



Phone (602)995-7070 Toll Free (866)623-1040
Fax (602)864-0593

October 10, 2005

RE: Eagletail Water Company, L.C.
W-03936A-04-0840
DEC. No. 67982

Arizona Corporation Commission
Commission's Docket Control
1200 W. Washington Street
Phoenix, AZ 85007

To Whom It May Concern:

Regarding the above referenced water utility and decision #67982. We are the outside accounting firm which handles the accounting for the Eagletail Water Company, L.C.

Pursuant to item 20, bullet #8 of the above decision: Eagletail Water Company, L.C. has implemented and is now maintaining records in accordance with the NARUC Uniform System of Accounts. Please accept this letter as our affidavit of compliance.

Sincerely,

Diana L. Wright
Diana L. Wright, EA, CMA, ABA, ATP
President

RECEIVED
2005 OCT 26 P 3:13
AZ CORP COMMISSION
DOCUMENT CONTROL

The above referenced person appeared before me on October 11, 2005

Toni A. Warn
Notary Signature Date

