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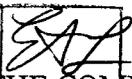
OPEN MEETING



0000151996

MAR 24 2014

MEMORANDUM

DOCKETED BY   
 TO: THE COMMISSION

RECEIVED

2014 MAR 24 P 4:03

ORIGINAL

FROM: Utilities Division

DATE: March 24, 2014

LJL for SMO

AZ CORP COMMISSION  
DOCKET CONTROL

RE: PROPOSED RULEMAKING TO MODIFY A.A.C. R14-2-103 TO UPDATE THE UTILITY CLASSIFICATIONS. (DOCKET NO. RU-00000A-13-0294)

On September 3, 2013, the Arizona Corporation Commission (“Commission”) opened a rulemaking docket to consider modifying the revenue thresholds for the utility classifications pursuant to Arizona Administrative Code (“A.A.C.”) R14-2-103 (“Rule 103”).

**Existing Rule and Proposed Changes**

Rule 103 classifies utilities as A, B, C, D or E, based on their annual in-state operating revenue as follows:

	Annual Operating Revenue				
	Class A	B	C	D	E
Electric & Gas	Exceeding \$5,000,000	\$1,000,000 to \$5,000,000	\$250,000 to \$999,000	\$50,000 to \$249,999	Less than \$50,000
Water & Sewer	Exceeding \$5,000,000	\$1,000,000 to \$5,000,000	\$250,000 to \$999,000	\$50,000 to \$249,999	Less than \$50,000
Telephone	Exceeding \$1,000,000	\$250,000 to \$1,000,000	\$100,000 to \$249,000	\$25,000 to \$99,999	Less than \$25,000

These revenue thresholds have not been updated since they were adopted by the Commission in Decision No. 57875 (May 18, 1992) pursuant to the Commission’s constitutional and statutory authority.<sup>1</sup>

On September 19, 2013, Staff of the Utilities Division (“Staff”) docketed and mailed a letter to utilities under the Commission’s jurisdiction<sup>2</sup> stating that Staff is considering

<sup>1</sup> In Decision No. 57875, the Commission stayed enforcement of its order (i.e., publication of the Rules) until “either the Attorney General certifies the rule or the Commission receives a favorable determination in [*Corbin v. Arizona Corporation Commission*, 174 Ariz. 216, 848 P.2d 301 (App. 1992)].” In *Corbin*, the Court of Appeals held that the Commission did not have to submit the Commission’s Affiliated Interest rules to the Attorney General for certification because the rules were promulgated pursuant to the Commission’s exclusive ratemaking powers. The decision in *Corbin* was issued on May 29, 1992.

recommending a modification of the Rule 103 revenue thresholds to account for inflation, as follows:

	Annual Operating Revenue				
	Class A	B	C	D	E
Electric & Gas	Exceeding \$10,000,000	\$3,000,000 to \$10,000,000	\$1,000,000 to \$2,999,999	\$250,000 to \$999,999	Less than \$250,000
Water & Sewer	Exceeding \$10,000,000	\$3,000,000 to \$10,000,000	\$1,000,000 to \$2,999,999	\$250,000 to \$999,999	Less than \$250,000
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Except for Telephone, Staff's proposed Rule 103 thresholds would double the existing Class A thresholds, triple the existing Class B thresholds, quadruple the existing Class C thresholds, and quintuple the existing Class D and E thresholds.

Staff received written comments to its September 19, 2013 letter from Bob Frisby, Manager of Beaver Dam Water Company, Bonnie O'Connor, President of Southwestern Utility Management, Inc., Victoria Bonnet, President of Aguila Water Services, Inc., Matthew Rowell, Member of Desert Mountain Analytical Services PLLC, and Christopher Krygier, Utility Rates and Regulatory Manager for Liberty Utilities. All of the comments supported the general concept of updating the 1992 revenue thresholds as a means of reducing rate case expenses, particularly for small utilities. Mr. Rowell questions, however, whether the new thresholds can accurately be characterized as "accounting for inflation." According to Mr. Rowell, the Consumer Price Index ("CPI") confirms a 65% increase in the general price level since 1992, far below the 100% to 500% increases contained in Staff's September 19<sup>th</sup> letter. Some commenters also discuss possible changes to how rate cases are processed by the Commission. Such changes are beyond the scope of this rulemaking.

**Impact of Proposed Changes**

Based on the 2012 annual reports, updating the Rule 103 revenue thresholds as proposed in Staff's September 19<sup>th</sup> letter would result in the reclassification of Commission-regulated utilities as follows:<sup>3</sup>

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2 On February 24, 2014, Staff docketed and emailed a version of this same letter to the Arizona Residential Utility Consumer Office and all individuals who receive email notifications of Commission Open Meetings. Staff did not receive any comments to its February 24<sup>th</sup> letter.

3 Approximately 150 Commission-regulated utilities that failed to file a 2012 annual report are not included in these numbers.

	Companies under Existing Thresholds					Companies under Proposed Thresholds				
	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>	<u>Class E</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>	<u>Class E</u>
Electric	11	3	2	0	0	11	2	1	2	0
Gas	3	2	2	0	0	2	2	1	2	0
Water	8	23	45	75	64	5	8	18	45	139
Sewer	4	7	6	12	6	4	2	5	6	18
Telephone	35	25	8	27	127	12	6	17	25	162
<b>Total</b>	<b>61</b>	<b>60</b>	<b>63</b>	<b>114</b>	<b>197</b>	<b>34</b>	<b>20</b>	<b>42</b>	<b>80</b>	<b>319</b>

The primary regulatory impacts of reclassifying utilities are (1) the applicability of other Commission rules such as the Affiliated Interests Rules, the Energy Efficiency Rules, and the Streamlined Cooperative Rate Case Rules, (2) changing rate case filing, accounting and time clock requirements, and (3) eligibility for submitting a rate case via a short form application.

1. Applicability of the Affiliated Interests and Energy Efficiency Rules

Under A.A.C. R14-2-801 *et seq.* (“Affiliated Interests Rules”), Class A utilities under the jurisdiction of the Commission may not reorganize or transact business with an affiliate prior to filing an application with the Commission and providing the Commission access to the books and records of the affiliate. The Commission’s Affiliated Interests Rules only apply to Class A utilities. Thus, reclassifying an existing Class A utility as a Class B or lower<sup>4</sup> will eliminate the obligation for that utility to comply with the Affiliated Interests Rules.

The Commission’s Energy Efficiency Rules for electric and gas utilities (respectively A.A.C. R14-2-2401 *et seq.* and A.A.C. R14-2-2501 *et seq.*) also only apply to Class A utilities. If the Staff proposed revenue thresholds are adopted by the Commission, Alliant Gas, L.L.C.’s (“Alliant Gas”) Payson-area propane distribution system would change from being a Class A utility to a Class B utility.

The Commission recently adopted A.A.C. R14-2-107 (“Rule 107”), which establishes streamlined application and processing requirements for electric and natural gas cooperatives’ rate filings. Eligibility to use the streamlined Rule 107 process is limited to Class A, B, and C utilities. Thus, electric or natural gas cooperatives that would be reclassified as a D or E utility would not be eligible to use Rule 107. Based on 2012 annual reports, Columbus Electric Cooperative, Inc. and Duncan Valley Electric Cooperative – Gas Division are the only

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<sup>4</sup> The following utilities would no longer be Class A under the proposed rule. **Gas:** Alliant Gas-Payson Division; **Water:** Chaparral City Water Company, Far West Water & Sewer Company, and Valencia Water Co., Inc.-Towne Division; **Telephone:** XO Communications Services, LLC, Granite Telecommunications, LLC, TCG Phoenix, Eschelon Telecom of Arizona, Inc., McLeodUSA Telecommunications Services, L.L.C., Level 3 Communications, LLC, WilTel Communications, LLC, Time Warner Cable Information Services (Arizona), LLC, Neutral Tandem-Arizona, LLC, Mountain Telecommunications of Arizona, Inc., Frontier Communications of the Southwest Inc., Global Crossing Telecommunications, Inc., Table Top Telephone Company, Inc., PNG Telecommunications, Inc., MCImetro Access Transmission Services, L.L.C., Copper Valley Telephone, Inc., Southwestern Telephone Company, Gila Local Exchange Carrier, Mitel NetSolutions, Inc., Valley Telephone Cooperative Inc., IntelPeer, Inc., Metropolitan Telecommunications of Arizona, Inc., BullsEye Telecom, Inc.

cooperatives that would be reclassified as Class D utilities if Staff's proposed revenue thresholds are adopted by the Commission.

In addition, Class A and B electric and gas utilities must file an annual conservation plan with the Commission pursuant to A.A.C. R14-2-213 and A.A.C. R14-2-313 *et seq.* Alliant Gas' Page-area propane distribution system and Dixie-Escalante Rural Electric Association, Inc. would no longer have to file an annual conservation plan if Staff's proposed revenue thresholds are adopted by the Commission.

2. Rate Case Filing, Accounting and Time Clock Requirements

The filing requirements for submitting and the time requirements for processing rate cases differ for the various classes of utilities. The schedules and information required for Class A through D utilities is contained in A.A.C. R14-2-103B.1 and attached as Attachment 1. The filing requirements for Class E utilities are less extensive and are set forth in A.A.C. R14-2-103B.2. Additionally, Class E utilities are not required by Commission rules, although they may be required by Commission Order, to keep their accounts and records in accordance with applicable Federal Energy Regulatory Commission ("FERC"), National Association for Regulatory Utility Commissioners ("NARUC") and Federal Communications Commission ("FCC") accounts. *See* A.A.C. 14-2-212(G)(2), -312(G)(2), -411(D)(2), - 510(G)(2), -610(D)(2).

In processing rate filings, A.A.C. R14-2-103B.11 establishes time deadlines for the Commission, its Staff and Hearing division as follows:

<u>Requirement after rate application found sufficient:</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>	<u>Class E</u>
1. Staff must file its Staff Report and/or testimony within . . .	180 days	180 days	135 days	75 days	60 days
2. Commission must issue a final order within . . .	360 days	360 days	270 days	180 days	120 days
3. Hearing division must issue a recommended order before the last regularly scheduled open meeting consistent with the Commission's deadline to issue a final order by at least . . .	20 days	10 days	10 days	10 days	10 days

If the Staff proposed revenue thresholds are adopted by the Commission, based on the 2012 annual reports, the number of Class A utilities will drop from approximately 61 to 34, the number of Class B utilities will drop from approximately 60 to 20, the number of Class C utilities will drop from approximately 63 to 42, the number of Class D utilities will drop from approximately 114 to 80, and the number of Class E utilities will increase from approximately 197 to 319. In other words, more than half of the utilities under the Commission's jurisdiction would be Class E, and the Commission would be required to process their rate cases within 120 days.

3. Eligibility for Short Form Rate Case Application

Matthew Rowell raises a number of concerns regarding how the new classifications would interplay with use of the short form rate case application. As Mr. Rowell notes, the short form application is a matter of policy, not rule. Currently, Class D and E companies have the option to file using a short form application and their cases are usually processed without a hearing. The short form application is not a requirement; Class D and E companies can choose to file either the short or long form application. Thus, if a particular aspect of filing the short form would be considered overly burdensome, the Class D or E company has the option to file the long form application. Adjusting the thresholds as contemplated in this rulemaking would in certain cases expand the filing options for companies, but in no case would a company's form options be reduced.

At the present time, Staff envisions Class D and E companies continuing to have the option to file a rate case using a short form application, but notes that as a matter of policy Staff will have the flexibility to limit eligibility to the short form if problems arise in the future.

**Administrative Procedure Act Process**

Staff recommends that the Commission direct Staff to file, by April 18, 2014, with the office of the Secretary of State, for publication in the Arizona Administrative Register no later than May 9, 2014, (1) a Notice of Rulemaking Docket Opening and (2) a Notice of proposed Rulemaking.

Based on consultation with the Hearing Division, Staff further recommends that the Commission direct the Hearing Division to hold oral proceedings to receive public comment on the Notice of Proposed Rulemaking on June 12, 2014, at 1:00 p.m. or as soon as practicable thereafter, in Hearing Room No. 1 at the Commission's offices in Phoenix, Arizona and on June 9, 2014, at 1:00 p.m. or as soon as practicable thereafter, in Room 222 at the Commission's offices in Tucson, Arizona.

Staff further recommends that interested parties be requested to provide comments concerning the Notice of proposed Rulemaking by filing written comments with the Commission's Docket Control by June 13, 2014, and be permitted to provide oral comments at the proceedings to be held on June 9<sup>th</sup> and June 12<sup>th</sup>.

