PERIOD 1

STATEMENT BL

RATE DESIGN INFORMATION

For Specific requirements concerning this statement, consult 18 CFR 35.13(h)(37)

Idaho Power Company Rate Design Information Period I Twelve Months Ended December 31, 2004

Point to Point Service Rate:

Idaho Power Company's annual transmission service demand charge rate is developed by dividing the transmission revenue requirement by the annual average of the Company's 12 monthly transmission system loads. The monthly transmission system load is the Company's monthly transmission system peak minus the coincident peak usage of all firm point-to-point transmission service customers pursuant to Part II of the tariff plus the reserved capacity of all firm point-to-point transmission customers. The transmission revenue requirement equals the total transmission revenue requirement less transmission revenues received from other sources. including transmission rental revenues and revenues for non-firm transmission service, as recorded in FERC Accounts 454 and 456 to the extent that such transactions are not included in the determination of load. The transmission revenue requirement that will be utilized to determine the annual transmission service charge rate will be calculated under the formula rate included in Attachment H to the Tariff and is shown in Statement BG, Period I.

Idaho Power Company's monthly point to point transmission rate equals Idaho Power Company's annual transmission rate for point to point service divided by twelve months per year.

Idaho Power Company's weekly point to point transmission rate equals Idaho Power Company's annual transmission rate for point to point service divided by fifty two weeks per year.

Idaho Power Company's daily point to point transmission rate for service on Monday through Saturday equals Idaho Power Company's annual transmission rate for point to point service divided by fifty-two weeks divided by six days. Idaho Power Company's daily point to point transmission rate for service on Sunday and WECC defined holidays equals

Idaho Power Company's annual transmission rate for point to point service divided by fifty-two weeks divided by seven days. The total demand charge in any week, pursuant to a reservation for daily delivery, shall not exceed the rate specified for weekly delivery times the highest amount in kilowatts of reserved capacity in any day during such week.

Idaho Power Company's hourly point to point transmission rate equals Idaho Power Company's annual transmission rate for point to point service divided by either 4896 hours for peak service or 8760 hours for off-peak service. The total demand charge in any day, pursuant to a reservation for hourly delivery, shall not exceed the Monday through Saturday daily rate times the highest amount of reserved capacity in any hour during such days for Monday through Saturday service, or the Sunday/holiday daily rate times the highest amount of reserved capacity in any hour during such days for Sunday or holiday service. In addition, the total demand charge in any week, pursuant to a reservation for hourly or daily delivery, shall not exceed the rate specified for weekly service times the highest amount of reserved capacity in any hour during such week.

Network Rate:

The network customer pays a monthly transmission demand charge which shall be determined by multiplying its load ratio share, computed on a rolling twelve month average basis, times one-twelfth of Idaho Power's annual transmission revenue requirement. The transmission revenue requirement less transmission revenues received from other sources, including transmission rental revenues and revenues for non-firm transmission service, as recorded in FERC Accounts 456 and 454 to the extent that such transactions are not included in the determination of load. The transmission revenue requirement will be calculated under the formula rate included in Attachment H to the Tariff and is shown in Statement BG, Period I.