

Idaho Power Company ASC Filing
Issues List
May 19, 2008

When asked to provide supporting documentation, a response will be considered sufficient if responder can point to specific data in previously provided support documents.

1. The following references require that functionalization be either all Direct or all at the Default functionalization:

		<u>Items</u>	<u>Issues</u>
a.	Sch-1	Direct 303	Intangible Plant - Miscellaneous
b.	Sch-1	Direct 108	Amortization of Other Utility Plant (a)
c.	Sch-1	Direct 182.3	Other Regulatory Assets
d.	Sch-1	Direct 186	Miscellaneous Deferred Debits
e.	Sch-1	Direct 253	Other Deferred Credits
f.	Sch-1	Direct 254	Other Regulatory Liabilities
g.	Sch-3	Direct 908	Customer Assistance Expenses
h.	Sch-3	Direct 404	Amortization of Intangible Plant – Account 303
i.	Sch- 3B	Direct 407.3	(Less) Regulatory Debits
j.	Sch- 3B	Direct 421	Miscellaneous Nonoperating Income
2.	Sch-4		Distribution Loss
3.			New Resources
			Please provide a copy of your most recent Distribution Loss Study. Please provide a detailed description of the new resource identified as coming on line April 1, 2008. Provide detail justifying the forecasted costs. Provide detail justifying the plant output. If the plant is in service, provide the regulatory treatment of the resource.