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BEFORE THE ARIZONA CORPORATION COMMISSION

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COMMISSIONERS

KRISTIN K. MAYES, Chairman
GARY PIERCE
PAUL NEWMAN
SANDRA D. KENNEDY
BOB STUMP

2009 FEB 25 P 2:58
AZ CORP COMMISSION
DOCKET CONTROL

IN THE MATTER OF THE APPLICATION OF
JOHNSON UTILITIES, LLC, DBA JOHNSON
UTILITIES COMPANY FOR AN INCREASE IN
ITS WATER AND WASTEWATER RATES FOR
CUSTOMERS WITHIN PINAL COUNTY,
ARIZONA.

DOCKET NO. WS-02987A-08-0180

SWING FIRST'S NOTICE OF PARTIAL WITNESS SUBSTITUTION

1 Swing First Golf LLC ("Swing First") hereby notifies the Commission of a partial
2 substitution of witnesses.

3 As provided in the attached Direct Testimony of Sonn S. Rowell, Ms. Rowell will be
4 adopting the following portions of the Direct Testimony of David Ashton:

- 5 • Page 2, line 8 – Page 4, line 10;
- 6 • Page 16, line 9 – Page 19, line 3;
- 7 • Page 19, line 13 – Page 20, line 23;
- 8 • Page 22, line 4 – Page 23, line 8; and
- 9 • Page 24, line 5 – Page 29, line 20.

10 Because Ms. Rowell does not offer new substantive testimony, no party will be prejudiced by
11 this partial substitution.

12

Arizona Corporation Commission
DOCKETED
FEB 25 2009

DOCKETED BY *MM*

1 RESPECTFULLY SUBMITTED on February 25, 2009.
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6 Craig A. Marks
7 Craig A. Marks, PLC
8 10645 N. Tatum Blvd.
9 Suite 200-676
10 Phoenix, AZ 85028
11 Craig.Marks@azbar.org
12 Attorney for Swing First Golf LLC
13

14 **Original** and 13 copies **filed**
15 on February 25, 2009, with

16
17 Docket Control
18 Arizona Corporation Commission
19 1200 West Washington
20 Phoenix, Arizona 85007
21

22 **Copy** of the foregoing **delivered**
23 on February 25, 2009, to:

24
25 Teena Wolfe, Administrative Law Judge
26 Hearing Division
27 Arizona Corporation Commission
28 1200 West Washington
29 Phoenix, Arizona 85007
30

31 **Copy** of the foregoing **mailed and e-mailed**
32 on February 25, 2009, to:

33
34 Ernest G. Johnson, Director
35 Utilities Division
36 Arizona Corporation Commission
37 1200 West Washington Street
38 Phoenix, AZ 85007
39

40 Ayesha Vohra/Nancy Scott
41 Legal Division
42 Arizona Corporation Commission
43 1200 West Washington Street
44 Phoenix, AZ 85007
45
46

1 Jeffrey W. Crockett/Bradley S. Carroll/Kristoffer P. Kiefer
2 Snell & Wilmer LLP
3 One Arizona Center
4 400 East Van Buren Street
5 Phoenix, AZ 85004-2202
6

7 James E. Mannato
8 Florence Town Attorney
9 775 N. Main Street
10 P.O. Box 2670
11 Florence, AZ 85232
12

13
14
15 By: 
16 Craig A. Marks

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

KRISTIN K. MAYES, Chairman
GARY PIERCE
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SANDRA D. KENNEDY
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DOCKET NO. WS-02987A-08-0180

**DIRECT TESTIMONY
OF
SONN S. ROWELL
ON BEHALF OF
SWING FIRST GOLF LLC
FEBRUARY 25, 2009**

1 **I INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Sonn S. Rowell. I am a managing member of Desert Mountain Analytical
4 Services, PLLC, P.O. Box 51628, Ahwatukee, Arizona 85076.

5 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK
6 EXPERIENCE.**

7 A. I hold a Bachelor of Science degree with a major in accounting from Arizona State
8 University. I have obtained an accountancy teaching certificate No. 19397 from the State
9 Board of Directors for Community Colleges of Arizona in Phoenix, Arizona. I am a
10 Certified Public Accountant licensed by the Arizona State Board of Accountancy.

11 From 1994 through 1996, I was a staff accountant for Family Service Agency in Phoenix,
12 Arizona. Between 1996 and 1998, I held various positions in both the staff and senior
13 accounting levels. My job responsibilities included the preparation of spreadsheets, sales
14 and property tax reports, and CAM reconciliations for numerous industrial business
15 parks. I also was responsible for the preparing Bills of Materials (BOMs) for government
16 contracts. My job responsibilities also included the posting of cash receipts, cash
17 disbursements, as well as to maintain companies.

18 From 1998 through 2002, I was employed by the Arizona Corporation Commission, first
19 as a Utility Auditor III and thereafter as a Rate Analyst II. As a Utility Auditor III, my
20 job classification included the analysis and determination of rate increase applications for
21 public utilities. I was responsible for conducting onsite inspections of utilities assets. I
22 audited utility expenses and plant additions as part of my analysis of the rate applications.
23 This included having to coordinate with other departments regarding specialty areas of
24 utility analysis. My duties also included the review and analysis of financial records and
25 other documents of regulated utilities for accuracy, consistency, completeness and

1 reasonableness. I also prepared work papers and schedules supporting expert testimony
2 and staff reports in connection with utility applications for increases in rates, financings,
3 and other matters.

4 As a Rate Analyst II, my job classification included an analysis of the necessity and
5 amount of revenue recommended in utility rate case proceedings. I revised standard
6 filing documents, trained new employees, and reviewed peer work product. In addition, I
7 analyzed various tariff filings to determine the impact on the company's financial
8 conditions. I also led advisory groups formed to develop recommended policies and
9 procedures to regulate utilities.

10 During 2002 and 2003, I operated as a sole proprietor, and in 2004, I organized Desert
11 Mountain Analytical Services, PLLC. My primary business in both structures is to assist
12 my small business clients regularly with financial and accounting issues. Additionally, I
13 prepare quarterly and year-end payroll reporting for clients, corporate and individual tax
14 returns, as well as prepare annual reports for the Arizona Corporation Commission
15 Utilities and Corporation Divisions and Property Tax Report for the Arizona Department
16 of Revenue. In addition, I represent small water and wastewater utilities before the
17 Arizona Corporation Commission for rate increase and financing applications.

18 **II TESTIMONY**

19 **Q. WHAT IS YOUR TESTIMONY IN THIS CASE?**

20 A. I am adopting the following portions of the Direct Testimony of David Ashton on Behalf
21 of Swing First Golf, LLC:

- 22 • Page 2, line 8 – Page 4, line 10;
- 23 • Page 16, line 9 – Page 19, line 3;
- 24 • Page 19, line 13 – Page 20, line 23;
- 25 • Page 22, line 4 – Page 23, line 8; and

1 • Page 24, line 5 – Page 29, line 20.

2 I am also adopting the portions of Mr. Ashton's Executive Summary that summarize
3 these pages.

4 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

5 **A. Yes.**