

Schedule B-7, Operation and Maintenance Expense Comparison - Water

5. The explanation of the schedule says to complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences. No explanation was given for lines 11, 14, 18, and 32.

Schedule B-13, Net Depreciation Expense - Water - Interim Rates

6. Test year numbers reflect test year ending December 31, 2005. Company is requesting an historical test year ending December 31, 2008.

Schedule E-2, Revenue Schedule at Test Year Rates - Proof of Revenue

7. The number of total gallons sold shown in column (3) of this schedule does not match the number of total gallons sold in the Schedule E-14 billing analysis.
8. The total number of gallons presented on Schedule E-2, page 1 for each rate period does not match the gallons shown for each usage block in the Schedule E-14 billing analysis.
9. The number of total gallons sold shown in column (3) of this schedule does not match the number of total gallons sold shown on Schedule F-1, column (3).

Further, Rule 25-30.110, F.A.C., requires that each utility shall furnish any information the Commission requests or requires for determining rates of the utility and that the information be consistent with and reconcilable with the utility's annual report.

10. The number of total gallons sold reported on MFR Schedules E-2 and E-2(a) do not match the total number of gallons sold as reported by the utility in its 2008 Annual Report.

It is necessary to correct the deficiencies listed above before more comprehensive analyses of MFR billing data can be made.

Schedule F-3, Water Treatment Plant Data

11. As required by Schedule F-3, please provide a copy of the governmental agency's ordinance that requires the utility to provide 60,000 gallons per day of fire flow.

Mr. Deterding
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If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than July 20, 2009.

Sincerely,



Beth Salak
Director

BSW:csb

cc: Office of the Commission Clerk ✓
Office of the General Counsel (Sayler)
Division of Economic Regulation (Stallcup, Daniel, Redemann, Stallcup, Lingo, Hadder, Piper)
Division of Regulatory Compliance (Mailhot, Harvey, Casey, Beard, Mann, Polk, Williams)