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Public Service Commission

February 10, 2011

D. Bruce May, Jr.
Holland & Knight, LLP
Post Office Drawer 810
Tallahassee, FL 32302-0810

STAFF'S TWENTY-FOURTH DATA REQUEST

Re: Docket No. 100330-WS - Application for increase in water/wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.

Dear Mr. May:

By this letter, the Commission staff requests that Aqua Utilities Florida, Inc. (Aqua or Utility) provide responses to the following data requests.

1. Please provide, by meter size, the equivalent residential connections (ERCs) for 2010, by month, for each AAI subsidiary, as well as the ERCs associated with AAI's O&M contracts with municipal authorities and other entities. As part of this response, please also provide the total number of ERCs, by month, for AAI for the year ended December 31, 2010. In your response, please include all the Utility's calculations, by meter size, to convert the number of customers/meters to ERCs.
2. Please refer to AUF's Second Supplemental Response to Staff's Fifth Data Request, No. 1, dated January 3, 2011. Please provide any and all calculations, by meter size, to convert the number of customers/meters to ERCs.
3. Please provide any and all net incremental increase overhead through December 31, 2010, associated with the acquisitions and divestitures mentioned in Staff's Seventeenth Data Request. In your response, please include any and all workpapers and calculations reflecting the gross amounts from AAI, ASI and ACO before any net incremental increase overhead amount is allocated to AUF's general ledger prior to allocation based on AUF customers, as well as the allocated amounts by primary O&M expense names and accounts for each rate band and stand alone water and wastewater system in this instant case. In addition, please provide an explanation as to how the net incremental increase overhead benefits associated with those acquisitions and divestitures directly and/or indirectly benefits AUF customers. Also, in your response, please identify any and all items and allocated amounts of any net incremental increase overhead that has already been included in AUF's requested

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normalization and pro forma expense adjustments, by primary O&M expense names and accounts.

4. With respect to the affiliate audit adjustments to which the Utility has agreed with in this instant case, please identify any and all costs and/or amounts that are similar to those adjustments in the net incremental increase overhead associated with the acquisitions and divestitures mentioned in Staff's Seventeenth Data Request.
5. Please provide the impact on AUF's filing, by primary plant and O&M expense names and accounts, for each rate base and stand-alone water and wastewater systems, if the Utility's test year allocated overhead was based on ERCs, instead of customers/meters. This impact should include the effect of allocating the gross costs from AAI, ASI, and ACO to municipal authorities and other entities for which AAI has O&M contracts based on their respective ERCs as well.

Please file the original and five copies of the requested information by March 2, 2011, with Ms. Ann Cole, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6218 if you have any questions.

Sincerely,



Katherine E. Fleming
Senior Attorney
Office of the General Counsel

KEF/sh

cc: Office of Commission Clerk
Patricia Christensen