BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF REVIEWING U S WEST COMMUNICATIONS’ SOUTHERN IDAHO REVENUE SHARING PLAN FOR THE COMPLETED 1994 SHARING YEAR                                                                  | )))))) | CASE NO. USW-S-95-1ORDER NO.  26168 |

The Idaho Association of Counties, Inc. petitioned to intervene in this case on September 8, 1995 after the deadline for petitioning to intervene of August 20, 1995, pursuant to Rules of Procedure 71 through 75 of the Idaho Public Utilities Commission, IDAPA 31.01.01.071-75.

FINDINGS OF FACT

We further find that based on the pleadings and other documents filed in this case, intervention by this party would serve the purposes of intervention as described by Rule 74 of the Rules of Procedure.  We also find that granting this late intervention will not prejudice any party and that late intervention should be granted.

O R D E R

IT IS THEREFORE ORDERED that the Petition to Intervene filed by the Idaho Association of Counties (IAC) is hereby granted.

IT IS FURTHER ORDERED that pursuant to Rule 73, IAC shall be bound by all previously issued Orders in this case.  IDAPA 31.01.01.073.

IT IS FURTHER ORDERED that all parties in this proceeding serve all papers hereafter filed in this matter on all parties of record.  This Intervenor is represented by the following for purposes of service:

Daniel G. Chadwick

Executive Director and Counsel

Idaho Association of Counties

PO Box 1623

Boise, ID 83701-1623

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this         day of  September  1995.

                                                                RALPH NELSON, PRESIDENT

                                                                MARSHA H. SMITH, COMMISSIONER

                                                                DENNIS S. HANSEN, COMMISSIONER

ATTEST:

MYRNA J. WALTERS

COMMISSION SECRETARY

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