McDowell Rackner & Gibson PC

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July 28, 2010

VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
PO Box 2148
Salem, OR 97308-2148

Re: Docket No. UM 1147

Idaho Power's attorneys, McDowell Rackner & Gibson PC, hereby provide notice of the firm's new address as follows:

McDowell Rackner & Gibson PC 419 SW 11th Ave., Suite 400 Portland, OR 97205

The phone numbers and emails for McDowell Rackner & Gibson PC will remain the same.

Very truly yours,

Wendy McIndoo Wendy McIndoo Office Manager

cc: Service List

CERTIFICATE OF SERVICE I hereby certify that I served a true and correct copy of a Notice of Change of 3 Address in OPUC Docket UM 1147 by electronic mail to the parties on the attached service 4 list. DATED: July 28, 2010 Wendy McSoloo Wendy McIngoo Office Manager

Printed: 7/28/2010

Summary Report

UM 1147 DEFERRED ACCOUNTING INVESTIGATION

Category: Miscellaneous

In the Matter of

PUBLIC UTILITY COMMISSION OF OREGON

Staff Request to open an investigation related to deferred accounting. Staff report for April 27, 2004

Public Meeting (Item No. 2); filed by Judy Johnson.

Filing Date: 4/27/2004

Final Order: 10-279

Signed: 4/27/2004

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Summary Report

Printed: 7/28/2010

UM 1147 DEFERRED ACCOUNTING INVESTIGATION

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