

ORIGINAL

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and)
wastewater rates in Alachua, Brevard,)
Highlands, Lake, Lee, Marion, Orange, Palm)
Beach, Pasco, Polk, Putnam, Seminole,)
Sumter, Volusia, and Washington Counties)
by Aqua Utilities Florida, Inc.)

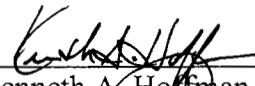
Docket No. 060368-WS COMMISSION
CLERK

Dated: February 2, 2007

AQUA UTILITIES FLORIDA, INC.'S
NOTICE OF FILING RESPONSES
TO ACCOUNTING DEFICIENCIES
NOS. 13, 14, 15, 29, 30 AND 31

Aqua Utilities Florida, Inc. ("AUF") hereby files and serves Notice that it has filed twenty copies of the attached Responses to Deficiency Nos. 13, 14, 15, 29, 30 and 31, as set forth in the Deficiency Letter dated January 2, 2007 from Timothy Devlin, Director, Division of Economic Regulation, to Kenneth Hoffman, counsel for AUF.

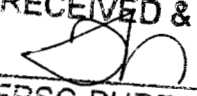
Respectfully submitted this 2nd day of February, 2007.



Kenneth A. Hoffman, Esquire
Marsha E. Rule, Esquire
Rutledge, Ecenia, Purnell & Hoffman, P.A.
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ATTORNEYS FOR AQUA UTILITIES
FLORIDA, INC.

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC _____
- OTH _____

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

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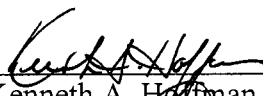
FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Notice and attached Responses was served by hand delivery this 2nd day of February, to the following:

Florida Public Service Commission
Rosanne Gervasi, Esq.
Katherine E. Fleming, Esq.
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Office of the Public Counsel
Stephen C. Reilly, Esq.
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400



Kenneth A. Hoffman

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 13

Schedule F-5 – Used and Useful calculations for the water treatment plant(s). This is for all systems with water treatment plant(s) and wells.

The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s). The utility did not provide its calculations and/or analysis used to support its used and calculation percentages for the interim, historical test year, or the projected test year.

Response:

The calculations and analysis which support the Used and Useful percentages for the water treatment plants were filed with the Commission. See Aqua Utilities Florida, Inc.'s Notice of Filing Revised Interim Rate Schedules filed on January 29, 2007

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 14

Schedule F-6 – Used and Useful calculations for the wastewater treatment plant(s). This is for all systems with wastewater treatment plant(s).

The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s). The utility did not provide its calculations and/or analysis used to support its used and calculation percentages for the interim, historical test year, or the projected test year.

Response:

The calculations and analysis which support the Used and Useful percentages for wastewater treatment plants were filed with the Commission. See Aqua Utilities Florida, Inc.'s Notice of Filing Revised Interim Rate Schedules filed on January 29, 2007

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 15

Schedule F-7 – Used and Useful calculation for water distribution and wastewater collection systems for the historical test year and projected test year. This is for systems with water distribution and wastewater collection systems that are not built out.

The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collections systems. There were several systems where the applicant indicated that the systems were built out; however, the respective maps indicated that the service territories were not built out. See attached detailed listing by system name.

Response:

The calculations and analysis which support the Used and Useful percentages for water distribution and wastewater collection systems were filed with the Commission. See Aqua Utilities Florida, Inc.'s Notice of Filing Revised Interim Rate Schedules filed on January 29, 2007

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 29

Rule 25-30.440, F.A.C., requires that each utility applying for a rate increase shall provide two copies of the following engineering information to the Commission:

Rule 25-30.440(3), F.A.C., requires the utility to provide the most recent chemical analysis for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, F.A.C. The applicant did not provide the chemical analyses by this rule.

Response:

Volume 6, Book 3 of Aqua Utilities Florida, Inc.'s November 30, 2006 MFRs contained Annual Drinking Water Quality Reports which detailed the most recent chemical analysis for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, F.A.C.

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 30

Rule 25-30.440, F.A.C., requires that each utility applying for a rate increase shall provide two copies of the following engineering information to the Commission:

Rule 25-30.440(4), F.A.C., requires the utility to provide all water and wastewater operating reports for the test year and the year preceding the test year. The applicant did not provide any water or wastewater operating reports for any system.

Response:

Water Monthly Operating Reports and Wastewater Discharge Monitoring Reports were filed with the Commission. See Aqua Utilities Florida, Inc.'s First Notice of Filing Supplemental MFRs filed on January 26, 2007 and Aqua Utilities Florida, Inc.'s Second Notice of Filing Supplemental MFRs filed on January 30, 2007.

**Aqua Utilities Florida Inc.
Docket No. 060368-WS
Accounting Deficiencies**

Accounting Deficiency No. 31

Rule 25-30.440, F.A.C., requires that each utility applying for a rate increase shall provide two copies of the following engineering information to the Commission:

Rule 25-30.440(5), F.A.C., requires the utility to provide the most recent sanitary survey for each water plant and inspection report for each wastewater plant conducted by the health department or the Department of Environmental Protection (DEP). The applicant did not provide any water sanitary surveys or wastewater inspection reports for any system.

Response:

The most recent sanitary survey for each water plant and inspection report for each wastewater plant was filed with the Commission. See Aqua Utilities Florida, Inc.'s Notice of Filing Supplemental MFRs filed on January 26, 2007.