FLORIDA CITIES WATER COMPANY

Mr. Barry Davis Florida Public Service Commission 2540 Shumard Oak Blvd. Ta'lahassee, FL 32399-0862 (850) 413-6437, Fax (850) 413-6438 November 13, 1998 98 NOV -6 AM 9 47 MAIL ROOM

RE:

Proposed changes to Annual Reports, Class A - Water & Wastewater Utilities Workshop Comments - Proposed Amendment of Rule 25-30.110(4) & (8)(b) FAC

Dear Mr. Davis:

F.Y.I. - FCWC is a multi-divisional, multi-operational utility.

While most of the proposed changes to the annual report seem reasonable, I have some comments regarding the necessity of a few of the schedules. In order to reduce paperwork, they are as follows:

1.	Comparative Operating Statement Schedule F-3(a),(b),(c)	Why do we need F-3(b)? It is repetitive of W-3 & S-3.
2.	Add Rate Base Summary (W&WW)ROR Schedule F-4	Is F-4 Jurisdictional only or total company? Why is this necessary? It is repetitive of W-2 & S-2.
3.	Utility Plant & Acquisition Adjustments Schedule F-7	Why do we need F-7 at all? It is repetitive of W-2 & S-2.
4.	Working Capital Using the Balance Sheet Method	The i/8 Method is less burdensome and would probably be insignificantly different from the B/S Method. While you have not proposed a detailed schedule to calculate the B/S Method, we would obviously have to generate one. Therefore, an additional schedule would now be required.

While I will not be able to attend the workshop on Monday, November 16, I would appreciate your review and consideration of my comments. If you have any questions please call me at (941) 925-3088

ACK		Sincerely,
AFA		79 Gel
APT		Larry Coel
		Manager, Rates, Revenues, & Budgets
C/	€C:	Gerald Allen
Ch.		Mike Murphy
0.7.		Anita Chubbuck (Reading)
CI		Ken Gatlin (Attorney)
E/		PSC - Blanca S. Bayo, Director - Div of Records & Reporting
	File C1	VPRATESMEMOPSCI LC
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Units of Avatar Utilities Inc.

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