

**SPIRIT LAKE EAST WATER COMPANY
P.O. BOX 3388
COEUR D ALENE ID 83816
(877) 755 – 9287**

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2013 SEP -3 AM 9:21
IDAHO PUBLIC
UTILITIES COMMISSION

Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

August 29, 2013

RE: CASE NO. SPL-W-13-01
IN THE MATTER OF THE APPLICATION OF SPIRIT LAKE EAST WATER COMPANY
FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR WATER SERVICE.

To The Idaho Public Utilities Commission:

Enclosed for filing are an original and an electronic copy of the Applicant's "Reply by the Spirit Lake East Water Company to the Commission Staff Comments".

Sincerely,



Leslie B. Abrams, President
Spirit Lake East Water Co.

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2013 SEP -3 AM 9:22
IDAHO PUBLIC
UTILITIES COMMISSION

Spirit Lake East Water Company
P.O. Box 3388
Coeur D Alene ID 83816
(877) 755-9287

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF)	
SPIRIT LAKE EAST WATER COMPANY FOR)	CASE NO. SPL-W-13-01
AUTHORITY TO INCREASE ITS RATES AND)	
CHARGES FOR WATER SERVICE.)	REPLY BY THE SPIRIT LAKE
)	EAST WATER COMPANY TO
)	THE COMMISSION STAFF
)	COMMENTS
)	

COMES NOW Spirit Lake East Water Company ("Spirit Lake" or "Company") and hereby files this reply to the report of the Staff (Staff) of the Idaho Public Utilities Commission.

STAFF ANALYSIS

Change of Company Ownership and Management

The Company agrees with the Staffs comments regarding the change in ownership of the assets of the Company and the current management of the Company by Water Works, Inc. However, due to the complexity of the related nature of the Spirit Lake East Water Company and Water Works, Inc. the Company has decided that beginning November 1, 2013 the Company will hire dedicated employees and will no longer retain Water Works, Inc. to provide