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June 4, 2025

VIA ELECTRONIC FILING

puc.FilingCenter@puc.oregon.gov

Re: RE 78(12) Idaho Power Company's Revised 2024 Annual FERC Form 1 Report

Attention Filing Center:

Idaho Power Company submits, via electronic filing, a revised *Oregon Supplement* (PDF and Excel file) for the year ending December 31, 2024. The revision corrects an error on page 2, row 11, where *Sales for Resale* was inadvertently reported in kilowatt-hours ("kWh") instead of megawatt-hours ("MWh"). The revised filing reflects the correct unit of measure.

If you have any questions, please contact Regulatory Consultant Kelley Noe at 208-388-5736 or knoe@idahopower.com.

Very truly yours,



Matthew T. Larkin

MTL:sg
Attachments

ANNUAL REPORT
OREGON SUPPLEMENT TO FERC FORM 1

for
MULTI-STATE ELECTRIC COMPANIES

INDEX

<u>Page</u>	
<u>Number</u>	<u>Title</u>
1	Statement of Utility Operating Income for the Year
2	Electric Operating Revenues
3	Sales of Electricity by Rate Schedules
4-5	Sales for Resale
6-7	Other Operating Revenues
8-11	Electric Operation and Maintenance Expenses
12	Depreciation and Amortization Expenses
13	Taxes, Other Than Income Taxes
14	Calculation of Current Federal Income Tax Expense
15	Calculation of Current State Income (Excise) Taxes
16-17	Accumulated Deferred Income Taxes, Account 190
18-19	Accumulated Deferred Income Taxes - Accelerated Amortization Property
20-21	Accumulated Deferred Income Taxes - Other Property
22-23	Accumulated Deferred Income Taxes - Other
24	Accumulated Deferred Investment Tax Credits
25	Summary of Situs Utility Plant and Reserves
26-28	Situs Utility Plant by Account
29	Accumulated Provision for Utility Plant Depreciation - Situs
30	Situs Materials and Supplies
31	Summary of Allocated Utility Plant and Reserves
32-34	Allocated Utility Plant by Account
35	Accumulated Provision for Utility Plant Depreciation - Allocated
36	Allocated Materials and Supplies
37	Electric Energy Account and Monthly Peaks and Output
38-39	Miscellaneous General Expenses
40	Officers' Salaries
41	Political Advertising
42	Political Contributions
43	Expenditures to Affiliated Interests
44	Donations
45	Payments for Services Rendered By Persons Other Than Employees and Charged to Oregon Operating Accounts

STATE OF OREGON STATEMENT OF OPERATING INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	ELECTRIC UTILITY	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400).....	2	\$ 76,029,602	\$ 74,664,913
3	Operating Expenses			
4	Operation Expenses (401).....	8-11	46,872,462	49,093,801
5	Maintenance Expenses (402).....	8-11	5,178,419	3,549,877
6	Depreciation Expense (403).....	12	8,863,663	7,693,252
7	Amort. & Depl. of Utility Plant (404-405).....	12	311,878	251,269
8	Amort. of Utility Plant Acq. Adj. (406).....	12	586	586
9	Amort. of Property Losses, Unrecovered Plant and Regulatory.....			
	Study Costs (407-411)	12	(29,611)	(30,019)
10	Accretion Expense (411).....	12	337	509
11	Amort. of Conversion Expenses (407).....	12		
12	Taxes Other Than Income Taxes (408.1).....	13	1,838,988	2,077,180
13	Regulatory Debits/Credits.....	14	327,353	317,709
14	Income Taxes - Federal (409.1).....	14	523,286	(43,353)
15	- Other (409.1).....	15	346,257	75,927
16	Provision for Deferred Inc. Taxes (410.1).....	16-23	827,299	1,506,809
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1).....	16-23	(3,860,044)	(2,522,806)
18	Investment Tax Credit Adj. - Net (411.4).....	24	4,020,885	2,103,922
19	(Less) Gains from Disp. of Utility Plant (411.6).....			
20	Losses from Disp. of Utility Plant (411.7).....			
21	TOTAL Utility Operating Expenses (Enter lines 4 thru 20).....		65,221,758	64,074,663
22	Net Utility Operating Income (Total of line 2 less 20).....		\$ 10,807,844	\$ 10,590,250

ELECTRIC OPERATING REVENUES (Account 400) - STATE OF OREGON

ELECTRIC OPERATING REVENUES (Account 400) - STATE OF OREGON

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

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases. Account 442 of the Uniform System of Accounts. Expl 7. Include unmetered sales. Provide details of such sales in a footnote).

Line No.	(a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG NO OF CUSTOMERS PER MONTH		Line No.
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)	Number for Current Year (f)	Number for Previous Year (g)	
1	Sales of Electricity							1
2	(440) Residential Sales.....	\$ 21,052,037	\$ 21,308,020	186,456	190,709	14,098	14,012	2
3	(442) Commercial and Industrial Sales							3
4	Small (or Commercial) (See Instr. 4) (1).....	23,444,926	22,475,762	230,258	216,124	6,053	5,979	4
5	Large (or Industrial) (See Instr. 4) (2).....	19,816,346	19,115,582	256,868	242,381	6	6	5
6	(444) Public Street and Highway Lighting.....	156,116	153,251	357	402	38	38	6
7	(445) Other Sales to Public Authorities.....							7
8	(446) Sales to Railroads and Railways.....							8
9	(448) Interdepartmental Sales.....							9
10	TOTAL Sales to Ultimate Consumers.....	64,469,425*	63,052,615*	673,939 **	649,615	20,195	20,035	10
11	(447) Sales for Resale - Opportunity Non-Firm.....	5,948,366	7,004,185	117,468	87,436			11
12	TOTAL Sales of Electricity.....	70,417,791	70,056,800	791,407	737,051	20,195	20,035	12
13	(Less) (449.1) Provision for Rate Refunds.....	334,507	(369,171)					13
14	TOTAL Revenue Net of Provision for Refunds...	70,752,298	69,687,629					
15	Other Operating Revenues							
16	(450) Forfeited Discounts.....							
17	(451) Miscellaneous Service Revenues.....	86,305	61,655					
18	(453) Sales of Water and Water Power.....							
19	(454) Rent from Electric Property.....	867,172	831,442					
20	(455) Interdepartmental Rents.....							
21	(456) Other Electric Revenues.....	4,323,827	4,084,187					
22								
23								
24								
25	TOTAL Other Operating Revenues.....	5,277,304	4,828,807					
26	TOTAL Electric Operating Revenues.....	\$ 76,029,602	\$ 71,425,002					
<p>(1) Commercial and Industrial sales - Small - under 1,000 KW and includes all irrigation customers.</p> <p>(2) Commercial and Industrial sales - Large - 1,000 KW and over.</p>								

* Includes \$142,473 unbilled revenues.

** Includes 1,211 MWH relating to unbilled revenues.

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

STATE OF OREGON SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the KWH of electricity sold, revenue, average number of customers, average KWH per customer, and average revenue per KWH, excluding data for Sales for Resale which is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue thereto.
3. Where the same customers are served under more than one each applicable revenue account subheading.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant to the fuel adjustment clause.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue (cents) per KWH Sold (f)
1	440 - Residential Sales:					
2	01 - Residential	186,160	\$ 20,936,912	14,093	13,209	11.25
3	03 - Residential-Mastered Metered	0	\$ -			
4	05 - Residential - TOD	116	12,671	5		
5	15 - Dusk to Dawn customer Lighting	55	52,798			96.00
6	Residential - Billed	186,331	21,002,381	14,098	13,217	11.27
7	Residential - Unbilled	125	74,724			59.78
8	Bridger Depr & Boardman Decomm		(25,068)			
9	Total 440	186,456	21,052,037	14,098	13,226	11.29
10						
11	442 - Commercial and Industrial Sales:					
12	07 - General Service	19,782	2,449,164	2,743	7,212	12.38
13	09P - General Service	22,649	1,977,497	8	2,831,105	8.73
14	09S - General Service	108,807	10,329,520	874		9.49
15	09T - General Service	3,338	261,040	1		7.82
16	15 - Dusk to dawn customer lighting	75	58,444	0		77.74
17	19P - Uniform rate contracts	156,308	12,022,733	5	31,261,647	7.69
18	19S - Uniform rate contracts	0	0	0		
19	19T - Uniform rate contracts	100,027	7,747,505	1		7.75
20	24S - Irrigation and soil drainage pumpin	75,047	8,437,968	2,424	30,960	11.24
21	40 - General Service	5	433	2	2,694	8.04
22	Commercial & Industrial - Billed	486,039	43,284,304	6,058	80,231	8.91
23	Commercial & Industrial - Unbilled	1,087	67,628			6.22
24	Bridger Depr & Boardman Decomm		(90,661)			
25	Total 442	487,126	43,261,271	6,058	80,410	8.88
26						
27						
28	444 - Public Street and Highway Lighting:					
29	40 - General Service					
30	41 - Municipal street lighting	330	152,480	27	12,213	46.24
31	42 - Municipal traffic control signal lightin	28	3,321	11	2,547	11.85
32	Public Street & Highway lighting billed	358	155,802	38	9,415	43.55
33	Public St & Highway lighting-unbilled	(1)	120			
34	Bridger Depr & Boardman Decomm		194			
35	Total 444	357	156,116	38	9,389	43.76
36						
37						
38	449 - OTHER					
39	449 - OTHER - TAX REFORM REVENUE	0	578,058			
40	Total 449		578,058			
41						
42						
43	Total Billed	672,727	64,905,009	20,194	33,313	9.65
44	Total Unbilled Rev. (See Instr. 6)	1,211	142,472			
45	TOTAL	673,938	65,047,481	20,194	33,313	9.65

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED SALES FOR RESALE (Account 447) - STATE OF OREGON

1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.
2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sales involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (L) and (p).

Line No.	Sales To (a)	Stat. Class (b)	Export Across State Lines (c)	FERC Rate Sch. No. (d)	Point of Delivery (State or County) (e)	Station Owner- Ship (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1									
2									
3	Various Utilities								
4									
5									
6									
7									
8									
9									
10									
11									
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25									
26									

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED SALES FOR RESALE (Account 447) (Continued) - STATE OF OREGON

3. Report separately firm, dump, and other power sold to the same utility.
4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).
6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.
7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.
8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt Hours (l)	REVENUE				Line No. (p)
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
				7,004,185		\$7,004,185	1
							2
							3
							4
							5
							6
							7
							8
							9
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STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)					
1. Report particulars concerning sales included in Accounts 446 and 448. 2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped 3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information. 4. Designate associated companies. 5. Provide subheading and total for each account.					
Line No.	Item (a)	Point of Delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per KWH (e)
1	None				
2					
3					
4					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)					
1. Report particulars concerning rents received included in Accounts 454 and 455. 2. Minor rents may be grouped by classes. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455. 4. Designate if lessee is an associated company. 5. Provide a subheading and total for each account.					
Line No.	Name of Lessee or Department (a)	Description of Property (b)	Amount of Revenue For Year (c)		
21	Various	Substation Equipment Rental	\$	125,277	
22	"	Transformer Rentals - Dist		943	
24	"	Line Rentals		-	
25	"	Cogeneration		82,347	
26	"	Pole Attachments		152,533	
27	"	Facilities Charges		449,199	
28	"	Other Rentals		52,866	
30	"	Water Lease		4,007	
31					
32					
33					
34					
35					
36					
37					
38	Total Account 454		\$	867,172	

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED SALES OF WATER AND WATER FOR POWER (Account 453) - OREGON

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.
2. In column (c) show the name of the power development of the respondent supplying the water or water power sold.
3. Designate associated companies.

Line No.	Name of Purchaser (a)	Purpose for which Water was Used (b)	Power Plant Development (c)	Amount of Revenue for Year (d)
1	None			
2				
3		TOTAL		

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456.
2. Designate associated companies.
3. Minor items may be grouped by classes.

