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March 21, 2008

VIA HAND DELIVERY

Julie Orchard
Utah Public Service Commission
Heber M. Wells Building
160 East 300 South, 4th Floor
Salt Lake City, Utah 84111

**Re: Comments of LS Power Associates, L.P.
Docket No. 07-035-94**

Dear Ms. Orchard:

Enclosed for filing with the Commission please find an original and five copies of the *Comments of LS Power Associates, L.P.* in the above-referenced docket. I have also caused an electronic copy of the Comments to be sent in Word format to mlivingston@utah.gov and to the parties of record.

If you have any questions about this filing, please contact me.

Very truly yours,

/s/

William J. Evans

WJE/cvd
Enclosures
cc: Parties of Record (*w/enclosure*)