Staff further recommends that the Commission establish additional procedural deadlines and requirements as may be necessary consistent with the Administrative Procedures Act and prior Commission rulemaking procedures.

Steven M. Olea  
Director  
Utilities Division

LJL for SMO

SMO:LJL:red/BH

ORIGINATOR: John LeSueur

# Attachment 1

Information	Filing Required by	Appendix Schedule Reference(s)
<b>A. Summary Information:</b>		
1. A summary of the increase in revenue requirements and the spread of the revenue increase by customer classification.	All classes	A-1
2. A summary of the results of operations for the test year and for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	All classes	A-2
3. A summary of the capital structure for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	Classes A & B	A-3
4. Construction expenditures and gross utility plant in service for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	All classes	A-4
5. A summary of changes in financial position for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	Classes A & B	A-5
<b>B. Rate Base Information:</b>		
1. A schedule showing the elements of original cost and RCND rate bases.	All classes	B-1
2. A schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the original cost rate base.	All classes	B-2
3. A schedule showing pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base.	All classes	B-3
4. A schedule demonstrating the determination of reproduction cost new less depreciation at the end of the test period.	All classes	B-4
5. A schedule showing the computation of working capital allowance.	All classes	B-5
<b>C. Test Year Income Statements:</b>		
1. A test year income statement, with pro form adjustments.	All classes	C-1
2. A schedule showing the detail of all pro forma adjustments.	All classes	C-2
3. A schedule showing the incremental taxes and other expenses on gross revenues and the computation of an incremental gross revenue conversion factor.	All classes	C-3
<b>D. Cost of Capital Information:</b>		
1. A schedule summarizing the elements in the capital structure at the end of the test year and the projected year, their related costs and the computation of the total cost of capital.	All classes	D-1
2. A schedule showing the detail of long-term and short-term debt at the end of the test year and the projected year and their total cost.	Classes A & B	D-2
3. A schedule showing the detail of preferred stock at the end of the test year and the projected year, and their total cost.	Classes A & B	D-3
4. A schedule summarizing conclusions of the required return on the common equity as of the end of the test year and the projected year.	Classes A & B	D-4
<b>E. Financial Statements and Statistical Data:</b>		
1. Comparative balance sheets for the end of the test year and the 2 fiscal years ended prior to the end of the test year.	All classes	E-1
2. Comparative income statements for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes	E-2
3. Comparative statements of changes in financial position for the test year and the 2 fiscal years ended prior to the end of the test year.	Classes A & B	E-3
4. Statements of changes in stockholder's equity for the test year and the 2 fiscal years ended prior to the end of the test year.	Classes A & B	E-4
5. A comparative schedule showing by detail account number, utility plant balances at the end of the test year and the end of prior fiscal year.	All classes	E-5
6. Comparative departmental statements of operating income for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes of combination utilities	E-6

7. Comparative operating statistics on customers, consumption, revenues, and expenses for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes	E-7
8. A comparative schedule of all significant taxes charged to operations for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes except Class D	E-8
9. Audited financial statements, if available, for the test year and the 2 fiscal years ended prior to the end of the test year. If the financial statements have not been audited, notes to the financial statements should be provided to indicate accounting method, depreciation lives and methods, income tax treatment and other important disclosures.	All classes	E-9
<b>F. Projections and Forecasts:</b>		
1. A projected income statement for the projected year compared with actual test year results, at present rates and proposed rates.	All classes	F-1
2. Projected changes in financial position for the projected year compared with the test year, at present rates and proposed rates.	Classes A & B	F-1
3. Projected annual construction requirements, by property classification, for 1 to 3 years subsequent to the test year, compared with the test year.	Classes A & B 3 years Classes C & D 1 year	F-3
4. Important assumptions used in preparing forecasts and projections.	All classes	F-4
<b>G. Cost of Service Information</b>		
A utility shall submit cost of service analyses and studies if all of the following conditions prevail:		
1. The utility is in a segment of the utility industry that recognizes cost of service studies as important tools for rate design.		
2. Costs incurred by the utility are likely to vary significantly from 1 defined segment of customers to another.		
A historical accounting period other than the test year may be used for cost of service purposes provided that customer mix in the historical period used is representative of the test year. When a cost of service analysis is required, the following information shall be submitted:		
1. Schedule showing rates of return by customer classification at present and proposed rates.	Classes A, B and C if applicable	G-1 G-2
2. Schedules showing the approach used in allocating or assigning plant and expenses to classes of service and defined functions.	Classes A, B and C if applicable	G-3 G-4 G-5 G-6
3. Schedules showing the development of all allocation factors used in the all allocation factors used in the cost of service study.	Classes A, B and C if applicable	G-7
<b>H. Effect of Proposed Rate Schedules:</b>		
1. A comparison of revenues by customer classification or other classification of revenues for the test year, at present and proposed rates.	All classes	H-1
2. A comparison of revenues by class of service and by rate schedule for the test year, at present and proposed rates.	Classes A & B	H-2
3. A comparison of present and proposed rate schedules or representative rate schedules.	Class A representative schedules; Classes B, C and D - all schedules	H-3
4. Typical bill analysis	All classes	H-4
5. Bill count	All classes	H-5

**ATTACHMENT 2**

**TITLE 14. PUBLIC SERVICE CORPORATIONS; CORPORATIONS AND ASSOCIATIONS; SECURITIES REGULATION**  
**CHAPTER 2. CORPORATION COMMISSION**  
**FIXED UTILITIES**

**ARTICLE 1. GENERAL PROVISIONS**

**R14-2-103. Defining Filing Requirements in Support of a Request by a Public Service Corporation Doing Business in Arizona for a Determination of the Value of Property of the Corporation and of the Rate of Return Thereon, or in Support of Proposed Increased Rates or Charges**

- A. Purpose and definitions
  - 1. No change
  - 2. No change
  - 3. No change
    - a. No change
    - b. No change
    - c. No change
    - d. No change
    - e. No change
    - f. No change
    - g. No change
    - h. No change
    - i. No change
    - j. No change
    - k. No change
    - l. No change
    - m. No change
    - n. No change
    - o. No change
    - p. No change

- q. "Utilities" -- For purposes of the Section, utilities are electric, gas, telephone, water, sewer or any other that may be supplying service and/or commodities which in the future may be adjudged a public service corporation and under the jurisdiction of this Commission, are classified as follows:

		Annual Operating Revenue				
		Class A	B	C	D	E
Electric & Gas	Exceeding		\$1,000,000 to-	\$250,000 to-	\$50,000 to-	Less than
	\$5,000,000		\$5,000,000	\$999,000	\$249,999	\$50,000
	<u>10,000,000</u>		<u>3,000,000 to</u> <u>10,000,000</u>	<u>1,000,000 to</u> <u>2,999,999</u>	<u>250,000 to</u> <u>999,999</u>	<u>250,000</u>
Water & Sewer	Exceeding		\$1,000,000 to-	\$250,000 to-	\$50,000 to-	Less than
	\$5,000,000		\$5,000,000	\$999,000	\$249,999	\$50,000
	<u>10,000,000</u>		<u>3,000,000 to</u> <u>10,000,000</u>	<u>1,000,000 to</u> <u>2,999,999</u>	<u>250,000 to</u> <u>999,999</u>	<u>250,000</u>
Telephone	Exceeding		\$250,000 to-	\$100,000 to-	\$25,000 to-	Less than
	\$1,000,000		\$1,000,000	\$249,000	\$99,999	\$25,000
	<u>10,000,000</u>		<u>3,000,000 to</u> <u>10,000,000</u>	<u>1,000,000 to</u> <u>2,999,999</u>	<u>250,000 to</u> <u>999,999</u>	<u>250,000</u>

- r. No change

**B. Filing requirements:**

1. No change
2. No change
3. No change
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5. No change
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**Appendix No change**

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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 PROPOSED  
 RULEMAKING TO MODIFY A.A.C. R14-2-  
 103 TO UPDATE THE UTILITY  
 CLASSIFICATIONS.

DOCKET NO. RU-00000A-13-0294  
 DECISION NO. \_\_\_\_\_  
ORDER

Open Meeting  
 April 8 and 9, 2014  
 Phoenix, Arizona

BY THE COMMISSION:

FINDINGS OF FACT

1. On September 3, 2013, the Arizona Corporation Commission (“Commission”) opened a rulemaking docket to consider modifying the revenue thresholds for the utility classifications pursuant to Arizona Administrative Code (“A.A.C.”) R14-2-103 (“Rule 103”).

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2. Rule 103 classifies utilities as A, B, C, D or E, based on their annual in-state operating revenue as follows:

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3. These revenue thresholds have not been updated since they were adopted by the Commission in Decision No. 57875 (May 18, 1992) pursuant to the Commission's constitutional and statutory authority.<sup>1</sup>

4. On September 19, 2013, Staff of the Utilities Division ("Staff") docketed and mailed a letter to utilities under the Commission's jurisdiction<sup>2</sup> stating that Staff is considering recommending a modification of the Rule 103 revenue threshold to account for inflation, as follows:

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1           5.       Except for Telephone, Staff's proposed Rule 103 thresholds would double the  
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3 thresholds, and quintuple the existing Class D and E thresholds.

4           6.       Staff received written comments to its September 19, 2013 letter from Bob Frisby,  
5 Manager of Beaver Dam Water Company, Bonnie O'Connor, President of Southwestern Utility  
6 Management, Inc., Victoria Bonnet, President of Aguila Water Services, Inc., Matthew Rowell,  
7 Member of Desert Mountain Analytical Services PLLC, and Christopher Krygier, Utility Rates  
8 and Regulatory Manager for Liberty Utilities.

9           7.       All of the comments supported the general concept of updating the 1992 revenue  
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11          8.       Mr. Rowell questions, however, whether the new thresholds can accurately be  
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15          9.       Some commenters also discuss possible changes to how rate cases are processed by  
16 the Commission. Such changes are beyond the scope of this rulemaking.

### 17 **Impact of Proposed Changes**

18          10.       Based on the 2012 annual reports, updating the Rule 103 revenue thresholds as  
19 proposed in Staff's September 19<sup>th</sup> letter, would result in the reclassification of Commission-  
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	Companies under Existing Thresholds					Companies under Proposed Thresholds				
	Class A	Class B	Class C	Class D	Class E	Class A	Class B	Class C	Class D	Class E
21 Electric	11	3	2	0	0	11	2	1	2	0
22 Gas	3	2	2	0	0	2	2	1	2	0
23 Water	8	23	45	75	64	5	8	18	45	139
Sewer	4	7	6	12	6	4	2	5	6	18
24 Telephone	35	25	8	27	127	12	6	17	25	162
<b>Total</b>	<b>61</b>	<b>60</b>	<b>63</b>	<b>114</b>	<b>197</b>	<b>34</b>	<b>20</b>	<b>42</b>	<b>80</b>	<b>319</b>

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27  
28 <sup>3</sup> Approximately 150 Commission-regulated utilities that failed to file a 2012 annual report are not included in these numbers.

1           11.     The primary regulatory impacts of reclassifying utilities are (1) the applicability of  
2 other Commission rules such as the Affiliated Interests Rules, the Energy Efficiency Rules, and the  
3 Streamlined Cooperative Rate Case Rules, (2) changing rate case filing, accounting and time clock  
4 requirements, and (3) eligibility for submitting a rate case via a short form application.

5 Applicability of the Affiliated Interests Rules and Energy Efficiency Rules

6           12.     Under A.A.C. R14-2-801 *et seq.* (“Affiliated Interests Rules”), Class A utilities  
7 under the jurisdiction of the Commission may not reorganize or transact business with an affiliate  
8 prior to filing an application with the Commission and providing the Commission access to the  
9 books and records of the affiliate. The Commission’s Affiliated Interests Rules only apply to  
10 Class A utilities. Thus, reclassifying an existing Class A utility as a Class B or lower<sup>4</sup> will  
11 eliminate the obligation for that utility to comply with the Affiliated Interests Rules.

12           13.     The Commission’s Energy Efficiency Rules for electric and gas utilities  
13 (respectively A.A.C. R14-2-2401 *et seq.* and A.A.C. R14-2-2501 *et seq.*) also only apply to Class  
14 A utilities. If the Staff proposed revenue thresholds are adopted by the Commission, Alliant Gas,  
15 L.L.C.’s (“Alliant Gas”) Payson-area propane distribution system would change from being a  
16 Class A utility to a Class B utility.

17           14.     The Commission recently adopted A.A.C. R14-2-107 (“Rule 107”), which  
18 establishes streamlined application and processing requirements for electric and natural gas  
19 cooperatives’ rate filings. Eligibility to use the streamlined Rule 107 process is limited to Class A,  
20 B, and C utilities. Thus, electric or natural gas cooperatives that would be reclassified as a D or E  
21 utility would not be eligible to use Rule 107. Based on 2012 annual reports, Columbus Electric  
22 Cooperative, Inc. and Duncan Valley Electric Cooperative – Gas Division are the only  
23

24 <sup>4</sup> The following utilities would no longer be Class A under the proposed rule. **Gas:** Alliant Gas-Payson Division;  
25 **Water:** Chaparral City Water Company, Far West Water & Sewer Company, and Valencia Water Co., Inc.-Towne  
26 **Telephone:** XO Communications Services, LLC, Granite Telecommunications, LLC, TCG Phoenix,  
27 Eschelon Telecom of Arizona, Inc., McLeodUSA Telecommunications Services, L.L.C., Level 3 Communications,  
28 LLC, WilTel Communications, LLC, Time Warner Cable Information Services (Arizona), LLC, Neutral Tandem-  
Arizona, LLC, Mountain Telecommunications of Arizona, Inc., Frontier Communications of the Southwest Inc.,  
Global Crossing Telecommunications, Inc., Table Top Telephone Company, Inc., PNG Telecommunications, Inc.,  
MCImetro Access Transmission Services, L.L.C., Copper Valley Telephone, Inc., Southwestern Telephone Company,  
Gila Local Exchange Carrier, Mitel NetSolutions, Inc., Valley Telephone Cooperative Inc., IntelPeer, Inc.,  
Metropolitan Telecommunications of Arizona, Inc., BullsEye Telecom, Inc.

1 cooperatives that would be reclassified as Class D utilities if Staff's proposed revenue thresholds  
2 are adopted by the Commission.

3 15. In addition, Class A and B electric and gas utilities must file an annual conservation  
4 plan with the Commission pursuant to A.A.C. R14-2-213 and A.A.C. R14-2-313 *et seq.* Alliant  
5 Gas' Page-area propane distribution system and Dixie-Escalante Rural Electric Association, Inc.  
6 would no longer have to file an annual conservation plan if Staff's proposed revenue thresholds are  
7 adopted by the Commission.

#### 8 Rate Case Filing, Accounting and Time Clock Requirements

9 16. The filing requirements for submitting and the time requirements for processing  
10 rate cases differ for the various classes of utilities. The schedules and information required under  
11 the various filing requirements is contained in A.A.C. R14-2-103B.1 and attached as Attachment  
12 1. The filing requirements for Class E utilities are less extensive and are set forth in A.A.C. R14-  
13 2-103B.2.

14 17. Additionally, Class E utilities are not required by Commission rules, although they  
15 may be required by Commission Order, to keep their accounts and records in accordance with  
16 applicable Federal Energy Regulatory Commission ("FERC"), National Association for  
17 Regulatory Utility Commissioners ("NARUC") and Federal Communications Commission  
18 ("FCC") accounts. *See* A.A.C. 14-2-212(G)(2), -312(G)(2), -411(D)(2), -510(G)(2), -610(D)(2).

19 18. In processing rate filings, A.A.C. R14-2-103B.11 establishes time deadlines for the  
20 Commission, its Staff and Hearing division as follows:

<u>Requirement after rate application found sufficient:</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>	<u>Class E</u>
1. Staff must file its Staff Report and/or testimony within . . .	180 days	180 days	135 days	75 days	60 days
2. Commission must issue a final order within	360 days	360 days	270 days	180 days	120 days
3. Hearing division must issue a recommended order before the last regularly scheduled open meeting consistent with the Commission's deadline to issue a final order by at least . . .	20 days	10 days	10 days	10 days	10 days

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26 19. If the Staff proposed revenue thresholds are adopted by the Commission, based on  
27 the 2012 annual reports, the number of Class A utilities will drop from approximately 61 to 34, the  
28 number of Class B utilities will drop from approximately 60 to 20, the number of Class C utilities

1 will drop from approximately 63 to 42, the number of Class D utilities will drop from  
2 approximately 114 to 80, and the number of Class E utilities will increase from approximately 197  
3 to 319. In other words, more than half of the utilities under the Commission's jurisdiction would  
4 be Class E, and the Commission would be required to process their rate cases within 120 days.

5 Eligibility for Short Form Rate Case Application and the Necessity for a Hearing

6 20. Matthew Rowell raises a number of concerns regarding how the new classifications  
7 would interplay with use of the short form rate case application. As Mr. Rowell notes, the short  
8 form application is a matter of policy, not rule. Currently, Class D and E companies have the  
9 option to file using a short form application and their cases are usually processed without a  
10 hearing. The short form application is not a requirement; Class D and E companies can choose to  
11 file either the short or long form application. Thus, if a particular aspect of filing the short form  
12 would be considered overly burdensome, the Class D or E company has the option to file the long  
13 form application. Adjusting the thresholds as contemplated in this rulemaking would in certain  
14 cases expand the filing options for companies, but in no case would a company's form options be  
15 reduced.

16 21. At the present time, Staff envisions Class D and E companies continuing to have  
17 the option to file a rate case using a short form application, but notes that as a matter of policy  
18 Staff will have the flexibility to limit eligibility to the short form if problems arise in the future.

19 **Administrative Procedure Act Process**

20 22. Staff has recommended that the Commission direct Staff to file, by April 18, 2014,  
21 with the office of the Secretary of State, for publication in the Arizona Administrative Register no  
22 later than May 9, 2014, (1) a Notice of Rulemaking Docket Opening and (2) a Notice of proposed  
23 Rulemaking.

24 23. Based on consultation with the Hearing Division, Staff has further recommended  
25 that the Commission direct the Hearing Division to hold oral proceedings to receive public  
26 comment on the Notice of Proposed Rulemaking on June 12, 2014, at 1:00 p.m. or as soon as  
27 practicable thereafter, in Hearing Room No. 1 at the Commission's offices in Phoenix, Arizona  
28

1 and on June 9, 2014, at 1:00 p.m. or as soon as practicable thereafter, in Room 222 at the  
2 Commission's offices in Tucson, Arizona.

3 24. Staff has further recommended that interested parties be requested to provide  
4 comments concerning the Notice of proposed Rulemaking by filing written comments with the  
5 Commission's Docket Control by June 13, 2014, and be permitted to provide oral comments at the  
6 proceedings to be held on June 9<sup>th</sup> and June 12<sup>th</sup>.

7 25. Staff has further recommended that the Commission establish additional procedural  
8 deadlines and requirements as may be necessary consistent with the Administrative Procedures Act  
9 and prior Commission rulemaking procedures.

10 CONCLUSIONS OF LAW

11 1. Pursuant to Article XV of the Arizona Constitution and A.R.S. Title 40 generally,  
12 the Commission has jurisdiction over the matters raised herein.

13 2. It is in the public interest to adopt Staff's recommendations.

14 ORDER

15 IT IS THEREFORE ORDERED that Staff file, by April 18, 2014, with the office of the  
16 Secretary of State, for publication in the Arizona Administrative Register no later than May 9,  
17 2014, (1) a Notice of Rulemaking Docket Opening and (2) a Notice of proposed Rulemaking.

18 IT IS FURTHER ORDERED that the Hearing Division hold oral proceedings to receive  
19 public comment on the Notice of Proposed Rulemaking on June 12, 2014, at 1:00 p.m. or as soon  
20 as practicable thereafter, in Hearing Room No. 1 at the Commission's offices in Phoenix, Arizona  
21 and on June 9, 2014, at 1:00 p.m. or as soon as practicable thereafter, in Room 222 at the  
22 Commission's offices in Tucson, Arizona.

23 IT IS FURTHER ORDERED that interested parties be requested to provide comments  
24 concerning the Notice of proposed Rulemaking by filing written comments with the Commission's  
25 Docket Control by June 13, 2014, and be permitted to provide oral comments at the proceedings to  
26 be held on June 9<sup>th</sup> and June 12<sup>th</sup>.

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IT IS FURTHER ORDERED that additional procedural deadlines and requirements be established as may be necessary consistent with the Administrative Procedures Act and prior Commission rulemaking procedures.

**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 \_\_\_\_\_, 2014.

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

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

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

SMO:LJL:red/BH

1 SERVICE LIST FOR:  
2 DOCKET NO. RU-00000A-13-0294

3 A. Petersen Water Company, Inc.  
4 PO Box 364  
5 Overgaard, AZ 85933

Appaloosa Water Company  
PO Box 3150  
Chino Valley, AZ 86323

6 Abra Water Company, Inc.  
7 PO Box 515  
8 Paulden, AZ 86334

Arivaca Townsite Cooperative Water  
Company, Inc.  
PO Box 398  
Arivaca, AZ 85601

9 ACME Water LLC  
10 365 W. Coronado Rd., Ste. 200  
11 Phoenix, AZ 85004-1560

Arizona Water Company  
PO Box 29006  
Phoenix, AZ 85038-9006

12 Adaman Mutual Water Company  
13 16251 W. Glendale Ave.  
14 Litchfield Park, AZ 85340

Arizona Windsong Realty, Inc.  
PO Box 261  
Sanders, AZ 86512

15 Aguila Water Services, Inc.  
16 PO Box 1086  
17 Sun City, AZ 85372

Arroyo Water Company, Inc.  
299 N. Snider Way, Ste. B  
Payson, AZ 85541-670

18 Ajo Improvement Company  
19 PO Drawer 9  
20 Ajo, AZ 85321

Ash Fork Development Association, Inc.  
PO Box 293  
Ash Fork, AZ 86320

21 American Realty & Mortgage Co., Inc.  
22 dba Hacienda Acres Water Systems  
23 c/o Global Water  
24 21410 N. 19th Ave., Ste. 201  
25 Phoenix, AZ 85027

Ashcreek Water Company  
PO Box 8258  
Thatcher, AZ 85552

26 Antelope Lakes Water Company  
27 PO Box 350  
28 Chino Valley, AZ 86323

AVM-2005, LLC  
6263 N. Scottsdale Rd., Ste. 265  
Scottsdale, AZ 85250

Antelope Water Company  
35710 Antelope Dr.  
Wellton, AZ 85356

Avra Water Cooperative, Inc.  
11821 W. Picture Rocks Rd.  
Tucson, AZ 85743

Anway Manville LLC Water Company  
c/o Southwestern Utility Management, Inc.  
PO Box 85160  
Tucson, AZ 85754

Baca Float Water Company  
PO Box 1536  
Tubac, AZ 85646

Bachman Springs Utility Company  
601 E. Fremont St.  
Tombstone, AZ 85638

1	Beardsley Water Company, Inc. c/o First National Management	Bob B. Watkins dba East Slope Water Company
2	PO Box 1020	c/o Southwestern Utility Management, Inc.
3	Apache Junction, AZ 85217-1020	PO Box 85160 Tucson, AZ 85754
4	Beaver Dam Water Company, Inc. PO Box 550	Bonita Creek Land & Homeowner's Association
5	Litchfield, AZ 86432	251 Big Al's Run Payson, AZ 85541
6	Beaver Valley Water Company, Inc. PO Box 421	Boynton Canyon Enchantment Homeowners Association
7	Payson, AZ 85547	525 Boynton Canyon Rd. Sedona, AZ 86336
8	Bella Vista Water Company, Inc. 12725 W. Indian School Rd., Ste. D101	Bradshaw Water Company PO Box 12758 Prescott, AZ 86304
9	Avondale, AZ 85392	Brooke Water LLC PO Box 82218 Bakersfield, CA 93380
10	Bellemont Water Co. PO Box 31176	Caballeros Water Company, Inc. 1551 S. Vulture Mine Rd. Wickenburg, AZ 85390
11	Flagstaff, AZ 86003	Cactus-Stellar Limited HCR 2, Box 469 Tucson, AZ 85735
12	Bermuda Water Company 2335 Sanders Rd. Northbrook, IL 60062	Camp Verde Water System, Inc. PO Box 340 Camp Verde, AZ 86322
13	Berneil Water Company PO Box 219 Tempe, AZ 85280-0219	Carter's Water Company 1157 E. Sunset Dr. Casa Grande, AZ 85122-2921
14	Biasi Water Company, Inc. PO Box 518 Beaver Dam, AZ 86432	Casa Grande South Water Company 117 E. 2nd St. Casa Grande, AZ 85122
15	Bidegain Water Company PO Box 538 Kearny, AZ 85137	Casa Grande West Water Company 117 E. 2nd St. Casa Grande, AZ 85122
16	Big Park Water Company 45 Castle Rock Rd., Ste. 4 Sedona, AZ 86351	
17	BN Leasing Corporation dba Aubrey Water Company PO Box 961050 Ft. Worth, TX 76161	
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1 Cayetano, Inc. dba Lakewood Water  
Company  
2 PO Box 14858  
3 Tucson, AZ 85732  
4 C-D Oasis Water Company  
1665 10th St.  
5 Douglas, AZ 85607  
6 Cedar Grove Water, Inc.  
PO Box 364  
7 Overgaard, AZ 85933  
8 Cerbat Water Company  
9 7313 E. Concho Dr., Ste. B  
Kingman, AZ 86401  
10 Chaparral City Water Company  
11 12021 N. Panorama Dr.  
12 Fountain Hills, AZ 85268  
13 Chaparral Water Company  
2601 W. Dunlop, Ste. 10  
14 Phoenix, AZ 85021  
15 Chas I. Creed dba Hunt Valley Water  
16 Company  
303 W. Stella Lane  
17 Phoenix, AZ 85013-1318  
18 Chino Meadows II Water Company  
19 PO Box 350  
Chino Valley, AZ 86323  
20 Cibola Mutual Water Company  
21 RR2, Box 77  
Cibola, AZ 85328  
22 Cienega Water Company, Inc.  
23 31806 Cienega Springs Rd  
24 Parker, AZ 85344  
25 Circle City Water Co., LLC  
PO Box 82218  
26 Bakersfield, CA 93380  
27  
28

