2016	615,118.76	292,181	290,048	325,071	10.50	30,959
2017	1,354,122.39	575,502	571,301	782,821	11.50	68,071
2018	685,478.72	257,055	255,179	430,300	12.50	34,424
2019	1,438,130.11	467,392	463,981	974,149	13.50	72,159
2020	1,017,787.09	279,891	277,848	739,939	14.50	51,030
2021	577,766.06	129,997	129,048	448,718	15.50	28,950
2022	475,989.69	83,298	82,690	393,300	16.50	23,836
2023	2,180,281.70	272,535	270,546	1,909,736	17.50	109,128
2024	385,420.04	28,907	28,696	356,724	18.50	19,282
2025	486,685.63	12,167	12,078	474,608	19.50	24,339
	16,669,089.66	8,078,967	8,020,000	8,649,090		833,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4						5.00

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0						
NET SALVAGE PERCENT.. +25						
1961	80.00	53	60			
1976	806.83	465	597	8	4.39	2
1977	971.89	554	712	17	4.55	4
1980	61,158.83	33,702	43,287	2,582	5.04	512
1981	84,019.77	45,769	58,786	4,229	5.20	813
1982	338,351.72	181,908	233,643	20,121	5.38	3,740
1983	123,001.30	65,304	83,877	8,374	5.55	1,509
1984	43,136.44	22,596	29,022	3,330	5.73	581
1987	54,329.45	27,258	35,010	5,737	6.29	912
1988	17,279.22	8,540	10,969	1,990	6.48	307
1989	32,972.00	16,035	20,595	4,134	6.68	619
1990	8,272.21	3,958	5,084	1,120	6.88	163
1993	2,174.02	987	1,268	363	7.50	48
1994	169,052.04	75,272	96,680	30,109	7.72	3,900
1996	50,847.86	21,737	27,919	10,217	8.17	1,251
1997	87,463.14	36,562	46,960	18,637	8.41	2,216
1999	53,698.08	21,430	27,525	12,749	8.89	1,434
2000	51,253.31	19,948	25,621	12,819	9.14	1,403
2002	18,471.89	6,818	8,757	5,097	9.65	528
2003	9,800.00	3,512	4,511	2,839	9.92	286
2004	54,190.73	18,824	24,178	16,465	10.20	1,614
2005	633,169.60	212,944	273,506	201,371	10.48	19,215
2006	336,929.49	109,458	140,588	112,109	10.77	10,409
2007	965,510.61	302,608	388,671	335,462	11.06	30,331
2008	290,177.05	87,397	112,253	105,380	11.37	9,268
2009	496,892.58	143,575	184,408	188,261	11.68	16,118
2010	618,997.50	171,038	219,682	244,566	12.00	20,380
2011	533,194.05	140,595	180,581	219,315	12.32	17,802
2012	788,930.29	197,438	253,590	338,108	12.66	26,707
2013	1,347,800.99	318,681	409,315	601,536	13.01	46,236
2014	836,533.67	186,237	239,203	388,197	13.36	29,057
2015	1,703,196.70	354,312	455,079	822,319	13.73	59,892
2016	291,748.09	56,429	72,478	146,333	14.10	10,378
2017	1,178,187.62	209,750	269,403	614,238	14.49	42,390
2018	2,578,808.65	418,386	537,376	1,396,730	14.89	93,803
2019	3,545,425.16	516,418	663,289	1,995,780	15.31	130,358
2020	1,422,893.25	182,539	234,454	832,716	15.75	52,871
2021	2,347,502.58	257,615	330,881	1,429,746	16.22	88,147
2022	2,981,950.84	267,190	343,179	1,893,284	16.73	113,167

IDAHO POWER COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0						
NET SALVAGE PERCENT.. +25						
2023	5,501,853.78	373,562	479,804	3,646,586	17.28	211,029
2024	2,955,373.34	129,490	166,317	2,050,213	17.89	114,601
2025	1,428,527.76	23,121	29,697	1,041,699	18.59	56,035
	34,044,934.33	5,270,015	6,768,815	18,764,886		1,220,036
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4						3.58

