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IDAHO PUBLIC
UTILITIES COMMISSION

201 South Main, Suite 2300
Salt Lake City, Utah 84111

May 15, 2015

VIA OVERNIGHT DELIVERY

Idaho Public Utilities Commission
472 West Washington
Boise, ID 83702-5983

Attention: Jean D. Jewell
Commission Secretary
Kristine A. Sasser
Deputy Attorney General

**Re: CASE NO. PAC-E-15-07:
UPDATE TO PUBLISHED AVOIDED COST RATES TO REFLECT AN
UPDATED NATURAL GAS PRICE FORECAST OF THE U.S. ENERGY
INFORMATION ADMINISTRATION (EIA)**

Dear Ms. Huang;

Thank you for your letter and worksheets dated May 7, 2015 in which you provided the Surrogate Avoided Resource avoided cost rates which have been updated to incorporate the release of a new natural gas price forecast by EIA.

PacifiCorp has reviewed EIA's gas forecast and staff's update to the published avoided cost rates. This letter is to acknowledge that the prices have been updated correctly and that the Company accepts the new schedules as accurate.

Any informal inquiries should be directed to Ted Weston at (801) 220-2963.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation