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DIVISION OF ECONOMIC REGULATION  
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Public Service Commission

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December 10, 2010

Mr. Charles DeMenzes  
Tradewinds Utilities, Inc.  
P. O. Box 5220  
1410 NE 8<sup>th</sup> Avenue  
Ocala, FL 34478

**Re: Docket No. 100127-WS - Application for an increase in water rates in Marion County, Florida by Tradewinds Utilities, Inc.**

Dear Mr. DeMenzes:

We have reviewed the revised minimum filing requirements (MFRs) submitted on November 23, 2010, on behalf of Tradewinds Utilities, Inc. (TUI or Utility). After reviewing this information, we find the MFRs to still be deficient. An explanation of the specific deficiencies are identified below.

1. Pursuant to Rule 25-30.436, Florida Administrative Code (F.A.C.), no copies of any contracts or agreements were included for MIRA International, Inc.

2. Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 20-W (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." After reviewing this information, we find the following items remain deficient pursuant to this rule.

Regarding MFR Schedule E-14, Billing Analysis Schedules: The Utility is required to provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Consumption is to be rounded to the nearest 1,000 gallons, and begin at zero. If a rate change occurred during the test year, provide a billing analysis which coincides with each period.

(A) The reversed bills calculation from column (6) remains blank on all pages of Schedule E-14.

(B) The consolidated factor calculation from column (7) remains blank on all pages of Schedule E-14.

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3. The following deficiencies relate to engineering information required by Rule 25-30.440, F.A.C.

(A) Water treatment plant data in Schedule F-3 [Rev. 1]. The data provided appears to be associated with the wastewater treatment facility, not water. Please provide the correct water treatment plant information in a revised Schedule F-3.

(B) Used and Useful Calculations in Schedules F-5 [Rev. 1] and F-6 [Rev. 1]. The calculations used to determine the used and useful percentages for the Water Treatment Plant (Schedule F-5 [Rev. 1]) and Wastewater Treatment Plant (Schedule F-6 [Rev. 1]) were not provided. Pursuant to Rule 24-30.432 F.A.C. and Rule 24-30.4325 F.A.C., system buildout information (as provided in the filing) can be used to support recommended used and useful percentages, but not take the place of the actual calculations. Please perform the appropriate calculations.

(C) The gallons of water sold in Schedule E-1 (Rev. 1) do not match the gallons of water sold in Schedule F-2 [Rev. 1] and Schedule F-9. Please correct these schedules to accurately reflect the actual gallons of water sold.

If these reconciliations require corresponding changes to any MFR schedules, the corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than January 10, 2011. If you have any questions, please do not hesitate to contact Connie Davis, at (850) 413-6932.

Sincerely,



Marshall Willis,  
Director

MW/CD

cc: Division of Economic Regulation (Maurey, Cicchetti, Daniel, Fletcher, Stallcup, Rieger, Lingo, Thompson)  
Office of the General Counsel (Young)  
Office of Commission Clerk (Docket No. 100127-WS)  
Office of Public Counsel