IDAHO POWER COMPANY

ACCOUNT 391.20 COMPUTER HARDWARE - EDP EQUIPMENT (FERC ACCOUNT 397.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT. . . 0						
2018	40,743.81	40,744	40,744			
	40,743.81	40,744	40,744			
AMORTIZED						
SURVIVOR CURVE. . . 5-SQUARE						
NET SALVAGE PERCENT. . . 0						
2021	4,826,753.62	4,344,078	4,099,924	726,830	0.50	726,830
2022	5,050,770.63	3,535,539	3,336,828	1,713,943	1.50	1,142,629
2023	6,267,760.76	3,133,880	2,957,744	3,310,017	2.50	1,324,007
2024	6,683,832.53	2,005,150	1,892,453	4,791,380	3.50	1,368,966
2025	3,210,988.47	321,099	303,052	2,907,936	4.50	646,208
	26,040,106.01	13,339,746	12,590,000	13,450,106		5,208,640
	26,080,849.82	13,380,490	12,630,744	13,450,106		5,208,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT . . 2.6						19.97

IDAHO POWER COMPANY

ACCOUNT 397.21 COMPUTER HARDWARE - SERVERS (FERC ACCOUNT 397.10)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 8-SQUARE NET SALVAGE PERCENT.. 0						
2018	1,734,819.15	1,626,393	1,528,162	206,657	0.50	206,657
2020	587,834.79	404,136	379,727	208,108	2.50	83,243
2024	227,673.24	42,689	40,111	187,562	6.50	28,856
	2,550,327.18	2,073,218	1,948,000	602,327		318,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9						12.50

IDAHO POWER COMPANY

ACCOUNT 303.00 COMPUTER SOFTWARE (FERC ACCOUNT 397.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	311,064.44	264,405	264,405	46,659	1.50	31,106
2018	7,218,197.80	5,413,648	5,413,648	1,804,550	2.50	721,820
2019	5,576,879.98	3,624,972	3,624,972	1,951,908	3.50	557,688
2020	5,442,029.13	2,993,116	2,993,116	2,448,913	4.50	544,203
	18,548,171.35	12,296,141	12,296,141	6,252,030		1,854,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.4						10.00

IDAHO POWER COMPANY

ACCOUNT 303.05 COMPUTER SOFTWARE - LICENSES (FERC ACCOUNT 397.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2018	414,156.65	414,157	414,157			
2020	39,967.22	39,967	39,967			
	454,123.87	454,124	454,124			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	636,691.33	573,022	561,050	75,642	0.50	75,642
2022	2,259,811.07	1,581,868	1,548,817	710,994	1.50	473,996
2023	5,041,894.25	2,520,947	2,468,276	2,573,618	2.50	1,029,447
2024	3,156,782.70	947,035	927,248	2,229,535	3.50	637,010
2025	5,603,163.51	560,316	548,609	5,054,554	4.50	1,123,234
	16,698,342.86	6,183,188	6,054,000	10,644,343		3,339,329
	17,152,466.73	6,637,312	6,508,124	10,644,343		3,339,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2						19.47

IDAHO POWER COMPANY

ACCOUNT 303.10 COMPUTER SOFTWARE - NON-ERP (FERC ACCOUNT 397.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	2,132,894.67	959,803	959,803	1,173,092	5.50	213,289
2022	6,682,675.99	2,338,937	2,338,937	4,343,739	6.50	668,268
2023	5,528,425.92	1,382,106	1,382,106	4,146,320	7.50	552,843
2024	8,004,305.73	1,200,646	1,200,646	6,803,660	8.50	800,431
2025	8,896,946.73	444,847	444,847	8,452,100	9.50	889,695
	31,245,249.04	6,326,339	6,326,339	24,918,910		3,124,526
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						10.00

IDAHO POWER COMPANY

ACCOUNT 303.15 COMPUTER SOFTWARE - ERP (FERC ACCOUNT 397.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2024	13,257,581.62	1,325,758	1,325,758	11,931,824	13.50	883,839
	13,257,581.62	1,325,758	1,325,758	11,931,824		883,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5						6.67

