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STATE OF FLORIDA



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

Public Service Commission

February 1, 2024

Martin S. Friedman
Dean Mead Law Firm
420 South Orange Avenue, Suite 700
Orlando, Florida 32801

EIGHTH DATA REQUEST

Re: 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) The Utility's MFR Schedules B-7 and B-8 provide a brief explanation of the shift in contractual services to in-house services, as reflected in the increase in Accounts 601/701 – Salaries & Wages - Employees and the decrease in Accounts 636/736 – Contractual Services - Other. The same explanation is provided for the 412.33 percent and 100 percent increase in Accounts 634/734 – Contractual Services - Management Fees and Accounts 650/750 – Transportation Expense, respectively.
 - a. Please provide a breakdown comparing, explaining, and justifying the increased services and costs allocated from the previous test year to the current in Accounts 634/734. As part of the Utility's response, please include the same breakdown of allocated costs in the previous test year, as approved by the Commission, as provided in response to Item No. 1 in staff's first data request.
 - b. Please provide a breakdown of the expense approved by the Commission in Accounts 636/736 from the previous test year.
 - c. Please quantify the amount of expense in Accounts 636/736 that shifted to Accounts 634/734 from the previous test year.

- d. Based on the timeline of the shift in contractual services, please explain why the Utility's annual reports only reflect O&M expense recorded to Accounts 650/750 in 2021 and 2022.
- 2) For the following items, please refer to the general ledgers of Pluris Holdings and Pluris Management Group, LLC (collectively known as the Parent Company) provided to staff auditors.
- a. Were costs associated with the processing of personal tax returns or services for Stockdale Investment Group, LLC included in Contractual Services – Accounting expense allocated to Pluris Wedgefield?
 - b. Please provide all lease agreements and documentation to support the vehicles included in Account 650.8 – Transportation Expenses.
 - c. Please provide a detailed justification for including the allocated Transportation Expenses in light of the seven vehicles designated solely for the Utility, as reflected in its rate base and O&M expense.
 - d. Were any of the leased vehicles included in Transportation Expense supplied to any executive staff members of the management company as part of a compensation package?
 - e. Please provide all invoices for services, not payroll expense, charged by Daniel Winters and Maurice Gallarda.
 - i. If it is not apparent what the service invoiced was related to, please provide an explanation.
 - ii. Please explain and justify the inclusion of additional expense, if they also receive payroll expense.
 - f. Please provide all invoices supporting the items recorded in Account Nos. 632.8 – Professional Fees – Accounting; 675.10 – Travel; 675.11 – Meals & Entertainment; 675.14 – Dues/Subscriptions/Gifts; and 675.9 – Penalties. Additionally, please provide justification for the inclusion of the items recorded.
- 3) For each allocated expense account listed in Attachment No. 1 of the Utility's response to staff's first data request No. 1, please explain how much of the expense account is variable in relation to ERCs managed by Pluris Management Group, and how much is fixed. If the expense account includes only fixed costs, please provide an explanation for why these costs are not variable in light of the downsizing of the company.

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- 4) Please justify the inclusion of each Pluris Management Group position with an allocated salary in light of the downsizing of the company.
- 5) Please reconcile the total amount of management costs included in the Utility's MFR schedule B-3, lines 6 and 7, and the amounts provided for Pluris Holdings, Pluris Management Group, and the direct utility expense allocation in Attachment No. 1 of the Utility's response to staff's first data request No. 1.
- 6) Please explain the Utility and Parent Company's relationship to the related party Stockdale Investment Group, LLC.

Please file all responses electronically no later than Wednesday February 14, 2024, from the Commission's website at www.floridapsc.com, by selecting the Clerk's Office tab and Electronic Filing Web Form. Please feel free to contact me by phone at (850) 413-6984 or by email at AMNnorris@psc.state.fl.us if you have any questions.

Sincerely,

Amber M. Norris

Amber Mitchell Norris

Chief of Surveillance & Rate Filings

AMN:lk

cc: Office of Commission Clerk (Docket No. 20230083-WS)