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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR
DIVISION OF ACCOUNTING AND FINANCE
(850) 413-6900

Public Service Commission

January 4, 2013

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FIFTH DATA REQUEST

Mr. Martin S. Friedman
Sundstrom, Friedman & Fumero, LLP
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746

Re: Docket No. 120152-WS - Application for increase in water and wastewater rates in Orange County by Pluris Wedgefield, Inc.

Dear Mr. Friedman:

Staff needs the following information to complete our review of the application filed by Pluris Wedgefield, Inc. (Pluris or Utility).

The following items relate to Operating Expenses.

1. A breakdown and description of each type of service by vendor provided related to Contractual Services – Accounting of \$11,654 included in MFR Schedules B-5 and B-6.
2. In your response to staff's third data request, the Utility noted an amount of \$2,222 for its Verizon account. Please provide a breakdown of the Verizon account, including the number of lines on the account and their intended purpose.
3. Provide the lease agreement for the current rental space in Dallas, Texas.
4. Staff's third data request asked for a general ledger detail for the bad debt expense account. Please provide the requested information through the year-end.

The following items relate to Cost of Capital.

5. In your response to staff's third data request, the Utility identified a loan from F&M Bank. Please provide an updated D-5 Schedule, which includes the specific details of this debt issuance and reflects the payoff of the American Security Bank's line of credit.
6. In your response to staff's third data request, the Utility noted that it had a deferred income taxes liability for 2009 of \$2,293, an asset of \$5,472 for 2010, and a liability of

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\$23,221 for the adjusted year of 2011. Please provide the specific amounts for accounts 190 and 281 for each year in 2009, 2010, and 2011.

7. Please state the amount of NOL carry forwards the Utility has available to offset taxes for each of the calendar years 2012, 2013, 2014, 2015, and 2016, respectively.

The following items relate to the Utility's Plant.

8. In your response to staff's third data request, the Utility noted that it would need to retrieve the specific items that make up the wastewater organization costs from the prior owner. Please provide an update for this data request.
9. Since the last rate case for the Utility's water system, plant has only increased by approximately 8 percent; however, the depreciation expense has increased by approximately 93 percent. Given the wide disparity in these percentages, staff must conduct a 100 percent recalculation to verify the accuracy of test year depreciation expense. Therefore, staff has attached is a copy of MFR Schedule A-5, from the prior case, docket number 070694-WS.
 - a. Please provide the plant additions by primary account, specifically the updated amounts for Lines 1-43, for the last 6 months of 2007, and each year from 2008 to the test year.
 - b. Additionally, please identify the reclassification of any plant by primary account and provide a justification for the reclassification.

The following items relate to Pluris Alabama, LLC.

10. Pluris Alabama, LLC is listed as an entity of the Pluris Holdings, Inc. Please give a breakdown of the EDUs associated with this entity, and an explanation of why it is not included in the allocation of either indirect or salary costs.
11. According to the Alabama Department of Environmental Management (ADEM), Pluris Alabama, LLC is permitted to operate a water supply well (Center Star) and three miles of PVC water main. In your response to staff's third data request, the Utility noted that the water district provides all operations and maintenance including labor and material costs relating to the well. How does the Utility plan to allocate the costs of plant improvements for this system.
12. Cherokee Water LLC (Pluris Alabama, LLC) submitted payment in the amount of \$2,485 by check number 1480, dated May 9, 2011, for the permit to operate Pluris Alabama, LLC to the ADEM. Is this fee included in Pluris Holding's 2011 expenses on MFR Schedule G-2, page 125?

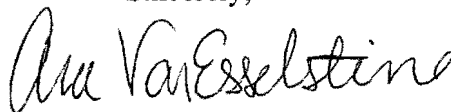
Mr. Martin S. Friedman

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Please submit the above information to the Office of Commission Clerk no later than February 4, 2013. If you have any questions, please contact me by phone at (850) 413-6435 or by e-mail at avanesse@psc.state.fl.us.

Sincerely,

A handwritten signature in cursive script that reads "Ana VanEsselstine".

Ana VanEsselstine
Regulatory Analyst II

Attachment

cc: Division of Accounting and Finance (Fletcher, Maurey)
Division of Auditing and Performance Analysis (Deamer, Hill-Slaughter)
Division of Economics (Hudson, Daniel, Thompson)
Division of Engineering (Ballinger, McRoy)
Office of the General Counsel (Lawson, Crawford)
Office of Commission Clerk (Docket No. 120152-WS)

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 070694-WS
 Schedule Year Ended: June 30, 2007
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: John Hoy

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Total Adjusted Water	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	301.1 Organization			
3	302.1 Franchises			
4	339.1 Other Plant & Misc. Equipment			
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights			
7	304.2 Structures & Improvements	830,848		
8	305.2 Collect. & Impound. Reservoirs			
9	306.2 Lake, River & Other Intakes			
10	307.2 Wells & Springs	165,673		
11	308.2 Infiltration Galleries & Tunnels			
12	309.2 Supply Mains			
13	310.2 Power Generation Equipment			
14	311.2 Pumping Equipment	156,360		
15	339.2 Other Plant & Misc. Equipment			
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights			
18	304.3 Structures & Improvements	47,471		
19	310.3 Power Generation Equipment			
20	311.3 Pumping Equipment - WTP			
21	320.3 Water Treatment Equipment	3,655,195		
22	339.3 Other Plant & Misc. Equipment			
23	TRANSMISSION & DISTRIBUTION PLANT			
24	303.4 Land & Land Rights			
25	304.4 Structures & Improvements			
26	330.4 Distr. Reservoirs & Standpipes	79,144		
27	331.4 Transm. & Distribution Mains	1,195,268	12.57%	150,245
28	333.4 Services	342,967		
29	334.4 Meters & Meter Installations	196,743		
30	335.4 Hydrants	83,407		
31	339.4 Other Plant & Misc. Equipment			
32	GENERAL PLANT			
33	303.5 Land & Land Rights	2,230		
34	304.5 Structures & Improvements	162		
35	340.5 Office Furniture & Equipment	9,615		
36	341.5/391.7 Transportation Equipment	2,721		
37	342.5 Stores Equipment			
38	343.5 Tools, Shop & Garage Equipment	50,951		
39	344.5 Laboratory Equipment	6,755		
40	345.5 Power Operated Equipment			
41	346.5 Communication Equipment	2,097		
42	347.5 Miscellaneous Equipment			
43	348.5 Other Tangible Plant			
44				
45	SUB-TOTAL	<u>6,827,607</u>		<u>150,245</u>
46				
47	Allocation from Related Companies - Water - 50.3722 % Sewer 49.6278%			
48	303.5 Land & Land Rights	506		
49	304.5 Structures & Improvements	14,393		
50	340.5 Office Furniture & Equipment	123,351		
51	341.5 Transportation Equipment	(15,507)		
52	343.5 Tools, Shop & Garage Equipment	112		
53	346.5 Communication Equipment	2,025		
54	348.5 Other Tangible Plant	21,991		
55				
56	SUB-TOTAL ALLOCATIONS	<u>146,871</u>		<u>-</u>
57				
58	TOTAL	<u>\$ 6,974,478</u>		<u>\$ 150,245</u>