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April 4, 2012

Via U.S. Mail

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

**Re: Case No. IPC-E-11-20
Magic Wind, LLC**

Dear Ms. Jewell:

This is to report that on today's date Idaho Power Company, as required by Order No. 32496, delivered its check in the amount of \$485,967, and Magic Wind has accepted the payment. Magic Wind is waiving any right of reconsideration, and I believe, therefore, this matter is now concluded.

Very Truly Yours,

McDevitt & Miller LLP



Dean J. Miller

DJM/hh

Encl.

cc: Jason Williams, IPCo.

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