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April 28, 2010

Via Electronic Mail

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, Idaho 83720-0074

Re: Case No. RUL-U-10-01 - Changes to Commission Rules
United Water Idaho Inc., Comments

Dear Ms. Jewell:

United Water has reviewed the Commission-proposed changes to the Procedural Rules as modified by Staff Comments dated April 26, 2010. United Water Idaho has no objection to the contemplated rule changes.

Very Truly Yours
McDevitt and Miller LLP


Dean J. Miller

C: United Water

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