

Regulatory Consultants, Inc.

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COMMISSION
CLERK

March 7, 2005

Ms. Bianca S. Bayo, Director
Division of the Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Application for Transfer of Water Certificate No. 611-W
and Wastewater Certificate No. 527-S (Docket No. 031042-WS)

Dear Ms. Bayo:

On behalf of MSM Utilities, LLC (MSM), and in accordance with Order No. PSC-05-0147-PAA-WS, regarding the Application for Transfer of Water Certificate 611-W and Wastewater Certificate 527-S from Hunter Creek Utilities, LLC to MSM Utilities, LLC in Charlotte County, Florida, we are submitting revised utility plant-in-service schedules for MSM which reflect all the adjustments approved by the Florida Public Service Commission to the cost and accumulated depreciation of the utility plant-in-service and the related cost of contributions-in-aid-of-construction and the accumulated amortization, thereon. I have also enclosed a revised rate base schedule that agrees with the rate base as established for MSM in the Order No. PSC-05-0147-PAA-WS. As stated in the Order, MSM is aware that the \$126,068 positive acquisition adjustment shall not be included in the calculation of rate base.

In addition, MSM is aware and has been mailed a chart of accounts from the 1996 Uniform System of Accounts for both Class C Water and Wastewater Utilities in order for them to keep their books in accordance with the Uniform System of Accounts. Therefore, based on the revised plant-in-service schedules attached hereto and the prior statements and affidavits made by MSM, the books of account have been adjusted to reflect the rate base adjustments and balances that have been approved by the Public Service Commission in Order No. PSC-05-0147-PAA-WS.

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Should you have any questions or require any further information, please don't hesitate to contact me.

Sincerely,

George C. MacFarlane
President

GCM:cm

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COMMISSION CLERK

MSM UTILITIES, LLC

DETERMINATION OF RATE BASE AT DECEMBER 31, 2004

LINE NO.	(A)	(B) WATER	(C) WASTE WATER	(D) TOTAL
1	ORIGINAL COST OF UTILITY PLANT-IN-SERVICE (UPIS) AT 12/31/04			
2	WATER	383,709		383,709
3	WASTEWATER		188,366	188,366
4	TOTAL	<u>383,709</u>	<u>188,366</u>	<u>572,075</u>
5				
6	ACCUMULATED DEPRECIATION OF UPIS AT 12/31/04			
7	WATER	(251,503)		(251,503)
8	WASTEWATER		(128,230)	(128,230)
9	TOTAL	<u>(251,503)</u>	<u>(128,230)</u>	<u>(379,733)</u>
10				
11	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) AT 12/31/04			
12	WATER	(89,840)		(89,840)
13	WASTEWATER		(96,166)	(96,166)
14	TOTAL	<u>(89,840)</u>	<u>(96,166)</u>	<u>(186,006)</u>
15				
16	ACCUMULATED AMORTIZATION OF CIAC AT 12/31/04			
17	WATER	36,566		36,566
18	WASTEWATER		60,030	60,030
19	TOTAL	<u>36,566</u>	<u>60,030</u>	<u>96,596</u>
20				
21	NET UPIS LESS NET CIAC AT 12/31/04	<u>78,932</u>	<u>24,000</u>	<u>102,932</u>

