

October 29, 2009

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

Cash, Materials & Supplies, and Misc. Current and Accrued Assets 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 balances shown on MFR Schedule A-18.

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

Total Equity Capital and Liabilities on Line 40 for the 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 balances shown on MFR Schedule A-19.

4. Schedule B-4, Test Year Operating Revenues; Schedule E-5, Miscellaneous Service Charge Revenues

On Schedule B-4 for water Misc. Service Revenues and Other Water Revenues, and for wastewater Misc. Service Revenues and Other Water Revenues for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Schedule E-5 and B-4 do not tie. 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 B-4, and E-5.

5. Schedule B-5, Detail of Operation & Maintenance Expense by Month-Water

Operation and Maintenance (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 balances shown on MFR Schedule B-5.

6. 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 balances shown on MFR Schedule B-6.

7. Schedule B-9, Contractual Services

Contractual Services 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 balances shown on MFR Schedule B-9.

8. Schedule B-13, Net Depreciation Expense- Water

The total Depreciation Expense 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 balances shown on MFR Schedule B-13.

9. Schedule B-14, Net Depreciation Expense- Wastewater

Total Depreciation Expense 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 balances shown on MFR Schedule B-14.

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

Water and 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 balances shown on MFR Schedule B-15.

11. Schedule D-2, Reconciliation of Capital Structure to Requested Rate Base

Accumulated Deferred Income Taxes balance for 2008 does not match the note provided in the MFR. 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 D-2.

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

Each of the total metered water revenue figures for the customer classes indicated in col. (14) of MFR Schedule E-2, pp. 1-2, is irreconcilable to the corresponding amounts indicated in col. (e) of the Water Operating Revenue schedule found on schedule W-9 of the Utility's 2008 Annual Report.

Each of the total wastewater revenue figures for the customer classes indicated in col. (14) of MFR Schedule E-2, pp. 1-2, is irreconcilable to the corresponding amounts indicated in col. (e) of the Wastewater Operating Revenue schedule found on schedule S-9(a) of the Utility's 2008 Annual Report.

The sum of the total water kgals sold by all customer classes indicated in col. (13) of MFR Schedule E-2, pp. 1-2, is irreconcilable to the corresponding total figure indicated in col. (f) of the Pumping and Purchased Water Statistics schedule found on schedule W-11 of the Utility's 2008 Annual Report.

The sum of the total water meter equivalents (which are a function of the information provided in cols. (3) and (4)) of MFR Schedule E-2, pp. 1-2, is irreconcilable to the total water meter equivalents figure indicated in col. (e) of the Calculation of the Water System Meter Equivalents schedule found on schedule W-13 of the Utility's 2008 Annual Report.

The sum of the total wastewater meter equivalents (which are a function of the information provided in cols. (3) and (4)) of MFR Schedule E-2, pp. 3-4, is irreconcilable to the total water meter equivalents figure indicated in col. (e) of the Calculation of the Wastewater System Meter Equivalents schedule found on schedule S-11 of the Utility's 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 E-2

13. Schedule E-3, Customer Monthly Billing Schedule

Water and Wastewater total customer balance per books for 2008 does not match the balance recorded on W-9 and S-9 of the 2008 Annual Report. Also, for Water the total number of meters listed on W-13 is inconsistent with the number of water customers. 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 E-3.

14. Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For

There is a difference of 141,000 gallons of water sold on the Test Year Books for 2008 compared to the 2008 Annual Report. The total water kgals figure indicated in col. (3) of MFR Schedule F-1 is irreconcilable to the corresponding total figure indicated in col. (f) of the Pumping and Purchased Water Statistics schedule found on p. W-11 of the Utility's 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 F-1.

Rule 25-30.436 4(a), F.A.C., requires that each schedule shall be cross-referenced to identify related schedules as either supporting schedules or recap schedules. The following schedule is deficient pursuant to this rule.

15. Schedule E-7, Private Fire Protection Service

E-7 does not tie with E-3. Pursuant to Rule 25.30.436 4 (a), F.A.C., please make necessary corrections to schedule E-7.

16. Schedule E-2, Revenue Schedule at Test Year Rates-Proof of Revenue; Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For

The sum of the total water kgals sold by all customer classes indicated in col. (13) of MFR Schedule E-2, pp. 1-2, does not match the total water kgals sold figure indicated in col. (3) of Schedule F-1.

Mr. Martin Friedman

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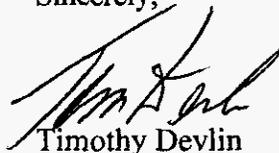
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17. Schedule E-4, Miscellaneous Service Charges

The violation fee does not accurately reflect your present charges. Please correct this schedule to match your current Tariffs.

If these reconciliations 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 November 29, 2009.

Sincerely,



Timothy Devlin
Director

cc: Division of Economic Regulation (Bulecza-Banks, Fletcher, Linn, Rieger)
Office of the General Counsel (Bennett, Brubaker)
Office of Commission Clerk