

**ANDY GARDINER**  
*President of the Senate*



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**STEVE CRISAFULLI**  
*Speaker of the House of  
Representatives*



January 21, 2015

VIA EMAIL

Andrew Maurey  
Director, Division of Accounting & Finance  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: OPC Request for Informal Meeting Regarding Interim Revenue Reports and Interim Refunds –

Docket 130212-WS - Application for increase in water/wastewater rates in Polk County by Cypress Lakes Utilities, Inc.;

Docket No. 140060-WS - Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation; and

Docket No. 140135-WS - Application for increase in water/wastewater rates in Pasco County by Labrador Utilities, Inc.

Dear Andrew:

Since our review of the interim refund methodology and support provided in the Cypress Lakes Utilities, Inc. rate case, the Office of Public Counsel (OPC) became aware that the interim revenue reports filed in the Sanlando and Labrador rate cases were also inconsistent with Rule 25-30.360, FAC. In an attempt to obtain compliance with the reporting requirements, OPC would like the Company to change its method of reporting on a going-forward basis for all of its systems in future rate cases. OPC requests that the staff hold an informal meeting, by conference call, with the parties to discuss our concerns with the Company's monthly reports. We believe that the Company should reflect the amount of revenues collected for each month for water and wastewater separately, along with a total year-to-date for each system. Beginning with the

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reports due February 20, 2015, we ask that the Company provide the current and prior month's total interim revenues collected for water and wastewater separately, with a total of revenue per system to-date.

OPC would also like to discuss the Company's method used to determine the amount of refunds which were applied to each customer in the Cypress Lakes case.

Given the limited time before the February reports are due, we hope the meeting can be scheduled as soon as possible.

Sincerely,



Stephen C. Reilly  
Associate Public Counsel

cc: Office of the General Counsel (Young, Mapp)  
Division of Accounting and Finance (Fletcher, A. Norris, T. Brown)  
Office of the Commission Clerk  
Martin S. Friedman  
Patrick Flynn  
OPC (Merchant)