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201 South Main, Suite 2300  
Salt Lake City, Utah 84111

May 28, 2009

**VIA OVERNIGHT DELIVERY**

IDAHO PUBLIC  
UTILITIES COMMISSION

Idaho Public Utilities Commission  
472 W. Washington  
Boise, ID 83702

Attention: Scott D. Woodbury  
Deputy Attorney General

**RE: Case No. PAC-E-09-04**

**IN THE MATTER OF THE ANNUAL REVISION OF QF VARIABLE ENERGY  
PRICES IN ACCORDANCE WITH THE TERMS OF THE 1992 AMENDMENTS  
TO POWER PURCHASE AGREEMENTS BETWEEN IDAHO QFS AND  
PACIFICORP.**

Dear Mr. Woodbury,

Thank you for your letter of May 13, 2009 in which you provided an update to the adjustable rate portion of avoided costs for QF contracts using variable costs associated with Colstrip and for PacifiCorp contracts with 1992 amendments.

PacifiCorp has reviewed the proposed price update and agrees that the prices have been updated correctly. The Company accepts the new schedules as accurate.

If you have any questions please contact Ted Weston at (801) 220-2936 or email [Ted.Weston@PacifiCorp.com](mailto:Ted.Weston@PacifiCorp.com).

Sincerely,

Jeffrey K. Larsen  
Vice President, Regulation