

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Analysis of Utilities, Inc.'s  
Financial Accounting and Customer  
Service Computer System.

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Docket No: 120161-WS

Filed: October 15, 2013

**MOTION TO LATE-FILE LIST OF ISSUES**

Office of Public Counsel (OPC), by and through the undersigned, pursuant to Rule 28-106.204, Florida Administrative Code (F.A.C.), hereby requests permission to late-file its list of preliminary issues pursuant to Order No. PSC-12-0408-PCO-WS, issued August 30, 2013, one-date late and as grounds therefore states:

1. On May 24, 2012, Utilities, Inc. (UI), on behalf of its Florida-subsiidiaries, and in agreement with the OPC, filed a petition to open a generic docket to address protested issues relating to UI's Phoenix Project and other issues raised by OPC. In the petition, the parties agreed to a 120-day investigatory period to meet informally in a good faith effort to resolve and/or narrow the disputed issues.

2. By joint request of UI and OPC, the investigatory period was extended four times, with the latest extension approved through October 31, 2013, pursuant to Order No. PSC-12-0408-PCO-WS.

3. In addition to approving the extension through October 31, 2013, the parties were ordered to file a list of issues in this docket no later than October 14, 2013, to ensure that the parties will be ready to proceed to hearing on the issues raised in this docket.

4. OPC had previously prepared a list of issues, but due to an inadvertent oversight missed the October 14, 2013 filing date.

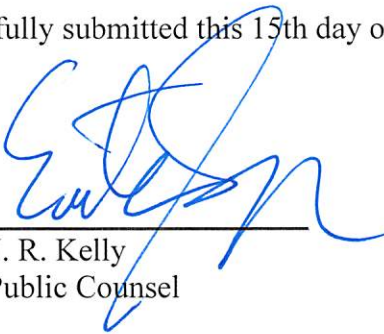
5. Upon discovering this oversight, OPC promptly prepared this motion to late-file

OPC's list of issues (Attachment A). Further, OPC asserts that no parties will be prejudiced by the late filing of the list of issues attached hereto.

6. Pursuant to Rule 28-106.204(3), F.A.C., OPC contacted UI and Commission legal staff regarding this motion and both have indicated they do not object.

WHEREFORE, the Office of Public Counsel moves the Prehearing Officer to accept the attached list of issues which OPC is filing one-day late.

Respectfully submitted this 15th day of October, 2013.



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Public Counsel

Erik L. Saylor  
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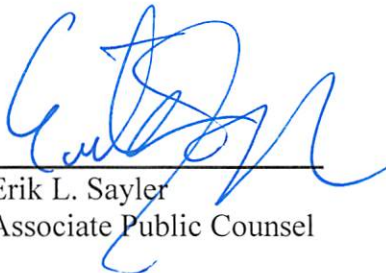
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing Office of Public Counsel's Motion to Late-File List of Issues has been furnished by electronic mail and/or U.S. Mail to the following parties on this 15th day of October, 2013, to the following:

Martha Barrera, Esquire  
Florida Public Service Commission  
Division of Legal Service  
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Erik L. Sayler  
Associate Public Counsel

## ATTACHMENT A

Utilities, Inc. – Florida Subsidiaries  
Docket No. 120161-WS

### **OPC PRELIMINARY LIST OF ISSUES**

**ISSUE 1:** Should any adjustment be made to the Utility's Project Phoenix Financial/Customer Care Billing System (Phoenix Project)?

**ISSUE 2:** What documentation should be provided to show that the Utility has adjusted its books for all Commission approved adjustments?

**ISSUE 3:** Does UI comply with the Commission-ordered provisions, by making adjustments to its general ledger for all the applicable National Association of Regulatory Utility Commissioners Uniform System of Accounts primary accounts?

**ISSUE 4:** If UI does not make adjustments to its general ledger for all the applicable National Association of Regulatory Utility Commissioners Uniform System of Accounts primary accounts, what action should the Commission take?

**NEW ISSUE 5:** Does Utilities, Inc. properly account for cash CIAC by type of charge?

**NEW ISSUE 6:** Does Utilities, Inc. properly reflect common expenses recorded on the general ledger by system and business unit on its annual reports?

**NEW ISSUE 7:** Should Utilities, Inc. change any methodologies when preparing its MFRs?

**NEW ISSUE 8:** Is the Utilities, Inc. record keeping for deferred taxes appropriate, what level is it kept at, how does UI determine the amount of deferred income taxes for each system for annual report and MFR purposes?

**NEW ISSUE 9:** Is it appropriate for Utilities, Inc. to create a regulatory asset between rate cases and prior to Commission approval?

**ISSUE 10:** Should this docket be closed?