(text box: 1)BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE APPLICATION OF IDAHO POWER COMPANY FOR AN ORDER AUTHORIZING THE FORMATION OF A HOLDING COMPANY AND THE EXECUTION OF A SHARE EXCHANGE AGREEMENT                                                                                         | )))))) | CASE NO. IPC-E-97-11ORDER NO.  27131 |

The Industrial Customers of Idaho Power petitioned to intervene in this case on August 26, 1997, 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 Industrial Customers of Idaho Power 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:

Peter J. Richardson

Davis Wright Tremaine LLP

877 W. Main Street, Suite 604

Boise, ID 83702-5858

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this         day of  September 1997.

                                                                                 DENNIS S. HANSEN, PRESIDENT

                                                                                 RALPH NELSON,  COMMISSIONER

                                                                                 MARSHA H. SMITH, COMMISSIONER

ATTEST:

Myrna J. Walters

Commission Secretary

bls/O-ipce9711.in1

**COMMENTS AND ANNOTATIONS**

Text Box 1:

**TEXT BOXES**

Office of the Secretary

Service Date

September 11, 1997