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IDAHO PUBLIC UTILITIES COMMISSION

BARTON L. KLINE
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March 18, 2010

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VIA HAND DELIVERY

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, Idaho 83720-0074

Re: Idaho Supreme Court Docket Nos. 32793-2010/32794-2010
Appeals of Case No. IPC-E-08-22 (Rule H)

Dear Ms. Jewell:

As requested in your letter dated February 25, 2010, Idaho Power Company has reviewed the proposed Agency Record on Appeal. Idaho Power believes the Agency Record on Appeal is complete as proposed.

Sincerely,

Barton L. Kline

BLK:csb