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STATE OF FLORIDA



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

April 27, 2016

STAFF'S EIGHTH DATA REQUEST

RECEIVED-FPSC
2016 APR 27 PM 3:37
COMMISSION
CLERK

Mr. Martin S. Friedman
Friedman & Friedman, PA
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746

Re: Docket No. 110200-WU – Application for increase in water rates in Franklin County by Water Management Services, Inc.

Dear Mr. Friedman:

Please provide a response to the following questions related to land associated with the pro-forma plant project.

1. Was there an appraisal associated with the Utility's \$190,000 purchase of the 24 lots? If so, please provide a copy of said appraisal.
2. In response to staff's seventh data request, Item 1, the Utility stated that each of the 24 lots was assessed at \$22,000 in 2015. Please provide the 2015 property appraisal documenting this assessment.
3. In response to staff's seventh data request, Item 2, the Utility stated that the remaining 16 lots not used by the Utility were sold to Brown Management Group, Inc. on October 28, 2013 for \$30,000. The following items relate to this transaction.
 - a. Was an appraisal performed for the purpose of selling the lots? If so, please provide this documentation.
 - b. How did the Utility determine the purchase price assigned to the 16 lots? Please provide any support calculations or documentation necessary to support the Utility's method.
 - c. Please provide the supporting journal entries from the Utility's general ledger to support this transaction.
 - d. Have any of the 16 lots been subsequently sold by Brown Management Group, Inc.? If so, please provide details of any transactions including how many lots were sold and the dollar amount of each lot that was sold.

Mr. Martin S. Friedman
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Please submit this information to the Office of Commission Clerk by May 4, 2016. If you have any questions, please contact Amber Norris by phone at (850) 413-6984 or by e-mail at amnorris@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Amber", with a long horizontal flourish extending to the right.

Amber Norris
Public Utilities Supervisor

cc: Division of Accounting and Finance (Maurey, Fletcher, Galloway)
Office of the General Counsel (Barrera)
Office of Commission Clerk (Docket No. 110200-WU)
Office of Public Counsel