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March 10, 2013

Arizona Corporation Commission
Hearings Division
1200 West Washington
Phoenix, AZ 85007

RE: Docket # WS-03478A-12-0307 Far West Water & Sewer, Inc.

On February 20, 2013 at the public comment meeting at Gila Ridge High School, several speakers including myself, requested that a forensic audit of Far West Water & Sewer, Inc. be performed. I also requested that an operational audit be performed as well.

Toward the end of the meeting, Commissioner Gary Pierce of the Arizona Corporations Commission said that RUCO had performed a forensic audit. At the meeting, my wife and I were seated directly behind three RUCO staff members. At that time I asked Mr. Bill Rigsby, a public utilities analyst at RUCO, if there had been a forensic audit performed on Far West Water & Sewer. Mr. Rigsby said that RUCO **had not done a forensic audit.**

Because of the concerns of the many customers of Far West Water & Sewer about the co-mingling of assets of the affiliated businesses of Far West Water & Sewer, a forensic audit needs to be performed to determine what the accounting and financial irregularities are that need to be addressed prior to the approval of any rate increase.

The ACC mission statement begins by saying they have jurisdiction over the **quality of service** and rates charged by public service utilities. It goes on to say "Generally, the Commission tries to balance the customers' interest in **affordable and reliable utility service** with the utility's interest in earning a fair profit". There is much lacking in Far West's quality of service and reliable utility service that only an operational audit could identify and correct. A 188% increase is also not an affordable or reasonable increase.

Regards,

Bill Dodgson
14847 E. 49th Street
Yuma, AZ 85367
(928) 345-4591

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Copies e-mailed to:

Craig A. Marks
Craig.Marks@azbar.org

Wesley C. Van Cleve
Legal Division, Arizona Corporation Commission
wvancleve@azcc.gov

Robin R. Mitchell
Legal Division, Arizona Corporation Commission
rmitchell@azcc.gov

Michelle L. Wood
Residential Utility Consumer Office
mwood@azruco.gov

Jeffery W. Crockett, Esq.
Brownstein Hyatt Farber Schreck
jcrockett@bhfs.com

Rodney and Kim Taylor
rodtaylor1@roadrunner.com

Seth and Barbara Davis
bads58@att.net

Jerry S. Durden
jsdcoors@gmail.com

Robert and Barbara Gilkey
bobnbarb325@aol.com

Robert Rist
bobandjoanrist@gmail.com

Copies mailed to:

Lyn Farmer
Chief Administrative Law Judge
Hearing Division
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007

Janice Alward, Chief Counsel
Legal Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007