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# Public Service Commission

December 1, 2010

D. Bruce May, Jr.  
Holland & Knight, LLP  
Post Office Drawer 810  
Tallahassee, FL 32302-0810

STAFF'S EIGHTH DATA REQUEST

**Re: Docket No. 100330-WS - Application for increase in water/wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.**

Dear Mr. May:

By this letter, the Commission staff requests that Aqua Utilities Florida, Inc. (Aqua or Company) provide responses to the following data requests.

**For the following questions, please provide the information on a consolidated and stand-alone basis for each identified item that results in a temporary difference for the years, ending April 30, 2009, April 30, 2010 and 2010 pro forma:**

1. Please provide a detailed description and computation of each temporary difference identified on Schedule C-5 for all systems in a spreadsheet format with all formulas intact reflecting any revisions.
2. For temporary differences related to depreciation expense, please identify, quantify, and briefly explain each temporary difference as it pertains to each asset account identified on Schedules B-13 and B-14. For each asset account, please provide the dollar amount of depreciation expense used for tax purposes. Please also identify assets subject to bonus depreciation for tax purposes and indicate whether bonus depreciation has been utilized for assets placed in service and whether bonus depreciation was included in the pro forma computation of tax depreciation. For pro forma adjustments to additions and related depreciation expense, please indicate whether the corresponding adjustment was made to the pro forma tax depreciation expense in computation of temporary difference and please specify the dollar amount.
3. For temporary differences related to items other than depreciation expense, please provide an explanation of the temporary differences and any and all adjustments to temporary differences.

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Please file the original and five copies of the requested information by December 20, 2010, with Ms. Ann Cole, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6218 if you have any questions.

Sincerely,



Katherine E. Fleming  
Senior Attorney  
Office of the General Counsel

KEF/sh

cc: Office of Commission Clerk  
Charlie Beck

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