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TALLAHASSEE, FLORIDA 32399-0850

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

DATE: December 12, 2008

TO: Stephen B. Fletcher, Utilities Supervisor, Division of Economic Regulation

FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance *W*

RE: Docket No: 080247-SU; Company Name: Utilities, Inc. of Eagle Ridge;
 Audit Purpose: Rate Case; Company Code: SU749;
 Audit Control No: 08-261-4-1;

Attached is page 7 of the final audit report for the utility stated above. This page was inadvertently left out of the original audit report, issued on December 8, 2008.

DNV/tbm

Attachment: Page 7 of Audit Report

CC: Division of Regulatory Compliance (Salak, Mailhot, Harvey,
 District Offices, File Folder)
 Office of Commission Clerk (2)
 General Counsel
 Office of Public Counsel

Mr. Patrick C. Flynn
 Utilities, Inc. of Eagle Ridge
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 Altamonte Springs, FL 32714-4027

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 2180 West State Rd. 434, Suite 2118
 Longwood, FL 32779

DOCUMENT NUMBER-DATE
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Effect on General Ledger:

NARUC Acc	Utility New Acc	Utility Old Acc	Description	Debit	Credit
351	1245	3511001	Organization		67,149
352	1250	3521020	Franchises Intang Plt		242,370
354	1295	3542011	Struct/Imprv Pump PLT LS	44,486	
354	1315	3547003	Struct/Imprv Gen Plt Bldg	8,925	
363	1345	3602006	Sewer Force Main/Service Lines	16,535	
361	1350	3612008	Sewer Gravity Main/Manholes		4,421
380	1395	3804004	Treat/Disp Equip Lagoon	111,762	
380	1400	3804005	Treat/Disp Equip Trt Plt		7,108
393	1470	3937094	Tool Shop & Misc Eqpt	32,669	
351	2030	1084001	Acc Depre-Organization	4,079	
352	2040	1084020	Acc Depre Franchise Intang Plt	30,733	
354	2075	1084003	Acc Depre-Struct/Imprv Gen Plt	6,169	
360	2105	1084007	Acc Depre-Sewer Force Main/Srvc Lines	5,372	
361	2110	1084008	Acc Depre-Sewer Grvty Main/Man	20,719	
363	2105	1084006	Acc Depre-Sewer Force Main/Srvc Lines		12,906
354	2055	1084011	Acc Depre-Struct/Imprv Pump Plt LS	56,164	
380	2030	1084000	Acc Depre-Organization	9,043	
380	2155	1084004	Acc Depre-Treat/Dis Eqp Lagoon		31,559
380	2160	1084005	Acc Depre-Treat/Dis Eqp Trt Plt	300,803	
382	2180	1084009	Acc Depre-Outfall Lines	3,105	
354	2070	1084012	Acc Depre-Struct/Imprv Rclm Dst		412
390	2215	1084090	Acc Depre-Office Structure		790
390	2220	1084091	Acc Depre-Office Furn/Eqpt		9
393	2230	1084094	Acc Depre-Tool Shop & Misc Eqpt		14,832
394	2235	1084095	Acc Depre-Laboratory Eqpt		3,874
361	2110	1084010	Acc Depre-Sewer Gravity Main/Manholes	655	
271	3520	2721003	CIAC-Struct/Imprv Gen Plt Bldg		2,620
271	3600	2721004	CIAC-Treat/Disp Equip Lagoon		310
271	3605	2721005	CIAC-Treat/Disp Equip Trt Plt		154,540
271	3550	2721006	CIAC-Sewer Force Main/Srvc Lines		6,785
271	3550	2721007	CIAC-Sewer Force Main/Srvc Lines		5,255
271	3555	2721008	CIAC-Sewer Gravity Main/Manholes		68,942
271	3625	2721009	CIAC-Outfall Lines		807
271	3500	2721011	CIAC-Struct/Imprv Pump Plt LS		11,198
271	3520	2721012	CIAC-Struct/Imprv Gen Plt		731
271	3555	2721098	CIAC-Sewer Gravity Main/Manholes		896
272	4070	2723003	Acc Amort Struct/Imprv Gen Plt Bldg		5,092
272	4150	2723004	Acc Amort Treat/Disp Equip Lagoon		603
272	4155	2723005	Acc Amort Treat/Disp Equip Trt Plt		300,387
272	4100	2723006	Acc Amort Swr Force Main/Srvc Lines		13,188
272	4100	2723007	Acc Amort Swr Force Main/Srvc Lines		10,215
272	4105	2723008	Acc Amort Gravity Main/Manholes		134,007
272	4175	2723009	Acc Amort Outfall Lines		1,569
272	4030	2723010	Acc Amort Tap		6,398
272	4050	2723011	Acc Amort Struct/Imprv Pump Plt LS		21,765
272	4065	2723012	Acc Amort Struct/Imprv Rclm Dist		1,420
272	4105	2723098	Acc Amort Gravity Main/Manholes		1,742

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