

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

TX 2005-050206

04/09/2007

HON. THOMAS DUNEVANT, III

CLERK OF THE COURT  
S. Brown  
Deputy

DUKE ENERGY ARLINGTON VALLEY LLC,      PAUL J MOONEY  
et al.

v.

ARIZONA STATE DEPARTMENT OF      FRANK BOUCEK III  
REVENUE

MINUTE ENTRY

2:06 p.m. This is the time set for oral argument on Plaintiffs' proposed form of Judgment and Defendant's Objection to Plaintiffs' Alternative Form of Judgment and Defendant's proposed form of Judgment and Plaintiffs' Objection to same. Plaintiffs are represented by counsel, Paul Mooney. Defendant is represented by counsel, Frank Boucek.

A record of the proceedings is made by CD/videotape in lieu of a court reporter.

Said Objections are argued to the Court.

IT IS ORDERED taking this matter under advisement.

2:28 p.m. Matter concludes.

**LATER:**

SUPERIOR COURT OF ARIZONA  
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**UNDER ADVISEMENT RULING**

The Court has considered Plaintiffs' and Defendant's proposed forms of Judgment, the parties' respective objections and the briefs.

The Complaint and Plaintiffs' Motion for Summary Judgment sought only a declaratory judgment that the valuation table was not properly promulgated pursuant to the procedural mandates of the APA; Defendant's Cross-Motion for Summary Judgment sought only a ruling that the table was a guideline, not a rule, and did not require adherence to APA mandates. Judge Armstrong's ruling addresses only that narrow issue: the table is a guideline not implicating the APA. In that sense, it is "valid," i.e., not *facially* unenforceable. The ruling does not make *any findings* about the *substance* of the valuation table.

Therefore, IT IS ORDERED no later than May 1, 2007, Defendant shall submit a proposed amended form of Judgment setting forth only numbered paragraphs 1, 2, 6 and 7 of Defendant's form of Judgment.