

LISA D. NORDSTROM
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January 10, 2018

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

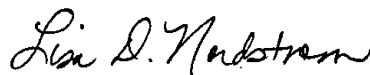
Re: UP 353 – In the Matter of the Application of Idaho Power Company for an
Order Authorizing the Ownership Transfer of a Longwall Shearer

Attention Filing Center:

Pursuant to Order No. 17-508, attached for filing in Docket No. UP 353 are the final journal entries recording the transfer of the Joy longwall shearer to Joy Global. If you have any questions regarding this filing, please contact Senior Regulatory Analyst Courtney Waites at (208) 388-5612 or cwaites@idahopower.com.

Thank you in advance for your assistance.

Sincerely,



Lisa D. Nordstrom

LDN:kkt

Enclosure

**IDAHO POWER COMPANY
FINAL JOURNAL ENTRIES**

<u>FERC Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
131 123.015	Cash Investment in Bridger Coal Company	\$ 192,841	\$ 192,841
	<i>To record the transfer of the Joy longwall shearer to Joy Global.</i>		
123.015 131	Investment in Bridger Coal Company Cash	\$ 192,841	\$ 192,841
	<i>To record the receipt of the Joy longwall loaner shearer from Joy Global.</i>		