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IDAHO PUBLIC
UTILITIES COMMISSION

April 22, 2015

Jean J. Jewell, Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0084

Re: Case No. IPC-E-15-01; AVU-E-15-01 and PAC-E-15-03

Dear Mrs. Jewell:

Enclosed for filing in the captioned case please find an original and nine copies of **IDAHO IRRIGATION PUMPERS ASSOCIATION, INC. DIRECT TESTIMONY OF ANTHONY J. YANKEL**. Also attached is an original and 9 copies of the "Confidential" pages as well as a thumb drive as required for this filing.

Thank you for your assistance.

Very truly yours,

ERIC L. OLSEN

ELO:tl
Enclosures
c: Service List

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IDAHO PUBLIC
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF IDAHO POWER
COMPANY'S PETITION TO MODIFY
TERMS AND CONDITIONS OF PURPA
PURCHASE AGREEMENT

CASE NO. IPC-E-15-01

IN THE MATTER OF AVISTA
CORPORATION'S PETITION TO MODIFY
TERMS AND CONDITIONS OF PURPA
PURCHASE AGREEMENT

CASE NO. AVU-E-15-01

IN THE MATTER OF ROCKY MOUNTAIN
POWER COMPANY'S PETITION TO
MODIFY TERMS AND CONDITIONS OF
PURPA PURCHASE AGREEMENT

CASE NO. PAC-E-15-03

IDAHO IRRIGATION PUMPERS ASSOCIATION, INC.

DIRECT TESTIMONY

OF

ANTHONY J. YANKEL

April 23, 2015