



**IDAHO  
POWER**

An IDACORP Company

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December 4, 2007

Oregon Public Utility Commission  
Attn: Filing Center  
550 Capitol Street NE – Suite 215  
Salem, Oregon 97301-2551

RE: Sale of the Nyssa Property (UP 238)

In compliance with Order No. 07-280, please find attached Work Order No. 27261048. The work order will be unitized in December and at that time the entries will be final.

If you have any questions regarding these final journal entries, please call me 208.388.5309

Sincerely,

  
Betsy Galtney *ma*

BG:ma

Attachment

c: Michael Dougherty, OPUC  
Ric Gale  
Less Hogg  
Doug Jones  
Larry Tuckness

Nyssa Office Building Property Sale  
 Cost basis at time of sale, \$221,557.40  
 Sold July 17, 2007  
 Work Order 27261048

108000	Accumulated provision for depreciation – retire improvements	206,957.40	
421190	Gain on disposition of property -- retire land	14,600.00	
101000	Electric plant in service – retire improvements		206,957.40
101000	Electric plant in service – retire land		14,600.00

To record retirement of land and improvements due to sale of the Nyssa Office Building.

131201	Cash – sale proceeds	65,000.00	
108000	Accumulated provision for depreciation – cash allocated to depreciable property		50,050.00
421190	Gain on disposition of property – cash allocated to non-depreciable property		14,950.00

To record proceeds from sale of the Nyssa Office Building.

108000	Accumulated provision for depreciation – closing costs	474.84	
421190	Gain on disposition of property – closing costs	141.83	
131201	Cash – closing costs		616.67

To record closing costs from sale of the Nyssa Office Building

108000	Accumulated provision for depreciation – selling costs	633.73	
421190	Gain on disposition of property – selling costs	188.28	
131201	Cash – selling costs		822.01
163800	Stores expense undistributed -- selling costs	163.06	
108000	Accumulated provision for depreciation – selling costs		163.06

To record selling costs associated with sale of Nyssa Office Building.

Gain on sale of land is \$19.89.