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IDAHO PUBLIC
UTILITIES COMMISSION

DONOVAN E. WALKER
LEAD COUNSEL
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August 8, 2014

VIA HAND DELIVERY

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

Re: **Corrected** Accounting Entries
Case No. IPC-E-14-08 - Idaho Power Company's Application for an Accounting Order
J. R. Simplot and Idaho Power Settlement Agreement

Dear Ms. Jewell:

On August 5, 2014, Idaho Power Company ("Idaho Power") submitted accounting entries for the Simplot overpayment pursuant to the Idaho Public Utilities Commission ("Commission") Order No. 33076 that partially granted the Company's request for an accounting order for the recovery of overpayments made to J.R. Simplot Company ("Simplot") with regard to their 2006 Power Purchase Agreement with Idaho Power. Subsequent to the filing, Idaho Power found an error in the computation performed for Accounting Entry No. 2; the Company inadvertently applied a Power Cost Adjustment ("PCA") sharing percentage of 95 percent to the Idaho customer benefit when in fact, because this is a PURPA cost, 100 percent of the jurisdictional percentage gets passed back to customers through the PCA. Idaho Power hereby submits the enclosed accounting entries correcting this error.

If you have any questions regarding this filing, please contact Courtney Waites at 388-5612 or cwaites@idahopower.com.

Sincerely,

Donovan E. Walker

DEW:kkt
Enclosure
cc w/ encl:

Terri Carlock, IPUC
Don Howell, IPUC
Tim Tatum
RA File
Legal File