

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for transfer)
of Certificate Nos. 592-W and)
509-S from Cypress Lakes)
Associates, Ltd., to Cypress Lakes)
Utilities, Inc., in Polk County.)
_____)

DOCKET NO. 971220-WS

Filed: September 23, 1999

UTILITY'S
REQUEST FOR OFFICIAL RECOGNITION
OF PRIOR COMMISSION ORDERS

COMES NOW Utilities, Inc. and its wholly owned subsidiary, Cypress Lakes Utilities, Inc., (hereinafter collectively referred to as "Cypress Lakes") and in support of its Request for Official Recognition of Prior Commission Orders states:

1. A list of prior Commission orders dealing with acquisition adjustments is attached as Exhibit FS-1 and is entitled "List of Orders for Official Recognition Including Summary of Decisions and Summary and Chart of Purchase Price to Rate Base Ratios".
2. "Official recognition" is the administrative counterpart to "judicial notice". See Sections 90.201, 90.202, and 90.203, Florida Statutes and Section 120.569, Florida Statutes. Prior orders of the Florida Public Service Commission are appropriate decisions of which official recognition may be taken. Florida Waterworks Ass'n v. Florida Public Service

_____ Comm'n, DOAH Case No. 96-38 09RP, consolidated with Case Nos. 96-3949RP, 97-
_____ 34809RP and 97-3481RP, Mar. 2, 1998 (request by FPSC for DOAH to take official notice
_____ of FPSC orders, approved by DOAH).

AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
MAS _____
OPC _____
PAF _____
SEC _____
WAW _____
OFF _____

DOCUMENT NUMBER-DATE
11541 SEP 23 99
FPSC-RECORDS/REPORTING

3. Section 120.57(1)(f)(3), Florida Statutes, provides that:

(f) The record in a case governed by this subsection shall consist of . . .

* * *

3. Those matters officially recognized.

4. Copies of the orders (or relevant portions of the orders if the orders are lengthy) are being provided to all parties to this proceeding.

WHEREFORE, Cypress Lakes respectfully requests that the Public Service Commission take office recognition of the Commission's orders listed in Exhibit FS-1.

RESPECTFULLY SUBMITTED, this 23rd day of September, 1999.



Ben E. Girtman
FL Bar No. 186039
1020 E. Lafayette St.
Suite 207
Tallahassee, FL 32301

Attorney for Utilities, Inc. and
Cypress Lakes Utilities, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing Utility's Request for Official Recognition of Prior Commission Orders has been sent to Harold McLean, Esq.,* Office of Public Counsel, 111 W. Madison St., Tallahassee, FL 32399-1400; Roger A. Larson, Esq., attorney for Cypress Lakes Associates, Ltd., P.O. Box 1368, Clearwater, FL 33757; and to Jennifer Brubaker, Esq.,* Division of Legal Services, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee FL 32399-0850, by U.S. mail (* or by hand delivery) this 23rd day of September, 1999.



Ben E. Girtman

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In Re: Application for transfer)
of Certificate Nos. 592-W and)
509-S from Cypress Lakes)
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Utilities, Inc., In Polk County)

Docket No. 971220-WS

EXHIBIT (FS-1) _____
CONSISTING OF 12 PAGES

LIST OF ORDERS FOR OFFICIAL RECOGNITION
INCLUDING
SUMMARY OF DECISIONS
AND
SUMMARY AND CHART OF PURCHASE PRICE TO RATE BASE RATIOS

