

ORIGINAL

STATE OF FLORIDA

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TIMOTHY DEVLIN, DIRECTOR  
DIVISION OF ECONOMIC REGULATION  
(850) 413-6900

Public Service Commission

February 2, 2007

RECEIVED  
07 FEB -2 PM 3:07  
COMMISSION  
CLERK

Mr. Philip Young  
Colony Park Utilities, Inc.  
8116 Hibiscus Circle  
Tamarc, Florida 33321

Re: Docket No. 060636-SU Application for transfer of control of Certificate No. 137-S in Brevard County from Eileen Rogow to Michael Abramowitz

Dear Mr. Young:

We are in receipt of your revised pages to the 2005 annual report and there are several discrepancies that need to be addressed. The 1996 staff assisted rate case (SARC) in Docket No. 951591-SU authorized an annual revenue requirement of \$59,130. The 2005 annual report indicates revenue collections of \$44,121. Please provide a summary showing the number of bills rendered during 2005, the number of gallons billed, and the base facility charges and gallonage charges used to generate the reported revenues. The regulatory assessment fee reported on page F-7 is not consistent with the amount on page F-3. The net accumulated depreciation and accumulated amortization amount on page F-4 does not tie with the amounts reported on pages F-5 and S-2. The value of the land recorded in the annual report (\$44,768) exceeds the amount allowed in the SARC (\$30,479). The total of the remaining plant balances is less than the amount allowed in the SARC. Please explain these discrepancies and correct if necessary.

Your response to this letter should be filed with the Commission on or before **February 16, 2007**. Please be sure to refer to the docket number and direct the response to:

Division of Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
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- OTH \_\_\_\_\_

DOCUMENT NUMBER CASE  
01142 FEB-26  
FPSC-COMMISSION CLERK

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If you have any questions concerning the information in this letter, please contact Cheryl Johnson at 850-413-6984 or Ralph Jaeger at 850-413-6234.

Sincerely,

A handwritten signature in cursive script that reads "Patti Daniel".

Patti Daniel  
Supervisor of Certification

PD: caj

cc: Division of Economic Regulation (Johnson)  
Office of the General Counsel (Jaeger)  
Division of Commission Clerk and Administrative Services (Bayó).  
Mr. Michael Abramowitz, President of Colony Park Utilities, Inc.