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ARIZONA WATER COMPANY

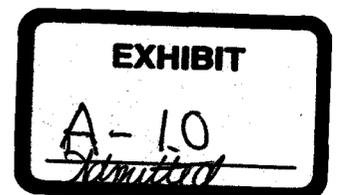


Docket No. W-1445A-02-0619

2002 RATE HEARING EXHIBIT NO. _____

For Test Year Ending 12/31/01

**PREPARED
REBUTTAL TESTIMONY & EXHIBITS
OF
Michael J. Whitehead**



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8 **BEFORE THE ARIZONA CORPORATION COMMISSION**

9
10 IN THE MATTER OF THE
APPLICATION OF ARIZONA WATER
11 COMPANY, AN ARIZONA
CORPORATION, FOR ADJUSTMENTS
12 TO ITS RATES AND CHARGES FOR
UTILITY SERVICE FURNISHED BY
13 ITS EASTERN GROUP AND FOR
CERTAIN RELATED APPROVALS.

Docket No. W-01445A-02-0619

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19 **REBUTTAL TESTIMONY OF MICHAEL J. WHITEHEAD**
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1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. WHAT IS YOUR NAME, EMPLOYER AND OCCUPATION?**

3 A. My name is Michael J. Whitehead. I am employed by Arizona Water Company
4 (the "Company") as Vice President of Engineering.

5 **Q. ARE YOU THE SAME MICHAEL J. WHITEHEAD THAT PREVIOUSLY**
6 **GAVE DIRECT TESTIMONY IN THIS MATTER?**

7 A. Yes.

8 **Q. HAVE YOU REVIEWED THE DIRECT TESTIMONY FILED BY THE**
9 **OTHER PARTIES TO THIS PROCEEDING?**

10 A. Yes, I have reviewed the testimony of each witness for the Commission's Utilities
11 Division Staff ("Staff") and RUCO and specifically analyzed the portions of the
12 Staff and RUCO testimony concerning operational or engineering issues, including
13 the post test year plant issues impacting the determination of the Company's fair
14 value rate base.

15 **II. PURPOSE AND EXTENT OF TESTIMONY**

16 **Q. WHAT IS THE PURPOSE AND EXTENT OF YOUR REBUTTAL**
17 **TESTIMONY?**

18 A. The purpose of my rebuttal testimony is to explain the difference in the Company's
19 original request for post test year plant additions, which request was based on the
20 2002 construction budget and several projects that were carried over from previous
21 years, and the current level of post test year plant additions, which includes
22 revenue-neutral projects actually completed as of December 31, 2002.

23 I will also provide and discuss the Company's present schedule for the
24 interconnection of Apache Junction and Superior systems to address Mr.
25 Hammon's argument that there is no known timeline for the physical
26 interconnection of the two systems. [Hammon Direct Testimony, page 11, line 26;

1 page 12, lines 1-2] I will also discuss the Company's proposed rate design
2 consolidation of the two systems which should occur now instead of sometime in
3 the future.

4 **III. REBUTTAL CONCERNING POST TEST YEAR PLANT ADDITIONS**

5 **Q. WHAT DID STAFF AND RUCO RECOMMEND WITH RESPECT TO THE**
6 **COMPANY'S PROPOSED POST TEST YEAR PLANT ADDITIONS?**

7 A. Staff accepted the Company's position that those construction projects funded by
8 the Company and completed and placed in service prior to December 31, 2002 may
9 be included in the Rate Base. [Ludders Direct Testimony, page 6, lines 6-19; Hammon
10 Direct Testimony, page 7, lines 14-19] These post test year plant additions are non-
11 revenue producing, that is, they consist of wells, reservoirs, transmission lines and
12 other construction projects that improve service to customers existing at the end of
13 the test year, as opposed to providing service to new customers. RUCO, included
14 all 2002 plant additions and retirements consistent with its overall recommendation
15 to use an unadjusted historical test year. [Coley Direct Testimony, page 19, lines 14-
16 22]

17 When the Company filed its 2002 Rate Case for the Eastern Group, the
18 actual construction costs for the proposed post test year plant additions were not
19 known. The Company's initial estimated costs for post test year plant additions
20 were taken from its 2002 construction budget, along with those projects where
21 construction was started prior to 2001 and that were scheduled to be completed and
22 placed in service prior to December 31, 2002. Column 1 of Exhibit MJW-R1
23 (attached hereto at Tab 1) summarizes the actual construction expenditures
24 included in the Company's post test year plant additions as of the initial application.

