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May 23, 2016

ELECTRONICALLY FILED

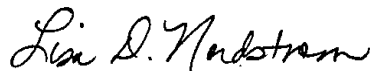
Public Utility Commission of Oregon
Filing Center
201 High Street SE, Suite 100
P. O. Box 1088
Salem, OR 97301

RE: UP 335 – In the Matter of Idaho Power Company Requesting Approval of a
Property Sale to Ada County Highway District (“ACHD”)

Attention Filing Center:

Pursuant to Order No. 16-068, attached for filing in Docket No. UP 335 are Idaho Power’s journal entries recording the sale of land in Boise, Idaho by Idaho Power Company to ACHD. The proceeds were received and the associated entries will be booked in May 2016 resulting in an Oregon jurisdictional gain of \$105.72 that will be applied to the power cost deferral currently in amortization. If you have any questions regarding this filing, please contact Courtney Waites, Senior Regulatory Analyst, at (208) 388-5612 or cwaites@idahopower.com.

Sincerely,



Lisa D. Nordstrom

LDN/CW/kkt

Enclosure

**Boise Operations Center - Land Sale
Work Order 27387229**

421190 Gain on Disposition of Property	46,144.93	
101000 Electric Plant in Service		46,144.93

To record retirement of land due to sale.

131201 Cash	53,881.75	
421190 Gain on Disposition of Property		53,881.75

To record proceeds from sale – cash allocated to non-depreciable property.

421190 Gain on Disposition of Property	5,418.49	
131201 Cash		5,418.49

To record selling costs associated with land sale.

131201 Cash	31,182.94	
454101 Operating Revenue		31,182.94

To record proceeds from sale of easements.

The total gain in account 421190 associated with the land conveyance is \$2,318.33.

**Boise Operations Center – Site Work
Work Order 27404561**

108000 Accumulated Provision for Depreciation	12,300.00	
101000 Electric Plant in Service		12,300.00

To record retirement of improvements due to road widening project.

131201 Cash	136,701.80	
107000 Construction Work in Progress		136,701.80

To record proceeds – cash allocated to improvements due to road widening project.

107000 Construction Work in Progress	131,636.08	
108000 Accumulated Provision for Depreciation	4,092.00	
131201 Cash		135,728.08

To record cost of improvements due to road widening project.

107000 Construction Work in Progress	136,701.80	
101000 Electric Plant in Service		132,580.44
108000 Accumulated Provision for Depreciation		4,121.36

CIAC allocation and close.

101000 Electric Plant in Service	131,636.08	
107000 Construction Work in Progress		131,636.08

Close work order costs to plant.

To record permanent close of work order which is expected to occur in August 2016.

Boise Operations Center – Warehouse

Work Order 27432755

131201 Cash	6,000.00	
107000 Construction Work in Progress		6,000.00

To record proceeds – cash allocated to new shelving at the warehouse due to road widening project.

107000 Construction Work in Progress	5,964.79	
131201 Cash		5,964.79

To record cost of new shelving at the warehouse due to road widening project.

107000 Construction Work in Progress	6,000.00	
101000 Electric Plant in Service		6,000.00

CIAC allocation and close

101000 Electric Plant in Service	5,964.79	
107000 Construction Work in Progress		5,964.79

Close work order costs to plant.

To record permanent close of work order

Work Order 27359262

163815 Stores Expense - Relocation Expenses	3,419.47	
163815 Stores Expense - Cash Received		2,600.00

To record cost associated with relocation of materials and inventory at the warehouse due to the road widening project.