

May 15, 2014

Public Utility Commission

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LISA D NORDSTROM IDAHO POWER COMPANY PO BOX 70 BOISE ID 83707-0070

RE: Advice No. 14-04

On April 8, 2014, Idaho Power Company filed revised sheets for inclusion in its tariff, PUC OR No. E-27. On April 11, 2014 the company filed replacement sheets.

This filing revises Schedule 27, Irrigation Efficiency Rewards Program.

In accordance with a decision of the Commission in the Public Meeting of May 15, 2014, the following sheets will become effective with service rendered on and after May 16, 2014:

Second Revised Sheet No. 27-2 Third Revised Sheet No. 27-3

One receipted copy of each sheet is returned for your files.

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ipc14-04

Enclosures