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2004 MAY -6 PM 3:20

IDAHO PUBLIC  
UTILITIES COMMISSION

May 6, 2004  
Jean Jewell  
Commission Secretary  
Idaho Public Utilities Commission  
P. O. Box 83720  
Boise, ID 83720-0074

RE: Case No. SPL-W-04-1

Dear Ms. Jewell:

We request an extension of time to Friday, May 21, 2004 in which to respond to the Comments of the Commission Staff on the above referenced case filing.

We are waiting for written confirmation of firm contract prices for the installation of water services as described in page 5 of the Comments. Despite numerous requests, we still have not received the written confirmation and tomorrow, Friday, May 7<sup>th</sup>, is the deadline for our response.

Please review and advise.

Thank you.

Sincerely,

Robert J. Boyle  
Vice President

(Majority owner of the Spirit Lake East Water Company)