25 The construction expenditures detailed on Exhibit MJW-R1 are broken
26 down by system, specific project (work authorization number), and blankets. It

1 should be noted that not all scheduled construction projects were completed by
2 December 31, 2002 and some projects were cancelled. Those projects that were
3 either cancelled or not completed by December 31, 2002 should not be included in
4 the post test year plant additions and the Company is adjusting its requested level
5 of post test year plant additions to remove those cancelled and incomplete projects.
6 Column 2 of Exhibit MJW-R1 (Tab 1) reflects the Company's revised request for
7 post test year plant additions.

8 **Q. DID STAFF AND RUCO VERIFY THE COMPANY'S POST TEST YEAR**
9 **ADDITIONS?**

10 **A.** Yes. On January 20, 2003 Mr. Hammon conducted a field inspection of the
11 Company's Winkelman, San Manuel, and Oracle systems followed by a field
12 inspection of the Company's Bisbee and Sierra Vista systems on January 21, 2003,
13 the Superior and Miami systems on January 22, 2003 and the Apache Junction
14 system on January 27, 2003.

15 On January 6, 2003 RUCO, represented by William A. Rigsby and Timothy
16 J. Coley, made a field inspection of the Apache Junction, Miami, and Superior
17 systems followed by a field inspection of the Company's Winkelman, San Manuel,
18 and Oracle systems on January 9, 2003 and the Bisbee and Sierra Vista systems on
19 January 10, 2003.

20 The Division Managers and I were present at both Staff's and RUCO's field
21 inspections. Both Staff and RUCO specifically asked to see and verified that all of
22 the projects included in the Company's post test year plant additions were in
23 service and serving existing customers as of December 31, 2002.

24 **IV. CONSOLIDATION OF APACHE JUNCTION AND SUPERIOR SYSTEMS**

25 **Q. IN HIS DIRECT TESTIMONY, MR. HAMMON RECOMMENDED THAT**
26 **THE CONSOLIDATION OF THE TWO SYSTEMS FOR RATE MAKING**

1 **PURPOSES SHOULD BE POSTPONED BECAUSE THERE IS NO**
2 **KNOWN TIMELINE FOR THE PHYSICAL INTERCONNECTION OF**
3 **THE APACHE JUNCTION AND SUPERIOR SYSTEMS. WOULD YOU**
4 **PLEASE DISCUSS THE PROPOSED APACHE JUNCTION AND**
5 **SUPERIOR INTERCONNECTION AND PROVIDE AN UP-TO-DATE**
6 **TIMELINE FOR THE INTERCONNECTION?**

7 A. The first step to interconnecting the Apache Junction system to the Superior system
8 is the installation of four and one-half (4-1/2) miles of sixteen-inch (16")
9 transmission main to serve Entrada del Oro.¹ The sixteen-inch (16") transmission
10 line will be installed within an existing electrical power line corridor extending
11 from Gold Canyon to the Entrada del Oro development. This pipeline is under
12 construction and is scheduled to be completed by year-end 2003. The first phase
13 (approximately 150 residential units) of the on-site water distribution system to
14 serve Entrada del Oro is also scheduled to be completed by year-end 2003.

15 A 750 unit subdivision called Ranch 160 is located along the northern edge
16 of the Apache Junction CC&N at Florence Junction, approximately one and one-
17 half (1-1/2) miles south of Entrada del Oro. The first phase of providing water
18 service to Ranch 160 included drilling two deep wells within the development and
19 was completed last year. The on-site distribution system to serve the first 75 units
20 of Ranch 160 is scheduled to be completed during 2003. The Company allocated
21 funds in its 2003 construction budget to construct the necessary pipelines to
22 interconnect Entrada del Oro to Ranch 160 and interconnect Ranch 160 to the

23 ¹ On December 26, 2001 the Company filed an Application with the Commission to extend its
24 CC&N from Gold Canyon to the Apache Junction CC&N at Florence Junction. This Application
25 was made at the request of Grosvenor Holdings L.L.C. so that the Company could provide water
26 service to Grosvenor's proposed 1,055 lot subdivision called Entrada del Oro. The Commission
 hearing for the proposed CC&N extension was held on July 24, 2003. Staff is recommending
 approval of the Company's Application to extend its CC&N physically interconnecting the
 Apache Junction and Superior systems.