Line No.	Name of Company and Description of Service	Amount of Revenue for Year (b)
4	<u>Account 451</u>	
5		
6	Miscellaneous Service Revenues.....	\$ 86,305
7		
8	<u>Account 456</u>	
9		
10	Transmission for Others - Network.....	\$ 445,962
11	Transmission - Point-to-Point and Other.....	2,178,915
12	Photovoltaic Station Service.....	-
13	DSM Rider Funds.....	1,668,198
14	Sierra Pacific Usage Charge.....	30,674
15	Antelope.....	-
16	Miscellaneous.....	79
17		
18		
19		
20	Total Account 456.....	\$ 4,323,827
21		
22		
23		

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - OREGON

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	(1) POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering.....	\$ 37,230	\$ 24,535
5	(501) Fuel.....	4,062,036	3,985,455
6	(502) Steam Expenses.....	369,268	423,597
7	(503) Steam from Other Sources.....		
8	(Less) (504) Steam Transferred-Cr.....		
9	(505) Electric Expenses.....	73,069	66,330
10	(506) Miscellaneous Steam Power Expenses.....	313,101	317,269
11	(507) Rents.....	8,730	9,133
12	(509) Allowances.....		
13	TOTAL Operation (Enter Total of lines 4 thru 12).....	4,863,434	4,826,319
14	Maintenance		
15	(510) Maintenance Supervision and Engineering.....	2,062	(10,321)
16	(511) Maintenance of Structures.....	13,875	44,574
17	(512) Maintenance of Boiler Plant.....	355,288	321,225
18	(513) Maintenance of Electric Plant.....	131,441	126,007
19	(514) Maintenance of Miscellaneous Steam Plant.....	291,071	345,283
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19).....	793,736	826,768
21	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 13 and 20).....	5,657,171	5,653,087
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering.....		
25	(518) Fuel.....		
26	(519) Coolants and Water.....		
27	(520) Steam Expenses.....		
28	(521) Steam from Other Sources.....		
29	(Less) (522) Steam Transferred-Cr.....		
30	(523) Electric Expenses.....		
31	(524) Miscellaneous Nuclear Power Expenses.....		
32	(525) Rents.....		
33	TOTAL Operation (Enter Total of lines 24 thru 32).....		
34	Maintenance.....		
35	(528) Maintenance Supervision and Engineering.....		
36	(529) Maintenance of Structures.....		
37	(530) Maintenance of Reactor Plant Equipment.....		
38	(531) Maintenance of Electric Plant.....		
39	(532) Maintenance of Miscellaneous Nuclear Plant.....		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39).....		
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40).....		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering.....	242,990	209,425
45	(536) Water for Power.....	113,507	129,086
46	(537) Hydraulic Expenses.....	828,407	742,330
47	(538) Electric Expenses.....	91,834	86,176
48	(539) Miscellaneous Hydraulic Power Generation Expenses.....	256,624	215,791
49	(540) Rents.....	12,446	12,172
50	TOTAL Operation (Enter Total of lines 44 thru 49).....	1,545,808	1,394,980

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

PAGE 8

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - OREGON

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering.....	\$ 7,011	\$ 4,457
54	(542) Maintenance of Structures.....	44,922	37,441
55	(543) Maintenance of Reservoirs, Dams, and Waterways.....	67,140	18,237
56	(544) Maintenance of Electric Plant.....	151,642	107,855
57	(545) Maintenance of Miscellaneous Hydraulic Plant.....	200,447	157,398
58	TOTAL Maintenance (Enter Total of lines 53 thru 57).....	471,161	325,388
59	TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 50 and 58).....	2,016,970	1,863,229
61	Operation		
62	(546) Operation Supervision and Engineering.....	23,256	25,185
63	(547) Fuel.....	6,744,991	5,460,880
64	(548) Generation Expenses.....	250,026	214,762
65	(549) Miscellaneous Other Power Generation Expenses.....	28,437	366
66	(550) Rents.....	-	-
67	TOTAL Operation (Enter Total of lines 62 thru 66).....	7,046,710	5,701,194
68	Maintenance		
69	(551) Maintenance Supervision and Engineering.....	-	-
70	(552) Maintenance of Structures.....	3,968	6,387
71	(553) Maintenance of Generating and Electric Plant.....	4,406	40,437
72	(554) Maintenance of Miscellaneous Other Power Generation Plant.....	125,741	270,306
73	TOTAL Maintenance (Enter Total of lines 69 thru 72).....	134,115	317,130
74	TOTAL Power Production Expenses-Other Power (Enter Total of lines 67 and 73).....	7,180,824	6,018,323
75	E. Other Power Supply Expenses		
76	(555) Purchased Power.....	17,176,320	23,350,416
77	(556) System Control and Load Dispatching.....	3	-
78	(557) Other Expenses.....	1,756,791	(1,020,334)
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78).....	18,933,114	22,330,082
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79).....	33,788,079	36,634,773
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering.....	109,750	128,482
84	(561) Load Dispatching.....	198,838	215,886
85	(562) Station Expenses.....	101,537	112,183
86	(563) Overhead Line Expenses.....	48,828	45,134
87	(564) Underground Line Expenses.....		
88	(565) Transmission of Electricity by Others.....	546,687	496,022
89	(566) Miscellaneous Transmission Expenses.....	-	0
90	(567) Rents.....	177,107	195,318
91	TOTAL Operation (Enter Total of lines 83 thru 90).....	1,182,747	1,193,027
92	Maintenance		
93	(568) Maintenance Supervision and Engineering.....	18,406	8,320
94	(569) Maintenance of Structures.....	66,461	76,624
95	(570) Maintenance of Station Equipment.....	125,191	105,051
96	(571) Maintenance of Overhead Lines.....	163,594	91,511
97	(572) Maintenance of Underground Lines.....	30	206
98	(573) Maintenance of Miscellaneous Transmission Plant.....		
99	(575) Regional Market Expense - EIM.....	21,618	27,631

OREGON SUPPLEMENT

STATE OF OREGON - ALLOCATED

An Original

Idaho Power Company

December 31, 2024

100	TOTAL Maintenance (Enter Total of lines 93 thru 98).....	395,301	309,343
101	TOTAL Transmission Expenses (Enter Total of lines 91 and 99).....	1,578,048	1,502,370
102	Operation		
103	(580) Operation Supervision and Engineering.....	237,591	279,738

PAGE 9

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - OREGON

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(581) Load Dispatching.....	\$ 215,951	\$ 191,648
106	(582) Station Expenses.....	79,359	76,860
107	(583) Overhead Line Expenses.....	519,900	383,799
108	(584) Underground Line Expenses.....	109,101	68,577
109	(585) Street Lighting and Signal System Expenses.....	11	1,902
110	(586) Meter Expenses.....	207,498	172,397
111	(587) Customer Installations Expenses.....	89,441	72,152
112	(588) Miscellaneous Distribution Expenses.....	209,422	221,850
113	(589) Rents.....	19,250	35,083
114	TOTAL Operation (Enter Total of lines 103 thru 113).....	1,687,523	1,504,005
115	Maintenance		
116	(590) Maintenance Supervision and Engineering.....	435	566
117	(591) Maintenance of Structures.....	-	-
118	(592) Maintenance of Station Equipment.....	216,791	170,053
119	(593) Maintenance of Overhead Lines.....	2,765,796	1,552,671
120	(594) Maintenance of Underground Lines.....	17,931	10,925
121	(595) Maintenance of Line Transformers.....	3,253	5,191
122	(596) Maintenance of Street Lighting and Signal Systems.....	11,235	8,709
123	(597) Maintenance of Meters.....	30,782	25,982
124	(598) Maintenance of Miscellaneous Distribution Plant.....	15,598	8,153
125	TOTAL Maintenance (Enter Total of lines 116 thru 124).....	3,061,820	1,782,251
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125).....	4,749,343	3,286,256
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision.....	38,256	37,619
130	(902) Meter Reading Expenses.....	258,659	243,590
131	(903) Customer Records and Collection Expenses.....	557,113	493,823
132	(904) Uncollectible Accounts.....	326,688	208,449
133	(905) Miscellaneous Customer Accounts Expenses.....	1	(144)
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133).....	1,180,716	983,337
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision.....	57,654	42,858
138	(908) Customer Assistance Expenses.....	1,856,376	1,718,242
139	(909) Informational and Instructional Expenses.....	10,729	9,524
140	(910) Miscellaneous Customer Service and Informational Expenses.....	36,144	31,635
141	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 137 thru 140).....	1,960,902	1,802,259
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision.....	-	-
145	(912) Demonstrating and Selling Expenses.....	-	-
146	(913) Advertising Expenses.....	-	-
147	(916) Miscellaneous Sales Expenses.....	-	-
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147).....	-	-
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries.....	4,880,553	4,176,347
152	(921) Office Supplies and Expenses.....	855,600	659,976
153	(922) Administrative Expenses Transferred-Credit.....	(2,105,123)	(1,531,706)

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

PAGE 10

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - OREGON

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (b)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed.....	\$ 473,497	\$ 380,757
156	(924) Property Insurance.....	200,244	159,777
157	(925) Injuries and Damages.....	469,784	285,336
158	(926) Employee Pensions and Benefits.....	2,684,108	2,467,470
159	(927) Franchise Requirements.....	-	-
160	(928) Regulatory Commission Expenses.....	799,700	1,587,821
161	(929) Duplicate Charges-Cr.....		
162	(930.1) General Advertising Expenses.....	5,907	21,428
163	(930.2) Miscellaneous General Expenses.....	207,238	190,915
164	(931) Rents.....	-	-
165	TOTAL Operation (Enter Total of lines 151 thru 164).....	8,471,507	8,398,120
166	Maintenance		
167	(935) Maintenance of General Plant.....	322,285	336,384
168	TOTAL Administrative and General Expenses (Enter Total of lines 165 thru 167).....	8,793,793	8,734,504
169	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 80, 100, 126, 134, 141, 148, and 168).....	\$ 52,050,881	\$ 52,943,498

SUMMARY OF ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - OREGON

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
170	Power Production Expenses			
171	Electric Generation:			
172	Steam power.....	\$ 4,863,434	\$ 793,736	\$ 5,657,171
173	Nuclear power.....			
174	Hydraulic - Conventional.....	1,545,808	471,161	\$ 2,016,970
175	Hydraulic - Pumped Storage.....			
176	Other power.....	7,046,710	134,115	\$ 7,180,824
	Other Power Supply Expenses.....	18,933,114	-	\$ 18,933,114
177	Total Power Production Expenses.....	32,389,067	1,399,012	\$ 33,788,079
178	Transmission Expenses.....	1,182,747	395,301	\$ 1,578,048
179	Distribution Expenses.....	1,687,523	3,061,820	\$ 4,749,343
180	Customer Accounts Expenses.....	1,180,716	-	\$ 1,180,716
181	Customer Service and Informational Expenses.....	1,960,902	-	\$ 1,960,902
182	Sales Expenses.....	-	-	-
183	Administrative and General Expenses.....	8,471,507	322,285	\$ 8,793,793
184	Total Electric Operation and Maintenance Expenses.....	\$ 46,872,462	\$ 5,178,419	\$ 52,050,881

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

PAGE 11

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ALLOCATED DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) - OREGON (Except amortization of acquisition adjustments)					
A. Summary of Depreciation and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Account 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant.....	\$ -	\$ 311,878		\$ 311,878
2	Steam Production Plant.....	2,334,072	-		2,334,072
3	Nuclear Production Plant.....				-
4	Hydraulic Production Plant - Conventional.....	1,055,164	-		1,055,164
5	Hydraulic Production Plant - Pumped Storage.....				
6	Other Production Plant.....	796,511	-		796,511
7	Transmission Plant.....	1,077,390	-		1,077,390
8	Distribution Plant.....	2,800,129	-		2,800,129
9	General Plant.....	812,628	-		812,628
10	Depreciation on Disallowed Costs.....	(12,232)	-		(12,232)
11	Boardman ARO Depreciation.....	-			-
12	ARO Accretion	337			337
13	TOTAL.....	\$ 8,864,000	\$ 311,878		\$ 9,175,878

B. OTHER AMORTIZATION

Describe briefly the nature of each transaction giving rise to amortization included in Account 406, Amortization of Utility Plant Acquisition Adjustments, or Account 407, Amortization of Property Losses. Provide the requested information for each transaction, as well as providing a total for each account.

