## MIKE SMALLRIDGE UTILITY CONSULTANT 1645 W. MAIN ST. INVERNESS, FL. 34450 352-302-7406



3/30/09

Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Dr. Tallahassee, FL. 32399

Re: Docket No. 080669-SU - Application for staff-assisted rate case in Highlands County by Sebring Ridge Utilities, Inc.

Dear Commission Clerk:

Enclosed please find the original and 4 copies of the requested response from your March 10, 2009 letter.

1. In the prior rate case, pro forma expenses were included for accounting and NARUC Requirements. Describe the steps the utility has taken to address accounting concerns raised in the last rate case.

Answer- Sebring Ridge Utilities, Inc has hired the accounting firm of Ledger Plus Accounting in Tampa to comply with the concerns in the last rate case.

2. According to information contained in the utility's annual reports, the wastewater flow Have steadily decrease for several years now while there has been an increase in the number of customers. Provide additional information to address the reduction in flows, including whether customers have been more conservative in their water uses, when the wastewater plant flow meter was last calibrated, and whether the collection system has been renovated.

COM	Answer- The wastewater -plant was calibrated on 3/25/09 by the Florida Rural Water
ECR	Service and reports 51,000 GPD. Over the last 3 years the collection system has been
	renovated to add 3 sludge tanks, a new blower, converted the old tanks to aeration with re-
OPC	routing or replacement of the distribution lines and added a 10HP 3 phase motor.
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Sincerely,

Mike Smallridge

For

Sebring Ridge Utilities, Inc.