1 Superior well field, located four (4) miles to the south.

2 Subject to right-of-way clearance and acquisition of easements, the
3 Company anticipates that the Entrada del Oro development will be interconnected
4 to the Ranch 160 development and that the Ranch 160 development will be
5 interconnected to the Superior well field within two years. Once these final two
6 interconnects are made, the Apache Junction and Superior systems will be fully
7 interconnected and both systems will benefit by sharing storage facilities, well
8 production, treatment costs for arsenic, and all other benefits associated with a
9 large, integrated system.

10 Consequently, the time to consolidate the Apache Junction and Superior
11 systems for rate making purposes is now, during this rate case for the Company's
12 Eastern Group, since the two systems will be interconnected within two years.
13 Consolidating the two systems in this rate proceeding also will provide all
14 interested parties an opportunity to participate in rate design. Assuming the
15 Arsenic Cost Recovery Mechanism is applied to the Eastern Group, consolidating
16 the Apache Junction and Superior rates now will eliminate rate design issues in that
17 proceeding.

18 **Q. MR. WHITEHEAD HAS TESTIFIED THAT APACHE JUNCTION AND**
19 **SUPERIOR WILL BE INTERCONNECTED WITHIN TWO YEARS.**
20 **WHAT HAPPEN IF THESE SYSTEMS ARE NOT COMBINED FOR RATE**
21 **PURPOSES NOW IN THE TWO STEP PROCEDURE RECOMMENDED**
22 **BY THE COMPANY?**

23 **A.** Based on the Company's original request Apache Junction revenues would have to
24 increase 16.7%, on a stand-alone basis, and Superior's would have to increase
25 71.4%. Since these systems will be interconnected before the next general rate
26 application, beginning the eventual rate consolidation now, in the two step

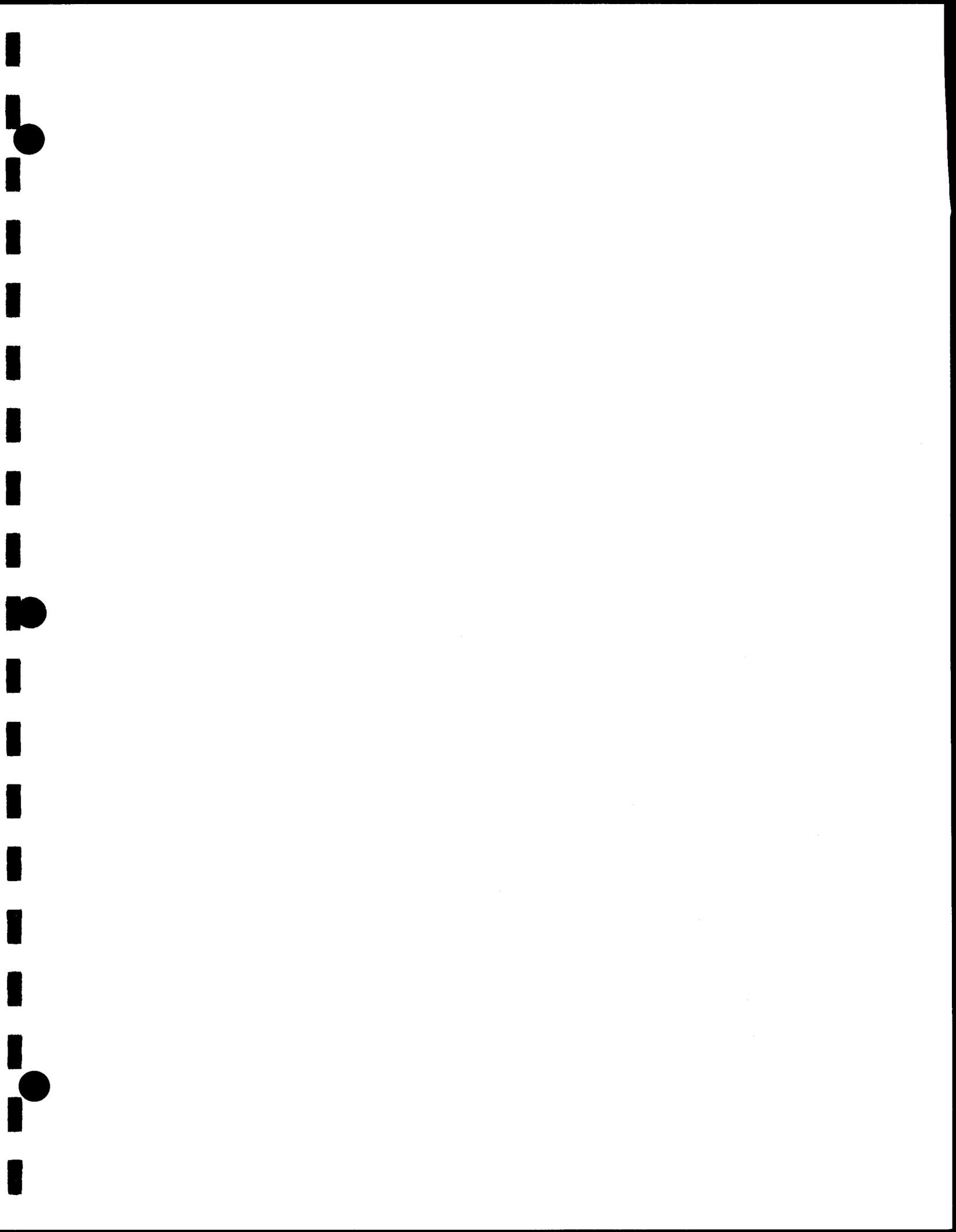
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procedure the Company recommends, offers at least two distinct advantages. First, by consolidating the minimums now and the commodity rates in the next proceeding, the required revenue increase for Superior can be reduced from 71.4% to 8.9%. This is achieved with less than a 6% additional increase in Apache Junction's revenue requirement from 16.7% to 22.2%. Second, the Company's two-step-proposal would move the rates of each system closer together now rather than driving the existing stand alone rates even further apart as Staff and RUCO recommend. This gradual approach would simplify and minimize the consolidation impact in the next rate proceeding.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY IN THIS MATTER?

