



**BILL GALVANO**  
*President of the Senate*

**STATE OF FLORIDA**  
**OFFICE OF PUBLIC COUNSEL**

c/o THE FLORIDA LEGISLATURE  
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**JOSE R. OLIVA**  
*Speaker of the House of  
Representatives*

January 7, 2020

Adam J. Teitzman, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 20180013-PU – Petition to establish a generic docket to investigate and adjust rates for 2018 tax savings, by Office of Public Counsel.

Dear Mr. Teitzman:

Pursuant to Order Nos. PSC-2019-0397-PU-EI please find attached for filing the Direct Testimony of Marshall W. Willis. This filing is being made via the Florida Public Service Commission's Web Based Electronic Filing portal.

If you have any questions or concerns, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

/s/ Charles J. Rehwinkel  
Charles J. Rehwinkel  
Associate Public Counsel  
Florida Bar No. 052799

Enclosures  
cc: Parties of Record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Direct Testimony and Exhibits of Marshall W. Willis has been furnished to the following parties by electronic mail on this 7<sup>th</sup> day of January, 2020.

Florida Industrial Power  
Users Group  
Jon C. Moyle, Jr.  
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Tampa Electric Company  
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666 Fifth Avenue, 11th Floor  
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Sincerely,

/s/ Charles J. Rehwinkel  
Charles J. Rehwinkel  
Associate Public Counsel  
Florida Bar No. 052799

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition to a Establish Generic Docket )      Docket No. 20180013-PU  
to Investigate and Adjust Rates for 2018      )  
Tax Savings, by Office of Public Counsel      )      Filed: January 7, 2020  
\_\_\_\_\_ )

**DIRECT TESTIMONY**  
**OF**  
**MARSHALL W. WILLIS**  
**ON BEHALF OF THE CITIZENS OF**  
**THE STATE OF FLORIDA**

1 Direct Testimony

2 Of

3 Marshall W. Willis

4 On Behalf of the Office of Public Counsel

5 Before the

6 Florida Public Service Commission

7 Docket No. 20180013-PU

8

9

10 **Q. PLEASE STATE YOUR NAME, TITLE AND BUSINESS ADDRESS.**

11 A. My name is Marshall W. Willis, Chief Legislative Analyst, Office of Public Counsel. My  
12 business address is 111 W. Madison Street, Room 812, Tallahassee, Florida 32399-1400.

13 **Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND,**  
14 **CERTIFICATIONS AND PROFESSIONAL EXPERIENCE.**

15 A. I received a Bachelor's of Arts degree in Accounting from the University of West Florida  
16 in June 1976. I am a Certified Public Accountant licensed in the State of Florida since  
17 August 1980.

18 I joined the Office of Public Counsel (OPC) on August 1, 2017. Prior to joining OPC,  
19 from September 2014 to July 2017, I was the owner and principal of Marshall Willis  
20 Consulting through which I provided consulting services mainly in the areas of utility  
21 regulatory accounting and regulatory policy to several clients in the areas of electric rates  
22 and ratemaking, one of which was the Office of Public Counsel.

1 In April 2014, I retired from the Florida Public Service Commission (FPSC or  
2 Commission) after thirty-seven years of service with the Commission. During my  
3 employment at the Commission, I held many positions which included that of Director of  
4 the Division of Accounting and Finance, Director of the Division of Economic Regulation  
5 and Assistant Director of the Division of Economic Regulation. During my employment  
6 at the Commission, I worked on or was principally responsible for hundreds of filings from  
7 the jurisdictional regulated Electric, Natural Gas, Water and Wastewater utilities. This  
8 included rate cases (electric, gas, water and wastewater utilities), surveillance for  
9 overearnings, tariff filings, depreciation studies, clause recovery proceedings, territorial  
10 disputes, annual storm hardening reviews, financing requests, complaints, securitization of  
11 storm costs and certification of water and wastewater utilities. I also was required to  
12 perform frequent briefings for Commissioners, the Chief Assistants and the Executive  
13 Director. Additionally, I interacted with State Legislators and Legislative staff on  
14 Commission matters and pending legislation affecting Commission jurisdiction.

