April 24, 2012

Utah Public Service Commission Heber M. Wells Bldg. 4th Floor Division of Public Utilities 160 East 300 South/Box 146751 Salt Lake City, UT 84114-6751

Re: Revision of Rules

To Whom It May Concern,

On April 10, 2012, Mt. Wheeler Power Inc. revised the following rule;

Rule 2 Description of ServiceRule 23 Irrigation Service

We would like to implement the changes to both Rule 2 and Rule 23 as soon as possible. We have included a redline version for easier notation of the changes. Please let me know if you have any questions.

Sincerely,

Randy Ewell General Manager/CEO