LIST OF ORDERS FOR OFFICIAL RECOGNITION

Case No.	Adjust. P=Pos. N=Neg. ??	Reporter Cite	Docket No.	Order No.	Date	Short Title
0	??	82 FPSC 10 : 179	820280-W5	11266	10/25/82	RBN re San Carlos
1	??	88 FPSC 2 : 288	870915-WU	18900	2/22/88	SSU re Crystal River Highlands
2	??	88 FPSC 2 : 318	870810-SU	18907	2/22/88	Indians Springs Utilities re Days Inn Crystal River
3	P	88 FPSC 4 : 325	871156-WU	19163	4/18/88	Tropical Park Water
4	N	88 FPSC 4 : 406	871139-WU	19192	4/20/88	SSU re Bay Assoc.
5	N	88 FPSC 5 : 36	871250-WU	19275	5/03/88	SSU re Locke Well & Pump
6	N	88 FPSC 6 : 257	880206-WU	19505	6/16/88	SSU re Central Fla. Util.
7	P	88 FPSC 8 : 207	870936-WS	19841	8/22/88	SSU re Sugar Mill Creek
8	??	88 FPSC 8 : 241	880204-SU	19855	8/22/88	Security S&L re Harder Hall
9	P	88 FPSC 8 : 272	880557-WS	19867	8/22/88	Royal Utility re University Utility
10	N	88 FPSC 9 : 384	870249-WS	20063	9/26/88	Atlantic Util. of Jax
11	P	88 FPSC 9 : 543	880352-WU	20088	9/29/88	SSU re Rolling Greens
12	??	88 FPSC 10 : 215	880472-WS	20140	10/10/88	SSU re Ell-Nar & C.L. Smith
13	??	88 FPSC 12 : 236	880292-WS	20469	12/20/88	SSU re Welaka Utilities
14	??	88 FPSC 12 : 458	880485-SU	20518	12/23/88	Homosassa Utilities re Marathon U.S. Utilities
15	??	89 FPSC 1 : 268	881011-WU	20647	1/24/89	SSU re Silver Lake Est.
16	N	89 FPSC 2 : 44	880907-WU	20707	2/06/89	Sunshine Utilities re Utility Systems, Inc.
17	P	89 FPSC 3 : 117	880605-WS	20869	3/09/89	SSU re 2 of W. Volusia Utilities' systems
18	N	89 FPSC 5 : 164	881200-WU	21200	5/08/89	SSU re Lake Ajay
19	N	89 FPSC 6 : 50	880520-WS	21322	6/05/89	SSU
20	P	89 FPSC 6 : 388	890127-WS	21421	6/20/89	Tamiami Village Utility re Tamiami Utility
21	P	89 FPSC 7 : 363	890354-WS	21557	7/17/89	King's Cove re Cove Utilities
22	P	89 FPSC 7 : 616	881339-WS	21631	8/02/89	SSU re Twin County Utility
23	P	89 FPSC 7 : 635	881340-WS	21632	7/31/89	SSU re Burnt Store
24	P	89 FPSC 7 : 655	890348-WU	21636	7/31/89	SSU re Imperial Mobile Terr.
25	P	89 FPSC 8 : 391	881502-WS	21758	8/21/89	SSU re Fisherman's Haven
26	P	89 FPSC 8 : 410	881603-WU	21762	8/21/89	A.P. Utilities re N. Cent. Fla.
27	??	89 FPSC 9 : 101	890215-WU	21829	9/05/89	SSU re Inverness Utilities
28	P	89 FPSC 9 : 126	881339-WS	21836	9/05/89	SSU re Twin County Utility
29	??	89 FPSC 9 : 385	881573-SU	21913	9/19/89	SSU re PIV(Seminole Co.)
30	N	89 FPSC 11 : 98	890233-WS	22150	11/06/89	SSU re Point O' Woods
31	N	89 FPSC 11 : 336	881500-WS	22203	11/21/89	Laniger Ent. re Beacon 21
32	??	89 FPSC 12 : 332	891016-SU	22345	12/27/89	N. Peninsula Utilities re Shore Utility
33	P	90 FPSC 1 : 39	890045-SU	22371	1/08/90	BFF Corp. re LTB Utility
34	??	90 FPSC 5 : 111	891317-WU	22915	5/09/90	SSU re Lakeview Villas
35	??	90 FPSC 5 : 122	891250-WS	22916	5/09/90	SSU re Leisure Lakes
36	N	90 FPSC 5 : 237	881500-WS	22962	5/21/90	Laniger Ent. re Beacon 21
37	??	90 FPSC 6 : 18	891321-WU	23024	6/04/90	SSU re Gospel Island Estates
38	P	90 FPSC 6 : 386	891110-WS	23111	6/25/90	Jax Suburban re St. Johns N.
39	??	90 FPSC 8 : 312	900106-WS	23378	8/21/90	J. Swiderski re King Cove
40	??	90 FPSC 8 : 427	891187-WS	23397	8/23/90	SSU re Silver Lake
41	P	90 FPSC 10 : 85	900222-WS	23542	10/01/90	San Pablo re El Agua
42	??	90 FPSC 10 : 481	900475-SU	23643	10/22/90	Whiting Waterworks re Mid-County Services
43	N	90 FPSC 10 : 536	891320-WU	23656	10/23/90	SSU re Grand Terrace
44	??	90 FPSC 11 : 114	900291-WS	23728	11/07/90	Jasmine Lakes Utilities re Jasmine Lake Services
45	??	90 FPSC 12 : 399	900312-WU	23880	12/14/90	Windstream re Utility Systems
46	??	90 FPSC 12 : 674	900558-WU	23944	12/28/90	Marion Util. re Windgate
47	N	91 FPSC 1 : 79	900408-WS	23970	1/08/91	Springside at Manatee re Springside, Inc.
48	??	91 FPSC 1 : 163	900527-WS	23974	1/09/91	Crystal Lake Club re Century Group
49	??	91 FPSC 2 : 10	900665-WS	24050	2/01/91	Ocean City Utilities re Beverly Beach Surfside
50	N	91 FPSC 3 : 585	900525-WU	24273	3/21/91	Pine Harbor Water Utilities re Pine Harbour
51	P	91 FPSC 9 : 220	910119-WU	25063	9/13/91	A.P. Utilities re Marico Prop.
52	P	91 FPSC 9 : 267	910118-WU	25075	9/17/91	A.P. Utilities re Aqua Pure
53	N	91 FPSC 9 : 529	900966-WS	25139	9/30/91	The Woods, div. of Homosassa Utilities
54	??	91 FPSC 10 : 249	910518-SU	25217	10/14/91	Fairmont Util re Parmer Util.