15 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN PROCEEDINGS BEFORE THIS**  
16 **COMMISSION?**

17 A. Yes. I have testified as an expert on accounting and regulatory policy issues before the  
18 Florida Public Service Commission and the Florida Division of Administrative Hearings.

19 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN PROCEEDINGS BEFORE OTHER**  
20 **REGULATORY COMMISSIONS?**

21 A. No, I have not.

22 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

1 A. I am presenting testimony for OPC, on behalf of the Citizens of the State of Florida.

2 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

3 A. My testimony will explain why the Commission should not have allowed Utilities, Inc. of  
4 Florida (UIF), through Commission Order PSC-2019-0350-PU, to keep the windfall tax  
5 savings of \$1,270,301<sup>1</sup> without requiring the utility to substantiate the Company's claim  
6 of earning below the fair rate of return approved by the Commission. I will also provide  
7 my observations regarding UIF's failure to demonstrate that its 2018 annual report filed  
8 with the Commission properly reflects the recent rate case decision(s) of the Commission  
9 such that the Commission should decline to rely on the annual report as a basis for allowing  
10 UIF to keep over \$1.2 million of customer tax overpayments.

11 **Q. ARE YOU SPONSORING ANY EXHIBITS IN THIS CASE?**

12 A. Yes. I am sponsoring Exhibit MWW-1, a summary of my regulatory experience and  
13 qualifications, which is attached to my testimony. The exhibit is not exhaustive because  
14 of the inability to search Commission files prior to 1979. I also sponsor Exhibits MWW-  
15 2, which is a list of questions that I sent to Utilities, Inc. of Florida electronically on  
16 September 30, 2019.

17 **Q. DOES THE COMMISSION HAVE A PRACTICE OF ALLOWING A UTILITY TO**  
18 **KEEP THE TAX SAVINGS IF THE COMPANY IS EARNING WITHIN OR**  
19 **BELOW THE AUTHORIZED RANGE OF REASONABLNESS?**

20 A. Yes, they have indicated that in many Commission orders.

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<sup>1</sup> The total tax savings of \$1,270,201 are shown in the Direct Testimony of Jared Deason filed on November 11, 2019. (NOI tax savings of \$977,464 + reversal of protected Accumulated Deferred Income Taxes of \$256,708 plus reversal of unprotected Accumulated Deferred Income Taxes of \$36,029.)

1 **Q. DID THE COMMISSION INDICATE IN ITS ORDER IF UIF WAS EARNING**  
2 **WITHIN THE COMPANY'S AUTHORIZED RATE OF RETURN?**

3 A. Yes, it did. The Commission included Table 1-1 in its order which showed an achieved  
4 rate of return of 5.72% which is apparently the Commission's calculation of the combined  
5 water and wastewater achieved rate of return. This calculation by the Commission, in and  
6 of itself, is flawed because water and wastewater utilities are considered separate legal  
7 entities for ratemaking purposes and should not be combined when considering the level  
8 of achieved earnings.

9 **Q. DOES THE UTILITY FILE AN ANNUAL REPORT FOR EARNINGS**  
10 **SURVEILLANCE PURPOSES EACH YEAR?**

11 A. Yes, they are required to do so by Commission rule.

12 **Q. DID UIF FILE AN ANNUAL REPORT FOR 2018?**

13 A. UIF did file an Annual Report for 2018 in which it reflected earnings of 4.95% for its water  
14 system and 6.25% for its wastewater system. Both systems, according to the Company's  
15 unaudited Annual Report, portray reported earnings below the range of reasonableness.

