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October 24, 2005

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Chas. F. McDevitt
Dean J. (Joe) Miller

Via Hand delivery

Ms. Jean Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, ID 83720-0074

RE: United Water Idaho Inc., Case No. UWI-W-04-4, Notice of Appeal

Dear Ms. Jewell:

Enclosed for filing in the above matter please find United Water Idaho Inc.'s Notice of Appeal.

As required by Idaho Appellate Rule 23, I am also enclosing United Water's check for the filing fee in the amount of \$86.00.

As required by Idaho Appellate Rule 27, I am also enclosing United Water's check for preparation of the agency record in the amount of \$581.00.

I am also enclosing a copy of our letter to Hedrick Court Reporting which transmits our payment for the estimated amount for preparation of the reporter's transcript.

Kindly return a file stamped copy of the Notice of Appeal to me.

Thank you for your assistance.

Very truly yours,

McDevitt & Miller LLP


Dean J. Miller

C: Mark Gennari,
Gregory Wyatt

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FILED
2005 OCT 24 PM 2:14
IDAHO PUBLIC
UTILITIES COMMISSION

Dean J. Miller (ISB #1968)
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Attorneys for Appellant

RECEIVED
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2005 OCT 24 PM 2:46
IDAHO PUBLIC
UTILITIES COMMISSION

ORIGINAL

IN THE PUBLIC UTILITIES COMMISSION OF THE STATE OF IDAHO

IN THE MATTER OF THE APPLICATION)
OF UNITED WATER IDAHO INC. FOR)
AUTHORITY TO INCREASE ITS RATES AND)
CHARGES FOR WATER SERVICE)
IN THE STATE OF IDAHO)

UNITED WATER IDAHO INC.

APPELLANT

V.

THE IDAHO PUBLIC UTILITIES COMMISSION

RESPONDENT

NOTICE OF APPEAL

Case No. UWI-W-04-4

TO: THE ABOVE NAMED RESPONDENT, THE IDAHO PUBLIC UTILITIES COMMISSION AND ITS ATTORNEY, THE HON. LAWRENCE G. WASDEN, ATTORNEY GENERAL OF THE STATE OF IDAHO, AND JEAN D. JEWELL, SECRETARY OF THE ABOVE NAMED RESPONDENT.

NOTICE IS HEREBY GIVEN THAT:

1. The above named appellant, United Water Idaho Inc., appeals against the above named respondent to the Idaho Supreme Court from Idaho Public Utilities Commission Order No. 29871, Final Order on Reconsideration, Case No. UWI-W-04-4, entered in the above entitled proceeding on the 20th day of September, 2005, Chairman Paul Kjellander presiding.

2. Appellant has a right to appeal to the Idaho Supreme Court, and the order described in paragraph 1 above is an appealable order under and pursuant to Rule 11(e) I.A.R., and Idaho Code 61-626.

3. Appellant's preliminary statement of the issues on appeal which the appellant intends to assert in the appeal is:

1. Whether Respondent acted arbitrarily when it abandoned a long standing rate setting methodology and adopted a new methodology that resulted in a material understatement of the amount of investment in plant used in service to the public upon which Appellant is entitled to earn a return?

2. Whether the disallowance of investment in plant used in service to the public resulting from adoption of a new rate making methodology constitutes a taking of private property without just compensation in violation of the fifth amendment to the United States Constitution and art.1. section 14 of the Idaho Constitution.

4. Has an order been entered sealing all or any portion of the record? If so, what portion? No.

5. (a) Is a reporter's transcript requested? Yes.

(b) The appellant requests the preparation of the following portions of the reporter's transcript:

Direct and Rebuttal Testimony of Gregory P. Wyatt.
Direct and Rebuttal Testimony of Jeremiah J. Healy and associated exhibits.
Direct and Rebuttal Testimony of Dennis E. Peseau and associated exhibits.
Direct and Rebuttal Testimony of Scott Rhead and associated exhibits.
Direct Testimony of Randy Lobb and associated exhibits.
Direct Testimony of Patricia Harms and associated exhibits.

6. The appellant requests the following documents to be included in the clerk's (agency's) record in addition to those automatically included under Rule 28, I.A.R.

None.

7. I certify:

(a) That a copy of this notice of appeal has been served on the reporter.

(b) (1) That the clerk of the district court or administrative agency has been paid the estimated fee for preparation of the reporter's transcript.

(2) That the appellant is exempt from paying the estimated transcript fee because

(c) (1) That the estimated fee for preparation of the clerk's or agency's record has been paid.

(2) That the appellant is exempt from paying the estimated fee for the preparation of the record because

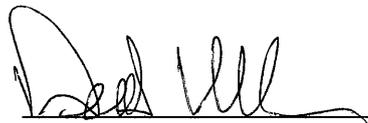
(d) (1) That the appellate filing fee has been paid.

(2) That appellant is exempt from paying the appellate filing fee because

(e) That service has been made upon all parties required to be served pursuant to Rule 20 and the attorney general of Idaho pursuant to Section 67-1401(1), Idaho Code.

DATED THIS 27th day of October, 2005.

McDevitt & Miller LLP



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CERTIFICATE OF SERVICE

I hereby certify that on the 24th day of October, 2005, I caused to be served, via the method(s) indicated below, true and correct copies of the foregoing document, upon:

Honorable Lawrence C. Wasden
Attorney General of the State of Idaho
Statehouse, Room 210
Boise, ID 83702

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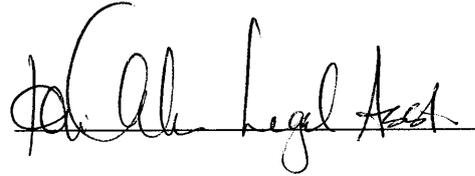
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Fed. Express
Email

Handwritten signature in cursive script, appearing to read "J. A. Legal Asst." with a horizontal line underneath.