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DIVISION OF WATER & SEWER
CHARLES H. HILL,
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Public Service Commission

January 8, 1991

**ORIGINAL
FILE COPY**

Mr. Ben E. Girtman
1020 East Lafayette Street
Suite 207
Tallahassee, FL 32301

Re: Docket No. 900816-WS, Application of Sailfish Point
Utility Corporation, for Increased Rates in Martin
County.

Dear Mr. Girtman:

We have reviewed the minimum filing requirements filed on
behalf of the above mentioned utility and found them to be
deficient. The specific deficiencies are identified below:

ACCOUNTING

1. The MFR's do not include a schedule detailing the general service revenues. This schedule should list the general service revenues by sub-account for the historical base year. This should be Schedule B-4.
2. Schedules B-7 and B-8. A schedule should be provided comparing the Operation and Maintenance Expenses for the current test year and the prior test year when rates were last set by this Commission for both water and sewer.

RATE

1. Schedule E-3, Provide a schedule of monthly customers billed or served by class. The schedule which is currently shown as E-3 in the MFR's should have been E-4.
2. Schedule E-5, Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges.
3. Schedule E-6, Provide a schedule of public fire hydrant (including standpipes, etc.) by size.
4. Schedule E-7, Provide a schedule of private fire protection service by size of connection.

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5. Schedule E-8, Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.
6. Schedule E-9, Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).
7. Schedule E-11, Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.
8. Schedule E-13 has been shown as E-5 in the MFR's. The calculation of each projection factor used on that schedule should be included and may be shown on a separate schedule if necessary.

In addition, although this is not a MFR deficiency, please provide the 1989 balance sheet and income statement for SPUC's parent company, Sailfish Point, Inc. This is needed to determine the company's eligibility for a corporate undertaking.

Your petition will not be deemed filed until we have received the above mentioned information. Please submit these corrections by February 18, 1991. If you cannot meet this deadline, please request in writing an extension of time.

Sincerely,



Charles H. Hill
Director

CHH\shh

cc: Division of Records and Reporting
Division of Legal Services (Bedell)
Division of Water and Sewer (Golden, Moniz, Lively)