16 **Q. IF THE ANNUAL REPORT FOR BOTH SYSTEMS REFLECT A PORTRAYAL**  
17 **OF EARNINGS BELOW THE TOP END OF THE RANGE OF**  
18 **REASONABLNESS, WHY ARE YOU INSISTING THAT THE COMMISSION**  
19 **REQUIRE THE UTILITY TO SUBSTANTIATE ITS CLAIM OF EARNING**  
20 **BELOW A FAIR RATE OF RETURN?**

21 A. There are many reasons for the Commission to require further substantiation from the  
22 Company before allowing it to keep the customer's tax overpayments. UIF received a



1 combined system rate increase of \$5.2 million in October 2017, based on a corporate tax  
2 rate of 35%. The tax rate, as we are all aware, was reduced by 40% on December 22, 2017,  
3 effective January 1, 2018, to 21%. UIF has shown its tax savings to be approximately  
4 \$1.27 million. That means the Company should have received an increase in revenue for  
5 2018 of approximately \$6.47 million. This is close to the \$6.9 million that UIF said in its  
6 2017 rate case it needed to earn a fair rate of return, even if it received all of the *pro forma*  
7 adjustments and requested cost allowances, including those that were not allowed.  
8 Nevertheless, the Company's unaudited annual report submitted to the Commission  
9 portrays the Company as under-earning.

10 UIF indicated in its prefiled direct testimony of Jared Deason that the test year used to set  
11 rates in its last rate case was 2015 and that the Company has made millions of dollars in  
12 plant improvements between then and 2018. I would agree, as a starting point for  
13 ratemaking, that the test year was nominally 2015; however, the Commission included  
14 \$34.5 million of pro forma plant additions beyond 2015 including pro forma O&M expenses and a  
15 consolidated capital structure reflecting the pro forma additions and corrections to Accumulated  
16 Deferred Income Taxes, effectively updating or "bringing-forward" the historical test year for  
17 current and projected known and measurable changes, for rate-setting purposes.

18 The annual report for 2018 was the first year that the Company filed a consolidated report for all  
19 25 systems as a result of the Commission's decision to allow the Company to have consolidated  
20 uniform rates. With this new consolidation in mind, UIF has a history of failing to accurately  
21 update its books and records to reflect the adjustments ordered by the Commission.<sup>2</sup> A review of  
22 the 2017 and 2018 Annual Reports filed by UIF indicate several anomalies that should have raised

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<sup>2</sup> See Commission Orders PSC-2017-0505-SC-WS and PSC-2014-0025-PAA-WS.

1 questions over the accuracy of these submissions. For instance, the Commission order approved  
2 retirements of \$5,803,166. The 2017 Annual Report shows retirements on pages W-4a and S-4a  
3 of \$1,156,950. The 2018 report shows retirements of \$2,710,308. Even added together, the amount  
4 for retirements that should have been booked falls short by \$1,935,908.

5 Another example relates to the Company's Balance Sheet. Apparently, UIF is treated more like an  
6 operating division of Utilities, Inc., as the Balance Sheet does not reflect the components of the  
7 Capital Structure shown on page F-5 of the 2018 Annual Report or the Capital Structure used in  
8 the 2017 Rate Case. Therefore, a reasonable assumption would be that the Capital Structure shown  
9 on page F-5 of the 2018 Annual Report is the capital structure of the parent allocated to the UIF.  
10 However, the amounts shown in the Annual Report for 2018 for Equity, Long Term Debt and Short  
11 Term Debt do not agree with the 2018 amounts claimed to be correct in the direct testimony of  
12 Jared Deason on page 4, lines 4-6; nor does UIF demonstrate how the amounts relate to the capital  
13 structure that was used in the consolidated system rate case decision in 2017 which is materially  
14 different from that shown on page F-5 of the 2018 Annual Report. Despite the appearance of an  
15 allocation of certain components of capital structure, it is not clear from UIF's submissions whether  
16 any Florida-specific adjustments have been made that would affect equity and debt balances. The  
17 Commission made material adjustments to the capital structure requested by UIF in the Company's  
18 2017 rate case. For instance, equity reflected in the 2018 Annual Report is 46.38% of total capital.  
19 The 2017 Rate Case decision set the Equity at 41.92% of total capital. In the 2017 rate case, the  
20 Commission made a material adjustment to increase Deferred Income Taxes by \$9 million which  
21 cannot be readily reconciled with the 2017 or 2018 annual report. It is also important to note that  
22 the Capital Structure shown on page F-5 of the annual report does not support the rate base shown

