UNITED STATES SECURITIES AND EXCHANGE COMMISSION October 21, 2009

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Idaho Power Company

File No. 001-03198 - CF#23940

Idaho Power Company submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on August 6, 2009.

Based on representations by 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 10.64 through August 6, 2013

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

Mara L. Ransom Branch Chief