Citrus Park Water Co., Inc.  
34720 Mountain Loop Hwy.  
Granite Falls, WA 98252

Clear Springs Utility Company, Inc.  
PO Box 85160  
Tucson, AZ 85754

Clearwater Utilities Company, Inc.  
20441 W. Cheyenne Rd.  
Buckeye, AZ 85326

Cloud Nine Water Company, Inc.  
96 Bel Aire Place, Ste. 140  
Sierra Vista, AZ 85635

Coldwater Canyon Water Company  
PO Box 637  
Black Canyon City, AZ 85324

Community Water Company of Green Valley  
1501 S. La Canada  
Green Valley, AZ 85622-1600

Cordes Lakes Water Company  
PO Box 219  
Tempe, AZ 85280-0219

CP Water Company, Inc.  
c/o Global Water  
21410 N. 19th Ave., Ste. 201  
Phoenix, AZ 85027

Crown King Water Company, Inc.  
4198 W. Park View Lane  
Glendale, AZ 85310

Dairyland Water Cooperative  
PO Box 6130  
Chandler, AZ 85246-7997

Dateland Public Service Co., Inc.  
PO Box 3011  
Dateland, AZ 85333

Dateland Water LLC  
3412 W. 2nd St.  
Anacortes, WA 98221

1	Desert Valencia Water Company, Inc. 2000 Forest Hills Rd. Prescott, AZ 86303	El Prado Water Company, Inc. 4743 E. 30th Place Yuma, AZ 85365
3	Diversified Water Utilities, Inc. 4700 E. Thomas Rd., Ste. 203 Phoenix, AZ 85018	Empirita Water Company, Inc. 2850 E. Skyline Dr., Ste. 100 Tucson, AZ 85718
6	Donald Steven McAdams dba McAdams Water Company 10434 230th St. Delta, IA 52550-8545	EPCOR Water Arizona, Inc. 2355 W. Pinnacle Peak Rd., Ste. 300 Phoenix, AZ 85027
9	Doney Park Water 5290 E. Northgate Loop Flagstaff, AZ 86004	Equity Lifestyle Properties, Inc. dba The Sedona Venture Water Company 2 N. Riverside Plaza, Ste. 800 Chicago, IL 60606
11	Double Diamond Utilities, Inc. c/o Michael W. Patten One Arizona Center 400 E. Van Buren St., Ste. 800 Phoenix, AZ 85004	F. Wayne Thompson and Dorothy Thompson dba West Village Water Co. c/o Allen Ginsberg 1120 W. University Ave., Ste. 200 Flagstaff, AZ 86001
14	Double R Water Distributors, Inc. 500 Lake Havasu Ave. N., Ste. C100 Lake Havasu City, AZ 86403	Far West Water & Sewer, Inc. 13157 E. 44th St. Yuma, AZ 85367
17	Dragoon Water Company PO Box 85160 Tucson, AZ 85754	Farmers Water Company PO Box 7 Sahuarita, AZ 85629
19	DS Water Company PO Box 786 Desert Springs, AZ 86432	Fisher's Landing Water and Sewer Works, LLC PO Box 72188 Yuma, AZ 85365
21	Eagletail Water Company, LC PO Box 157 Tonopah, AZ 85354	Flagstaff Ranch Water Company, Inc. PO Box 10775 Phoenix, AZ 85064
24	Eden Water Company, Inc. 9488 N. Hot Springs Rd. Eden, AZ 85535	Forest Highlands Water Company 2425 William Palmer Flagstaff, AZ 86001
26	Ehrenberg Improvement Association PO Box 50 Ehrenberg, AZ 85334-0050	Fort Mojave Tribal Utilities Authority Attn: Virginia Tasker, Accountant PO Box 5559 Mohave Valley, AZ 86446
28		

1	Francesca Water Company, Inc. PO Box 85160 Tucson, AZ 85754	Granite Dells Water Company 3025 N. State Route 89 Prescott, AZ 86301
3	Francisco Grande Utility Company 26000 Gila Bend Highway Casa Grande, AZ 85222	Granite Mountain Water Company PO Box 350 Chino Valley, AZ 86323
6	Gadsden Water Company, Inc. PO Box 519 Somerton, AZ 85350	Granite Oaks Water Users Association, Inc. PO Box 4947 Chino Valley, AZ 86323
8	Global Water - Picacho Cove Water Company, Inc. c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027	Great Prairie Oasis, LLC dba Sunland Water Company 7502 E. Hazelwood St. Scottsdale, AZ 85251
11	Global Water - Santa Cruz Water Company c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027	Green Acres Water Company 4743 E. 30th Place Yuma, AZ 85365
14	Golden Corridor Water Company c/o Arizona Water Company 3850 N. Black Canyon Highway Phoenix, AZ 85015	Greenehaven Water Company, Inc. PO Box 5122 Greenehaven, AZ 86040-5122
17	Golden Shores Water Company, Inc. PO Box 37 Topock, AZ 86436	Groom Creek Water User's Association PO Box 3897 Prescott, AZ 86302
19	Goodman Water Company 6340 N. Campbell Ave., Ste. 278 Tucson, AZ 85718	Halcyon Acres Annex #2 Water Company, Inc. PO Box 85160 Tucson, AZ 85754
22	Graham County Utilities, Inc. PO Drawer B Pima, AZ 85543	Halcyon Acres Water Users Association, Inc. PO Box 18448 Tucson, AZ 85731-8448
24	Grand Canyon Caverns and Inn, LLC PO Box 180 Peach Springs, AZ 86434	Harrisbug Utility Company, Inc. PO Box 905 Salome, AZ 85348
26	Grandview Water Company, Inc. 11632 S. 194th Dr. Buckeye, AZ 85326	Heart Cab Co., Inc. dba Sulger Water Company, #2 2611 N. Calle Seis Huachuca City, AZ 85616
28		

1	High County Pines Water Company, Inc. 6033 N. 4th Place	Juniper Wells Water Company 300 N. Lynx Creek Rd.
2	Phoenix, AZ 85012	Prescott, AZ 86303-6828
3	Hillcrest Water Company	Junipine Community Property Owners
4	915 E. Bethany Home Rd.	Association
5	Phoenix, AZ 85014	8351 N. Hwy 89A
6	Holiday Enterprises Incorporated	Sedona, AZ 86336
7	dba Holiday Water Company	Kacy J. Parker dba Jake's Corner Water
8	PO Box 309	System
9	Tombstone, AZ 85638	1400 N. Beeline Hwy
10	Hopeville Water Company, Inc.	Payson, AZ 85541-3103
11	1415 S. Palo Verde Rd.	Kacy Parker dba Arroyo Water Co.
12	Buckeye, AZ 85236	1400 N. Beeline Hwy
13	Humboldt Water Systems, Inc.	Payson, AZ 85541-3103
14	PO Box 10593	Katherine Resort Water Company
15	Sedona, AZ 86339	6126 Chrismark Ave.
16	ICR Water Users Association, Inc.	San Diego, AZ 92120
17	PO Box 2344	Kohl's Ranch Water Company
18	Prescott, AZ 86302-2344	PO Box 206
19	J. D. Campbell dba West End Water Co.	Payson, AZ 85547
20	9098 W. Pinnacle Peak Rd.	Kraus Investment LC dba Shangri-La
21	Peoria, AZ 85383	Ranch/Waterworks
22	Jackson Springs Estates Home and Property	44444 N. Shangri-La Lane
23	Owners Association	New River, AZ 85087
24	6139 E. Hermosa Vista Dr.	Kyllo Development Corp.
25	Mesa, AZ 85215	dba Bradshaw Mountainview Water
26	Janice E. Worden and Lawrence A. Worden	Company
27	dba Worden Water Company	PO Box 10593
28	15150 W. Ajo Way, Ste. 568	Sedona, AZ 86339
	Tucson, AZ 85735	La Casita Water Company, Inc.
	Johnson Utilities, LLC	PO Box 13208
	5230 E. Shea Blvd., Ste. 200	Tucson, AZ 85732
	Scottsdale, AZ 85254	Lago Del Oro Water Company
	Joshua Valley Utility Company	9532 E. Riggs Rd.
	5219 N. Casa Blanca Dr., Ste. 55	Sun Lakes, AZ 85248
	Paradise Valley, AZ 85253	Lagoon Estates Water Company, Inc.
		2600 N. 44th St., Ste. 203
		Phoenix, AZ 85008

1	Lake Pleasant Water Company PO Box 245 Cave Creek, AZ 85327	McNeal Water Company PO Box 12776 Ft. Huachuca, AZ 85670-2776
3	Lake Verde Water Company, Inc. 738 S. Parks Dr. Camp Verde, AZ 86322	Meadow Water Company PO Box 3937 Prescott, AZ 86302-3937
6	Las Quintas Serenas Water Company PO Box 68 Sahuarita, AZ 85629	Mescal Lakes Water Systems, Inc. PO Box 85160 Tucson, AZ 85754
8	Lazy C Water Service PO Box 1 Tucson, AZ 85702	Michael's Ranch Water Users' Association 1 Michael Ranch Dr. Sedona, AZ 86336
10	Litchfield Park Services Company 12725 W. Indian School Rd., Ste. D101 Avondale, AZ 85392	Mirabell Water Company, Inc. PO Box 85160 Tucson, AZ 85754
12	Little Park Water Company 45 Castle Rock Rd., Ste. 4 Sedona, AZ 86351	Mohawk Utility Company 36140 Antelope Dr. Wellton, AZ 85356
15	Livco Water Company PO Box 659 Concho, AZ 85924	Monte Vista Water Co., L.L.C. 4762 N. Rustler Place Douglas, AZ 85607
17	Loma Estates Water Co., LLC 11620 Bella Sierra Trail Prescott, AZ 86305	Montezuma Rimrock Water Company, LLC 3031 E. Beaver Creek Rd. Rimrock, AZ 86335
19	Lord Arizona Water Systems, Inc. PO Box 3048 Show Low, AZ 85901	Mormon Lake Water Co. PO Box 29041 Phoenix, AZ 85038
22	Los Cerros Water Company, Inc. 4003 N. Flowing Wells Rd., Ste. 111 Tucson, AZ 85705	Morristown Water Company PO Box 156 Morristown, AZ 85342
24	Lucky Hills Water Company PO Box 309 Tombstone, AZ 85638-0309	Mountain Dell Water, Inc. 1492 W. Palmer Ave. Flagstaff, AZ 86001
26	Lyn Lee Water Company 6101 N. Camino De La Tierra Tucson, AZ 85741	Mountain Glen Water Service, Inc. PO Box 4230 Show Low, AZ 85902

