



Common Point 3130 Pleasant Run Springfield, IL 62711
T. 217.698.2860 F. 217.698.0100

December 14, 2011

Ms. Julie Orchard
Commission Administrator
Public Service Commission of Utah
Heber M. Wells Building, Fourth Floor
160 East 300 South
Salt Lake City, Utah 84114
Submitted with Application – Exhibit E

Re: Common Point Application
Management Letter

Ms. Julie Orchard,

Management represents that the preparation of Common Point's financials statements are made with accuracy, integrity and objectivity, and are prepared in accordance with GAAP, less required disclosure notes. Please note that Common Point's financial statements are not audited.

Sincerely,

A handwritten signature in black ink, appearing to be "JOHARA".

Joseph O'Hara
Assistant Treasurer Common Point LLC
and CFO of ANPI, LLC, its contract manager

EXHIBIT E