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

April 14, 2004

Via U.S. Mail

Mr. Randy Lobb
Administrator, Utilities Division
Idaho Public Utilities Commission
472 W. Washington Street
Boise, Idaho 83702

Re: Case No. UWI-W-03-01; Order No. 29423

Dear Randy:

Confirming our telephone conversation of this date, this is to advise that United Water has issued bill credits to its customers as required by the above referenced Order.

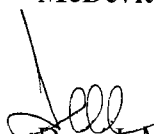
Of the total amount to be refunded there is an un-refunded balance of \$1,330.20 in connection with approximately 5,300 finaled accounts.

As required by the Order, United will credit that amount to Account 904, Bad Debt Expense.

Thank you, as always, for your cooperation.

Very truly yours,

McDevitt & Miller LLP


Dean J. Miller

C: United Water