

**RUTLEDGE, ECENIA, PURNELL & HOFFMAN**

**ORIGINAL**

PROFESSIONAL ASSOCIATION  
ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA  
RICHARD M. ELLIS  
KENNETH A. HOFFMAN  
LORENA A. HOLLEY  
MICHAEL G. MAIDA  
MARTIN P. McDONNELL  
J. STEPHEN MENTON

POST OFFICE BOX 551, 32302-0551  
215 SOUTH MONROE STREET, SUITE 420  
TALLAHASSEE, FLORIDA 32301-1841

TELEPHONE (850) 681-6788  
TELECOPIER (850) 681-6515

R. DAVID PRESCOTT  
HAROLD F. X. PURNELL  
MARSHA E. RULE  
GARY R. RUTLEDGE  
MAGGIE M. SCHULTZ  
GOVERNMENTAL CONSULTANTS  
MARGARET A. MENDUNI  
M. LANE STEPHENS

July 13, 2005

Ms. Blanca Bayo, Director  
Division of Records & Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**HAND DELIVERY**

RECEIVED-PPSC  
05 JUL 13 AM 10:11  
COMMISSION  
CLERK

Re: Docket No. 040951-WS

Dear Ms. Bayo:

Attached for filing in the above referenced docket are the exhibits to the letter of May 23, 2005, addressed to Jennifer Brubaker. These exhibits were inadvertently attached to the filing in 040952-WS.

Sincerely,

*J. Stephen Menton*  
J. Stephen Menton

JSM/rd

CMP \_\_\_\_\_

COM \_\_\_\_\_ Enclosures

CTR \_\_\_\_\_

ECR \_\_\_\_\_  
F:\USERS\SMENTON\Florida Water\Bayo ltr.wpd

GCL \_\_\_\_\_

OPC \_\_\_\_\_

MMS \_\_\_\_\_

RCA \_\_\_\_\_

SCR \_\_\_\_\_

SEC   1  

OTH \_\_\_\_\_

RECEIVED & FILED  
*Oh*  
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

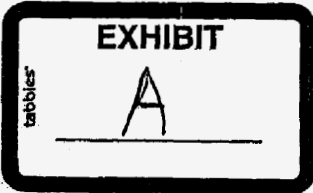
06601 JUL 13 05

FPSC-COMMISSION CLERK

**AUDIT REPORT - Exception # 5**

**Beecher's Point - Water System Interconnect with the City of Welaka  
Project # 93CN054**

<u>YEAR MONTH</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>Invoice Amt</u>	<u>Acct 3042</u>	<u>Acct 3314</u>
<u>Invoices</u>					
1993 6	GRAY HARRIS & ROBINSON	WELAKA INTERCONNECT	579.50	155.00	424.50
1993 8	FLORIDA DEPARTMENT OF	CONST PERMIT-WELAKA	500.00	146.22	353.78
1993 8	SOUTHERN RESOURCE EXPLORATION	GEOPHYSICAL LOGS,SUR	1,500.00	438.65	1,061.35
1993 8	HARTMAN & ASSOCIATES INC.	HYDROGEOLOGIC SVCS THR	3,056.40	893.80	2,162.60
1993 9	CENTRAL FLORIDA WELL DRILLERS	COMPLETION OF LOGGIN	765.00	300.00	465.00
1993 10	ENVIRONMENTAL DRILLING SERVICE	TEST BORING BEECHER	1,250.00	365.54	884.46
1993 10	ENVIRONMENTAL DRILLING SERVICE	TEST BORING BEECHER	120.00	35.09	84.91
1994 3	CITRUS PIPELINE CONSTRUCTION	WATER SYS CONN TO CI	20,092.75	848.06	19,244.69
1994 5	HUGHES SUPPLY INC.	COUPLINGS, GASKET	48.76	14.26	34.50
1994 5	CITRUS PIPELINE CONSTRUCTION	BEECHERS POINT WATER	7,018.00	7,018.00	-
1994 8	CITRUS PIPELINE CONSTRUCTION	CAP TWO 4" WELLS	2,569.00	751.27	1,817.73
		<b>TOTAL INVOICES</b>	<b>37,499.41</b>	<b>10,965.89</b>	<b>26,533.52</b>
<u>Other</u>					
		LABOR COSTS	3,962.31	1,158.72	2,803.59
		OVERHEAD COSTS	15,916.27	4,654.48	11,261.79
		AFUDC	2,206.77	645.34	1,561.43
		<b>TOTAL PROJECT</b>	<b>59,584.76</b>	<b>17,424.43</b>	<b>42,160.33</b>
		DEPRECIATION			(8,841.00)
		<b>TOTAL</b>			<b>33,319.33</b>



FROM - ADMINISTRATION OF FPM  
 06601 JUL 13 98  
 DOCUMENT NUMBER - DATT

**GRAY, HARRIS & ROBINSON**

PROFESSIONAL ASSOCIATION

ATTORNEYS AT LAW

SUITE 1200

201 EAST PINE STREET

POST OFFICE BOX 3068

ORLANDO, FLORIDA 32802

TELEPHONE (407) 843-8880

Southern States Utilities  
1000 Color Place  
Apopka, FL 32703

File #

MAY 19 1993  
40001- 165

Statement # 202514  
Welaka, Town of - Interconnect Agreement

This summary includes all transactions on the above matter processed up to and including the date of the last transaction shown on this invoice. Any transactions, including credits or receipts processed after that date will be reflected on a future statement.

Current Fees:	544.50
Current Cost Advances:	35.00
Total Current Fees and Cost Advances:	579.50
TOTAL BALANCE DUE:	579.50

RECEIVED

JUL - 1 1993

ACCOUNTS PAYABLE

MAY 24 1993

Continued

TO: Barbara Reeder  
Accounts Payable

FM: Christine Arcand  
Environmental Services/Permitting

*Arcand*

DATE: 8/11/93

RE: CHECK REQUEST FOR PERMIT FEE

UTILITY: Beecher's Point

WATER:

WASTEWATER:

PLANT NO: 472 ( W.O. NO.: 93CN054 )

PROJECT: Interconnect / Welaka

TYPE OF PERMIT: FDEP Construction

PERMIT FEE: \$ 500<sup>00</sup>

PAYABLE TO: Florida Dept. of Environmental Protection

DATE NEEDED: This is a Consent Order matter - Please have check

NOTES: Available on 8/12/93.

*Thank you!*

THIS CHECK REQUEST IS FOR A PERMIT FEE - PLEASE EXPEDITE.  
THANK YOU.

