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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR  
DIVISION OF ACCOUNTING AND FINANCE  
(850) 413-6900

Public Service Commission

September 28, 2012

RECEIVED-FPSC  
12 OCT -1 AM 9:09  
COMMISSION  
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Mr. Martin S. Friedman  
Sundstrom, Friedman & Fumero, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, Florida 32746

**Re: Docket No. 120152-WS - Application for increase in water and wastewater rates in Orange County by Pluris Wedgefield, Inc.**

Dear Mr. Friedman:

We have reviewed the revised minimum filing requirements (MFRs) submitted on September 10, 2012, on behalf of Pluris Wedgefield, Inc. (Pluris or Utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

1. Rule 25-30.110(2), Florida Administrative Code (F.A.C.) requires that the MFRs shall be consistent and reconcilable with the Utility's annual report. The following account balances for December 2011 listed in the MFRs do not tie to the year-end balances in the Utility's revised 2011 Annual Report.
  - a) The following items relate to MFR Schedule B-9, Contractual Services.
    - (i) The total amount calculated for management fees on this schedule amounts to \$237,251 combined for water and wastewater. However, the total amount listed on Annual Report Schedule E-10(a) REVISED, business transactions with related parties, is \$198,315.
    - (ii) The total amount calculated for contractual services for water is \$555,362; however, the total amount for contractual services reported on W-10(a) REVISED is \$535,972.
    - (iii) The total amount calculated for contractual services for wastewater is \$565,087; however, the total amount for contractual services reported on S-10(a) REVISED is \$545,697.

DOCUMENT NUMBER - DATE  
12-1-100 4590  
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Mr. Martin S. Friedman

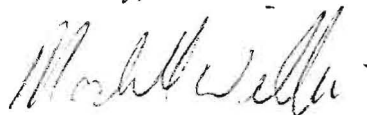
Page 2

September 28, 2012

2. Rule 25-30.436, F.A.C., requires in part that each page of the filing shall be consecutively numbered. The revised MFR Schedules B-5, B-6, B-7, and B-8 do not comply with this rule. Additionally, the revised schedules are not legible due to the small size of the font.

If any above corrections require a corresponding change to any other MFR schedules, those corrected schedules must also be submitted in accordance with Rule 25-30.436(4)(e), F.A.C. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than October 29, 2012.

Sincerely,



Marshall Willis  
Director

MW/av

cc: Division of Accounting and Finance (Fletcher, Maurey)  
Division of Auditing & Performance Analysis (Daniel, Hill-Slaughter)  
Division of Economics (Hudson, Kummer, Thompson)  
Division of Engineering (Ballinger, McRoy)  
Office of the General Counsel (Lawson, Crawford)  
Office of Commission Clerk (Docket No. 120152-WS)