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BEFORE THE ARIZONA CORPORATION COMMISSION

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8 IN THE MATTER OF THE APPLICATION OF  
 9 CHAPARRAL CITY WATER COMPANY,  
 10 INC., AN ARIZONA CORPORATION, FOR A  
 11 DETERMINATION OF THE FAIR VALUE OF  
 12 ITS UTILITY PLANT AND PROPERTY AND  
 13 FOR INCREASES IN ITS RATES AND  
 14 CHARGES FOR UTILITY SERVICE BASED  
 15 THEREON.

Docket No. W-02113A-07-0551

**RESPONSE TO PROPOSED ACCOUNTING ORDER**

16 The Residential Utility Consumer Office ("RUCO") hereby responds to the proposed  
 17 accounting order filed by the Utilities Division of the Arizona Corporation Commission  
 18 ("Commission"). RUCO notes the order calls for deferral of 50% of the Company's costs,  
 19 excluding any interest or other carrying charges, incurred for the CAP charges related to the  
 20 portion not deemed "used and useful."

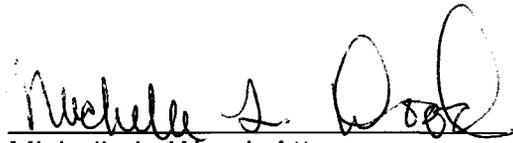
21 RUCO's position is that the CAP charges are not used and useful at this time and an  
 22 accounting order is not appropriate. Should the Commission determine that 50% of the CAP  
 23 water is used and useful, then RUCO would not oppose the recommended accounting order  
 24 as to form.

Arizona Corporation Commission  
**DOCKETED**

JAN 13 2009

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1 RESPECTFULLY SUBMITTED this 13<sup>th</sup> day of January, 2009.

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4   
Michelle L. Wood, Attorney  
Residential Utility Consumer Office

5 AN ORIGINAL AND THIRTEEN COPIES  
6 of the foregoing filed this 13<sup>th</sup> day  
7 of January, 2009 with:

8 Docket Control  
9 Arizona Corporation Commission  
1200 West Washington  
Phoenix, Arizona 85007

10 COPIES of the foregoing hand delivered/  
11 mailed this 13<sup>th</sup> day of January, 2009 to:

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By Ernestine Gamble  
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