A. Yes, it does, except that I wish to note that my silence on any issue raised, or recommendation made by Staff or RUCO should not be taken as the Company's acceptance of such issue or recommendation.

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Arizona Water Company
Docket No. W-01445A-02-0619
Eastern Group Post Test Year Plant Additions
Test Year 2001

| Line # (a) | Work Auth. # (b) | Description (c) | AWC's Original Post Test Year Plant Additions (8/14/02 Filing) (d) | Actual Post Test Year Plant Additions 12/31/2002 (e) |
|---------------------------------------|---------------------|--|---|---|
| Apache Junction | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$684,975 | \$620,467 |
| 2 | 1-2551 | Retention basin for new Well #16. | 52,652 | 48,155 |
| 3 | 1-2975 | Install 15,800 LF of 12" DIP from Florence Junction well field to Ranch 160 and tie-in main. | 368,564 | Carryover |
| 4 | 1-2976 | Purchase well site and drill and equip new well. | 579,172 | Carryover |
| 5 | 1-2981 | Pull and replace pump assembly at Well #12. | 19,255 | 54,981 |
| 6 | 1-2982 | Provide preliminary engineering study for office/warehouse expansion. | 6,133 | 6,081 |
| 7 | 1-3167 | Replace 8" gate valve at Ironwood and Apache roads. | 14,970 | 13,647 |
| 8 | 1-3210 | Purchase well site and drill and equip new well. | 684,476 | Carryover |
| 9 | 1-3211 | Install transmission main to move water from west to east part of the system. | 526,520 | Carryover |
| 10 | 1-3212 | Install 1,850 LF of 6" DIP to replace existing 2" steel pipe. | 162,089 | 145,575 |
| 11 | 1-3213 | Reconstruct existing tank overflow lines at University, Oasis, Superstition, & County Line tank sites. | 26,326 | 44,254 |
| 12 | 1-3214 | Rebuild Oasis Tank booster pump station. | 131,630 | Carryover |
| 13 | 1-3215 | Pull and replace pump assembly at Oasis Well #13. | 51,084 | 59,785 |
| 14 | 1-3216 | Pull and replace booster pump assembly at Superstition Tank site. | 7,817 | 22,894 |
| 15 | 1-3217 | Upgrade the booster pump station at Superstition Tank site. | 66,874 | Cancelled |
| 16 | 1-3218 | Replace two services at Thunder Mountain Middle School and one at Trails West Mobile Home Park. | 89,508 | 62,095 |
| 17 | 1-3317 | Abandon 330 LF of 6" pipe on Superstition Blvd. for AJ Fire Station #2 improvements. | 12,089 | 17,207 |
| 18 | 1-3318 | Install 16"x6" TS&V and tie-in 6" main to the 16" main on Tomahawk Road, south of East Second Avenue. | 12,489 | 18,382 |
| 19 | 1-3322 | Pull and replace pump and motor at Well 14. | | 34,518 |
| 20 | 1-3347 | Abandon 8" and 6" C.A. pipe and relocate with 8" DIP; | | Carryover |
| Subtotal Apache Junction | | | \$3,496,624 | \$1,149,041 |
| Plus: Phoenix & Meter Shop Allocation | | | \$256,722 | \$130,939 |
| Total Apache Junction | | | \$3,753,346 | \$1,279,981 |
| Bisbee | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$95,565 | \$67,492 |
| 2 | 1-3219 | Drill and equip 1,000 ft by 16" cased well. | 394,890 | 659,419 |

