

COMMISSIONERS:
ART GRAHAM, CHAIRMAN
LISA POLAK EDGAR
RONALD A. BRISÉ
EDUARDO E. BALBIS
JULIE I. BROWN

STATE OF FLORIDA



DIVISION OF ENGINEERING
TOM BALLINGER
DIRECTOR
(850) 413-6910

Public Service Commission

January 24, 2014

Ms. Victoria Penick
Country Walk Utilities, Inc.
6043 Fall River Drive
New Port Richey, FL 34655

Re: Docket No. 130294-WU – Application for approval of transfer of certain water facilities and Certificate No. 579-W in Highland County from Holmes Utilities, Inc. to Country Walk Utilities, Inc.

Dear Ms. Penick:

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

Deficiencies

1. **Assets and Liabilities.** Rule 25-30.037(2)(g)(2), F.A.C., requires a list of and the dollar amount of the assets purchased and liabilities assumed or not assumed, including those of nonregulated operations or entities. Please provide a list of the specific assets and liabilities including the dollar amounts allocated to each.
2. **Additional Consideration.** Rule 25-30.037(2)(g)(3), F.A.C., requires a description of all consideration between the parties, for example, promised salaries, retainer fees, stock, stock options, and assumption of obligations. Please provide a description of all consideration between the buyer and the seller.
3. **Contract for Sale.** Rule 25-30.037(2)(h)(2, 3, 4, and 6), F.A.C., requires that the contract for sale include the disposition of any guaranteed revenue contracts, developer agreements, customer advances, and leases. Please provide an explanation for the above-mentioned items.

Additional Information

1. Schedules. Please refer to the transfer application filed on December 30, 2013. Please provide the following schedules which were referenced, but not provided, in the Asset Purchase Agreement (Exhibit D):
 - (a) Schedule 1.1
 - (b) Schedule 1.1(b)
 - (c) Schedule 1.1(d)
 - (d) Schedule 1.2(f)
 - (e) Schedule 1.2(l)
 - (f) Schedule 1.5(a)(ii)
 - (g) Schedule 6.2

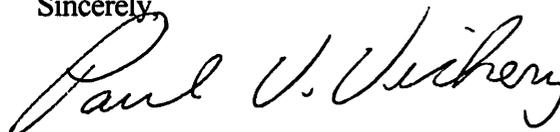
2. Regulatory Assessment Fees. Please refer to the transfer application filed on June 24, 2013. Please identify who "owner" refers to in Exhibit E.

The response to the information requested in this letter should be filed with the Commission on or before **February 26, 2014**. 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, FL 32399-0850

Should you have any questions concerning the information in this letter, please contact Julia Gilcher at (850) 413-6230 for legal questions, or staff members, Penelope D. Buys at (850) 413-6518, Timothy Coughlin at (850) 413-6844, David Frank at (850) 413- 6534, or Lydia Roberts at (850) 413-6877, for technical questions.

Sincerely,



Paul Vickery
Chief of Reliability & Resource Planning
Division of Engineering

PV:pdb:pz

cc: Division of Accounting & Finance (Coughlin, Frank, Springer)
Division of Economics (Roberts, Hudson)
Division of Engineering (Buys, Lewis)
Office of General Counsel (Gilcher)
Office of Commission Clerk (Docket No. 130294-WU)