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IDAHO PUBLIC
UTILITIES COMMISSION

December 24, 2008

IPC-E-06-26

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

Idaho Public Utilities Commission
Attn: Jean Jewell
P O Box 83720
Boise, Id 83720-0074

Re: Magic Wind Park
Project Number: 31315500

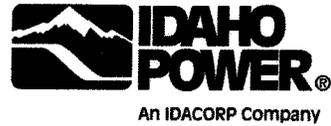
Revised Operation Date

Please file the attached letter in the Magic Wind Park contract file.

Sincerely,

R. C. Allphin
Randy C. Allphin

cc: Rick Sterling (IPUC)
Bart Kline (IPCo)



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Magic Wind LLC
Attn: Armand M. Eckert
716-B East 4900 North
Buhl, ID 83316

Original: US Mail

E-mail Copy: Armand Eckert armand@safelink.net
Joe Miller joe@mcdevitt-miller.com

Re: Magic Wind Park
Project Number: 31315500

Revised Operation Date

Dear Armand:

As we discussed and agreed to in our meeting on December 23, 2008, the Scheduled Operation Date within the Firm Energy Sales Agreement between Idaho Power Company and Magic Wind, LLC dated October 11, 2006, ("Agreement") is revised to be September 30, 2010.

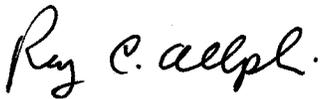
This revision in the Scheduled Operation Date requires that the Base Energy Purchase Price table included in paragraph 7.1 of the Agreement be extended to accommodate the full 20 year term of this agreement.

The following lines are added to this table:

Year	Season 1 – (73.5 %)	Season 2 – (120.00%)	Season 3 – (100.00 %)
	<u>Mills/kWh</u>	<u>Mills/kWh</u>	<u>Mills/kWh</u>
2028	62.50	102.05	85.04
2029	63.95	104.40	87.00
2030	65.42	106.81	89.01
2031	66.94	109.28	91.07

Please contact me with any questions you may have.

Sincerely,

Handwritten signature of Randy Allphin in cursive script.

Randy Allphin
Senior Power Supply Planning Administrator
(208) 388-26145
E-mail: rallphin@idahopower.com

cc: Bart Kline (IPCo)
Rowena Bishop (IPCo)
Rick Sterling (IPUC)