Nature of Transaction	OPUC Number	Amortization Period	Amount	Total System Amount	Oregon Allocation
<u>Account 406</u>					
Amortization of JOOA SWAP TRANS COST			585.76	\$ 15,017.88	0.03900422
<u>Account 411</u>					
411.6 MCCALL-DONNELLY TRANSMISSION LAND DISPOSAL - HAMEL			\$ (24.07)	\$ (617)	0.03900422
411.7 NORTHSIDE SUBSTATION PARTIAL LAND DISPOSAL			\$ 35.34	\$ 906	0.03900422
411.8 - Green Tags and Emissions			\$ (29,622.04)	(759,457.22)	0.03900422
			\$ (29,025)	\$ (744,150)	

ALLOCATED TAXES, OTHER THAN INCOME TAXES (ACCOUNT 408.1) - OREGON	
KIND OF TAX	Amount
1 Federal Taxes:	
2 FICA	\$ 959,406
3 FUTA	4,247
4 Less: Payroll Deduction and Loading	(983,579)
5 State Taxes:	
6 Ad Valorem	411,688
7 Licenses - Hydro Projects	152
8 Regulatory Commission Fees	396,875
9 Franchise Taxes	967,856
10 State Unemployment Taxes	19,926
11 Hydro Generation KWH Tax	62,259
12 Nevada Commerce Tax	157
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23 TOTAL (Must agree with page 1, line 12.)	1,838,988

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

CALCULATION OF CURRENT FEDERAL INCOME TAX EXPENSE - Account 409.1

1. Report amounts used to derive current Federal income tax expense, Account 409.1, for the reporting period. If amounts are shown in thousands, show (000) in the heading for column (b).
2. Show amounts increasing taxable income as positive values and amounts decreasing taxable income as negative.
3. Current tax expense on this schedule must match the amount reported on page 1, line 12 of this report. Separately identify adjustments arising from revisions of prior year accruals.
4. Minor amounts of other additions (subtractions) may be grouped.

Line No.	Particulars (Details) (a)	Amount (b)
1	Electric Operating Revenues.....	\$ 76,029,602
2	Operations and Maintenance Expenses.....	52,050,881
3	Taxes Other Than Income.....	1,838,988
4	Regulatory Debits/Credits.....	327,353
5	State Income (Excise) Tax.....	406,208
6	Interest.....	7,131,585
7	Federal Income Tax Depreciation.....	8,863,663
8	Other Line items to Derive Taxable Income.....	337
9	Amortization of Limited-Term Plant.....	282,853
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Federal Tax Net Income.....	\$ 5,127,734
25		
26		
27	Show Computation of Tax:	
28		
29	Federal Income Tax @ 21%.....	\$ 1,076,824
30	FIN 48 Adjustment.....	(2,810,156)
31	Prior Years' Tax Adjustment.....	(255,779)
32	Total Federal Income Tax Before Other Adjustments.....	(1,989,111)
33		
34	Other Tax Adjustments	
35	Allowance for AFUDC.....	\$ 3,441,090
36	Income Tax Adjustments.....	8,522,704
37	Federal Tax on Other Tax Adj @ 21%.....	2,512,397
38		
39	Total Federal Income Tax.....	\$ 523,286

CALCULATION OF CURRENT STATE INCOME (EXCISE) TAX EXPENSE - Account 409.1

1. Report amounts used to derive current state income (excise) tax expense, Account 409.1, for the reporting period. If amounts are shown in thousands, show (000) in the heading for column (b).
2. Show amounts increasing taxable income as positive values and amounts decreasing taxable income as negative.
3. Current tax expense on this schedule must match the amount reported on page 1, line 15 of this report. Separately identify adjustments arising from revisions of prior year accruals.
4. Minor amounts of other additions (subtractions) may be grouped.

Line No.	Particulars (Details) (a)	Amount (b)
1	Electric Operating Revenues.....	\$ 76,029,602
2	Operations and Maintenance Expenses.....	52,050,881
3	Taxes Other Than Income.....	1,838,988
4	Regulatory Debits/Credits.....	327,353
5	Interest.....	7,131,585
6	State Income (Excise) Tax Depreciation.....	8,863,663
7		
8	Other Line Items to Derive Taxable Income	
9	Amortization of Limited-Term Plant.....	282,853
10	ARO Accretion Expense.....	337
11	Income Tax Adjustments.....	(9,790,181)
12	Allowance for AFUDC.....	3,441,090
13	IERCO Taxable Income.....	853,978
14		
15		
16		
17		
18		
19		
20		
21	TOTAL Utility Operating Expenses (Enter lines 4 thru 20)	
22		
13		
14	State Tax Net Income.....	\$ 11,029,056
15		
16		
17		
18		
19	Show Computation of Tax:	
20		
21	State Taxes	406,208
22	Add: FIN 48 Adjustment.....	(105,144)
23	Prior Period Adjustment.....	45,193
24		
25		
26	Total Oregon State Tax.....	\$ 346,257

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Electric			
2	Emission Allowances.....	\$ -	\$ 0	\$ (29,843)
3	Advances for Construction.....			
4	Other Operating (See Note 1).....	178,291		(468,057)
5				
6	Non-Operating.....			
7				
8				
9	Total Electric.....	\$ 178,291	\$ (497,900)	
10	Gas.....	\$ -	\$ -	
11				
12				
13	Other			
14	Total Gas.....	\$ -	\$ -	
15	Other Non-Electric	\$ -	\$ -	
16	Total (Account 190).....	\$ 178,291	\$ (497,900)	
17	Classification of TOTALS			
18	Federal Income Tax.....	\$ -	\$ -	
19	State Income Tax.....	\$ -	\$ -	
20	Local Income Tax	\$ -	\$ -	
Note 1:				
	Rate Case Disallowance.....	6,007		0
	PCA Coal Usage Reserve.....	109,097		(1,752)
	Executive Deferred Compensation.....	0		(2,650)
	Executive Deferred Compensation Long-Term.....	0		0
	SFAS 112 - Post Retirement Benefits.....	0		(5,525)
	Non-VEBA Pension and Benefits.....	5,712		0
	FAS 123R - Stock Based Compensation.....	1		(23,163)
	Provision for Rate Refunds.....	0		0
	Revenue Sharing.....	0		0
	Stock Based Comp - Reserve.....	20,010		0
	Incentive Reserve - Deferred Only.....	0		(4,005)
	Tax Reform Regulatory Stipulation.....	0		(13,932)
	COVID Deferral Order 34718.....	0		(3,053)
	Deferred Idaho ITC.....	20,776		(149,103)
	VEBA - Post Retiree Benefits.....	706		(15,275)
	Bridge Revenue Deferral.....	7,402		0
	AFUDC Hells Canyon Relicensing.....	0		(225,762)
	Soft Cap Battery Reserve.....	0		0
	OR Rate Case Mitigation.....	528		0
	Unrealized Gain/Loss on Investment.....	0		0
	USBR-American Falls O&M Costs Settlement.....	1,417		0
	Oregon Pension Expense.....	0		(7,976)
	Incentive Deferral - Profit Sharing not in rates.....	0		(15,745)
	OR Reconnect Fees Adv.....	0		(28)
	Asset Retirement Obligation (ARO).....	197		(87)
	Deferred GBC Federal.....	0		0
	WRAP Deferral.....	6,439		0
	Total.....	\$ 178,291	\$ (468,057)	

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)								
(b) indicate insignificant amounts under OTHER. 3. Beginning balance may be omitted if not readily available. Report electric utility deferred taxes only. 4. Use separate pages as required.								
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.	
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits				
\$	\$	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	\$	1	
0	(13,654)					\$	2	
\$ 0	\$ (13,654)		\$		\$	\$	3	
\$	\$		\$		\$	\$	4	
\$	\$		\$		\$	\$	5	
\$ 0	\$ (13,654)		\$		\$	\$	6	
\$	\$		\$		\$	\$	7	
\$	\$		\$		\$	\$	8	
\$	\$		\$		\$	\$	9	
							10	
							11	
							12	
							13	
							14	
							15	
							16	
							17	
							18	
							19	
							20	
\$ -	\$ -							

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

2. In the space provided furnish explanations, including the following in columnar order:
 - (a) State each certification number with a brief description of property.
 - (b) Total and amortizable cost of such property.
 - (c) Date amortization for tax purposes commenced.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)	NONE		
2	Electric			
3	Defense Facilities.....			
4	Pollution Control Facilities.....			
5	Other: Accelerated Amortization.....			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities.....			
11	Pollution Control Facilities.....			
12	Other.....			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14).....			
16	Other (Specify).....			
17	TOTAL (Account 281)(Enter Total of 8, 15, and 16).....		\$ -	\$ -
18				
19	Federal Income Tax.....			
20	State Income Tax.....			
21	Local Income Tax.....			

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

PAGE 18

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

- (d) "Normal" depreciation rate used in computing the deferred tax.
 (e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.

3. Beginning balance may be omitted if not readily available. Report electric utility deferred taxes only.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.		
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits					
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)				
							1		
							2		
							3		
							4		
							5		
							6		
							7		
							8		
							9		
							10		
							11		
							12		
							13		
							14		
							15		
							16		
\$ -	\$ -						17		
							18		
							19		
							20		
							21		

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

PAGE 19

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric.....		\$ 129,767	\$ (1,594,287)
3	Gas.....			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4).....		129,767	(1,594,287)
6	Other (Specify).....			
7	FERC Jurisdictional Deferral.....			
8	Non-Utility Property.....			
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)....		\$ 129,767	\$ (1,594,287)
10	Classification of TOTAL			
11	Federal Income Tax.....			
12	State Income Tax.....			
13	Local Income Tax.....			
Line 2:				
	Depr Timing Diff.....		252,366	(1,211,164)
	Intangible Asset - Labor Deductions.....		16,445	-
	N Valmy Partnership Capitalized Items.....		0	-
	CIAC as Taxable Income.....		2,338	(531,763)
	FERC Juris-S Georgia-Acct 282 Def only		0	-
	Engineering Fees.....		3,332	(0)
	Software Costs.....		0	-
	Total.....		274,481	(1,742,927)

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

which each method is being applied and date method was adopted.

3. Beginning balance may be omitted if not readily available. Report electric utility deferred taxes only.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.		
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits					
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)				
\$ -	\$ -				\$ -		1		
							2		
							3		
							4		
0	0				0		5		
							6		
\$ -	\$ -						7		
\$ -	\$ -				\$ -		8		
							9		
							10		
							11		
							12		
							13		

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)					ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) (Continued)						
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					3. Beginning balances may be omitted if not readily available. Report electric utility deferred taxes only.						
2. In the space provided below include amounts relating to insignificant items under Other.					4. Use separate pages as required.						
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)	Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits (g)	Amount (h)	Acct. No. (i)	Amount (j)	
1	Account 283										
2	Electric (See Note 1)		374,528	(1,619,218)	0	0					
3											
4	Total Electric.....		374,528	(1,619,218)	-	-					
5											
6											
7	Other (See Note 2).....				6,214	0					
8											
9											
10	Total (Account 283) (Enter Total of lines 4 - 9)...		\$ 374,528	\$ (1,619,218)	\$ 6,214	\$ -	\$ -	\$ -	\$ -		
11	Classification of Total:										
12	Federal Income Tax.....										
13	State Income Tax.....										
14	Local Income Tax.....										
Note 1:											
	Oregon PCAM.....		0	0							
	Langley Revenue Accrual.....		0	(2,999)							
	PCA		0	0							
	PCA Expense Deferral.....		0	(1,063,134)							
	Oregon Excess Power Supply Costs.....		0	0							
	OATT Revenue Deficiency		0	0							
	Emission Allowances.....		0	0							
	Fixed Cost Adjustment (FCA).....		0	(339,832)							
	Community Solar Deferral.....		541	0							
	Intervenor Funding Orders.....		0	(48)							
	Oregon CAT Deferral.....		(1,233)	0							
	Prepaid Credit Facility.....		4,303	0							
	EIM Deferral.....		0	0							
	EIM PCA Offset Estimate.....		79,425	0							
	REC Sales.....		51,655	0							
	Pension Expense.....		0	(34,827)							
	Valmy Settlement Adjust.....		0	(65,248)							
	Valmy Depreciation Adjust.....		0	(41,864)							
	Conservation Programs.....		0	0							
	COVID Deferral Order 34718.....		0	0							
	Wildfire Mitigation Deferral.....		120,504	0							
	Boardman Decommission.....		0	(27,171)							
	Siemens LTP Contract.....		678	0							
	Siemens OR DRB Interest Reserve.....		0	(277)							
	Bridger Depreciation Adjust.....		116,828	(35,918)							
	Boardman Removal.....		1,154	0							
	LIDAR Surveys Deferral.....		0	0							
	Gain/Loss on Reacquired Debt.....		0	(5,640)							
	OR Annual Reg Exp.....		673	0							
	Royalty Income.....		0	(2,261)							
	Total.....		374,528	(1,619,218)	0	0					
Note 2:											
	Advance Coal Royalties.....				0	0					
	Unrealized Gain/Loss from Rabbi Trust.....				683	0					
	Oregon Non-Operating Property Tax Adj.....				0	0					
	Unrealized Gain/Loss from tax.....				5,532	0					
	Total.....				6,214	0					

