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IDAHO PUBLIC  
UTILITIES COMMISSION  
Chas. F. McDevitt  
Dean J. (Joe) Miller  
Celeste K. Miller

September 15, 2014

***Via Hand Delivery***

Jean Jewell, Secretary  
Idaho Public Utilities Commission  
472 W. Washington St.  
Boise, Idaho 83720

**Re: Idaho Forest Group LLC/Case No. AVU-E-14-06**

Dear Ms. Jewell:

Enclosed for filing in the above matter, please find an original and seven copies of the Comments of Idaho Forest Group LLC.

Kindly return a file stamped copy to me.

Very Truly Yours,

McDevitt & Miller LLP



Dean J. Miller

DJM/hh  
Enclosures

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*Attorney for Idaho Forest Group, LLC.*

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE POWER COST  
ADJUSTMENT (PCA) ANNUAL RATE  
ADJUSTMENT FILING OF VISTA  
CORPORATION.

**Case No. AVU-E-14-06**

**COMMENTS OF IDAHO FOREST  
GROUP**

COMES NOW Idaho Forest Group LLC (“IFG” or “Idaho Forest”) and pursuant to Order No. 33095 submits the following Comments.

For the reasons that follow, Idaho Forest recommends that PCA surcharge rate for the 2014 surcharge year be set at .00119 per kWh, rather than the rate of .00252 per kWh proposed by the Company.

**Idaho Forest Group**

Idaho Forest operates two lumber sawmills in Avista’s service area—one at Grangeville and one at Lewiston, Idaho. Each mill takes electric service from Avista under Schedule 25. Combined, the two mills purchased over 57,976,000 kWh of electric energy from Avista in 2013.