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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

October 17, 2019

Mr. D. Bruce May, Jr.
Holland & Knight LLP
315 S. Calhoun Street, Suite 600
Tallahassee, FL 32301

Re: Docket No. 20190118-WU – Application for increase in water rates in Gulf County by Lighthouse Utilities Company, Inc.

Dear Mr. May:

We have reviewed the response to staff's first deficiency letter submitted September 30, 2019, on behalf of Lighthouse Utilities Company, Inc. (Lighthouse or Utility). After reviewing the information provided, we still find the MFRs to be deficient. The specific deficiencies are identified below:

1. Pursuant to Rule 25-30.437, F.A.C., each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Please revise the following items in accordance with this rule.
 - a. Revised MFR Schedule A-1, now reconciles with revised Schedule B-1. However, a detailed description of all adjustments to rate base should be provided on Schedule A-3. Please revise Schedule A-3 to reflect all adjustments to rate base.
 - b. Additionally, Utility adjustments to plant in service should have corresponding adjustments to other schedules. Please apply these corresponding adjustments and revise Schedules A-1, A-3, B-1, B-3, B-13, D-1, and D-2 to reflect these adjustments.

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If any above corrections require a corresponding change to any other MFR schedules, those corrected schedules must also be submitted in accordance with Rule 25-30.436(4)(e), F.A.C. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than November 18, 2019.

Sincerely,



Andrew L. Maurey
Director

ALM:da

cc: Division of Accounting and Finance (D. Andrews, Bulecza-Banks, Fletcher, Norris, Thurmond)
Division of Economics (Bruce, Draper, Hudson)
Division of Engineering (Graves, King, Knoblauch, Salvador)
Office of the General Counsel (J. Crawford, Simmons)
Office of Commission Clerk (Docket No. 20190118-WU)
Office of the Public Counsel