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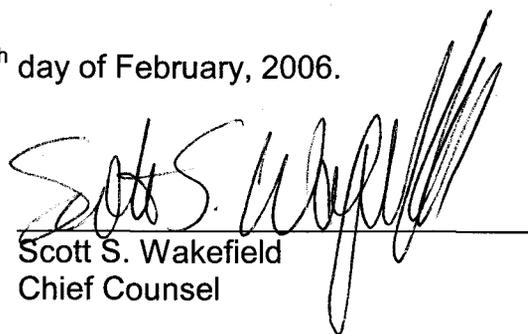
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8 IN THE MATTER OF THE APPLICATION OF  
9 ARIZONA-AMERICAN WATER COMPANY  
10 FOR APPROVALS ASSOCIATED WITH A  
11 TRANSACTION WITH THE MARICOPA  
12 COUNTY MUNICIPAL WATER  
13 CONSERVATION DISTRICT NUMBER ONE.

Docket No. W-01303A-05-0718

NOTICE OF FILING

The Residential Utility Consumer Office ("RUCO") hereby provides notice of filing the Direct Testimony of Marylee Diaz Cortez in the above-referenced matter.

RESPECTFULLY SUBMITTED this 10<sup>th</sup> day of February, 2006.



Scott S. Wakefield  
Chief Counsel

AN ORIGINAL AND THIRTEEN COPIES of the foregoing filed this 10<sup>th</sup> day of February, 2006 with:

Docket Control  
Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007

1 COPIES of the foregoing hand delivered/  
2 mailed this 10<sup>th</sup> day of February, 2006 to:

3 Teena Wolfe  
4 Administrative Law Judge  
5 Hearing Division  
6 Arizona Corporation Commission  
7 1200 West Washington  
8 Phoenix, Arizona 85007

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24

By   
Ernestine Gamble  
Secretary to Scott S. Wakefield

**ARIZONA-AMERICAN WATER COMPANY, INC.**

**DOCKET NO. W-01303A-05-0718**

**DIRECT TESTIMONY**

**OF**

**MARYLEE DIAZ CORTEZ, CPA**

**ON BEHALF OF**

**THE**

**RESIDENTIAL UTILITY CONSUMER OFFICE**

**February 10, 2006**

|   |  |    |
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1 INTRODUCTION

2 Q. Please state your name, occupation, and business address.

3 A. My name is Marylee Diaz Cortez. I am a Certified Public Accountant. I  
4 am the Chief of Accounting and Rates for the Residential Utility Consumer  
5 Office (RUCO) located at 1110 W. Washington, Phoenix, Arizona 85007.

6

7 Q. Please state your educational background and qualifications in the field of  
8 utility regulation.

9 A. Appendix I, which is attached to this testimony, describes my educational  
10 background and includes a list of the rate case and regulatory matters in  
11 which I have participated.

12

13 Q. Please state the purpose of your testimony.

14 A. The purpose of my testimony is to discuss and provide recommendations  
15 regarding Arizona-American Water Company Inc.'s (Company or AZ-AM)  
16 request for various approvals of a proposed transaction between the  
17 Company and Maricopa County Municipal Water Conservation District  
18 (MWD) for the construction of a surface water treatment facility (the White  
19 Tanks Project).

20

21 **THE REQUESTED APPROVALS**

22 Q. Specifically, what is AZ-AM asking approval of in its application?

23 A. AZ-AM is seeking Commission approval of the following:

- 1           1)     Preapproval of a capital lease agreement AZ-AM has with the
- 2                     MWD for leased capacity in a water treatment facility that MWD
- 3                     plans to construct.
- 4           2)     A finding that the capital lease with MWD is prudent.
- 5           3)     Authority for AZ-AM to issue indebtedness in an amount equal to
- 6                     the capital lease pursuant to A.R.S. §40-301.
- 7           4)     Authority for AZ-AM to transfer certain assets to the MWD pursuant
- 8                     to A.R.S. §40-285.
- 9           5)     Authority to implement a revised CAP hook-up fee.
- 10          6)     Preapproval of AZ-AM's proposed ratemaking treatment of the
- 11                     capital lease.
- 12          7)     Preapproval of AZ-AM's proposed regulatory process for the capital
- 13                     lease.

14

15     **Preapproval and Prudency of the Capital Lease**

16     Q.     Please discuss the Company's request for Commission preapproval of the

17             capital lease and a finding of prudency.

