STATE OF FLORIDA

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DIVISION OF WATER & WASTEWATER DANIEL M. HOPPE, DIRECTOR (850) 413-6900

Public Service Commission

August 24, 1999

Mr. Albert B. Cassidy, President Orchid Springs Development Corporation 710 Overlook Drive Winter Haven, Florida 33884

Re: Docket No. 980441-WS, Application for a Staff Assisted Rate Case in Polk County by **Orchid Springs Development Corporation**

Dear Mr. Cassidy,

Pursuant to Order No. PSC-98-1579-FOF-WS, the utility's 1998 annual report and a statement that its books and records are in conformance with the 1996 NARUC Uniform System of Accounts were filed on April 30, 1999. Also, the utility was ordered to submit the invoices for the pro forma plant improvements that were included in the utility's rate base.

At this time, the invoices have not been received by staff. As stated in the Order, the pro forma plant improvements are scheduled to be completed by November, 1999. This schedule allows staff time to verify the completion of the pro forma plant improvements within the 15 month time frame allowed by the Order. If you have any questions about the filing of the invoices, please call me at (850) 413-6922.

Sincerely,

Division of Water and Wastewater (Hoppe, Daniel, McNulty, Dewberry)

Kathy Kaproth

Regulatory Analyst

Kathy Kupust

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