PAID  
AUG 12 1993

**Southern  
Resource  
Exploration Inc.**

**Invoice**

P.O. Box 14311  
Gainesville, Florida 32604  
904-372 5950

Client: Southern States Utilities, Inc.  
Address: 1000 Color Place  
City/State: Apopka, Florida.  
Zip: 32703

Job Date: 6/18/93  
Invoice Date: 7/1/93  
Terms: Net 30 days

Attn:  
Project: Beechers Point Well #2

P. O. No: 31939  
Invoice No:

JUL 27 1993

Description of Services: Geophysical logs and water samples on well #2

Charges For Services:

Mobilization Charge: Miles @ /mi.	RECEIVED	\$0.00
Operation Charge: (first 2 logs/well)		
Operation Charge: (additional logs)	AUG 3 1993	\$0.00
Footage Charge: Fl @		\$0.00
Per Diem Charge: days @		\$0.00
Misc. Charges: Charge as per Quote	LOGGING SERVICES ACCOUNTS PAYABLE	\$1500.00

RECEIVED

JUL 27 1993

PROJECT CONSTRUCTION  
MANAGEMENT

TOTAL CHARGE FOR LOGGING SERVICES:

**\$1500.00**

7/30/93

# HARTMAN & ASSOCIATES, INC.

engineers, hydrogeologists, surveyors & management consultants

August 10, 1993

HAI #93-327.00

Southern States Utilities, Inc.  
Accounts Payable Department  
1000 Color Place  
Apopka, Florida 32703

Subject: Hydrogeologic Services Relative to the Geophysical Testing of One (1)  
Water Supply Well at Beechers Point  
Invoice No. 1  
Period: Inception through July 14, 1993

W.O. #93CN054  
P.O. #31938

Planning and Engineering

Dear Sir or Madam:

This Invoice is for Professional Services relative to the above project.

## A. TECHNICAL SERVICES

	No. Hours	Hourly Rate	TOTAL
Principal, P.G. (Drake)	34.0	\$85.38	\$2,902.92
Administrative Assistant (Harrouff)	2.5	\$47.13	\$117.83
Word Processor (Looney)	0.5	\$28.00	\$14.00
Reproduction/Courier Support (Simon)	2.5	\$19.12	\$47.80
Reproduction/Courier Support (Cuevas)	6.5	\$16.39	\$106.54
Subtotal	46.0		\$3,189.09

## B. OTHER DIRECT COSTS

Travel			\$26.28
Subtotal			\$26.28

TOTAL AMOUNT INCURRED			\$3,215.37
			(\$158.97)

<b>TOTAL AMOUNT DUE THIS INVOICE</b>	<b>ACCOUNTS PAYABLE</b>		<b>\$3,056.40</b>
--------------------------------------	-------------------------	--	-------------------

Please remit to Hartman & Associates, Inc. at 201 E. Pine Street, Suite 1000, Orlando, Florida 32801.

Very truly yours,

Hartman & Associates, Inc.

James E. Christopher, P.E.  
Vice President

RECEIVED

AUG 23 1993

SSU SERVICES  
ACCOUNTS PAYABLE

JEC/at-excel/Billing/93-327.00

201 EAST PINE STREET • SUITE 1000 • ORLANDO, FL 32801  
TELEPHONE (407) 839-3955 • FAX (407) 839-3790

ORLANDO

JACKSONVILLE

TALLAHASSEE

PRINCIPALS: JAMES E. CHRISTOPHER • CHARLES W. DRAKE • GERALD C. HARTMAN • MARK I. LUKE • MARK A. RYNNING • HAROLD E. SCHMIDT, JR.

ACCOUNTS PAYABLE VOUCHER

Approved By: aw Manual Ck # \_\_\_\_\_ Date: \_\_\_\_\_

Type: R

Vendor #: 164 Vendor Name: CENTRAL FL. WELL DRILLERS

Address: \_\_\_\_\_ Cr One Time Vendor: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_  
Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Inv Date: 6-21-93 Inv # 1000993 Inv \$ 765.00

Due Date: 9-14-93 Discount \$ \_\_\_\_\_ Terms \_\_\_\_\_

Month/YR: 9/93 Purchase Order # 32513

Description: COMPLETION OF LOGGING & PUMPING Units: \_\_\_\_\_

Account Number \_\_\_\_\_ Project #/Task \_\_\_\_\_ Amount \_\_\_\_\_  
Plt. Res Ctr. UC. Acct. Sub. CEC

472.570.01.1050.3072.265 93CN054 765.00

PAID  
SEP 16 1993

aw

Voucher Prepared By: aw

112

CENTRAL FLORIDA WELL DRILLERS  
INC.

3720 N. ORANGE BLOSSOM TR  
ORLANDO, FLORIDA 32804

(407) 293-7381

Member FLOFLIDA DRILLERS

INVOICE

Invoice Date: 06/21/93

SOUTHERN STATES UTILITIES, INC

1000 COLOR PLACE  
APOPKA, FL 32703-0000

Customer#: 221  
Invoice #: 1000993  
Reference: 221

AMOUNT PAID: \_\_\_\_\_

DUE AND PAYABLE UPON RECEIPT  
CENTRAL FLORIDA WELL DRILLERS

Invoice Date: 06/21/93

WORK AT WATER PLANT AT BEECHER POINT. WELL #2

6-18-93: DROVE TO JOB SITE IN WELAKA. PULLED 1 HP RED JACKET  
RENEGADE 800 SUBMERSIBLE PUMP WITH 42' OF 2" GALVANIZE PIPE.  
WAITED FOR 4" WELL TO BE LOGGED. INSTALLED 35' OF 1" SUCTION  
PIPE AND CONNECTED PIPE TO CONTRACTOR'S PUMP. PUMPED WELL FOR  
APPROXIMATELY 2 HOURS. PULLED OUT 1" SUCTION PIPE. CHLORI-  
NATED 4" WELL AND RE-INSTALLED RED JACKET SUBMERSIBLE PUMP  
BACK IN THE WELL. DROVE BACK TO THE SHOP.  
3 HOURS @ \$85.00 PER HOUR.

