

Mail Stop 3561

June 24, 2008

J. LaMont Keen  
President and Chief Executive Officer  
IDACORP, Inc.  
1221 W. Idaho Street  
Boise, Idaho 83702-5627

**Re: IDACORP, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 28, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 7, 2008**  
**Form 10-Q for Fiscal Quarter ended March 31, 2008**  
**Filed May 8, 2008**  
**File No. 001-14465**

Dear Mr. Keen:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director