

ORIGINAL

OPEN MEETING ITEM



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MEMORANDUM

RECEIVED

2013 MAY -1 A 9:44

TO: THE COMMISSION

FROM: Utilities Division

THE COMMISSION  
DOCKET CONTROL

DATE: May 1, 2013

RE: STAFF REPORT FOR THE PETITION TO AMEND DECISION NO. 73573 PURSUANT TO ARS § 40-252 REGARDING THE MATTER OF THE APPLICATION OF PIMA UTILITY COMPANY, FOR AN INCREASE IN ITS WATER AND WASTEWATER RATES FOR CUSTOMERS WITHIN MARICOPA COUNTY, ARIZONA (DOCKET NOS. W-02199A-11-0329 AND SW-02199A-11-0330)

Attached is the Staff Report for Pima Utility Company's application for a Petition to Amend Decision No. 73573 pursuant to Arizona Revised Statutes § 40-252 regarding the matter of the application of Pima Utility Company, for an increase in its water and wastewater rates for customers within Maricopa County, Arizona. Staff recommends approval of the increase and associated rate design. Staff further recommends additional conditions in this Report.

Steven M. Olea  
Director  
Utilities Division

SMO:DWC:lhmr\RRM

Originator: Darron W. Carlson

Arizona Corporation Commission  
DOCKETED

MAY 1 2013

DOCKETED BY

Service List for: Pima Utility Company  
Docket No. W-02199A-11-0329 and SW-02199A-11-0330

Mr. Jay L. Shapiro, Esq.  
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**STAFF REPORT**  
**UTILITIES DIVISION**  
**ARIZONA CORPORATION COMMISSION**

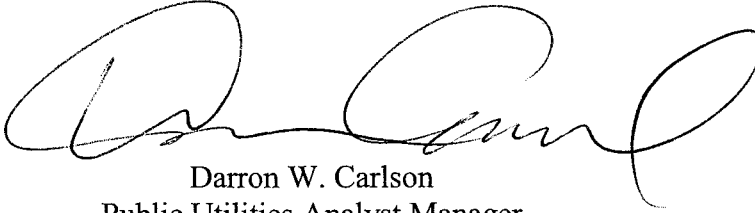
**PIMA UTILITY COMPANY**  
**DOCKET NOS. W-02199A-11-0329 AND SW-02199A-11-0330**

**APPLICATION FOR A PETITION TO AMEND DECISION NO. 73573 PURSUANT TO  
A.R.S. § 40-252 REGARDING THE MATTER OF THE APPLICATION OF PIMA  
UTILITY COMPANY, FOR AN INCREASE IN ITS WATER AND WASTEWATER  
RATES FOR CUSTOMERS WITHIN MARICOPA COUNTY, ARIZONA**

**MAY 1, 2013**

## STAFF ACKNOWLEDGMENT

The Staff Report for Pima Utility Company ("Company"), Docket Nos. W-02199A-11-0329 and SW-02199A-11-0330 was the responsibility of the Staff member listed below. Darron Carlson was responsible for the review and analysis of the Company's application.



Darron W. Carlson  
Public Utilities Analyst Manager

## **EXECUTIVE SUMMARY**

Pima Utility Company (“Pima” or “Company”) is a Class B water and wastewater public service corporation. The Company is headquartered in Sun Lakes, Arizona and its service area encompasses that area of Maricopa County, Arizona. In the test year, ending December 31, 2010, the Company served an average of 10,167 water customers and 10,081 wastewater customers.

The Company’s petition and application requests an increase in its revenue requirement for its water division in the amount of \$152,666 and for its wastewater division in the amount of \$168,722.

This increase reflects the income tax obligation created by the Company’s distribution of profits to its shareholders.

### **Staff Recommendations**

Staff recommends approval of the rate increases requested by the Company in the amounts of \$152,666 for its water division and \$168,722 for its wastewater division.

Staff further recommends approval of the associated rate design proposed by the Company in its application.

Staff further recommends that the Company be ordered to file a full rate case application for both its water and wastewater divisions by no later than June 30, 2015, using a 2014 calendar year test year.

Staff further recommends that the Company provide the notice attached as Attachment 1 in a special direct mailing to all of its customers and to all parties to the case by May 8, 2013.