LIST OF ORDERS FOR OFFICIAL RECOGNITION

Case No.	Adjust. P=Pos. N=Neg. ??	Reporter Cite	Docket No.	Order No.	Date	Short Title
55	N	92 FPSC 1 : 124	910672-WS	25584	1/18/92	FIMC Hideaway re Hideaway Services
56	P	92 FPSC 2 : 872	910020-WS	25821	2/27/92	Utilities, Inc. of Fla - PPW
57	??	92 FPSC 4 : 255	910467-SU	PSC-92-0193	4/13/92	Forest Park POA re Vista Vill.
58	??	92 FPSC 4 : 298	910895-WU	PSC-92-0204	4/14/92	C&S Water re chg in org. control fr. Stewart/Chemau to Stewart
59	N	92 FPSC 5 : 340	911095-WS	PSC-92-0370	5/14/92	Jax Suburban re San Pablo
60	N	92 FPSC 5 : 464	910847-SU	PSC-92-0407	5/26/92	Forty-One re Springs Plaza
61	P	92 FPSC 8 : 592	920177-WS	PSC-92-0895	8/27/92	Jax Suburban re Atlantic of Jax
62	N	93 FPSC 1 : 70	920397-WS	PSC-93-0011	1/05/93	CGD Corp.
63	N	93 FPSC 2 : 280	920588-WS	PSC-93-0194	2/09/93	Pennbrooke re Countryside
64	P	93 FPSC 3 : 217	920716-SU	PSC-93-0364	3/09/93	Tierre Verde (Utilities, Inc.) re Seagull Utilities
65	N	93 FPSC 3 : 504	920199-WS	PSC-93-0423	3/22/93	SSU/Deltona
66	N	93 FPSC 3 : 633	920834-WS	PSC-93-0430	3/22/93	Utilities, Inc. of Fla - PPW
67	P	93 FPSC 4 : 76	920717-SU	PSC-93-0508	4/05/93	Harder Hall-Howard
68	??	93 FPSC 6 : 278	921260-WS	PSC-93-0900	6/14/93	Tradewinds Utilities & RTC
69	N	93 FPSC 11 : 205	920148-WS	PSC-93-1675	11/18/93	Jasmine Lakes
70	P	93 FPSC 12 : 390	930204-WS	PSC-93-1819	12/22/93	Jax Suburban in St. Johns Co.
71	P	94 FPSC 1 : 262	930582-WU	PSC-94-0083	1/24/94	Rolling Hills re Rolling Acres
72	??	94 FPSC 6 : 110	931080-WS	PSC-94-0701	6/08/94	RTC (Tradewinds) re C.F.A.T. H2O
73	P	94 FPSC 8 : 264	930950-WU	PSC-94-0988	8/15/94	Ocala Oaks re Bellview Hills Et.
74	N	94 FPSC 9 : 336	930763-SU	PSC-94-1163	9/22/94	RHV re Homossasa Utilities
75	??	94 FPSC 12 : 302	940453-WU	PSC-94-1543	12/13/94	Harbor Hills re Lake Griffin
76	N	94 FPSC 12 : 526	930570-WS	PSC-94-1602	12/27/94	L. Placid Utilites, Inc. Lake Placid Utilities
77	N	95 FPSC 2 : 136	931122-WU	PSC-95-0189	2/09/95	SSU re Lakeside Golf
78	N	95 FPSC 2 : 423	940091-WS	PSC-95-0268	2/28/95	SSU re Lake Utilities, LTD
79	P	95 FPSC 3 : 315	940726-WU	PSC-95-0342	3/13/95	Seven Rivers Utilities
80	??	95 FPSC 5 : 375	940850-WS	PSC-95-0622	5/22/95	Colonies Water re same name
81	??	95 FPSC 5 : 389	940849-WU	PSC-95-0623	5/22/95	Buccaneer Water re same name
82	P	95 FPSC 10 : 518	941151-WS	PSC-95-1325	10/31/95	SSU re Orange/Osceola
83	N	95 FPSC 11 : 604	950015-WU	PSC-95-1441	11/28/95	Tamiami Village Water re Tamiami Village Utility
84	??	95 FPSC 11 : 616	950193-WS	PSC-95-1444	11/28/95	MHC Systems re FFEC-Six
85	N	96 FPSC 3 : 448	950880-WU	PSC-96-0432	3/28/96	J. Swiderski re Forty-Eight Est.
86	P	96 FPSC 3 : 547	950959-SU	PSC-96-0448	3/29/96	Utilities, Inc. re Longwood
87	N	96 FPSC 5 : 29	950695-WS	PSC-96-0581	5/03/96	Terra Mar Village Utilities re Terra Mar Village
88	N	96 FPSC 10 : 87	960283-WS	PSC-96-1241	10/7/96	Wedgfield re Econ
89	N	96 FPSC 10 : 386	950495-WS	PSC-96-1320	10/30/96	SSU
90	P	96 FPSC 11 : 432	960716-WU	PSC-96-1409	11/20/96	Crystal River Utilities re Ravenswood
91	N	96 FPSC 12 : 136	960523-WS	PSC-96-1474	12/04/96	J&J Water & Sewer
92	P	97 FPSC 1 : 112	960040-WS	PSC-97-0034	1/07/97	Sun Communities Finance re Water Oaks
93	??	97 FPSC 2 : 368	960642-WU	PSC-97-0187	2/18/97	Crystal River Utilities re Seven Rivers Utilities
94	??	97 FPSC 3 : 381	960643-WS	PSC-97-0312	3/24/97	Crystal River Utilities re Sumter Ware Co.
95	??	97 FPSC 4 : 73	960793-WU	PSC-97-0375	4/07/97	Crystal River Utilities re Hines Creek MH Waterworks
96	P	97 FPSC 5 : 405	960695-WS	PSC-97-0579	5/20/97	Clay Utility re S. Broward
97	??	97 FPSC 5 : 418	960644-WU	PSC-97-0580	5/20/97	Crystal River Utilities re Lands, Inc. of Rhinelander
98	??	97 FPSC 9 : 386	961535-WU	PSC-97-1149	9/30/97	Crystal River Utilities re Lake Osborne
99	P	97 FPSC 12 : 343	970822-WU	PSC-97-1613	12/23/97	Lindrick Service re S.H. Utilities
100	??	98 FPSC 1 : 87	970762-WU	PSC-98-0024	1/05/98	NHC Utilities re Harbor Lake
101	P	98 FPSC 4 : 161	951008-SU	PSC-98-0514	4/15/98	Utilities, Inc. of Eagle Ridge re Eagle Ridge Utilities
102	N	98 FPSC 7 : 423	970429-WS	PSC-98-0994	7/20/98	IHC Realty re Radnor/Plantation
103	N	98 FPSC 8 : 234	960283-WS	PSC-98-1092	8/12/98	Wedgfield Utities re Econ Utilities
104	P	98 FPSC 9 : 187	971670-WU	PSC-98-1231	9/21/98	Palm Cay re Venture Associates
105	P	98 FPSC 10 : 284	971456-WS	PSC-98-1388	10/15/98	Arbor Oaks re B.D.C. Utilities
106	P	99 FPSC 4 : 119	981265-SU	PSC-99-0636	4/05/99	Hacienda Utilities re Hacienda Village Utilities

Summary of Adjustments

	Cases Addressed	Adjust. Allowed	Case no.
Positive	37	3	38,61,70
Negative	33	3	36,62,69
Unknown (??)	37	0	
Totals	107	6	