18     A.     AZ-AM is requesting that the Commission preapprove its capital lease

19             transaction with the MWD and make a finding that the transaction is

20             prudent, prior even to the construction of the related assets.

21

22

1 Q. Is it normal ratemaking practice to preapprove utility assets and make a  
2 prudency finding prior to those assets even being constructed?

3 A. No. The normal ratemaking practice is for the utility to put assets in  
4 service and then file a rate case requesting rate recognition of the assets.  
5 This allows the regulator to examine *all* ratemaking elements on a  
6 comprehensive basis.

7  
8 Q. Is there justification for a departure from the normal ratemaking practice in  
9 this instance?

10 A. No. The normal ratemaking practice is sufficient to accommodate this  
11 proposed transaction. The Company should simply file a rate application  
12 requesting recovery of the cost once the water treatment plant is  
13 completed and the lease entered into.

14  
15 Q. Does the Commission typically allow rate recognition of plant in service?

16 A. Yes, as long as the plant meets the used and useful principle, is found to  
17 be prudent, and is necessary to the provision of service. Thus, normal  
18 ratemaking procedures will accomplish the same end result as the  
19 Company's request without the need for "preapprovals" or extraordinary  
20 ratemaking processes.

21

22

23

1 Q. What is your recommendation regarding the preapproval request?

2 A. RUCO recommends the denial of the preapproval request. The normal  
3 ratemaking process is sufficient to accommodate the rate recognition of  
4 the proposed water treatment plant.

5

6 **Authority to Issue Indebtedness**

7 Q. Please discuss the Company's request for authority in issue debt.

8 A. Pursuant to ARS § 40-301, public utilities must receive Commission  
9 approval to issue debt that is payable over a period that exceeds twelve  
10 months. The proposed capital lease is for a period of forty years, and  
11 thus, requires Commission approval.

12

13 Q. Does the Commission routinely approve utility financing requests?

14 A. Yes.

15

16 Q. Does Commission approval of a financing request also constitute approval  
17 of the rate recovery of the financed assets?

18 A. No. The approval of a financing request merely gives the utility authority  
19 to issue debt. The rate recovery of the financed assets is determined in a  
20 separate rate proceeding.

21

22 Q. What is your recommendation on this request?

23 A. RUCO recommends approval of the financing request.

1 **Authority to Transfer Assets**

2 Q. Please discuss the Company's request for authority to transfer assets to  
3 MWD.

4 A. Pursuant to ARS § 40-285, public utilities must receive Commission  
5 authority in order to sell public utility assets. The capital lease agreement  
6 AZ-AM has with MWD involves the sale of land, plant design documents  
7 and a pipeline from AZ-AM to MWD, which require approval.

8  
9 Q. What are the terms of proposed sale of assets?

10 A. The agreement between AZ-AM and MWD sets the sale price of the 45-  
11 acre land site at the lesser of the appraised value, or \$30,000 per acre.  
12 AZ-AM believes it will appraise at more than \$30,000 per acre, thus, the  
13 sales price will be \$1,350,000. The land site was purchased by AZ-AM in  
14 2002 for \$555,903. The sale price for the plant design and the pipeline  
15 will be the reasonable costs incurred by AZ-AM, including internal and  
16 overhead costs.

17  
18 Q. What do you recommend regarding approval of the proposed sale of  
19 assets?

20 A. RUCO recommends Commission approval of the proposed sale of assets.  
21 This recommendation, however, is limited solely to the sales transaction  
22 and does not extend to the sales price and the ultimate ratemaking  
23 treatment of the sales price.

1 Q. Why is the sales price a concern?

2 A. The price AZ-AM sells these assets for will ultimately become part of  
3 MWD's cost of building the treatment plant. MWD's cost of building the  
4 treatment plant will then form the basis of the capital lease payments and  
5 liability, which AZ-AM will seek to recover from ratepayers. The fact that  
6 the gain AZ-AM realizes on the sale of the land will become part of the  
7 cost of the capital lease that AZ-AM will seek to recover through rates, is  
8 an issue that will require examination when the Company files for rate  
9 recovery of the lease, and need not be decided as part of a request for  
10 authority to sell assets.

