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September 30, 2013

VIA ELECTRONIC AND U.S. MAIL

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

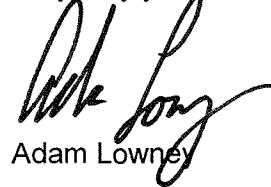
Re: UM 1633 – In the Matter of OREGON PUBLIC UTILITY COMMISSION, Investigation into Treatment of Pension Costs in Utility Rates

Attention Filing Center:

Idaho Power Company (“Idaho Power” or “Company”) does not intend to file opening testimony in this docket. The purpose of this docket is to review the treatment of pension expenses, and specifically the treatment of prepaid pension assets.¹ Idaho Power is uniquely situated among the utilities that are parties to this docket in that the Company does not have a prepaid pension asset and is not incurring any financing costs associated with a prepaid pension asset. Therefore, Idaho Power does not have a proposal regarding the regulatory treatment of prepaid pension assets.

While Idaho Power is not filing opening testimony, the Company may participate in this docket as appropriate and reserves the right to file responsive testimony to the extent other parties make recommendations that will impact the Company.

Very truly yours,



Adam Lowney

cc: Service List

¹ See *Re Northwest Natural Gas Co.*, Docket UG 221, Order No. 12-408 at 4 (Oct. 26, 2012); *Re Investigation into Treatment of Pension Costs in Utility Rates*, Docket UM 1633, Ruling (July 8, 2012).

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I served a true and correct copy of the foregoing document in Docket UM
3 1633 on the following named person(s) on the date indicated below by email addressed to said
4 person(s) at his or her last-known address(es) indicated below.

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3 DATED: September 30, 2013

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