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions	Balance at Beginning of Year	Deferred for Year		Allocations to Current Year's Income		Adjustments	Balance at End Year	Average Period of Allocation To Income
			Account No.	Amount	Account No.	Amount			
1	Electric Utility 3% 4% 7% 10%								
2									
3									
4									
5									
6									
7									
8									
9	TOTAL		411.4	\$ 3,889,973	411.4	\$ 130,912			
10	Other (List separately and show 3%, 4%, 7%,								
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

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

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Common (g)
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified).....	\$ 616,559,344	\$ 616,559,344				
4	Property Under Capital Leases.....						
5	Plant Purchased or Sold.....						
6	Completed Construction not Classified.....						
7	Experimental Plant Unclassified.....						
8	TOTAL (Enter Total of lines 3 thru 7).....	\$ 616,559,344	\$ 616,559,344				
9	Leased to Others.....						
10	Held for Future Use.....	\$ 868,573	\$ 868,573				
11	Construction Work in Progress.....	\$ 262,639,595	\$ 262,639,595				
12	Acquisition Adjustments.....	\$ 100,845	\$ 100,845				
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12).....	\$ 880,168,356	\$ 880,168,356				
14	Accum. Prov. for Depr., Amort., & Depl.....		NOT AVAILABLE				
15	Net Utility Plant (Enter Total of line 13 less 14).....	\$ 880,168,356	\$ 880,168,356				
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service						
18	Depreciation.....						
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights.....						
20	Amort. of Underground Storage Land and Land Rights.....						
21	Amort. of Other Utility Plant.....						
22	TOTAL In Service (Enter total of lines 18 thru 21).....						
23	Leased to Others						
24	Depreciation.....						
25	Amortization and Depletion.....						
26	TOTAL Leased to Others (Enter Total of lines 24 and 25).....						
27	Held for Future Use						
28	Depreciation.....						
29	Amortization.....						
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29).....						
31	Abandonment of Leases (Natural Gas).....						
32	Amort. of Plant Acquisition Adj.....						
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31, and 32)....						

ELECTRIC PLANT IN SERVICE

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance at Beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
1	1. INTANGIBLE PLANT							1
2	(301) Organization.....	\$ 1,230	\$ 308,836	\$	\$	\$	\$ 1,230	(301) 2
3	(302) Franchises and Consents.....	1,014,294					1,323,130	(302) 3
4	(303) Miscellaneous Intangible Plant.....	222,200					222,200	(303) 4
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4).....	1,237,724	308,836	0	0	0	1,546,560	5
6	2. PRODUCTION PLANT							6
7	A. Steam Production Plant							7
8	(310) Land and Land Rights.....	106,610		(106,610)			0	(310) 8
9	(311) Structures and Improvements.....	0					0	(311) 9
10	(312) Boiler Plant Equipment.....	0					0	(312) 10
11	(313) Engines and Engine Driven Generators.....	0					0	(313) 11
12	(314) Turbogenerator Units.....	0					0	(314) 12
13	(315) Accessory Electric Equipment.....	0					0	(315) 13
14	(316) Misc. Power Plant Equipment.....	0					0	(316) 14
15	(317) Asset Retirement Costs for Steam Production	3,767,793					3,767,793	(317) 15
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15).....	3,874,403	0	(106,610)	0	0	3,767,793	16
17	B. Nuclear Production Plant							17
18	(320) Land and Land Rights.....	0					0	(320) 18
19	(321) Structures and Improvements.....	0					0	(321) 19
20	(322) Reactor Plant Equipment.....	0					0	(322) 20
21	(323) Turbogenerator Units.....	0					0	(323) 21
22	(324) Accessory Electric Equipment.....	0					0	(324) 22
23	(325) Misc. Power Plant Equipment.....	0					0	(325) 23
24	(326) Asset Retirement Costs for Nuclear Productions.....	0					0	(326) 24
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24).....	0	0	0	0	0	0	25
26	C. Hydraulic Production Plant	0					0	26
27	(330) Land and Land Rights.....	11,480,119	5,872				11,485,991	(330) 27
28	(331) Structures and Improvements.....	42,889,726	32,281,518	(184,618)			74,986,626	(331) 28
29	(332) Reservoirs, Dams, and Waterways.....	96,849,007	151,434				97,000,441	(332) 29
30	(333) Water Wheels, Turbines, and Generators.....	58,990,407	(20,425)				58,969,982	(333) 30
31	(334) Accessory Electric Equipment.....	16,933,506	867,365				17,800,871	(334) 31
32	(335) Misc. Power Plant Equipment.....	7,650,071	171,328	(17,806)			7,803,594	(335) 32
33	(336) Roads, Railroads, and Bridges.....	6,778,651	-				6,778,651	(336) 33
34	(337) Asset Retirement Costs for Hydraulic Production.....	0					0	(337) 34
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34).....	241,571,487	33,457,094	(202,424)	0	0	274,826,157	35

ELECTRIC PLANT IN SERVICE

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance at Beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
36	D. Other Production Plant							36
37	(340) Land and Land Rights.....	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(340) 37
38	(341) Structures and Improvements.....	0					0	(341) 38
39	(342) Fuel Holders, Products and Accessories.....	0					0	(342) 39
40	(343) Prime Movers.....	0					0	(343) 40
41	(344) Generators.....	0					0	(344) 41
42	(345) Accessory Electric Equipment.....	0					0	(345) 42
43	(346) Misc. Power Plant Equipment.....	0					0	(346) 43
44	(347) Asset Retirement Costs for Hydraulic Production.....	0					0	(347) 44
45	TOTAL Other Production Plant (Enter Total of lines 36 thru 44).....	0	0	0	0	0	0	45
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45).....	195,295,294	33,457,094	(309,034)	0	0	195,295,294	46
47	3. TRANSMISSION PLANT							47
48	(350) Land and Land Rights.....	5,405,171	\$ (112,958)				5,292,213	(350) 48
49	(352) Structures and Improvements.....	8,071,443	84,009	(10,761)			8,144,691	(352) 49
50	(353) Station Equipment.....	50,939,104	1,737,689	(54,225)			52,622,568	(353) 50
51	(354) Towers and Fixtures.....	29,606,565	8,081,403	(108,812)			37,579,156	(354) 51
52	(355) Poles and Fixtures.....	44,683,936	6,297,555	(170,924)			50,810,567	(355) 52
53	(356) Overhead Conductors and Devices.....	33,537,155	10,658,852	(217,684)			43,978,323	(356) 53
54	(357) Underground Conduit.....	0					0	(357) 54
55	(358) Underground Conductors and Devices.....	0					0	(358) 55
56	(359) Roads and Trails.....	50,142					50,142	(359) 56
57	(359.1) Asset Retirement Costs for Transmission Plant.....	0	-				0	(359.1) 57
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57).....	172,293,516	26,746,550	(562,407)	0	0	198,477,660	58
59	4. DISTRIBUTION PLANT	0					0	59
60	(360) Land and Land Rights.....	403,992	\$ 32,173				436,165	(360) 60
61	(361) Structures and Improvements.....	2,774,232	45,024	(7,708)			2,811,548	(361) 61
62	(362) Station Equipment.....	14,574,736	2,417,185	(122,369)			16,869,553	(362) 62
63	(363) Storage Battery Equipment.....	0					0	(363) 63
64	(364) Poles, Towers, and Fixtures.....	26,998,734	4,845,156	(563,733)			31,280,157	(364) 64
65	(365) Overhead Conductors and Devices.....	9,097,646	2,309,484	(322,360)			11,084,770	(365) 65
66	(366) Underground Conduit.....	964,703	403,703	(2,112)			1,366,294	(366) 66
67	(367) Underground Conductors and Devices.....	5,368,279	1,041,616	(31,760)			6,378,135	(367) 67
68	(368) Line Transformers.....	42,625,881	2,766,690	(207,095)			45,185,476	(368) 68
69	(369) Services.....	2,963,721	69,828	(12,806)			3,020,742	(369) 69
70	(370) Meters.....	3,651,262	287,889	(104,835)			3,834,316	(370) 70
71	(371) Installations on Customer Premises.....	379,299	23,122	(5,983)			396,438	(371) 71
72	(372) Leased Property on Customer Premises.....	394,803	5,836	(15,762)			0	(372) 72
73	(373) Street Lighting and Signal Systems.....	0					384,877	(373) 73
74	(374) Asset Retirement Cost for Distribution Plant	110,197,288	14,247,707	(1,396,522)	0	0	123,048,473	74

ELECTRIC PLANT IN SERVICE

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance at Beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
76	5. GENERAL PLANT						0	76
77	(389) Land and Land Rights.....	8,243					8,243	(389) 77
78	(390) Structures and Improvements.....	627,617	141,509				769,126	(390) 78
79	(391) Office Furniture and Equipment.....	5,160					5,160	(391) 79
80	(392) Transportation Equipment.....	5,414,956	536,086	(218,019)			5,733,022	(392) 80
81	(393) Stores Equipment.....	0					\$	(393) 81
82	(394) Tools, Shop and Garage Equipment.....	0					0	(394) 82
83	(395) Laboratory Equipment.....	23,962					23,962	(395) 83
84	(396) Power Operated Equipment.....	2,639,966		(13,922)			2,626,045	(396) 84
85	(397) Communication Equipment.....	5,784,468	171,645	(287,164)			5,668,949	(397) 85
86	(398) Miscellaneous Equipment.....	58,194					58,194	(398) 86
87	SUBTOTAL (Enter Total of lines 77 thru 86).....	14,562,566	849,240	(519,105)	0	0	14,892,701	87
88	(399) Other Tangible Property *	0					0	(399) 88
90	(399.1) Asset Retirement Costs for General Plant	0					0	(399.1) 90
91	TOTAL General Plant (Enter Total of lines 87 thru 90).....	14,562,566	849,240	(519,105)	0	0	14,892,701	91
92	TOTAL (Accounts 101 and 106).....	543,736,984	75,609,428	(2,787,068)	0	0	616,559,344	92
93	(102) Electric Plant Purchased **.....	0					0	93
94	(Less) (102) Electric Plant Sold **.....	0					0	94
95	(103) Experimental Electric Plant Unclassified.....	0					0	95
96	TOTAL Electric Plant in Service.....	543,736,984	75,609,428	(2,787,068)	-	-	616,559,344	96

* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.

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

NOTE

Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant.
 2. Explain any important adjustments during year.
 3. Explain any difference between the amount for book cost of plant retired, line.., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.
 4. The provisions of account 108 in the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries should be made to tentatively functionalize the book cost of the plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications.
 5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
 6. In section B show the amounts applicable to prescribed functional classifications.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year.....				
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense.....				
4	(413) Exp. of Elec. Plt. Leas. to Others.....				
5	Transportation Expenses-Clearing.....				
6	Other Clearing Accounts.....				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)				
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired.....				
12	Cost of Removal.....				
13	Salvage (Credit).....				
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)				
15	Other Debit or Credit Items (Describe)				
16	Balance End of Year (Enter Total of				
17	lines 1, 9, 14, 15, and 16).....				

