March 30, 1999

VIA FED EX

David P. Boergers

Secretary

Federal Energy Regulatory Commission

888 First Street, NE

Washington, D.C.  20426

RE: Arizona Public Service v. Idaho Power

       Docket No.  EL99-44-000

Dear Mr. Secretary:

Enclosed for filing is an original and 15 copies of Comments submitted by the Idaho Public Utilities Commission in the above-referenced docket.  Please date-stamp one copy and return it in the enclosed, self-addressed stamped envelope.

Sincerely yours,

Donald L.  Howell, II

Deputy Attorney General

DLH/vld

Enclosure

cc:Service List

vld:L:Boergers.dh