\$ 765.00

Total Due: \$ 765.00

JUN 23 1993

ACCOUNTS PAYABLE



Approved By: CW Manual Ck # \_\_\_\_\_ Date: \_\_\_\_\_

Type: \_\_\_\_\_

Vendor #: 5001

Vendor Name: Environmental Drilling Service

Or One Time Vendor: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Inv Date: 7/8/93 Inv # 1991 Inv \$ 1,370.00

10/14/93 Due Date: 8/19/93 Discount \$ \_\_\_\_\_ Terms \_\_\_\_\_

Month/Yr: 10/93 Purchase Order # 31835

Description: Test boring Beecher Point Units: \_\_\_\_\_

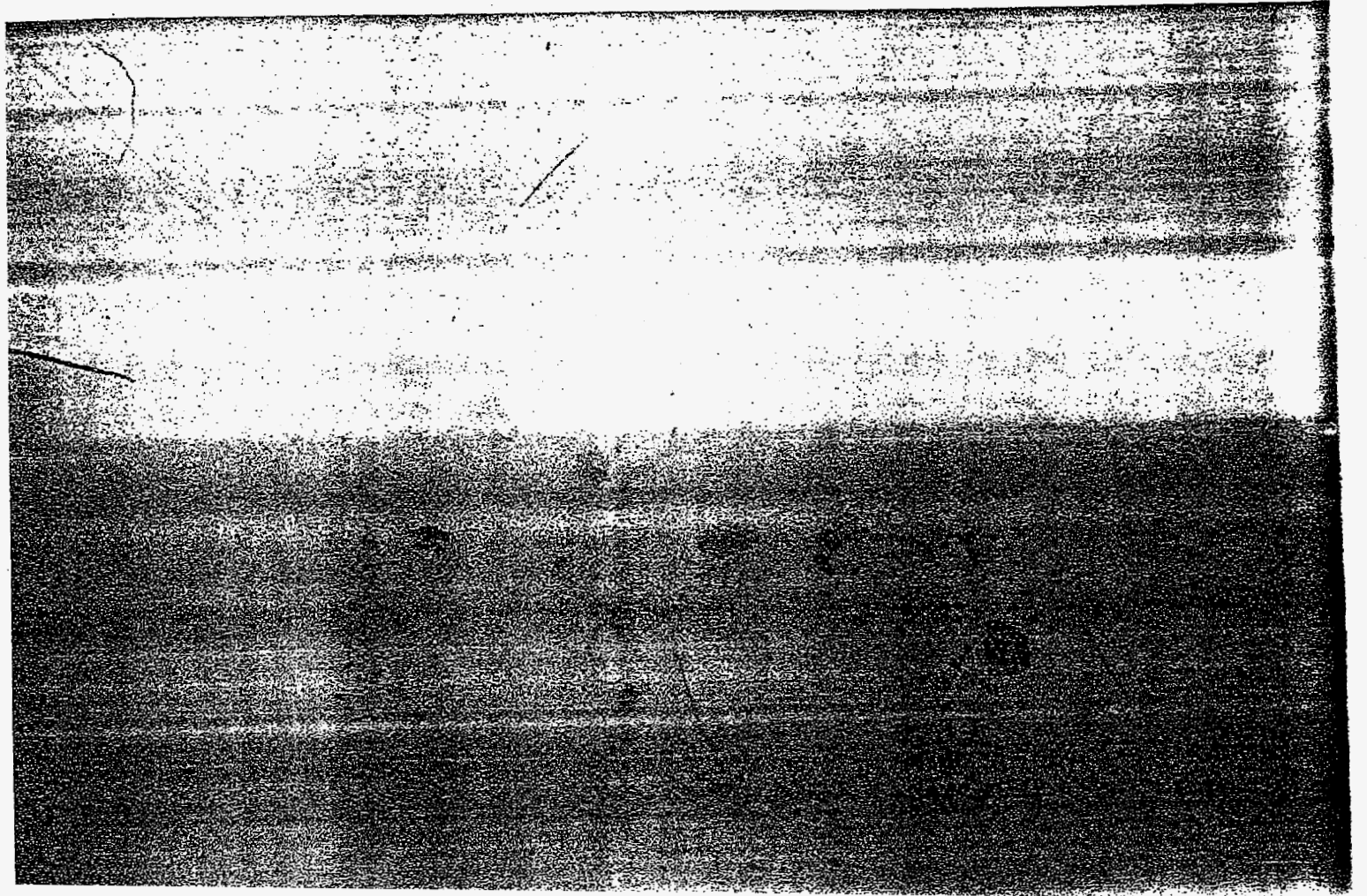
Account Number Plt. ResCtr. UC. Acct. Sub. CEC	Project #/Task	Amount
---	----------------	--------

<u>472.570.01.1050.3072.265</u>	<u>93CN054</u>	<u>1,250.00</u> ✓
<u>472.570.01.1050.3072.271</u>	<u>93CN054</u>	<u>(120.00)</u> ✓

*[Handwritten signature]*  
JUL 14 1993

Voucher Prepared By: BE 8/17

AV





**ENVIRONMENTAL  
DRILLING SERVICE INC.**

4712 OLD WINTER GARDEN RD. • ORLANDO, FLA. 32811  
407-295-3532 • FAX 407-296-3957

July 8, 1993

Invoice #1991

Beecher Point Water Treatment Plant  
Welaka, Florida

Southern States Utilities project  
P.O. #31835

1 150' Testboring and grout abandonment \$1,050.00

1 Mobilization charge

**PAID**  
OCT 14 1993

200.00

1 Permit fee (SJRWMD)

120.00

TOTAL

~~\$1,370.00~~

8/12/93

RECEIVED

AUG 13 1993

SERVICES  
ACCOUNTS PAYABLE

RECEIVED

AUG 11 1993

PROJECT CONSTRUCTION

ACCOUNTS PAYABLE VOUCHER

APPROVED: *Am*

TYPE: \_\_\_\_\_ MANUAL CHECK # \_\_\_\_\_ CK. DATE \_\_\_\_\_

VENDOR #: 3193 VENDOR NAME: Citrus Pipeline Const.

OR ONE TIME VENDOR

ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_

ZIP CODE: \_\_\_\_\_ TELEPHONE #: \_\_\_\_\_

INV. DATE 1/13/94 INVOICE # 1/13/94 INV. AMOUNT \$ 19,088.11

DUE DATE 2/13/94 DISCOUNT \$ \_\_\_\_\_ OR TERMS CODE \_\_\_\_\_

MONTH/YEAR \_\_\_\_\_ PURCHASE ORDER # 33894

DESCRIPTION: WATER System Connection to City of Wilkerson

ACCOUNT NUMBER	PROJECT #/TASK	AMOUNT
<u>PLT.RESCTR.UC.ACCT.SUBACCT.CEC</u>		
<u>472.570.01.1050.3314.265</u>	<u>93CND054</u>	<u>20,092.75</u>
<u>0001.000.99.2310.3000.000</u>		<u>&lt;1,004.64&gt;</u>
		<u>19,088.11</u>

*AV*

CITRUS PIPELINE CONTRACTORS, INC.