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## **Introduction**

Pima Utility Company (“Pima” or “Company”) is a Class B water and wastewater public service corporation.<sup>1</sup> The Company is headquartered in Sun Lakes, Arizona and its service area encompasses that area of Maricopa County, Arizona. In the test year, ending December 31, 2010, the Company served an average of 10,167 water customers and 10,081 wastewater customers.

The Company has filed a petition as described below arising from the Arizona Corporation Commission’s (“Commission”) recent policy change regarding income taxes.

## **Summary of Filing**

On November 12, 2012, the Commission issued Decision No. 73573 which established the current rates for Pima. Decision No. 73573 also provided that Pima could seek an allowance for income taxes generated as a result of its operations if the Commission changed its policy regarding the treatment of income taxes for subchapter S corporations. On February 21, 2013, in Decision No. 73739, the Commission adopted a policy allowing every utility entity, other than subchapter C corporations and tax-exempt entities, to seek to include in its cost of service an income tax allowance based on the lower of comparable subchapter C corporate income tax expense, or the combined personal income tax obligation created by the distribution of the utility’s profits.

On March 29, 2013, the Company filed a petition to amend Decision No. 73573 pursuant to Arizona Revised Statutes (“A.R.S.”) § 40-252. The Company has included full schedules that appropriately fulfill the new income tax policy requirements and the resulting recognition of an income tax allowance. The increase to the revenue requirement for water customers is \$152,666, or an increase of 7.72 percent, and the increase to the revenue requirement for wastewater customers is \$168,722, or an increase of 5.45 percent. Staff concurs with these amounts because they comply with the Commission’s new policy and will therefore result in just and reasonable rates. Staff has confirmed that the amount the Company is seeking to collect for income taxes is less than it would be had the Company elected to be taxed as a stand-alone C corporation.

In its filing, the Company is not proposing any changes to its fair value rate base, which is \$9,122,677 for its water division and \$9,895,103 for its wastewater division. Adopting the increases proposed by the Company would increase the Company’s revenue requirements to \$2,550,282 and \$3,400,935 for its water and wastewater divisions, respectively.

For the water division, the fair value rate of return (“FVROR”) remains at 7.63 percent or may become 9.30 percent, depending on the ratemaking classification for the income tax issue, as discussed below. For the wastewater division, the FVROR remains at 7.63 percent or may

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<sup>1</sup> Decision No. 73573 classified Pima as a Class B utility. Should Pima’s request be granted, Pima would be classified as a Class A utility.

become 9.34 percent, again depending on the ratemaking classification for the income tax issue, as discussed below.

### **Company Background**

The Company's current rates, based on a 2010 test year, were approved in Decision No. 73573. In that case, the Company requested recognition of income tax expense in its application, but it was disallowed as the Commission's policy at that time did not recognize income tax for pass-through entities that had no income tax liability. However, also at that time, the Commission was in the process of evaluating changes to this policy, which ultimately resulted in Decision No. 73739.

### **Follow-Up Rate Case**

Staff recommends that the Company be ordered to file a full rate case application for its water and wastewater divisions by no later than June 30, 2015, using a 2014 calendar year test year. That will put a four-year span between the Company's prior rate case test year and its next test year.

### **Notice**

Staff recommends that the Company provide the notice attached as Attachment 1 in a special direct mailing to all of its customers by May 8, 2013. Staff also recommends that the Company provide the attached notice to all parties to this case by May 8, 2013.

### **Terminology**

The Commission's new policy on the income tax issue for pass-through entities refers in the body of the policy to an "imputed income tax expense"; however, in items 5, 6 and 7 listed on page 3 of the policy statement, it refers to an "income tax allowance." Although this terminology may appear insignificant, the classification of this adjustment may impact the calculation of the FVROR. If the income taxes were classified as an imputed expense, the FVROR for this case will not be impacted (will remain 7.63 percent) for Pima. If the income taxes were classified as an allowance, the resulting FVROR could be 9.30 percent and 9.34 percent respectively for its water and wastewater divisions. Staff notes, however, that within the context of this case, the actual rate impact to customers is the same under either classification. Staff believes that, for the purposes of accounting, auditing, bookkeeping, and other associated activities, the Commission was correct on page 3 of its policy statement in classifying the income taxes for pass-through entities as an "allowance." This classification is also consistent with that used in Texas (referred to on page 2 of the Commission's policy statement) and with that used by the Federal Energy Regulatory Commission. However, for ratemaking purposes, the Commission could elect to classify this adjustment as an imputed expense, which would also be consistent with the intent of the Commission's policy.



