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IDAHO PUBLIC
UTILITIES COMMISSION

LISA D. NORDSTROM
Lead Counsel
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April 23, 2010

VIA HAND DELIVERY

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

Re: Compliance Filing – Case No. IPC-E-09-32
Sale of Goshen Series Capacitor Bank to PacifiCorp

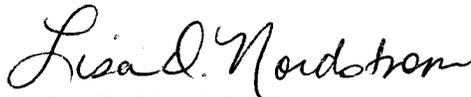
Dear Ms. Jewell:

Pursuant to the authority granted by the Commission to Idaho Power in Order No. 31007, Idaho Power is proceeding with the sale of the Goshen Series Capacitor Bank to PacifiCorp. The sale is set to close on or before April 30, 2010.

As directed by Order No. 31007, I have enclosed the anticipated accounting entries related to the transaction.

If there are any questions regarding these entries, please contact me.

Very truly yours,



Lisa D. Nordstrom

LDN:csb
Enclosure

cc: Terri Carlock (w/encl.)
Kristine Sasser (w/encl.)
Doug Jones (w/encl.)
Aubrae Sloan (w/encl.)
Larry Tuckness (w/encl.)
Kelley Rechel (w/encl.)

GOSHEN CAP BANK ACCOUNTING ENTRIES

108000 – Accum Prov F/Depr-EPIS 7,438,377.03
 101000 – Electric Plant in Service 7,438,377.03
Record retirement of electric plant sold.

102000 – Electric Plant Purchsd or Sold 7,438,377.03
 108000 – Accum Prov F/Depr-EPIS 7,438,377.03
Transfer cost of assets sold to 102000

108000 – Accum Prov F/Depr-EPIS 905,069.75
 102000 - Plant Purchsd or Sold 905,069.75
Transfer accumulated depreciation on assets sold

131201 – Cash 6,533,307.28
 102000 – Electric Plant Purchsd or Sold 6,533,307.28
Record cash received for Electric plant sold.