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production.....				
19	Nuclear Production.....				
20	Hydraulic Production - Conventional.....				
21	Hydraulic Production - Pumped Storage.....				
22	Other Production.....				
23	Transmission.....				
24	Distribution.....				
25	General.....				

Idaho Power Company

STATE OF OREGON - ALLOCATED
An Original

December 31, 2024

26 | TOTAL (Enter Total of lines 18 thru 25)

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151).....			
2	Fuel Stock Expenses Undistributed (Account 152).....			
3	Residuals and Extracted Products (Account 153).....			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated).....			
6	Assigned to - Operations and Maintenance.....			
7	Production Plant (Estimated).....			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated).....			
10	Assigned to - Other.....			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10).....			
12	Merchandise (Account 155).....			
13	Other Materials and Supplies (Account 156).....			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities).....			
15	Stores Expense Undistributed (Account 163).....			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)			

INFORMATION NOT AVAILABLE BY STATE ON A SITUS BASIS

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Common (g)
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified).....	\$ 337,768,386	\$ 337,768,386				
4	Property Under Capital Leases.....						
5	Plant Purchased or Sold.....						
6	Completed Construction not Classified.....						
7	Experimental Plant Unclassified.....						
8	TOTAL (Enter Total of lines 3 thru 7).....	337,768,386	337,768,386				
9	Leased to Others.....						
10	Held for Future Use.....	\$ 517,772	517,772				
11	Construction Work in Progress.....						
12	Acquisition Adjustments.....						
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12).....	338,286,158	338,286,158				
14	Accum. Prov. for Depr., Amort., & Depl.....	#REF!	#REF!				
15	Net Utility Plant (Enter Total of line 13 less 14).....	#REF!	#REF!				
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service						
18	Depreciation.....	\$ 119,505,245	\$ 119,505,245	0			
19	Rights.....						
20	Amort. of Underground Storage Land and Land Rights.....						
21	Amort. of Other Utility Plant.....	\$ 2,078,390	2,078,390				
22	TOTAL In Service (Enter total of lines 18 thru 21).....	121,583,635	121,583,635				
23	Leased to Others						
24	Depreciation.....						
25	Amortization and Depletion.....						
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)						
27	Held for Future Use						
28	Depreciation.....						
29	Amortization.....						
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)						
31	Abandonment of Leases (Natural Gas).....						
32	Amort. of Plant Acquisition Adj.....						
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31, and 32).....	\$ 121,583,635	\$ 121,583,635				

ELECTRIC PLANT IN SERVICE				ELECTRIC PLANT IN SERVICE (Continued)				
(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)				3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts. 4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold. In showing the clearance of Account 102, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
1	1. INTANGIBLE PLANT							1
2	(301) Organization.....	\$ 239					\$ 242	(301)
3	(302) Franchises and Consents.....	2,110,201					\$ 2,417,370	(302)
4	(303) Miscellaneous Intangible Plant.....	2,578,072					\$ 3,688,198	(303)
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4).....	\$ 4,688,512					\$ 6,105,809	
6	2. PRODUCTION PLANT							6
7	A. Steam Production Plant							7
8	(310) Land and Land Rights.....							(310)
9	(311) Structures and Improvements.....							(311)
10	(312) Boiler Plant Equipment.....							(312)
11	(313) Engines and Engine Driven Generators.....							(313)
12	(314) Turbogenerator Units.....							(314)
13	(315) Accessory Electric Equipment.....							(315)
14	(316) Misc. Power Plant Equipment.....							(316)
15	(317) Asset Retirement Costs for Steam Production Equipment.....							(317)
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15).....	\$ 38,153,282					\$ 39,116,190	
17	B. Nuclear Production Plant							17
18	(320) Land and Land Rights.....							(320)
19	(321) Structures and Improvements.....							(321)
20	(322) Reactor Plant Equipment.....							(322)
21	(323) Turbogenerator Units.....							(323)
22	(324) Accessory Electric Equipment.....							(324)
23	(325) Misc. Power Plant Equipment.....							(325)
24	(326) Asset Retirement Costs for Nuclear Production.....							(326)
25	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 24).....							
26	C. Hydraulic Production Plant							26
27	(330) Land and Land Rights.....							(330)
28	(331) Structures and Improvements.....							(331)
29	(332) Reservoirs, Dams, and Waterways.....							(332)
30	(333) Water Wheels, Turbines, and Generators.....							(333)
31	(334) Accessory Electric Equipment.....							(334)
32	(335) Misc. Power Plant Equipment.....							(335)
33	(336) Roads, Railroads, and Bridges.....							(336)
34	(337) Asset Retirement Costs for Hydraulic Production.....							(326)
35	TOTAL Hydraulic Production Plant (Enter Total of lines 26 thru 34).....	\$ 43,068,371					\$ 46,135,977	

ELECTRIC PLANT IN SERVICE				ELECTRIC PLANT IN SERVICE (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
36	D. Other Production Plant							36
37	(340) Land and Land Rights.....							(340) 37
38	(341) Structures and Improvements.....							(341) 38
39	(342) Fuel Holders, Products and Accessories.....							(342) 39
40	(343) Prime Movers.....							(343) 40
41	(344) Generators.....							(344) 41
42	(345) Accessory Electric Equipment.....							(345) 42
43	(346) Misc. Power Plant Equipment.....							(346) 43
44	(347) Asset Retirement Costs for Other Production.....							(347) 44
45	TOTAL Other Production Plant (Enter Total of lines 36 thru 44).....	\$ 24,438,234					\$ 24,698,193	45
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	107,319,398					109,950,360	46
47	3. TRANSMISSION PLANT							47
48	(350) Land and Land Rights.....	1,625,636					1,713,571	(350) 48
49	(352) Structures and Improvements.....	4,052,401					5,042,011	(352) 49
50	(353) Station Equipment.....	19,069,929					20,536,973	(353) 50
51	(354) Towers and Fixtures.....	9,350,207					10,159,875	(354) 51
52	(355) Poles and Fixtures.....	9,274,112					10,416,228	(355) 52
53	(356) Overhead Conductors and Devices.....	10,776,153					12,131,179	(356) 53
54	(357) Underground Conduit.....							(357) 54
55	(358) Underground Conductors and Devices.....							(358) 55
56	(359) Roads and Trails.....	15,673					15,800	(359) 56
57	(359.1) Asset Retirement Costs for Transmission Plant.....							(359.1) 57
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57).....	\$ 54,164,112					\$ 60,015,638	58
59	4. DISTRIBUTION PLANT							59
60	(360) Land and Land Rights.....	388,622					422,875	(360) 60
61	(361) Structures and Improvements.....	2,644,546					2,623,316	(361) 61
62	(362) Station Equipment.....	13,529,014					15,018,022	(362) 62
63	(363) Storage Battery Equipment.....	0					15,329,139	(363) 63
64	(364) Poles, Towers, and Fixtures.....	25,418,259					31,280,157	(364) 64
65	(365) Overhead Conductors and Devices.....	8,985,826					11,084,770	(365) 65
66	(366) Underground Conduit.....	844,679					1,366,294	(366) 66
67	(367) Underground Conductors and Devices.....	4,769,793					6,378,135	(367) 67
68	(368) Line Transformers.....	40,303,064					45,185,476	(368) 68
69	(369) Services.....	2,879,056					3,020,742	(369) 69
70	(370) Meters.....	3,416,402					3,834,316	(370) 70
71	(371) Installations on Customer Premises.....	379,299					396,438	(371) 71
72	(372) Leased Property on Customer Premises.....							72
73	(373) Street Lighting and Signal Systems.....	394,803					384,877	(373) 73
74	(374) Asset Retirement Costs for Distribution Plant.....							(374) 74
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74).....	\$ 114,758,326					\$ 136,324,557	75

ELECTRIC PLANT IN SERVICE				ELECTRIC PLANT IN SERVICE (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
76	5. GENERAL PLANT							76
77	(389) Land and Land Rights.....	883,482					895,158	(389) 77
78	(390) Structures and Improvements.....	7,478,266					7,887,331	(390) 78
79	(391) Office Furniture and Equipment.....	1,766,621					1,842,843	(391) 79
80	(392) Transportation Equipment.....	5,491,734					5,949,484	(392) 80
81	(393) Stores Equipment.....	325,000					399,521	(393) 81
82	(394) Tools, Shop, and Garage Equipment.....	660,505					700,650	(394) 82
83	(395) Laboratory Equipment.....	689,606					703,836	(395) 83
84	(396) Power Operated Equipment.....	1,313,346					1,389,077	(396) 84
85	(397) Communication Equipment.....	3,423,766					3,590,709	(397) 85
86	(398) Miscellaneous Equipment.....	457,516					463,265	(398) 86
87	SUBTOTAL (Enter Total of lines 77 thru 86).....	22,489,843					23,821,873	87
88	(399) Other Tangible Property *							(399) 88
89	(399.1) Asset Retirement Costs for General Plant.....							(399.1) 89
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89).....	22,489,843					23,821,873	90
91	TOTAL (Accounts 101 and 106).....	303,886,512					336,218,237	91
92	(102) Electric Plant Purchased **							92
93	(Less) (102) Electric Plant Sold **							93
94	Asset Retirement Obligations (ARO).....	1,558,113					1,550,149	94
95	TOTAL Electric Plant in Service.....	\$ 305,444,624					\$ 337,768,386	95
	<p>* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing subaccount classification of such plant conforming to the requirements of this schedule.</p> <p>** For each amount comprising the reported balance and charges in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>				<p>NOTE</p> <p>Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p>			

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

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

1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant.
2. Explain any important adjustments during year.
3. Explain any difference between the amount for book cost of plant retired, line.., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of account 108 in the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries should be made to tentatively functionalize the book cost of the plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications.
5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
6. In section B show the amounts applicable to prescribed functional classifications.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year.....	\$	\$		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense.....	8,863,663	8,863,663		
4	(413) Exp. of Elec. Plt. Leas. to Others.....				
5	Transportation Expenses-Clearing.....				
6	Other Clearing Accounts.....				
7	Other Accounts (Specify)				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)....	8,863,663	8,863,663		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired.....				
12	Cost of Removal.....				
13	Salvage (Credit).....				
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)				
15	Other Debit or Credit Items (Describe)				
16	Balance End of Year (Enter Total of				
17	lines 1, 9, 14, 15, and 16).....	\$ 8,863,663	\$ 8,863,663		

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production.....	\$ 29,623,374	\$ 29,623,374		
19	Nuclear Production.....				
20	Hydraulic Production - Conventional.....	21,215,102	21,215,102		
21	Hydraulic Production - Pumped Storage.....				
22	Other Production.....	5,691,134	5,691,134		
23	Transmission.....	17,667,846	17,667,846		
24	Distribution.....	37,695,657	37,695,657		
25	General.....	6,341,261	6,341,261		
26	FAS 143 Adj &/or Disallowed Cost.....	x 1,270,870	1,270,870		
27	TOTAL (Enter Total of lines 18 thru 26).....	\$ 119,505,245	\$ 119,505,245		

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

MATERIALS AND SUPPLIES				
Line No.	Account (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151).....	\$ 832,660	\$ 1,820,178	
2	Fuel Stock Expenses Undistributed (Account 152).....			
3	Residuals and Extracted Products (Account 153).....			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated).....			
6	Assigned to - Operations and Maintenance.....			
7	Production Plant (Estimated).....	550,403	590,539	
8	Transmission Plant (Estimated).....	1,892,237	2,861,173	
9	Distribution Plant (Estimated).....	3,353,186	4,311,255	
10	Assigned to - Other.....	74,082	82,783	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10).....	5,869,908	7,845,751	
12	Merchandise (Account 155).....			
13	Other Materials and Supplies (Account 156).....			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities).....			
15	Stores Expense Undistributed (Account 163).....	189,621	866,760	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet).....	\$ 6,892,189	\$ 10,532,689	