P.O. Box 330

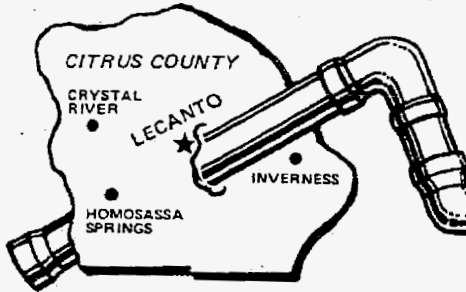
Lecanto, Florida 34460

Beecher's Point Water System

Item #	Description	Quantity	Unit Price	Total
1.	8" PVC C-900 DR18	5 LF	\$ 10.25	\$ 51.25 ✓
2.	6" PVC C-900 DR18	110 LF	8.75	962.50
3.	6" DIP CL50	48 LF	15.25	732.00
4.	6" Gate Vlv./Box	1 EA	295.00	295.00
5.	6 x 6 MJ Tee	1 EA	125.00	125.00
6.	6" MJ 90° Bend	3 EA	85.00	255.00
7.	8 x 6 MJ Reducer	1 EA	125.00	125.00
8.	Jack & Bore 10" Casing	47 LF	70.00	3,290.00
9.	Blow-Off	1 EA	225.00	225.00
10.	Back Flow Preventor	1 LS	9,995.00	9,995.00
11.	Restoration/Testing/ Traffic Maintenance	1 LS	2,500.00	2,500.00
12.	Flow Metering System	1 LS	1,137.00	1,137.00
13.	State Instruments	1 LS	400.00	400.00
TOTAL				\$20,092.75

*Please hold 5% retainage*

5% — 1,004.64  
 \$ 19,088.11  
 3/8/95



# CITRUS PIPELINE CONTRACTORS, INC.

WATER AND SEWER CONSTRUCTION  
(904) 746-6020

P.O. BOX 330  
LECANTO, FL 34460  
BOB BASS, President

August 5, 1994

Southern States Utilities  
Attn: Accounts Payable Department  
1000 Color Place  
Apopka, Florida 32703

RE: Cap Two Four Inch Wells  
Beecher's Point, Welaka, Florida  
PO #33894

The following amount is due for PO #33894 which included labor, material and equipment to cap two four inch wells at Beecher's Point, Welaka, Florida:

TOTAL AMOUNT DUE: \$2,569.00

*FWH 8/12/94*

If you have any questions, please feel free to call me.

Sincerely,

*8/18/94*

*Dolan V. Smith*  
Dolan V. Smith  
Vice President

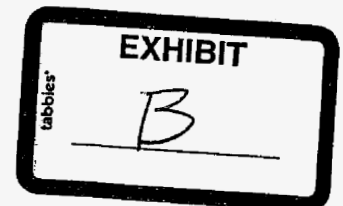
/be  
cc: Liseht Sanchez  
Assistant Engineer  
cap2wells

RECEIVED  
AUG 23 1994  
SSU SERVICES  
ACCOUNTS PAYABLE

**EXCEPTION # 14 (CORRECTION OF FPSC AUDIT ADJUSTMENT)**

**Purchase of Tomoka Water Works**  
**Docket No. 040951-WS**  
**Audit Control No. 04-247-3-1**  
**Issued: March 15, 2005**

<u>Description</u>	<u>Adjustment Per Audit</u>	<u>FL Water Adjustments</u>	<u>Additional Required Adjustment</u>
Utility Plant-In-Service	-	48,147	48,147
Land	-	2,000	2,000
Accum Depreciation	-	(7,522)	(7,522)
Accum Depreciation (Since Acquis)		(6,525)	(6,525)
CIAC	(46,878)	(46,878)	-
CIAC Amortization	30,042	30,042	-
CIAC Amortization (Since Acquis)	5,753	5,753	-
Acquisition Adjustment	-	-	-
<b>Total</b>	<b>(11,083)</b>	<b>25,017</b>	<b>36,100</b>



## EXCEPTION # 14 (CORRECTION OF FPSC AUDIT ADJUSTMENT)

**Purchase of Tomoka Water Works**

Docket No. 000334-WU

Order No. PSC-00-1659-PAA-WU

Issued: September 18, 2000

<u>Description</u>	Balance Per	Booked by		
	Commission Order	FL Water	FWS Adj	
Utility Plant-In-Service	101,845	53,698	48,147	[1]
Land	2,000	-	2,000	[1]
Accumulated Depreciation	(52,466)	(44,944)	(7,522)	[1]
CIAC	(46,878)	-	(46,878)	
CIAC Amortization	30,042	-	30,042	
Acquisition Adjustment	-	31,870	(31,870)	[2]
Sub-Total	<u>34,543</u>	<u>40,624</u>		[3]
CIAC Amortization	5,753	-	5,753	[4]
Depreciation	-	(6,525)	(6,525)	[5]
	<u>40,296</u>	<u>40,624</u>		

Note [1]: Total of \$42,625 to increase rate base. CIAC addressed in exception 14.

Note [2]: Florida Water originally recorded unidentified acquisition amount to acquisition adjustment. Final order was not booked.

Note [3]: FPSC Exception # 14 only addresses the CIAC adjustment. Additional adjustment should also be made UPIS, Land & Accum Depreciation.

Note [4]: Auditor calculated amortization since acquisition.

Note [5]: Depreciation calculated on adjustment \$48,147 since acquisition.



January 26, 2005

*Sent via electronic and U.S. mail*

Intesar Terkawi  
Bureau of Auditing  
Public Service Commission  
400 W. Robinson St., Suite N512  
Orlando, FL 32801-1748

RE: Audit Document/Record Request Number 1808-7-it

Dear Ms. Terkawi:

Florida Water's response to Audit Document/Record Request Number 1808-7-it is enclosed. This response consists of a one page general response as well as a two page chart detailing activity for the Tomoka system from the date of acquisition through the date of sale. The chart is attached hereto as Exhibit 1808-7-it. This general response and accompanying Exhibit are in reply to your inquiries related to the Tomoka water system.

