

4 June 2015

To: Florida Public Service Commission

From: David P Larson, 8104 co rd 109D, Lady Lake, Fl. 32159

Subj: Docket # 140217-WU

Unfortunately I was out of town on the hearing date, therefore, please accept these comments. I am opposed to the severity of the Cedar Acres water department proposed rate increase. I would question their using a single year to justify their case to the commission. I would think using at least a five year case history to identify a cost/service bench mark. This would eliminate "cherry" picking a one year catastrophic loss scenario. Then I would question their accounting procedure to determine if items/expenses which should be depreciated over their life were assigned to the test year. The magnitude of their request raises many questions. A loss of that size does not normally occur over night. There must have been continuing trends that would alert management of needed corrections. Therefore, one can only speculate a manipulation of figures, assigning of unwarranted cost or sloppy bookkeeping.

Thank you


David P Larson.

COMMISSION
CLERK

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