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IDAHO PUBLIC  
UTILITIES COMMISSION

**Randy C. Allphin**  
Contract Administrator

November 10, 2003

Idaho Public Utilities Commission  
Attn: Scott Woodbury  
PO Box 83720  
Boise, ID 83720-0074

RE: CASE NOS. AVU-E-03-8, IPC-E-03-15, PAC-E-03-12

IN THE MATTER OF THE REVISION AND UPDATED CALCULATION OF THE AVOIDED COST RATES FOR AVISTA CORPORATION DBA AVISTA UTILITIES, FOR IDAHO POWER COMPANY AND FOR PACIFICORP DBA UTAH POWER AND LIGHT COMPANY.

We have reviewed the information you have provided in your letter dated October 30, 2003 notifying Idaho Power of revised Avoided Cost values. Idaho Power concurs that the model and calculations used by the IPUC staff for Idaho Power Company are consistent with IPUC Order 29124.

Sincerely,

Randy C Allphin  
Contract Administration

Cc: Monica Moen (Ipco)  
Bart Kline (Ipco)