**Rate Design**

The Company has proposed a rate design that includes both an increase to the monthly minimum charge and an increase to the commodity charge for its water division, and an increase to its monthly minimum charge for its wastewater division as there is no commodity charge (except for the purchase of effluent) for wastewater service.

Staff concurs with the Company on its proposed rate design. For informational purposes, the typical bill impact analysis for a 5/8-inch meter residential customer using the average of 6,395 gallons per month is as follows:

Water:           current bill is \$11.96  
                      proposed bill would be \$12.65  
                      increase would be \$0.70 or 5.82%.

Wastewater:    current bill is \$23.97  
                      proposed bill would be \$25.17  
                      increase would be \$1.20 or 5.00%.

**Staff Recommendations**

Staff recommends approval of the rate increases requested by the Company in the amounts of \$152,666 for its water division and \$168,722 for its wastewater division.

Staff further recommends approval of the associated rate design proposed by the Company in its application.

Staff further recommends that the Company be ordered to file a full rate case application for both its water and wastewater divisions by no later than June 30, 2015, using a 2014 calendar year test year.

Staff further recommends that the Company provide the notice attached as Attachment 1 in a special direct mailing to all of its customers and to all parties to this case by May 8, 2013.

**NOTICE**  
**PUBLIC NOTICE OF PUBLIC COMMENT MEETING AND OPEN MEETING**

**Regarding**

Pima Utility Company Petition to Amend Decision No. 73573 pursuant to A.R.S. § 40-252 (Docket Nos. W-02199A-11-0329 and SW-02199A-11-0330)

**Summary**

On November 12, 2012, the Arizona Corporation Commission issued Decision No. 73573, which established the current rates for Pima Utility Company ("Pima" or "Company"). Decision No. 73573 also provided that Pima could seek an allowance for income taxes generated as a result of its operations. On February 21, 2013, in Decision No. 73739, the Commission adopted a policy that allows all utility entities, other than subchapter C corporations and tax-exempt entities, to include in its cost of service an income tax allowance based on the lower of comparable subchapter C corporate income tax expense, or the combined personal income tax obligation created by the distribution of the utility's profits. Pima then filed a petition pursuant to A.R.S. § 40-252 seeking recovery of an allowance for income taxes.

**Public Comment Meeting and Open Meeting**

The Commission will hold an **Open Meeting** to consider the Petition on **June 11 and 12, 2013, at 10:00 a.m.** at the Commission's offices located at 1200 West Washington Street, Phoenix, Arizona 85007. Written public comments may be submitted by mailing a letter referencing Docket Nos. W-02199A-11-0329 and SW-02199A-11-0330 to the Arizona Corporation Commission, Consumer Services Section, 1200 West Washington, Phoenix, Arizona 85007, or by e-mail. For a form to use and/or instructions on how to e-mail comments to the Commission, go to <http://www.azcc.gov/Divisions/Utilities/forms/PublicCommentForm1.pdf> or email comments to [mailmaster@azcc.gov](mailto:mailmaster@azcc.gov). If you require assistance, you may contact the Consumer Services Section at 602-542-4251 or 1-800-222-7000.

**Water Division**

Under the rates approved in Decision No. 72579, a residential customer with a 5/8-inch meter and average usage of 6,395 gallons per month, currently pays \$11.96 per month. Under the Company's request that amount would increase by \$.70 or 5.82 percent to \$12.65. **The actual change in rates for individual customers would vary depending upon the type and quantity of service provided. You may contact the Company and request a calculation of the impact of its proposals on your account.**

**Wastewater Division**

Under rates approved in Decision No. 72579, a residential wastewater customer with a 5/8-inch water meter currently pays \$23.97 per month. Under the Company's request, that amount would increase by \$1.20 or 5.00 percent to \$25.17. **The actual change in rates for individual customers would vary depending upon the type and quantity of service provided. You may contact the Company and request a calculation of the impact of its proposals on your account.**

The proposed rate changes are summarized in the following table:

<b><u>Water Monthly Minimum Charge</u></b>	<b><u>Current Rates</u></b>	<b><u>New Rates</u></b>
5/8" Meter	7.00	7.39
3/4" Meter	10.50	11.09
1" Meter	20.00	21.12

1 1/2" Meter	35.00	36.96
2" Meter	56.00	59.14
3" Meter	130.00	137.28
4" Meter	175.00	184.80
6" Meter	350.00	369.60
8" Meter	880.00	901.30
10" Meter Irrigation	180.00	180.00
<b><u>Commodity Charge (Per 1,000 Gallons)</u></b>		
<b><u>Residential</u></b>		
1 gallon - 4,000 gallons	0.67	0.71
4,001 gallons - 10,000 gallons	0.95	1.01
over 10,000 gallons	1.36	1.45
<b><u>Commercial (Break-over points remain unchanged)</u></b>		
First tier	0.95	1.01
Second tier	1.36	1.45

<b><u>Wastewater Monthly Minimum Charge</u></b>	<b>Current Rates</b>	<b>New Rates</b>
5/8" Meter	23.97	25.17
3/4" Meter	37.26	39.12
1" Meter	62.56	65.69
1 1/2" Meter	123.72	129.91
2" Meter	197.54	207.42
3" Meter	383.50	402.68
4" Meter	599.22	629.18
6" Meter	1,198.44	1,198.44
Effluent (all meter sizes)	180.00	180.00
<b><u>Commodity Charge for Effluent</u></b>		
Per 1,000 Gallons	0.46	0.48

The Commission is not bound by the proposals made by the Company in its Petition; therefore, **the final rates approved by the Commission may be higher or lower than the rates requested by Pima.**

**How You Can View or Obtain a Copy of the Petition**

Copies of the Petition are available from Pima Utility Company at 9532 East Riggs Road, Sun Lakes, Arizona 85248 and at the Commission's Docket Control Center at 1200 West Washington, Phoenix, Arizona, for public inspection during regular business hours and on the Internet via the Commission's website ([www.azcc.gov](http://www.azcc.gov)) using the e-Docket function.

**ADA/Equal Access Information**

The Commission does not discriminate on the basis of disability in admission to its public meetings. Persons with a disability may request a reasonable accommodation such as a sign language interpreter, as well as request this document in an alternative format, by contacting the ADA Coordinator, Shaylin Bernal, e-mail [sbernal@azcc.gov](mailto:sbernal@azcc.gov), voice phone number 602-542-3931. Requests should be made as early as possible to allow time to arrange the accommodation.

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**BEFORE THE ARIZONA CORPORATION COMMISSION**

- BOB STUMP  
Chairman
- GARY PIERCE  
Commissioner
- BRENDA BURNS  
Commissioner
- BOB BURNS  
Commissioner
- SUSAN BITTER SMITH  
Commissioner

IN THE MATTER OF THE APPLICATION  
OF PIMA UTILITY COMPANY, AN  
ARIZONA CORPORATION, FOR A  
DETERMINATION OF THE FAIR VALUE  
OF ITS UTILITY PLANT AND PROPERTY  
AND FOR INCREASES IN ITS WATER  
RATES AND CHARGES FOR UTILITY  
SERVICE BASED THEREON

DOCKET NO. W-02199A-11-0329

IN THE MATTER OF THE APPLICATION  
OF PIMA UTILITY COMPANY, AN  
ARIZONA CORPORATION, FOR A  
DETERMINATION OF THE FAIR VALUE  
OF ITS UTILITY PLANT AND PROPERTY  
AND FOR INCREASES IN ITS  
WASTERWATER RATES AND CHARGES  
FOR UTILITY SERVICE BASED  
THEREON

DOCKET NO. SW-02199A-11-0330

DECISION NO. \_\_\_\_\_

ORDER

Open Meeting  
June 11 and 12, 2013  
Phoenix, Arizona

BY THE COMMISSION:

FINDINGS OF FACT

1. Pima Utility Company (“Pima” or “Company”) is a Class B water and wastewater public service corporation. The Company is headquartered in Sun Lakes, Arizona and its service area encompasses that area of Maricopa County, Arizona. In the test year, ending December 31, 2010, the Company served an average of 10,167 water customers and 10,081 wastewater customers.

