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IDAHO PUBLIC
UTILITIES COMMISSION

DONOVAN E. WALKER
Lead Counsel
dwalker@idahopower.com

May 9, 2014

VIA HAND DELIVERY

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
Boise, Idaho 83702

Re: Case No. IPC-E-14-08
J. R. Simplot Accounting Order – Idaho Power Company's Application

Dear Ms. Jewell:

Enclosed for filing please find an original and seven (7) copies of Idaho Power Company's Application in the above matter.

Also enclosed in separate envelopes are an original and seven (7) copies each of **confidential** Attachments 1 and 2 to the Application. A proposed Protective Agreement is provided for execution by the appropriate Idaho Public Utilities Commission Staff attorney. Please handle the confidential information in accordance with the Protective Agreement Idaho Power Company requests be executed in this matter.

Very truly yours,

Donovan E. Walker

DEW:csb
Enclosures

DONOVAN E. WALKER (ISB No. 5921)
JULIA A. HILTON (ISB No. 7740)
Idaho Power Company
1221 West Idaho Street (83702)
P.O. Box 70
Boise, Idaho 83707
Telephone: (208) 388-5317
Facsimile: (208) 388-6936
dwalker@idahopower.com
jhilton@idahopower.com

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Attorneys for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF IDAHO POWER COMPANY FOR AN) CASE NO. IPC-E-14-08
ACCOUNTING ORDER.)
) APPLICATION
)
_____)

Idaho Power Company ("Idaho Power" or "Company"), in accordance with the provisions of *Idaho Code* § 61-524, RP 052, and RP 201, *et seq.*, hereby applies for an accounting order of the Idaho Public Utilities Commission ("Commission") for authority to flow back \$1,884,406.85 to customers through the Power Cost Adjustment ("PCA") mechanism. These funds were overpaid to the J. R. Simplot Company ("Simplot"), a Qualifying Facility ("QF") under a Public Utility Regulatory Policies Act of 1978 ("PURPA") contract, and were previously collected from customers through the PCA. This Application is based on the following: