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Desert Mountain Analytical Services PLLC

April 29, 2011

Arizona Corporation Commission
Utilities Division
1200 West Washington Street
Phoenix, AZ 85007

Arizona Corporation Commission
DOCKETED

APR 29 2011

DOCKETED BY 

Re: Docket W-02368A-10-0280, Decision No. 71943
W-02368A-10-0286

Per the above referenced Decision, Mirabell Water Company was Ordered to file a permanent rate application no later than April 30, 2011, using a December 31, 2010 test year.

Today, that rate case has been filed under a new Docket number.

Please don't hesitate to contact me if you have any questions.

Regards,



Sonn S Rowell
Certified Public Accountant

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PO Box 51628 Ahwatukee, AZ 85076-1628
Phone & Fax - 480.961.5484
E-mail: sonncpa@cox.net