

**SUBSIDIARIES OF IDACORP, Inc.**

IDACORP, Inc:

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1. Idaho Power Company, an Idaho Corporation
2. Idaho Energy Resources Company, a Wyoming Corporation
3. Ida-West Energy Company, an Idaho Corporation
4. IDACORP Energy Services Company, a Nevada Corporation
5. IDACORP Energy L.P., a Delaware Limited Partnership
6. IDACORP Financial Services, Inc., an Idaho Corporation
7. IDACOMM, Inc., an Idaho Corporation