11  
12 **Revised CAP Hook-up Fee**

13 Q. Please discuss the Company's request for a revised CAP hook-up fee.

14 A. The Company currently has authorized two hook-up fees. One was  
15 designed to recover the cost of retaining Agua Fria's CAP allocation (CAP  
16 Hook-up Fee). This fee will be fully collected in the second quarter of  
17 2006 and will cease. The second hook-up fee is designed to offset the  
18 cost of water facilities needed to service growth (Water Facilities Hook-up  
19 Fee). The Company proposes to discontinue the Water Facilities Hook-  
20 up Fee and continue the CAP Hook-up Fee albeit as a higher fee.

21

22

1 Q. What is RUCO's recommendation regarding the revised hook-up fee  
2 request?

3 A. RUCO does not object to this request.  
4

5 **Preapproval of the Rate Treatment and Rate Process for the Lease**

6 Q. Please discuss the Company's request for preapproval of the rate  
7 treatment of the lease and the rate process for the lease.

8 A. The Company has proposed a ratemaking methodology and process for  
9 obtaining rate recognition of the lease. It is requesting that this  
10 methodology and process receive preapproval in the context of this case.  
11

12 Q. Please explain AZ-AM's proposed methodology and process.

13 A. The Company is proposing the following process:

- 14 1) Approve the Company's application in this docket by March 6,  
15 2006.
- 16 2) Approve a revised hook-up for Agua Fria no later than second  
17 quarter 2006.
- 18 3) AZ-AM will file a rate case in second quarter 2007 based on a 2006  
19 test year, for which it requests a Commission Order by second  
20 quarter 2008. As part of the 2007 rate case the Commission would  
21 create a surcharge mechanism through which the Company could  
22 begin recovering of costs of capital lease.

1           4)    When the treatment plant is complete, the Company would begin  
2           recovery under the surcharge. The Company would be permitted  
3           to defer the operating costs of the plant for the first year of  
4           operation.

5           5)    After the treatment plant has operated for a year, the Company  
6           would be permitted to step-up the surcharge to also recover the on-  
7           going and deferred operating costs of the treatment plant.

8

9    Q.    Please comment on the Company's proposed process.

10   A.    The process requested by the Company entails having a rate case prior to  
11        completion of the treatment plant, and then allowing step rate increases  
12        after the resolution of the rate case in order to incorporate the cost of the  
13        treatment plant in rates. RUCO does not support the rate recognition of  
14        incremental investment and incremental expenses related to just one  
15        element of the Company's revenue requirement outside the context of a  
16        full rate case. This results in biased and piecemeal ratemaking.

17

18   Q.    Didn't the Commission make an exception to the single-issue/piecemeal  
19        ratemaking concern in authorizing certain Arsenic Cost Recovery  
20        Mechanisms (ACRM)?

21   A.    Yes. An exception was made for arsenic for several specific reasons.  
22        The new arsenic standard was a Federal mandate to lower arsenic levels,  
23        which was not funded and required compliance by a specific date.

1 Arizona water companies had no flexibility in the timing of compliance or  
2 rate case filings, or whether or not to even undertake the projects.  
3 Further, since all water companies faced the same deadline, all would  
4 have had to file for increased rates at the same time, overloading the  
5 Commission's resources. The ACRM was an appropriate remedy for a  
6 very unique set of circumstances.

7  
8 Q. How does the current situation differ?

9 A. The current situation differs for several reasons. First, the proposed  
10 treatment plant is not as a result of a Federal mandate. It is a  
11 discretionary decision made by the Company. Second, there is no  
12 mandatory compliance date. Thus, the Company can time its rate case to  
13 coincide with the completion of the treatment plant. Third, because the  
14 treatment plant is not required by Federal mandate for all water  
15 companies, its completion will not result in numerous rate case filings that  
16 would overwhelm the Commission.

17  
18 Q. What process does RUCO recommend?

19 A. RUCO recommends that the Company wait to file a rate case until the  
20 new treatment plant is completed. By then, the cost of the capital lease  
21 will be known and measurable and base rate treatment of the cost can be  
22 determined. This is the normal regulatory process for plant additions and  
23 thus is fair and appropriate. Further, because MWD is financing and

1 building the plant, the Company will incur no costs until the plant is in  
2 service and lease payments begin. Thus, there is a much shorter lag  
3 between the time the Company will begin to pay for the plant and when  
4 the plant is included in rates than would be the case if the Company were  
5 constructing the plant.

6  
7 **CONCLUSION**

8 Q. Please summarize your recommendations.

9 A. RUCO recommends the Commission approval of the following requests:

10 1) Authority to issue long-term indebtedness.

