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June 9, 2006

Mr. Ernest Johnson  
Director, Utilities Division  
Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007

RE: Bill Estimation Settlement  
Docket Nos. E-01345A-04-0657 and E-01345A-03-0775

Dear Mr. Johnson:

Pursuant to Decision No. 68112, Section IV, ¶ 39, attached is Arizona Public Service Company's ("APS") Initial Compliance Audit of Estimation, Meter Reading, and Billing Practices.

This report is being provided on a confidential basis to the Utilities Division pursuant to the above Decision and the Protective Agreement in the above dockets. A copy of the cover letter is being filed in Docket Control as notification of this filing.

If you or your staff has any questions, please feel free to call me.

Sincerely

Jeffrey B. Guldner  
Director  
Regulatory Compliance

Confidential Attachment

Cc: Docket Control (Original, plus 15 copies w/o attachments)  
Brian Bozzo, Compliance and Enforcement (w/o attachments)

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