

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 16, 2013
TO: Ann Cole, Commission Clerk, Office of Commission Clerk
FROM: Martha A. Golden, Regulatory Supervisor/Consultant, Division of Accounting & Finance
RE: Docket No. 120183-WU - Application for staff-assisted rate case in Lake County by TLP Water, Inc.

By Order No. PSC-13-0140-PAA-WU, issued March 25, 2013, the Utility was required to update its books to reflect the Commission-approved balances. By letter dated July 10, 2013, the Utility confirmed that the adjustments have been made. The Utility's letter and notarized affirmation are attached.

Should you have any questions regarding this matter, please feel free to contact me.

Attachment

RECEIVED-FPSC
13 JUL 16 PM 4:03
COMMISSION
CLERK

Florida Public Service Commission
Div. of Accounting & Finance, Martha Golden
2540 Shumard Oak Blvd.
Tallahassee, Fl. 32399-0850

July 10, 2013

Dear Ms. Golden,

As per our phone conversation of July 9, I have enclosed the following utilities books and records adjusted pursuant to Docket No. 120183-WU.

It is my intent to enter upon these documents any and all changes as they occur and to follow the guidelines of the (NARUC USOA) in summarizing the quantities for the annual report and taxes.

You have been very helpful to me, and I am open to any suggestions on our compliance with the bookkeeping records.

Thank you for your consideration in this matter.

Sincerely yours,



David W. Schell
TLP Water Inc.
12315 US Hwy 441
Tavares, Fl 32778

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 JUL 12 AM 9:36
DIVISION OF
ACCOUNTING & FINANCE

Docket No. 120183-WU, TLP Water, Inc.
 Commission Approved Balances per Order No. PSC-13-0140-PAA-WU
 6/30/2012

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Depr. Rate Per Rule 25-30.140	Debit Plant	Retirements (e)	Credit Accum. Depr.
301	Organization	2.50%	\$ 9,607.	\$	\$ 1,161.
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements	3.57%	9,356.		1,682.
305	Collecting and Impounding Reservoirs	3.57%	43,987.		9,403.
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment	6.67%	1,450.		532.
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes	3.33%	678.		124.
331	Transmission and Distribution Lines	2.50%	4,888.		631.
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	10.00%	407.		224.
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant		\$ 70,373.	\$	\$ 13,755.

UTILITY NAME: TLP Water, Inc.

ANALYSIS OF PRIMARY ACCOUNT - WATER

Acct No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
301	Organization		%	2.50%	\$	\$ 9,607.	\$ 1,161.	\$
304	Structures and Improvements		%	3.57%	\$	\$ 9,356.	\$ 1,682	\$
305	Collecting and Impounding Reservoirs		%	3.57%		43,987.	9,403.	
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	6.67%		1,450.	532.	
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	3.33%		678.	124.	
331	Trans. & Dist. Mains		%	2.50%		4,888.	631.	
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
338	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	10.00%		407.	224	
348	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$	\$ 70,373.	\$ 13,755	\$

July 10, 2013

AFFIRMATION

I, David W. Schell, hereby affirm that the adjustments have been made to the utilities books and records for TLP Water Inc., in accordance with the Commission approved balances per Order No. PSC-13-01-0140-PAA-WU.

Further, I am aware that pursuant to Section 837-06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Signature: David W. Schell

Title: PRESIDENT

Telephone Number (352) 742-0399

Sworn to and subscribed before me this 10 day of July, 2013.

My commission expires: May 3, 2016

[Signature]
Notary Public
State of Florida

