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September 19, 2011

VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
PO Box 2148
Salem, OR 97308-2148

Re: Docket UM 1205

Enclosed for filing in the above-referenced docket are the original and one copy of Idaho Power's Tenth Report of Proceeds from Sulfur Dioxide Allowance Sales. A copy of this filing has been served on all parties to this proceeding.

Please contact this office with any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Wendy McIndoo".

Wendy McIndoo
Office Manager

Enclosures

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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1205

In the Matter of
IDAHO POWER COMPANY
Requests Blanket Authority to Sell Surplus
Sulfur Dioxide Emission Allowances

**TENTH REPORT OF PROCEEDS
FROM SULFUR DIOXIDE
ALLOWANCE SALES
("Tenth Report")**

As provided in Order No. 05-983 issued in Docket UM 1205, Idaho Power Company ("Idaho Power" or "Company") hereby files its Tenth Report of Proceeds from Sulfur Dioxide Allowance Sales.

Since the Ninth Report of Proceeds from Sulfur Dioxide Allowance Sales filed on November 17, 2010, the Company has either sold and received payment for, or entered into contracts for, the sale of a total of 6,216 sulfur dioxide emission allowances. All of these sales occurred in 2011. The total anticipated net proceeds from the allowance sales, after deducting brokerage fees of \$1,554, is \$21,756.

The gross amount of proceeds received and allocated to the state of Oregon is \$900.70 with an *after-tax* amount of \$548.57 from the 2011 sale of the 6,216 sulfur dioxide emission allowances. This assumes an income tax rate of 39.095 percent and a jurisdictional allocation to the state of Oregon of 4.6 percent.

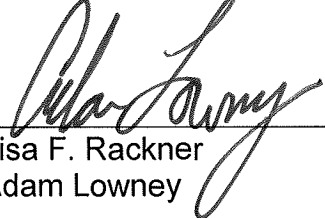
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The accounting for these proceeds is in accordance with Commission Order
No. 05-983.

DATED: September 19, 2011.

Attorneys for Idaho Power Company
McDOWELL, RACKNER & GIBSON PC



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IDAHO POWER COMPANY

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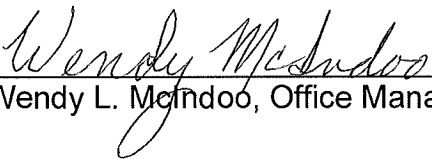
CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document in Docket UM 1205 was served on the following named person(s) on the date indicated below by e-mail and first-class mail addressed to said person(s) at his or her last-known address(es) indicated below.

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DATED: September 19, 2011.


Wendy L. McIndoo, Office Manager