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IDAHO PUBLIC UTILITIES COMMISSION
Chas. F. McDevitt
Dean J. (Joe) Miller

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November 4, 2004

Ms. Jean Jewell, Secretary
Idaho Public Utilities Commission
472 W. Washington
Boise, ID 83720

EAG-W-04-2

Re: Order No. 29610; Amendment of United Water Idaho Inc., CPCN

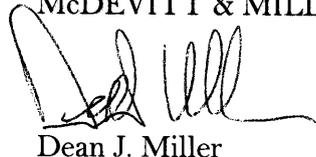
Dear Ms. Jewell:

In Order No. 29610 the Commission approved a Stipulation between Eagle Water Company and United Water Idaho for an allocation of certain service territories. The Commission further directed the parties to file revised service territory descriptions to reflect the allocation.

Enclosed are legal descriptions that describe the territory allocated to United Water. If, after review, Staff concurs that the descriptions are accurate, these sheets may be added to United's Certificate of Public Convenience and Necessity 142 as amendment number Thirty Three (33).

Very truly yours,

McDEVITT & MILLER LLP



Dean J. Miller

C: Greg Wyatt, United Water
Molly O'Leary, Esq.

PARCEL #6452

Located in the SW corner, SW1/4,SW1/4, Section 11, Tonwship 4 North, Range 1 East, Boise Meridian, Ada County, Idaho

Parcel 1

Located in a portion of the SW1/4, SW1/4, Section 11, Township 4 North, Range 1 East, Boise Meridian, Ada County, Idaho. As recorded in Record of Survey #4549, Instrument # 990211375.

Parcel 2

Located in a portion of the SW1/4, SW1/4, Section 11, excluding that portion located in the NW1/4 of Section 14, Township 4 North, Range 1 East, Boise Meridian, Ada County, Idaho. As recorded in Record of Survey #4549, Instrument # 990211375.

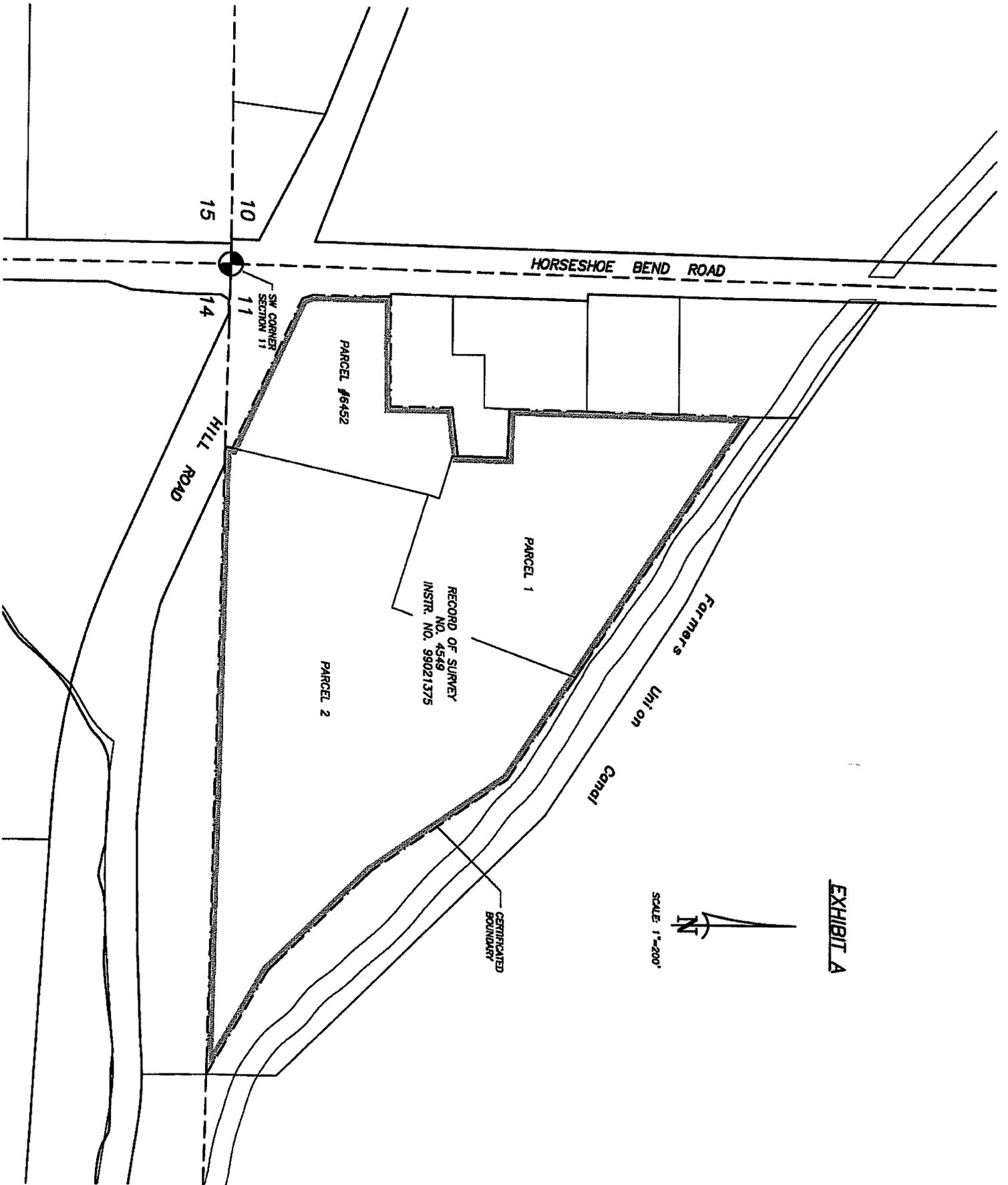


EXHIBIT A



SCALE: 1"=200'