

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: October 25, 2004
TO: Stephanie Clapp, Regulatory Analyst IV, Division of Economic Regulation
FROM: Joanne C. Parrish, Staff Assistant, Division of Regulatory Compliance & Consumer Assistance
RE: **Docket No.** 040276-WU; **Company Name:** Brendenwood Water System, Inc.; **Audit Purpose:** Establish Rate Base for Transfer; **Audit Control No.** 04-105-3-1

On July 27, 2004 I forwarded to you the final audit report for the utility stated above. Attached is a revised copy of page 5 of the audit report, please insert this document into your copy of the audit report.

I am sending a copy of this memo, with the revised page of the audit report, to all the persons who received a copy of the original audit report.

/jcp
Attachment

cc: Division of Regulatory Compliance & Consumer Assistance (Hoppe, District Offices, File Folder)
Division of the Commission Clerk and Administrative Services (2)
Division of Competitive Markets and Enforcement (Harvey)
Office of Public Counsel
Office of General Counsel

Ms. Deborah J. Miller, President
Brendenwood Water system, Inc.
33153 Penwa Court
Longwood, FL 32779-3109

Ms. Kristee Mollerup
Brendenwood Water system, Inc.
33153 Penwa Court
Longwood, FL 32779-3109

DOCUMENT NUMBER-CATE

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FPSC-COMMISSION CLERK

EXHIBIT

**BRENDENWOOD WATER SYSTEM, INC.
WATER RATE BASE
DOCKET NO. 040276-WU
AS OF MARCH 1, 2004**

| DESCRIPTION | PER UTILITY | AUDIT EXCEPTION | REFER TO | PER AUDIT |
|---|----------------|--------------------|-------------|--------------|
| 15 UTILITY PLANT-IN-SERVICE | \$9,222 | \$0 | | \$9,222 |
| LAND | 1,100 | 0 | | 1,100 |
| ACCUMULATED DEPRECIATION | (2,293) | (77) | E1 | (2,370) |
| CONTRIBUTIONS-IN-AID-OF- CONSTRUCTION (CIAC) | (1,577) | 0 | | (1,577) |
| ACCUMULATED AMORTIZATION OF CIAC | 809 | 7 | E1 | 816 |
| TOTAL | \$7,261 | (\$70) | | \$7,191 |