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Public Service Commission

May 25, 2005

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COMMISSION
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Mr. David Bollinger, President
Mink Associates II, LLC D/B/A Timberwood Utilities
36323 Arbor Oaks Drive
Zephyrhills, Florida 33541

Re: Docket No. 050274-WS; Engineering Field Audit of Mink Associates II, LLC d/b/a Timberwood Utilities.

Dear Mr. Bollinger:

This letter is to confirm my telephone conversation with your office manager regarding my engineering field investigation at Timberwood Utilities, on Wednesday and Thursday, June 1-2, 2005. For the engineering portion of this rate case, staff requires that several items be completed prior to our field audit to ensure fast, expedient treatment of your rate case. Please have the following information for the period of January 1, 2004 to December 31, 2004 (test year) ready and available for the investigation on June 1, 2005.

1. Employees Salaries and Wages

List of all the field employees, their duties and responsibilities, certificates held, salary and explanation of how allocated to utility. A short personal interview with the available employees will help expedite the investigation.

CMP _____

COM _____

CTR _____

ECR _____

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SEC 1

OTH _____

2. Purchased Power

All utility related electricity bills from the beginning of the test year to present which include meter number and location, kilowatts used, dollars paid, and electric company's account numbers.

3. Chemicals

A list of all chemicals used in the treatment of wastewater, amounts purchased, quantity purchased, unit prices paid and dosage rates utilized.

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4. Sludge Removal Expenses

Provide a schedule showing the total cost and the quantity of removing the sludge, if persons other than owners, stockholders, and employees of the utility perform such work during the test year.

5. Material and Supplies

Total cost along with copy of invoices for purchased parts, materials and supplies used in the operation and maintenance of the water and wastewater system during the test year.

6. Contractual Services – Billing/Reading the Meter

The monthly costs associated with billing customers or reading the meters if such work is not performed by employees of the utility.

7. Contractual Services – Professional

The cost of accounting, legal and engineering if such work is not performed by employees of the utility.

8. Contractual Services – Testing

A list of tests along with costs paid to outside laboratories for testing the water and wastewater treatment during the test year.

9. Contractual Services – Other

Provide a schedule showing the costs of operation and maintenance work not performed by utility employees. These costs include the operator's fee, mowing and ground keeping and contracted repair for water and wastewater system.

10. Transportation Expenses

The schedule of all vehicles by serial number and description, owned or leased by the utility, original cost or lease documents, who assigned to, and an explanation of how allocated to the utility, or a copy of log book showing miles on personal vehicles associated with utility business. All vehicles are to be available for inspection.

11. Copies of monthly operation reports for water and wastewater from January 1, 2004 to December 31, 2004 (test year) which includes:

FOR WASTEWATER	- Total treated, total wash water, total of each chemical in points, chemical dosage rates (average)
FOR WATER	- Total raw pumped, total wash water, total water treated leaving plant, total of each chemical in points, chemical dosages rates (average)

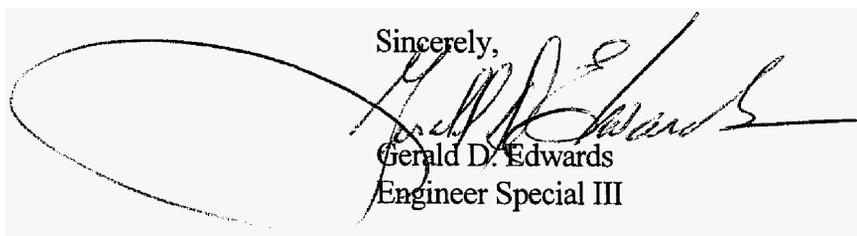
12. Copy of Monthly totals of meter water sold for each month of the test year.
13. A written summary, by permit number, of all Department of Environmental Protection, Water Management District, and/or County Health Department permits.
14. If any plant addition has been or will be made due to a written order from a governmental agency, please provide a copy of that order.
15. A list of all service complaints received during test year and an explanation of how each was resolved.
16. A listing (engineering plans) of all assets owned by the utility.

Example: 200' – 8" PVC (Sewer)
 250' – 6" PVC Pipe (Water)
 50' – 6" PVC Fire Hydrants (Water)

17. Number of customers classified as to meter size and class (commercial or residential) for the following points in time:
 - (a) A minimum of 4 years prior to the beginning of the test (or calendar last) year.
 - (b) The beginning of the last calendar year.
 - (c) The end of the last calendar year
 - (d) Present
18. Please provide a copy of the utility's engineering maps for water and wastewater showing location and size of water and wastewater mains throughout the service area.

On the morning of the June 1, 2005, I will inspect the water and wastewater plants, the distribution and collection systems, and the general service area. Please have someone (lead operator, chief maintenance person, or an assigned person with access to the plant) available for this tour. Commission practices dictate that this docket be processed within the statutory time frame, therefore, your full cooperation would be appreciated.

If you have any questions, do not hesitate to call me at (850) 413- 7001.

Sincerely,

Gerald D. Edwards
Engineer Special III

Cc: Division of Economic Regulation (Rendell, Biggins)
Office of the General Counsel (Vining)
Division of the Commission Clerk and Administrative Services (Dkt. No. 050274-WS)