

September 30, 2011

Jason V. Robb, Esq.
Jason V. Robb, P.C.
427 South Main Street, Ste. 308
Cedar, UT 84720

Re: E & M Water (CPCN No. 2369); Docket No. 11-2535-01

Dear Mr. Robb:

The Commission received your letter dated July 5, 2011. This letter acknowledges that the Commission has updated its records to reflect the new name and ownership by Edmond and Minnie Yoder Living Trust dba E & M Water.

Sincerely,

/s/ Julie Orchard
Commission Secretary

cc: E & M Water
Attention: Mr. Ed Yoder, President
2226 W 5875 N
Cedar City, UT 84721