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ARIZONA CORPORATION COMMISSION

July 12, 2006

Arizona Corporation Commission

DOCKETED

JUL 12 2006

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Mr. Michael F. McNulty
 Lewis and Roca LLP
 One South Church Avenue Suite 700
 Tucson, Arizona 85701-1611

RE: GOODMAN WATER COMPANY – APPLICATION FOR A PERMANENT RATE INCREASE, DOCKET NO. W-02500A-06-0281

LETTER OF SUFFICIENCY

Dear Mr. McNulty:

This letter (per section R-14-2-103.B,7 of the Arizona Administrative Code) is to inform you that your application, received on April 26, 2006, and amended on June 12, 2006, meets the sufficiency requirements as outlined in Arizona Administrative Code R-14-2-103. B.7. Your utility has been classified as Class C.

The Staff person assigned to your application is Charles R. Myhlousen. He can be reached at (602) 542-0863, or toll free at (800) 222-7000, if you have any questions or concerns.

Sincerely,

James J. Dorf
 Chief, Financial & Regulatory Analysis Section
 Utilities Division

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