LIST OF ORDERS FOR OFFICIAL RECOGNITION

SUMMARY OF DECISIONS

Case No.	Order No.	Date	Short Title	Type Case	Type Adj. P=Pos. N=Neg. ??=Can't tell	Adjustment Allowed?	Primary Basis	Additional Information [RB=rate base; PP=purchase price; AQ=Acquisition Adjust.]	Dissents?	Reason
1	18900	2/22/88	SSU re Crystal River Highlands	Transfer	??	No	PSC Policy	RB=0; PP=??	No	
2	18907	2/22/88	Indians Springs Utilities re Days Inn Crystal River	Transfer	??	No	PSC Policy	RB=10,599; PP=??	No	
3	19163	4/18/88	Tropical Park Water	Transfer	P	No	PSC Policy	RB=14,941; PP=??	No	
4	19192	4/20/88	SSU re Bay Assoc.	Transfer	N	No	PSC Policy	RB=34,307; PP=21,807 or 3,307 if incr. granted.	No	
5	19275	5/03/88	SSU re Locke Well & Pump	Transfer	N	No	PSC Policy	RB=19,880; PP=??	No	
6	19505	6/16/88	SSU re Central Fla. Util.	Transfer	N	No	PSC Policy	RB=2,236; PP=??	No	
7	19841	8/22/88	SSU re Sugar Mill Creek	Transfer	P	No	PSC Policy	RB=896,603; PP=1,175,000	No	
8	19855	8/22/88	Security S&L re Harder Hall	Transfer	??	No	PSC Policy	RB=0; PP=??; foreclosure	No	
9	19867	8/22/88	Royal Utility re University Utility	Transfer	P	No	PSC Policy	RB=1,027,387; PP=2,000,000	No	
10	20063	9/26/88	Atlantic Util. of Jax	Rate Case	N	No	No evidence to support OPC claim.	AQ=628,750 which, per OPC, is debt forgiveness. Not so. Stock purchase; accounting treatment correct.	No	
11	20088	9/29/88	SSU re Rolling Greens	Transfer	P	No	PSC Policy	RB=0; PP=10,000	No	
12	20140	10/10/88	SSU re Ell-Nar & C.L. Smith	Transfer	??	No	PSC Policy	RB=65,000; PP=??	No	
13	20469	12/20/88	SSU re Welaka Utilities	Transfer	??	No	PSC Policy	RB=24,680; PP=??	No	
14	20518	12/23/88	Homosassa Utilities re Marathon U.S. Realties	Transfer	??	No	PSC Policy	RB=115,378; PP=??	No	
15	20647	1/24/89	SSU re Silver Lake Est.	Transfer	??	No	PSC Policy For pos. adj., demonstrate: a. extraordinary circumstances; b. best interest of customers; A neg. adj. could be included if: a. PP less than RB; b. physical condition requires rebuilding.	RB=37,094; PP=??	No	
16	20707	2/06/89	Sunshine Utilities re Utility Systems, Inc.	Transfer	N	No	PSC Policy In other case we considered: a. if PP less than RB; b. system required replacing; c. if purchase prudent (juris. status, growth potential, per cust. op. costs.	RB=13,236; PP=5,000	No	
17	20869	3/09/89	SSU re 2 of W. Volusia Utilities' systems	Transfer	P	No	PSC Policy SSU's reasons insufficient.	RB=64,812; PP=161,655	No	
18	21200	5/08/89	SSU re Lake Ajay	Transfer	N	No	PSC Policy	RB=40,792; PP=??	No	
19	21322	6/05/89	SSU	Rate Case - Marion Co.	N	No	PSC Policy PSC considered testimony of Deason for OPC & Guastella for SSU. No new evidence to alter decision in transfer docket.	RB=352,178; PP=??	No	
20	21421	6/20/89	Tamiami Village Utility re Tamiami Utility	Transfer	P	No	PSC Policy	RB=302,526; PP=??	No	

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SUMMARY OF DECISIONS

Case No.	Order No.	Date	Short Title	Type Case	Type Adj. P=Pos. N=Neg. ??=Can't tell	Adjustment Allowed?	Primary Basis	Additional Information [RB=rate base; PP=purchase price; AQ=Acquisition Adjust.]	Dissents?	Reason
21	21557	7/17/89	King's Cove re Cove Utilities	Transfer	P	No	PSC Policy	RB=69,943; PP=158,000	No	
22	21631	8/02/89	SSU re Twin County Utility	Transfer	P	No	PSC Policy	Foreclosure; PP=utility related outstanding mortgage. RB=see Order 21836; PP=4,850,381	No	
23	21632	7/31/89	SSU re Burnt Store	Transfer	P	No	PSC Policy	RB=3,346,536; PP=3,660,200	No	
24	21636	7/31/89	SSU re Imperial Mobile Terr.	Transfer	P	No	PSC Policy	RB=20,493; PP=??	No	
25	21758	8/21/89	SSU re Fisherman's Haven	Transfer	P	No	PSC Policy	RB=50,879; PP=??	No	
26	21762	8/21/89	A.P. Utilities re N. Cent. Fla.	Transfer	P	No	PSC Policy A transfer due to financial difficulties not sufficient reason to include acquisition adj.	RB=168,414; PP=453,877 [PP deducted from info in order]	No	
27	21829	9/05/89	SSU re Inverness Utilities	Transfer	??	No	PSC Policy	RB=50,879; PP=??	No	
28	21836	9/05/89	SSU re Twin County Utility	Establish RB	P	No	---	RB=1,365,569; corrected to 1,369,175 in Order 21836-A. PP=see Order 21631; 10/19/89	No	
29	21913	9/19/89	SSU re PIV(Seminole Co.)	Transfer	??	No	PSC Policy	RB=130,000; PP=??	No	
30	22150	11/06/89	SSU re Point O' Woods	Transfer	N	No	PSC Policy	RB=317,360; PP=??	No	
31	22203	11/21/89	Laniger Ent. re Beacon 21	Transfer	N	No	PSC Policy	RB=256,022; PP=160,705 see also Order 22962 re settlement.	No	
32	22345	12/27/89	N. Peninsula Utilities re Shore Utility	Transfer	??	No	PSC Policy	RB=125,141; PP=??	No	
33	22371	1/08/90	BFF Corp. re LTB Utility	Transfer	P	No	PSC Policy PSC found: a. foreclosure alone does not constitute extraordinary circumstance; b. PSC doesn't accept that without this purchase, customers would not have operating plant; c. no documented financial benefits.	RB=154,027; PP=252,000 PP=utility portion of outstanding mortgage in foreclosure.	No	
34	22915	5/09/90	SSU re Lakeview Villas	Transfer	??	No	PSC Policy	RB=1,242; PP=??	No	
35	22916	5/09/90	SSU re Leisure Lakes	Transfer	??	No	PSC Policy	RB=112,453; PP=??	No	
36	22962	5/21/90	Laniger Ent. re Beacon 21	Settlement	N	Y	Accepts Settlement OPC protested Order 22203; alleges extraordinary circumstances; Utility & OPC agree to settlement that RB=PP. PSC, noting this goes against established practice, accepts but does not rule on allegations.	RB=PP=160,705 AQ=(95,317)	No	
37	23024	6/04/90	SSU re Gospel Island Estates	Transfer	??	No	PSC Policy	RB=0; PP=??	No	
38	23111	6/25/90	Jax Suburban re St. Johns N.	Establish RB	P	Yes	PSC Policy Extraordinary circumstances exist. Jax can improve systems and bring into compliance at significantly lower cost of capital & within minimum impact on rates.	RB=726,148; PP=844,482 Transfer approved in Order 22342.	No	

