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January 18, 2005

Nick Sampinos, Esq.
190 North Carbon Avenue
Price, Utah 84501

Dear Mr. Sampinos,

Thank you for talking with me this afternoon regarding your letter of January 13, 2005. As I understand it, your client objects to any distribution of PacifiCorp's property tax to the Castle Valley Special Service District.

As I mentioned to you on the phone, the Tax Commission is responsible for assessing PacifiCorp's Utah property tax and apportioning the tax to the counties in which the company operates. Each county is responsible for collecting its portion of the tax and distributing the tax collected to the taxing entities that operate within its boundaries. Because your client's question relates to the distribution of tax dollars to a taxing entity, I suggest that you direct this question to:

Kerry Chapman, Esq.
Utah State Tax Commission
210 N. 1950 W., 4th Floor
Salt Lake City, Utah 84134
(801) 297-3908

Please let me know if I can be of further assistance.

Sincerely,

Irene Rees
Director

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