

MAR 30 2018

Boise, Idaho

SPIRIT LAKE EAST WATER COMPANY  
PO BOX 3388  
COEUR D ALENE, ID 83816-3388  
1.877.755.9287  
[www.slewco.com](http://www.slewco.com)

IDAHO PUBLIC UTILITIES COMMISSION  
P.O. BOX 83720  
BOISE, ID 83720-0074

March 29, 2018

RE: CASE NO. GNR-U-18-01  
NOTICE OF INVESTIGATION  
ORDER NO. 33965

To Whom It May Concern,

Please accept this as the Spirit Lake East Water Company's formal response to CASE NO. GNR-U-18-01, NOTICE OF INVESTIGATION ORDER NO. 33965 in accordance with 2017 Tax Act Idaho Code § 61-503.

The 2017 annual fiscal year, ending October 31, 2017, produced -\$20993.62 in revenue; passing through \$0.00, 35% deferred regulatory liability.

November 1, 2017 to current, the 2018 fiscal year, anticipates a gross revenue of \$-20993.62 and \$0.00 of 21% deferred regulatory liability.

I welcome any commentary or assistance regarding the transition this tax change generates. I may be reached directly at 1.208.929.1045.

Cordially,



Leslie Abrams-Rayner, Manager  
Spirit Lake East Water Company