1 on page F-4. In other words, the total rate base for water and wastewater exceeds the total capital  
2 costs by \$1.5 million.<sup>3</sup>

3 Another anomaly reflected in the annual report submissions relates to the account balances booked  
4 for associated companies. UIF shows an Accounts Receivable from Associated Companies for  
5 2018 of \$30.4 million, which is lower than the amount shown for 2017 of \$41.6 million. The  
6 Company shows an Accounts Payable to Associated Companies of \$38.2 million, unchanged from  
7 2017 to 2018. The Company also shows a very unusual entry for Advances from Associated  
8 Companies of a negative \$22.4 million, unchanged from 2017 to 2018, which appears to indicate a  
9 loan to an associated company somehow booked as negative long term debt. The Commission has  
10 no way of understanding whether or how this “contra” liability impacts the required and achieved  
11 rate of return that is reported on the 2018 Annual Report.

12 Another area of concern with the 2018 annual report is that the Operating Expenses for the  
13 wastewater system increased in 2018 by over \$1.8 million, which is a 23% increase over that shown  
14 for 2017. This large increase in expenses should be explained, especially since a large portion of  
15 UIF’s expenses is allocated from associated companies.

16 **Q. WHAT DO YOU CONCLUDE FROM YOUR REVIEW OF THE 2017 AND 2018 ANNUAL**  
17 **REPORTS, THE 2017 RATE CASE DECISION AND THE DIRECT TESTIMONY FILED**  
18 **BY MR. DEASON?**

19 **A.** I conclude that UIF has failed to meet its burden of demonstrating that the 2018 Annual report was  
20 adequate to support the Commission’s decision to allow the Company to retain the \$1.2 million of  
21 customers’ tax overpayments.

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<sup>3</sup> Water Rate Base of \$46,577,149 plus Wastewater Rate Base of \$67,995,086 minus Total Capital Costs of \$113,055,665.

1 **Q. HAVE YOU REQUESTED DOCUMENTATION FROM UIF OER YOUR**  
2 **CONCERNS?**

3 **A.** Yes. I sent a data request to UIF on September 30, 2019 requesting documentation for the  
4 issues that I have addressed earlier. I received a partial response on December 5, 2019 and  
5 an additional response on December 20, 2019.

6 **Q. DO YOU HAVE ANY ADDITIONAL TESTIMONY BASED ON THE**  
7 **INFORMATION RECEIVED TO DATE?**

8 **A.** I do not at this time. Because this latest information was received while I was out of the  
9 office, I have not had time to fully analyze this documentation. Because of the timing of  
10 the filing of this response, I reserve the right to amend my testimony at a later date.

11 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

12 **A.** Yes.

**Resume' of  
MARSHALL W. WILLIS,  
CPA**

Professional  
Achievements

Over forty three years of utility regulatory experience of electric, natural gas, water and wastewater investor-owned utilities.

Certified Public Accountant licensed in Florida since 1980

Testified as an expert on accounting, finance and regulatory policy issues before the FPSC and the Florida Division of Administrative Hearings.

2006 Elected Chairman of the NARUC Staff Subcommittee on Accounting and Finance.

2005 Recipient of the Gerald L. Gunter Distinguished Service Award.

Coauthored the 1984 and authored the 1996 NARUC Uniform System of Accounts for Water and Wastewater Utilities currently used by the Florida Public Service Commission and the majority of states that regulate investor-owned water and wastewater utilities.

Past member of the faculty and instructor at the annual NARUC Eastern Utility Rate Seminar.

Employment

September 2017 to current The Office of Public Counsel,  
Tallahassee, Florida

Senior Utility Consultant

- Provide financial and accounting analysis and reviews, provide testimony when needed in the area of electric, natural gas, water and wastewater regulated utilities involving filings before the Florida Public Service Commission on behalf of the Office of Public Counsel. Areas of specialties include accounting, economics and regulatory policy.

