

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** November 2, 2012  
**TO:** Ann Cole, Commission Clerk, Office of Commission Clerk  
**FROM:** Patricia B. Daniel, Chief of Auditing, Office of Auditing and Performance Analysis  
Michael T. Lawson, Senior Attorney, Office of the General Counsel  
**RE:** Docket No. 120232-WS, Request for authorization to maintain accounting records outside of the State of Florida, pursuant to Rule 25-30.110(1)(b), F.A.C., by Pluris Wedgefield, Inc.

---

RECEIVED  
12 OCT 30 PM 2:12  
COMMISSION CLERK

Please add the attached administrative memo, regarding the Pluris Wedgefield, Inc. request to maintain accounting records outside of the State of Florida, to the above-referenced docket file.

Attachment

DOCUMENT NUMBER - DATE

07358 OCT 30 12

FPSC-COMMISSION CLERK

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** November 2, 2012

**TO:** Ronald A. Brisé, Chairman  
Lisa Polak Edgar, Commissioner  
Art Graham, Commissioner  
Eduardo E. Balbis, Commissioner  
Julie I. Brown, Commissioner  
Braulio L. Baez, Executive Director

**FROM:** Patricia B. Daniel, Chief of Auditing, Office of Auditing and Performance Analysis  
Michael T. Lawson, Senior Attorney, Office of the General Counsel *PR*  
*MFL*

**RE:** Administrative approval of the request by Pluris Wedgefield, Inc. to maintain accounting records outside of the State of Florida, pursuant to Rule 25-30.110(1)(b), F.A.C. in Docket No. 120232-WS

---

Pursuant to Section 2.07(C)(4)b of the Administrative Procedures Manual, staff has been given administrative authority to approve requests to maintain records and record books outside of the state if the company agrees to reimburse the Commission for the reasonable travel expenses of the Commission's representative during any out-of-state audits or investigations. In its application, Pluris Wedgefield, Inc. indicated that it maintains its accounting records at the Company's principal office in Dallas, Texas. Further, the company understands and will comply with the requirements of Rule 25-30.110(1)(c), F.A.C., regarding reimbursements of travel expenses associated with Commission staff travel to review Company records located outside of Florida.

Staff recommends that the Commission authorize Pluris Wedgefield, Inc. to maintain its records out-of-state. An administrative order approving the Utility's request will be issued no sooner than two weeks after the date of this memorandum. Please let us know if you have any questions or concerns regarding this matter.

DOCUMENT NUMBER-DATE

07358 OCT 30 09

FPSC-COMMISSION CLERK

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** November 2, 2012  
**TO:** Michael T. Lawson, Senior Attorney, Office of the General Counsel  
**FROM:** Patricia B. Daniel, Chief of Auditing, Office of Auditing and Performance Analysis *PD*  
**RE:** Docket No. 120232-WS, Request for authorization to maintain accounting records outside of the State of Florida, pursuant to Rule 25-30.110(1)(b), F.A.C., by Pluris Wedgefield, Inc.

---

On September 4, 2012, pursuant to Rule 25-30.110(1)(b), Florida Administrative Code (F.A.C.), Pluris Wedgefield, Inc. (PWI or Company) filed a request that the Commission authorize the Company to maintain its accounting records at the Company's corporate headquarters in Dallas, Texas. According to the application, PWI is a corporate subsidiary of Pluris Holdings, LLC. As a result, certain accounting functions are centralized at corporate headquarters in order to reduce internal accounting and auditing costs and to facilitate compliance with regulations in the various jurisdictions in which its subsidiaries operate.

PWI has only one Commission regulated utility in Florida. It owns three other utilities in Florida which are in counties not under Commission jurisdiction and another utility in North Carolina which is regulated by the North Carolina Utilities Commission. All of the records related to these utilities are kept in the Pluris Holdings, LLC corporate office in Dallas, Texas. All accounts payable and accounts receivable are handled in the corporate office. According to its application, PWI understands and will comply with the requirements of Rule 25-30.110(1)(c), F.A.C., regarding reimbursements of travel expenses associated with Commission staff travel to review Company records located outside of Florida. PWI has also provided accounting information to staff electronically in support of its applications, which avoided the need for staff to travel out-of-state to inspect those records.

Pursuant to Section 2.07(C)(4)b of the Administrative Procedures Manual, staff has been given administrative authority to approve requests of water and wastewater utilities to maintain records and record books outside of the state if the company agrees to reimburse the Commission for the reasonable travel expenses of the Commission's representative during any out-of-state audits or investigations. The Commission has jurisdiction pursuant to Section 367.121(1)(k), Florida Statutes. Therefore, staff recommends that the Commission authorize PWI to maintain its records out-of-state. The docket may be closed following issuance of the administrative order as no further action is necessary.