

September 2, 2010

Darren D. Hinton
Pine Valley Irrigation Company
43 South 100 East, Suite 100
St. George, UT 84770-3442

RE: Docket No. 10-2179-T02 The revised tariff includes an updated fee schedule, an increase in service area, and additional regulations regarding the capital reserve account.

Dear Mr. Hinton:

The Commission has reviewed the proposed tariff revisions transmitted on date July 27, 2010.

The Division has recommended that the Commission accept the revisions in the above named tariff. Now therefore, the revisions, with an effective date of May 1, 2010, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard
Commission Secretary

JPO/tab