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LAW OFFICES

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A PROFESSIONAL ASSOCIATION

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REPLY TO: Tallahassee

September 9, 1992

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: FPSC Docket No. 920199-WS

Dear Mr. Tribble:

Enclosed herewith for filing in the above-referenced docket are copies of the following documents:

1. The original and fifteen copies of the Amended Response of Southern States Utilities, Inc. in Opposition to Public Counsel's Motion to Compel Discovery and Motion for Additional Time to File Testimony; and

2. A disk in Word Perfect 5.0 containing a copy of the above document named "Amend.Mot".

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,

Kenneth A. Hoffman

KAH/rl
Enclosures
cc: Brian P. Armstrong, Esq.

ACK 1
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10378 SEP -9 1992
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. and Deltona Utilities, Inc. for Increased Water and Wastewater Rates in Citrus, Nassau, Seminole, Osceola, Duval, Putnam, Charlotte, Lee, Lake, Orange, Marion, Volusia, Martin, Clay, Brevard, Highlands, Collier, Pasco, Hernando, and Washington Counties.	Docket No. 920199-WS Filed: September 9, 1992

AMENDED RESPONSE OF SOUTHERN STATES UTILITIES, INC. IN OPPOSITION TO PUBLIC COUNSEL'S MOTION TO COMPEL DISCOVERY AND MOTION FOR ADDITIONAL TIME TO FILE TESTIMONY[1]

TO: Honorable Betty Easley
Prehearing Officer and Commissioner
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

SOUTHERN STATES UTILITIES, INC. and DELTONA UTILITIES, INC. (hereinafter referred to collectively as "Southern States" or "the Company"), by and through its undersigned attorneys, responds to Public Counsel's Motion to Compel Discovery and Motion for Additional Time to File Testimony and states as follows:

1. The allegations contained in Public Counsel's Motions are mere assertions, unsworn and unsubstantiated by affidavit or other support. As demonstrated by this Response and the Affidavits attached hereto, Public Counsel's Motions are based primarily on

[1]Southern States filed its original Response to Public Counsel's Motions on September 8, 1992. This Amended Response is the same as the original Response with the exception of three corrections to the text of this Response which will be noted by footnote, revisions to the Affidavit of Judith Kimball, and the attachment of original fully executed Affidavits of Judith Kimball (Exhibit "A"), Randi Kaplan (Exhibit "C"), Roxan Haggerty (Exhibit "D") and Charles K. Lewis (Exhibit "E").

incorrect assertions of fact and fail to take into account the extraordinary amount of written responses and documents provided to Public Counsel in response to its discovery requests.

2. Public Counsel's Motions are premised on an alleged failure of Southern States to respond to only 17 (including subparts) of approximately 1,063 discovery requests propounded by Public Counsel.[2]

3. Public Counsel's allegations with respect to each discovery request mentioned in their Motions are addressed below:

Interrogatory No. 10

Attached as Exhibit "A" is an Affidavit of Judith Kimball which confirms that Public Counsel was provided access to the Company's acquisition records on-site in Apopka beginning on August 12, 1992. As also indicated by Ms. Kimball, copies of documents requested by representatives of Public Counsel after their review were provided either while Public Counsel's representatives were on site or were transmitted to Public Counsel by letter dated August 26, 1992 (the day after Public Counsel's motion was filed). Finally, it must be noted that this Interrogatory contained 12 subparts, all of which were answered on a timely basis and only subpart "m" required on site investigation by Public Counsel.

Interrogatory No. 21

Southern States' response previously provided to Public Counsel indicates that the Company's proposed rate increase does

[2]This tally is conservative as Public Counsel has on repeated occasions asked numerous questions in one sentence contained in a specific numbered interrogatory or document request.

not include any claim for attrition or suppression of sales in this proceeding. Therefore, no further response to the interrogatory, as drafted by Public Counsel, was required.

Interrogatory No. 42

Mr. Wood was an officer of the Company for only a short period in 1990 and was not an officer in 1991. Mr. Phillips was not an officer in 1989 and Mr. Crandall was not an officer in 1991.[3] Public Counsel was provided the salary information for Mr. Phillips and Mr. Crandall (regarding the portions charged to Southern States) in the Company's response to Public Counsel's Document Request No. 80 for the years 1990 and 1991. Moreover, Appendix 85-C provided to the Public Counsel in response to Interrogatory No. 89 provided the same data regarding Mr. Wood for 1989.