IDAHO POWER COMPANY

ACCOUNT 303.70 COMPUTER SOFTWARE - CLOUD (FERC ACCOUNT 397.20)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2021	490,039.00	441,035	427,450	62,589	0.50	62,589
2022	1,628,947.41	1,140,263	1,105,140	523,807	1.50	349,205
2023	586,863.83	293,432	284,393	302,471	2.50	120,988
2024	2,141,308.06	642,392	622,605	1,518,703	3.50	433,915
2025	3,424,612.90	342,461	331,912	3,092,701	4.50	687,267
	8,271,771.20	2,859,583	2,771,500	5,500,271		1,653,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3						20.00

IDAHO POWER COMPANY

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - TELEPHONES (FERC ACCOUNT 397.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	33,331.62	32,221	31,983	1,349	0.50	1,349
2012	53,017.58	47,716	47,363	5,655	1.50	3,770
2013	10,121.19	8,434	8,372	1,749	2.50	700
2014	4,898.64	3,756	3,728	1,171	3.50	335
2015	106,292.79	74,405	73,855	32,438	4.50	7,208
2016	28,233.29	17,881	17,749	10,484	5.50	1,906
2017	341,100.92	193,292	191,863	149,238	6.50	22,960
2018	28,095.75	14,048	13,944	14,152	7.50	1,887
2019	61,740.10	26,754	26,556	35,184	8.50	4,139
2020	713,218.13	261,516	259,583	453,635	9.50	47,751
2021	169,366.96	50,810	50,434	118,933	10.50	11,327
2022	260,484.43	60,779	60,330	200,154	11.50	17,405
2023	159,669.04	26,612	26,415	133,254	12.50	10,660
2024	466,922.12	46,692	46,347	420,575	13.50	31,154
2025	467,845.36	15,593	15,478	452,367	14.50	31,198
	2,904,337.92	880,509	874,000	2,030,338		193,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5						6.67

IDAHO POWER COMPANY

ACCOUNT 397.20 COMMUNICATION EQUIPMENT - MICROWAVE (FERC ACCOUNT 397.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	5,720,386.57	5,529,726	5,391,093	329,294	0.50	329,294
2012	1,137,392.82	1,023,654	997,990	139,403	1.50	92,935
2013	514,770.16	428,973	418,218	96,552	2.50	38,621
2014	1,735,269.03	1,330,379	1,297,026	438,243	3.50	125,212
2015	4,318,335.25	3,022,835	2,947,051	1,371,284	4.50	304,730
2016	170,876.21	108,221	105,508	65,368	5.50	11,885
2017	206,365.16	116,941	114,009	92,356	6.50	14,209
2018	321,588.68	160,794	156,763	164,826	7.50	21,977
2019	753,579.14	326,548	318,361	435,218	8.50	51,202
2020	1,201,394.85	440,515	429,471	771,924	9.50	81,255
2021	967,712.03	290,314	283,036	684,676	10.50	65,207
2022	326,406.33	76,160	74,251	252,155	11.50	21,927
2023	2,694,797.07	449,142	437,881	2,256,916	12.50	180,553
2024	1,048,444.51	104,844	102,216	946,229	13.50	70,091
2025	65,425.52	2,181	2,126	63,300	14.50	4,366
	21,182,743.33	13,411,227	13,075,000	8,107,743		1,413,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 6.67

