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IDAHO PUBLIC
UTILITIES COMMISSION

LISA D. NORDSTROM
Lead Counsel
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September 29, 2014

VIA HAND DELIVERY

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

Re: Case No. IPC-E-14-14
Extension of Accumulated Deferred Investment Tax Credits/Revenue
Sharing Mechanism – Idaho Power Company's Comments

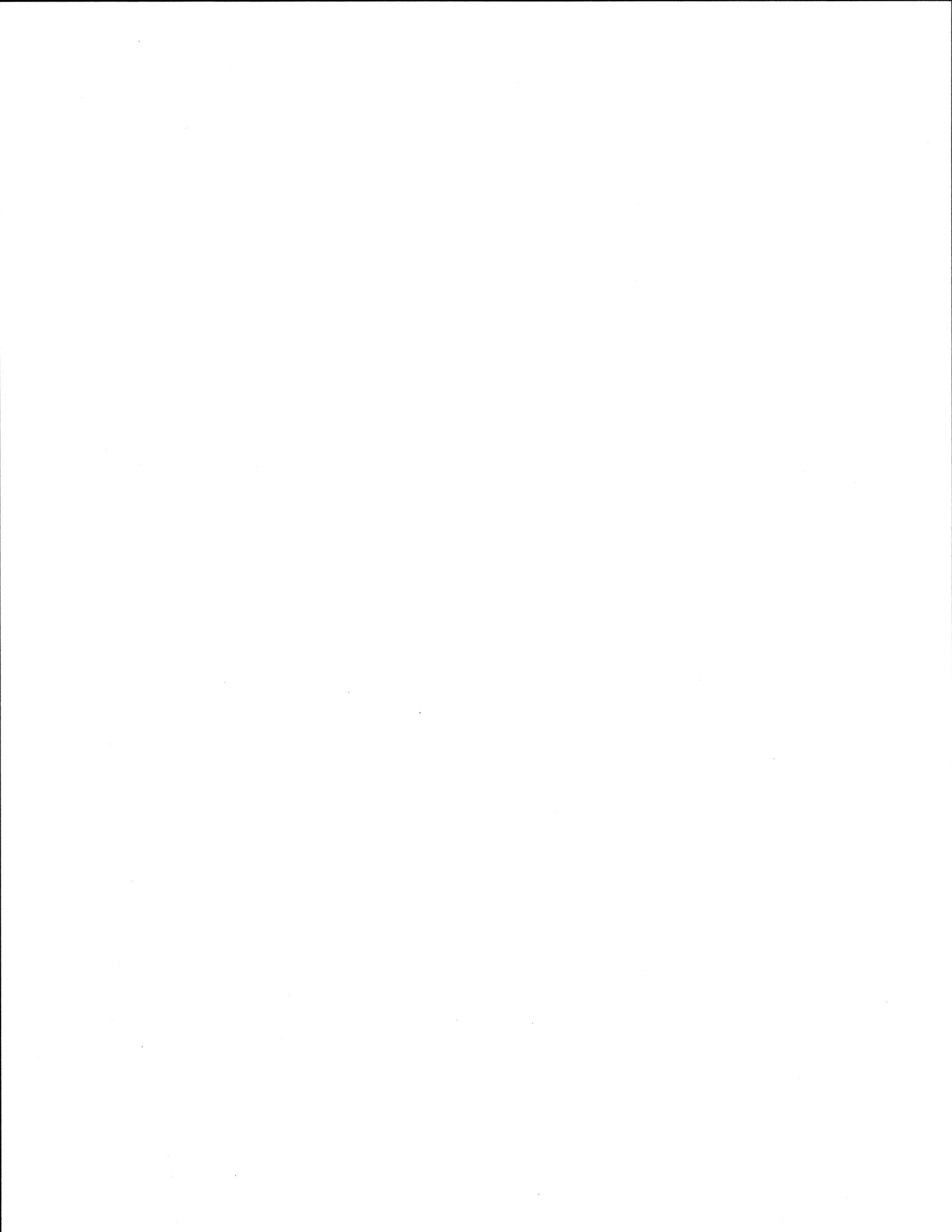
Dear Ms. Jewell:

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

Very truly yours,

Lisa D. Nordstrom

LDN:evp
Enclosures



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Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER)	
COMPANY'S APPLICATION TO EXTEND)	CASE NO. IPC-E-14-14
ITS ACCUMULATED DEFERRED)	
INVESTMENT TAX CREDITS/REVENUE)	IDAHO POWER COMPANY'S
SHARING MECHANISM BEYOND 2014)	COMMENTS
)	
)	

Idaho Power Company ("Idaho Power" or "Company"), by and through its undersigned attorney, hereby submits to the Idaho Public Utilities Commission ("Commission") these Comments in the above-captioned proceeding. Idaho Power urges the Commission to adopt the settlement stipulation submitted in this proceeding ("Stipulation") as filed, without modification, and to issue an accounting order authorizing the terms of the agreement on or before December 31, 2014.

I. BACKGROUND

On May 30, 2014, Idaho Power submitted an Application in this proceeding to extend the terms set forth in the settlement stipulation approved by Order No. 32424 under which Idaho Power is authorized to either: (1) amortize additional accumulated deferred investment tax credits ("ADITC") or (2) share a portion of revenues with its