LIST OF ORDERS FOR OFFICIAL RECOGNITION

SUMMARY OF DECISIONS

Case No.	Order No.	Date	Short Title	Type Case	Type Adj. P=Pos. N=Neg. ??=Can't tell	Adjustment Allowed?	Primary Basis	Additional Information [RB=rate base; PP=purchase price; AQ=Acquisition Adjust.]	Dissents?	Reason
39	23378	8/21/90	J. Swiderski re King Cove	Transfer	??	No	PSC Policy	RB=180,674; PP=??	No	
40	23397	8/23/90	SSU re Silver Lake	Transfer	??	No	PSC Policy	RB=37,947; PP=??	No	
41	23542	10/01/90	San Pablo re El Agua	Transfer	P	No	PSC Policy	RB=1,197,183; PP=1,230,183	No	
42	23643	10/22/90	Whiting Waterworks re Mid-County Services	Establish RB	??	No	PSC Policy	RB=84,455; PP=??	No	
43	23658	10/23/90	SSU re Grand Terrace	Transfer	N	No	PSC Policy OPC argued for adj. @ agenda: a. RB should equal original cost when assets dedicated to public service. PSC agrees, but not with OPC interpretation of when it was; b. No incentive necessary, because there were no problems. PSC says not necessary for seller to prove hardship. c. Seller will show sale below cost as loss on tax return. PSC says tax treatment of seller not relevant.	RB=81,257; PP=32,935		
44	23728	11/07/90	Jasmine Lakes Utilities re Jasmine Lakes Service	Transfer	??	No	PSC Policy	RB=558,092; PP=??	No	
45	23880	12/14/90	Windstream re Utility Systems	Transfer	??	No	PSC Policy	RB=4,397; PP=??	No	
46	23944	12/28/90	Marion Util. re Windgate	Transfer	??	No	PSC Policy	RB=2,611; PP=??	No	
47	23970	1/08/91	Springside at Manatee re Sprinside, Inc.	Transfer	N	No	PSC Policy Although a large neg. acq. adj. results, the circumstances do not appear to be extraordinary.	RB=228,805; PP=26,355 PP=utility related portion of mobile home sub. purchase.	No	
48	23974	1/09/91	Crystal Lake Club re Century Group	Transfer	??	No	PSC Policy Utility purchase part of \$9.1 million mobile home community purchase. No breakdown of purchase; therefore can't determine if acq. adj. exists.	RB=647,222; PP=??	No	
49	24050	2/01/91	Ocean City Utilities re Beverly Beach Surfside	Transfer	??	No	PSC Policy	RB=106,806; PP=??	No	
50	24273	3/21/91	Pine Harbour Water Utilities Pine Harbour	Transfer	N	No	PSC Policy	RB=30,802; PP=??	Deason	No evidence; utility should bear burden; may not be improper in all cases.
51	25063	9/13/91	A.P. Utilities re Marico Prop.	Transfer	P	No	PSC Policy	RB=27,936; PP=650,080 PP is for Marico & Aqua Pure; also see next Order 25075.	No	
52	25075	9/17/91	A.P. Utilities re Aqua Pure	Transfer	P	No	PSC Policy	RB=118,228; PP=650,080 PP is for Marico & Aqua Pure; also see prev. Order 25063.	No	
53	25139	9/30/91	The Woods, div. of Homosassa Utilities	SARC	N	No	Rate base set at original cost by increasing common equity to reconcile cap. structure & reflect unrecognized negative acq. adj. resulting fr. purchase at discount.	RB=Original Cost	Deason	a. RB based on engineering estimate in lieu of PP; b. arms length determination superior to engineering estimate; c. timing - eng. est. after purchase; no indication incentive was needed.

