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BEFORE  THE  IDAHO  PUBLIC  UTILITIES  COMMISSION

IN THE MATTER OF THE INVESTIGATION)

OF COYOTE COEUR D’ALENE CORP. DBA)CASE NO. GNR-W-96-3

HAPPY VALLEY WATER SYSTEM (POST)

FALLS, IDAHO).)

)

(FORMERLY IN THE MATTER OF THE)

INVESTIGATION OF THE EARL REAMY)COMMENTS OF THE

WATER SYSTEM [POST FALLS, IDAHO].))COMMISSION STAFF

                                                                                   )

COMES  NOW  the Staff of the Idaho Public Utilities Commission, by and through its attorney of record, Scott Woodbury, Deputy Attorney General, and in response to the Commission’s Notice and Order No. 27097 in Case No. GNR-W-96-3, adopts by reference the audit report and recommendations previously submitted by Staff on August 7, 1997.

Respectfully submitted this     day of August 1997.

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Scott D. Woodbury

Deputy Attorney General

Technical Staff:Robert E. Smith

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