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**Randy C. Allphin**  
Contract Administrator

UTILITY COMMISSION

June 5, 2006

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

RE: CASE NOS. GNR-E-06-1

IN THE MATTER OF THE ANNUAL REVISION AND UPDATED CALCULATION OF THE ADJUSTABLE PORTION OF THE AVOIDED COST RATE(S) FOR EXISTING PURPA CONTRACTS 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 May 17, 2006 notifying Idaho Power of revision of the adjustable portion of the Avoided cost rate(s) for existing PURPA contracts.. Idaho Power concurs that the model and calculations used by the IPUC staff for Idaho Power Company are consistent with IPUC Order 28708.

Sincerely,

Randy C Allphin  
Contract Administration

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