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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
Renewable Northwest Project**

Dear Ms. Jewell:

Enclosed for filing, please find nine (9) copies of the Direct Testimony of Megan Decker on behalf of Renewable Northwest Project and exhibits, with one copy designated as the "Reporter's Copy." A compact disk containing the Direct Testimony and exhibits 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