

**Eric Fryson**

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**From:** Dana Rudolf [drudolf@sfflaw.com]  
**Sent:** Friday, August 10, 2012 3:08 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Martin Friedman; NDWinans@uiwater.com; pcflynn@uiwater.com; Monica Brown  
**Subject:** Docket No. 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida.

**Attachments:** PSC Clerk 08 (Response to Audit Finding 3).ltr.pdf

- a) Martin S. Friedman, Esquire  
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- b) Docket No. 120037-WS  
Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida.
- c) Utilities, Inc. of Pennbrooke
- d) 1 page
- e) Responses to Staff's Audit Finding #3.

DOCUMENT NUMBER-DATE  
**05490 AUG 10 2012**  
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August 7, 2012

**VIA ELECTRONIC FILING**

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida  
Our File No. 30057.205

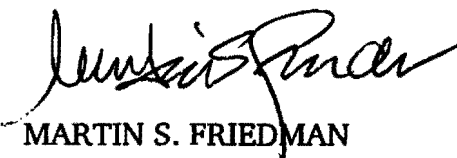
Dear Ms. Cole:

Utilities, Inc. of Pennbrooke (the "Utility") submits the following responses to Staff's Audit Finding #3 dated July 19, 2012 (Document No. 04829-12):

The Utility does not object to the Audit Finding #3 so long as all salaries are included in the revenue requirement.

Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/der

cc: Nicole Winans, Regulatory Accountant (via email)  
Patrick C. Flynn, Regional Director (via e-mail)  
Monica Brown (via e-mail)

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