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.							
Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)		
1	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY			
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)			
3	Steam..... Steam.....		22	Sales for Resale			
4	Nuclear.....		23	Energy Furnished Without Charge			
5	Hydro-Conventional.....		24	Energy Used by the Company (Excluding Station Use):			
6	Hydro-Pumped Storage.....		25	Electric Department Only			
7	Other.....		26	Energy Losses:			
8	Less Energy for Pumping.....		27	Transmission and Conversion Losses			
9	Net Generation (Enter Total of lines 3 thru 8).....		28	Distribution Losses			
10	Purchases.....		29	Unaccounted for Losses			
11	Interchanges:		30	TOTAL Energy Losses			
12	In (gross).....		31	Energy Losses as Percent of Total on Line 19			
13	Out (gross).....		32	TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)			
14	Net Interchanges (Lines 12 & 13).....						
15	Transmission for/by Others (Wheeling)						
16	Received (MWh)						
17	Delivered (MWh)						
18	Net Transmission (lines 16 & 17).....						
19	TOTAL (Enter Total of lines 9, 10, 14, and 18).....						
MONTHLY PEAKS AND OUTPUT							
<ol style="list-style-type: none"> Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent. Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange). Show monthly peak including such emergency deliveries of emergency power to another system. in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which include these intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated). Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above. If the respondent has two or more power systems not physically connected, furnish the information called for below for each system. 							
NAME OF SYSTEM: OREGON RETAIL ONLY							
Line No.	Month (a)	MONTHLY PEAK					Monthly Output (MWh) (See Instr. 4) (g)
		Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
33	January	114.34	Tuesday	16	9 A.M.	60 Min. Int	60,574
34	February	86.66	Tuesday	27	8 A.M.	" " "	48,433
35	March	93.12	Thursday	7	8 A.M.	" " "	53,136
36	April	89.55	Tuesday	30	9 A.M.	" " "	49,627
37	May	97.25	Tuesday	28	6 P.M.	" " "	55,945
38	June	123.41	Tuesday	25	7 P.M.	" " "	65,476
39	July	134.14	Monday	22	7 P.M.	" " "	78,374
40	August	127.91	Friday	2	5 P.M.	" " "	69,368
41	September	99.95	Friday	6	6 P.M.	" " "	54,077
42	October	72.43	Tuesday	8	6 P.M.	" " "	54,509
43	November	98.56	Tuesday	19	8 A.M.	" " "	55,689
44	December	107.58	Tuesday	10	10 A.M.	" " "	62,634
45	TOTAL	1,244.90					707,839

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

MISCELLANEOUS GENERAL EXPENSES (Account 930.2)

Report below the information called for concerning items included in miscellaneous general expenses.

Line No.	Items (a)	Total (b)	Amount Applicable to Oregon (c)	Amount Applicable to Other States (d)
1	Industry association dues.....	\$ 635,563	\$ 28,134	\$ 607,429
2	Nuclear power research expenses (elec.).....			
3	Other experimental and general research expenses.....			
4	Publishing and distributing information and reports to stockholders;			
5	trustee, registrar, and transfer agent fees and expenses, and other			
6	expenses of servicing outstanding securities of the respondent.....	2,074,275	91,820	\$ 1,982,455
7	Other expenses (items of \$100 or more must be listed separately showing the (1) purpose, (2) recipient, and (3) amount of such items.			
8				
9	Amounts of less than \$100 may be grouped by classes if the number of items so grouped is shown)		0	0
11				
12				
13	Directors' fees and expenses (see detail on page 39).....	1,501,115	66,449	\$ 1,434,666
14				
15	Memberships and contributions (see detail on page 39).....	470,673	20,835	400,572
16				
17				
18				
19				
20				
21				
22				
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34				
35				
36				
37				
38				
39	TOTAL	\$ 4,681,625	\$ 207,238	\$ 4,425,122

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

Idaho Power Company

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Continued)				
Report below the information called for concerning items included in miscellaneous general expenses.				
Line No.	Items (a)	Total (b)	Amount Applicable to Oregon (c)	Amount Applicable to Other States (d)
1				
2	<u>Directors' Fees and Expenses:</u>			
3	Odette Bolano-Fees and expenses.....	\$ 119,434	5,287	114,147
4	Richard Dahl - Fees and expenses.....	86,831	3,844	82,987
5	Annette Elg - Fees and expenses.....	130,805	5,790	125,015
6	Ronald Jibson - Fees and expenses.....	116,638	5,163	111,475
7	Judith Johansen - Fees and expenses.....	144,776	6,409	138,367
8	Dennis Johnson - Fees and expenses.....	207,612	9,190	198,422
9	Nate Jorgensen - Fees and expenses.....	120,305	5,325	114,980
10	Jeff Kinneveau - Fees and expenses.....	46,200	2,045	44,155
11	Susan Morris Fees and expenses.....	120,741	5,345	115,396
12	Richard Navarro - Fees and expenses.....	128,700	5,697	123,003
13	Mark Peters - Fees and expenses.....	117,079	5,183	111,896
14	NASDAQ CORPORATE SOLUTIONS LLC.....	37,440	1,657	35,783
15	Director Travel and Lodging.....	124,554	5,514	119,040
16	SUBTOTAL.....	1,501,115	66,449	1,434,666
17				
18	<u>Miscellaneous General Management Expenses:</u>			
19	STOCK BASED COMPENSTATION.....	1,362,167	60,298	1,301,869
20	Fees & Training Related to Stockholder Services.....	12,941	573	12,369
21	Travel Expense - Stock Related.....	14,112	625	13,487
22	MISC OTHER EXPENSE.....	39,633	1,754	37,879
23	Payroll Related.....	160,829	7,119	153,710
24	BROADRIDGE FINANCIAL SOLUTIONS.....	113,203	5,011	108,192
25	BUSINESS WIRE INC.....	10,890	482	10,408
26	D F KING & COMPANY INC.....	24,238	1,073	23,165
27	DEUTSCHE BANK TRUST CO.....	60,000		
28	MARKIT NORTH AMERICA INC.....	43,847	1,941	41,906
29	MOODY'S ANALYTICS INC.....	44,994	1,992	43,002
30	NEW YORK STOCK EXCHANGE.....	108,602	4,807	103,795
31	Q4 INC.....	60,999	2,700	58,299
32	RIVEL RESEARCH GROUP INC.....	17,820	789	17,031
33				
34				
35	SUBTOTAL.....	2,074,275	89,164	1,925,111
36	<u>Memberships and Contributions:</u>			
37	ASSOCIATED TAXPAYERS OF IDAHO.....	22,000	974	21,026
38	BANNOCK DEVELOPMENT CORP.....	5,000	221	4,779
39	BOISE VALLEY ECONOMIC PARTNERS.....	17,500	775	16,725
40	BUSINESS PLUS INC.....	5,000	221	4,779
41	CEATI INTERNATIONAL INC.....	58,212	2,577	55,635
42	CHAMBER OF COMMERCE.....	17,645	781	16,864
43	CHARTWELL.....	123,682	5,475	118,207
44	E SOURCE.....	22,501	996	21,505
45	IDAHO BUSINESS FOR EDUCATION.....	5,000	221	4,779
46	NORTH AMERICAN ENERGY STANDARD BOARD.....	8,000	354	7,646
47	NORTHWEST GAS ASSOCIATION.....	10,000	443	9,557
48	OREGON STATE UNIVERSITY.....	15,000	664	14,336
49	PACIFIC NW UTILITIES.....	100,928	4,468	96,460
50	PROCUREMENT IQ.....	9,885	438	9,448
51	MISC MEMBERSHIPS OR SUBSCRIPTIONS UNDER 5000.....	50,320	2,227	48,092
52				
53				
54	SUBTOTAL.....	470,673	20,835	449,838
55				
56	TOTAL	\$ 4,046,063	\$ 176,448	\$ 3,809,615

OFFICERS

1. Report below the name, title and salary for the year for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance) and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date change in incumbency was made.
3. Utilities which are required to file similar data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K identified as

Line No.	Title (a)	Name of Officer (b)	Salary for year		
			Total	Oregon	
1					
2	President & CEO, Idaho Power Company.....	Lisa Grow	\$ 1,000,000	\$ 44,266	
3					
4	Senior Vice President, COO.....	Adam J Richins	585,000	\$ 25,896	
5					
6	Senior Vice President, CFO.....	Brian R Buckham	568,000	\$ 25,143	
7					
8	Senior Vice President, Public Affairs.....	Jeffrey L. Malmen	435,000	\$ 19,256	
9					
10	Vice President.....	Ken W. Peterson (1)	359,000	\$ 15,892	
11					
12	Vice President, Regulatory Affairs.....	Tim Tatum	333,000	\$ 14,741	
13					
14	Vice President, Power Supply.....	Ryan N. Adelman	320,000	\$ 14,165	
15					
16	Vice President, Human Resources	Sarah E. Griffin	325,000	\$ 14,387	
17					
18	Corporate Secretary.....	Patrick Harrington (2)	300,000	\$ 13,280	
19					
20	Vice President, Customer Operations & CSO.....	Bo Hanchey	290,000	\$ 12,837	
21					
22	Vice President, Corporate Services & Communications.....	Debra H. Leithauser	281,500	\$ 12,461	
23					
24	Vice President, Information Technology & CIO.....	Jason C. Huszar	310,000	\$ 13,723	
25					
26	Vice President, Planning, Engineering and Construction.....	Mitch Colburn	310,000	\$ 13,723	
27					
28	Vice President, General Counsel.....	Julia A. Hilton	310,000	\$ 13,723	
29					
30	Vice President, Finance, Compliance and Risk.....	Amy I Shaw	250,000	\$ 11,067	
31					
32	Corporate Secretary.....	Cheryl Thompson	240,000	\$ 10,624	
33					
34	(1) Retired on 7/31/2024				
35	(2) Retired 8/31/2024				
36					
37					
38					
39					

STATE OF OREGON - ALLOCATED

An Original

Idaho Power Company

December 31, 2024

POLITICAL ADVERTISING

INSTRUCTIONS: List all payments for advertising, the purpose of which is to aid or defeat any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. Give the specific purpose of such advertising, when and where placed, and the account or accounts charged. Report whole dollars only. Provide a total for each account and a grand total.

Description	Account Charged	Amount
None		

POLITICAL CONTRIBUTIONS		
INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained.		
Description	Account Charged	Amount
ALEX CAVAL FOR IDAHO SENATE	426.400	\$ 500.00
ALI RABE FOR STATE SENATE	"	500
ANDREA VALDERRAMA FOR STATE RE	"	500
ANNESSA HARTMAN FOR STATE REPR	"	500
ANNETTE TIPTON FOR STATE REPRE	"	1,000
BEN ADAMS FOR STATE SENATE	"	1,000
BEN BOWMAN FOR STATE REPRESENT	"	1,000
BEN FUHRIMAN FOR IDAHO HOUSE	"	1,500
BERKSHIRE HATHAWAY ENERGY	"	500
BRANDON SHIPPY FOR STATE SENAT	"	500
BRANDON WOOLF FOR STATE CONTRO	"	1,000
BRENT CRANE FOR STATE REPRES	"	500
BRITT RAYBOULD FOR IDAHO	"	500
BRITT RAYBOULD FOR STATE REPRE	"	1,000
CAMILLE BLAYLOCK FOR STATE SEN	"	1,750
CHAMBER OF COMMERCE, BOIS	"	1,000
CHENELE DIXON FOR STATE REPRES	"	314
CHRIS MATHIAS FOR STATE REPRES	"	1,000
CHUCK LOWMAN FOR STATE REPRESE	"	1,000
CINDY CARLSON FOR STATE SENATE	"	500
CLAY HANDY FOR STATE REPRESENT	"	1,750
CONSERVATION VOTERS FOR IDAHO	"	1,791
DACIA GRAYBER FOR STATE REPRES	"	500
DAN GARNER FOR STATE REPRESENT	"	1,750
DANIEL BONHAM FOR STATE SENATE	"	1,000
DANIEL NGUYEN FOR STATE REPRES	"	500
DAVE LENT FOR STATE REPRESENTA	"	500
DAVE RAGLIN FOR STATE REPRES	"	500
DAVID BROCK SMITH FOR OREGON S	"	500
DEBBIE CRITCHFIELD FOR SUPERIN	"	1,000
DICK ANDERSON FOR STATE SENATE	"	500
DORI HEALEY FOR STATE REPRES	"	500
E WERNER RESCHKE FOR STATE REP	"	500
EASTERN OREGON WOMEN'S COALITI	"	1,000
ED DIEHL FOR STATE REPRESENTAT	"	500
EMERSON LEVY FOR STATE REPRESE	"	500
GEM STATE LEGACY PAC	"	2,500
GEOFF SCHROEDER FOR STATE SENA	"	250
GREG SMITH FOR STATE REPRESENT	"	1,000
GREGORY LANTING FOR STATE REPR	"	500
GS STRATEGY GROUP	"	25,750
HOUSE REPUBLICAN CAUCUS	"	2,000
IDAHO ASSOC OF COMMERCE AND IN	"	46,354
IDAHO ASSOCIATION OF REALTORS	"	2,500
IDAHO CONSUMER OWNED UTILITIES	"	12,837
IDAHO DEMOCRATIC LEGISLATIVE C	"	3,500
IDAHO LEADERSHIP FUND	"	5,700
IDAHO LEGISLATIVE ADVISOR	"	1,400
IDAHO LIABILITY REFORM COALITI	"	3,000
IDAHO MINING ASSOCIATION	"	18,250
OREGON SUPPLEMENT		
IDAHO RISING	"	500

