

**Ruth Nettles**

---

**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Wednesday, January 09, 2008 3:29 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** rbaxley@a-mproperties.com; Cheryl Bulecza-Banks; Martin Friedman; Trina Collins  
**Subject:** Filing in Docket No.: 070416-WS; Plantation Landings, Ltd.'s Application for Staff Assisted Rate Case in Polk County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 04 (Comments to Staff Report).ltr.01-09-2008(3).pdf

- a. Martin S. Friedman, Esquire  
Rose, Sundstrom & Bentley, LLP  
Sanlando Center  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32779  
PHONE: (407) 830-6331  
[mfriedman@rsbattorneys.com](mailto:mfriedman@rsbattorneys.com)
- b. Docket No.: 070416-WS; Plantation Landings, Ltd.'s Application for Staff Assisted Rate Case in Polk County, Florida - Filing Comments to Staff Report.
- c. Plantation Landings, Ltd.
- d. 3 pages.
- e. Letter to Commission Clerk - 2 pages; Letter to Commission Clerk from Jim D. Lee, CPA - 1 page.

DOCUMENT NUMBER-DATE

00246 JAN-9 8

FPSC-COMMISSION CLERK

LAW OFFICES  
**ROSE, SUNDBSTROM & BENTLEY, LLP**  
2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.  
CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
F. MARSHALL DIETERDING  
JOHN R. JENKINS, P.A.  
KYLE L. KEMPER  
STEVEN T. MINDLIN, P.A.  
CHASITY H. O'STEEN  
DAREN L. SHIPPY  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON  
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555  
FAX (850) 656-4029  
www.rsblaw.com

REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE  
SANLANDO CENTER  
2180 W. STATE ROAD 434, SUITE 2118  
LONGWOOD, FLORIDA 32779  
(407) 830-6331  
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD  
BRIAN J. STREET

January 9, 2008

E-FILE

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No.: 070416-WS; Plantation Landings, Ltd.'s Application for Staff Assisted  
Rate Case in Polk County, Florida  
Our File No.: 42037.01

Dear Ms. Cole:

Consultants for Plantation Landings, Ltd., have had an opportunity to review the preliminary Staff Report filed in this docket. Although there were numerous inaccuracies in the Report, several are material and are addressed herein.

The Staff Report imputes as CIAC the value of the collection and distribution systems. However, in this case the collection and distribution systems were not written off, but have been capitalized. Enclosed is the statement from the Utility's CPA to that effect. Since this is a rental mobile home community, the developer would not have had any lots sales against which to write off the cost of the collection and distribution systems. In an identical situation, this Commission in Order No.: PSC-96-0062-FOF-WS issued January 12, 1996, stated as follows:

The utility does not have any records which indicate whether or not the utility has collected any CIAC or written off the lines to cost of goods sold. The mobile home park is strictly a rental community and the owner still owns all of the lots within the park. Therefore, CIAC shall not be imputed for the mobile home park.

More recently this Commission in Order No. PSC-04-1120-PAA-WU issued November 9, 2004, reaffirmed that when the developer does not sell the mobile home lots but leases them to homeowners, the imputation of CIAC is inappropriate.

DOCUMENT NUMBER-DATE

00246 JAN-9 8

FPSC-COMMISSION CLERK

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
January 9, 2008  
Page 2

---

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/tlc  
Enclosure

cc: Mr. Ron Baxley (w/enclosure) (via email)  
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation (w/enc.) (via email)

M:\1 ALTAMONTE\PLANTATION LANDINGS, LTD\PSC Clerk 04 (Comments to Staff Report).ltr.wpd

**Jim D. Lee, Certified Public Accountant**

500 S. Florida Avenue, Suite 640  
P.O. Box 2158  
Lakeland, FL 33806-2158  
(863) 686-7330 FAX: (863) 686-6626

January 7, 2008

Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

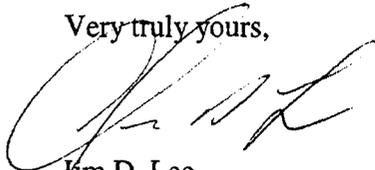
Re: Docket No.: 070416-WS, Plantation Landings, Ltd. Application for Staff Assisted Rate  
Case in Polk County, FL

Dear Sir or Madam:

I understand that in connection with the above proceeding the Commission Staff has recommended the imputation of CIAC in the amount equal to the cost of the collection and distribution systems within the mobile home community.

The tax returns were available to you auditors, and they do not disclose that the collection and distribution systems were written off. Since the partnership owns the land, these costs have been capitalized as part of basis.

Very truly yours,



Jim D. Lee  
Jim Lee, CPA

DOCUMENT NUMBER-DATE  
00246 JAN-98  
FPSC-COMMISSION CLERK