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IDAHO PUBLIC  
UTILITIES COMMISSION

May 28, 2014

**Randy C. Allphin**

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Idaho Public Utilities Commission  
Attn: Kristine A. Sasser  
PO Box 83720  
Boise, ID 83720-0074

RE: CASE NO. IPC-E-14-11

UPDATE TO PUBLISHED AVOIDED COST RATES TO REFLECT AN UPDATED  
NATURAL GAS PRICE FORECAST OF THE U.S. ENERGY INFORMATION  
ADMINISTRATION (EIA).

We have reviewed the information you have provided in your letter dated May 22<sup>nd</sup>, 2014, notifying Idaho Power of revisions to the PURPA published Avoided Cost Rate(s) in accordance with IPUC Order No. 32697 and 32802, specifically the update of the natural gas forecast to include the May 7, 2014 EIA natural gas forecast. Idaho Power concurs that the model and calculations used by the IPUC staff for Idaho Power Company are consistent with IPUC Order No. 32697 and 32802.

Sincerely,



Randy C Allphin  
Energy Contracts Coordinator, Ldr.

cc: Donovan Walker (IPCo)