

EXHIBIT B



J. Craig Smith
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August 18, 2011

Via Hand-Delivery & E-Mail [psc@utah.gov]

Ms. Julie Orchard, Secretary
Public Service Commission of Utah
Heber M. Wells Building
160 East 300 South
Salt Lake City, Utah 84111

**Re: Mountain Sewer Corporation and Lakeview Water Corporation –
Notice of Ownership Transfer
Docket Nos. 11-097-02 and 11-540-01**

Dear Ms. Orchard:

Mountain Sewer Corporation (“Mountain Sewer”) and Lakeview Water Corporation (“Lakeview Water”) hereby notify the Public Service Commission that Ronald J. Catanzaro has transferred all of his ownership interest in Mountain Sewer and Lakeview Water to Valley Utility Company, LLC (“Valley Utility”). Valley Utility is now the sole owner of Mountain Sewer and Lakeview Water. Please update the Commission’s records for Mountain Sewer and Lakeview Water with their new contact information as follows:

Mountain Sewer Corporation
c/o Valley Utility Company, LLC
Peggy Bowden, Registered Agent
5393 E. 6850 N.
Eden, UT 84310

Lakeview Water Corporation
c/o Valley Utility Company, LLC
Peggy Bowden, Registered Agent
5393 E. 6850 N.
Eden, UT 84310

Please continue to direct all communications regarding pending matters before the Commission to legal counsel for Mountain Sewer as follows:

J. Craig Smith
Bryan C. Bryner
Smith Hartvigsen, PLLC
175 South Main St., Suite 300
Salt Lake City, UT 84111

By this ownership transfer, no assets owned by Mountain Sewer or Lakeview Water were sold or transferred to Valley Utility or any other entity. Mountain Sewer and Lakeview Water have

LAND WATER LIFE

175 SOUTH MAIN STREET SUITE 300 SALT LAKE CITY, UTAH 84111

SALT LAKE CITY OFFICE 801-413-1600 UTAH COUNTY OFFICE 801-610-0010 TOLL FREE 877-825-2064 FACSIMILE 801-413-1620
4810-6022-4522/LA200-003 SMITHLAWONLINE.COM

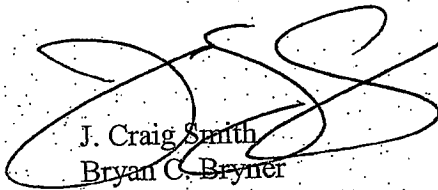
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retained ownership of all assets, equipment, and infrastructure and continue to operate and provide utility service to their customers. In addition, Valley Utility is not a public utility regulated by the Commission, and does not itself provide any utility service.

If you have any questions concerning the above, please feel free to contact me at your convenience.

Sincerely,

SMITH HARTVIGSEN, PLLC



J. Craig Smith
Bryan C. Bryner

cc: Melven Smith, Esq.
Valley Utility Company, LLC