

McDevitt & Miller LLP

Lawyers

420 W. Bannock Street
P.O. Box 2564-83701
Boise, Idaho 83702

(208) 343-7500
(208) 336-6912 (Fax)

RECEIVED
306 JAN 26 PM 2:07
Chas. F. McDevitt
Dean J. (Joe) Miller
UTILITIES COMMISSION

January 25, 2006

Via U.S. Mail

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

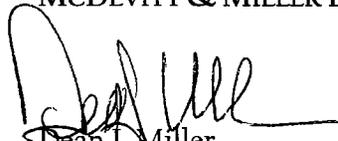
Re: Idaho Power Company—Sinclair Oil, Case No. IPC-E-05-16

Dear Ms. Jewell:

Pursuant to the requirement of Order No. 29864, this is to certify that thermostat retrofits required by the Order have been completed.

Very Truly Yours,

MCDEVITT & MILLER LLP


Dean J. Miller

DJM/lc

C: Wally Huffman, Sun Valley Company
Barton Kline, Idaho Power Company