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

IDAHO PUBLIC
UTILITIES COMMISSION

COPY

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November 30, 2005

Via Hand Delivery

Jean Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
Boise, Idaho 83702

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Re: United Water Idaho Inc.—Notice of Intent to File General Rate Case

Dear Ms. Jewell:

Pursuant to IPUCRP 122, the Commission is hereby notified that United Water Idaho Inc., (“United Water,” the “Company”) intends to file a general rate case on or after February 1, 2006.

For the convenience of the Commission and Staff, the following information regarding the intended filing is also provided:

As directed by the Commission in Order No. 29838, rate base will be calculated using a 13 month average methodology. This is without prejudice to United Water’s right to pursue the appeal to the Idaho Supreme Court pending in Case No. UWI-W-04-4.

The filing will propose a test year consisting of six month actual data (ending October 31, 2005) and six month projected data. The proposed test year will be May 2005 through April 2006.

The filing will propose that any increase in revenue awarded by the Commission be spread across existing rate elements on a uniform percentage basis. United Water will not propose any change to the current rate design. In light of this, and because the Company’s cost of service was recently reviewed in Case No. UWI-W-04-04, the filing will request a waiver of IPUCRP 121(e) which requires that a cost of service study accompany a general rate case application.

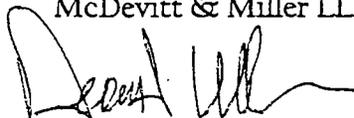
Similarly, because the Company’s cost of capital was recently reviewed and resolved by settlement in Case No. UWI-W-04-04, the filing will propose that the Company’s cost of equity established in that case be used in the intended filing. Cost of debt would be the actual cost, as determined by the same methodology utilized in the UWI-W-04-04 case. Accordingly, testimony of a separate cost of capital witness will not be presented.

EXHIBIT D

In general, the purpose of the intended filing is to update the Company's rate making calculations to conform with the requirements of Order No. 29838 and to provide revenues sufficient to allow the Company the opportunity to earn a reasonable return. United Water will not introduce issues it believes to be new or controversial. Accordingly, the Company will request that the case be processed on an expedited basis, to the extent that can be accomplished consistent with the Commission's audit and public participation responsibilities.

Very Truly Yours,

McDevitt & Miller LLP

A handwritten signature in black ink, appearing to read "Dean J. Miller", written over the typed name below.

Dean J. Miller

DJM/lc

C: United Water Idaho Inc.