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November 23, 2015

Public Utility Commission of Oregon  
Filing Center  
201 High Street SE, Suite 100  
P.O. Box 1088  
Salem, Oregon 97301


Re: UP 327 – In the Matter of the Application of Idaho Power Company  
Requesting Approval for the Purchase of a Longwall Mining System from  
PacifiCorp

Attention Filing Center:

Pursuant to Order No. 15-219, attached for filing in Docket No. 327 are the final journal entries recording the purchase of the Joy longwall mining system, support equipment, and a back-up generator from PacifiCorp.

Thank you in advance for your assistance.

Sincerely,



Lisa D. Nordstrom

LDN:kkt

Enclosure

**IDAHO POWER COMPANY  
DOCKET NO. UP 327  
FINAL JOURNAL ENTRIES**

<u>FERC Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
123.015 131	Investment in Bridger Coal Company Cash	\$ 5,936,322	\$ 5,936,322

*To record the purchase of the Joy longwall mining system and support equipment.*

123.015 131	Investment in Bridger Coal Company Cash	\$ 7,250	\$ 7,250
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*To record the purchase of the generator from the Cottonwood mine.*