Please do not hesitate to contact me with comments or questions. I can be reached at (407) 598-4205.

Sincerely,

A handwritten signature in cursive script that reads "Melissa M. Taylor".

Melissa M. Taylor  
Assistant General Counsel

Encl.



**FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT**

TO: Melissa Taylor  
UTILITY: Florida Water Services Corp.  
FROM: \_\_\_\_\_  
Intesar Terkawi  
(Auditor Preparing Request)

REQUEST NUMBER: 1808-7-it DATE OF REQUEST: Jan 20, 2005  
AUDIT PURPOSE: Transfer Audit Due Date: Jan 24, 2005

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY:

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

According to the application Tomoka Water System serves 3 Communities: 1- Tanglewood, 2-Tomoka View, 3- Twin River Estate. The Commission Order No. PSC-00-1659-PAA-WU established the utility plant in service at \$101,845. The utility booked the plant in service at substantially lower amount. Please provide answers for the following questions:

1. Why the company ignore Tanglewood.
2. Did the company sell Tanglewood.
3. If so, why the company failed to show filing a deletion territory with the Commission.
4. The prior Order shows that Tomoka systems served 252 customers. The June 2004 number of customers indicated is 262. It appears the company is still serving Tanglewood. Please explain.

ks

THE REQUESTED RECORD OR DOCUMENTATION:

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | (1) HAS BEEN PROVIDED TODAY <u>1/26/05</u>  |
| <input type="checkbox"/>            | (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY  |
| <input type="checkbox"/>            | (3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. |
| <input type="checkbox"/>            | (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)  |

Melissa Mauer Taylor ASSISTANT GENERAL COUNSEL

SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)  
Copy: Audit File and FPSC Analyst

**REQUEST # 1808-7-it**

Attached is a spreadsheet showing all activity for Tomoka (# 1808 and # 1809) from the acquisition on 12-31-1999 until the sale of Aqua on 06-30-2004. The acquisition was recorded in December 1999 using the Tomoka Waterworks 12-31-1998 general ledger amounts as it was the only source we had at the time.

When the final transfer, PSC-00-1659, was issued it appears that the books were never adjusted to reflect the approved amount of rate base.

- [1] Tomoka View and Tanglewood Forest are parts of the same system.
- [2] Tomoka View and Tanglewood Forest are parts of the same system.
- [3] N / A
- [4] Tomoka View and Tanglewood Forest are parts of the same system.

**ACQUISITION OF TOMOKA WATERWORKS, INC.**

**December 21, 1999**

	<u>Plant in Svc Acct 1010</u>	<u>Depre Res Acct 1081</u>	<u>CWIP Acct 1050</u>	<u>CIAC Acct 2710</u>	<u>CIAC Amort Acct 2720</u>	<u>Acq Adj Acct 1140</u>	<u>Total</u>
12-99 Record Acquisition (JE 39655) (Source: Closing Documents)	53,698.00	(44,944.00)	-	-	-	31,869.89	40,623.89
<b>Total Acquisition Recorded</b>	<b>53,698.00</b>	<b>(44,944.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,869.89</b>	<b>40,623.89</b>
1999 Depreciation / Amortization	-	(2,246.29)	-	-	-	-	(2,246.29)
2000 Additions							
Project 00-CC-169	11,145.07	-	-	-	-	-	11,145.07
Project 00-CC-170	11,161.70	-	-	-	-	-	11,161.70
Project 99-CO-105	8,241.95	-	-	-	-	-	8,241.95
Retirements	(7,923.64)	7,923.64	-	-	-	-	-
Depreciation / Amortization	-	(2,060.30)	-	-	-	-	(2,060.30)
2001 Additions							
Project 00-CC-170	(129.51)	-	-	-	-	-	(129.51)
Project 00-CC-102	1,319.91	-	-	-	-	-	1,319.91
Project 00-CC-280	28,035.35	-	-	-	-	-	28,035.35
Project 01-CC-275	1,699.43	-	-	-	-	-	1,699.43
Retirements	(1,092.50)	1,092.50	-	-	-	-	-
Depreciation / Amortization	-	(2,138.02)	-	-	-	-	(2,138.02)
2002 Additions							
Project 01-CC-418	6,874.72	-	-	-	-	-	6,874.72
Project 01-CO-504	65.64	-	-	-	-	-	65.64
Project 01-CO-506	2,518.76	-	-	-	-	-	2,518.76
Accruals							
Project 02-CC-439	1,485.34	-	-	-	-	-	1,485.34
Project 02-CC-440	5,645.94	-	-	-	-	-	5,645.94
Retirements	57.50	(57.50)	-	-	-	-	-
Depreciation / Amortization	-	(3,105.64)	-	-	-	-	(3,105.64)

EXHIBIT 1808-7-it

	<u>Plant in Svc Acct 1010</u>	<u>Depre Res Acct 1081</u>	<u>CWIP Acct 1050</u>	<u>CIAC Acct 2710</u>	<u>CIAC Amort Acct 2720</u>	<u>Acq Adj Acct 1140</u>	<u>Total</u>
<b>2003 Additions</b>							
Project 02-CC-436	12,355.03	-	-	-	-	-	12,355.03
Project 02-CC-439	1,847.17	-	-	-	-	-	1,847.17
Project 02-CC-440	-	-	1,510.50	-	-	-	1,510.50
Project 03-CC-110	2,879.40	-	-	-	-	-	2,879.40
Project 03-CC-274	1,353.59	-	-	-	-	-	1,353.59
Project 03-CC-713	-	-	1,514.73	-	-	-	1,514.73
Project 03-CC-741	-	-	22,098.24	-	-	-	22,098.24
Project 03-CO-504	63.59	-	-	-	-	-	63.59
Project 03-CO-709	2,757.63	-	-	-	-	-	2,757.63
Accruals (Reverse Prior Year's)							
Project 02-CC-439	(1,485.34)	-	-	-	-	-	(1,485.34)
Project 02-CC-440	(5,645.94)	-	-	-	-	-	(5,645.94)
Retirements (Correct Prior Year)	(115.00)	115.00	-	-	-	-	-
Depreciation / Amortization	-	(3,585.47)	-	-	-	-	(3,585.47)
<b>2004 Additions</b>							
Project 04-CC-703	13,011.84	-	-	-	-	-	13,011.84
Project 04-CO-506	-	-	5,487.20	-	-	-	5,487.20
Cash CIAC	-	-	-	(1,235.00)	-	-	(1,235.00)
Retirements	(57.50)	57.50	-	-	-	-	-
Depreciation / Amortization	-	(2,048.04)	-	-	-	-	(2,048.04)
<b>Total Transfer to Aqua</b>	<b>149,768.13</b>	<b>(50,996.62)</b>	<b>30,610.67</b>	<b>(1,235.00)</b>	<b>-</b>	<b>31,869.89</b>	<b>160,017.07</b>