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|---------------------|--------------|--|--|--|
| (a) 3 | (b) 1-3311 | (c) Abandon and relocate 4" and 2" pipe with 250 LF of 8" DIP and 120 LF of 6" DIP down Spring Canyon. | 50,255 | 41,830 |
| 4 | 1-3356 | Pull and replace the pump for Booster #5-NACO. | | |
| | | Subtotal Bisbee | \$540,711 | 17,515 |
| | | Plus: Phoenix & Meter Shop Allocation | \$56,832 | \$786,256 |
| | | Total Bisbee | \$597,543 | \$28,987 |
| | | | | \$815,243 |
| Sierra Vista | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$58,440 | \$33,654 |
| 2 | 1-3220 | Replace 40 plastic services at various locations. | 52,652 | 50,435 |
| 3 | 1-3221 | Replace booster pump at the Fuller Yard. | 18,428 | 22,286 |
| | | Subtotal Sierra Vista | \$129,520 | \$106,376 |
| | | Plus: Phoenix & Meter Shop Allocation | \$31,037 | \$15,830 |
| | | Total Sierra Vista | \$160,557 | \$122,206 |

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Eastern Group Post Test Year Plant Additions
Test Year 2001

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|---------------------------------------|---------------------|--|---|---|
| Miami | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$68,593 | \$124,265 |
| 2 | 1-3027 | Abandon 1,400 LF of 6" CA and install 1,452 LF of 6" DIP from Central Heights Road to SPRR right of way south of Highway 60. | 92,007 | 103,436 |
| 3 | 1-3193 | Pull and replace pump assembly at Well #18. | 15,473 | 14,845 |
| 4 | 1-3249 | Install 11 ladder safety systems at all storage tanks. | 9,477 | Cancelled |
| 5 | 1-3250 | Replace 1,270 LF of 6" pipe with 8" DIP on Highway 80 from Third Street and the alley behind Claypool Yard. | 88,936 | 85,949 |
| 6 | 1-3251 | Install MOSCAD RTU and programming for warehouse and tank sites. | 33,284 | 30,696 |
| 7 | 1-3252 | Install chlorinators at wells 20 and 25. | 30,538 | Cancelled |
| 8 | 1-3253 | Replace 800 LF of 1" with 1,250 LF of 6" DIP on Highway 88, south of Mineral Lane in Bandy Heights. | 57,153 | 60,069 |
| 9 | 1-3254 | Replace 30 services of various sizes. | 52,592 | 41,726 |
| 10 | 1-3350 | Pull and replace pump and motor at Well 26. | | 15,157 |
| Subtotal Miami | | | \$448,054 | \$476,144 |
| Plus: Phoenix & Meter Shop Allocation | | | \$52,927 | \$26,995 |
| Total Miami | | | \$500,981 | \$503,139 |
| San Manuel | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$18,561 | \$21,915 |
| 2 | 1-2791 | Relocate voice radio base station from San Manuel to Oracle Town Tank. | 21,839 | 22,089 |
| 3 | 1-3030 | Replace pressure regulator on Avenue A and 6th Avenue. | 22,970 | 24,289 |
| 4 | 1-3255 | Replace booster pump and install in a new vault. | 14,743 | Carryover |
| Subtotal San Manuel | | | \$78,112 | \$68,293 |
| Plus: Phoenix & Meter Shop Allocation | | | \$21,479 | \$10,955 |
| Total San Manuel | | | \$99,591 | \$79,248 |
| Oracle | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$25,587 | \$42,938 |
| 2 | 1-3031 | Parallel 2,640 LF of 8" CA with 12" DIP on abandoned Highway 77. | 108,388 | 102,012 |
| 3 | 1-3033 | Replace pressure regulating station at Rockcliffe Blvd and State Highway 77. | 22,914 | 23,868 |
| 4 | 1-3256 | Parallel 2,640 LF of 8" transmission main with 12" DIP along State Highway 77. | 100,039 | Carryover |

