

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

STATE OF FLORIDA ORIGINAL



GENERAL COUNSEL  
MICHAEL G. COOKE  
(850) 413-6248

RECEIVED - FPSC  
07 FEB 15 PM 1:27  
COMMISSION CLERK

## Public Service Commission

February 15, 2007

Kenneth A. Hoffman, Esq.  
Rutledge, Ecenia, Purnell & Hoffman, P.A.  
P.O. Box 551  
Tallahassee, FL 32302-0551

**RE: Docket No. 060368-WS – Application for increase in water and wastewater rates in Alachua, Brevard, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.**

Dear Mr. Hoffman:

Aqua Utilities Florida, Inc., (Aqua or utility) currently has several overdue document requests which the Commission staff has yet to receive for the ongoing audit in the above-referenced rate case. Please refer to the attached Document Request Log for a complete listing of all documents requested to date, the date each was written, and the due date for each request. As you can see, there are currently six complete and two partial requests that are over three weeks overdue, 15 complete and one partial request that are one to three weeks overdue, and 16 requests that are less than one week overdue.

The utility's continued lack of response to the auditors is a substantial impediment to staff's ability to verify the accuracy of the filing. Rule 25-30.145(3), Florida Administrative Code, addresses the process a utility should follow when it cannot meet an audit request due date. By not suggesting specific revised due dates for the overdue documents, Aqua has failed to follow that process. The utility instead advised staff last week that it has one team which has had to address both the minimum filing requirement deficiencies and the audit requests, that the team is now focused on the audit requests, and that the responses should be coming to staff more quickly now. However, since that time, staff has only received responses to two of the many overdue requests.

Unless we are soon able to agree upon acceptable revised due dates, staff will bring this matter to the Prehearing Officer for a decision. Thank you for your prompt attention to this matter.

Sincerely,

  
Rosanne Gervasi

Senior Attorney

Enclosure

Cc: Division of the Commission Clerk and Administrative Services (Bayó)  
Stephen C. Reilly, Esq., OPC  
Division of Regulatory Compliance and Consumer Assistance (Vandiver)  
Division of Economic Regulation (Rendell)

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0850

An Affirmative Action / Equal Opportunity Employer

PSC Website: <http://www.floridapsc.com>

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)

DOCUMENT NUMBER CASE  
01534 FEB 15 2007  
FPSC-COMMISSION CLERK

**DOCUMENT REQUEST LOG**

Aqua Utilities Florida, Inc.