LIST OF ORDERS FOR OFFICIAL RECOGNITION

SUMMARY OF DECISIONS

Case No.	Order No.	Date	Short Title	Type Case	Type Adj. P=Pos. N=Neg. ??=Can't tell	Adjustment Allowed?	Primary Basis	Additional Information [RB=rate base; PP=purchase price; AQ=Acquisition Adjust.]	Dissents?	Reason
54	25217	10/14/91	Fairmont Util re Parmer Util.	Transfer	??	No	PSC Policy	RB=96,306; PP=??	No	Believes extraordinary circumstances exist: a. Prev. owner failed to maintain system; new owner will have to spend considerable amounts; customer may pay twice; b. No indication incentive was needed or buyer aware of policy; c. Setting initial rate base; PP better than cost study; d. May be irregularities in original mortgage transaction.
55	25584	1/18/92	FIMC Hideaway re Hideaway Services	Transfer	N	No	PSC Policy	RB=150,457; PP=60,794 Foreclosure; PP=utility allocation of outstanding mortgage; utility activities not separated; appears PP is deflated.	Reason	
56	25821	2/27/92	Utilities, Inc. of Fla - PPW	Rate Case	P	No	PSC Policy Utility must demonstrate extraordinary circumstances. Utility said customer benefits are: improved quality; reasonable cost financing; county connection provides potential future development; access to professionals. Based on record, extraordinary circumstances not clearly demonstrated.	RB=0; Pos. AQ of \$73,000 requested.	No	
57	PSC-92-0193	4/13/92	Forest Park POA re Vista Vill.	Transfer	??	No	PSC Policy	RB=23,168; PP=??	No	No
58	PSC-92-0204	4/14/92	C&S Water re change in org. control from Stewart/Chernau to Stewart.	Transfer	??	No	PSC Policy	RB=111,388; PP=??	No	
59	PSC-92-0370	5/14/92	Jax Suburban re San Pablo	Transfer	N	No	PSC Policy Jax petitioned for no neg. acq. adj. adj.; PSC noted Jax did make improvements in system & mgmt.	RB=1,073,186; PP=1,026,900	No	
60	PSC-92-0407	5/26/92	Forty-One re Springs Plaza	Transfer	N	No	PSC Policy NOTE: Order title says neg. acq. approved; see Order PSC-92-0407-A for correction.	RB=217,272; PP=200,000	No	
61	PSC-92-0895	8/27/92	Jax Suburban re Atlantic of Jax	Transfer	P	Yes	PSC Policy Extraordinary circumstances shown: lower rates, smaller increases, improved quality of service, lower operating costs, lower cost of capital, more experienced management.	RB=1,071,488; PP=1,377,911	No	

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62	PSC-93-0011	1/05/93	CGD Corp.	SARC	N	Yes	PSC Policy This is extraordinary circumstance. a. Developer sold development & utility to 3rd party, recovering investment in utility; b. developer family trust owned a hospital; c. 3rd party sold development & utility to trust in nontaxable exchange for hospital with same basis. To not recognize negative acq. adj. would result in double recovery by developer; d. use tax basis for RB.	RB=490,498; PP=175,361 PP=utility allocation in a non-taxable exchange.	No	
63	PSC-93-0194	2/09/93	Pennbrooke re Countryside	Transfer	N	No	PSC Policy	RB=644,425; PP=?? Sale is result of bankruptcy and foreclosure.	Deason	None given
64	PSC-93-0364	3/09/93	Tierre Verde (Utilities, Inc.) re Seagull Utilities	Transfer	P	No	PSC Policy	RB=475,448; PP=812,757	No	
65	PSC-93-0423	3/22/93	SSU/Deltona	Rate Case	N	No	PSC Policy OPC argued for negative acq. adj. in brief. No evidence sponsored or solicited in record to support any specific adjustments.		No	
66	PSC-93-0430	3/22/93	Utilities, Inc. of Fla - PPW	Establish RB	N	No	PSC Policy	RB=291,488; PP=228,000, or RB=243,715; PP=228,000, if WWTP abandonment reflected at date of transfer.	Deason	Without opinion.
67	PSC-93-0508	4/05/93	Harder Hall-Howard	SARC	P	No	PSC Policy Policy statement re positive acq. adj; customer should derive benefits, such as: a. increased quality of service; b. lower operating costs; c. attract capital and at lower costs; d. more professional staffing; e. operational resources Utility does have lower cost of capital, but not other benefits.	RB=95,413; PP=103,608	No	
68	PSC-93-0900	6/14/93	Tradewinds Utilities & RTC	Establish RB	??	No	PSC Policy	RTC RB=0; Tradewinds=108,830; Transferred to receiver with no PP.	No	

LIST OF ORDERS FOR OFFICIAL RECOGNITION

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69	PSC-93-1675	11/18/93	Jasmine Lakes	Rate Case	N	Yes	Reversal of Order 23728. Even though adj. not included in transfer docket, we agree with OPC and find it patently unfair and unjust for investors to receive a return on portion of purchase price less than rate base. Reasons: a. In bad shape prior to purchase; b. prior owner did not maintain; c. prior management neglectful; d. insulate customers from failures of prior management; e. utility was already purchasing 80% of water from county, yet earned on WTP for two years.	AQ=(17,753)	Johnson	a. Commission had previously decided in transfer case; b. OPC witness testified that purchase was not extraordinary, only not properly maintained; c. in absence of evidence of extraordinary circumstances, previous order should not be disturbed.
70	PSC-93-1819	12/22/93	Jax Suburban in St. Johns Co.	Establish RB	P	Yes	PSC Policy Extraordinary circumstances exist: a. attract capital at lower costs; b. lower operating costs; c. bulk purchasing; d. professional management; e. smaller future increases; f. not developer related; g. integrate into existing system; h. lower SAC; i. amort of adj. small, spreading over larger base.	RB=1,567,395; PP=1,790,000	Johnson	Purchase not extraordinary: a. Utility was not troubled; b. it was managed & operated adequately; c. no indication incentive was needed; several interested buyers; d. high growth area.
71	PSC-94-0083	1/24/94	Rolling Hills re Rolling Acres	Transfer	P	No	PSC Policy PP reflects artificial value of debt, outstanding interest & expenses not related to plant improvements or quality of service. Same service as prior to purchase.	RB=22,065; PP=118,480	No	
72	PSC-94-0701	6/08/94	RTC (Tradewinds) re C.F.A.T. H2O	Transfer	??	No	PSC Policy	RB=8,454; PP=??	No	
73	PSC-94-0988	8/15/94	Ocala Oaks re Bellview Hills Et.	Purchase of uncertificated operating system.	P	No	PSC Policy	RB=55,935; PP=64,000	No	
74	PSC-94-1163	9/22/94	RHV re Homossasa Utilities	Transfer	N	No	PSC Policy	RB=115,192; PP=?? Purchased out of bankruptcy.	No	
75	PSC-94-1543	12/13/94	Harbor Hills re Lake Griffin	Transfer	??	No	PSC Policy	RB=404,862; PP=?? Utility had been confiscated by U.S. through Decree of Forfeiture.	No	
76	PSC-94-1602	12/27/94	L. Placid Utilites, Inc. re Lake Placid Utilities	Establish RB	N	No	PSC Policy	RB=83,424; PP=55,000 Purchased out of bankruptcy.	Deason	None given

