



February 13, 2015

E-FILING

Carlotta S. Stauffer, Director
Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 140135-WS; Application for increase in water and wastewater rates in Pasco
County by Labrador Utilities, Inc.
Our File No.: 30057.216

Dear Ms. Stauffer:

Labrador Utilities, Inc. ("Utility") files the following response to the Auditor's Report, Audit Control No. 14-268-4-1, filed by Staff in the above-referenced Docket:

1. The Utility does not contest this finding.
2. The Utility does not contest this finding.
3. The Utility does not contest this finding.
4. The Utility disagrees with this finding. There was a retirement recorded in August 2012 for the Nodarse & Associates addition. Please see the attached file titled "AF 4".
5. The Utility does not contest this finding.
6. The Utility does not contest this finding.
7. The Utility does not have a position on this finding.
8. The Utility does not contest this finding.
9. The Utility does not contest this finding.
10. The Utility does not contest this finding.
11. The Utility disagrees with this finding. There was an offset against salaries for each of the noted expenses. The offsets were to 855100.6165. Please see the attached file titled "AF 11".
12. The Utility does not contest this finding.

Should you or the staff have any questions please do not hesitate to contact me.

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

**MSF/
Enclosures**

**cc: John Hoy (via e-mail)
Patrick Flynn (via e-mail)
Darrien Pitts (via e-mail)
Kyesha Mapp, Esquire (via e-mail)
Penny Buys (via e-mail)
Steve Reilly, Esquire (via e-mail)
Bart Fletcher (via e-mail)**

AF-4

Transaction Originator	JE Line Number	Do Ty	Doc Number	G/L Date	Explanation	Explanation -Remark-
MAWILSON	1	OV	81286	2/7/2011	NODARSE & ASSOCIATES, INC.	Monitoring Wells replacement
CKIM	2250	AX	291139	8/31/2012	RETIREMENT	Retired: 1991 PO 00077064

Purchase Order	Asset Number	LT 1 Amount	P C	Doc Co	LT2 PC	LT 1 Debit	LT 1 Credit	Document Type	Cur Cod	LT
00077064	96820	2,700.00	P	00259		2,700.00		Do Not Use--Receiving Document	USD	AA
	96820	(1,273.17)	P	00110			-1,273.17	Asset Retirements	USD	AA

Ledger Type	Bth Ty	Batch Type	Batch Number	Batch Date	Units	Address Number	Service/ Tax Date	User ID	Business Unit
General Ledger	O	PO/Contract Entries	99649	2/7/2011	1	3003540	2/7/2011	ERCOUGHL	259
General Ledger	G	General Accounting	137380	9/13/2012			8/31/2012	CKIM	259

AF-11

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
259	259	1105		Neal, William L.	T4	1164	4/15/2013	119.46		119.46	AA	P
259	259	1400		Reincke, Sean	T4	1167	4/16/2013	159.28		159.28	AA	P
259	259	1410		Reincke, Sean	T4	1167	4/16/2013	318.56		318.56	AA	P
259	259	1410		Reincke, Sean	T4	1167	4/16/2013	318.56		318.56	AA	P
259	259	1400		Neal, William L.	T4	1209	7/31/2013	80.62		80.62	AA	P
259	259	1120		Neal, William L.	T4	1221	8/31/2013	120.93		120.93	AA	P
										<u>1117.41</u>		

CO	BU	OBJ	SUB	DESCRIPTION	TY	DOC	DATE	DEBIT	CREDIT	NET	LT	PC
855	855100	6165		Neal, William L.	T4	1164	4/15/2013		(119.46)	(119.46)	AA	P
855	855100	6165		Reincke, Sean	T4	1167	4/16/2013		(159.28)	(159.28)	AA	P
855	855100	6165		Reincke, Sean	T4	1167	4/16/2013		(318.56)	(318.56)	AA	P
855	855100	6165		Reincke, Sean	T4	1167	4/16/2013		(318.56)	(318.56)	AA	P
855	855100	6165		Neal, William L.	T4	1209	7/31/2013		(80.62)	(80.62)	AA	P
855	855100	6165		Neal, William L.	T4	1221	8/31/2013		(120.93)	(120.93)	AA	P
										<u>(1,117.41)</u>		