11 2) Authority to sell and transfer certain assets.

12 RUCO does not object to the revised hook-up fee request. RUCO  
13 recommends that the remaining requests in this docket be denied. The  
14 normal ratemaking process is fully capable of accommodating the  
15 proposed capital lease transaction.

# APPENDIX I

## APPENDIX I

### Qualifications of Marylee Diaz Cortez

- EDUCATION:** University of Michigan, Dearborn  
B.S.A., Accounting 1989
- CERTIFICATION:** Certified Public Accountant - Michigan  
Certified Public Accountant - Arizona
- EXPERIENCE:** Audit Manager  
Residential Utility Consumer Office  
Phoenix, Arizona 85007  
July 1994 - Present

Responsibilities include the audit, review and analysis of public utility companies. Prepare written testimony, schedules, financial statements and spreadsheet models and analyses. Testify and stand cross-examination before Arizona Corporation Commission. Advise and work with outside consultants. Work with attorneys to achieve a coordination between technical issues and policy and legal concerns. Supervise, teach, provide guidance and review the work of subordinate accounting staff.

Senior Rate Analyst  
Residential Utility Consumer Office  
Phoenix, Arizona 85004  
October 1992 - June 1994

Responsibilities included the audit, review and analysis of public utility companies. Prepare written testimony and exhibits. Testify and stand cross-examination before Arizona Corporation Commission. Extensive use of Lotus 123, spreadsheet modeling and financial statement analysis.

Auditor/Regulatory Analyst  
Larkin & Associates - Certified Public Accountants  
Livonia, Michigan  
August 1989 - October 1992

Performed on-site audits and regulatory reviews of public utility companies including gas, electric, telephone, water and sewer throughout the continental United States. Prepared integrated proforma financial statements and rate models for some of the largest public utilities in the United States. Rate models consisted

of anywhere from twenty to one hundred fully integrated schedules. Analyzed financial statements, accounting detail, and identified and developed rate case issues based on this analysis. Prepared written testimony, reports, and briefs. Worked closely with outside legal counsel to achieve coordination of technical accounting issues with policy, procedural and legal concerns. Provided technical assistance to legal counsel at hearings and depositions. Served in a teaching and supervisory capacity to junior members of the firm.

### RESUME OF RATE CASE AND REGULATORY PARTICIPATION

| <u>Utility Company</u>        | <u>Docket No.</u>     | <u>Client</u>                                       |
|-------------------------------|-----------------------|---|
| Potomac Electric Power Co.    | Formal Case No. 889   | Peoples Counsel of District of Columbia             |
| Puget Sound Power & Light Co. | Cause No. U-89-2688-T | U.S. Department of Defense - Navy                   |
| Northwestern Bell-Minnesota   | P-421/EI-89-860       | Minnesota Department of Public Service              |
| Florida Power & Light Co.     | 890319-EI             | Florida Office of Public Counsel                    |
| Gulf Power Company            | 890324-EI             | Florida Office of Public Counsel                    |
| Consumers Power Company       | Case No. U-9372       | Michigan Coalition Against Unfair Utility Practices |
| Equitable Gas Company         | R-911966              | Pennsylvania Public Utilities Commission            |
| Gulf Power Company            | 891345-EI             | Florida Office of Public Counsel                    |

|                                    |                               |   |
|------------------------------------|-------------------------------|---|
| Jersey Central Power & Light       | ER881109RJ                    | New Jersey<br>Department of<br>Public Advocate<br>Division of Rate<br>Counsel |
| Green Mountain Power Corp.         | 5428                          | Vermont<br>Department<br>of Public Service                                    |
| Systems Energy Resources           | ER89-678-000 &<br>EL90-16-000 | Mississippi Public<br>Service<br>Commission                                   |
| El Paso Electric Company           | 9165                          | City of El Paso   |
| Long Island Lighting Co.           | 90-E-1185                     | New York<br>Consumer<br>Protection Board                                      |
| Pennsylvania Gas & Water Co.       | R-911966                      | Pennsylvania<br>Office of<br>Consumer<br>Advocate                             |
| Southern States Utilities          | 900329-WS                     | Florida Office of<br>Public Counsel   |
| Central Vermont Public Service Co. | 5491                          | Vermont<br>Department<br>of Public Service                                    |
| Detroit Edison Company             | Case No. U-9499               | City of Novi  |
| Systems Energy Resources           | FA-89-28-000                  | Mississippi Public<br>Service<br>Commission                                   |
| Green Mountain Power Corp.         | 5532                          | Vermont<br>Department<br>of Public Service                                    |
| United Cities Gas Company          | 176-717-U                     | Kansas<br>Corporation<br>Commission   |