EXHIBIT 1808-7-it

PAGE 2 OF 2

**Melissa Taylor (FWS)**

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**From:** Brenda Mazurak (FWS)  
**Sent:** Tuesday, January 25, 2005 9:43 AM  
**To:** Melissa Taylor (FWS); Nancy Norris (FWS); Sue Finney (FWS)  
**Subject:** IT'S response to delay in FWS response to 1808-7-it & 1808-8-it

-----Original Message-----

**From:** Intesar Terkawi [mailto:ITerkawi@PSC.STATE.FL.US]  
**Sent:** Tuesday, January 25, 2005 8:17 AM  
**To:** Brenda Mazurak (FWS)  
**Subject:** RE: Delay in FWS response to 1808-7-it & 1808-8-it

Hello Brenda,

I think it is too late to get the answers by Friday 28th. All the audit reports should be ready by Friday 28th. The report will be written according to the information I have uptodate, and your answers will be sent to Tallhassee for further consideration. Please send the information as soon as you can, and I will speak to the chief in Tallhassee regarding this matter.

Thanks.

-----Original Message-----

**From:** Brenda Mazurak (FWS) [mailto:BMazurak@florida-water.com]  
**Sent:** Mon 1/24/2005 4:10 PM  
**To:** Intesar Terkawi  
**Cc:** Melissa Taylor (FWS)  
**Subject:** Delay in FWS response to 1808-7-it & 1808-8-it

Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the "Notice of Further Proceedings or Judicial Review" attached hereto. It is further ORDERED that in the event this Order becomes final, this Docket shall be closed.

By ORDER of the Florida Public Service Commission this 18th day of September, 2000.

BLANCA S. BAYÓ, Director  
Division of Records and Reporting

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for transfer of water facilities in Volusia County from Tomoka Water Works, Inc., holder of Certificate No. 81-W, to Florida Water Services Corporation; for amendment of Certificate No. 238-W held by Florida Water Services Corporation; and for cancellation of Certificate No. 81-W.

DOCKET NO. 000334-WU  
ORDER NO. PSC-00-1659-PAA-WU  
ISSUED: September 18, 2000

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON, Chairman  
E. LEON JACOBS, JR.  
LILA A. JABER

ORDER APPROVING TRANSFER, AMENDMENT OF CERTIFICATE NO. 238-W, HELD BY FLORIDA WATER SERVICES CORPORATION, TO INCLUDE THE TERRITORY SERVED BY TOMOKA WATER WORKS, INC, AND CANCELLATION OF CERTIFICATE NO. 81-W, HELD BY TOMOKA WATER WORKS, INC.

AND

NOTICE OF PROPOSED AGENCY ACTION ORDER ESTABLISHING RATE BASE FOR PURPOSES OF THE TRANSFER AND DECLINING TO RECOGNIZE A POSITIVE ACQUISITION ADJUSTMENT

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein establishing rate base for purposes of the transfer and declining to recognize a positive acquisition adjustment is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

### Background

On March 21, 2000, Florida Water Services Corporation (FWSC or Buyer) and Tomoka Water Works, Inc. (Tomoka, Seller, or utility) filed a joint application for approval of the transfer of Tomoka's water facilities to FWSC, pursuant to Section 367.071, Florida Statutes. Tomoka is a Class C utility that provides water service to approximately 252 customers in Volusia County. Tomoka consists of four systems: the Tanglewood/Tomoka View water treatment and water distributions systems, and the Twin River Estates Water treatment and water distribution systems.

FWSC is a Class A utility, which provides water and wastewater service to 139 service areas in 28 counties. FWSC has been operating under the jurisdiction of this Commission since 1961.

According to the joint application, Tomoka and FWSC entered into an agreement on September 28, 1999, wherein FWSC agreed to purchase the utility system, which included all of the assets of Tomoka. The sale closed on December 21, 1999, contingent upon the approval of this Commission.

### Application

The application is in compliance with Section 367.071, Florida Statutes, and other pertinent statutes and provisions of the Florida Administrative Code. In particular, the application contains a filing fee in the amount of \$750, pursuant to Rule 25-30.020, Florida Administrative Code. The application also contains evidence that the utility owns the land upon which its facilities are located, as required by Rule 25-30.037(2)(q), Florida Administrative Code.

In addition, the application contains proof of compliance with the noticing provisions set forth in Rule 25-30.030, Florida Administrative Code, including notice to the customers of the system being transferred. No objections to the application have been received and the time for filing such has expired.

With regard to technical ability, FWSC has approximately 30 years of experience in the water and wastewater industry. FWSC owns and operates water and wastewater systems throughout the State of Florida, providing safe and reliable service. Further, from information provided with the application, FWSC has the financial resources to ensure continued operation of the Tomoka system.

The application indicates that FWSC conducted a reasonable investigation of the water system and found it to be in satisfactory condition. Only minor maintenance of the system is anticipated. Also, according to the application, the system is in compliance with

the rules and regulations of the Volusia County Health Department and the St. Johns Water Management District.

The application contains a copy of the Agreement for Purchase and Sale which includes the purchase price, terms of payment and a list of the assets purchased. The purchase price for the utility facilities (including land and equipment) is \$40,000. The Tomoka purchase was a cash transaction, and no outside financing was needed. There are no guaranteed revenue contracts, developer agreements, utility debt, customer advances or customer deposits. Tomoka will remain responsible for the existing debts of the utility incurred up to the time of closing, December 21, 1999. Tomoka will also be responsible for paying regulatory assessment fees until the date of closing. The utility is current on payment of RAFS through December 31, 1999, and has filed annual reports for 1999 and all prior years. FWSC is responsible for filing the 2000 Annual Report and paying regulatory assessment fees after the closing date. FWSC has provided a statement that it will fulfill the commitments, obligations, and representations of the Seller regarding utility matters.

Based on the foregoing, we find that the transfer of the water facilities from Tomoka to FWSC is in the public interest and it is hereby approved. Certificate No. 238-W, held by FWSC, is hereby amended to include the territory served by Tomoka. The territory being transferred is shown on Attachment A of this Order, which by reference is included herein. Certificate No. 81-W, held by Tomoka, is hereby canceled.