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|---------------------------------------|-----|--------------|-----|---|-----|--|-----|--|-----|
| 5 | | 1-3257 | | Replace pump house at Booster #2. | | 30,538 | | 33,327 | |
| 6 | | 1-3281 | | Relocate 350 LF of 4" CA with 6" DIP in an easement east of Cody Loop Road. | | 17,132 | | 22,396 | |
| Subtotal Oracle | | | | | | \$304,598 | | \$224,541 | |
| Plus: Phoenix & Meter Shop Allocation | | | | | | \$26,309 | | \$13,419 | |
| Total Oracle | | | | | | \$330,907 | | \$237,960 | |

Winkelman

| | | | | | | | | | |
|---------------------------------------|--|---|--|--|---------|-----------------|-----------|----------|--|
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | | | \$7,765 | | \$12,642 | | |
| 2 | | 1-3258 | | Paint and repair Winkelman yard. | 6,318 | | Cancelled | 8,899 | |
| 3 | | 1-3352 | | Pull and replace pump and motor at Well No. 4. | | | | \$21,541 | |
| Subtotal Winkelman | | | | | | \$14,083 | | \$1,573 | |
| Plus: Phoenix & Meter Shop Allocation | | | | | | \$3,083 | | \$23,114 | |
| Total Winkelman | | | | | | \$17,166 | | | |

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|---|--------------|--|--|--|
| (a) | (b) | (c) | (d) | (e) |
| Superior | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$39,177 | \$45,236 |
| 2 | 1-3268 | Replace 800 LF of 8" steel with 8" DIP to continue the Heiner Road project. | 47,178 | 44,534 |
| 3 | 1-3269 | Replace 2,050 LF of 8" steel pipe with 8" DIP along Highway 177 from Lobb Avenue to Terrace Drive. | 193,164 | 186,333 |
| Subtotal Superior | | | \$279,520 | \$276,103 |
| Plus: Phoenix & Meter Shop Allocation | | | \$24,357 | \$12,423 |
| Total Superior | | | \$303,877 | \$288,526 |
| Phoenix | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$78,978 | \$67,823 |
| 2 | 1-2608 | Upgrade communication lines between Data Processing department and division offices. | 101,161 | 90,838 |
| 3 | 1-2815 | Programming and training to upgrade ITRON meter reading to Windows. | 56,201 | Carryover |
| 4 | 1-3057 | Upgrade AS400 Model 500 to Model 700 with integrated NT processor. | 70,598 | 80,347 |
| 5 | 1-3062 | Convert the Rate Case from Lotus to Excel. | 44,803 | 42,205 |
| 6 | 1-3270 | Construct office addition. | 452,807 | Carryover |
| 7 | 1-3271 | Consulting and programming in Data Processing department. | 166,605 | 197,001 |
| 8 | 1-3272 | Purchase office furniture and equipment for accounting. | 19,481 | Carryover |
| 9 | 1-3273 | Purchase four PCs for Engineering department. | 7,539 | 7,636 |
| 10 | 1-3274 | Purchase an OCE TDS 400 copier, plotter and scanner system for Engineering department. | 29,211 | 30,104 |
| Total Phoenix | | | \$1,027,184 | \$515,953 |
| Meter Shop | | | | |
| 1 | | Blankets Multiple small projects each amounting to less than \$5,000. | \$527 | \$8,224 |
| Total Meter Shop | | | \$527 | \$8,224 |
| Subtotal Excluding PX & MS | | | \$5,291,222 | \$3,108,295 |
| PX & MS (Total \$1,027,710 (Orig.); \$515,953-(Actual) Eastern Group Allocation | | | 472,746 | 241,121 |

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|---------------------------|---------------------------|--------------------|--|--|
| Total Eastern Group PTYPA | | | \$5,763,968 | \$3,349,416 |