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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850)413-6900

Public Service Commission

December 17, 2014

RECEIVED-FPSC
14 DEC 18 AM 9:51
COMMISSION
CLERK

Cedar Acres, Inc.
Attn: Mr. David Simons, President
4700 Sheridan Street, Suite N
Hollywood, Florida 33021

Re: Docket No. 140217-WU, Application for staff-assisted rate case in Sumter County by Cedar Acres, Inc.

Dear Mr. Simons:

Staff has completed its review and has determined Cedar Acres, Inc. (Cedar Acres or Utility) is eligible for a staff-assisted rate case (SARC). The filing fee for this rate case is \$1,000. The fee is based on the capacity of the Utility's systems as provided by Section 367.145(2), Florida Statutes (F.S.). The filing fee must be received by January 16, 2015, which will be the official filing date for this rate case. Pursuant to Rule 25-30.455(9), Florida Administrative Code (F.A.C.), the Commission will deny the application if a utility does not remit the fee within 30 days after official acceptance, as provided by Section 367.145, F.S., and Rule 25-30.020(2)(f), F.A.C.

Please forward a copy of Cedar Acres' application for a SARC to the chief executive officer of Sumter County. This is required by Section 367.091(2), F.S., which states:

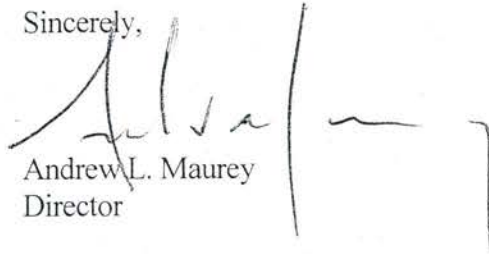
Upon filing an application for new rates, the utility shall mail a copy of the application to the chief executive officer of the governing body of each county within the service areas included in the rate request. The governing body may petition the commission for leave to intervene in the rate change proceeding and the commission shall grant intervener status to any governing body that files a petition.

Also, please file an affidavit stating this requirement has been fulfilled. The affidavit and filing fee should be sent to the Office of the Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850.

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Members of Commission staff will contact you to schedule a convenient time for inspection of the Utility's books, records and physical plant. If you have any questions regarding the rate proceeding, please call Cissy Galloway at (850) 413-6922.

Sincerely,

A handwritten signature in black ink, appearing to read 'Andrew L. Maurey', is written over the typed name. The signature is stylized and somewhat cursive.

Andrew L. Maurey
Director

ALM/ccg

cc: Division of Accounting and Finance (Bulecza-Banks, Fletcher, Galloway, Trueblood, Polk, Smith)
Division of Economics (Hudson, Thompson)
Division of Engineering (Mtenga, Vickery)
Office of General Counsel (Ames, Teitzman)
Division of Administrative and Information Technology Services (Belcher)
Office of the Commission Clerk (Docket No. 140217-WU)