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STATE OF FLORIDA



MARSHALL WILLIS, ACTING DIRECTOR  
DIVISION OF ECONOMIC REGULATION  
(850) 413-6900

Public Service Commission

February 25, 2010

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COMMISSION  
CLERK

Mr. Martin Friedman  
Rose, Sunstrom & Bentley, LLP  
Sanlando Center  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32779

**Re: Docket No. 090462-WS - Application for increase in water and wastewater rates in Marion, Orange, Pasco, Pinellas and Seminole Counties by Utilities, Inc. of Florida**

Dear Mr. Friedman:

We have reviewed the minimum filing requirements (MFRs) submitted on February 1, 2010, on behalf of Utilities, Inc. of Florida, (UIF or Utility). After reviewing the Utility's filing, we find the MFRs to be deficient. The specific deficiencies are identified below:

Rule 25-30.437, Florida Administrative Code (F.A.C.), requires that each Utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Further, Rule 25-30.110, F.A.C., requires that each utility shall furnish any information the Commission requests or requires for determining rates of the utility and that the information be consistent with and reconcilable with the utility's annual report to the Commission.

1. Schedule A-18, Comparative Balance Sheet-Assets

Per MFR, column 14 for Cash, Accounts Receivables, Misc. Current and Accrued Assets, and Other Utility Plant Adjustments does not reconcile with F-1 on the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule A-18.

2. Schedule B-9, Contractual Services

Contractual Services total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-9.

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3. Schedule E-3, Customer Monthly Billing Schedule

The beginning year and ending year number of customers per books for 2008 does not match the balance recorded on W-9 and S-9 of the 2008 Annual Report. Also, for Water, the total number of meters listed on W-13 is inconsistent with the number of water customers. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule E-3.

If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. 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 April 1, 2010.

Sincerely,



Marshall Willis  
Acting Director

MW:rw

cc: Division of Economic Regulation (Bulecza-Banks, Fletcher, Lingo, Stallcup, Walden, Rieger, Wright)  
Office of the General Counsel (Young, Brubaker)  
Office of Commission Clerk