

January 13, 2011

(801) 322-9142

Attention: Julie Orchard
Public Service Commission
Heber M. Wells Building
160 East 300 South
Salt Lake City, Utah 84114

Re: Empire Electric Association, Inc.'s Application for Authority to Issue Securities
Docket No. 11-025-01

Dear Ms. Orchard:

The above-referenced Verified Application of Empire Electric Association, Inc., for Authority to Issue Securities, filed January 4, 2011, contains an incorrect reference with respect to the source of the financing.

The Application states in the second sentence of paragraph 1 that "The financing will be obtained through Empire, which will be issuing a secured Future Advance Promissory Note and Reimbursement Note to the National Rural Utilities Cooperative Finance Corporation ("CFC"), payable over a thirty-four year term (the "Note")." In actuality, the financing will be obtained from the Federal Financing Bank (the "FFB"). Therefore, we request that the foregoing sentence be deleted and the following substituted in its place:

The financing will be obtained from the Federal Financing Bank ("FFB") and guaranteed by the Rural Utilities Service ("RUS"), payable over a thirty-four year term (the "Note").

We apologize for providing an incorrect reference. If you have any questions or if further information is required, please contact me.

Sincerely,

SNOW CHRISTENSEN AND MARTINEAU

/s/

Michael R. Carlston