

Appendix A

Allocation of Refunds to Customers

Idaho Power

Company	Final Compensation n (\$)	Final Compensation (%)
Aquila Merchant Services Inc.	\$9,413	6.2%
Arizona Public Service Company	\$33,614	22.3%
Avista	\$774	0.5%
BPA Power Business	\$3,024	2.0%
Mirant Americas Energy Marketing	\$37,397	24.8%
Morgan Stanley Capital Group Inc.	\$1,347	0.9%
PacifiCorp	\$11	0.0%
Powerex Corp.	\$7,128	4.7%
PP&L Montana	\$154	0.1%
Public Service Company of Colorado	\$43,945	29.2%
Sierra Pacific Power Company	\$13,860	9.2%
Total	\$150,667	100%

IDACORP Energy

Company	Final Compensation (\$)	Final Compensation (%)
Arizona Public Service Company	\$2,065	3.9%
BPA Power Business	\$1,546	2.9%
Morgan Stanley Capital Group Inc.	\$4,152	7.9%
Powerex Corp.	\$9,666	18.4%
PP&L Montana	\$476	0.9%
Sierra Pacific Power Company	\$34,746	66.0%
Total	\$52,651	100%