MSM UTILITIES, LLC
WATER UTILITY PLANT-IN-SERVICE SCHEDULE
AND CONTRIBUTIONS IN AID OF CONSTRUCTION

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LINE NO.	NARUC A/C #	DESCRIPTION	SERVICE YEAR	ORIGINAL COST	LIFE	LIFE AS A %	12/31/2004 ACCUM. DEPREC.	FPSC ORIGINAL COST CIAC	FPSC ACCUM. AMORT. AT 12/31/04
1	353	LAND (STATE EASEMENT)	1990	12,698	N/A				
2	304	STRUCTURES & IMPROV. (BUILDING)	1982	105,120	27	3.70%	87,593		
3	304	STRUCTURES & IMPROV.(ELECTRICAL)	1982	26,600	27	3.70%	22,163		
4	307	WELLS	1982	13,070	27	3.70%	10,890		
5	309	SUPPLY MAINS - PIPING	1982	10,025	32	3.13%	7,043		
6	309	SUPPLY MAINS - FLOW METERS	1982	1,550	20	5.00%	1,550		
7	311	HIGH SERVICE PUMPING EQUIPMENT	1982	4,000	17	5.88%	4,000		
8	320	WATER TREATMENT EQUIPMENT	1982	110,780	17	5.88%	110,780		
9	320	WATER TRMT EQUIP. (Retired 2000-75%)	1982	(64,262)	17	5.88%	(64,262)		
10	320	WATER TREATMENT EQUIPMENT	2000	85,683	17	5.88%	22,680	(35,895)	4,257
11	330	DISTRIBUTION RESERVOIRS	1982	23,500	33	3.03%	16,020		
12	331	TRANSMISSION & DISTRIBUTION LINES	1982	35,107	38	2.63%	20,790	(35,107)	20,790
13	333	SERVICES	1982	11,425	35	2.86%	7,335	(11,425)	7,335
14	334	METERS AND METER INSTALLATIONS	1982	201	17	5.88%	201	(201)	201
15	334	METERS AND METER INSTALLATIONS	1983	214	17	5.88%	214	(214)	214
16	334	METERS AND METER INSTALLATIONS	1984	217	17	5.88%	217	(217)	217
17	334	METERS AND METER INSTALLATIONS	1985	218	17	5.88%	218	(218)	218
18	334	METERS AND METER INSTALLATIONS	1992	509	17	5.88%	374	(509)	374
19	334	METERS AND METER INSTALLATIONS	1993	538	17	5.88%	365	(538)	365
20	334	METERS AND METER INSTALLATIONS	1995	559	17	5.88%	313	(559)	313
21	334	METERS AND METER INSTALLATIONS	1996	575	17	5.88%	288	(575)	288
22	334	METERS AND METER INSTALLATIONS	1999	517	17	5.88%	168	(517)	168
23	334	METERS AND METER INSTALLATIONS	2000	530	17	5.88%	140	(530)	140
24	334	METERS AND METER INSTALLATIONS	2001	535	17	5.88%	111	(535)	111
25	335	HYDRANTS	1982	2,800	40	2.50%	1,575	(2,800)	1,575
26	339	MISC. EQUIPMENT (2-30gpm Port. Pumps	1992	1,000	17	5.88%	737		
27				<u>383,709</u>			<u>251,503</u>	<u>(89,840)</u>	<u>36,566</u>
28		RECAP		0					0
29		LAND		<u>12,698</u>			0	0	0
30		STRUCTURES & IMPROVMENTS		<u>131,720</u>			<u>109,756</u>	0	0
31		WELLS		<u>13,070</u>			<u>10,890</u>	0	0
32		SUPPLY MAINS		<u>11,575</u>			<u>8,593</u>	0	0
33		HIGH SERVICE PUMPING EQUIPMENT		<u>4,000</u>			<u>4,000</u>	0	0
34		WATER TREATMENT EQUIPMENT		<u>132,201</u>			<u>69,198</u>	<u>(35,895)</u>	<u>4,257</u>
35		DISTRIBUTION RESERVOIRS		<u>23,500</u>			<u>16,020</u>	0	0
36		TRANSMISSION & DISTRIBUTION LINES		<u>35,107</u>			<u>20,790</u>	<u>(35,107)</u>	<u>20,790</u>
37		SERVICES		<u>11,425</u>				<u>(11,425)</u>	<u>7,335</u>
38		METERS AND METER INSTALLATIONS		<u>4,613</u>			<u>2,609</u>	<u>(4,613)</u>	<u>2,609</u>
39		HYDRANTS		<u>2,800</u>			<u>1,575</u>	<u>(2,800)</u>	<u>1,575</u>
40		OTHER PLANT & MISC. EQUIPMENT		<u>1,000</u>			<u>737</u>	0	0

*NOTE: THE CIAC AMOUNT SHOWN ABOVE IS IMPUTED TO THE EXTENT OF THE WATER DISTRIBUTION SYSTEM

MSM UTILITIES, LLC
WASTEWATER UTILITY PLANT-IN-SERVICE SCHEDULE
AND CONTRIBUTIONS IN AID OF CONSTRUCTION

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LINE NO.	NARUC A/C #	DESCRIPTION	SERVICE YEAR	ORIGINAL COST	LIFE	LIFE AS A %	REVISED 2004 ACCUM. DEPREC.	FPSC ORIGINAL COST CIAC	FPSC ACCUM. AMORT. AT 12/31/04
1	361	COLLECTION SEWERS - GRAVITY	1982	62,241	40	2.50%	35,010	(62,241)	35,010
2	362	COLLECTION SEWERS - MANHOLES	1982	16,915	27	3.70%	14,085	(16,915)	14,085
3	363	COLLECTION SEWERS - SERVICES	1982	17,010	35	2.86%	10,935	(17,010)	10,935
4	371	RECEIVING WELLS	1982	25,000	25	4.00%	1,000		
5	380	TREATMENT & DISPOSAL EQUIPMENT	1982	30,000	15	6.67%	30,000		
6	380	TREATMENT & DISPOSAL PONDS	1982	37,200	15	6.67%	37,200		
7	381	OUTFALL SEWER LINES	1982	0	30	3.33%	0		
8	389	OTHER PLANT & MISC. EQUIPMENT	1982	0	15	6.67%	0		
9				<u>188,366</u>			<u>128,230</u>	<u>(96,166)</u>	<u>60,030</u>
10		RECAP		0					
11		COLLECTION SEWERS - GRAVITY		<u>62,241</u>			<u>35,010</u>	<u>(62,241)</u>	<u>35,010</u>
12		COLLECTION SEWERS - MANHOLES		<u>16,915</u>			<u>14,085</u>	<u>(16,915)</u>	<u>14,085</u>
13		COLLECTION SEWERS - SERVICES		<u>17,010</u>			<u>10,935</u>	<u>(17,010)</u>	<u>10,935</u>
14		RECEIVING WELLS		<u>25,000</u>			<u>1,000</u>	<u>0</u>	<u>0</u>
15		TREATMENT & DISPOSAL EQUIPMENT		<u>67,200</u>			<u>67,200</u>	<u>0</u>	<u>0</u>
16		OUTFALL SEWER LINES		<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>
17		OTHER PLANT & MISC. EQUIPMENT		<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>

18
19 *NOTE: THE CIAC AMOUNT SHOWN ABOVE IS IMPUTED TO THE EXTENT OF THE WASTEWATER COLLECTION