Interrogatory No. 94(d)

The Company responded to this interrogatory on August 28, 1992. The information indicated in the Company's response reflects the impact of FASB 87. FASB 88 does not apply.

Interrogatory No. 94(f)

The Company responded to this interrogatory on August 28, 1992.

Interrogatory No. 129(c)

Southern States provided Public Counsel with a chart of accounts for cross reference of codes appearing on the vouchers in addition to all accounting manuals used by the Company. In

[3]This sentence was not in the original Response filed on September 8, 1992. See fn. 1.

addition, Public Counsel was provided listings of all plant and company numbers. The topical reference given by Public Counsel to this interrogatory was "Travel and Entertainment Expenses (SSU)," therefore, Southern States justifiably presumed that the scope of this interrogatory was limited to such expenses. Expenses indicated on a voucher which were not travel and entertainment related were not covered in this interrogatory. Finally, the Company's response to Document Request No. 57, referred to in this response, provided the applicable account information the Company believed Public Counsel was seeking.

Interrogatory No. 132

Public Counsel's allegation is false. The salary information for Mr. Crooks was provided to Public Counsel by counsel for Southern States, however, the Appendix was labelled Appendix 132-A, not 132-B. In any event, Public Counsel knows or should have known that the information requested had been provided.

Request for Document Production No. 1

The Company is required only to provide responses to discovery requests. The Company is not required to produce diskettes for Public Counsel containing such responses. The Company's agreement to provide diskettes upon completion of discovery was voluntary and done for the convenience of Public Counsel. Whether Public Counsel is "satisfied" with this arrangement is irrelevant.

Request for Document Production No. 2

The Company has provided all diskettes which were readily available for production, in this case, diskettes for Schedules A,

B, E and F of the MFRs.

Request for Document Production No. 6

(a) Public Counsel's unsworn allegations are false. The Company provided Public Counsel's on-site representatives all vendor files requested by such representatives. As indicated under oath by Ms. Kimball, Public Counsel was informed that they could review the Company's files, drawer by drawer, under supervision by a Company employee. Public Counsel had two or three representatives on-site in Apopka for three weeks. Public Counsel's representatives chose not to review vendor files drawer by drawer. Public Counsel also discontinued their on-site review at Public Counsel's own choice. If Public Counsel wished to remain on-site to review additional files, Public Counsel could have done so. Ms. Kimball further confirms, under oath, that a small number of Southern States' employees are provided access to the Company's files. The Company's independent auditors, Minnesota Power and Topeka auditors and tax personnel, as well as Company officers other than the Controller and Treasurer, are not offered access to the Company's files. In short, Public Counsel was provided access to the files but chose on its own not to continue its review after August 21, 1992.

(b) The referenced audit requests were not made to Southern States until July 31, 1992, although Public Counsel would have the Commission believe that the requests were made earlier. In addition, Public Counsel chose to make the requests outside of the formal discovery process and Southern States objected to the

provision of the information. See Exhibit "B" attached hereto. Since Public Counsel chose not to request the information pursuant to the formal discovery process, Southern States' objections have not been resolved by the Prehearing Officer. In light of these circumstances, the Company's short delay in providing this information should in no way be considered in regard to Public Counsel's request for additional time to file testimony in this proceeding.

(c) The journal entry information requested in on-site Audit Request No. 22 (requested outside formal discovery process) is being provided to Public Counsel by Federal Express Delivery on this date. As indicated in the Company's Objections filed on August 31, 1992, information related to the condemnation of the St. Augustine Shores system is being provided to Public Counsel under protest. The St. Augustine Shores system was regulated by St. Johns County, the condemnor, at the time of acquisition. Southern States does not seek recovery of any costs associated with the St. Augustine Shores system from the customers served by the other 127 systems included in this proceeding.

(d) On August 21, 1992, while Public Counsel's representatives were still on-site, Public Counsel was provided copies of all journal entry information not presented on microfiche. As indicated in Ms. Kimball's Affidavit, she believed the copies provided were all that was requested. Ms. Kimball further confirms, under oath, that Public Counsel's representatives did not object or indicate in any manner that Ms. Kimball's

interpretation was not accurate.