|  |                          |   |
|--|--------------------------|---|
| General Development Utilities                  | 911030-WS &<br>911067-WS | Florida Office of<br>Public Counsel   |
| Hawaiian Electric Company                      | 6998                     | U.S. Department<br>of Defense - Navy  |
| Indiana Gas Company                            | Cause No. 39353          | Indiana Office of<br>Consumer<br>Counselor  |
| Pennsylvania American Water Co.                | R-00922428               | Pennsylvania<br>Office of<br>Consumer<br>Advocate                                 |
| Wheeling Power Co.                             | Case No. 90-243-E-42T    | West Virginia<br>Public Service<br>Commission<br>Consumer<br>Advocate<br>Division |
| Jersey Central Power & Light Co.               | EM89110888               | New Jersey<br>Department<br>of Public Advocate<br>Division of Rate<br>Counsel     |
| Golden Shores Water Co.                        | U-1815-92-200            | Residential Utility<br>Consumer Office  |
| Consolidated Water Utilities                   | E-1009-92-135            | Residential Utility<br>Consumer Office  |
| Sulphur Springs Valley<br>Electric Cooperative | U-1575-92-220            | Residential Utility<br>Consumer Office  |
| North Mohave Valley<br>Corporation             | U-2259-92-318            | Residential Utility<br>Consumer Office  |
| Graham County Electric<br>Cooperative          | U-1749-92-298            | Residential Utility<br>Consumer Office  |

|                               |                                  |  |
|-------------------------------|----------------------------------|--|
| Graham County Utilities       | U-2527-92-303                    | Residential Utility<br>Consumer Office |
| Consolidated Water Utilities  | E-1009-93-110                    | Residential Utility<br>Consumer Office |
| Litchfield Park Service Co.   | U-1427-93-156 &<br>U-1428-93-156 | Residential Utility<br>Consumer Office |
| Pima Utility Company          | U-2199-93-221 &<br>U-2199-93-222 | Residential Utility<br>Consumer Office |
| Arizona Public Service Co.    | U-1345-94-306                    | Residential Utility<br>Consumer Office |
| Paradise Valley Water         | U-1303-94-182                    | Residential Utility<br>Consumer Office |
| Paradise Valley Water         | U-1303-94-310 &<br>U-1303-94-401 | Residential Utility<br>Consumer Office |
| Pima Utility Company          | U-2199-94-439                    | Residential Utility<br>Consumer Office |
| SaddleBrooke Development Co.  | U-2492-94-448                    | Residential Utility<br>Consumer Office |
| Boulders Carefree Sewer Corp. | U-2361-95-007                    | Residential Utility<br>Consumer Office |
| Rio Rico Utilities            | U-2676-95-262                    | Residential Utility<br>Consumer Office |
| Rancho Vistoso Water          | U-2342-95-334                    | Residential Utility<br>Consumer Office |
| Arizona Public Service Co.    | U-1345-95-491                    | Residential Utility<br>Consumer Office |
| Citizens Utilities Co.        | E-1032-95-473                    | Residential Utility<br>Consumer Office |
| Citizens Utilities Co.        | E-1032-95-417 et al.             | Residential Utility<br>Consumer Office |

