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IDAHO PUBLIC
UTILITIES COMMISSION
Chas. F. McDevitt
Dean J. (Joe) Miller

December 2, 2004

Ms. Patricia Harms
Auditor
Idaho Public Utilities Commission
472 West Washington Street
Boise, Idaho 83702

Re: United Water Audit Requests

Dear Ms. Harms:

United Water has received your letter of November 24, 2005 which contains 54 separate requests for information and requests a response by Wednesday December 15, 2004.

United will make every effort to comply with the requests. In light, however, of the breadth of the requests, and taking into account limitations on company resources since the case was still in the process of being prepared when the request was made, it is unlikely that a complete response can be made by December 15. Accordingly, United will, on December 15, provide as much responsive information as it has been able to compile by that date. As soon as possible thereafter United will make supplemental submissions to complete the response.

Your letter also requests that we identify a point of contact for further inquires.

For verbal inquires related to United Water Idaho you may contact:

Jerry Healy
362.7337
jerry.healy@unitedwater.com

For verbal inquires related to affiliated companies you may contact:

Mark Gennari
800.664.4552 extension 5726
Mark.gennari@unitedwater.com

All further written inquiries on these questions and for future discovery requests relating to United's general rate filing should be forwarded to Mark Gennari and I. Mr. Greg Wyatt and Mr. Jerry Healy would appreciate receiving courtesy copies.

Very truly yours,

MCDEVITT & MILLER LLP


Dean J. Miller

C: Randy Lobb
Scott Woodbury, Esq
Greg Wyatt
Mark Gennari
Jerry Healy