

**DOCKET NO. 920199-WS
1992 FPSC RATE CASE**

LATE FILED HEARING EXHIBIT NO. 47

TITLE

**EXPLANATION OF \$23,000 A&G CHARGES
ON PG. 26 OF 29 OF APPENDIX 85-B**

WITNESS

FORREST LUDSEN

Case Nos. 1D98-0713 and 1D98-0727

Florida Water Services Corporation vs. Florida Public Service Commission ("PSC");
Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the
PSC
vs. Joseph J. DeRouin, et al.

PSC Docket No. 920199-WS

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 920199-WS EXHIBIT NO. 47
COMPANY/ F. Ludsen
WITNESS: F. Ludsen
DATE: 1-10-92

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

LATE FILED HEARING EXHIBIT NO. 47

RESPONSE

In Judith J. Kimball's direct examination on November 12, 1992 Ms. Kimball identified the \$23,000 A&G charges indicated on page 26 of 29 of Interrogatory No. 85, Appendix 85-B, (OPC's 1st Set of Interrogatories, Docket No. 920199-WS) to be the result of a mechanical spreadsheet error. There was no condemnation expense related to Parcel 137 in the test year and no such expense included in the MFRs. Please see attached transcript (pages 2181 and 2182).

1 MR. HOFFMAN: That wasn't part of the
2 discussion.

3 CHAIRMAN BEARD: Exhibit 125 is in the
4 record. My response to how it is in the record, I
5 think, if it is not hearsay, it certainly stood on the
6 weight upon which it weighs and we'll move right along.

7 MR. McLEAN: Thank you.

8 CHAIRMAN BEARD: Your statement is noted.

9 MR. HOFFMAN: Thank you, Mr. Chairman.

10 Mr. Chairman, as you know, yesterday we put
11 Ms. Kimball on for the purposes of cross examination by
12 Mr. Jones. We identified her composite exhibits.

13 Throughout the course of the hearing there
14 have been a number of issues which have been deferred
15 to Ms. Kimball. I have discussed this with the
16 parties; and with your permission, we would like to
17 have her address those first before cross examination
18 is undertaken so the parties can have an opportunity to
19 get into that.

20 CHAIRMAN BEARD: Go ahead.

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JUDITH J. KIMBALL

23 resumed the stand as a rebuttal witness on behalf of
24 Southern States Utilities, Inc., and, having been
25 previously duly sworn, testified as follows:

FLORIDA PUBLIC SERVICE COMMISSION

DIRECT EXAMINATION CONTINUED

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BY MR. HOFFMAN:

Q If you would, Ms. Kimball?

A Yes. One of the issues that I had noted was the contractual services exhibit that was passed out, I don't know what the exhibit number was, it was Interrogatory No. 85. There was a reference to a Parcel 137 condemnation expense. I believe the legal firm, the law firm, was Gray Harris on that.

We checked back into what had happened at that item that was referenced on that and it was basically just a mechanical spreadsheet error. The exhibit had been prepared for the year 1990 as well; and that was basically a pretty generic description, it was just copied over into the '91 spreadsheet.

There is no condemnation expense related to Parcel 137 in the test year.

Q Any others, Ms. Kimball?

A Yes. A question came up about rate case expense when the rate case expense exhibit was offered, there was a \$9,000 double entry reference that the Commissioners asked about.

We checked into that and what happened is that when the filing fee was paid -- we sent a check for the filing fee up here Federal Express preceding