

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

RECEIVED- FPSC
07 FEB -6 PM 4:11

In re: Application for increase in water and)
wastewater rates in Alachua, Brevard,)
Highlands, Lake, Lee, Marion, Orange, Palm)
Beach, Pasco, Polk, Putnam, Seminole,)
Sumter, Volusia, and Washington Counties)
by Aqua Utilities Florida, Inc.)
_____)

Docket No. 060368-WS

COMMISSION
CLERK

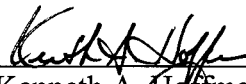
Dated: February 6, 2007

AQUA UTILITIES FLORIDA, INC.'S
NOTICE OF FILING RESPONSES
TO ACCOUNTING DEFICIENCIES
NOS. 5 AND 6

Aqua Utilities Florida, Inc. ("AUF") hereby files and serves Notice that it has filed twenty copies of the attached Responses to Deficiencies Nos. 5 and 6 as set forth in the Deficiency Letter dated January 2, 2007 from Timothy Devlin, Director, Division of Economic Regulation, to Kenneth Hoffman, counsel for AUF.

Respectfully submitted this 6th day of February, 2007.

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC _____
- OTH _____



Kenneth A. Hoffman, Esquire
Marsha E. Rule, Esquire
Rutledge, Ecenia, Purnell & Hoffman, P.A.
215 South Monroe St., Suite 420
Tallahassee, FL 32301
850.681.6788 (telephone)
850.681.6515 (facsimile)

ATTORNEYS FOR AQUA UTILITIES
FLORIDA, INC.

RECEIVED & FILED



FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

01255 FEB-6 6

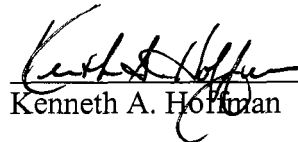
FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Notice and attached Responses was served by hand delivery this 6th day of February, 2007, to the following:

Florida Public Service Commission
Rosanne Gervasi, Esq.
Katherine E. Fleming, Esq.
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Office of the Public Counsel
Stephen C. Reilly, Esq.
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400


Kenneth A. Hoffman

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 5

Schedule B-1 -- Schedule of Water Net Operating Income

The utility is required to provide the calculation of net operating income for water and wastewater for the test year.

This schedule reflects a zero amount per books for Depreciation, net of CIAC Amort., and Used and Useful for the majority of the systems. For these systems, the utility did not provide the balance per books. Instead, the utility put the total amount along with adjustments all in the adjustment column. For numerous systems, the amount reflected does not reconcile to the 2005 Annual Reports.

Response:

At December 31, 2005 all Florida Water Systems books show a zero balance because the entries for those systems were not recorded until May, 2006, after receipt and analysis of the FL PSC Amendatory Order in February, 2006. Please see also Aqua Utilities Florida, Inc. Second Notice of Filing Rate Base Workpapers filed with the Commission on January 24, 2007.

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 6

Schedule B-2 – Schedule of Sewer Net Operating Income

The utility is required to provide the calculation of net operating income for water and wastewater for the test year.

This schedule reflects a zero amount per books for Depreciation, net of CIAC Amort., and Used and Useful for the majority of the systems. For these systems, the utility did not provide the balance per books. Instead, the utility put the total amount along with adjustments all in the adjustment column. For numerous systems, the amount reflected does not reconcile to the 2005 Annual Reports.

Response:

At December 31, 2005 all Florida Water Systems books show a zero balance because the entries for those systems were not recorded until May, 2006, after receipt and analysis of the FL PSC Amendatory Order in February, 2006. Please see also Aqua Utilities Florida, Inc. Second Notice of Filing Rate Base Workpapers filed with the Commission on January 24, 2007.