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IDAHO PUBLIC UTILITIES COMMISSION

Barton L. Kline
Senior Attorney

January 10, 2007

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P. O. Box 83720
Boise, Idaho 83720-0074

IPC-E-06-03

Re: Firm Energy Sales Agreement between Idaho Power and the
J.R. Simplot Company
Dated February 8, 2006

Dear Ms. Jewell:

Please find enclosed for filing an original and seven (7) copies of a letter agreement which revises the maximum capacity amount specified in Appendix B of the above-referenced Contract. The contract was approved by the Commission in Order No. 30028 issued in May, 2006 in Case No. IPC-E-06-3. This change to the Contract does not affect the cost of the Contract but is really more in the nature of a modification to reflect current operating conditions at the Pocatello facility. I have discussed this contract revision with Staff counsel Scott Woodbury and he concurs with me that it is not necessary for the Commission to approve this "housekeeping" revision.

If you have any questions regarding this filing please feel free to contact me.

I would appreciate it if you would return a stamped copy of this transmittal letter in the enclosed self-addressed, stamped envelope.

Very truly yours,

Barton L. Kline

BLK:sh
Enclosures

Cc: Randy Allphin
Scott Pasley, J.R. Simplot Company
Scott, Woodbury, IPUC

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UTILITIES COMMISSION

January 10, 2007

Randy C. Allphin
Contract Administrator
Tel: (208) 388-2614
rallphin@idahopower.com

J R Simplot Company
Attn: David Hawk
P O Box 27
Boise, ID 83707

Dear David,

Representatives from Idaho Power Company and the J R Simplot Company have discussed the need to revise Appendix B of the Firm Energy Sales Agreement between Idaho Power Company and the J R Simplot Company, dated February 8, 2006 as specified below:

As currently written:

Appendix B, item 3 – Maximum Capacity Amount: This value will be 12 MW. This value is the maximum energy (MW) that potentially could be delivered by the Seller's Facility to the Idaho Power electrical system at any moment in time.

Revised:

Appendix B, item 3 – Maximum Capacity Amount: This value will be 16 MW. This value is the maximum energy (MW) that potentially could be delivered by the Seller's Facility to the Idaho Power electrical system at any moment in time.

If you concur that the above described revised provision accurately represents the agreement of our two companies, please sign all three copies of this agreement in the space provided below and return two signed originals to me. Idaho Power will file one original with the Idaho Public Utilities Commission.

If you have any questions please do not hesitate to contact me

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IDAHO PUBLIC
UTILITIES COMMISSION

Sincerely,

Randy C. Allphin

Randy C Allphin
Idaho Power Company

UNDERSTOOD, AGREED AND ACCEPTED:

J R Simplot Company

Signature *M. D. Hunt*
Name *M. D. HUNT*
Title *VP*
Date *1/10/07*

cc: Bart Kline (IPCo)
Mark Stokes (IPCo)
Ric Sterling (IPUC)
Scott Pasley (Simplot)