1	Mt. Tipton Water Co., Inc. PO Box 38	Parker Lakeview Estates Homeowners Association, Inc. HC1 Box 474 Elgin, AZ 85611
2	Dolan Springs, AZ 86441	
3	Naco Water Company, LLC	
4	PO Box 85160	Payson Water Co., Inc. 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230
5	Tucson, AZ 85754	
6	Narvol D. Bales dba Sunizona Water Company	Peeples Valley Water Company PO Box 88006 Phoenix, AZ 85080
7	5416 E. Hwy 181	
8	Pearce, AZ 85625	
9	Navajo Water Co., Inc.	Perkins Mountain Water Company 2215 Hualapai Mountain Rd., Ste. H Kingman, AZ 86401
10	7581 E. Academy Blvd., Ste. 229 Denver, CO 80230	
11	New River Utility Company, Inc. 7939 W. Deer Valley Rd.	Picacho Peak Water Company 28784 Stonehenge Dr. Chesterfield, MI 48047
12	Peoria, AZ 85382	
13	Northern Sunrise Water Company 12725 W. Indian School Rd., Ste. D101	Picacho Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
14	Avondale, AZ 85392	
15	Oak Creek Public Service, LLC	Picacho Water Improvement Corporation 6240 E. Monitor Picacho, AZ 85141
16	PO Box 103	
17	Cornville, AZ 86325	
18	Oak Creek Utility Corporation PO Box 1020	Pima Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
19	Apache Junction, AZ 85117-4039	
20	Oak Creek Water Co., No. 1 90 Oak Creek Blvd.	Pine Valley Water Company 480 Raintree Rd. Sedona, AZ 86351
21	Sedona, AZ 86336	
22	Oatman Water Company, L.L.C. 9184 N. 81st St.	Pinecrest Water Company, Inc. PO Box 97 Nutrioso, AZ 85932
23	Scottsdale, AZ 85258	
24	Orange Grove Water Company PO Box 889	Ponderosa Utility Corporation 949 Osage St. Flagstaff, AZ 86001
25	Yuma, AZ 85366	
26	Park Water Company, Inc. PO Box 85160	Pueblo Del Sol Water Company 4226 Avenida Cochise, Ste. 13 Sierra Vista, AZ 85635
27	Tucson, AZ 85754	
28		

1	Puesta Del Sol Water Company 3626 Liese Dr. Prescott, AZ 86303-5733	Rillito Water Users Association PO Box 668 Rillito, AZ 85646
3	Q Mountain Mobile Home Park PO Box 4930 Quartzsite, AZ 85359	Rio Verde Utilities, Inc. 25609 N. Danny Lane Rio Verde, AZ 85263
6	Q Mountain Water, Inc. 1334 S. 5th Ave. Yuma, AZ 85364	Roosevelt Lake Resort, Inc. PO Box 695 Roosevelt, AZ 85445
8	Quail Creek Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248	Rose Valley Water Company, Inc. PO Box 1444 Green Valley, AZ 85622-1444
10	Rainbow Parks, Inc. dba Escapees at North Ranch 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230	Saguaro Water Company PO Box 14858 Tucson, AZ 85732
13	Rancheros Bonitos Water Co., L.L.C. 4743 E. 30th Place Yuma, AZ 85365	Sahuarita Water Company LLC 4549 E. Fort Lowell Rd. Tucson, AZ 85712
15	Rancho Del Conejo Community Water Co- op, Inc. 13130 W. Rudasill Rd. Tucson, AZ 85743	Sandario Water Company, Inc. PO Box 85160 Tucson, AZ 85754
18	Ray Water Company, Inc. 414 N. Court Ave. Tucson, AZ 85701	Santa Rosa Water Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
20	Red Rock Utilities, LLC 2200 E. River Rd., Ste. 115 Tucson, AZ 85718	Seven Canyons Water Company c/o Avion Holdings, LLC 15290 N. 78th Way, Ste. B-204 Scottsdale, AZ 85260
23	Ridgeline Water Company, L.L.C. 6141 N. Pomona Rd. Tucson, AZ 85704-1045	Shepard Water Company 10430 N. Martinez Lake Rd. Yuma, AZ 85365
25	Ridgeview Utility Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248	Sherman Pines Water Co. 1203 E. Pine Ridge Dr. Prescott, AZ 86303-5940
27		Sitgreaves Water Company PO Box 3048 Show Low, AZ 85902
28		

1	Sonoita Valley Water Company PO Box 85160 Tucson, AZ 85754	Sun Valley Farms Unit VI Water Co., Inc. 3698 E. Hashknife Draw Rd. Santan Valley, AZ 85140
3	South Rainbow Valley Water Coop. 27205 S. 170th Ave. Buckeye, AZ 85326-4614	Sunrise Utilities, L.L.C. 2960 S. Scenic Blvd. Littlefield, AZ 86432
6	Southern Sunrise Water Company 12725 W. Indian School Rd., Ste. D101 Avondale, AZ 85392	Sunrise Vistas Utilities Company PO Box 8555 Ft. Mohave, AZ 86427
8	Southland Utilities Company, Inc. PO Box 85160 Tucson, AZ 85754	Sunrise Water Company 9098 W. Pinnacle Peak Rd. Peoria, AZ 85383
10	Southwestern Farm and Cattle Company 48 N. Tucson Blvd., Ste. 100 Tucson, AZ 85716-4756	Tacna Water Management Company 4743 E. 30th Place Yuma, AZ 85365
13	Spanish Trail Water Company 2200 E. River Rd., Ste. 115 Tucson, AZ 85718	Tall Pines Estates Water & Improvement Association, Inc. HC 31 Box 25 Mormon Lake, AZ 86038
15	Spring Branch Water Company, Inc. 1223 S. Clearview Ave., Ste. 103 Mesa, AZ 85209	The Morenci Water and Electric Company PO Box 68 Morenci, AZ 85540
17	Starlight Water Company, Inc. PO Box 85160 Tucson, AZ 85754	Thim Utility Co. PO Box 85160 Tucson, AZ 85754
20	Sterling Water Company 12438 N. Saguaro Blvd., Ste. 114 Fountain Hills, AZ 85268	Thim Water Corporation PO Box 85160 Tucson, AZ 85754
22	Stoneman Lake Water Company, Inc. PO Box 10061 Sedona, AZ 86339	Tierra Buena Water Company, Inc. 12540 W. Bethany Home Rd. Litchfield Park, AZ 85340
24	Strawberry Water Company HC 1 Box 702 Strawberry, AZ 85544	Tierra Linda Water Company, Inc. PO Box 14858 Tucson, AZ 85732
26	Sun Leisure Estates Utilities Company, Inc. PO Box 1074 Yuma, AZ 85366	Tierra Mesa Estates Water Co. 4743 E. 30th Place Yuma, AZ 85365

1	Tonto Basin Water Co., Inc. 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230	Vail Water Company, Inc. 1010 N. Finance Center Dr., Ste. 200 Tucson, AZ 85710
3	Tonto Creek Water Company, LLC 4486 E. Ford Ave. Gilbert, AZ 85234	Valencia Water Company, Inc. c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027
6	Tonto Village Water Company, Inc. 173 S. Blackfoot Rd. Payson, AZ 85541	Valle Verde Water Company PO Box 85160 Tucson, AZ 85754
8	Tortolita Water Co., Inc. 3573 E. Sunrise Dr., Ste. 133 Tucson, AZ 85718	Valley Pioneer's Water Company, Inc. 5998 W. Chino Dr. Golden Valley, AZ 86413
10	Truxton Canyon Water Company, Inc. 7313 E. Concho Dr., Ste. B Kingman, AZ 86401	Valley Utilities Water Co., Inc. 6808 N. Dysart Rd., Ste. 112 Glendale, AZ 85307
13	Tubac Water Company, Inc. 1444 Wazee St. Ste. 350 Denver, CO 80202-1386	Valley View Water Company PO Box 12490 Scottsdale, AZ 85267-2490
15	Turner Ranches Water & Sanitation Company PO Box 1020 Apache Junction, AZ 85217-1020	Verde Lakes Water Company 2867 S. Verde Lakes Dr., Ste. B Camp Verde, AZ 86322
18	Tusayan Water Development Association, Inc. PO Box 520 Grand Canyon, AZ 86023	Verde Lee Water Co., Inc. PO Box 1322 Clifton, AZ 85533
21	Twin Hawks Utility, Inc. PO Box 70022 Tucson, AZ 85737	Vernon Valley Water Co., Inc. PO Box 364 Overgaard, AZ 85933
23	Utility Source, LLC 20525 E. Chandler Heights Rd. Queen Creek, AZ 85142-9500	Virgin Mountain Utilities Company, Inc. PO Box 668 Beaver Dam, AZ 86432
25	Utility Systems, LLC 173 S. Blackfoot Rd. Payson, AZ 85541	Viva Development Corporation PO Box 12863 Tucson, AZ 85732

1	Voyager at White Mountain Lakes Water Company, Inc.	Wickenburg Ranch West, LLC PO Box 16460 Phoenix, AZ 85011
2	1993 Juniper Ridge Resort	
3	Show Low, AZ 85901-9514	
4	Voyager Water Company 8701 S. Kolb Rd.	William F. Lesko dba Heckthorn Water Company 4400 E. Button Lane Flagstaff, AZ 86001
5	Tucson, AZ 85756	
6	Walden Meadows Community Co-Op 9325 Donegal Dr., Ste. A	Willow Lakes Property Owners Association, Inc. PO Box 1179 Benson, AZ 85602
7	Wilhoit, AZ 86332	
8	Walnut Creek Water Company, Inc. 119 E. Andy Devine Ave.	Willow Springs Utilities, LLC 3275 W. Ina Rd., Ste. 275 Tucson, AZ 85741-2338
9	Kingman, AZ 86401	
10	WATCO, Inc. PO Box 364	Willow Valley Water Co., Inc. c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027
11	Overgaard, AZ 85933	
12	Water Utility of Greater Tonopah, Inc. c/o Global Water	Winchester Water Company, Inc. 7925 N. Oracle Rd., Ste. A202 Tucson, AZ 85704
13	21410 N. 19th Ave., Ste. 201	
14	Phoenix, AZ 85027	
15	Water Utility of Northern Scottsdale, Inc. c/o Global Water	Woodruff Water Company, Inc. 17207 N. Perimeter Dr., Ste. 200 Scottsdale, AZ 85255
16	21410 N. 19th Ave., Ste. 201	
17	Phoenix, AZ 85027	
18	Wayward Wind's 5416 E. Hwy 181	Woody's Enterprises, Ltd. dba Ho-Tye Water Company 11632 S. 194th Dr. Buckeye, AZ 85326
19	Pearce, AZ 85625	
20	White Hills Water Company, Inc. PO Box 30626	Yarnell Water Improvement Association PO Box 727 Yarnell, AZ 85362
21	Mesa, AZ 85275	
22	White Horse Ranch Owners Association, Inc. c/o HOAMCO	Yucca Water Association, Inc. PO Box 575 Yucca, AZ 86438
23	PO Box 10000	
24	Prescott, AZ 86304	
25	White Mountain Water Company PO Box 24204	Black Mountain Sewer Corporation 12725 W. Indian School Rd., Ste. D101 Avondale, AZ 85392
26	Tempe, AZ 85285	
27		
28		

1	Coronado Utilities, Inc. 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230	Pima Utility Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
3	Entrada Del Oro Sewer Company 12725 W. Indian School Rd., Ste. D101 Avondale, AZ 85392	Pine Meadows Utilities, LLC 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230
6	Global Water - Palo Verde Utilities Company, Inc. c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027	Litchfield Park Service Company 12725 W. Indian School Rd., Ste. D101 Avondale, AZ 85392
9	Global Water - Picacho Cove Utilities Company c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027	Livco Sewer Company PO Box 659 Concho, AZ 85924
13	Gold Canyon Sewer Company 12725 W. Indian School Rd., Ste. D101 Avondale, AZ 85392	Martinez Lake Sewer Company 10430 N. Martinez Lake Rd. Yuma, AZ 85365
15	Hassayampa Utility Company, Inc. c/o Global Water 21410 N. 19th Ave., Ste. 201 Phoenix, AZ 85027	Mountain Pass Utility Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
18	Kings Ranch Unit 2 Domestic Wastewater Improvement District c/o Virginia Gray, Chairperson PO Box 1555 Black Canyon City, AZ 85324	Sacramento Utilities, LLC PO Box 132 Kirkland, AZ 86332
21	Lake Pleasant Sewer Company PO Box 245 Cave Creek, AZ 8532	Saddlebrooke Utility Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
24	Perkins Mountain Utility Company 2215 Hualapai Mountain Rd., Ste. H Kingman, AZ 86401	Santa Rosa Utility Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248
26	Picacho Sewer Company 9532 E. Riggs Rd. Sun Lakes, AZ 85248	Seven Canyons Water Treatment Company c/o Avion Holdings, LLC 15290 N. 78th Way, Ste. B-204 Scottsdale, AZ 85260
27		Sweetwater Creek Utilities, Inc. 4730 E. 30th Place Yuma, AZ 85365
28		The Links at Coyote Wash Utilities, LLC 7581 E. Academy Blvd., Ste. 229 Denver, CO 80230