LIST OF ORDERS FOR OFFICIAL RECOGNITION

SUMMARY OF DECISIONS

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77	PSC-95-0189	2/09/95	SSU re Lakeside Golf	Transfer	N	No	PSC Policy Circumstances do not appear extraordinary; no major service problems; also SSu uniform rates will be lower than stand alone rates would have been, had the seller been charging rates, which it had not.	RB=304,521; PP=119,625 SU argued that as starting point for negotiations, it calculated RB as if U&U adj. made; therefore a neg. adjustment & U&U adjustments in future would be double counting.	No	
78	PSC-95-0268	2/28/9	SSU re Lake Utilities, LTD	Transfer	N	No	PSC Policy	RB=436,708; PP=372,828 negotiations, it calculated RB as if U&U adj. made.	Deason	None given
79	PSC-95-0342	3/13/95	Seven Rivers Utilities	SARC	P	No	PSC Policy When considering pos. adj., customers should derive benefits such as better service quality, lower operating costs, increased ability to attract capital, lower cost of capital, more professional mgmt. We don't think they have been provided.	RB=20,236 w/U&U; Based on original cost study, excess PP over net book value = 27,607.		
80	PSC-95-0622	5/22/95	Colonies Water re same name	Transfer	??	No	PSC Policy No extraordinary circumstances; AQ cannot be reasonably calculated.	RB=396,580; PP=?? Utility purchased with Mobile Home Park; unable to determine separate price for utility.	No	
81	PSC-95-0623	5/22/95	Buccaneer Water re same name	Transfer	??	No	PSC Policy No extraordinary circumstances; AQ cannot be reasonably calculated.	RB=76,420; PP=?? Utility purchased with Mobile Home Park; unable to determine separate price for utility.	No	
82	PSC-95-1325	10/31/95	SSU re Orange/Osceola	Transfer	P	No	PSC Policy	RB=9,258,342; PP=13,504,806	No	
83	PSC-95-1441	11/28/95	Tamiami Village Water re Tamiami Village Utility	Transfer	N	No	PSC Policy	RB=57,795; PP=24,000	Deason Garcia	Purpose of policy is incentive. In this case purchaser was unaware of policy and misunderstood acquisition adjustments.
84	PSC-95-1444	11/28/95	MHC Systems re FFEC-Six	Establish RB	??	No	PSC Policy	RB=2,922,453; PP=??	Kiesling	None given; issue(s) not identified.
85	PSC-96-0432	3/28/96	J. Swiderski re Forty-Eight Est.	Transfer	N	No	PSC Policy	RB=19,187; PP=50	Deason	None given
86	PSC-96-0448	3/29/96	Utilities, Inc. re Longwood	Transfer	P	No	PSC Policy	RB=707,057; PP=850,000	No	
87	PSC-96-0581	5/03/96	Terra Mar Village Utilities re Terra Mar Village	Transfer	N	No	PSC Policy	RB=61,077; PP=0 ?? Acquired through foreclosure. Per PSC, acquiring cost should be debt retired plus cost of foreclosure proceeding. Not known at this time.	No	
88	PSC-96-1241	10/7/96	Wedgfield re Econ	Transfer	N	No Protested By OPC	PSC Policy Considering the likely impact of used and useful adjustments, the circumstances do not appear to be extraordinary.	RB=2,845,391; PP=1,145,000	Deason	Basic position: put burden on company to justify why purchaser's investment should not be used. Also: a. troubled by magnitude of NAA; b. troubled by calculation of NAA; c. disagrees with U&U rationale; traditionally U&U & NAA concepts never considered together.

