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July 28, 2008

VIA HAND DELIVERY

Ms. Ann Cole, Director
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, FL 32399-0850

RECEIVED-FPSC
08 JUL 28 PM 2:10
COMMISSION
CLERK

Re: *In Re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 080121-WS*

Dear Ms. Cole:

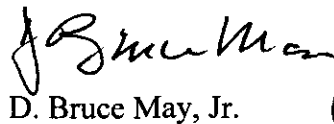
Enclosed for filing is Aqua Utilities Florida, Inc.'s Notice of Substitution of Witness.

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ECR _____
GCL _____
OPC _____
RCP _____
SSC _____
SGA _____
ADM _____
CLK _____

Please acknowledge receipt of this filing by stamping the extra copy of this letter "filed" and returning the copy to me. Thank you for your assistance.

Sincerely,

HOLLAND & KNIGHT LLP


D. Bruce May, Jr.

* only 1 copy provided, RWN

:kjc
Encls.

cc: Ralph Jaeger, Esq.
Katherine Fleming, Esq.
Caroline Klancke, Esq.
Erik Sayler, Esq.
Charles Beck, Esq.
Kimberly A. Joyce, Esq.

DOCUMENT NUMBER-DATE
06525 JUL 28 08
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

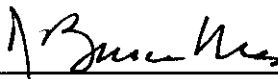
In Re: Application for increase in water and)	
wastewater rates in Alachua, Brevard, DeSoto,)	DOCKET NO. 080121-WS
Highlands, Lake, Lee, Marion, Orange,)	
Palm Beach, Pasco, Polk, Putnam,)	FILED: July 28, 2008
Seminole, Sumter, Volusia, and Washington)	
Counties by Aqua Utilities Florida, Inc.)	
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NOTICE OF SUBSTITUTION OF WITNESS

Notice is hereby given to the Commission and the parties that Mr. David Smeltzer, Chief Financial Officer for Aqua America, Inc. ("Aqua"), will be a substitute witness in the instant docket on behalf of Aqua Utilities Florida, Inc. ("AUF"). Mr. Smeltzer will be substituted for Mr. William T. Rendell and hereby formally adopts the previously filed testimony of Mr. Rendell. Attached to this notice is a statement of Mr. Smeltzer's name, address, position with Aqua and educational and professional qualifications.

Respectfully submitted this 28th day of July, 2008.

HOLLAND & KNIGHT LLP



 D. Bruce May, Jr.
 Florida Bar No. 354473
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-and-

DOCUMENT NUMBER DATE

06525 JUL 28 8

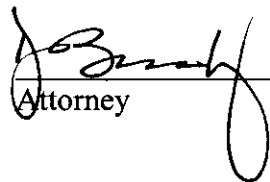
FPSC-COMMISSION CLERK

Kimberly A. Joyce, Esquire
Aqua America, Inc.
762 West Lancaster Avenue
Bryn Mawr, PA 19010
(610) 645-1077 (Telephone)
(610) 519-0989 (Facsimile)

Attorneys for Aqua Utilities Florida, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was furnished by hand-delivery and electronic transmission to **Charles Beck, Esq., Office of Public Counsel**, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400, beck.charles@leg.state.fl.us; **Ralph Jaeger, Esq., Office of General Counsel, Florida Public Service Commission**, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, RJaeger@psc.state.fl.us; **Katherine Fleming, Esq.** (keflemin@psc.state.fl.us), **Caroline Klancke, Esq.** (cklancke@psc.state.fl.us), and **Erik Sayler, Esq.** (esayler@psc.state.fl.us), this 28th day of July, 2008.



Attorney

1 DIRECT TESTIMONY OF DAVID P. SMELTZER

2 **Q. Please state your name, occupation, business address.**

3 A. David P. Smeltzer. My business address is 762 W. Lancaster Avenue, Bryn
4 Mawr, Pennsylvania 19010

5 **Q. By whom you are employed and in what capacity.**

6 A. I am employed by Aqua America, Inc. as Chief Financial Officer ("CFO").

7 **Q. What are your duties as CFO?**

8 A. As CFO, I am responsible for the financial and fiscal management aspects of
9 Aqua America's operations. I am directly responsible for the Finance Department
10 which includes treasury, accounting, tax, planning, accounts payable, payroll and
11 regulatory functions.

12 **Q. Please describe your education and business experience.**

13 A. I graduated from La Salle University in 1980 with a Bachelor of Science degree in
14 Business Administration, majoring in Accounting, and received my C.P.A.
15 Certificate from the Commonwealth of Pennsylvania in 1982. I was employed by
16 KPMG Peat Marwick, Certified Public Accountants ("KPMG"), from June 1980
17 until March 1986, when I joined Philadelphia Suburban Corporation,, the
18 corporate predecessor to Aqua America. While employed by KPMG, I worked
19 initially as a Junior Accountant, advancing thereafter to Senior Accountant and
20 Manager. My assignments varied, including financial, manufacturing and public
21 utility clients. I was hired by Philadelphia Suburban Corporation as Controller of
22 its largest subsidiary, Philadelphia Suburban Water Company, was promoted in
23 1991 to Vice President Rates & Regulatory Affairs, and in 1999 to my present
24 position. In these capacities, I have a broad base of experience in the utility

1 finance and regulatory areas. In particular, I have overseen, filed and testified in
2 cases which included system consolidation and single tariff pricing proposals.

3 **Q. Are you a member of any professional organizations?**

4 A. Yes, I am a member of the American Institute of Certified Public Accountants,
5 the Pennsylvania Institute of Certified Public Accountants, and the National
6 Association of Water Companies (“NAWC”). I am past Chairman of the
7 Pennsylvania Chapter of the NAWC, its Rates & Revenue Committee and the
8 NAWC’s Rates & Revenue Committee.

9 **Q. Have you previously appeared and presented testimony before state
10 regulatory bodies?**

11 A. Yes. I have testified before several regulatory agencies in various states including
12 Pennsylvania, Illinois, New Hampshire and Connecticut.