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May 21, 2015

Via Hand Delivery

Jean Jewell, Secretary
Idaho Public Utilities Commission
472 W. Washington St.
Boise, Idaho 83720

Re: Case No UWI-W-15-01/General Rate Case Filing

RECEIVED
2015 MAY 21 PM 2:25
IDAHO PUBLIC
UTILITIES COMMISSION

Dear Ms. Jewell:

Enclosed for filing are an original and seven (7) copies of United Water Idaho Inc.'s (United Water) Application for authority to increase its rates and charges for water service to its customers in the State of Idaho.

The tariff schedules that United Water proposes to become effective on June 22, 2015, are attached to the Application. In addition, copies of United Water's press release and customer notice are also attached to the Application.

Also enclosed are the original and nine (9) copies of the Testimony and exhibits of Gregory P. Wyatt, Marshall Thompson, Jarmila Cary, Kevin Doherty, Paul Herbert, Pauline Ahren and Roger Greaves. One copy of each of these Testimonies has been designated as the "Reporter's Copy." In addition, a disk containing MS Word versions of the Testimonies is enclosed for the Reporter.

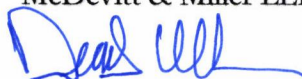
Also enclosed are three (3) copies of work papers showing adjustments to the Company's revenue requirements and adjustments to test period data. These are also provided in electronic format on an enclosed disk.

If you have any questions, please do not hesitate to contact me.

Kindly return a stamped copy.

Very Truly Yours,

McDevitt & Miller LLP



Dean J. Miller

DJM/hh