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IDAHO PUBLIC
UTILITIES COMMISSION

Lisa D. Nordstrom
Attorney II

January 18, 2008

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

Re: Case No. IPC-E-07-14
Bowers v. Idaho Power Company

Dear Ms. Jewell:

Please find enclosed for filing an original and seven (7) copies of Idaho Power Company's Late-Filed Exhibit for the above-referenced matter.

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,

Lisa D. Nordstrom
Lisa D. Nordstrom

LDN:sh
Enclosures

LISA D. NORDSTROM ISB #5733
BARTON L. KLINE ISB #1526
Idaho Power Company
P. O. Box 70
Boise, Idaho 83707
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E-mail: Inordstrom@idahopower.com

Attorneys for Idaho Power Company

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

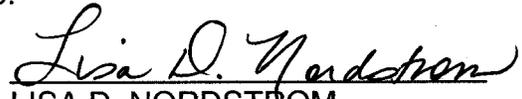
PAMELA AND SCOTT BOWERS,)	CASE NO. IPC-E-07-14
)	
COMPLAINANTS,)	LATE-FILED EXHIBIT
)	
v.)	
)	
IDAHO POWER COMPANY,)	
)	
RESPONDENT.)	

COMES NOW, Idaho Power Company ("Idaho Power" or "the Company") by and through its attorneys hereby submits a late-filed exhibit establishing in greater detail the location of Idaho Power's utility easements referenced in this proceeding.

The attached 2-page exhibit is a plat map of the Bowerses' subdivision with accompanying state and local certifications. For the Commission's convenience, the exhibit has been submitted in the 19 ¼" x 14 ½" format. The exhibit has also been provided to the parties on the service list.

NOW THEREFORE, Idaho Power respectfully requests that the Commission enter the exhibit into the proceeding's official record.

DATED this 16th day of January, 2008.


LISA D. NORDSTROM
Attorney for Idaho Power Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 18th day of January 2008, I served a true and correct copy of the within and foregoing document upon the following named parties by the method indicated below:

Donald L. Howell, II
Idaho Public Utilities Commission
472 W. Washington Street
P.O. Box 83720
Boise, Idaho 83702

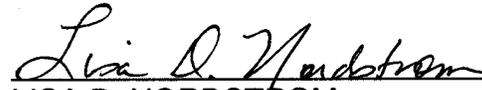
U.S. Mail, Postage Prepaid
 Hand Delivered
 Overnight Mail
 Facsimile
 Email:

Scott And Pamela Bowers
9559 West Hills Gate Drive
Star, Idaho 83669

U.S. Mail, Postage Prepaid
 Hand Delivered
 Overnight Mail
 Facsimile
 Email:

Terra-West, Inc.
15977 Gunfire Road
Caldwell, Idaho 83607

U.S. Mail, Postage Prepaid
 Hand Delivered
 Overnight Mail
 Facsimile
 Email:


LISA D. NORDSTROM

IPC-E-07-14

PLAT SHOWING

20/26 COMMERCIAL PARK

IS TOO LARGE TO BE

SCANNED; SEE FILE