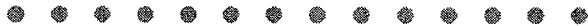


McDowell & Rackner PC



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February 5, 2007

VIA ELECTRONIC FILING

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

Re: Docket No. UM 1147

Enclosed for filing is a Notice of Substitution of Counsel on behalf of Idaho Power Company. A copy of the Notice of Application has been served on all parties to this proceeding as indicated on the attached certificate of service.

Very truly yours,

Lisa F. Rackner

Enclosures

cc: Service List

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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1147

In the Matter of
PUBLIC UTILITY COMMISSION OF
OREGON
Staff Request to Open an Investigation
Related to Deferred Accounting.

NOTICE OF SUBSTITUTION OF COUNSEL

McDowell & Rackner PC has been substituted as counsel in place of Ater
Wynne LLP for Idaho Power in this proceeding. The service list in this case should be
changed to remove Ater Wynne LLP and add:

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DATED: February 5, 2007.

McDOWELL & RACKNER PC



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Attorneys for Idaho Power

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CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document in Docket UM 1147 on the following named person(s) on the date indicated below by email and first-class mail addressed to said person(s) at his or her last-known address(es) indicated below.

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DATED: February 5, 2007.

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