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REPLY TO CENTRAL FLORIDA OFFICE

June 28, 2007

HAND DELIVERY

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
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RECEIVED-FPSC
07 JUN 28 PM 1:58
COMMISSION
CLERK

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

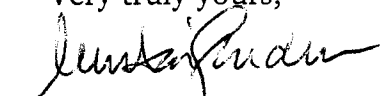
RE: Docket No. 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate Increase in Polk County, Florida
Our File No.: 30057.113

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the original and twelve (12) copies of the Notice of Filing the Prefiled Direct Testimony of Kirsten E. Weeks.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,


MARTIN S. FRIEDMAN
For the Firm

CMP _____
COM 5
CTR 1
ECR MSF/tlc
GCL 1 Enclosures

OPC cc: Katherine Fleming, Esquire, Office of General Counsel (w/enclosures)
RCA _____ Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures)
SCR _____ Steven M. Lubertozzi, Chief Regulatory Officer (w/enclosures)
SGA _____ Kirsten E. Weeks, CPA (w/o enclosures)
SEC _____ John Hoy, Regional Vice President for Operations (w/o enclosures)
OTH _____ Patrick C. Flynn, Regional Director (w/enclosures)
_____ Gary V. Perko, Esquire (w/enclosures)

DOCUMENT NUMBER-DATE

05162 JUN 28 06

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL

In re: Application of
CYPRESS LAKES UTILITIES, INC.
for an increase in water and wastewater
rates in Polk County, Florida

DOCKET NO. 060257-WS

NOTICE OF FILING

Applicant, CYPRESS LAKES UTILITIES, INC., by and through its undersigned attorneys, hereby gives notice of filing in the above-referenced docket the Prefiled Direct Testimony of Kirsten E. Weeks.

Respectfully submitted this 28th day of
June, 2007, by:

ROSE, SUNDSTROM & BENTLEY, LLP
Sanlando Center
2180 W. State Road 434
Suite 2118
Longwood, Florida 32779
(407) 830-6331 Telephone
(407) 830-8522 Facsimile
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By: 

MARTIN S. FRIEDMAN

DOCUMENT NUMBER-DATE

05162 JUN 28 6

FDSC-COMMISSION OF FRK

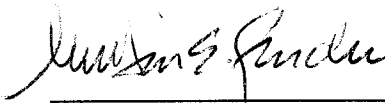
CERTIFICATE OF SERVICE
DOCKET NO. 060257-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished
by U. S. Mail this 28th day of June, 2007, to the following:

Katherine Fleming, Esquire
OFFICE OF GENERAL COUNSEL
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Stephen Reilly, Esquire
Office of Public Counsel
Claude Pepper Building
111 West Madison Street, Suite 812
Tallahassee, FL 32399

Gary V. Perko, Esquire
Hopping Green & Sams, P.A.
Post Office Box 6526
Tallahassee, FL 32314-6526



MARTIN S. FRIEDMAN
For the Firm

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060257-WS

CYPRESS LAKES UTILITIES, INC.

PREFILED DIRECT TESTIMONY OF

KIRSTEN E. WEEKS

REGARDING THE APPLICATION FOR

INCREASE IN WATER AND WASTEWATER

RATES AND CHARGES

IN

POLK COUNTY, FLORIDA

1 PREFILED DIRECT TESTIMONY OF KIRSTEN E. WEEKS
2 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
3 DOCKET NO. 060257-WS
4 REGARDING THE APPLICATION FOR INCREASE
5 IN WATER AND WASTEWATER RATES AND CHARGES
6 IN POLK COUNTY, FLORIDA
7 BY CYPRESS LAKES UTILITIES, INC.

8 Q. Please state your name, occupation and business address for the record.

9 A. My name is Kirsten E. Weeks. I am employed as a manager of
10 Regulatory Accounting for Utilities, Inc. (UI) and its subsidiaries, at
11 2335 Sanders Road, Northbrook, Illinois 60062. One of those
12 subsidiaries is Cypress Lakes Utilities, Inc.

13 Q. Please summarize your professional background.

14 A. I have been employed by UI since August of 2002. Since that time, I
15 have been involved in many phases of rate-making in several regulatory
16 jurisdictions. I graduated from Coe College in 2001. I had one year of
17 public accounting experience prior to joining Utilities, Inc. I have
18 attended the NARUC Utility Rate Seminar, and I have provided
19 testimony before utility regulatory commissions in Illinois, Kentucky,
20 New Jersey, North Carolina, Ohio, Pennsylvania, and South Carolina,
21 and in Sarasota County, Florida.

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Q. Please explain your job responsibilities at Utilities, Inc.?

A. My responsibilities include: financial analysis of individual subsidiaries of UI, preparation of rate applications, facilitation of commission audits, and the submission of testimony and exhibits to support rate applications. Through these operating subsidiaries, UI serves nearly 300,000 water and wastewater customers.

Q. Are you familiar with the Minimum Filing Requirements prepared by the firm of Virchow, Krause and filed in this proceeding?

A. Yes, I am.

Q. Has all CIAC received by the Utility been properly booked, and reflected in the MFR's?

A. Yes, it has.

Q. The developer, who has filed the protest in this proceeding references payments of \$50,000.00 and \$250,000.00 having been paid as CIAC to the Utility. How were those payments booked?

A. The \$50,000.00 payment by the developer was booked as CIAC in 1998 and the \$250,000.00 payment was booked as CIAC in 1999.

Q. Where are those CIAC payments reflected in the MFR's?

A. Annual CIAC balances are reflected on Schedule A-11 of the MFR's. However, since the \$50,000.00 and \$250,000.00 CIAC payments from the developer were received prior to the date CIAC was last established

1 by the Commission, those payments do not specifically show up as
2 additions to CIAC in this case. I have attached to the Testimony as
3 KEW-1 a copy of Schedule A-11 from the Utility's last rate case. You can
4 see clearly the \$250,000.00 in CIAC received from the developer in
5 1999, and the \$50,000.00 payment received in 1998 is included in the
6 \$364,105.00 in CIAC booked in 1998.

7 Q. Do you have anything further to add at this time?

8 A. No, I do not.

Docket No. 060257-WS
Cypress Lakes Utilities, Inc. Rate Case
Exhibit KEW-1, Page 1 of 1

Schedule of Water and Wastewater Contributions in Aid of Construction
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Cypress Lakes Utilities, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001

Schedule: A-11
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

| Line No. | Description | Year-End Balance | |
|----------|---|-------------------|-------------------|
| | | Water | Wastewater |
| 1 | 12/31/97 Balance per Order No. PSC-98-0993-FOF-WS | 116,719 | 96,929 |
| 2 | 1998 Additions | 121,017 | 364,105 |
| 3 | 1998 Adjustments | | |
| 4 | 12/31/98 Balance | 237,736 | 461,034 |
| 5 | 1999 Additions | 0 | 250,000 |
| 6 | 1999 Adjustments | | |
| 7 | 12/31/99 Balance | 237,736 | 711,034 |
| 8 | 2000 Additions | 5,575 | 0 |
| 9 | 2000 Adjustments | | |
| 10 | 12/31/00 Balance | 243,311 | 711,034 |
| 11 | 2001 Additions | 6,375 | 0 |
| 12 | 2001 Retirements | | |
| 13 | 12/31/01 Balance | <u>\$ 249,686</u> | <u>\$ 711,034</u> |

Supporting Schedules: A-12
 Recap Schedules: A-19