1           2.       The Company has filed a petition as described below arising from the Arizona  
2 Corporation Commission's ("Commission") recent policy change regarding income taxes.

3 **Background**

4           3.       On November 12, 2012, the Commission issued Decision No. 73573, which  
5 established the current rates for Pima. Decision No. 73573 also provided that Pima could seek an  
6 allowance for income taxes generated as a result of its operations if the Commission changed its  
7 policy regarding the treatment of income taxes for subchapter S corporations.

8           4.       On February 21, 2013, in Decision No. 73739, the Commission adopted a policy  
9 allowing every utility entity, other than subchapter C corporations and tax-exempt entities, to seek  
10 to include in its cost of service an income tax allowance based on the lower of comparable  
11 subchapter C corporate income tax expense, or the combined personal income tax obligation  
12 created by the distribution of the utility's profits.

13           5.       On March 29, 2013, the Company filed a petition to amend Decision No. 73573  
14 pursuant to Arizona Revised Statutes ("A.R.S.") § 40-252. The Company has included full  
15 schedules that appropriately fulfill the new income tax policy requirements and the resulting  
16 recognition of an income tax allowance. The increase to the revenue requirement for water  
17 customers is \$152,666, or an increase of 7.75 percent, and the increase to the revenue requirement  
18 for wastewater customers is \$168,722 or an increase of 5.45 percent. Staff concurs with these  
19 amounts because they comply with the Commission's new policy and will therefore result in just  
20 and reasonable rates. Staff has confirmed that the amount the Company is seeking to collect for  
21 income taxes is less than it would be had the Company elected to be taxed as a stand-alone C  
22 corporation.

23           6.       In its filing, the Company is not proposing any changes to its fair value rate base,  
24 which is \$9,122,677 for its water division and \$9,895,103 for its wastewater division. Adopting  
25 the increases proposed by the Company would increase the Company's revenue requirements to  
26 \$2,550,282 and \$3,400,935 for its water and wastewater divisions, respectively.

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1           7.       For the water division, the fair value rate of return (“FVROR”) remains at 7.63  
2 percent, or may become 9.34 percent, depending on the ratemaking classification for the income  
3 tax issue, as discussed in Finding of Fact Nos. 12-14 below.

4           8.       For the wastewater division, the FVROR remains at 7.63 percent, or may become  
5 9.30 percent, depending on the ratemaking classification for the income tax issue, as discussed in  
6 Finding of Fact Nos. 12-14 below.

7           9.       The Company’s current rates, based on a 2010 test year, were approved in Decision  
8 No. 73573. In that case, the Company requested recognition of income tax expense in its  
9 application, but it was disallowed as the Commission’s policy at that time did not recognize  
10 income tax for pass-through entities that had no income tax liability. However, also at that time,  
11 the Commission was in the process of evaluating changes to this policy, which ultimately resulted  
12 in Decision No. 73739.

13           10.       Staff recommends that the Company be ordered to file a full rate case application  
14 for its water and wastewater divisions by no later than June 30, 2015, using a 2014 calendar year  
15 test year.

#### 16 **Notice**

17           11.       Staff recommends that the Company provide the notice which is attached as Exhibit  
18 1 to the Staff Memorandum in a special direct mailing to all of its customers by May 8, 2013.  
19 Staff also asked the Company to provide the attached notice to all parties to this case by May 8,  
20 2013.

#### 21 **Terminology**

22           12.       The Commission’s new policy on the income tax issue for pass-through entities  
23 refers in the body of the policy to an “imputed income tax expense”; however, in items 5, 6 and 7  
24 listed on page 3 of the policy statement, it refers to an “income tax allowance.” Although this  
25 terminology may appear insignificant, the classification of this adjustment impacts the calculation  
26 of the FVROR.

27           13.       If the income taxes were classified as an imputed expense, the FVROR for this case  
28 will not be impacted (will remain 7.63 percent) for Pima. If the income taxes were classified as an

1 allowance, the resulting FVROR could be 9.30 percent and 9.34 percent, respectively for its water  
2 and wastewater divisions. Staff notes that within the context of this case, the actual rate impact to  
3 customers is the same under either classification.

