

# McDowell & Rackner PC



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## VIA ELECTRONIC FILING

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Public Utility Commission of Oregon  
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Salem, OR 97308-2148

**Re: Docket No. UM 1276**

Idaho Power will not be filing reply comments at this time. However, Idaho Power does generally concur with the Final Comments of PacifiCorp and PGE.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lisa Rackner".

Lisa Rackner

Enclosure

cc: Service List

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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 1276 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: January 29, 2008.

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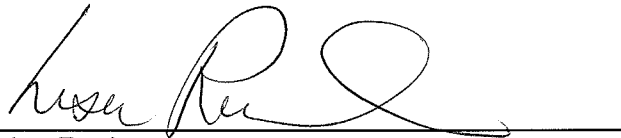
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