March 14, 1997

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Pricing & Special Studiues

Intermountain Gas Co.

PO Box 7608

Boise, ID 83707

RE:  Case No. WWP-E-97-1

Commission records reflect that you requested a copy of Water Power’s filing in Case No. WWP-E-97-1.  Please be advised that Water Power has amended its filing.  Enclosed is a copy of the Company’s cover letter to the amended filing.

Sincerely,

Scott D. Woodbury

Deputy Attorney General

Enclosure

bls/L-wwpe971.sw

MICHAEL P MCGRATH

MANAGER

PRICING & SPECIAL STUDIUES

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