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Cibola Mutual Water Company
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Arizona Corporation Commission

DOCKETED

JUL 9 2014

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ORIGINAL

June 30, 2014

Arizona Corporation Commission
Docket Control Center
1200 West Washington Street
Phoenix AZ 85007

Docket #W-04 106A-13-0266
Decision 74445

Affidavit attesting that CMWCo. Inc. will adapt and implement rates, plant categories and balances recommended by the ACC-Utilities Division.

See attached letter to CMWCo. Inc.'s accountants.

Dave Grundy
General Manager

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July 1, 2014

Holms & Valenzuela CPAs
3208 East Fort Lowell Road
Suite 105
Tucson AZ 85716

This letter is to confirm that your firm is using the depreciation rates delineated by the Arizona Corporation Commission and, that you have adapted and implemented the Plant categories and balances recommended by the Utilities Division of the ACC for Cibola Mutual Water Company, Inc.'s financial reports on a going forward basis.

Any questions, contact the office.

Dave Grundy
General Manager