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BEFORE THE ARIZONA CORPORATION

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AZ CORP COMMISSION
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COMMISSIONERS

GARY PIERCE - Chairman
BOB STUMP
SANDRA D. KENNEDY
PAUL NEWMAN
BRENDA BURNS

IN THE MATTER OF THE FORMAL
COMPLAINT OF SPARTAN HOMES AND
CONSTRUCTION, INC.,

COMPLAINANT,

vs.

FAR WEST WATER AND SEWER, INC.,

RESPONDENT.

DOCKET NO. WS-03478A-08-0256

CONFIRMATION OF ACCOUNTING
REGARDING SEWER REFUNDS

BROWNSTEIN HYATT FARBER SCHRECK, LLP, A LAW CORPORATION
One East Washington Street, Suite 2400
Phoenix, AZ 85004
602.382.4040

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On November 15, 2011, Far West Water and Sewer, Inc. ("Far West") made a compliance filing in the above-captioned docket which included an accounting of the refunds due to Spartan Homes and Construction, Inc. ("Spartan") on advances in aid of construction associated with the sewer infrastructure constructed by Spartan to serve its Sierra Ridge Unit 1 residential development. The accounting covered payments that were due to Spartan commencing August 31, 2005, through and including August 31, 2011. The accounting showed sewer income from service connections within Sierra Ridge Unit 1 totaling \$72,718.59, and a refund payment owed to Spartan in the amount of \$3,635.93, based on a 5% annual refund percentage. Spartan has reviewed the accounting and accepts Far West's figures. A copy of Mr. Householder's December 13, 2011, letter to Andy Capestro of Far West confirming acceptance of the accounting is attached hereto as Attachment 1. Pursuant to Decision 72594, Far West now has 30 days from the date of Mr. Householder's acceptance letter to make the sewer refund payment.

Also included in Far West's November 15, 2011, compliance filing was a proposed Sewer Main Extension Agreement for Sierra Ridge Unit 1. Spartan has accepted the proposed agreement, and Mr. Householder has signed the agreement on behalf of Spartan.

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RESPECTFULLY submitted this 15th day of December, 2011.

BROWNSTEIN HYATT FARBER SCHRECK LLP



Jeffrey W. Crockett, Esq.
One East Washington Street, Suite 2400
Phoenix, Arizona 85004
Attorneys for Spartan Homes and Construction, Inc.

ORIGINAL and thirteen (13) copies filed
this 15th day of December, 2011, with:

Docket Control
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

COPY of the foregoing hand-delivered
this 15th day of December, 2011, to:

Belinda A. Martin, Administrative Law Judge
Hearing Division
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

Janice Alward, Chief Counsel
Legal Division
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

Steve Olea, Director
Utilities Division
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

Copy of the foregoing mailed
this 15th day of December, 2011, to:

Craig A. Marks, Esq.
Craig A. Marks, PLC
10645 N. Tatum Blvd.
Suite 200-676
Phoenix, Arizona 85028



14680111623967.1

Attachment 1

December 13, 2011

Mr. Capestro,

The accounting that Far West submitted for the sewer refund is acceptable.

Sincerely,

A handwritten signature in cursive script that reads "Brian Householder". The signature is written in black ink and is positioned above the printed name.

Brian Householder