

COMMISSIONERS:
NANCY ARGENZIANO, CHAIRMAN
LISA POLAK EDGAR
NATHAN A. SKOP
DAVID E. KLEMENT
BEN A. "STEVE" STEVENS III

STATE OF FLORIDA



MARSHALL WELLS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

10 MAY 11 PM 3:15

COMMISSION
CLERK

Public Service Commission

May 11, 2010

Benjamin T. Hajduk, CPA, PC
2 Perlman Drive Suite 203
Spring Valley, NY 10977

Re: Docket No, 090366-WU: Application for certificate to operate water utility in Marion County by ARMA Water Service, LLC

Dear Mr. Hajduk:

Enclosed is a copy of the National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) for Class C Water Utilities. The USOA must be used by all small utilities. Please advise us in writing within the next 45 days that the ARMA books are now using the USOA. When filing the letter, please be sure to refer to the docket number and to direct the response to:

Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Should you have any questions concerning this letter, please contact Stephanie Clapp, of my staff, at (850) 413-6997.

Sincerely,

A handwritten signature in cursive that reads "Patti Daniel".

Patti Daniel
Public Utilities Supervisor
Bureau of Certification, Economics & Tariffs

pd/sc

Enclosure

cc: Division of Economic Regulation (Clapp, Walden)
Office of the General Counsel (Brown)
Office of Commission Clerk

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0850
An Affirmative Action / Equal Opportunity Employer

PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

DOCUMENT NUMBER-DATE

03946 MAY 11 0

FPSC-COMMISSION CLERK