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

IDAHO STATE SOCIETY

"

15,573

Page 42

POLITICAL CONTRIBUTIONS		
INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained.		
Description	Account Charged	Amount
IDAHO VICTORY FUND PAC	426.400	\$ 15,000.00
IDAHO WATER USERS ASSOCIA	"	700
JACK NELSEN FOR IDAHO HOUSE	"	500
JACK NELSEN FOR STATE REPRESEN	"	1,000
JIAALDI	"	5,000
JAMES PETZKE FOR STATE REPRESE	"	850
JAMES RUCHTI FOR STATE SENATE	"	500
JANEEN SOLLMAN FOR OREGON SENA	"	1,000
JEFF AGENBROAD FOR IDAHO SENAT	"	1,000
JEFF CORNILLES FOR STATE REPRE	"	1,500
JEFF HELFRICH FOR STATE REPRES	"	1,000
JERALD RAYMOND FOR STATE REPRE	"	500
JIM GUTHRIE FOR STATE SENATE	"	750
JIM WOODWARD FOR IDAHO SENATE	"	2,000
JOHN LIVELY FOR STATE REPRESEN	"	500
JOHN SHIRTS FOR STATE REPRESEN	"	1,750
JOHN VANDER WOODE FOR STATE	"	500
JON WEBER FOR IDAHO HOUSE	"	500
JORDAN REDMAN FOR STATE REPRES	"	500
JOSH SORENSEN FOR STATE REPRES	"	1,000
JOSH WHEELER FOR STATE REPRESE	"	1,000
JUDY BOYLE FOR STATE REPRESENT	"	1,750
JULIA PARKER FOR STATE SENATE	"	1,000
JULIE FAHEY FOR STATE REPRESEN	"	1,000
JULIE VANORDEN FOR STATE SENAT	"	1,000
JULIE YAMAMOTO FOR STATE REPRE	"	250
KATE LIEBER FOR STATE SENATE	"	500
KATHLEEN TAYLOR FOR STATE SENA	"	1,000
KELLY ANTHON FOR STATE SENATE	"	750
KEN HELM FOR STATE REPRESENTAT	"	500
KENNY WROTNEN FOR STATE REPRESE	"	590
KEVIN COOK FOR IDAHO STATE SEN	"	750
LANCE CLOW FOR STATE REPRESENT	"	500
LAURIE LICKLEY FOR STATE SENAT	"	2,000
LINDA HARTGEN FOR IDAHO SENATE	"	500
LORI BISHOP FOR IDAHO HOUSE	"	500
LORI DEN HARTOG FOR STATE SENA	"	500
LORI MCCANN FOR IDAHO HOUSE	"	500
LUCETTA ELMER FOR STATE REPRES	"	500
MARISA STEVENS KEITH FOR STATE	"	100
MARK GAMBA FOR STATE REPRESENT	"	500
MARK HARRIS FOR STATE REPRESEN	"	500
MARK HARRIS FOR STATE SENATE	"	250
MARK MEEK FOR STATE SENATE	"	500
MARK OWENS FOR STATE REPRESENT	"	1,000
MARK SAUTER FOR IDAHO HOUSE	"	1,500
MATTHEW BUNDY FOR STATE REPRES	"	250
MEGAN BLANKSMA FOR IDAHO HOUSE	"	500
MEGAN EGBERT FOR STATE REPRESE	"	250
MELISSA DURRANT FOR STATE REPR	"	500
MIKE MCLANE FOR STATE SENATE	"	1,000

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

MIKE MOYLE FOR STATE REPRESENT

"

1,000

Page 42-A

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

POLITICAL CONTRIBUTIONS

INSTRUCTIONS: List all payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district or municipal legislation. The purpose of all contributions or payments should be clearly explained.

Report whole dollars only. Provide a total for each account and a grand total.

Description	Account Charged	Amount
MIKE POHANKA FOR STATE REPRESE	426.400	\$ 750.00
MONICA CHURCH FOR STATE REPRES	"	250
NATHAN SOSA FOR STATE REPRESEN	"	500
PAM MARSH FOR STATE REPRESENTA	"	500
PHIL MCGRANE FOR SECRETARY OF	"	1,000
RICK CHEATUM FOR STATE REPRESE	"	1,750
RICK JUST FOR STATE SENATE	"	500
ROB WAGNER FOR STATE SENATE	"	1,000
ROBERT BLAIR FOR IDAHO SENATE	"	1,000
ROD FURNISS FOR IDAHO HOUSE	"	1,500
SARAH CHANEY FOR IDAHO HOUSE	"	500
SCOTT SYME FOR IDAHO SENATE	"	1,000
SENATE REPUBLICAN PAC	"	2,000
SHAWN DYGERT FOR IDAHO HOUSE	"	1,000
SHAWN DYGERT FOR STATE REPRESE	"	750
SONIA GALAVIZ FOR STATE REPRES	"	1,000
TOBIAS READ FOR OREGON SECRETA	"	2,000
TODD ACHILLES FOR STATE REPRES	"	500
TODD LAKEY FOR STATE SENATE	"	500
TODD NASH FOR STATE SENATE	"	1,000
TOM ANDERSON FOR STATE REPRESE	"	500
TREG BERNT FOR STATE SENATE	"	1,000
VIKKI BREESE IVERSON FOR STATE	"	500
VIRGLE OSBORNE FOR STATE REPRE	"	500
WENDY HORMAN FOR STATE REPRESE	"	750

Idaho Power Company

STATE OF OREGON - ALLOCATED

An Original

December 31, 2024

Total Political Contributions

\$ 252,208

Page 42-B

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

EXPENDITURES TO ANY PERSON OR ORGANIZATION HAVING AN AFFILIATED INTEREST FOR SERVICES, ETC.

INSTRUCTIONS: Report all expenditures to any person or organization having an affiliated interest for service, advice, auditing, associating, sponsoring, engineering, managing, operating, financial, legal or other services. See Oregon Revised Statute 757.015 for definition of "affiliated interest." Give reference if such expenditures have in the past been approved by the Commission. Describe the services received and the account or accounts charged. Report whole dollars only.

Description	Account Charged	Total Amount	Amount Assigned to Oregon
Idaho Power does not have any expenditures to its affiliated companies			

INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as:

1. Contributions to and memberships in charitable organizations
2. Organizations of the utility industry
3. Technical and professional organizations
4. Commercial and trade organizations
5. All other organizations and kinds of donations and contributions

List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group

Description	Account Number	Total Amount	Amount Assigned to Oregon
IDACORP EMPLOYEE COMMUNITY SERVICE FUND	426101	25,118	None
TOTAL MATCHING EMPLOYEE COMMUNITY SERVICE FUND	426101	25,118	None
4-H FFA JUNIOR LIVESTOCK SALE	426102	1,000	None
BOISE FIRE COMMUNITY ASSISTANC	"	1,000	"
CHILDREN HOME COUNSELING	"	1,000	"
CONSORTIUM FOR REFUGEES AND MI	"	1,000	"
COURT APPOINTED SPECIAL ADVOC	"	1,000	"
CULTURE FOR CHANGE FOUNDATION	"	1,000	"
DISTINGUISHED YOUNG WOMEN POC	"	1,000	"
ELMORE COUNTY JUNIOR RODEO	"	1,000	"
FRIENDS FUREVER ANIMAL RESCUE	"	1,000	"
GARDEN VALLEY FIRE	"	1,000	"
GEM STATE RODEO ASSOCIATION IN	"	1,000	"
HIGH DESERT JR RODEO	"	1,000	"
HUNTINGTON VOLUNTEER FIRE DEPA	"	1,000	"
IDAHO HUMANE SOCIETY	"	1,000	"
IDAHO PATRIOT THUNDER RIDE	"	1,000	"
IDAHO PEDIATRIC CANCER COALITI	"	1,000	"
IDAHO STATE SOCIETY DAUGHTERS	"	1,000	"
IDAHO WOMEN FOR EDUCATION	"	1,000	"
JACK PINE ROUNDUP	"	1,000	"
JEMFRIENDS INC	"	1,000	"
LAND TRUST OF THE TREASURE VAL	"	1,000	"
LIFELONG EDUCATION AND AGING R	"	1,000	"
LOWMAN VOLUNTEER FIRE DISTRICT	"	1,000	"
MCPAWS REGIONAL ANIMAL SHELTER	"	1,000	"
MELBA FIRE DEPARTMENT	"	1,000	"
MOUNTAIN HOME FIRE DEPARTMENT	"	1,000	"
MOUNTAIN HUMANE	"	1,000	"
NATIONAL MULTIPLE SCLEROSIS SO	"	1,000	"
NEPTUNE WARRIOR	"	1,000	"
ONE REFUGEE IDAHO ANNUAL CONF	"	1,000	"
QRU NONPROFIT ORGANIZATION	"	1,000	"
ROTARY CLUB, BOISE-SUNRIS	"	1,000	"
SAVES THE DAY INC	"	1,000	"
SLEEP IN HEAVENLY PEACE	"	1,000	"
SNAKE RIVER STAMPEDE	"	1,000	"
SOUTH CENTRAL IDAHO HISPANIC F	"	1,000	"
STAY IN SCHOOL QUINCEANERA	"	1,000	"
TREASURE VALLEY DOWN SYNDROME	"	1,000	"
WESTERN IDAHO TRAINING COMPANY	"	1,000	"
SALVATION ARMY	"	1,050	"
WESTERN WHITEWATER ASSOCIATION	"	1,250	"
ACE MEMBERSHIP OF IDAHO	"	1,400	"
BOISE CONTEMPORARY THEATER INC	"	1,500	"
BOISE STATE UNIVERSITY FOUNDAT	"	1,500	"
CHILDREN'S MUSEUM OF IDAHO	"	1,500	"
CITY OF GOODING	"	1,500	"
COLLEGE OF WESTERN IDAHO	"	1,500	"
FOUR RIVERS CULTURAL CENTER	"	1,500	"
GARDEN CITY LIBRARY FOUNDATION	"	1,500	"

STATE OF OREGON - ALLOCATED

An Original

Idaho Power Company

December 31, 2024

INSTRUCTIONS: List all donations made by the utility during the year and the accounts charged (Items less than \$1,000 may be consolidated by category stating the number of organizations included). Give the name city and state of each organization to whom a donation has been made. Group donations under headings such as:

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4. Commercial and trade organizations
5. All other organizations and kinds of donations and contributions