LIST OF ORDERS FOR OFFICIAL RECOGNITION

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Case No.	Order No.	Date	Short Title	Type Case	Type Adj. P=Pos. N=Neg. ??=Can't tell	Adjustment Allowed?	Primary Basis	Additional Information (RB=rate base; PP=purchase price; AQ=Acquisition Adjust.)	Dissents?	Reason
89	PSC-96-1320	10/30/96	SSU	Rate Case	N	No	PSC Policy PSC reviewed acquisition adjustment policy in total and in light of this case. It reconfirmed its policy, in general and specifically regarding past decisions for this utility. Even showing of purchase at 45% of book does not demonstrate extraordinary circumstance	PP= 45% of Book Value [Lehigh]	Deason	Reiterated basic position and specifically addressed the uniform rate issue as a crucial distinction. The distinction is that uniform rates pass the results of the policy on to customers of other systems who have no interest or standing.
90	PSC-96-1409	11/20/96	Crystal River Utilities re Ravenswood	Transfer	P	No	PSC Policy	RB=7,377; PP=24,000	No	
91	PSC-96-1474	12/04/96	J&J Water & Sewer	SARC	N	No	PSC Policy Circumstances are extraordinary, given purchase price and sale of 91 lots to new owner for 17,500; adjustment should not be included because seller had filed for abandonment, sale put off abandonment, and adjustment would result in inadequate operating funds, possibly resulting in abandonment.	RB=32,375; PP=1	Deason	None of goals in Order 25729 (acq. adj. policy order) met. a. no incentive; sale of utility is byproduct of lot sale; b. purchase is not by a larger utility; c. purchaser has no previous utility experience.
92	PSC-97-0034	1/07/97	Sun Communities Finance Water Oaks	Transfer	P	No	PSC Policy	RB=224,695; PP=750,000	No	
93	PSC-97-0187	2/18/97	Crystal River Utilities re Seven Rivers Utilities	Transfer	??	No	PSC Policy	RB=17,301; PP=??	No	
94	PSC-97-0312	3/24/97	Crystal River Utilities re Sumter Water Co.	Transfer	??	No	PSC Policy	RB=23,042; PP=??	No	
95	PSC-97-0375	4/07/97	Crystal River Utilities Haines Creek MH Waterworks	Transfer	??	No	PSC Policy	RB=4,747; PP=??	No	
96	PSC-97-0579	5/20/97	Clay Utility re S. Broward	Transfer	P	No	PSC Policy	RB=4,427,849; PP=9,500,000	No	
97	PSC-97-0580	5/20/97	Crystal River Utilities re Lands, Inc. of Rhineland	Transfer	??	No	PSC Policy	RB=31,880; PP=??	No	
98	PSC-97-1149	9/30/97	Crystal River Utilities re Lake Osborne	Transfer	??	No	PSC Policy	RB=1,842; PP=??	No	
99	PSC-97-1613	12/23/97	Lindrick Service re S.H. Utilities	Transfer	P	No	PSC Policy	RB=20,899; PP=150,000	No	
100	PSC-98-0024	1/05/98	NHC Utilities re Harbor Lakes	Transfer	??	No	PSC Policy	RB=302,627; PP=??	No	
101	PSC-98-0514	4/15/98	Utilities, Inc. of Eagle Ridge re Eagle Ridge Utilities	Transfer	P	No	PSC Policy	RB=139,043; PP=450,000	No	
102	PSC-98-0994	7/20/98	IHC Realty re Radnor/Plantation	Transfer	N	No	PSC Policy; PP intended to equal RB	RB=1,867,282; PP=1,784,062	Deason	None given
103	PSC-98-1092	8/12/98	Wedgfield Util. re Econ Util.	Transfer	N	No	PSC Policy; price differential; none does not constitute extraordinary circumstance.	RB=2,845,391; PP=545,000	Deason	Policy standard of extr. circum. met.
104	PSC-98-1231	9/21/98	Palm Cay re Venture Associates	Transfer, part	P	No	PSC Policy	RB=69,448; PP=135,000	No	
105	PSC-98-1388	10/15/98	Arbor Oaks re B.D.C. Utilities	Transfer	P	No	PSC Policy	RB=75,935; PP=629,200	No	
106	PSC-99-0636	4/05/99	Hacienda Utilities re Hacienda Village Utilities	Transfer	P	No	PSC Policy	RB=161,265; PP=800,000	No	

FROM LIST OF ORDERS FOR OFFICIAL RECOGNITION

ORDERS IN WHICH NEGATIVE ACQUISITION ADJUSTMENT WAS NOT ALLOWED IN RATE BASE
SUMMARY OF PURCHASE PRICE TO RATE BASE RATIOS [where information was available in Order]

Case No.	Order No.	Date	Short Title	Rate Base	Purch Price	Diff.	% of RB	PSC Comments
4	19192	4/20/88	SSU re Bay Assoc	34,307	21,807	(12,500)	63.56%	PSC Policy
16	20707	2/06/89	Sunshine Utilities re Utility Systems, Inc.	13,236	5,000	(8,236)	37.78%	PSC Policy
31	22203	11/21/89	Laniger Ent. re Beacon 21	256,022	160,705	(95,317)	62.77%	PSC Policy
43	23656	10/23/90	SSU re Grand Terrace	81,257	32,935	(48,322)	40.53%	Hardship not a factor
47	23970	1/08/91	Springside at Manatee re Sprinside, Inc.	228,805	26,355	(202,450)	11.52%	Price diff. not extraordinary
55	25584	1/18/92	FIMC Hideaway re Hideaway Services	150,457	60,794	(89,663)	40.41%	Foreclosure
59	PSC-92-0370	5/14/92	Jax Suburban re San Pablo	1,073,186	1,026,900	(46,286)	95.69%	PSC Policy
60	PSC-92-0407	5/26/92	Forty-One re Springs Plaza	217,272	200,000	(17,272)	92.05%	PSC Policy
66	PSC-93-0430	3/22/93	Utilities, Inc. of Fla - PPW	291,488	228,000	(63,488)	78.22%	PSC Policy
76	PSC-94-1602	12/27/94	L. Placid Utilites, Inc. re Lake Placid Utilities	83,428	55,000	(28,428)	65.93%	Bankruptcy
77	PSC-95-0189	2/09/95	SSU re Lakeside Golf	304,521	119,625	(184,896)	39.28%	PSC Policy
78	PSC-95-0268	2/28/95	SSU re Lake Utilities, LTD	436,708	372,828	(63,880)	85.37%	PSC Policy
83	PSC-95-1441	11/28/95	Tamiami Village Water re Tamiami Village Utility	57,795	24,000	(33,795)	41.53%	PSC Policy
85	PSC-96-0432	3/28/96	J. Swiderski re Forty-Eight Est.	19,187	50	(19,137)	0.26%	PSC Policy
89	PSC-96-1320	10/30/96	SSU	?	?	?	45.00%	Price diff. not extraordinary
91	PSC-96-1474	12/04/96	J&J Water & Sewer	32,375	1	(32,374)	0.003%	Seller would abandon; Inadequate funds with adj.
102	PSC-98-0994	7/20/98	IHC Realty re Radnor/Plantation	1,867,282	1,748,062	(119,220)	93.615%	PSC Policy
103	PSC-98-1092	8/12/98	Wedgefield re Econ Utilities	2,845,391	545,000	(2,300,391)	19.154%	Price differential alone does not constitute extr. circum.
			UTILITIES, INC. re CYPRESS LAKES	1,539,048	820,000	(719,048)	53.280%	

PURCHASE PRICE AS PERCENT OF RATE BASE

