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VIA ELECTRONIC FILING


PUC Filing Center
Public Utility Commission of Oregon
PO Box 2148
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Re: Advice No. 08-08

On October 3, 2008, in accordance with the requirements of OAR 860-029-0080(3), Idaho Power filed its Depreciation Adjustment Rider, Proposed Schedule 92. As part of the proposed Schedule 92, Idaho Power filed Original Sheet 92-1. The Proposed Schedule 92 reflects the net rate change resulting from (1) the accelerated depreciation of the existing metering infrastructure that will be replaced by the installation of Advanced Metering Infrastructure; and (2) the revenue requirement impact of the revised depreciation rates reflected in the Company's updated depreciation studies, both of which are described in the Application to Accelerate Depreciation of Existing Metering Equipment to be Replaced by Advanced Metering Infrastructure ("AMI") Installation; and to Implement Revised Depreciation Rates for the Company's Electric Plant-In-Service and accompanying testimony.

All tariff sheets have an effective date of January 1, 2009.

Very truly yours,


Lisa Rackner
(WM)

Enclosures