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2011 MAR 25 PM 1:03
IDAHO PUBLIC
UTILITIES COMMISSION

Chas. F. McDevitt
Dean J. (Joe) Miller

March 25, 2011

Via Hand Delivery

Jean Jewell, Secretary
Idaho Public Utilities Commission
472 W. Washington St.
Boise, Idaho 83720

**Re: GNR-E-11-01
Intermountain Wind LLC**

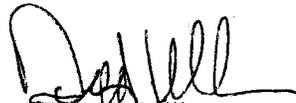
Dear Ms. Jewell:

Enclosed for filing, please find nine (9) copies of the Direct Testimony of Paul Martin on behalf of Intermountain Wind LLC, with one copy designated as the "Reporter's Copy." A compact disk containing the Direct Testimony of the above-named witness is also enclosed.

Kindly return a file stamped copy to me.

Very Truly Yours,

McDevitt & Miller LLP


Dean J. Miller

DJM/hh
Enclosures