|   |  |  |
|---|--|--|
| Paradise Valley Water   | U-1303-96-283 &<br>U-1303-95-493       | Residential Utility<br>Consumer Office |
| Far West Water  | U-2073-96-531                          | Residential Utility<br>Consumer Office |
| Southwest Gas Corporation                                     | U-1551-96-596                          | Residential Utility<br>Consumer Office |
| Arizona Telephone Company                                     | T-2063A-97-329                         | Residential Utility<br>Consumer Office |
| Far West Water Rehearing                                      | W-0273A-96-0531                        | Residential Utility<br>Consumer Office |
| SaddleBrooke Utility Company                                  | W-02849A-97-0383                       | Residential Utility<br>Consumer Office |
| Vail Water Company  | W-01651A-97-0539 &<br>W-01651B-97-0676 | Residential Utility<br>Consumer Office |
| Black Mountain Gas Company<br>Northern States Power Company   | G-01970A-98-0017<br>G-03493A-98-0017   | Residential Utility<br>Consumer Office |
| Paradise Valley Water Company<br>Mummy Mountain Water Company | W-01303A-98-0678<br>W-01342A-98-0678   | Residential Utility<br>Consumer Office |
| Bermuda Water Company   | W-01812A-98-0390                       | Residential Utility<br>Consumer Office |
| Bella Vista Water Company<br>Nicksville Water Company         | W-02465A-98-0458<br>W-01602A-98-0458   | Residential Utility<br>Consumer Office |
| Paradise Valley Water Company                                 | W-01303A-98-0507                       | Residential Utility<br>Consumer Office |
| Pima Utility Company  | SW-02199A-98-0578                      | Residential Utility<br>Consumer Office |
| Far West Water & Sewer Company                                | WS-03478A-99-0144<br>Interim Rates     | Residential Utility<br>Consumer Office |

|   |   |  |
|---|---|--|
| Vail Water Company  | W-01651B-99-0355<br>Interim Rates       | Residential Utility<br>Consumer Office |
| Far West Water & Sewer Company                                  | WS-03478A-99-0144                       | Residential Utility<br>Consumer Office |
| Sun City Water and Sun City West                                | W-01656A-98-0577 &<br>SW-02334A-98-0577 | Residential Utility<br>Consumer Office |
| Southwest Gas Corporation<br>ONEOK, Inc.                        | G-01551A-99-0112<br>G-03713A-99-0112    | Residential Utility<br>Consumer Office |
| Table Top Telephone   | T-02724A-99-0595                        | Residential Utility<br>Consumer Office |
| U S West Communications<br>Citizens Utilities Company           | T-01051B-99-0737<br>T-01954B-99-0737    | Residential Utility<br>Consumer Office |
| Citizens Utilities Company                                      | E-01032C-98-0474                        | Residential Utility<br>Consumer Office |
| Southwest Gas Corporation                                       | G-01551A-00-0309 &<br>G-01551A-00-0127  | Residential Utility<br>Consumer Office |
| Southwestern Telephone Company                                  | T-01072B-00-0379                        | Residential Utility<br>Consumer Office |
| Arizona Water Company   | W-01445A-00-0962                        | Residential Utility<br>Consumer Office |
| Litchfield Park Service Company                                 | W-01427A-01-0487 &<br>SW-01428A-01-0487 | Residential Utility<br>Consumer Office |
| Bella Vista Water Co., Inc.                                     | W-02465A-01-0776                        | Residential Utility<br>Consumer Office |
| Generic Proceedings Concerning<br>Electric Restructuring Issues | E-00000A-02-0051                        | Residential Utility<br>Consumer Office |
| Arizona Public Service Company                                  | E-01345A-02-0707                        | Residential Utility<br>Consumer Office |
| Qwest Corporation   | RT-00000F-02-0271                       | Residential Utility<br>Consumer Office |

|                                |  |  |
|--------------------------------|--|--|
| Arizona Public Service Company | E-01345A-02-0403   | Residential Utility<br>Consumer Office |
| Citizens/UniSource             | G-01032A-02-0598<br>E-01032C-00-0751<br>E-01933A-02-0914<br>E-01302C-02-0914<br>G-01302C-02-0914 | Residential Utility<br>Consumer Office |
| Arizona-American Water Company | WS-01303A-02-0867  | Residential Utility<br>Consumer Office |
| Arizona Public Service Company | E-01345A-03-0437   | Residential Utility<br>Consumer Office |
| UniSource                      | E-04230A-03-0933   | Residential Utility<br>Consumer Office |
| Arizona Public Service Company | E-01345A-04-0407   | Residential Utility<br>Consumer Office |
| Qwest Corporation              | T-01051B-03-0454 &<br>T-00000D-00-0672   | Residential Utility<br>Consumer Office |
| Tucson Electric Power Company  | E-01933A-04-0408   | Residential Utility<br>Consumer Office |
| Arizona-American Water Company | W-1303A-05-0280  | Residential Utility<br>Consumer Office |
| Southwest Gas Corporation      | G-01551A-04-0876   | Residential Utility<br>Consumer Office |
| Arizona-American Water Company | W-1303A-05-0405  | Residential Utility<br>Consumer Office |