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ORIGINAL

May 24, 2010

Arizona Corporation Commission

DOCKETED

MAY 27 2010

Docket Control
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, Arizona 85007

DOCKETED BY	<i>MM</i>
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**Re: Little Park Water Company Objections and Responses to Staff
Response Docket W-02192A-09-0531**

To Whom It May Concern:

Little Park Water Company ("LPWC" or "the Company") has reviewed the Staff response filed on May 11, 2010 and finds the Staff recommendations acceptable. While LPWC believes the Staff proposed rate of return is too low and that the Company proposed rate design provides a better balance between the promotion of water conservation and revenue stability than does Staff's, LPWC will accept the Staff recommendations.

We wish to thank Staff for working with LPWC to help resolve issues it identified in its exceptions filed on March 16, 2010, particularly with respect to plant-in-service and accumulated depreciation.

Respectfully,

Nicholas Gudovic
Operations Manager

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