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REPLY TO CENTRAL FLORIDA OFFICE

September 15, 2008

HAND DELIVERY

CENTRAL FLORIDA OFFICE SANLANDO CENTER 2180 W. STATE ROAD 434, SUITE 2118 LONGWOOD, FLORIDA 32779 (407) 830-6331 FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A. BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL (LICENSED IN NEW YORK ONLY)

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

Docket No.: 080006-WS; In re: Water and Wastewater Industry Annual Reestablishment RE: of Authorized Range of Return on Common Equity for Water and Wastewater Utilities Pursuant to Section 367.081 (4)(f), F.S. Our File No.: 30057.161

Dear Ms. Cole:

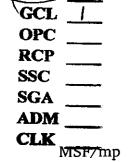
Enclosed for filing in the above-referenced docket on behalf of Utilities, Inc., is an original d fifteen (15) copies of the Rebuttal Testimony of Pauline M. Ahern.

Very truly yours.

S. FRIEDMAN

MARTIN

For the Firm



Enclosures

Jean Hartman, Esquire, Office General Counsel (w/enclosure) cc: Charles Beck, Esquire, Office of Public Counsel (w/enclosure) John P. Hoy, Chief Regulatory Officer (w/o enclosure) Rick Durham, Regional Vice President for Operations (w/o enclosure) Patrick C. Flynn, Regional Director (w/o enclosure) John D. Stover, Esquire, General Counsel (w/o enclosure) John D. Williams, Director of Governmental Affairs (w/o enclosure)

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-PSC-COMMISSION CLERN 80 Q ω \bigcirc

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DOCUMENT NUMBER-DATE

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Water and Wastewater Industry) Annual Reestablishment of Authorized) Range of Return on Common Equity for) Water and Wastewater Utilities pursuant) to Section 367.081 (4)(f), F.S.)

Docket No.: 080006-WS

NOTICE OF FILING REBUTTAL TESTIMONY OF PAULINE M. AHERN

UTILITIES, INC., by and through its undersigned counsel, hereby gives notice of filing

in the above-referenced docket the Rebuttal Testimony of Pauline M. Ahern.

Respectfully submitted this 15th day of September, 2008, by:

Rose, Sundstrom & Bentley, LLP 2180 W. State Road 434, Suite 2118 Longwood, FL 32779 PHONE: (407) 830-6331 FAX: (407) 830-8522 mfriedman@rsbattorneys.com

MARTIN S. FRIEDMAN For the Firm

DOCUMENT NUMBER-DATE

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U. S. Mail this 15th day of September, 2008, to:

Jean Hartman, Esquire Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

Charles Beck, Esquire Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-5458

BY: Mulares!

MARTIN S. FRIEDMAN For the Firm

U:\(.161) LEVERAGE FORMULA PROCEEDING\NOF Prehearing TM of Ahern.wpd