Document Request No. 14

As confirmed in the Affidavit of Ms. Randi Kaplan, attached hereto as Exhibit "C", Public Counsel's allegations are false. All 1992 budget information, to the extent it existed, was provided for Public Counsel's review on-site.

Document Request No. 18

Document Request No. 18 does not refer in any way to budget information.[4] All 1992 budget information, to the extent it existed, was provided to Public Counsel on-site. 1993 budget information is not available.

Document Request No. 28

As confirmed in the Affidavit, under oath, of Ms. Roxan Haggerty, attached hereto as Exhibit "D", Public Counsel's allegation is false. Historical data was provided by the Company.

Document Request No. 30

The federal and state income tax returns and other documents responsive to Document Request Nos. 29 and 30 are confidential and have been made available for inspection by representatives of Public Counsel. As Public Counsel is aware, Mr. Bruce Gangnon, Assistant Controller of Minnesota Power spent two days in Apopka with Public Counsel's on-site representatives during which time Public Counsel was permitted to review all consolidated tax returns, including schedules and workpapers, and including documents relating to St. Augustine Shores. Public Counsel was

[4]This sentence is amended. See fn. 1.

permitted to take notes of this information. The Company restates its objections to Public Counsel's inquiries in this regard as such information is not relevant and not likely to lead to the production of relevant evidence in this proceeding since the St. Augustine Shores system was not regulated by the Florida Public Service Commission when condemned by St. Johns County and Southern States is not seeking recovery of costs or investments related to such system in this proceeding.

Document Request No. 45

As indicated in the Affidavit of Mr. Charles K. Lewis, attached hereto as Exhibit "E", Public Counsel's allegation is false. All workpapers referenced in the request, to the extent they exist, were provided to Public Counsel. As Mr. Lewis further confirms, Company employees repeatedly informed Public Counsel's representatives that all available workpapers had been provided and that Public Counsel's presumed absence of workpapers was not accurate. Public Counsel repeatedly was informed that the portions of the MFRS for which no workpapers were available were created by a download of computer data from the general ledger and thus workpapers do not exist.

Document Request No. 46

Public Counsel's allegation is false. As indicated in Mr. Lewis' Affidavit, all workpapers referenced in the request, to the extent they exist, were provided to Public Counsel. As Mr. Lewis further confirms, Company employees repeatedly informed Public Counsel's representatives that all available workpapers had been provided.

Document Request No. 90

No reference was made by the Company to any "Appendix A" in the Company's response to this interrogatory.

Document Request No. 273

The reference to Appendix 273 was in error. The information requested was not available in the manner specified in Public Counsel's request. The information which was available was provided to Public Counsel on August 12, 1992 in Appendix 41-A provided to Public Counsel in response to Interrogatory No. 41.[5]

4. In paragraph 7 of Public Counsel's Motions, Public Counsel makes light of Southern States' "recurring defense" of its "on-going discovery obligations". Southern States' discovery obligations in this proceeding have been monumental and should not be taken lightly. As demonstrated by this response, Southern States has responded to over 1,050 discovery requests served by Public Counsel over a time period of approximately six weeks. Any oversights by Southern States in responding to Public Counsel's voluminous discovery requests are de minimus and certainly have not served to impair Public Counsel's ability to prepare its case.

5. Public Counsel has not justified a further delay in the filing of its testimony.[6] Further, the Prehearing Officer should not lose sight of fact that this is now Public Counsel's second attempt to delay the final hearing in this proceeding, the first

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[5]This sentence is amended. See fn. 1.

[6]By joint motion of the parties, the Commission issued an Order granting Public Counsel a one week extension of time to file its testimony.

having come by suggestion in Public Counsel's Petition for Full Commission Assignment which was denied by the Commission at its regularly scheduled Agenda Conference on September 1, 1992. Again, Public Counsel has failed to establish any basis whatsoever supporting a rescheduling of the final hearing.

WHEREFORE, for the foregoing reasons, and as set forth in the Affidavits accompanying this response, Southern States requests the Prehearing Officer to enter an Order: (1) denying Public Counsel's Motion to Compel, (2) denying Public Counsel's Motion for Additional Time to File Testimony, and (3) granting Southern States such other relief as the Prehearing Officer deems proper.