1	Verde Santa Fe Wastewater Company, Inc. 7581 E. Academy Blvd., Ste. 229	Southwest Transmission Cooperative, Inc. PO Box 2195 Benson, AZ 85602
2	Denver, CO 80230	
3	Wickenburg Ranch Wastewater, LLC	Sulphur Springs Valley Electric Cooperative, Inc.
4	PO Box 16460	350 N. Haskell Ave.
5	Phoenix, AZ 85011	Willcox, AZ 85643
6	Arizona Electric Power Cooperative, Inc.	Trico Electric Cooperative, Inc.
7	PO Box 670	PO Box 930
8	Benson, AZ 85602	Marana, AZ 85653-0930
9	Arizona Public Service Company	Tucson Electric Power Company
10	PO Box 53999 Station 9708	PO Box 711, Mailstop HQE910
11	Phoenix, AZ 85072-3999	Tucson, AZ 85702
12	Columbus Electric Cooperative, Inc.	UNS Electric, Inc.
13	PO Box 631	PO Box 711, Mailstop HQE910
14	Deming, NM 88031	Tucson, AZ 85702
15	Dixie-Escalante Rural Electric Association, Inc.	Alliant Gas, LLC
16	71 E. Hwy 56	200 W. Longhorn Rd.
17	Beryl, UT 84714	Payson, AZ 85541
18	Duncan Valley Electric Cooperative, Inc.	Copper Market, Inc.
19	PO Box 440	PO Box 245
20	Duncan, AZ 85534	Bagdad, AZ 86321
21	Garkane Energy Cooperative, Inc.	Duncan Valley Electric Cooperative's Gas Division
22	PO Box 465	PO Box 440
23	Loa, UT 84747	Duncan, AZ 85534
24	Graham County Electric Cooperative, Inc.	Graham County Utilities, Inc. (Gas Division)
25	PO Drawer B	PO Drawer B
26	Pima, AZ 85543	Pima, AZ 85543
27	Mohave Electric Cooperative, Inc.	Southwest Gas Corporation
28	PO Box 1045	PO Box 98510
	Bullhead City, AZ 86430-1045	Las Vegas, NV 89193-8510
	Navopache Electric Cooperative, Inc.	UNS Gas, Inc.
	1878 W. White Mountain Blvd.	PO Box 711, Mailstop HQE910
	Lakeside, AZ 85929	Tucson, AZ 85702
	Noble Americas Energy Solutions, LLC	
	401 W. A St., Ste. 500	
	San Diego, CA 92101-3017	

1	Harold W. Bullard dba Verde West Irrigation PO Box 744	Inmate Calling Solutions, LLC 2200 Danbury St.
2	Camp Verde, AZ 86322	San Antonio, TX 78217
3	Turner Ranches Water & Sanitation Company	Interstate Telecommunications, Inc. 1385 Weber Industrial Dr.
4	PO Box 1020	Cumming, GA 30041
5	Apache Junction, AZ 85217-1020	Kevin Knutson dba Cryptic Communications 10807 N. Sundown Dr.
6	Ashline Group	Scottsdale, AZ 85260
7	14231 N. 51st Dr.	Metro Vending of Arizona, Co.
8	Glendale, AZ 85306	PO Box 28237
9	Bill Bradford dba Bradford Communications	Tempe, AZ 85285
10	PO Box 702	Pay Tel Communications, Inc. 4230 Beechwood Dr.
11	Pearce, AZ 85625	Greensboro, NC 27410
12	Coin Phone Management Company 1846 Cargo Ct.	Public Communications Services, Inc. Attn: Susan Cockerham
13	Louisville, KY 40299	12021 Sunset Hills Rd., Ste. 100
14	Commercial Pay Phones, LLC 8510 NW 56th St.	Reston, AZ 20190
15	Miami, FL 33166	Radical System Solutions, Inc. 8018 E. Santa Ana Canyon Rd., Ste. 100#163
16	DSI-ITI, LLC	Anaheim,, CA 92808-1102
17	Attn: Susan Cockerham 12021 Sunset Hills Rd., Ste. 100	R. Scott De Long dba DeLong Industries Group, Inc. 232 Avenida Fabricante
18	Reston, AZ 20190	San Clemente, CA 92672
19	Embarq Payphone Services, Inc. 100 CenturyLink Dr., MS: 1NW702	Securus Technologies, Inc. 14651 Dallas Pkwy., Ste. 600
20	Monroe, LA 71203	Dallas, TX 72254
21	FSH Communications, LLC 115 S. LaSalle, Ste. 2600	Todd Brooke dba Universal Telecom 10105 E. Via Linda, Ste. 103-244
22	Chicago, IL 60603	Scottsdale, AZ 85258
23	Global Tel*Link Corporation Attn: Susan Cockerham	Value-Added Communications, Inc. Attn: Susan Cockerham
24	12021 Sunset Hills Rd., Ste. 100	12021 Sunset Hills Rd., Ste. 100
25	Reston, AZ 20190	Reston, AZ 20190
26	IMC/Information Management Consultants 1630 E. Briarwood Terrace	
27	Phoenix, AZ 85048	
28		

1	WiMacTel, Inc. 2225 E. Bayshore Rd., Ste. 200	2	Airespring, Inc. 6060 Sepulveda Blvd., Ste. 220 Van Nuys, CA 91411
2	Palo Alto, CA 94303	3	Airnex Communications, Inc.
3	1-800 Collect, Inc.	4	5000 Hopyard Rd., Ste. 240
4	c/o Lance J.M. Steinhart	5	Pleasanton, CA 94588
5	1725 Windward Concourse, Ste. 150	6	Alliance Global Networks, LLC
6	Alpharetta, GA 30005	7	1221 Post Rd. E.
7	800 Response Information Services LLC	8	Westport, CT 06880
8	Telecom Plaza	9	Alliance Group Services, Inc.
9	200 Church St	10	1221 Post Rd. E.
10	Burlington, VT 05401	11	Westport, CT 06880
11	ABS-CBN Telecom North America, Incorporated	12	America Net, LLC
12	150 Shoreline Dr.	13	3580 Wilshire Blvd., 17 <sup>th</sup> Floor
13	Redwood City, CA 94065	14	Los Angeles, CA 90010
14	Access One, Inc.	15	American Telecommunications Systems, Inc.
15	820 W. Jackson Blvd., 6th Floor	16	4450 Belden Village St. NW, Ste. 602
16	Chicago, IL 60607	17	Canton, OH 44718
17	Access Point, Inc.	18	Americatel Corporation
18	1100 Crescent Green, Ste. 109	19	433 E. Las Colinas Blvd., Ste. 500
19	Cary, NC 27518	20	Irving, TX 75039
20	AccessLine Communications Corporation	21	Americom Technologies, Inc. dba Network
21	11201 SE Eighth St., Ste. 200	22	Utilization Services
22	Bellevue, WA 98004	23	PO Box 990-165
23	Accipiter Communications Inc., dba Zona Communications	24	Boston, MA 02199
24	2238 W. Lone Cactus Dr., Ste. 100	25	AmeriVision Communications, Inc. dba
25	Phoenix, AZ 85027	26	Affinity4
26	ACN Communication Services, Inc.	27	999 Waterside Dr., Ste. 1910
27	1000 Progress Place	28	Norfolk, VA 23510
28	Concord, NC 28025-2449		Arizona Telephone Company
	Advantage Telecommunications Corp.		204 N. Indiana St.
	3001 Aloma Ave., Ste. 304		PO Box 88
	Winter Park, FL 32792		Roachdale, IN 46172-0088
	Affinity Network Incorporated dba		AT&T Corp.
	QuantumLink Communications		Attn: Cindy Hardy
	250 Pilot Rd., Ste. 300		One AT&T Way, Rm 3C220G
	Las Vegas, NV 89119		Bedminster, NJ 07921

1	Bandwidth.com CLEC, LLC 900 Main Campus Dr., Ste. 500 Raleigh, NC 27606	BullsEye Telecom, Inc. 25925 Telegraph Rd., Ste. 210 Southfield, MI 48033
3	BCE Nexxia Corporation 160 Elgin St., 19 <sup>th</sup> Floor Ottawa Ontario, Canada K2P 2C4	Business Network Long Distance, Inc. 1400 Sixteenth St., Ste. 400 Denver, CO 80202
6	BCN Telecom, Inc. 550 Hills Dr., Ste. 110, 1 <sup>st</sup> Floor Bedminster, NJ 07921	Business Telecom, Inc. 7037 Old Madison Pike, Ste. 400 Huntsville, AL 35806
8	Bellsouth Long Distance, Inc. 675 W. Peachtree St., Rm 17E21 Atlanta, GA 30308	Cascade Access, LLC PO Box 189 Estacada, OR 97023
10	Better World Telecom, LLC 11951 Freedom Dr., 13 <sup>th</sup> Floor Reston, VA 20190	Central Telecom Long Distance, Inc. 102 S. Tejohn St., 11 <sup>th</sup> Floor Colorado Springs, CO 80903
13	Broadband Dynamics, LLC 8757 E. Via De Commercio, 1 <sup>st</sup> Floor Scottsdale, AZ 85258	Cincinnati Bell Any Distance, Inc. 221 E. Fourth St., Ste. 103-1170 Cincinnati, OH 45202
15	Broadview Networks, Inc. 1018 W. 9 <sup>th</sup> Ave. King of Prussia, PA 19406	Coast International, Inc. 14303 W. 95 <sup>th</sup> St. Lenexa, KS 66215
17	Broadvox-CLEC, LLC 1950 Stemmons Fwy., Ste. 3031 Dallas, TX 75207	Communications Network Billing, Inc. 200 S. Virginia St., 8 <sup>th</sup> Floor Reno, NV 89501
20	Broadwing Communications, LLC 1025 Eldorado Blvd. Broomfield, CO 80021	ComNet (USA), LLC 700 S. Flower St., Ste. 950 Los Angeles, CA 90017
22	BT Communications Sales, LLC 11440 Commerce Park Dr., Ste. 1000 Reston, VA 20191	ComTech21, LLC One Barnes Park S. Wallingford, CT 06492
24	Budget PrePay, Inc. 1325 Barksdale Blvd., Ste. 200 Bossier City, LA 71111	Conectado, Inc. 701 N. Green Valley Pkwy., Ste. 200 Henderson, NV 89074
26	Buehner-Fry, Inc. dba Resort Operator Services 389 SW Scalehouse Ct., Ste. 100 Bend, OR 97702	Consumer Telcom, Inc. 701 N. Green Valley Pkwy., Ste. 200 Henderson, NV 89074

1	Copper Valley Telephone, Inc. PO Box 970 Willcox, AZ 85644	Electric Lightwave, LLC 1201 NE Lloyd Blvd., Ste. 500 Portland, OR 97232
3	Cox Arizona Telcom, LLC 1550 W. Deer Valley Rd. Phoenix, AZ 85027	Embarq Communications, Inc. 100 CenturyLink Dr. Monroe, LA 71203
6	Crexendo Business Solutions, Inc. 89 W. 13490 S., Ste. 150 Draper, UT 84020	Encompass Communications, LLC 119 W. Tyler St., Ste. 286 Longview, TX 75601
8	CTC Communications Corp 5 Wall St. Burlington, MA 01803	Enhanced Communications Group, LLC PO Box 936 Bartlesville, OK 74005
10	Custom Network Solutions, Inc. 210 Route 4 E., Ste. 201 Paramus, NJ 07652	Enhanced Communications Network, Inc. 1031 S. Glendora Ave. West Covina, CA 91790
13	Custom Teleconnect, Inc. 6242 W. Desert Inn Rd. Las Vegas, NV 89146	Entelegant Solutions, Inc. 3800 Arco Corp Dr., Ste. 310 Charlotte, NC 28273
15	DCT Telecom Group, Inc. 27877 Clemens Rd. Westlake, OH 44145	Entrix Telecom, Inc. 550 Broad St. Newark, NJ 07102
17	Deltacom, Inc. 7037 Old Madison Pike, Ste. 400 Huntsville, AL 35806	Ernest Communications, Inc. 5275 Triangle Pkwy., Ste. 150 Norcross, GA 30092
19	DSI-ITI, LLC Attn: Susan Cockerham 12021 Sunset Hills Rd., Ste. 100 Reston, VA 20190	Eschelon Telecom of Arizona, Inc. 1201 NE Lloyd Blvd., Ste. 500 Portland, OR 97232
22	EarthLink Business LLC 2610 Horizon Dr., Ste. B Grand Rapids, MI 49546	ExteNet Systems, Inc. 3030 Warrenville Rd., Ste. 340 Lisle, IL 60532
24	Easton Telecom Services, LLC Summit II – Unit A 3046 Brecksville Rd. Richfield, OH 44286	First Choice Technology, Inc. 903 Lake Lilly Dr., Ste. A125 Maitland, FL 32751
26		First Communications, LLC 3340 W. Market St. Akron, OH 44333
28		

