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April 23, 2015

Via Hand Delivery

Jean Jewell, Secretary
Idaho Public Utilities Commission
472 W. Washington St.
Boise, Idaho 83720

Re: IPC-E-15-01, AVU-E-15-01, PAC-E-15-03
Intermountain Energy Partners, LLC

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UTILITIES COMMISSION

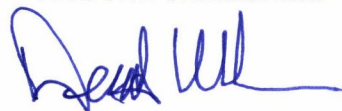
Dear Ms. Jewell:

Enclosed for filing in the above matter, please find an original and nine (9) copies of the Testimony of Mark van Gulik. A copy of the Testimony has been designated as the "Reporter's Copy." In addition, a disk containing MS Word version of the Testimony is enclosed for the Reporter.

If you have any questions, please do not hesitate to contact me.

Kindly return a file stamped copy to me.

Very Truly Yours,
McDevitt & Miller LLP



Dean J. Miller

DJM/hh
Enclosures

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Attorneys for Intermountain Energy Partners, LLC

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF IDAHO POWER)
COMPANY'S PETITION TO MODIFY) CASE NO. IPC-E-15-01
TERMS AND CONDITIONS OF PURPA)
PURCHASE AGREEMENTS)
)**

**IN THE MATTER OF AVISTA)
CORPORATION'S PETITION TO MODIFY) CASE NO. AVU-E-15-01
TERMS AND CONDITIONS OF PURPA)
PURCHASE AGREEMENTS)
)**

**IN THE MATTER OF ROCKY MOUNTAIN)
POWER COMPANY'S PETITION TO) CASE NO. PAC-E-15-03
MODIFY TERMS AND CONDITIONS OF)
PURPA PURCHASE AGREEMENTS)
)
)
)**

DIRECT TESTIMONY OF MARK VAN GULIK

April 23, 2015