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ARIZONA CORPORATION COMMISSION

December 10, 2007,

Mr. Peter Reznick
Mountain Dell Water, Inc.
1492 W. Palmer Avenue
Flagstaff, AZ. 86001

RE: MOUNTAIN DELL WATER COMPANY, INC. - APPLICATION FOR A RATE
INCREASE, DOCKET NO. W-01877A-07-0540

LETTER OF SUFFICIENCY

Dear Mr. Reznick

This letter (per section R14-2-103.B.7 of the Arizona Administrative Code) is to inform you that your application, originally received on September 24, 2007 and supplemented on November 27, 2007; has met the sufficiency requirements as outlined in Arizona Administrative Code R14-2-103. Your utility has been classified as a Class D.

The Staff person assigned to your application is Dennis R. Rogers. He can be reached at (602) 542-0871, or toll free at (800) 222-7000, if you have any questions or concerns.

Sincerely,

Elijah Abinah
Assistant Director / Acting Chief Accountant
Financial & Regulatory Analysis Section
Utilities Division

EOA:DRR:red

CC: Docket Control Center (fifteen copies)
Lyn Farmer, Hearing Division
Delbert Smith, Engineering
Consumer Services
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Arizona Corporation Commission
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