1	France Telecom Corporate Solutions, LLC 13775 McLearen Rd., Mail Stop: 1100 Oak Hill, VA 20171-3212	Gold Line Telemanagement, Inc. 300 Allstate Pkwy. Markham, Ontario Canada L3R 0P2
3	Frontier Citizens Utilities Rural 1800 41 <sup>st</sup> St. Everett, WA 98201	Granite Telecommunications, LLC 100 Newport Ave Ext. Quincy, MA 02171
6	Frontier Communications of the White Mountains, Inc. 1800 41 <sup>st</sup> St. Everett, WA 98201	Grasshopper Group, LLC 197 1 <sup>st</sup> Ave., Ste. 200 Needham, MA 02492
9	Frontier Communications of America, Inc. 100 CTE Dr. Dallas, PA 18612	Greenfly Networks, Inc. PO Box 77706 San Francisco, CA 94107
11	Frontier Communications of the Southwest, Inc. 1800 4st St. Everett, WA 98201	HJN Telecom, Inc. 801 International Pkwy., 5 <sup>th</sup> Floor Lake Mary, FL 32746
14	Frontier Communications Online and Long Distance, Inc. 100 CTE Dr. Dallas, PA 18612	Hypercube Telecom, LLC 3200 W. Pleasant Run Rd., Ste. 300 Lancaster, TX 75146
17	Gila Local Exchange Carrier Box 5020 7065 W. Allison Rd. Chandler, AZ 85226	IBFA Acquisition Company, LLC 353 Sacramento St., Ste. 1500 San Francisco, CA 94111
19	Global Crossing Local Services, Inc. 1025 Eldorado Blvd. Broomfield, CO 80021	IDT America, Corp. 550 Broad St. Newark, NJ 07102
22	Global Crossing Telecommunications, Inc. 1025 Eldorado Blvd. Broomfield, CO 80021	inContact, Inc. 7730 S. Union Park Ave., Ste. 500 Midvale, UT 84047
24	Global Tel*Link Corporation 12021 Sunset Hills Rd., Ste. 100 Reston, VA 20190	iNetworks Group, Inc. 125 S. Wacker Dr., Ste. 2510 Chicago, IL 60606
26	Go Solo Technologies, Inc. 10701 Danka Way N., Ste. 100 St. Petersburg, FL 33716	Inmark, Inc. 442 Hayward Ave. N Oakdale, MN 55128
28		Integrated Services, Inc. 5 Revere Dr. One Northbrook Place Northbrook, IL 60062-1550

1	IntelePeer, Inc. 2855 Campus Dr., Ste. 200 San Mateo, CA 94403	Matrix Telecom, Inc. 433 E. Las Colinas Blvd., Ste. 500 Irving, TX 75039
3	Intellicall Operator Services, Inc. dba ILD 1049 NE Macedonia Church Ave. Lee, FL 32059	MCC Telephony of the West, LLC 100 Crystal Run Rd. Middleton, NY 10941
6	Intrado Communications, Inc. 1601 Dry Creek Dr. Longmont, CO 80503	McGraw Communications, Inc. 521 5 <sup>th</sup> Ave., 14 <sup>th</sup> Floor New York, NY 10175
8	IPC Network Services, Inc. 1 State Street Plaza, 12 <sup>th</sup> Floor New York, NY 10004	MCI Communications Services, Inc. 22001 Loudoun County Pkwy. Ashburn, VA 20147
10	KDDI America, Inc. 825 Third Ave., 3 <sup>rd</sup> Floor New York, NY 10022	MCImetro Access Transmission Services, LLC 22001 Loudoun Country Pkwy. Ashburn, VA 20147
13	LCR Telecommunications, LLC 100 W. Big Beaver Rd., Ste. 200 Troy, MI 48084	McLeodUSA Telecommunications Services, LLC 4001 N. Rodney Parham Rd. Little Rock, AR 72212
15	Leap Frog Telecom, LLC dba Voice Telecom 8426 E. Shea Blvd. Scottsdale, AZ 85260	MegaPath Corporation 1835-B Kramer Lane, Ste. 100 Austin, TX 78758
17	Least Cost Routing, Inc. 628 Lakeview Shores Loop Mooresville, NC 28117	Mercury Voice and Data, LLC 12444 Powerscourt Dr., Ste. 140 St. Louis, MO 63131
19	Legent Communications Corporation 15615 Alton Pkwy., Ste. 245 Irvine, CA 92618	Metropolitan Telecommunications of Arizona, Inc. 55 Water St., 31 <sup>st</sup> Floor New York, NY 10041
22	Level 3 Communications, LLC 1025 Eldorado Blvd. Broomfield, CO 80021	Mitel NetSolutions, Inc. 1146 N. Alma School Rd. Mesa, AZ 85201-3000
24	Lightyear Network Solutions, LLC 1901 Eastpoint Pkwy. Louisville, KY 40223	Mountain Telecommunications of Arizona, Inc. 1201 NE Lloyd Blvd., Ste. 500 Portland, OR 97232
26	Long Distance Consolidated Billing Co. 20 W. Washington St., Ste. 6A Clarkston, MI 48346	

1	Multiline Long Distance, Inc. 8044 Montgomery Rd., Ste. 700 Cincinnati, OH 45236	Neutral Tandem-Arizona, LLC 550 W. Adams St., Ste. 900 Chicago, IL 60661
3	National Access Long Distance, Inc. 871 Coronado Center Dr., Ste. 200 Henderson, NV 89052	NextGen Communications, Inc. 275 W. St., Ste. 400 Annapolis, MD 21401
6	National Directory Assistance, LLC 12700 Townepark Way Louisville, KY 40243	NobleTel, LLC 5973 Avenida Encinas, Ste. 202 Carlsbad, CA 92008
8	Nationwide Long Distance Services, Inc. 2000 Town Center, Ste. 1900 Southfield, MI 48075	Norstar Telecommunications, LLC 10025 Scenic View Rd. Vienna, VA 22182
10	Navajo Communications Company, Inc. 1800 41 <sup>st</sup> St. Everett, WA 98201	North County Communications Corporation 3802 Rosencrans, Ste. 485 San Diego, CA 92110
13	NECC Telecom, Inc. 4969 US Hwy 42, Ste. 2700 Louisville, KY 40222	NOS Communications, Inc. 250 Pilot Rd., Ste. 300 Las Vegas, NV 89119
15	Network Billing Systems, LLC 155 Willowbrook Blvd. Wayne, NJ 07470	NOSVA Limited Partnership 250 Pilot Rd. Ste. 300 Las Vegas, NV 89119
17	Network Communications International Corp. 606 E. Magrill St. Longview, TX 75601	NovaTel Ltd., Inc. PO Box 720128 Oklahoma City, OK 73172-0128
20	Network Enhanced Technologies, Inc. 700 S. Flower St., Ste. 420 Los Angeles, CA 90017	NTS Communications, Inc. 5307 W. Loop 289 Lubbock, TX 79414-1610
22	Network Operator Services, Inc. PO Box 3529 Longview, TX 75606	OneLink Communications, Inc. 8400 N. University Dr., Ste. 204 Tamarac, FL 33321
25	Network Service Billing, Inc. 7251 W. Lake Mead Blvd., Ste. 300 Las Vegas, NV 89128	Onvoy, Inc. c/o Michael T. Hallam 40 N. Central Ave., Ste. 1900 Phoenix, AZ 85004
27	NetworkIP, LLC 119 W. Tyler St., Ste. 100 Longview, TX 75601	Operator Service Company, LLC 5909 NW Expressway, Ste. 101 Oklahoma City, OK 73132

1	OPEX Communications, Inc. 3605 Long Beach Blvd., Ste. 201 Long Beach, CA 90807	Qwest LD Corp. 1801 California St., Rm. 310 Denver, CO 80202
3	Orbitcom, Inc. 1701 N. Louise Dr. Sioux Falls, SD 57107	Reduced Rate Long Distance, LLC 1800 Pembroke Dr., Ste. 300 Orlando, FL 32810
6	PAETEC Communications, Inc. 4001 N. Rodney Parham Rd. Little Rock, AR 72212	Rio Virgin Telephone Company PO Box 189 Estacada, OR 97023
8	Peerless Network of Arizona, LLC 222 S. Riverside Plaza, Ste. 2730 Chicago, IL 60606	SBC Long Distance, LLC 1010 N. St. Mary's St., Rm 13-21 San Antonio, TX 78215
10	PNG Telecommunications, Inc. 100 Commercial Dr. Fairfield, OH 45014	SNET America, Inc. 310 Orange St., 6 <sup>th</sup> Floor New Haven, CT 06510
12	POPP.com, Inc. 620 Mendelssohn Ave. N Golden Valley, MN 55427	South Central Utah Telephone Association, Inc. PO Box 555 45 N. 100 W. Escalante, UT 84726
15	Preferred Long Distance, Inc. 16830 Ventura Blvd., Ste. 350 Encino, CA 91436	Southwestern Telephone Company 204 N. Indiana St. PO Box 88 Roachdale, IN 46172-0088
17	Primus Telecommunications, Inc. 7901 Jones Branch Dr., Ste. 900 McLean, VA 22102-3316	Spectrotel, Inc. 3535 State Hwy 66, Ste. 7 Neptune, NJ 07753
19	Public Communications Services, Inc. 12021 Sunset Hills Rd., Ste. 100 Reston, VA 20190	Sprint Communications Company, LP 6391 Sprint Pkwy., MS: Z2400 Overland Park, KS 66251
22	QuantumShift Communications, Inc. 12657 Alcosta Blvd., Ste. 418 San Ramon, CA 94583	STi Prepaid, LLC 1250 Broadway, 25 <sup>th</sup> Floor New York, NY 10001
24	Qwest Communications Company, LLC 1801 California St., Rm. 310 Denver, CO 80202	Stratus Networks, Inc. 4700 N. Prosper Rd. Peoria Heights, IL 61616
26	Qwest Corporation 1801 California St., Rm. 310 Denver, CO 80202	

1	Table Top Telephone Company, Inc. PO Box 21	Teleport Communications America, LLC Attn: Cindy Hardy
2	O'Neals, CA 93645	One AT&T Way, Rm 3C220G
3	Talk America, Inc.	Bedminster, NJ 07921
4	4001 N. Rodney Parham Rd.	TeleUno, Inc.
5	Little Rock, AR 72212	2754 W. Atlantic Blvd., Ste. 8
6	TCO Network, Inc.	Pompano Beach, FL 33069
7	13400 Bishops Lane, Ste. 295	Telrite Corporation
8	Brookefield, WI 53005	4113 Monticello St.
9	TDS Long Distance Corporation	Covington, GA 30014
10	525 Junction Rd.	Telscape Communications, Inc.
11	Madison, WI 53717	10440 N. Central Expressway, Ste. 700
12	Telco Experts, LLC	Dallas, TX 75231-2228
13	169 Ramapo Valley Dr., Floor 3, Ste. 303	Time Warner Cable Information Services (Arizona), LLC
14	Oakland, NJ 07436	60 Columbus Circle
15	Tele Circuit Network Corporation	New York, NY 10023
16	1815 Satellite Blvd., Ste. 504	TNCI Operating Company LLC
17	Duluth, GA 30097	114 E. Haley St., Ste. A
18	Telecare, Inc.	Santa Barbara, CA 93101
19	176 W. Logan St., Ste. 232	Total Call International, Inc.
20	Noblesville, IN 46060	1411 W. 190 <sup>th</sup> St., Ste. 700
21	Telecom Management, Inc.	Gardena, CA 90248
22	39 Darling Ave.	Total Holdings, Inc.
23	South Portland, ME 04106	3605 Long Beach Blvd., Ste. 201
24	Telecom North America Inc.	Long Beach, CA 90807
25	2654 W. Horizon Ridge Pkwy.	Touchtone Communications, Inc.
26	Henderson, NV 89052	16 S. Jefferson Rd.
27	Teleconnect Long Distance Services and Systems Co.	Whippany, NJ 07981
28	22001 Loudoun County Pkwy.	Transtelco, Inc.
	Ashburn, VA 20147	500 W. Overland Ave., Ste. 310
	TeleDias Communications, Inc.	El Paso, TX 79901
	5605 Riggins Ct., Ste. 265	TransWorld Network, Corp.
	Reno, NV 89502	255 Pine Ave. N
		Oldsmar, FL 34677