4 14. Staff believes that, for the purposes of accounting, auditing, bookkeeping, and other  
5 associated activities, the Commission was correct on page 3 of its policy statement in classifying  
6 the income taxes for pass-through entities as an "allowance." This classification is also consistent  
7 with that used in Texas (referred to on page 2 of the Commission's policy statement) and with that  
8 used by the Federal Energy Regulatory Commission. However, for ratemaking purposes, the  
9 Commission could elect to classify this adjustment as an imputed expense, which would be  
10 consistent with the intent of the Commission's policy.

#### 11 Rate Design

12 15. The Company has proposed a rate design that includes both an increase to the  
13 monthly minimum charge and an increase to the commodity charge for its water division, and an  
14 increase to its monthly minimum charge for its wastewater division as there is no commodity  
15 charge (except for the purchase of effluent) for wastewater service.

16 16. Staff concurs with the Company on its proposed rate design. For informational  
17 purposes, the typical bill impact analysis for a 5/8-inch meter residential customer using the  
18 average of 6,935 gallons per month is as follows:

19  
20 Water: current bill is \$11.96  
21 proposed bill would be \$12.65  
22 increase would be \$0.70 or 5.82%.

23 Wastewater: current bill is \$23.97  
24 proposed bill would be \$25.17  
25 increase would be \$1.20 or 5.00%.

#### 26 Staff Recommendations

27 17. Staff recommends approval of the rate increases requested by the Company in the  
28 amounts of \$152,666 for its water division and \$168,722 for its wastewater division.



1 18. Staff further recommends approval of the associated rate design proposed by the  
2 Company in its application.

3 19. Staff further recommends that the Company be ordered to file a full rate case  
4 application for both its water and wastewater divisions by no later than June 30, 2015, using a  
5 2014 calendar year test year.

6 20. Staff has requested that the Company provide the notice, attached as Attachment 1  
7 to the Staff Memorandum, in a special direct mailing to all of its customers and to all parties to this  
8 case by May 8, 2013.

9 CONCLUSIONS OF LAW

10 1. Pima Utility Company, is a public service corporation within the meaning of Article  
11 XV of the Arizona Constitution and A.R.S. §§40-250 and -252.

12 2. The Commission has jurisdiction over the Company and over the subject matter of  
13 the application.

14 3. Notice of the proceeding and an opportunity to be heard have been afforded in the  
15 manner prescribed by law.

16 4. For the purposes of evaluating this application, the information set forth in Finding  
17 of Fact Nos. 6 – 8 serve as appropriate fair value information for the Commission's consideration.

18 5. The Commission may determine appropriate ratemaking classifications pursuant to  
19 Article XV, Section 3 of the Arizona Constitution and the rates proposed herein are just and  
20 reasonable.

21 6. Decision No. 73573 is hereby modified to allow the Company to include in its cost  
22 of service an income tax allowance based on the lower of comparable subchapter C corporate  
23 income tax expense, or the combined personal income tax obligation created by the distribution of  
24 the utility's profits.

25 7. Staff's recommendations are reasonable and therefore should be adopted.

26 ORDER

27 IT IS THEREFORE ORDERED that Decision No. 73573 is hereby modified to permit  
28 Pima Utility Company to recover income taxes as requested in its March 29, 2013 petition.

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IT IS FURTHER ORDERED that the recommendations of Staff discussed in Findings of Fact 17 through 19 are reasonable and are hereby adopted.

IT IS FURTHER ORDERED that this Decision shall become effective immediately.

**BY THE ORDER OF THE ARIZONA CORPORATION COMMISSION**

CHAIRMAN

COMMISSIONER

COMMISSIONER

COMMISSIONER

COMMISSIONER

IN WITNESS WHEREOF, I, JODI JERICH, Executive Director of the Arizona Corporation Commission, have hereunto, set my hand and caused the official seal of this Commission to be affixed at the Capitol, in the City of Phoenix, this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
JODI JERICH  
EXECUTIVE DIRECTOR

DISSENT: \_\_\_\_\_

DISSENT: \_\_\_\_\_

SMO:DWC:lhm\RMM

1 SERVICE LIST FOR: Pima Utility Company  
DOCKET NO. W-02199A-11-0329 ET AL.

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Arizona Corporation Commission  
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11 Phoenix, Arizona 85007

12 Ms. Janice M. Alward  
Chief Counsel, Legal Division  
13 Arizona Corporation Commission  
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