## ORIGINAL

## STATE OF FLORIDA

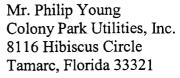
COMMISSIONERS: LISA POLAK EDGAR, CHAIRMAN MATTHEW M. CARTER II KATRINA J. MCMURRIAN



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

## Hublic Serbice Commission

February 2, 2007



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.

	F-5 and S-2. The value of the land recorded in the annual report (\$44,768) exceeds the amount	
CMP _	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.	
CTR _	Your response to this letter should be filed with the Commission on	
ECR _	before <b>February 16, 2007</b> . Please be sure to refer to the docket number and direct the restart.	se
GCL _		
OPC _	Division of Commission Clerk and Administrative Services	
RCA _	Florida Public Service Commission	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50
SCR _	2540 Shumard Oak Boulevard	5.3
SGA _	Tallahassee, Florida 32399-0850	
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OTH

Mr. Philip Young Page 2 February 2, 2007

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,

Patti Daniel

Supervisor of Certification

Poter Daniel

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.