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STATE OF FLORIDA



DIVISION OF ENGINEERING  
TOM BALLINGER  
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(850) 413-6910

Public Service Commission

April 1, 2013

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13 APR - 1 PM 12:00  
COMMISSION  
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Mr. Gary Deremer  
LP Waterworks, Inc.  
5320 Captains Court  
New Port Richey, Florida 34652

**Re: Docket No. 130055-WS - Application for authority to transfer assets and Certificate Nos. 620-W and 533-S of LP Utilities Corporation to LP Waterworks, Inc., in Highlands County**

Dear Mr. Deremer:

The above-referenced application has been received and reviewed by my staff. Please complete the following deficiencies and provide the requested additional information to clarify the application.

Deficiencies

- 1) Contract for Sale.** Rule 25-30.037(2)(h)(1,2,3,4, and 6), Florida Administrative Code (F.A.C.), Application for the Authority to Transfer, requires that the contract for sale include the disposition of customer deposits, any guaranteed revenue contracts, developer agreements, customer advances, and leases. Please provide an explanation for the above-mentioned items.
- 2) Income Tax Returns.** Rule 25-30.037(2)(o), F.A.C., requires a statement from the buyer that it has obtained or will obtain copies of all of the federal income tax returns of the seller from the date the utility was first established, or rate base was last established by the Commission or, if the tax returns have not been obtained, a statement from the buyer detailing the steps taken to obtain the returns. Please identify all steps taken to obtain federal income tax returns.

DOCUMENT NUMBER - DATE  
01576 APR - 1 2013  
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Mr. Gary Deremer  
Page 2  
April 1, 2013

The **original and four copies** of the response to the information requested in this letter should be filed with the Commission on or before **June 3, 2013**. When filing the response, please be sure to refer to the docket number and to direct the response to:

Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Should you have any questions concerning the information in this letter, please contact Suzanne Brownless at (850) 413-6218 for legal questions, or staff members, James McRoy at (850) 413-6934, Todd, Brown at (850) 413-6550 or Lydia Roberts at (850) 413-6877 for technical questions.

Sincerely,



Paul Vickery  
Chief of Reliability & Resource Planning  
Division of Engineering

PV:jc

cc: Division of Accounting & Finance (Brown, Smith)  
Division of Economics (Roberts, Hudson)  
Division of Engineering (McRoy, Lee)  
Office of the General Counsel (Brownless)  
Office of Commission Clerk (Cole)