May 2014 to August 2017 Self Employed, Tallahassee, Florida

Utility Regulatory Consultant

- Regulatory consulting services in the area of electric, natural gas, water and wastewater regulated utilities. Areas of specialties include accounting, economics and regulatory policy.

July 2012 to April 2014 Florida Public Service Commission,  
Tallahassee, Florida

Director, Division of Accounting and Finance

- Appointed as the Director of a new Division created by a Commission wide reorganization. Direct supervision of an Assistant Director and three Bureau Chiefs who supervised approximately 34 professionals in the Division. Duties and responsibilities included overseeing the work product and administrative functions of the Division. The Division functions included processing rate cases for electric, gas, water and wastewater utilities, surveillance for overearnings, clause recovery

proceedings, financing requests, and customer complaints. Position also required frequent briefing of Commissioners, Chief Assistants, Executive Director. Duties also required interaction with State Legislators and Legislative staff on Commission activity and current legislation.

January 2010 to July 2012 Florida Public Service Commission,  
Tallahassee, Florida

Director, Division of Economic Regulation

- Direct supervision of an Assistant Director and three Bureau Chiefs who supervised approximately 58 professionals in the Division. Duties and responsibilities included overseeing the work product and administrative functions of the Division. The Division functions included processing rate cases for electric, gas, water and wastewater utilities, surveillance for overearnings, tariff filings, depreciation studies, clause recovery proceedings, territorial disputes, annual storm hardening review, financing requests, complaints and certification of water and wastewater utilities. Position also required frequent briefing of Commissioners, Chief Assistants, Executive Director. Duties also required interaction with State Legislators and Legislative staff on Commission activity and current legislation.

June 2006 to January 2010 Florida Public Service Commission,  
Tallahassee, Florida

Assistant Director, Division of Economic Regulation

- Direct supervision of three Bureau Chiefs who supervised approximately 53 professionals while assisting the Director in overseeing the functions of the Division. The Division functions included processing rate cases for electric, gas, water and wastewater utilities, surveillance for overearnings, tariff filings, depreciation studies, clause recovery proceedings, territorial disputes, annual storm hardening review, financing requests, complaints and certification of water and wastewater utilities. Position also required frequent briefing of Commissioners as well as their Chief Assistants.

Sept. 1980 to June 2006 Florida Public Service Commission,  
Tallahassee, Florida

Bureau Chief, Division of Economic Regulation

- Responsible for supervising approximately eighteen professionals through three supervisors. Bureau functions included processing rates cases for electric, natural gas and water and wastewater companies, overearnings surveillance activities, tariff filings, complaints and rulemaking activities. Position also required briefing of Commissioners as well as their Chief Assistants.

Sept. 1978 - Sept. 1980 Florida Public Service Commission,  
Tallahassee, Florida

Public Utilities Accounting Analyst

- Processed water and wastewater rate cases, testified as an expert in accounting and finance, performed special studies involving the water and wastewater industry.

June 1976 - Sept. 1978 Florida Public Service Commission,

Tallahassee, Florida

Public Utilities Auditor

- Audited water and wastewater utility companies and testified as an expert in accounting and finance.

Professional  
Certifications

Certified Public Accountant licensed in the State of Florida since 1980

Education

Bachelor of Arts in Accounting

University of West Florida, Pensacola, Florida (June 1976)

Associate in Arts in Business

Indian River Community College, Ft. Pierce, Florida (June 1974)

Professional  
memberships

NARUC Staff Subcommittee on Accounting and Finance (Past)

NARUC Staff Subcommittee on Technology (Past)

Community  
Service

Scoutmaster (Retired), Boy Scout Troop 114

Chartered by Christ Presbyterian Church

List of Prior Testimony of Marshall W. Willis

DOAH Case No. 19-6137RP, Office of Public Counsel and Florida Industrial Power Users Group vs. Florida Public Service Commission and Florida Power and Light Company and Gulf Power Company, Tampa Electric Company, Duke Energy Florida, LLC.