Respectfully submitted,

KENNETH A. HOFFMAN, ESQUIRE
LAURA L. WILSON, ESQUIRE
Messer, Vickers, Caparello,
Madsen, Lewis, Goldman & Metz, P.A.
P. O. Box 1876
Tallahassee, Florida 32302-1876
(904) 222-0720

and

BRIAN P. ARMSTRONG, ESQUIRE
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703
(407) 880-0058

Attorneys for Applicants Southern States Utilities, Inc. and Deltona Utilities, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing Amended Response of Southern States Utilities, Inc. in Opposition to Public Counsel's Motion to Compel Discovery and Motion for Additional Time to File Testimony was furnished by hand delivery (*) and/or U. S. Mail, this 9th day of September, 1992, to the following:

Harold McLean, Esq.*
Office of Public Counsel
111 West Madison Street
Room 812
Tallahassee, Florida 32399-1400

Matthew Feil, Esq.*
Catherine Bedell, Esq.*
Florida Public Service Commission
Division of Legal Services
101 East Gaines Street
Room 226
Tallahassee, Florida 32399

Mr. Harry C. Jones
Cypress and Oak Villages Association
91 Cypress Boulevard West
Homasassa, Florida 32646

By: 
KENNETH A. HOFFMAN, ESQ.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. and Deltona Utilities, Inc. for Increased Water and Wastewater Rates in Citrus, Nassau, Seminole, Osceola, Duval, Putnam, Charlotte, Lee, Lake, Orange, Marion, Volusia, Martin, Clay, Brevard, Highlands, Collier, Pasco, Hernando, and Washington Counties.	Docket No. 920199-WS Filed: September 9, 1992

AFFIDAVIT OF JUDITH KIMBALL

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

JUDITH KIMBALL, being duly sworn, deposes and says under penalty of perjury, as follows:

1. I am Controller of Southern States Utilities, Inc. I participated in the discovery process in this proceeding.

2. I make this Affidavit in support of the "Responses of Southern States Utilities, Inc. in Opposition to Public Counsel's Motion to compel Discovery and Motion for Additional Time to File Testimony".

3. Public Counsel's Motions allege that Southern States Utilities, Inc. ("Southern States") failed to provide responses to Public Counsel's Interrogatory No. 10 and Document Request No. 6.

4. In reference to Document Request No. 6, Public Counsel alleges as follows: "Despite repeated requests from Citizens' to review the Company's vendor files the Company has refused to comply with Citizens' request." This allegations is absolutely false.

REVISED **EXHIBIT "A"**

In the Company's response to Document Request No. 6, we indicated that the requested information would be available for Public Counsel's review on-site at our headquarters in Apopka. During the weeks beginning July 27, August 3, and August 17, 1992, Public Counsel had two or three representatives at our offices each day.

5. During the first week that Public Counsel's representatives were present on-site, Public Counsel's representatives were provided with the Company's general ledgers, monthly trial balances, vendor lists, accounts payable reconciliation reports, all journal entries for 1991, accounts payable summary distribution reports, and check registers. Beginning on July 28, Public Counsel's representatives presented the Company with lists of invoices they wished to review. On July 29th, 108 invoice voucher packages were presented to Public Counsel's representatives in response to their request. On July 29th, additional invoices were requested. Twenty-three (23) additional voucher packages were provided that same day in satisfaction of the requests. On July 30th, Public Counsel requested vendor histories for 1991 on 265 vendors selected from the vendor list. These histories were provided to Public Counsel on August 5th.

6. On August 13 and 18, 1992, Public Counsel's representatives on-site presented the Company with lists of 118 vendor files which Public Counsel's representatives wished to review. These files were provided to Public Counsel's representatives. Copies of all documents requested by each

representative after review also were provided to the Public Counsel.

7. I informed Public Counsel that only employees of Southern States were permitted access to the indicated files. However, access by SSU employees is restricted to accounting personnel unless assisted by the accounts payable department. I also informed Public Counsel's representatives that neither Southern States' outside independent auditors nor Minnesota Power/Topeka officers or employees nor Southern States' own officers were given access to the indicated files. In addition, FPSC auditors are not given random access to these files.

