

State of Florida



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Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: December 1, 2008
TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk
FROM: Shannon J. Hudson, Regulatory Analyst IV, Division of Economic Regulation
RE: Docket No. 070722-WS - Application for a staff-assisted rate case in Palm Beach County by W.P. Utilities, Inc.

Please incorporate the attached document into the above-referenced docket file. It was inadvertently left off a previous filing. It should have been filed along with the filing that is numbered Document No. 10436-08.

/sh

DOCUMENT NUMBER-DATE

11045 DEC-1 8

FPSC-COMMISSION CLERK

Docket No. 070722-WS, W.P. Utilities, Inc.
Commission Approved Balances per Order No. PSC-08-0652-PAA-WS for year end
12/31/2007

WATER

ACCOUNT	Depr. Rate Per Rule 25-30.140	DESCRIPTION	Debit	Credit
			PLANT 12/31/2007	ACCUM. DEPR. 12/31/2007
304	2.50%	Organization	\$7,698	\$6,478
331	2.63%	Trans & Distribution	\$50,778	\$25,588
333	2.86%	Services to Customers	\$23,043	\$14,133
334	5.88%	Meters	\$25,811	\$24,581
335	2.50%	Fire Hydrant	\$11,058	\$8,633
Total			<u>\$ 118,388</u>	<u>\$ 79,413</u>

Debit	Credit
CIAC AMORT. 12/31/2007	CIAC 12/31/2007
<u>\$17,901</u>	<u>\$28,774</u>

WASTEWATER

ACCOUNT	Depr. Rate Per Rule 25-30.140	DESCRIPTION	Debit	Credit
			PLANT 12/31/2006	ACCUM. DEPR. 12/31/2006
351	2.50%	Structures & Improvements	\$7,698	\$2,110
360	3.70%	Collection Sewers - Force	\$108,241	\$64,914
361	3.70%	Collection Sewers - Gravity	\$29,068	\$19,905
363	2.86%	Special Collecting Structures	\$20,773	\$861
Total			<u>\$ 165,780</u>	<u>\$ 87,790</u>

Debit	Credit
CIAC AMORT. 12/31/2007	CIAC 12/31/2007
<u>\$4,827</u>	<u>\$11,010</u>

DOCUMENT NUMBER-DATE
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 FPSC-COMMISSION CLERK