1	Tri-M Communications, Inc. 5LINK Enterprises, Inc. 275 Kenneth Dr. Rochester, NY 14623	Verizon Select Services, Inc. 1 Verizon Way, Mail Code: VC53S460 Basking Ridge, NJ 07920
2		
3		
4	TTI National, Inc. 22001 Loudoun County Pkwy. Ashburn, VA 20147	Voicecom Telecommunications, LLC 5900 Windward Pkwy., Ste. 500 Alpharetta, GA 30005
5		
6	tw telecom of arizona llc 10475 Park Meadows Dr. Littleton, CO 80124	WDT World Discount Telecommunications, Co. PO Box 720128 Oklahoma City, OK 73172-0128
7		
8	U.S. Telecom Long Distance, Inc. 3960 Howard Hughes Pkwy. Las Vegas, NV 89109	Westel, Inc. c/o John Ilgen 8303 N. Mopac, Ste. C-400 Austin, TX 78759
9		
10	Unity Telecom 1330 Capital Pkwy. Carrollton, TX 75006	Wholesale Carrier Services, Inc. 5471 N. University Coral Springs, FL 33067
11		
12	Valley Connections, LLC PO Box 970 Willcox, AZ 85644	WilTel Communications, LLC 1025 Eldorado Blvd. Broomfield, CO 80021
13		
14	Valley Telephone Cooperative, Inc. PO Box 970 Willcox, AZ 85644	WiMacTel, Inc. 1882 Porter Lake Dr., Ste. 101 Sarasota, FL 34240
15		
16	Value-Added Communications, Inc. Attn: Susan Cockerham 12021 Sunset Hills Rd., Ste. 100 Reston, VA 20190	Windstream Communications, Inc. 4001 N. Rodney Parham Rd. Little Rock, AR 72212
17		
18	Velocity The Greatest Phone Company Ever, Inc. 7130 Spring Meadows Dr. W. Holland, OH 43528-9296	Working Assets Funding Service Inc. 101 Market St., Ste. 700 San Francisco, CA 94105
19		
20	Verizon Enterprise Solutions LLC 1 Verizon Way, Mail Code: VC53S460 Basking Ridge, NJ 07920	X2Comm, Inc. 270 S. Main St. Fleming, NJ 08822
21		
22	Verizon Long Distance LLC 1 Verizon Way, Mail Code: VC53S460 Basking Ridge, NJ 07920	XO Communications Services, Inc. 13865 Sunrise Valley Dr. Herndon, VA 20171
23		
24		
25		
26		
27		
28		

1 YMax Communications Corp.  
2 PO Box 6785  
3 West Palm Beach, FL 33405-6785

4 Zayo Group, LLC  
5 Attn: Tim Gentry  
6 400 Centennial Pkwy., Ste. 200  
7 Louisville, CO 80027

8 Zone Telecom, LLC  
9 PO Box 720128  
10 Oklahoma City, OK 73172-0128

11 Mr. Steven M. Olea  
12 Director, Utilities Division  
13 Arizona Corporation Commission  
14 1200 West Washington Street  
15 Phoenix, Arizona 85007

16 Ms. Janice M. Alward  
17 Chief Counsel, Legal Division  
18 Arizona Corporation Commission  
19 1200 West Washington Street  
20 Phoenix, Arizona 85007

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# Attachment 1

Information	Filing Required by	Appendix Schedule Reference(s)
<b>A. Summary Information:</b>		
1. A summary of the increase in revenue requirements and the spread of the revenue increase by customer classification.	All classes	A-1
2. A summary of the results of operations for the test year and for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	All classes	A-2
3. A summary of the capital structure for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	Classes A & B	A-3
4. Construction expenditures and gross utility plant in service for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	All classes	A-4
5. A summary of changes in financial position for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.	Classes A & B	A-5
<b>B. Rate Base Information:</b>		
1. A schedule showing the elements of original cost and RCND rate bases.	All classes	B-1
2. A schedule listing pro forma adjustments to gross plant in service and accumulated depreciation for the original cost rate base.	All classes	B-2
3. A schedule showing pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base.	All classes	B-3
4. A schedule demonstrating the determination of reproduction cost new less depreciation at the end of the test period.	All classes	B-4
5. A schedule showing the computation of working capital allowance.	All classes	B-5
<b>C. Test Year Income Statements:</b>		
1. A test year income statement, with pro forma adjustments.	All classes	C-1
2. A schedule showing the detail of all pro forma adjustments.	All classes	C-2
3. A schedule showing the incremental taxes and other expenses on gross revenues and the computation of an incremental gross revenue conversion factor.	All classes	C-3
<b>D. Cost of Capital Information:</b>		
1. A schedule summarizing the elements in the capital structure at the end of the test year and the projected year, their related costs and the computation of the total cost of capital.	All classes	D-1
2. A schedule showing the detail of long-term and short-term debt at the end of the test year and the projected year and their total cost.	Classes A & B	D-2
3. A schedule showing the detail of preferred stock at the end of the test year and the projected year, and their total cost.	Classes A & B	D-3
4. A schedule summarizing conclusions of the required return on the common equity as of the end of the test year and the projected year.	Classes A & B	D-4
<b>E. Financial Statements and Statistical Data:</b>		
1. Comparative balance sheets for the end of the test year and the 2 fiscal years ended prior to the end of the test year.	All classes	E-1
2. Comparative income statements for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes	E-2
3. Comparative statements of changes in financial position for the test year and the 2 fiscal years ended prior to the end of the test year.	Classes A & B	E-3
4. Statements of changes in stockholder's equity for the test year and the 2 fiscal years ended prior to the end of the test year.	Classes A & B	E-4
5. A comparative schedule showing by detail account number, utility plant balances at the end of the test year and the end of prior fiscal year.	All classes	E-5
6. Comparative departmental statements of operating income for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes of combination utilities	E-6

7. Comparative operating statistics on customers, consumption, revenues, and expenses for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes	E-7
8. A comparative schedule of all significant taxes charged to operations for the test year and the 2 fiscal years ended prior to the end of the test year.	All classes except Class D	E-8
9. Audited financial statements, if available, for the test year and the 2 fiscal years ended prior to the end of the test year. If the financial statements have not been audited, notes to the financial statements should be provided to indicate accounting method, depreciation lives and methods, income tax treatment and other important disclosures.	All classes	E-9
<b>F. Projections and Forecasts:</b>		
1. A projected income statement for the projected year compared with actual test year results, at present rates and proposed rates.	All classes	F-1
2. Projected changes in financial position for the projected year compared with the test year, at present rates and proposed rates.	Classes A & B	F-1
3. Projected annual construction requirements, by property classification, for 1 to 3 years subsequent to the test year, compared with the test year.	Classes A & B 3 years Classes C & D 1 year	F-3
4. Important assumptions used in preparing forecasts and projections.	All classes	F-4
<b>G. Cost of Service Information</b>		
A utility shall submit cost of service analyses and studies if all of the following conditions prevail:		
1. The utility is in a segment of the utility industry that recognizes cost of service studies as important tools for rate design.		
2. Costs incurred by the utility are likely to vary significantly from 1 defined segment of customers to another.		
A historical accounting period other than the test year may be used for cost of service purposes provided that customer mix in the historical period used is representative of the test year. When a cost of service analysis is required, the following information shall be submitted:		
1. Schedule showing rates of return by customer classification at present and proposed rates.	Classes A, B and C if applicable	G-1 G-2
2. Schedules showing the approach used in allocating or assigning plant and expenses to classes of service and defined functions.	Classes A, B and C if applicable	G-3 G-4 G-5 G-6
3. Schedules showing the development of all allocation factors used in the all allocation factors used in the cost of service study.	Classes A, B and C if applicable	G-7
<b>H. Effect of Proposed Rate Schedules:</b>		
1. A comparison of revenues by customer classification or other classification of revenues for the test year, at present and proposed rates.	All classes	H-1
2. A comparison of revenues by class of service and by rate schedule for the test year, at present and proposed rates.	Classes A & B	H-2
3. A comparison of present and proposed rate schedules or representative rate schedules.	Class A representative schedules; Classes B, C and D - all schedules	H-3
4. Typical bill analysis	All classes	H-4
5. Bill count	All classes	H-5

**ATTACHMENT 2**

**TITLE 14. PUBLIC SERVICE CORPORATIONS; CORPORATIONS AND ASSOCIATIONS; SECURITIES REGULATION**  
**CHAPTER 2. CORPORATION COMMISSION**  
**FIXED UTILITIES**

**ARTICLE 1. GENERAL PROVISIONS**

**R14-2-103. Defining Filing Requirements in Support of a Request by a Public Service Corporation Doing Business in Arizona for a Determination of the Value of Property of the Corporation and of the Rate of Return Thereon, or in Support of Proposed Increased Rates or Charges**

- A. Purpose and definitions**
  - 1. No change
  - 2. No change
  - 3. No change
    - a. No change
    - b. No change
    - c. No change
    - d. No change
    - e. No change
    - f. No change
    - g. No change
    - h. No change
    - i. No change
    - j. No change
    - k. No change
    - l. No change
    - m. No change
    - n. No change
    - o. No change
    - p. No change

- q. "Utilities" -- For purposes of the Section, utilities are electric, gas, telephone, water, sewer or any other that may be supplying service and/or commodities which in the future may be adjudged a public service corporation and under the jurisdiction of this Commission, are classified as follows:

	Annual Operating Revenue				
	Class A	B	C	D	E
Electric & Gas	Exceeding	<del>\$1,000,000 to</del>	<del>\$250,000 to</del>	<del>\$50,000 to</del>	Less than
	<del>\$5,000,000</del>	<del>\$5,000,000</del>	<del>\$999,000</del>	<del>\$249,999</del>	<del>\$50,000</del>
	<u>10,000,000</u>	<u>3,000,000 to</u> <u>10,000,000</u>	<u>1,000,000 to</u> <u>2,999,999</u>	<u>250,000 to</u> <u>999,999</u>	<u>250,000</u>
Water & Sewer	Exceeding	<del>\$1,000,000 to</del>	<del>\$250,000 to</del>	<del>\$50,000 to</del>	Less than
	<del>\$5,000,000</del>	<del>\$5,000,000</del>	<del>\$999,000</del>	<del>\$249,999</del>	<del>\$50,000</del>
	<u>10,000,000</u>	<u>3,000,000 to</u> <u>10,000,000</u>	<u>1,000,000 to</u> <u>2,999,999</u>	<u>250,000 to</u> <u>999,999</u>	<u>250,000</u>
Telephone	Exceeding	<del>\$250,000 to</del>	<del>\$100,000 to</del>	<del>\$25,000 to</del>	Less than
	<del>\$1,000,000</del>	<del>\$1,000,000</del>	<del>\$249,000</del>	<del>\$99,999</del>	<del>\$25,000</del>
	<u>10,000,000</u>	<u>3,000,000 to</u> <u>10,000,000</u>	<u>1,000,000 to</u> <u>2,999,999</u>	<u>250,000 to</u> <u>999,999</u>	<u>250,000</u>

- r. No change

B. Filing requirements:

1. No change
2. No change
3. No change
4. No change
5. No change
6. No change
7. No change
8. No change
9. No change
  - a. No change
  - b. No change
  - c. No change
  - d. No change
10. No change
11. No change

- a. No change
- b. No change
  - i. No change
  - ii. No change
  - iii. No change
  - iv. No change
  - v. No change
- c. No change
- d. No change
  - i. No change
  - ii. No change
  - iii. No change
  - iv. No change
  - v. No change
- e. No change
  - i. No change
  - ii. No change
- f. No change
- g. No change
- h. No change

**Appendix No change**