List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group

Description	Account Number	Total Amount	Amount Assigned to Oregon
IDAHO DIABETES YOUTH PROGRAM	426102	1,500	"
IDAHO STEM ACTION CENTER	"	1,500	"
LEUKEMIA & LYMPHOMA SOCIETY	"	1,500	"
NATIONAL FEDERATION OF THE BLI	"	1,500	"
NORTHWEST ASSOCIATION FOR BLIN	"	1,500	"
SPECIAL OLYMPICS OF IDAHO	"	1,500	"
THE SPACE	"	1,500	"
UNITY ALLIANCE OF SOUTHERN IDA	"	1,500	"
WALK TO END ALZHEIMERS ASSOCIA	"	1,500	"
WESTERN IDAHO SCIENCE BOWL	"	1,500	"
GAME CHANGERS IDAHO	"	1,700	"
INTERFAITH SANCTUARY HOMELESS	"	1,800	"
MURPHY REYNOLDS WILSON FIRE DI	"	2,000	"
VALE RURAL FIRE DEPARTMENT	"	2,000	"
CAMP RAINBOW GOLD	"	2,350	"
EAGLE VALLEY RURAL FIRE PROTEC	"	2,500	"
FOSTER AND HEART	"	2,500	"
BOISE BIKE PROJECT	"	2,750	"
FESTIVAL OF TREES	"	2,750	"
BOISE PUBLIC SCHOOLS	"	3,000	"
BURNT RIVER RURAL FIRE PROTECT	"	4,000	"
LOOKOUT-GLASGLOW RANGELAND FIR	"	4,000	"
WEISER RURAL FIRE PROTECTION A	"	4,000	"
IDAHO CONSUMER OWNED UTILITIES	"	60,000	"
Misc Health & Human Services Service - 64 Organizations <1000	"	26,238	"
TOTAL HEALTH & HUMAN SERVICES	426102	189,788	None
#2 BITE SIZED BUTTER	"	1,775	"
4-H LIVESTOCK SALE	"	1,000	"
ANDRUS CENTER FOR PUBLIC POLIC	"	5,000	"
BAKER COUNTY FAIR - HALFWAY	"	2,431	"
BENEVITY INC	"	27,965	"
BINGHAM COUNTY MARKET	"	1,040	"
BOISE METRO CHAMBER OF CO	"	6,000	"
BOYS AND GIRLS CLUB	"	2,100	"
CALDWELL NIGHT RODEO	"	4,300	"
CHAMBER OF COMMERCE	"	23,425	"
CHAMBER OF COMMERCE, BOIS	"	9,000	"
CITY OF CALDWELL	"	1,700	"
COMMUNITY FORESTRY TRUST ACCOU	"	7,000	"
DESTINATION CALDWELL	"	2,000	"
FAMILY JUSTICE CENTER FOUNDATI	"	1,000	"
IDAHO ASSOCIATED GENERAL CONTR	"	3,000	"
IDAHO ASSOCIATION OF COUNTIES	"	1,000	"
IDAHO COMMUNITY FOUNDATION	"	10,000	"
IDAHO ECONOMIC DEVELO	"	1,000	"
IDAHO RODEO HALL OF FAME	"	1,000	"
IDAHO RURAL SUCCESS SUMMIT	"	2,500	"
IDAHO.GOV	"	1,025	"
LEADERSHIP IDAHO AGRI	"	5,000	"
MILLER,ANGELA V	"	1,968	"
MURRAY,NATHAN W	"	1,891	"

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List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group

Description	Account Number	Total Amount	Amount Assigned to Oregon
NAMPA, CITY OF	426103	1,600	"
ONTARIO FESTIVAL OF TREES	"	1,775	"
OXBOW FACILITY USAGE	"	1,391	"
RAVEN PRODUCTIONS	"	1,030	"
ROTARY CLUB OF	"	1,000	"
SLEEP IN HEAVENLY PEACE	"	1,500	"
TREASURE VALLEY LIONS CLUB ROD	"	1,000	"
TWIN FALLS OPTIMIST CLUB	"	2,000	"
UNITED WAY OF TREASURE VALLEY	"	2,995	"
VOLUNTEER POWER	"	2,334	"
WASHINGTON COUNTY FAI	"	2,500	"
WEST CENTRAL MOUNTAINS ECONOMI	"	1,000	"
Misc Civic & Community Services - 133 Organizations < \$1,000	"	44,071	"
TOTAL CIVIC & COMMUNITY	426103	188,315	None
Misc Culture & Arts - 10 Organizations <\$1,000	426104	3,355	"
TOTAL CULTURE & ARTS	426104	3,355	None
SALVATION ARMY	426107	18,673	"
TOTAL PROJECT SHARE	426107	18,673	None
ANDRUS CENTER FOR PUBLIC POLIC	426108	1,500	"
ASSOCIATION OF IDAHO CITIES	"	1,000	"
BOISE STATE MARKETPLAC	"	2,200	"
GREATER PINE VALLEY RFPA	"	4,000	None
HALFWAY RURAL FIRE PROTECTION	"	2,500	None
HENRYS FORK FOUNDATION	"	1,500	"
IDAHO CHAPTER AMERICAN	"	1,500	"
IDAHO SMART GROWTH	"	1,200	"
MULE DEER FOUNDATION	"	1,246	"
SOUTHERN IDAHO TOURISM	"	2,500	"
URBAN LAND INSTITUTE	"	1,000	"
WARRIORS ROCK INC	"	1,500	"
Misc Environment & Conservation - 19 Organizations <\$1,000	"	6,678	"
TOTAL ENVIRONMENT & CONSERVATION	426108	28,324	None
Misc Non Program- 3 Organizations < \$1,000	426109	(18,056)	"
TOTAL NON-PROGRAM	426109	(18,056)	None
4H LIVESTOCK SALE	426110	3,000	"
BOISE STATE UNIVERSITY	"	3,000	"
CASSIA COUNTY 4H	"	1,000	"
COLLEGE OF IDAHO	"	4,500	"
COLLEGE OF WESTERN IDAHO FOUND	"	2,000	"
EAGLE JAZZ FESTIVAL INC	"	1,000	"
EDUCATION FOUNDATION	"	1,000	"
IDAHO STATE UNIVERSITY	"	2,500	"
JUNIOR ACHIEVEMENT OF IDAHO	"	1,500	"
MAGIC VALLEY BUILDERS	"	1,500	"
NORTHWEST NAZARENE UNIVERSITY	"	1,000	"
PROJECT SUCCEED INC	"	2,000	"
UNIVERSITY OF IDAHO FOUNDATION	"	7,600	"
VANDAL	"	1,750	"
Misc Educations - 32 Organizations <\$1000	"	7,819	"
TOTAL EDUCATION	426110	41,169	None
BOISE STATE UNIVERSITY	426111	12,000	"

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3. Technical and professional organizations
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5. All other organizations and kinds of donations and contributions

List donations by type and group by the accounts charged. Report whole dollars only. Provide a total for each group

Description	Account Number	Total Amount	Amount Assigned to Oregon
BRIGHAM YOUNG UNIVERSITY	426111	6,000	None
BYU IDAHO	"	(2,000)	"
COLLEGE OF EASTERN IDAHO	"	2,000	"
COLLEGE OF IDAHO	"	2,000	"
COLORADO SCHOOL OF MINES	"	2,000	"
EASTERN OREGON UNIVERSITY	"	4,000	"
EMBRY-RIDDLE AERONAUTICAL UNIV	"	2,000	"
IDAHO STATE UNIVERSITY	"	9,000	"
LEWIS CLARK STATE COLLEGE	"	2,000	"
MARQUETTE UNIVERSITY	"	2,000	"
MONTANA STATE UNIVERSITY	"	2,000	"
NORTHWEST NAZARENE UNIVERSITY	"	2,000	"
OREGON STATE UNIVERSITY	"	2,000	"
UNIVERSITY OF IDAHO	"	6,000	"
UNIVERSITY OF PORTLAND	"	2,000	"
UNIVERSITY OF UTAH	"	2,000	"
TOTAL SCHOLARSHIP PROGRAMS	426111	57,000	None
Misc Other non Profit Support- 3 Organizations <\$1,000	426111	489	"
TOTAL OTHER NON-PROFIT SUPPORT	426114	489	None
Misc Non-Cash Contributions 16 Organizations<\$1000	426130	3,715	"
TOTAL NON-CASH CONTRIBUTIONS	426130	3,715	None
TOTAL CONTRIBUTIONS ACCOUNT 426.1		537,890	

STATE OF OREGON - ALLOCATED

Idaho Power Company

An Original

December 31, 2024

DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
AND CHARGED TO OREGON OPERATING ACCOUNTS

1. Report for each service rendered (including materials furnished incidental to the service which are impracticable of separation) by recipient and in total the aggregate of all payments made during the year where the aggregate of all such payments to a recipient was \$25,000 or more including fees, retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations (except rents for property, taxes, utility services, traffic settlements, amounts paid for general services and licenses, accruals paid to trustees of pension and other employee benefit funds, and amounts paid for construction or maintenance of plant to persons other than affiliates) to any one corporation, institution, association, firm, partnership, committee, or person (not an employee of the respondent). Indicate by an asterisk in column (c) each item that includes payments for materials furnished incidental to the service performed. Payments to a recipient by two or more companies within a single system under a cost sharing or other joint arrangement shall be considered a single item for reporting in this schedule and shall be shown in the report of the principal company in the joint arrangement (as measured by gross operating revenues) with references thereto in the reports of the other system companies in the joint arrangement.
2. If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies.

	Name of Recipient (a)	Nature of Service (b)	Amount of Payment Allocated to Oregon (c)
1	ANALYTICAL LABS, INC.	Environmental Services	\$ 1,342
2	BAKER BOTTS LLP	Legal Services	110,020
3	BROWN AND CALDWELL	Legal Services	6,326
4	CASCADE ENERGY INC	Energy Management Consulting	49,251
5	COMPUNET, INC	Legal Services	3,203
6	CUSHMAN & WAKEFIELD	Real Estate Services	28,476
7	EL-ADA COMMUNITY ACTION	Community Services	2,324
8	ENERGY 350	Energy Management Consulting	23,114
9	EQ SHAREOWNER SERVICES	Management Services	4,276
10	EVERGREEN CONSULTING GROUP, LL	Management Services	20,814
11	EXPONENT, INC	Analysis Services	6,457
12	FRESHWATER TRUST, THE	Environmental Services	6,759
13	GIVENS PURSLEY LLP	Legal Services	9,771
14	HARRINGTON LEGAL SERVICES PLLC	Legal Services	1,301
15	HAWLEY TROXELL ENNIS & HAWLEY	Legal Services	2,249
16	HDR ENGINEERING, INC	Engineering Consultants	3,341
17	JAYKER RE-WHOLESALE NURSERY	Energy Management Consulting	1,810
18	JONES WILLIAMS FUHRMAN GOURLEY	Legal Services	2,566
19	KELLER AND HECKMAN LLP	Legal Services	1,406
20	KIRTON MCCONKIE	Legal Services	8,435
21	KW ENGINEERING INC	Engineering Consultants	3,933
22	MARTEN LAW LLP	Legal Services	12,006
23	MCDOWELL RACKNER & GIBSON PC	Legal Services	21,242
24	MEDIANT COMMUNICATIONS INC	Management Services	1,337
25	MERCER THOMPSON LLC	Legal Services	10,034
26	MORROW & FISCHER PLLC	Legal Services	1,259
27	OLYMPUS TECHNICAL SERVICES	Technical Services	1,199
28	PARSONS BEHLE & LATIMER	Legal Services	14,732
29	PERKINS COIE LLP	Legal Services	33,447
30	PROFESSIONAL INSPECTION SERVIC	Management Services	1,591
31	ROCK CREEK ENERGY GROUP LLP	Energy Management Consulting	3,897
32	SLALOM LLC	Technical Services	2,435
33	STOEL RIVES LLP	Legal Services	1,820
34	STRATEGIC ENERGY GROUP	Energy Management Consulting	9,808
35	UNIVERSITY OF IDAHO	Agricultural Services	16,216
36	VALBRIDGE PROPERTY ADVISORS	Real Estate Services	1,503
37	VAN NESS FELDMAN LLP	Legal Services	15,328
38	VISTAVU Solutions	Technical Services	1,771
39	WESTERN IDAHO COMMUNITY	Community Services	1,494
40	YTURRI ROSE LLP	Legal Services	38,971
	TOTAL		\$ 487,261