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UTILITIES COMMISSION

**LISA D. NORDSTROM**  
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April 26, 2010

**VIA HAND DELIVERY**

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

Re: Case No. RUL-U-10-01 – Changes to Commission Rules  
Idaho Power's Reply Comments

Dear Ms. Jewell:

Having reviewed the Commission-proposed changes to the Procedural Rules and as well as those recommended by other utilities at the April 21, 2010, workshop, Idaho Power Company has no objection to the contemplated rule changes.

Very truly yours,



Lisa D. Nordstrom

LDN:csb