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Public Service Commission

December 19, 2006

STAFF'S FIFTH 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. 060257-WS- Application for increase in water and wastewater rates in Polk County by Cypress Lakes Utilities, Inc.

Dear Mr. Friedman:

Wastewater plant account balances were set pursuant to Order No. PSC-03-0647-PAA-SU, issued May 28, 2003, in Docket No. 020407-WS, In re: Application for rate increase in Polk County by Cypress Lakes, Inc. According to the utility's MFRs, the 13-month average balances for Accounts 354 and 380, before utility and staff adjustments, were \$178,994 and \$913,219, 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 2004 is \$957,183, and the balance for 2005 is (\$63,009). This is a significant reduction. Correspondingly, the balance of Account 354 shows an increase from 2004 to 2005 of \$1,038,913. (2004 balance of \$87,430 versus 2005 balance of \$1,126,343). It appears from a review of the utility's 2005 Annual Report that most of the balance in Account 380 was reclassified to Account 354.

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

1. Provide a breakdown, by primary account, of all plant reclassifications in 2005 that were associated with the \$1,020,192 balance reduction to Account 380, and provide a detailed explanation for why each reclassification was needed.

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Martin S. Friedman, Esquire

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Please provide the above information by as soon as possible. If you have any questions, please call me at (850) 413-6425, or e-mail [jrevell@psc.state.fl.us](mailto:jrevell@psc.state.fl.us)

Sincerely,

A handwritten signature in cursive script that reads "Jay Revell". The signature is written in black ink and is positioned above the printed name and title.

Jay Revell

Regulatory Analyst

cc: Division of Economic Regulation (Rendell, Bulecza-Banks)  
Office of the General Counsel (Fleming)  
Division of the Commission Clerk and Administrative Services