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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

January 18, 2024

Martin S. Friedman, Esquire
Dean Mead Law Firm
420 S. Orange Ave., Suite 700
Orland, FL 32801
mfriedman@deanmead.com

Re: Docket No. 20230083-WS - Application for Increase in Water and Wastewater Rates in Orange County by Pluris Wedgefield, LLC.

Dear Mr. Friedman:

By this letter, the Commission staff requests that Pluris Wedgefield, LLC. (Pluris or Utility) provide responses to the following data requests.

1. Please refer to the MFR schedule A-19, page 2 of 2, Line 14. In December 2022, Accounts Payable – Associated Companies was reduced by \$4,429,893 and moved to Other Equity Capital. Why was this originally booked as Accounts Payable – Associated Companies and not as Other Equity Capital?
2. Please refer to the MFR schedule A-19, page 2 of 2, Line 19. In December 2022, Misc.Current and Accrued Liabilities was reduced by \$3,300,000 and moved to Other Equity Capital. Why was this originally booked as Misc. Current and Accrued Liabilities and not as Other Equity Capital?
3. Please refer to MFR schedule A-19, page 2 of 2, line 9.
 - a. Is the \$250,000 included in Advances from Associated Companies the same balance that was to be treated as equity, per a Commission-ordered adjustment from the last rate case?
 - b. If so, why was it not treated as equity in this docket?
4. Please provide a detailed job description and list of responsibilities for each of the Utility's in-house employees.

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5. Please provide a detailed list of responsibilities Pluris Management Group, LLC handles. For the purposes of this response, please explain in detail how these activities are not duplicative of the work of the in-house employees.
6. Please refer to the response to staff's second data request No. 1a. Pluris Wedgefield has a full in-house staff to handle day-to-day operations. How does the role the management company performs for Pluris Wedgefield differ from the role it performs for with Pluris Alabama?
7. Please provide a detailed list of responsibilities Pluris Management Company, LLC provides for Pluris Wedgefield that it does not provide for Pluris Alabama.
8. Please provide the most recent actual and estimated Rate Case Expense. In addition, provide detailed explanations and calculations to justify estimated expense to complete this rate case.

Please provide responses to the above requests for data no later than February 17, 2024.

Sincerely,

Justin Sowards

Justin Sowards
Public Utilities Supervisor

JS/wt

cc: Division of Accounting & Finance (Sowards, Thurmond)
Division of Engineering (King, Ellis)
Division of Economics (Draper)
Office of General Counsel (Crawford, Dose)
Office of Commission Clerk (Docket No. 20230083-WS))