Rate Case Audit

DKT 060368

Audit Control No.: 06-347-1-1

Req	Int	ASR	Date of Request	Requested Due Date	Date Received	Description	Disposition
1	KW		12/18/06	12/20/06		Support Home Office, Management & Pension Costs	
2	MB		01/03/07	01/08/07	1/19/2007	Support for Plant Additions	
3	SO		01/04/07	01/10/07	1/18/2007	Support for Real and Personal Property Taxes	
4	SO		01/04/07			Support for Payroll Taxes	
5	CW		01/09/07			Capital Structure Reconciled to GL	
6	LD		01/12/07			General Ledger etc.	
7	MB		01/17/07			Composite Rate for Amortization of CIAC	
8	MB	2	01/17/07			Deeds and Support for Land Ownership	
9	SO	9	01/18/07			Billing Register & GL Reconciled MFR Revenues	
10	KW		01/19/07	01/23/07		Follow up to request 1 affiliate trans. And rate base	
11	IT		01/23/07	01/26/07	1/23/2007	Chart of Accounts	
12	KW		01/24/07	02/02/07	partial	Sample of 9001, 6957, 6958 and 6960	
13	IT		01/25/07	01/28/07	2/2/2007	Samples of Beechers Point, Carlton Village, Chuluota	
14	CW		01/25/07	01/30/07	2/1/2007	O and M Expense Sample Bad Debt Expense	
15	MB		01/25/07	01/30/07		Accum. Amort. Of CIAC Analytical Review	2/7/07 Part
16	MB		01/25/07	01/30/07		Accum. Depreciation Analytical Review	2/7/07 ASI IT Alloc.
17	MB		01/25/07	01/30/07		Support for Plant Additions 2005 Adjustments	2/7/07 ASI IT Alloc.
18	IT		01/25/07	01/30/07	2/2/2007	O and M Expense Sample	
19	JS		02/01/07	02/05/07		Trial balance - Florida Only	
20	JS		02/01/07	02/05/07		Deferred Rate Case Expense	
21	JS		02/01/07	02/05/07		Items excluded from Working Capital	
22	JS		02/01/07	02/05/07		Regulatory Assets	
23	JS		02/01/07	02/05/07		Formula vs Bal/Sh method of Working Capital	
24	MB		01/25/07	01/30/07		Summit Chase WW Land	
25	IT		01/25/07	01/30/07	2/2/2007	O and M Expense Sample	
26	GJ		01/25/07	01/31/07		Support for Plant Additions	
27	MB		01/26/07	01/31/07		Original Cost Study for Village W & WW; Rosalie W & WW	
28	IT		01/26/07	01/31/07	2/2/2007	O and M Expense Sample	
29	GJ		01/29/07	02/02/07		Support for Plant Additions	
30	KW		01/30/07	02/06/07		BRYN MAWR SAMPLE	
31	IT		01/30/07	02/02/07	2/2/2007	O and M Expense Sample	
32	CW		01/30/07	02/02/07		Parent's Capital Structure	
33	GJ		01/30/07	02/06/07		Support for Plant Additions	
34	GJ		01/31/07	02/06/07	2/2/2007	Detailed General Ledger 2004 and 2005	
35	GJ		01/31/07	02/07/07		Developer's Agreements 2004 and 2005	
36	GJ		01/31/07	02/02/07	2/2/2007	Rate Base adjustment workpapers	
37	GJ		01/31/07	02/07/07		Detailed General Ledger 2006	
38	DV		02/02/07	02/09/07		Meeting with staff to discuss projections	
39	DV		02/02/07	02/09/07		Capital budgets, customer growth, and 2007 "Plan"	
40	DV		02/02/07	02/09/07	2/12/2007	Projected Rate Case Expense and Income taxes	
41	IT		02/05/07	02/08/07		O and M Expense Sample	
42	DV		02/05/07	02/12/07		UPIS Projected Additions Sample	
43	DV		02/05/07	02/12/07		UPIS Projected Adjustments Sample	
44	IT		02/05/07	02/08/07		Employee Earning Statements	
45	IT		02/05/07	02/08/07		Testing and Engineering Contracts	
46	IT		02/05/06	02/08/07		Insurance Policies	
47	DV		02/05/07	02/12/07		Allocated Expense Projections	
48	DV		02/05/07	02/12/07		Purchased Power Projections	
49	DV		02/05/07	02/12/07		Specific System O&M Projections	
50	DV		02/05/07	02/12/07		CIAC Project. at Friendly Center and Summitt Chase	
51	CW		02/05/07	02/09/07	2/7/2007	O & M Expenses - Purchased Water and Sewage	
52	MB		02/06/07	02/08/07		Follow-up to #2	
53	CW		02/06/07	02/12/07	2/7/2007	O & M Expenses - Fuel for Power Production	
54	MB		02/06/07	02/12/07		Follow-up to #16 & #17	
55	JS		02/08/07	02/14/07		Customer count for each systems	
56	CW		02/08/07	02/15/07		Bad Debt Expense - Follow-up to 14	
57	kw		02/08/07	02/15/07		Insurance, leases	
58	GJ		02/08/07	02/14/07		Follow-up to #26, 29, and 33	
59	GJ		02/08/07	02/14/07		Follow-up to #37	
60	CW		02/08/07	02/15/07	2/9/2007	O & M Expenses Sample	
61	JS		02/08/07	02/15/07		Reconciliation between MFR Sch A-17 and A-18	
62	JS		02/08/07	02/15/07		Documentation for Direct Assigned Cost to W/C	
63	kw		02/14/07	02/19/07		file for Div. 3130 and detail for other corporate charges	
64	IT		02/14/07	02/19/07		Follow up Request	
65	MB						
66							
67							
68							
69							
70							
71							
72							
73							
74							
75							