

# McDowell & Rackner PC



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July 20, 2007

## VIA ELECTRONIC FILING

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

**Re: Docket DR 10/UE 88/UM 989**

Enclosed for filing in the above-referenced dockets are Idaho Power Company's Reply Comments.

A copy of this filing has been served on all parties to these proceedings as indicated on the attached certificate of service.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lisa F. Rackner".

Lisa F. Rackner

Enclosures

cc: Service Lists

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BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON

DR 10/UE 88/UM 989

In the Matters of  
The Application of Portland General Electric  
Company for an Investigation into Least  
Cost Plan Plant Retirement, (DR 10)  
Revised Tariffs Schedules for Electric  
Service in Oregon Filed by Portland  
General Electric Company, (UE 88)  
Portland General Electric Company's  
Application for an Accounting Order and for  
Order Approving Tariff Sheets Implementing  
Rate Reduction. (UM 989)


IDAHO POWER COMPANY'S  
REPLY COMMENTS

Idaho Power Company ("Idaho Power") appreciates the opportunity to submit reply  
comments on this matter.

Idaho Power joins with PacifiCorp in its reply brief, and urges the Commission to  
adopt the analysis presented by PacifiCorp.

DATED: July 20, 2007.

McDOWELL & RACKNER PC

 for Lisa Rackner

Lisa F. Rackner

Attorney for Idaho Power Company

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**CERTIFICATE OF SERVICE**

I hereby certify that I served a true and correct copy of the foregoing document in Dockets DR 10/UE 88/UM 989 on the following named person(s) on the date indicated below by email and first-class mail addressed to said person(s) at his or her last-known address(es) indicated below.

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DATED: July 20, 2007.

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 For Lisa Rackner

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