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MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

April 16, 2010

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COMMISSION
CLERK

Ms. Christi McCormick
Keen Sales, Rentals and Utilities, Inc.
685 Dyson Road
Haines City, FL 33844

Re: Completion and documentation of adjustment of primary accounts to conform with NARUC USOA as required by Order No. PSC-09-0716-PAA-WU, issued October 28, 2009, in Docket No. 090072-WU, Application for staff-assisted rate case in Polk County by Keen Sales, Rentals and Utilities, Inc.

Dear Ms. McCormick:

Pursuant to Order No. PSC-09-0716-PAA-WU, issued October 28, 2009, and consummated by Order No. PSC-09-0686-CO-SU, issued on November 23, 2009, the utility was required to "provide proof within 90 days of the Consummating Order issued in this docket that the appropriate adjustments for all the applicable National Association of Regulatory Utility Commissioners Uniform System of Accounts (NARUC USOA) primary accounts" had been made. Because the Consummating Order was issued on November 23, 2009, such proof should have been submitted by no later than February 22, 2010.

Please provide the required documentation concerning appropriate adjustments to the primary accounts by April 30, 2010. Failure to provide the required information by that date could result in staff proceeding with a show cause recommendation pursuant to Section 367.161, Florida Statutes (F.S.). Pursuant to Section 367.161(2), F.S., if a utility "is found to have refused to comply with, or to have willfully violated, any lawful rule or order of the Commission . . . a penalty for each offense of not more than \$5,000" may be imposed by the Commission." That same paragraph further states: "Each day that such refusal or violation continues constitutes a separate offense." Therefore, the utility faces fines of up to \$5,000 per day for each day it fails to comply with Order No. PSC-09-0716-PAA-WU.

The order also required the utility to complete several pro forma additions within 12 months of the issuance of the consummating order, including service upgrades, a 5 hp motor, and lighting and control panels. All of these items must be completed within the 12 months and verification provided to the Commission in order to be allowed to implement the Phase 2 rates authorized by the Commission.

DOCUMENT NUMBER - CALL
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Your attention in this matter is greatly appreciated. If you have any questions, please call me at (850) 413-6220, or e-mail me at cklancke@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink, appearing to read 'CKlancke', with a long horizontal flourish extending to the right.

Caroline Klancke
Senior Attorney

CK:sh

cc: Office of Commission Clerk (Docket No. 090072-WU)
Division of Economic Regulation (Hudson, Fletcher, Daniel, Simpson, Bruce)