

McDowell Rackner & Gibson PC



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October 17, 2014

VIA ELECTRONIC AND U.S. MAIL

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

Re: UM 1633 – In the Matter of OREGON PUBLIC UTILITY COMMISSION, Investigation into Treatment of Pension Costs in Utility Rates

Attention Filing Center:

Idaho Power Company (“Idaho Power” or “Company”) does not intend to file rebuttal testimony responding to the parties’ opening testimony filed on September 25, 2014. While Idaho Power is not filing rebuttal testimony, the Company intends to participate in the hearing in this docket and file legal briefs as provided by the procedural schedule.

Very truly yours,



Adam Lowney

cc: Service List

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I served a true and correct copy of the foregoing document in Docket
3 UM 1633 on the following named person(s) on the date indicated below by email addressed to said
4 person(s) at his or her last-known address(es) indicated below.

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3 DATED: October 17, 2014

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Wendy McIndoo
Office Manager