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July 16, 2008

VIA E-MAIL

Ms. Ann Cole
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 070739-WS; Application for Approval of Transfer of Fairways/
Mt. Plymouth, Ltd.'s water and wastewater system to Aqua Utilities Florida, Inc.
Our File No. 41097.02

Dear Ms. Cole:

This correspondence is in response to the first question set forth in Patti Daniel's June 13, 2008 correspondence to Marsha Rule.

1. The Staff's comment that CIAC should be imputed for the cost of the collection and distribution system and the \$4,000 per lot charge by the developer results in a double accounting for CIAC. The \$4,000 per lot "Utility Contribution" reflected on the HUD-1 Settlement Statement was the method for the developer to recover the cost of the collection and distribution system. Thus, while the Staff is correct that the cost of this collection and distribution system should be imputed as CIAC, it is inappropriate to also impute the \$4,000 per lot utility reimbursement to the developer as CIAC.

Ms. Rule will respond to the other questions raised in Ms. Daniel's letter.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/bsr

cc: Mr. Steve Neveleff
Ms. Patti Daniel
Mr. Troy Rendell
Marsha Rule, Esquire

msf\cole respond to daniel.msf.wpd