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RECEIVED-FPSC

October 29, 2009

Mr. Martin Friedman
Rose, Sunstrom & Bentley, LLP
Sanlando Center
2180 W. State Road 434, Suite 2118
Longwood, FL 32779

Re: Docket No. 090381-SU- Application for increase in wastewater rates in Seminole County by Utilities, Inc. of Longwood.

Dear Mr. Friedman:

We have reviewed the minimum filing requirements (MFRs) submitted on September 29, 2009, on behalf of Utilities, Inc. of Longwood. After reviewing this information, we find the MFRs to be deficient.

Rule 25-30.110(2), Florida Administrative Code (F.A.C.), requires that a utility furnish the Commission with any information concerning the utility's facilities or operations that the Commission may request and require for determining rates or judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's annual report to the Commission. The following schedule is deficient pursuant to this rule.

1. Schedule A-18, Comparative Balance Sheet-Assets

Cash and Misc. Current and Accrued Assets Per Books for 2008 does not match the balances recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule A-18.

DOCUMENT NUMBER - DATE

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2. Schedule A-19, Comparative Balance Sheet- Equity Capital & Liabilities

Retained earnings, total equity capital, and accumulated deferred income taxes for the Test Year Per Books for 2007 and 2008 does not match the balance recorded in the 2007 and 2008 Annual Reports. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balance shown on MFR Schedule A-19. In addition, it appears the Utility had reversed the sign of the amounts (i.e. treating negative numbers as positive numbers and vice versa) for all of its current and accrued liabilities.

3. Schedule B-2, Schedule of Wastewater Net Operating Income

Operation and maintenance (O&M) expense and taxes other than income (TOTI) Per Books for 2008 does not match the balances recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balance shown on MFR Schedule B-2.

4. Schedule B-6, Detail of Operation & Maintenance Expense by Month-Wastewater

O&M expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balance shown on MFR Schedule B-6.

5. Schedule B-15, Taxes Other Than Income (Final Rates)

Wastewater Taxes Other Than Income total test year per books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balance shown on MFR Schedule B-15.

6. Schedule E-3, Customer Monthly Billing Schedule

Wastewater total customers of 1,557 for December 2008 (based on half of the July 2008 customers of 3,114) does not match the 2008 year-end number of customers recorded on Schedules S-9 and S-11 of the 2008 Annual Report. In fact, Schedules S-9 and S-11 of the 2008 Annual Report reflects 2008 year-end customers of 1,723 and 1,725, respectively. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the customers in the 2008 Annual Report with the customers shown on MFR Schedule E-3.

Pursuant to Rule 25-30.440(8), F.A.C., utilities shall provide a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employees' salary allocation method to the utility's capital or expense accounts. Longwood failed to provide a list of certificates held. Please provide a list of certificates held by each field employee.

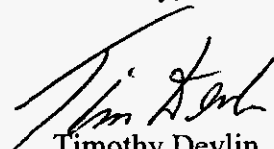
Mr. Martin Friedman

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If this reconciliation requires 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 November 28, 2009.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Devlin", written over a horizontal line.

Timothy Devlin
Director

cc: Division of Economic Regulation (Bulecza-Banks, Fletcher, Walden)
Office of the General Counsel (Klancke, Brubaker)
Office of Commission Clerk (Docket No. 090381-SU)