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COMMISSION CLERK

Hublic Service Commission

December 19, 2006

STAFF'S SEVENTH DATA REQUEST

Martin S. Friedman, Esquire Rose, Sundstrom & Bentley, LLP 2180 West State Road 434 Sanlando Center, Suite 2118 Longwood, FL 32779

Re: Docket No. 060254-SU - Application for increase in wastewater rates in Pinellas County by **Mid-County Services**, Inc.

Dear Mr. Friedman:

Wastewater plant account balances were set pursuant to Order No. PSC-04-0819-PAA-SU, issued August 23, 2004, in Docket No. 030446-SU, In re: Application for rate increase in Pinellas County by Mid-County Services, Inc. According to the utility's MFRs, the 13-month average balances for Accounts 354 and 380, before utility and staff adjustments, were \$40,783 and \$2,921,960, respectively. The relative size difference between these accounts were not materially different after adjustments.

In the MFRs for the current case, the balance in Account 380 for November 2005 is CMP \$2,756,800. The balance in this account for December 2005 is \$688,618. This is a significant reduction. Correspondingly, Account 354 shows an increase from November 2005 to December COM 2005 of \$2,386,848. (November 2005 balance of \$209,795 versus December 2005 balance of CTR \$2,596,643). It appears from a review of the utility's 2005 Annual Report that most of the ECR -balance in Account 380 was reclassified to Account 354.

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Therefore, staff requests the following information to complete this application:

1. Provide a breakdown, by primary account, of all plant reclassifications in 2005 that RCA were associated with the \$2,068,183 reduction to Account 380, and provide a detailed SCR _____explanation for why each reclassification was needed. **DOCUMENT NUMBER-D**

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