

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Dated: February 6, 2007

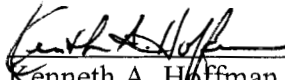
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COMMISSION
CLERK

AQUA UTILITIES FLORIDA, INC.'S
NOTICE OF FILING RESPONSES
TO ACCOUNTING DEFICIENCY NO. 8

Aqua Utilities Florida, Inc. ("AUF") hereby files and serves Notice that it has filed a CD ROM with its Response to Deficiency No. 8 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 _____



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Marsha E. Rule, Esquire
Rutledge, Ecenia, Purnell & Hoffman, P.A.
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ATTORNEYS FOR AQUA UTILITIES
FLORIDA, INC.

RECEIVED & FILED



DOCUMENT NUMBER-DATE

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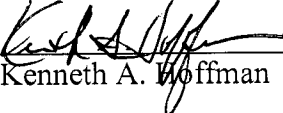
FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Notice 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. 8

Schedule B-10 – Analysis of Rate Case Expense – The utility is required to provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

The utility did not show the number of hours being billed by the persons assisting in the application or the water and wastewater ERCs used to determine the allocation percentage.

Response:

Please see attached file “Deficiency No. 8 (B-10)” which includes revised schedule B-10 for each system showing hours worked and file “Acct Deficiency No. 8 ERCs Attachment.xls” showing ERC’s used to determine allocation percentages.