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March 23, 2018

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

Re: UP 357 – In the Matter of the Application of Idaho Power Company for an Order Authorizing the Approval of the Purchase of an Ash Analyzer from PacifiCorp – Idaho Power Company’s Final Journal Entries

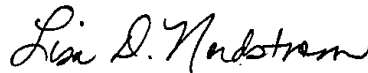
Attention Filing Center:

Pursuant to Order No. 18-018, attached for filing in Docket No. UP 357 are the final journal entries recording the transfer of the ThermoFisher Elemental CrossBelt Analyzer (“Ash Analyzer”) from PacifiCorp. Please note, the transaction occurred on January 31, 2018, and a portion of the installation work has been completed; however, Bridger Coal Company anticipates additional installation costs will be incurred, bringing Idaho Power’s total cost of the Ash Analyzer with installation to \$32,299.

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>
123.015 131	Investment in Bridger Coal Company Cash	17,299	17,299

To record the purchase and installation of the ThermoFisher Elemental CrossBelt Analyzer.