

April 19, 2004

**NOTICE OF ISSUANCE OF COMMISSION BENCH REQUEST
(By Friday, April 23, 2004)**

RE: WUTC v. American Water Resources, Inc.,
Docket Nos. UW-031284, UW-010961, and UW-031596 (consolidated)

TO ALL PARTIES OF RECORD:

Please respond to the following bench requests as soon as possible, but no later than Friday, April 23, 2004:

These bench requests refer to the party's revenue requirements/results of operations statements appearing in prefiled Exhibit No. JAW-25 for Staff and JMP-2 for AWR.

1. To the extent that the above exhibits do not provide presentations that foot and cross-foot (*i.e.*, include columns and rows that add down and across), please provide the exhibits in that format.
2. If the exhibits do not reflect the party's final positions regarding revenue requirements, then provide such exhibits.
3. To the extent that the above exhibits do not show, or are not supported by tables that show each proposed adjustment separately, provide tables that show the revenue, expense, taxes, net operating income and rate base effect of each adjustment in a separate column format. That is, show each adjustment in a separate column on a stand-alone basis. At the bottom of the column for each adjustment indicate the page and line number where

- the amount appears in testimony. If the amounts referenced in testimony do not agree with the amounts appearing in the results of operations statement, please explain why.
4. Provide all details of federal income tax calculations for each adjustment, showing the derivation of taxable income and the tax rate assumed. For purposes of this bench request, use the tax rate considered by the party to be valid for each separate adjustment that would apply to AWR after all proposed adjustments and proposed rate changes, or indicate why some other rate is used.
 5. Provide a calculation of the net-to-gross conversion factor, reflecting the impact of all revenue sensitive items and federal income taxes.
 6. Provide, on a separate schedule, the calculation of any revenue deficiency or excess proposed by the party.
 7. Provide or update, on a separate supporting schedule, the proposed *pro forma* debt adjustment (*i.e.*, interest synchronization adjustment).
 8. If not already included in the prefiled exhibits, provide a separate schedule showing the proposed capital structure, cost rates, weighted cost rates and overall rate of return; if already provided, indicate where.

Sincerely,

KAREN CAILLÉ
Administrative Law Judge