8. The indicated files contain information critical to the proper recovery in rates of expenses and investments incurred to provide utility service. I am aware of no utility in this State of the size and complexity of Southern States which provides third parties unrestricted access to such critical files. My statement is substantiated by my experience as an auditor employed by the Florida Public Service Commission. Our treasurer, also a former FPSC auditor, concurs with this statement.

9. I informed Public Counsel's representatives that the Company had authorized me to permit the representatives to perform a drawer by drawer inspection of the files containing the information requested by Public Counsel under supervision by a Southern States' employee. Public Counsel's representatives chose not to accept this offer as indicated above.

10. In reference to Interrogatory No. 10, Public Counsel alleges as follows: "Despite the Company's offer to allow the

Citizens to examine acquisition files in lieu of answering the propounded interrogatory, the Company has failed to provide most of the information in written or any other form." This allegations is false. This interrogatory contained 12 subparts, 11 of which were responded to on a timely basis with written information. The only subpart to which the Company responded to Public Counsel that the records would be available on-site was subpart "m" which stated, "Provide any studies, appraisals or conclusions reached by the Company concerning the purchase of the system." Public Counsel was provided the acquisition records on-site in Apopka. Copies of documents requested by Public Counsel have been provided to Public Counsel by the Company.

11. Further Affiant sayeth naught.

Judith Kimball
JUDITH KIMBALL

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

Subscribed and sworn to before me this 9th day of September, 1992, by JUDITH KIMBALL, who is personally known to me.

Donna L. Henry
Donna L. Henry
Notary Public, State of Florida
Commission No. CC212595
My Commission Expires: July 6, 1996

OFFICIAL NOTARY SEAL
DONNA L HENRY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC212595
MY COMMISSION EXP. JULY 6,1996

To Public Counsel 7/31
BPA

July 30, 1992

To: Office of Public Counsel
Attention: Billy D. Smith

From: Counsel for SSU,

Re: Public Counsel On Site Discovery Request No. 6

Request:
All January 1992 J.E. and supporting documents - S.J.E.'s and all recurring and non-recurring J.E.

Response:
The Company has requested that the Commission strike all discovery for periods after December 31, 1991, the test year in this proceeding. Therefore, January 1992 journal entries and supporting documents will not be provided. This information is not relevant as the request for rate relief is not based on 1992 data.

EXHIBIT "B"

July 30, 1992

To: Office of Public Counsel
Attention: Billy D. Smith

From: Counsel for SSU

Re: Public Counsel On Site Discovery Request No. 11

Request:
The J.E.'s that compute state/federal estimated income tax for each month, 1992 year to date. This includes all related documents thereto.

Response:
The Company has requested that the Commission strike all interrogatories (or parts thereof) which relate to information after the 1991 historic test year.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. and Deltona Utilities, Inc. for Increased Water and Wastewater Rates in Citrus, Nassau, Seminole, Osceola, Duval, Putnam, Charlotte, Lee, Lake, Orange, Marion, Volusia, Martin, Clay, Brevard, Highlands, Collier, Pasco, Hernando, and Washington Counties.	Docket No. 920199-WS Filed: September 9, 1992

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

AFFIDAVIT OF RANDI KAPLAN

Randi Kaplan, being duly sworn, deposes and says under penalties of perjury, as follows:

1. I am Manager of Budgets System of Southern States Utilities, Inc. ("Southern States") and participated in the discovery process in this proceeding.

2. I make this Affidavit in support of the "Response of Southern States Utilities, Inc. In Opposition to Public Counsel's Motion to Compel Discovery and Motion for Additional Time to File Testimony".

3. With respect to Public Counsel's Document Request No. 14, Public Counsel alleges as follows: "Company failed to provide budgeted data for 1992 even though it did not object to this Document Request in its objections of July 2, 1992." This allegation is false. Southern States provided Public Counsel's on-

EXHIBIT "C"

site representatives with all budget information in existence and available.

4. Further Affiant sayeth naught.

Randi Kaplan
RANDI KAPLAN

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

Subscribed and sworn to before me this 8th day of September, 1992, by RANDI KAPLAN, who is personally known to me.

