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ARIZONA CORPORATION COMMISSION

April 21, 2006

Mr. Greg Sorensen
Algonquin Water Resources of America
12725 West Indian School Road, Suite D101
Avondale, Arizona 85323

Mr. Jay L. Shapiro
FENNEMORE CRAIG
3003 North Central Avenue
Suite 2600
Phoenix, Arizona 85012

RE: Northern Sunrise Water Company, Southern Sunrise Water Company, Miracle Valley Water Company, Cochise Water Company, Horseshoe Ranch Water Company, Crystal Water Company, Mustang Water Company, Coronado Estates Water Company and Sierra Sunset Water Company – Application for Approval of Sale and Transfer of Assets and Cancellation of Certificates of Convenience and Necessity of McLain Water Systems.

- Docket No. W-20453A-06-0251
- Docket No. W-20454A-06-0251
- Docket No. W-01646A-06-0251
- Docket No. W-02235A-06-0251
- Docket No. W-02230A-06-0251
- Docket No. W-02240A-06-0251
- Docket No. W-01868A-06-0251
- Docket No. W-02316A-06-0251
- Docket No. W-01629A-06-0251

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AZ CORP COMMISSION
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SUFFICIENCY LETTER

Dear Messrs. Sorensen and Shapiro:

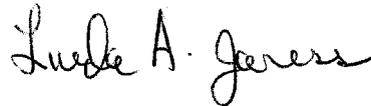
The application for approval of sale and transfer of assets and cancellation of Certificates of Convenience and Necessity of McLain water systems referenced above has met the sufficiency requirements as outlined in the Arizona Administrative Code (“A.A.C.”).

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Pursuant to the A.A.C. R14-2-411(C) for water and R14-2-610(C) for wastewater, the Commission has 150 calendar days to approve or reject this application after it is deemed sufficient. This time period will encompass a hearing, a Recommended Opinion and Order and a Decision from the Commission.

If you have any questions concerning this matter, please do not hesitate to contact me at 602-542-0859.

Yours truly,



Linda A. Jaress
Executive Consultant III

LAJ:red

cc: Docket Control
Del Smith
Lyn Farmer
Brian Bozzo