

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
December 21, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**IDACORP, Inc.
File No. 1-14465**

**Idaho Power Company
File No. 1-03198**

CF#25857

IDACORP, Inc. and Idaho Power Company submitted an application under Rule 24b-2 requesting confidential treatment for information they excluded from the Exhibits to a Form 10-Q filed on October 28, 2010, as amended.

Based on representations by IDACORP, Inc. and Idaho Power Company that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.44 through November 1, 2012

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brigitte Lippmann
Special Counsel