

State of Florida



## Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** April 13, 2015  
**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk  
**FROM:** Todd M. Brown, Public Utility Analyst IV, Division of Accounting & Finance   
**RE:** Docket No. 140060-WS – Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation.

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Please place the attached email in the docket referenced above.

RECEIVED-FPSC  
15 APR 13 PM 2:29  
COMMISSION  
CLERK

## Todd Brown

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**From:** Bart Fletcher  
**Sent:** Monday, April 13, 2015 10:51 AM  
**To:** Todd Brown  
**Cc:** Andrew Maurey; Cheryl Bulecza-Banks; Amber Norris  
**Subject:** FW: Docket No. 140060-WS; Sanlando Utilities Corporation/Project Phoenix

Please place this email in the docket file for the above-referenced case. Thanks.

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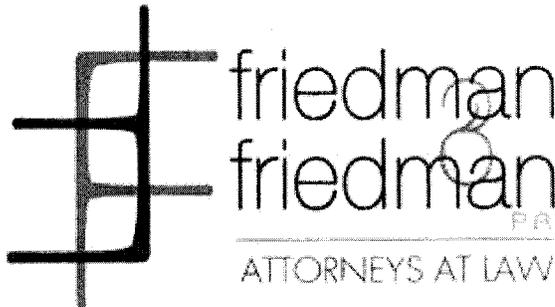
**From:** Martin S. Friedman [<mailto:mfriedman@ff-attorneys.com>]  
**Sent:** Friday, April 10, 2015 5:13 PM  
**To:** Bart Fletcher; Andrew Maurey; Keino Young; Truitt, John; Steve Reilly  
**Cc:** John Hoy ; Patrick Flynn ; Christie H. Kincaid; Darrien Pitts; Bridget M. Friedman  
**Subject:** Docket No. 140060-WS; Sanlando Utilities Corporation/Project Phoenix

Bart,  
The Louisiana filings are under Community Utilities of Louisiana, Inc. and the Docket Nos. are S-33392 and S-33512. These, along with the pending approval in New York, should be included in the current ERC analysis. Otherwise we are all looking at another rate filing for Sanlando Utilities when those transfers are approved.

As John Hoy articulated during the conference call, it is not appropriate to update the ERCs for total expense allocation unless you are also adjusting for increased expenses. Otherwise you have a mismatch. However, even if such adjustment was appropriate in other situations, the adjustment suggested by OPC doesn't apply to Project Phoenix because the deferred amount was established in the last rate case and will not change. At this point we are just deciding how much of it is used and useful based on the current number of ERCs.

Regards, Marty

**MARTIN S. FRIEDMAN, ESQ.**  
*Shareholder*



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