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TIMOTHY DEVLIN, DIRECTOR DIVISION OF ECONOMIC REGULATION (850) 413-6900

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Hublic Service Commission

October 23, 2002

Mr. Martin S. Friedman Rose, Sundstrom & Bentley, LLP 650 South North Lake Boulevard, Suite 420 Altamonte Springs, Florida 32701

Re: Docket No. 020407-WS, Application for Rate Increase in Polk County by Cypress Lakes Utilities, Inc.

Dear Mr. Friedman:

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We have reviewed the minimum filing requirements (MFRs) submitted on September 30, 2002, on behalf of the above-mentioned utility. After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

Pursuant to Rule 25-30.437, Florida Administrative Code, each Class B utility applying for a rate increase shall provide the information required by Form PSC/ECR 20, Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements. Deficiencies Nos. 1 through 3 are referenced by this rule section.

- 1. Schedule D-6, Cost of Variable Rate Long-Term Debt
 - Column (10), Basis of Variable Rate of this schedule has been left blank.
- 2. Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For
 - The instructions for this schedule state to provide all calculations to substantiate the amounts in column (4) Other Uses and provide an explanation for column (6) Unaccounted for Water greater than 10%. The utility has failed to provide this information.
- Pursuant to Rule 25-30.440 (1)(a) and (b), FAC., the applicant is required to provide 3. a detailed map showing the location and size of the applicant's distribution and collection lines as well as its plant sites. In addition, the applicant is required to provide the location and respective classification of its customers. The map

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submitted by the applicant does not show the location and size of its distribution and collection lines.

Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than November 25, 2002.

Sincerely,

Tim Devlin Director

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cc: Division of Economic Regulation (Willis, Merchant, Joyce, Revell)

Office of General Counsel (Echternacht)
Division of Auditing and Safety (Vandiver)

Division of the Commission Clerk and Administrative Services