Donna L. Henry
NOTARY PUBLIC

COMMISSION NO. CC212595

Donna L. Henry
Name of Notary typed, printed or stamped

OFFICIAL NOTARY SEAL
DONNA L HENRY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC212595
MY COMMISSION EXP. JULY 6,1996

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. and Deltona Utilities, Inc. for Increased Waste and Wastewater Rates in Citrus, Nassau, Seminole, Osceola, Duval, Putnam, Charlotte, Lee, Lake, Orange, Marion, Volusia, Martin, Clay, Brevard, Highlands, Collier, Pasco, Hernando, and Washington Counties.	Docket No. 920199-WS Filed: September 9, 1992

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

AFFIDAVIT OF ROXAN HAGGERTY

Roxan Haggerty, being duly sworn, deposes and says under penalties of perjury, as follows:

1. I am Human Resources Administrator of Southern States Utilities, Inc. ("Southern States") and participated in the discovery process in this proceeding.

2. I make this Affidavit in support of the "Response of Southern States Utilities, Inc. In Opposition to Public Counsel's Motion to Compel Discovery and Motion for Additional Time to File Testimony".

3. With respect to Public Counsel's Document Request No. 28, Public Counsel alleges as follows: "The Company failed to provide the historical data requested". This allegation is false. Southern States provided Public Counsel with historical information.

4. Further Affiant sayeth naught.

ROXAN HAGGERTY

EXHIBIT "D"

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

Subscribed and sworn to before me this 8th day of September, 1992, by ROXAN HAGGERTY, who is personally known to me.

Donna L. Henry
Notary Public
My Commission Expires: 7/6/96
Commission No. CC212595

OFFICIAL NOTARY SEAL
DONNA L HENRY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC212595
MY COMMISSION EXP. JULY 6,1996

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. and Deltona Utilities, Inc. for Increased Water and Wastewater Rates in Citrus, Nassau, Seminole, Osceola, Duval, Putnam, Charlotte, Lee, Lake, Orange, Marion, Volusia, Martin, Clay, Brevard, Highlands, Collier, Pasco, Hernando, and Washington Counties.	Docket No. 920199-WS Filed: September 9, 1992

AFFIDAVIT OF CHARLES K. LEWIS

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

Charles K. Lewis, being duly sworn, deposes and says, under penalty of perjury, as follows:

1. That I am Director of Rates of Southern States Utilities, Inc., and I participated in the discovery process in this proceeding.

2. I make this Affidavit in support of the "Response of Southern States Utilities, Inc. In Opposition to Public Counsel's Motion to Compel Discovery and Motion for Additional Time to File Testimony" in this proceeding.

3. Public Counsel's motions allege that Southern States Utilities, Inc. ("Southern States") failed to provide Public Counsel with workpapers requested in Public Counsel's Document Request Nos. 45 and 46. All workpapers in existence which are responsive to these requests were provided by the Company to Public

EXHIBIT "E"

Counsel. Public Counsel's assertion that workpapers repeatedly were requested by Public Counsel's representatives who spent three weeks on-site at Southern States' corporate headquarters is accurate. However, Public Counsel failed to disclose that Southern States' employees, including me, also repeatedly informed Public Counsel's representatives that all workpapers responsive to Public Counsel's requests, which included voluminous information, already had been provided to Public Counsel.

4. Southern States' employees, including me, also repeatedly informed Public Counsel's representatives that considerable portions of the MFRs were created by downloading computer information from the general ledger into the Company's RRAS (Revenue Requirement Automated System). This fact was confirmed by Southern States' Controller, Ms. Judith Kimball, in a memorandum dated August 24, 1992 to Ms. Kimberly Dismukes, one of Public Counsel's on-site representatives.

5. No workpapers exist for any portion of the MFRs other than those previously provided to Public Counsel's on-site representatives.

6. Further Affiant sayeth naught.

CHARLES K. LEWIS

STATE OF FLORIDA)
)
COUNTY OF ORANGE)

Subscribed and sworn to before me this 8th day of September, 1992, by CHARLES K. LEWIS, who is personally known to me.

Donna L. Henry
NOTARY PUBLIC

COMMISSION NO. CC212595

Donna L. Henry
Name of Notary typed, printed or stamped

OFFICIAL NOTARY SEAL
DONNA L HENRY
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC212595
MY COMMISSION EXP. JULY 6,1996