IDAHO POWER COMPANY

ACCOUNT 397.30 COMMUNICATION EQUIPMENT - RADIO

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	414,114.23	400,312	396,897	17,217	0.50	17,217
2012	231,155.65	208,040	206,265	24,891	1.50	16,594
2013	492,261.83	410,217	406,717	85,545	2.50	34,218
2014	115,462.22	88,521	87,766	27,696	3.50	7,913
2015	896,558.13	627,591	622,237	274,321	4.50	60,960
2016	191,091.52	121,024	119,992	71,100	5.50	12,927
2017	95,001.15	53,834	53,375	41,626	6.50	6,404
2018	1,226,198.87	613,099	607,868	618,331	7.50	82,444
2019	4,281,641.61	1,855,364	1,839,535	2,442,107	8.50	287,307
2020	6,730,649.01	2,467,927	2,446,872	4,283,777	9.50	450,924
2021	11,763,415.99	3,529,025	3,498,918	8,264,498	10.50	787,095
2022	1,342,069.12	313,145	310,473	1,031,596	11.50	89,704
2023	702,244.03	117,043	116,045	586,199	12.50	46,896
2024	2,236,745.76	223,675	221,767	2,014,979	13.50	149,258
2025	2,277,853.10	75,921	75,273	2,202,580	14.50	151,902
	32,996,462.22	11,104,738	11,010,000	21,986,462		2,201,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						6.67

IDAHO POWER COMPANY

ACCOUNT 397.40 COMMUNICATION EQUIPMENT - FIBER OPTIC (FERC ACCOUNT 397.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	229,591.11	221,939	221,495	8,096	0.50	8,096
2012	1,144,495.78	1,030,046	1,027,985	116,511	1.50	77,674
2013	2,704,794.36	2,253,986	2,249,477	455,317	2.50	182,127
2014	1,802,072.85	1,381,595	1,378,831	423,242	3.50	120,926
2015	8,574,818.53	6,002,373	5,990,366	2,584,453	4.50	574,323
2016	3,571,522.23	2,261,952	2,257,427	1,314,095	5.50	238,926
2017	111,199.88	63,014	62,888	48,312	6.50	7,433
2018	373,844.15	186,922	186,548	187,296	7.50	24,973
2019	167,030.89	72,379	72,234	94,797	8.50	11,153
2020	101,870.32	37,353	37,278	64,592	9.50	6,799
2021	907,515.09	272,255	271,711	635,804	10.50	60,553
2022	35,446.18	8,271	8,254	27,192	11.50	2,365
2023	73,266.25	12,211	12,187	61,079	12.50	4,886
2024	1,506,330.26	150,633	150,331	1,355,999	13.50	100,444
2025	2,494,879.99	83,154	82,988	2,411,892	14.50	166,337
	23,798,677.87	14,038,083	14,010,000	9,788,678		1,587,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.2 6.67

IDAHO POWER COMPANY

ACCOUNT 397.50 COMMUNICATION EQUIPMENT - SATELLITE (FERC ACCOUNT 397.30)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2020	1,191.29	328	328	863	14.50	60
2021	4,325,073.15	973,141	973,141	3,351,932	15.50	216,254
2022	41,624.17	7,284	7,284	34,340	16.50	2,081
2023	223,141.51	27,893	27,893	195,249	17.50	11,157
2024	412,968.50	30,973	30,973	381,996	18.50	20,648
2025	247,941.16	6,199	6,199	241,742	19.50	12,397
	5,251,939.78	1,045,818	1,045,818	4,206,122		262,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0						5.00

IDAHO POWER COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	688,992.37	666,028	655,754	33,238	0.50	33,238
2012	448,890.41	404,001	397,769	51,121	1.50	34,081
2013	212,993.40	177,494	174,756	38,237	2.50	15,295
2014	542,502.37	415,920	409,504	132,998	3.50	37,999
2015	440,018.18	308,013	303,262	136,756	4.50	30,390
2016	635,546.54	402,511	396,302	239,245	5.50	43,499
2017	630,947.35	357,539	352,024	278,923	6.50	42,911
2018	1,396,188.10	698,094	687,326	708,862	7.50	94,515
2019	284,071.69	123,097	121,198	162,874	8.50	19,162
2020	483,126.72	177,148	174,416	308,711	9.50	32,496
2021	2,252,830.78	675,849	665,424	1,587,407	10.50	151,182
2022	1,090,753.57	254,506	250,580	840,174	11.50	73,059
2023	710,686.97	118,450	116,623	594,064	12.50	47,525
2024	739,636.38	73,964	72,823	666,813	13.50	49,394
2025	2,201,321.69	73,370	72,239	2,129,083	14.50	146,833
	12,758,506.52	4,925,984	4,850,000	7,908,507		851,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						6.67