

# McDowell Rackner & Gibson PC



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## VIA ELECTRONIC AND U.S. MAIL

PUC Filing Center  
Public Utility Commission of Oregon  
PO Box 1088  
Salem, OR 97308-1088

**Re: UM 1633 – In the Matter of OREGON PUBLIC UTILITY COMMISSION, Investigation  
into Treatment of Pension Costs in Utility Rates**

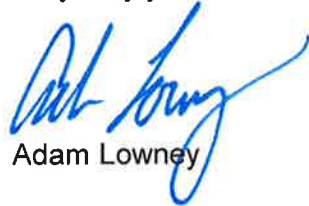
Attention Filing Center:

Idaho Power Company (“Idaho Power” or “Company”) hereby waives its right to file an opening brief in this matter. Upon review of the parties’ prehearing briefs, Idaho Power has concluded that there are no new arguments that the Company has not previously addressed. Idaho Power reserves its right to file a reply brief, as allowed by the procedural schedule in this case.

A copy of this filing has been served on all parties to this proceeding.

Please contact this office with any questions.

Very truly yours,



Adam Lowney

cc: Service List