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IDAHO PUBLIC
UTILITIES COMMISSION

Attorneys for Resort Water Co., Inc.

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

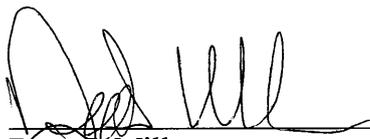
IN THE MATTER OF THE APPLICATION OF) Case No. RES-W-04-01
RESORT WATER CO., INC, FOR THE)
ISSUANCE OF A CERTIFICATE OF PUBLIC) **REPLY TO COMMENTS OF**
CONVENIENCE AND NECESSITY, FOR) **COMMISSION STAFF**
APPROVAL OF RATES AND CHARGES FOR)
WATER SERVICE, FOR APPROVAL OF)
RULES AND REGULATIONS GOVERNING)
THE RENDERING OF WATER SERVICE)
_____)

COMES NOW, Resort Water Co., (“Resort Water”) and Replies to the Comments of the Commission Staff dated February 17, 2005, as follows:

Resort Water believes the rates proposed in its Application are supported by sound rate making theory and practice. Nonetheless, extended litigation would not be in the interest of Resort Water or its customers. Accordingly, assuming the Commission enters its Order accepting the recommendations contained in Staff’s Comments, Resort Water will acquiesce in such an order.

Respectfully submitted this 25 day of February, 2005.

RESORT WATER CO. INC.



Dean J. Miller
Attorneys for Resort Water Co., Inc.