(text box: 1)BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE AMENDMENTS TO RULES GOVERNING SYSTEMS OF ACCOUNTS FOR CLASS A AND B WATER PUBLIC UTILITIES, IDAPA 31.12.01.104. | )  )  )  )  )  )  ) | CASE NO. 31-1201-9701  NOTICE OF PROPOSED  RULEMAKING |

BY THIS NOTICE WE PROPOSE to amend the Commission’s Systems of Accounts Rule 104 (IDAPA 31.12.01.104) by adopting the 1996 updated version of the Uniform System of Accounts for Class A and B Water Utilities published by the National Association of Regulatory Commissioners (NARUC).  The Commission’s Systems of Accounts Rules were last updated in 1993.  Idaho Code § 61-524 authorizes the Commission to promulgate system of accounts rules for public utilities.

The Commission proposes to adopt by reference the following systems of accounts regulations:

The 1996 version of the Uniform System of Accounts (USOA) for Class A and B Water Utilities published by the National Association of Regulatory Utility Commissioners (NARUC) available from NARUC at 1201 Constitution Avenue N.W., Suite 1102, PO Box 684, Washington, DC 20044-0684.

Two appendices are attached to this Notice of Proposed Rulemaking.  Appendix A is a Notice of Proposed Rulemaking suitable for transmission to the administrative rules coordinator.  Appendix B is the proposed rule in legislative format showing the proposed amendments to the rules.  As explained in Appendix A, the comment deadline for this Notice of Proposed Rulemaking is August 27, 1997.

NOTICE OF PROPOSED RULEMAKING

The Idaho Public Utilities Commission hereby gives notice of its proposal to amend its rules governing Systems of Accounts for Class A and B Water Public Utilities, IDAPA 31.12.01.104  pursuant to Idaho Code § 61-524.  The proposed amendments to the Systems of Accounts Rules are contained in Appendix B.

PROPOSED by the Idaho Public Utilities Commission at Boise, Idaho this                     day of June 1997.

                                                                                                                                      DENNIS S. HANSEN, PRESIDENT

                                                                                           RALPH NELSON, COMMISSIONER

MARSHA H. SMITH, COMMISSIONER

ATTEST:

Myrna J. Walters

Commission Secretary

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**COMMENTS AND ANNOTATIONS**

Text Box 1:

**TEXT BOXES**

Office of the Secretary

Service Date

June 24, 1997