

RAR

ORIGINAL

STATE OF FLORIDA

Commissioners:
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DIVISION OF LEGAL SERVICES
NOREEN S. DAVIS
DIRECTOR
(850) 413-6199

Public Service Commission

January 16, 1998

James L. Ade, Esquire
Martin, Ade, Birchfield & Mickler, P.A.
P.O. Box 59
Jacksonville, Florida 32201

STAFF'S FIRST SET
OF DATA REQUESTS

VIA HAND DELIVERY

RE: Docket No. ~~971326~~ WS - Petition for limited proceeding regarding other postretirement employee benefits and petition for variance from or waiver of Rule 25-14.012, F.A.C., by United Water Florida Inc.

Dear Mr. Ade:

As you know, staff is reviewing the above-referenced application. By this letter, we are requesting that the utility provide us with the following data requests.

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC /
- WAS _____
- OTH _____

1. Please provide a copy of UWF's most recent audited financial statements, including all notes to the financial statements. If UWF's balance sheet and income statement are included in audited consolidated or combined financial statements, please provide a copy of such statements, including all notes to the financial statements.
2. SFAS 106 was issued in December, 1990 and was effective for fiscal years beginning after December 15, 1992. Rule 25-14.012 was issued on August 4, 1993. In its petition, UWF asserts that it first incurred OPEB costs in 1994. Please provide UWF's rationale for not requesting recovery of OPEB costs prior to the date such costs were incurred by UWF.
3. Please provide UWF's rationale for recording deferred OPEB costs without prior Commission approval in apparent violation of Rule 25-14.012(2).

DOCUMENT NUMBER DATE

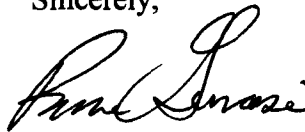
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FPSC-RECORDS/REPORTING

James L. Ade, Esquire
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Please file the original and five copies of the requested information by February 16, 1998, with Ms. Blanca Bayó, Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call Jan Kyle at (850) 413-6932 or me at (850) 413-6224 if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Rosanne Gervasi".

Rosanne Gervasi
Senior Attorney

RG/dr

cc: Division of Records and Reporting
Division of Water and Wastewater (Merchant, Kyle)
Harold McLean, Esquire