

July 10, 2006

VIA ELECTRONIC MAIL AND US MAIL



The Honorable Michael Grant  
Oregon Public Utility Commission  
550 Capitol Street NE #215  
PO Box 2148  
Salem, OR 97308-2148

Re: UM 1259 – Idaho Power Company’s Response to Staff Analysis of Legal Issues

Dear Judge Grant:

Idaho Power concurs with the initial analysis prepared by Staff and filed in this docket on June 19, 2006 and therefore will not be filing additional comments in this round. However, Idaho Power anticipates filing reply comments on July 28, 2006.

Very truly yours,

  
Lisa F. Rackner 

Enclosures

cc: UM 1259 Service List

**CERTIFICATE OF SERVICE  
UM 1259**

I hereby certify that a true and correct copy of **IDAHO POWER COMPANY'S RESPONSE TO INITIAL STAFF ANALYSIS OF LEGAL ISSUES** was served via U.S. Mail on the following parties on July 10, 2006:

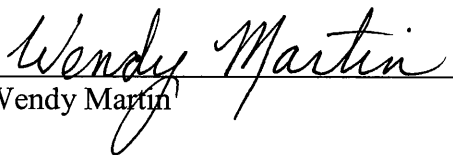
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