#### Rate Base

Rate base for Tomoka was last established by Order No. 21674, issued August 3, 1989, in Docket No. 881583-WU. To determine rate base at the time of transfer, December 21, 1999, an audit of the utility's books and records has been conducted. The balances as of the transfer date were determined by restating the utility's 1999 year-end trial balance. We determined the beginning balances from the work papers of the last audit in Docket 881583-WU. Additions and retirement since the last audit have been traced and verified by supporting documentation.

The audit report contained several exceptions that resulted in adjustments to plant, accumulated depreciation, contribution-in-aid-of-construction (CIAC), and accumulated amortization accounts. The adjustments made as a result of the audit are set forth below.

#### Utility Plant-in-Service

According to the company ledger, the utility's ending depreciable plant-in-service and accumulated depreciation balances were \$99,904 and \$51,646, respectively, as of December 21, 1999. The utility's books and records have been maintained in substantial compliance with Commission directives. However, we found that the utility failed to book a prior Order adjustment of \$4,336 and incorrectly capitalized \$2,395 for cleaning and repair services on a generator and pump, which is general maintenance expense. Because general maintenance costs are reoccurring expenses that should be expensed and not capitalized, \$2,395 has been removed from the plant-in-service balance. These adjustments result in a \$1,941 increase to



the plant-in-service balance. Based on the adjustments, the plant-in-service balance as of December 21, 1999, is \$101,845.

#### Accumulated Depreciation

The utility's ledger provided an accumulated depreciation balance of \$51,646, as of December 21, 1999. In accordance with Rule 25-30.140, Florida Administrative Code, the guideline depreciation rates were applied to the audited plant subaccount balances from 1989 to December 21, 1999. As a result, it was determined that the accounts are understated by \$820. The accumulated depreciation balance has been increased by \$820 to reflect the additional depreciation through the date of closing. Therefore, the accumulated depreciation balance is \$52,466, as of December 21, 1999.

#### CIAC and Accumulated Amortization of CIAC

The utility's year-end trail balance, restated to December 21, 1999, indicated that CIAC and accumulated amortization balances are \$42,732 and \$21,743, respectively. Order No. 21674 established the December 31, 1988 CIAC balance at \$45,653 and the accumulated amortization of CIAC balance at \$9,497. The Commission Order balances were used to verify the CIAC additions up to the date of transfer. The utility had understated the CIAC order balance by \$3,721.

Order No. 22854, issued April 24, 1990, in Docket No. 881583-WU, established meter installation charges of \$75 for 5/8" x 3/4" meters and actual cost for 1" or larger meters. There was one commercial customer in 1991 that had a 2" meter installed for \$425, that was not recorded by the utility. CIAC has been increased by a total of \$4,146, to reflect the appropriate CIAC balance. Based on the above, the CIAC balance is \$46,878, as of December 21, 1999.

Associated CIAC amortization was recalculated using annual composite amortization rates from January 1, 1989, to December 21, 1999. Therefore, accumulated amortization of CIAC has been increased by \$8,299, to reflect a \$30,042 CIAC amortization balance.

#### Rate Base

As a result of the adjustments set forth herein, rate base for the Tomoka water system is \$34,543 as of December 21, 1999, the date of transfer. Our calculation of rate base is shown on Schedule No. 1 of this Order, which by reference is incorporated herein. The adjustments to rate base are set forth on Schedule No. 2 of this Order, which by reference is incorporated herein.

The rate base calculation is used solely to establish the net book value of the property being transferred. The calculation does not include the normal ratemaking adjustments for working capital and used and useful.

Acquisition Adjustment

An acquisition adjustment results when the purchase price differs from the rate base for purposes of the transfer. The transaction in this docket results in a positive acquisition adjustment of \$5,457 (Purchase price: \$40,000 less Rate Base: \$34,543).

FWSC has not requested an acquisition adjustment, and there are no extraordinary circumstances in this case to warrant the inclusion of an acquisition adjustment. In the absence of extraordinary circumstances, it has been our practice that the purchase of a utility system at a premium or discount shall not affect the rate base calculation. Therefore, we decline to include an acquisition adjustment in the calculation of rate base. Our action herein is consistent with previous decisions. See Order No. PSC-00-0913-PAA-WU, issued May 8, 2000, in Docket No. 970201-WU; Order No. PSC-00-0579-PAA-WU, issued March 22, 2000, in Docket 990975-SU; Order No. PSC-00-0682-FOF-WU, issued April 12, 2000, in Docket No. 990253-WU; Order No. PSC-00-0758-PAA-SU, issued April 17, 2000, in Docket No. 991056-SU; Order No. PSC-98-1231-FOF-WU, issued September 21, 1998, in Docket No. 971670-WU; and Order No. PSC-98-0514-FOF-SU, issued April 15, 1998, in Docket No. 951008-SU.

Rates and Charges

Tomoka's current rates for residential and general service became effective on August 31, 1998, pursuant to a price index and pass through rate adjustment. The service availability charges and the miscellaneous service charges were effective May 25, 1991, pursuant to order No. 22854, issued April 24, 1990, in Docket No. 881583-WU. The utility's current rates and charges are set forth below.

Residential and General Service  
Monthly Service Rates

<u>Base Facility Charge:</u>	
<u>Meter Size:</u>	<u>Charge</u>
5/8" x 3/4"	\$ 4.52
Full 3/4"	\$ 11.31
1"	\$ 22.64
1 1/2"	\$ 36.20
 <u>Gallonage Charge:</u>	
Per 1,000 Gallons	\$ 1.33

Customer Deposits  
Residential

Meter Size:

5/8" x 3/4"	\$ 10.00
1"	\$ 12.50
1 1/2"	\$ 15.00
2"	Actual Cost

Miscellaneous Service Charges

Initial Connection fee	\$ 15.00
Normal Reconnection Fee	\$ 15.00
Violation Reconnection Fee	\$ 15.00
Premises Visit Fee (in lieu of disconnection)	\$ 10.00

Service Availability Charges

Meter Installation Fee:

Meter Size:

5/8" x 3/4"	\$ 75.00
1"	Actual Cost
1 1/2"	Actual Cost
2"	Actual Cost
Over 2"	Actual Cost

Back-Flow Preventor Installation Fee:

Over 2"	Actual Cost
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Customer Connection (Tap-in) Charge:

Over 2"	Actual Cost
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Inspection Fee:

Over 2"	Actual Cost
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Rule 25-9.044(1), Florida Administrative Code, requires the new owner of a utility to adopt and use the rates, classifications and regulations of the former operating company unless authorized to change by this Commission. FWSC has not requested the utility's rates

and charges and we see no reason to change them at this time. FWSC shall continue to charge the rates and charges approved in Tomoka's tariff until authorized to change by this Commission in a subsequent proceeding. The utility has filed tariffs reflecting the change in ownership. The tariff shall be effective for services rendered or connections made on or after the stamped approval date on the tariff sheets.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the transfer of Tomoka Water Works, Inc., 1951 West Granada Boulevard, Ormond Beach, Florida 32174-6740, to Florida Water Services Corporation, 100 Color Place, Apopka, Florida 32703, is hereby approved. The territory being transferred is shown on Attachment A of this Order, which by reference is incorporated herein. It is further

ORDERED that Certificate No. 238-W, held by Florida Water Services Corporation, is hereby amended to include the territory shown on Attachment A of this Order. It is further

ORDERED that Certificate No. 81-W, held by Tomoka Water Works, Inc., is hereby canceled. It is further

ORDERED that rate base for Tomoka Water Works, Inc., which reflects the net book value for purposes of the transfer, is \$34,543, as of December 21, 1999, the date of transfer. It is further

ORDERED that a positive acquisition adjustment shall not be included in the calculation of rate base. It is further

ORDERED that all schedules attached to this Order are incorporated herein by reference. It is further

ORDERED that Florida Water Services Corporation shall continue to charge the customers in the territory being transferred the rates and charges approved in Tomoka Water Works, Inc.'s tariff until authorized to change by this Commission in a subsequent proceeding. It is further

ORDERED that the tariff filed by Florida Water Service Corporation, for the system being transferred, shall be effective for service rendered or connections made on or after the stamped approval date on the tariff sheets. It is further

ORDERED that the provisions of this Order establishing rate base and declining to recognize a positive acquisition adjustment, issued as proposed agency action, shall become final and effective upon the issuance of a Consummating Order unless an appropriate petition, in the form provided by Rule 28-106.201, Florida Administrative Code, is received by the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the "Notice of Further Proceedings" attached hereto. It is further

ORDERED that in the event this Order becomes final, this Docket shall be closed.

By ORDER of the Florida Public Service Commission this 18th day of September, 2000.

BLANCA S. BAYÓ, Director  
Division of Records and Reporting

ATTACHMENT A  
FLORIDA WATER SERVICES CORPORATION

VOLUSIA COUNTY

TOMOKA WATER SYSTEM

**Township 14 South, Range 32 East, Volusia County, Florida.**

Tanglewood Forest — Tomoka View System

Section 30

Begin at the Northwest corner of the Southeast 1/4 of the Northwest 1/4 and run thence North 02° 02' 46" West, 1,218 feet more or less to a point in the Southerly shore of the Tomoka River; thence return to the Point of Beginning; thence from said Point of Beginning, run South 02° 02' 46" East, 940 feet to a point; thence North 87° 57' 14" East, 1,090 feet to a point in the North right-of-way of Ormond-Barberville Road (Highway 40); thence North 34° 02' 23" East, 757.70 feet; thence North 45° 17' 23" East, 300.55 feet; thence North 49° 01' 37" West, 611.40 feet; thence North 08° 46' 17" West, 1,011.73 feet; thence South 87° 28' 07" West 1,067 feet more or less to a point in the aforesaid Southerly shore of the Tomoka River; thence Southwesterly 125 feet more or less to the Northerly termination of the first named course of this description, to end and close.

**Township 14 South, Range 31 East, Volusia County, Florida.**

Twin River Estates System

Section 25

Begin at the Southwest corner of the North 1/2 of the Southeast 1/4 of the Southwest 1/4 of Section 25; thence North 0° 48' West to a point in the Southerly shore line of the Little Tomoka River; thence return to the Point of Beginning; thence North 87° 56' East, 236.43 feet to a point in the Northerly right-of-way of the Ormond-Barberville Road (Highway 40); thence North 73° 05' 50" East, along said Northerly right-of-way line of the Ormond-Barberville Road (Highway 40) to an intersection with the West shoreline of Tomoka River; thence Northerly along the meandering West shoreline of said Tomoka River to an intersection with the Southerly shoreline of Little Tomoka River; thence Westerly along the meandering Southerly shoreline of said Little Tomoka River to a point being the termination of the first named course of this description, to end and close.

## SCHEDULE NO. 1

TOMOKA WATER WORKS, INC.  
SCHEDULE OF WATER RATE BASE  
As of December 21, 1999

<u>DESCRIPTION</u>	<u>BALANCE PER COMMISSION</u>	<u>COMMISSION ADJUSTMENTS</u>	<u>BALANCE PER COMMISSION</u>
Utility Plant-in- Service	\$ 99,904	\$1,941	\$101,845
Land	2,000	0	2,000
Accumulated Depreciation	(51,646)	( 820)	(52,466)
Contributions-in- aid-of-Construction	(42,732)	(4,146)	(46,878)
Accumulated of Amortization CIAC	<u>21,743</u>	<u>8,299</u>	<u>30,042</u>
TOTAL	\$ 29,269 =====	\$ 5,274 =====	\$ 34,543 =====

SCHEDULE NO. 2

TOMOKA WATER WORKS, INC.

SCHEDULE OF WATER RATE BASE

<u>EXPLANATION</u>	<u>ADJUSTMENT</u>
<b>Utility Plant-in-Service</b>	
1) Adjustment pursuant to FPSC Order No. 21674	\$4,336
2) To remove general maintain exp.	(\$2,395)
Total	<u>\$1,941</u>
<b>Accumulated Depreciation</b>	
1) Adjustment to correct understatement	<u>\$ 820</u>
<b>CIAC</b>	
1) Adjustment pursuant to FPSC Order No. 21674	(\$3,721)
2) Adjustment to reflect 2" meter	(\$ 425)
Total	<u>(\$4,146)</u>
<b>Accumulated Amortization of CIAC</b>	
1) Adjustment to reflect recalculated account balance	<u>\$8,299</u>

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our action establishing rate base and declining to recognize a positive acquisition adjustment is preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting, at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on October 9, 2000. If such a petition is filed, mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing. In the absence of such a petition, this order shall become effective and final upon the issuance of a Consummating Order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

Any party adversely affected by the Commission's final action in this matter may request: (1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.050, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.