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IDAHO PUBLIC
UTILITIES COMMISSION

May 21, 2009

Jean Jewell – Commission Secretary
Idaho Public Utilities Commission
472 W. Washington Street
Boise, ID 83702

INP-R-09-01

Ref: Idaho Northern & Pacific Railroad – Objection to Interest fees (\$479.84)

Dear Ms. Jewell:

At the direction of David Hattaway, Deputy Administrator, we are submitting written objection with regards to “Interest on unpaid assessment” indicated on our May, 2009 (in the amount of \$479.84) annual assessment fee invoice. Attached is a copy of said Invoice No. 1156, dated May 7, 2009.

Our objection is a result of non-receipt of the prior year 2008 fee assessment invoice and amount for our entity. On Apr 28, 2008, we received the Idaho PUC Order No. 30538 (Case No. F-2008-2) authorizing the assessment of gross fees to all railroads operating in the state. However in this mailing, there was no itemized detail listing of amounts due by entity, nor was there the normal “Statement of 2008 Annual Regulatory Fee” notice for our entity. We made immediate contact by phone to the Deputy Administrator requesting said information. After several weeks we placed a follow-up call, having never received the requested information nor a return phone call. Ironically, sometime in early May, 2009, we received a phone call from the Deputy Administrator inquiring about the status of the prior year fee assessment, to which we explained the missing information situation again. Only upon receipt of the current 2009 annual assessment information did we realize a fee for the prior year was in-fact outstanding. Additionally, we have historically paid all annual year fees in accordance with Idaho Code rules and to our knowledge have never been in arrears nor been charged late interest fees.

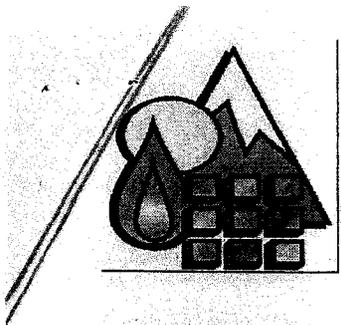
Given the lack of follow-up from the Deputy Administrator’s office on this matter, we respectfully request removal of “Interest on Unpaid Assessment, being \$479.84” indicated on this year’s invoice. Should you have any further questions or concerns, please feel free to contact me directly at 817.731.7187.

Sincerely,

Brent M. Burns
Controller
Enclosures

Corporate Office:

6100 Southwest Boulevard • Suite 320 • Fort Worth, Texas 76109 • TEL (817) 737-7288 • FAX (817) 732-2610



IDAHO
PUBLIC UTILITIES
COMMISSION

Jim Kempton, President
Marsh H. Smith, Commissioner
Mack A. Redford, Commissioner

INVOICE

FOR 2009 ANNUAL ASSESSMENT FEE

PAYMENT DUE MAY 15, 2009
Authority: Idaho Code §§ 61-1001 and 62-611

INVOICE NO 1156
Company ID: INP-R

May 7, 2009

BRENT BURNS, CONTROLLER
IDAHO NORTHERN & PACIFIC
6100 SOUTHWEST BLVD., STE 320
FORTWORTH, TX, 76109-3985



IDAHO NORTHERN & PACIFIC

Reported 2008 Gross Intrastate Operating Revenues (GIOR) of \$970,722.00

6 Per Telecom w/ D. HATTAWAY, DUE TO NON-RECEIPT, INTEREST S WAVED ON UNPAID BALANCE, 18 MAY 2009

Unpaid assessment as of this date	\$7,957.31	See note 1
Interest on unpaid assessment at 6% (Idaho Code § 61-1005)	479.84	See note 1
2009 assessment fee	7,613.37	See note 2
Total amount due	\$16,090.52	

Note 1: Amounts in the unpaid assessment and interest boxes must be paid in full by May 15, 2009, to bring your account into compliance. If both amounts are zero and you have a reported GIOR, your company is in compliance at this date.

Note 2: The 2009 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2009. The second installment is due no later than November 15, 2009. Installment payments received after those dates shall accrue interest at 6%. The entire annual regulatory fee may be paid no later than May 15, 2009.

This assessment fee is determined by multiplying reported GIOR times an assessment rate. The rate is determined pursuant to Idaho Code § 61-1004. For 2009 the assessment rate for railroads is .7843% (.007843) by order no. 30779. The minimum fee is \$50.00.

ANY UTILITY OR RAILROAD OBJECTING TO THE ASSESSMENT STATED ABOVE MAY FILE AN OBJECTION WITH THE COMMISSION PURSUANT TO Idaho Code § 61-1007.

Please contact David Hattaway with questions or comments: (208) 334-0337 or david.hattaway@puc.idaho.gov

Remittance Advice for: IDAHO NORTHERN & PACIFIC

Please tear of this portion of invoice and return with payment

Please make checks or money orders payable to the Idaho Public Utilities Commission.
remit-to address is PO Box 83720 Boise, ID 83720-0074

Invoice No. 1156	Amount Remitted \$7,613.37	Company Id: INP-R
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REVENUES	\$ \$	%	FEEs
FREIGHT	262,209	27.0	2,055.61
TML/PASSWAGER	708,513	73.0	5,557.76
			11,113.37