January 12, 1999

Myrna J. Walters

Commission Secretary

Idaho Public Utilities Commission

PO Box 83720

Boise, ID 83720-0074

RE:Case No. IPC-E-98-15

Dear Myrna,

On December 31, 1998, the Commission Staff filed comments in the above referenced case, the attachment to those comments was inadvertently omitted from the filing.  Please find attached to this letter the omitted attachment.

Sincerely,

Brenda Sorrell

Legal Secretary

Enclosure

cc:Parties of Record