

State of Florida

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DIVISION OF WATER &
WASTEWATER
CHARLES HILL
DIRECTOR
(904) 488-8482

Public Service Commission

December 23, 1993

Mr. F. Marshall Deterding
Rose, Sundstrom & Bentley
P.O. Box 1567
Tallahassee, FL 32302-1567

RE: Docket No. **931141-WS**; Petition of Parkland Utilities, Inc. for Gross-up Authority.

Dear Mr. Deterding:

We have reviewed the above referenced filing. The following information will be needed before we can complete our review:

1. On Schedule No. 2, of the special report prepared by Cronin, Jackson, Nixon & Wilson, operating loss before income taxes is reflected as \$30,659.00. Please provide the calculation of this amount. The \$109,554 total recorded in the materials & supplies account should be reconciled to the amount reported in the 1992 annual report. Also, provide an explanation and break-down of the wastewater chemical expense account as it relates to out-of-service wastewater plant.

Please file the requested information no later than January 23, 1994, so that this case can be timely processed. If you have any questions, please contact me at (904) 488-8482.

Sincerely,

Jennifer J. Iwenjiora
Jennifer J. Iwenjiora

Enclosure

cc: Division of Auditing & Financial Analysis (Hicks, Salak)
Division of Records & Reporting
Division of Legal Services (Ersling)

DOCUMENT NUMBER - DATE
00159 JAN-5 94
FPSC-RECORDS/REPORTING