Docket 20170179-GU, Petition for rate increase and approval of depreciation study by Florida City Gas

Docket No. 20020006-WS, Water and Wastewater Industry Annual Reestablishment of Authorized Range of Return on Common Equity.

Docket No. 19980483-WU, Investigation into Possible Over Collection of Allowance for Funds Prudently Invested (AFPI) in Lake County, by Lake Utility Services, Inc.

Docket No. 19950387-SU, Florida Cities Water Company's Application for a Wastewater Rate Increase (DOAH Case No. 98-1347FC).

Docket No. 19920782-WU, St. George Island Utility Company, LTD., Revocation by the Florida Public Service Commission of St. George Island Utility Company, LTD.

Docket No. 19911082-WS, Proposed revisions to Rules 25-22.0406, 25-30.020, 25-30.025, 25-30.030, 25-30.032 through 25-30.037, 25-30.060, 25-30.110, 25-30.111, 25-30.135, 25-30.255, 25-30.320, 25-30.335, 25-30.360, 25-30.430, 25-30.436, 25-30.437, 25-30.443, 25-30.455, 25-30.515, 25-30.565; adoption of Rules 25-22.0407, 25-22.0408, 25-22.0371, 25-30.038, 25-30.039, 25-30.090, 25-30.117, 25-30.432 through 25-30.435, 25-30.4385, 25-30.4415, 25-30.456, 25-30.460, 25-30.465, 25-30.470, 25-30.475; and repeal of Rule 25-30.441, F.A.C., pertaining to water and wastewater regulation.

Docket No. 19900386-WU, Sunshine Utilities of Central Florida, Inc., Application for a Water Rate Increase

Docket No. 19830059-WS, Spring Hill Utilities, a Division of Deltona Utilities, Inc., Application for a Water and Wastewater Rate Increase.

DOAH Case No. 82-538RP, Florida Waterworks Association, and its member companies; and Southern Gulf Utilities, Inc., Central Florida Utilities, Inc.; Meadowbrook Utility Systems Inc.; Kingsley Service Company; Ortega Utility vs. Florida Public Service Commission.

Docket No. 19820073-WS, Seacoast Utilities, Inc., Application for a Water and Wastewater Rate Increase in Palm Beach County.

Docket No. 19800614-WS, Amendment of Rule 25-10.07, Contents and Number of Copies of the Application and Adoption of Rule 25-10.075, Establishment of Rate Base Upon Transfer of a Water and Sewer System.

Docket No. 19800363-WS, Southern States Utilities, Inc., Lake County Division, Application for a Water and Wastewater Rate Increase.



Docket No. 19800362-WU, Southern States Utilities, Inc., Osceola County Division, Application for a Water Rate Increase.

Docket No. 19800361-WS, Southern States Utilities, Inc., Citrus County Division, Application for a Water and Wastewater Rate Increase.

Docket No. 19800075-SU, South Seas Plantation Utility Company, Application for a Wastewater Rate Increase.

Docket No. 19790760-WS, Southern States Utilities, Inc., University Shores Division, Application for a Water and Wastewater Rate Increase.

Docket No. 19790638-WS, Lehigh Utilities, Inc. Application for a Water and Wastewater Rate Increase.

Docket No. 19790479-SU, Mariner Properties, Inc. d/b/a Sanibel Sewer System, Application for a Wastewater Rate Increase.

Docket No. 19790442-SU, Mangonia Park Utility Company Application for a Wastewater Rate Increase.

Docket No. 19790164-WS, Hydratech Utilities, Inc., Application for a Water and Wastewater Rate Increase.

Docket No. 19780625-WU, Lands, Inc. of Rhinelander, Application for a Water Rate Increase.

Docket No. 19780432-WU, Mangonia Park Utility Company Application for a Water Rate Increase.

Docket No. 19770933-WS, Cooper City Utilities, Inc., Application for a Water and Wastewater Rate Increase.