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201 South Main, Suite 2300
Salt Lake City, Utah 84111

May 28, 2009

IDAHO PUBLIC
UTILITIES COMMISSION

VIA OVERNIGHT DELIVERY

Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83702

Attention: Scott D. Woodbury
Deputy Attorney General

RE: Case No. GNR-E-09-02

**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 ROCKY MOUNTAIN POWER.**

Dear Mr. Woodbury,

Thank you for your letter of May 13, 2009 in which you provided the 2009-2010 updated prices for the adjustable portion of the avoided costs rates under the present avoided cost methodology.

PacifiCorp has reviewed these proposed updated prices and agree that the prices have been updated correctly. The Company accepts the new schedules as accurate.

If you have any questions please contact Ted Weston at (801) 220-2936 or email Ted.Weston@PacifiCorp.com.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation