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ATTORNEYS & COUNSELORS

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February 21, 2014

COMMISSION
CLERK

VIA FEDEX

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in Polk County by Cypress Lakes Utilities, Inc.
Our File No.: 30057.212

Dear Ms. Stauffer:

The following are Cypress Lakes Utilities, Inc.'s ("CLU" or "Utility") supplemental responses to the Staff's Fifth Data Request dated February 6, 2014 (adds responses to #9):

9. Please provide a breakdown by vendor, amount, and allocation of expenses recorded in the following general ledger accounts, including support documentation. In addition, please explain why the level of expense is a reasonable allocation to the Utility.

a) Account No. 5945 – Office Telecom

Response: See the Excel file titled "5945.xlsx" and the PDF titled "5945.PDF" on the attached CD for the breakdown by vendor and supporting documentation for the expenses recorded in general ledger account 5945. The expenses allocated to Cypress Lakes are based on the Utility's ERCs.

b) Account No. 6205 – Travel Entertainment

Response: See the Excel file titled "6205.xlsx" and the PDF titled "6205.PDF" on the attached CD for the breakdown by vendor and supporting documentation for the expenses recorded in general ledger account 6205. The expenses allocated to Cypress Lakes are based on the Utility's ERCs.

c) Account No. 6207 – Travel Other

Response: See the Excel file titled "6207.xlsx" and the PDF titled "6207.PDF" on the attached CD for the breakdown by vendor and supporting documentation for the expenses recorded in general ledger account 6207. The expenses allocated to Cypress Lakes are based on the Utility's ERCs.

- COM _____
- AFD _____
- APA _____
- ECO _____
- ENG CD
- GCL _____
- IDM _____
- TEL _____
- CLK _____

d) Account No. 5875 – Kitchen Supplies

Response: See the Excel file titled “5875.xlsx” and the PDF titled “5875.PDF” on the attached CD for the breakdown by vendor and supporting documentation for the expenses recorded in general ledger account 5875. The expenses allocated to Cypress Lakes are based on the Utility’s ERCs.

e) Account No. 5797 – Contributions

Response: There were no expenses recorded in general ledger account 5797 during the test year.

f) Account No. 6390 – Weather/Hurricane Costs

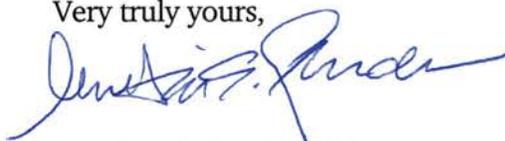
Response: See the Excel file titled “6390.xlsx” and the PDF titled “6390.PDF” on the attached CD for the breakdown by vendor and supporting documentation for the expenses recorded in general ledger account 6390. The expenses allocated to Cypress Lakes are based on the Utility’s ERCs.

g) Account No. 5870 – Holiday Events/Picnics

Response: See the Excel file titled “5870.xlsx” and the PDF titled “5870.PDF” on the attached CD for the breakdown by vendor and supporting documentation for the expenses recorded in general ledger account 5870. The expenses allocated to Cypress Lakes are based on the Utility’s ERCs.

If you or the Staff have any questions, please feel free to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/der

cc: Jason Barrett (via e-mail w/o attachments)
Patrick Flynn (via e-mail w/o attachments)
Frank Seidman (via e-mail w/o attachments)
Erik Sayler, Esquire (via US Mail)