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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

April 14, 2009

STAFF'S FIRST DATA REQUEST

Martin S. Friedman, Esquire
Rose, Sundstrom & Bentley, LLP
2180 West State Road 434
Sanlando Center, Suite 2118
Longwood, FL 32779

Re: Docket No. 090121-SU - Application for limited proceeding rate increase in Seminole County by Alafaya Utilities, Inc.

Dear Mr. Friedman:

Staff needs the following information to complete our review of the application.

1. Please explain in detail how the (\$2,322,586) adjustment was determined included in Schedule No. 4, column b, line 1, and how the (\$2,322,586) adjustment reconciles with the footnote amounts included in Schedule 4 and the detail included in Schedule 6.
2. Please provide supporting documentation for the \$280,000 contributed property/cash shown on Schedule No. 8.
3. Please provide the following supporting documentation for rate case expense shown on Schedule No. 12.
 - (a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.
 - (b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.
 - (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.

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DOCUMENT NUMBER - DATE

03396 APR 15 08

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Mr. Martin Freidman

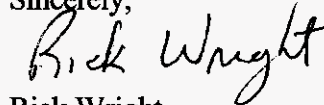
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- (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.
 - (e) Please provide an itemized list of all other costs estimated to be incurred through the PAA process.
4. Please explain in detail why the working capital allowance shown in the 2007 annual report schedule on S-2, column (d) is \$263,962 while the working capital allowance shown on Schedule No. 4, column (a), line 8 is \$282,205.
 5. Please explain in detail why there is an \$11,765 difference between the amount listed in footnote 4 of Schedule No. 4 of \$5,192,661 and the amount listed in column (d), line 1 of Schedule 4 of \$5,204,661. The same \$11,765 difference exists between the \$7,463,835 amount listed in footnote (4) of Schedule No. 4 and the amount of \$7,475,600 listed on Schedule No. 6, line 5.
 6. Please explain the reasons for the December CP corrections included in Schedule No. 6, lines 1149, 1170, and 4950 in the amounts of \$6,661,642.21, \$2,450,001.27, and \$1,571,013.50 , respectively.

Please submit the above information to the Office of Commission Clerk by May 8, 2009. If you have any questions, please contact me by phone at (850) 413-6435 or by e-mail at rwright@psc.state.fl.us.

Sincerely,



Rick Wright

Professional Accountant Specialist

cc: Division of Economic Regulation (Bulecza-Banks, Fletcher)
Office of the General Counsel (Brown)
Office of Commission Clerk (Docket No. 090121-SU)