

STATE OF FLORIDA

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

Public Service Commission

October 12, 2011

Mrs. Teresa Fletcher
S & L Utilities, Inc.
P.O Box 4186
Ocala, FL 34478

Re: Docket No. 100471-SU - Staff Assisted Rate Case for S&L Utilities, Inc. in Marion County

Dear Mrs. Fletcher:

On September 20, 2011, the Commission voted on staff's recommendation dated September 8, 2011. A Proposed Agency Action (PAA) Order No. PSC-11-0444-PAA-SU was issued on October 10, 2011. The 21-day protest period will expire on October 31, 2011. If no protest is filed, the rates and charges approved by this Commission will become final. The Utility must submit revised tariff pages for staff's approval before the Utility can implement new rates.

Enclosed are examples of revised tariffs for this Utility. Although staff has prepared revised tariffs for this Utility, it is the Utility's responsibility to make sure all tariffs submitted to the Commission are complete and accurate. A copy of the customer notice informing the Utility's customers of the Commission's approved increase must also be submitted for staff's review and approval. Once approved, the notice must be mailed to the Utility's customer prior to the Utility charging the new rates. Further, the Utility may not charge the new rates prior to the stamped effective date shown on the tariff sheets. Staff has included an example of a Commission approved customer notice.

Please mail the revised tariff pages and a copy of the proposed customer notice to:

Lydia Roberts
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

DOCUMENT NUMBER: DATE
07418 OCT 10 =
FPSC-COMMISSION CLERK

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Enclosed is a copy of an accumulated plant and depreciation schedule reflecting year end balances at December 31, 2010. The Commission approved these balances for rate setting purposes in this case. Please reconcile your books with the Commission-approved accumulated balances shown on the enclosed schedule.

If you have any questions, please contact Lydia Roberts at (850) 413-6877.

Sincerely,



Lydia Roberts
Regulatory Analyst II

Enclosures

cc: Division of Economic Regulation (Roberts, Hudson, Maurey, Fletcher, Simpson)
Office of General Counsel (Robinson)
Office of Commission Clerk (Docket No. 100471-SU)

Docket No. 100471-SU, S & L Utilities, Inc.
Commission Approved Balances per Order No. PSC-11-0444-PAA-SU for year end
6/30/2009

WASTEWATER

<u>ACCOUNT</u>	<u>Depr. Rate Per Rule 25-30.140</u>	<u>DESCRIPTION</u>	Debit	Credit
			PLANT 12/31/2010	ACCUM. DEPR. 12/31/2010
351	3.33%	Organization	\$0	\$0
352	3.33%	Franchises	0	0
353	2.50%	Land and Land rights	0	0
354	3.70%	Structures	1,539	1,539
355	5.88%	Power Generation Equipment	0	0
360	3.70%	Collection Sewers - Force	8,323	868
361	2.50%	Collection Sewers - Gravity	40,980	33,448
362	2.70%	Special Collecting Structures	0	0
363	2.94%	Services to Customers	5,878	5,384
364	20.00%	Flow Measuring Devices	0	0
365	2.94%	Flow Measuring Installations	1,094	16
370	4.00%	Receiving Wells	24,646	24,646
380	5.56%	Treatment and Disposal Equipment	75,475	75,475
381	3.13%	Plant Sewers	0	0
382	3.33%	Outfall Sewer Lines	1,049	52
389	6.67%	Other Plant and Miscellaneous Equipment	0	0
391	16.67%	Transportation Equipment	0	0
393	6.67%	Tools, Shop and Garage Equipment	0	0
395	10.00%	Power Operated Equipment	0	0
398	10.00%	Other Tangible Plant	0	0
		Total	<u>\$158,984</u>	<u>\$141,428</u>
			Debit	Credit
			CIAC AMORT. 12/31/2010	CIAC 12/31/2010
			\$100,888	\$100,888