

1 Based on these rulings,

2 IT IS ORDERED, ADJUDGED AND DECREED as follows:

3 1. Arizona Public Service Company is entitled to a tax credit or offset against
4 City of San Luis transaction privilege taxes for the audit period from October 2008
5 through July 2012, pursuant to Model City Tax Code § 480(d) and San Luis Tax Code
6 § 7A-480(d). The tax credit or offset is in the amount of all franchise fees paid by
7 Arizona Public Service Company to the City of San Luis, and the tax credit or offset
8 results in the abatement of the City of San Luis' assessment of transaction privilege
9 taxes and interest for that audit period.

10 2. Arizona Public Service Company is awarded \$75,000 in attorneys' fees
11 under A.R.S. § 12-348(B) and \$18 in taxable costs under A.R.S. § 12-332.

12 3. The Court states that no further matters remain pending and that this
13 Judgment is entered pursuant to Arizona Rule of Civil Procedure 54(c).

14 DATED this ____ day of _____, 2016.

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Honorable Christopher Whitten
Arizona Tax Court Judge

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eSignature Page 1 of 1

Filing ID: 7554240 Case Number: TX2014-000404
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Granted as Submitted



/s/ Christopher Whitten Date: 7/8/2016
Judicial Officer of Superior Court

ENDORSEMENT PAGE

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ANDREW M FEDERHAR

PATRICK DERDINGER

PATRICK IRVINE