BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AN ACCOUNTING ORDER TO DEFER AND AMORTIZE EXTRAORDINARY COSTS OF CORPORATE REORGANIZATION AND APPROVAL TO MODIFY AMORTIZATION METHODS FOR ACCUMULATED DEFERRED INVESTMENT TAX CREDITS                                                                  | ))))))))) | CASE NO. IPC-E-95-11ORDER NO.  26144 |

The Idaho Irrigation Pumpers Association, Inc. petitioned to intervene in this case on August 18, 1995, pursuant to Rules of Procedure 71 through 75 of the Idaho Public Utilities Commission, IDAPA 31.01.01.071-75.

FINDINGS OF FACT

We find that no party timely opposed this Petition to Intervene.

We further find that based on the pleadings and other documents filed in this case, intervention by this party would serve the purposes of intervention as described by Rule 74 of the Rules of Procedure and should be granted.

O R D E R

IT IS THEREFORE ORDERED that the Petition to Intervene filed by the Idaho Irrigation Pumpers Assocation, Inc. is hereby granted.

IT IS FURTHER ORDERED that all parties in this proceeding serve all papers hereafter filed in this matter on all parties of record.  This Intervenor is represented by the following for purposes of service:

Randall C. Budge

RACINE OLSON NYE COOPER

     & BUDGE, CHARTERED

201 E. Center

PO Box 1391

Pocatello, ID 83204-1391

Anthony Yankel

29814 Lake Road

Bay Village, OH 44140

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this         day of  August  1995.

                                                                RALPH NELSON, PRESIDENT

                                                                MARSHA H. SMITH, COMMISSIONER

                                                                DENNIS S. HANSEN, COMMISSIONER

ATTEST:

MYRNA J. WALTERS

COMMISSION SECRETARY

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