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Public Service Commission

December 12, 2011

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COMMISSION
CLERK

Mr. Austin K. Vealey, CPA
Adams & Company, P.A.
910 SW 1st Avenue, Suite 201
Ocala, FL 34471

Re: Docket No. 100048-WU - Application for increase in water rates in Marion County by Sunshine Utilities of Central Florida, Inc.

Dear Mr. Vealey:

We have reviewed the minimum filing requirements (MFRs) submitted on November 23, 2011, on behalf of Sunshine Utilities of Central Florida, Inc. (Sunshine or Utility). Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC-ECR 20 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." After reviewing the information provided by the Utility, we find the MFRs to be deficient. The specific deficiencies are identified below:

1. Although the revised E-14 Schedules were identified by treatment plant, none of the revised E-14 Schedules were identified by system name (e.g., Marion Other, Ponderosa Pines, Quail Run, or Sandy Acres). In addition, for each of the four systems listed above, please indicate which treatment plants supply water to each respective system.
2. It appears that the revised E-2 Schedules were not provided for the Marion Other, Ponderosa Pines or Quail Run systems.
3. Page 16 of the revised E-14 Schedule contains incorrect calculations regarding the number of reversed bills in column (6), the consolidated factor in column (7), and the percentage of total in column (8).

If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Staff has attempted a complete review of the Utility's filing. However, due to the deficiencies discussed above, a proper review of MFR Schedules will not be possible until the Utility files MFR Schedules that are not deficient. These corrections should be submitted no later than January 11, 2012.

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Mr. Austin K. Vealey, CPA

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Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis". The signature is written in a cursive style with a large initial "M".

Marshall Willis

Director

MW/FJL/ao

cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Fletcher, M. Brown, Daniel,
Stallcup, Lingo, Thompson)
Office of the General Counsel (Jaeger)
Office of the Commission Clerk (Docket No. ~~100048-WU~~)