

MATTHEW M. CARTER II  
CHAIRMAN

STATE OF FLORIDA



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Public Service Commission

February 20, 2009

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COMMISSION  
CLERK

Mr. F. Marshall Deterding  
Rose, Sundstrom & Bentley, LLP  
2548 Blairstone Pines Drive  
Tallahassee, FL 32301

**Re: Docket No. 080695-WU – Application for a general rate increase by Peoples Water Service Company of Florida, Inc.**

Dear Mr. Deterding:

The Florida Public Service Commission received your February 4, 2009 letter requesting that the approved August 31, 2008 test year be updated to the calendar year ended December 31, 2008, for Peoples Water Service Company of Florida, Inc. (Peoples). Based on People's revised test year letter request, the utility's test year request is hereby approved in accordance with Rule 25-30.430, Florida Administrative Code.

Docket No. 080695-WU will continue to be used for processing the forthcoming case. Your petition will be deemed filed on the date the Office of Commission Clerk receives the complete petition, Minimum Filing Requirements (MFRs) and the filing fee. To process this case expeditiously, we request you file the above no later than May 20, 2009.

Pursuant to Section 367.083, F.S., the official filing date will be the date that complete corrections to any deficiencies, if any, are filed. Please note that many schedules included in the MFRs are designed with a column entitled "Balance Per Books." This column must reflect the balances on the general ledger and be reconciled with the balances reported in the utility's annual report on file with the Commission. This requirement is applicable to all primary account balances as required by the NARUC Uniform System of Accounts. Pursuant to Rule 25-30.110(2), F.A.C., all data the Commission requests and requires to be submitted in determining a utility's rates "shall be consistent with and reconcilable with the utility's annual report to the Commission."

In addition, the utility should satisfactorily document that it has recorded all adjustments to the utility's general ledger and accounts that have been ordered by the Commission in any prior proceeding relating to the system. If adjustments were ordered for prior periods that have any impact on subsequent years, the related adjustments shall also be made to reflect the impact for the appropriate period up to and including the approved test year. Further, the utility should be prepared to justify its requested test year operation and maintenance expenses, particularly those which have increased above the level of customer growth and inflation for the year ended five years prior to the test year.

DOCUMENT NUMBER-DATE

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The utility is instructed to file, with its original filing, all information it wishes the Commission to consider when arriving at a decision on its rate case application. Because of the time limitations contained in Section 367.081, F.S., and the lengthy auditing and investigation required, the Commission may disregard any information not filed with the original application.

Sincerely,

A handwritten signature in black ink, appearing to read 'Matthew M. Carter II', written in a cursive style.

Matthew M. Carter II  
Chairman

cc: Dr. Mary Bane, Executive Director  
Mr. Patrick Imhof, General Counsel  
Division of Economic Regulation (Devlin, Willis, Bulecza-Banks, Daniel, Fletcher)  
Division of Regulatory Compliance (Salak, Casey)  
Office of the General Counsel (Brubaker)  
Office of Commission Clerk (Docket No. 080695-WU)  
Mr. J.R. Kelly, Office of Public Counsel