

Marguerite McLean

090402-WS

From: Michele Parks [michele@RSBattorneys.com]
Sent: Monday, November 23, 2009 4:41 PM
To: Filings@psc.state.fl.us
Cc: Stan Rieger; Bart Fletcher; jphoy@uiwater.com; keweeks@uiwater.com; Patrick Flynn; frankdenjup@att.net; dswain@milianswain.com; Christian W. Marcelli
Subject: Docket No.: 090402-WS; Sanlando Utilities Corp.
Attachments: PSC Clerk 04 (Deficiency Response).ltr.pdf

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- b. Docket No.: 090402-WS; Application of Sanlando Utilities Corporation for an Increase in Water and Wastewater Rates in Seminole County, Florida
- c. Sanlando Utilities Corporation
- d. 8 pages of written responses to Staff's deficiency letter/15 pages of supporting documents
- e. Response to Staff's October 30, 2009, correspondence identifying deficiencies in the MFRs

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November 23, 2009

E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: Docket No.: 090402-WS; Application of Sanlando Utilities Corporation for an Increase
in Water and Wastewater Rates in Seminole County, Florida
Our File No. 30057.183

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's October 30,
2009, correspondence identifying deficiencies in the MFRs:

1. Schedule A-17, Schedule of Working Allowance Calculation

Current and Accrued Assets for Cash, Materials, & Supplies, and Misc. Current
and Accrued Assets Per Books for 2008 does not match the balance recorded in the 2008
Annual Report. Current and Accrued Liabilities for Accounts Payable, Customer
Deposits, Accrued Taxes, Accrued Interest and Misc. Current and Accrued Liabilities per
Books for 2008 does not match the balances recorded in the 2008 Annual Report.
Pursuant to Rule 25-30.110, F.A.C., please provide reconciliation of the balances in the
2008 Annual Report with the balances shown on MFR Schedule A-17.

RESPONSE: Please see attached spreadsheet "Response Deficiency 1. Schedule A-
17, Schedule of Working Capital Allowance Calculation".

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2. Schedule A-18, Comparative Balance Sheet-Assets

Cash, Materials, & Supplies, and Misc. Current and Accrued Assets Per Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule A-19.

RESPONSE: Please see attached spreadsheet "Response Deficiency 2. Schedule A-18, Comparative Balance Sheet - Assets".

3. Schedule A-19, Comparative Balance Sheet-Equity Capital & Liabilities

Total Equity Capital and Liabilities on Line 40 for the Test Year Per Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule A-19.

RESPONSE: Please see attached spreadsheet "Response Deficiency 3. Schedule A-19 Comparative Balance Sheet-Equity Capital & Liabilities".

4. Schedule B-4, Test Year Operating Revenues; Schedule E-5, Miscellaneous Service Charge Revenues

On Schedule B-4 for water Misc. Service Revenues and Other Water Revenues, and for wastewater Misc. Service Revenues and Other Water Revenues for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Schedule E-5 and B-4 do not tie. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-4, and E-5.

RESPONSE: Please see the attached spreadsheets "Response Deficiency 4. Schedule B-4, Test Year Operating Revenues; Schedule E-5, Miscellaneous Service Charge Revenues".

5. Schedule B-5, Detail of Operation & Maintenance Expense by Month-Water

Operation and Maintenance (O & M) expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-5.

RESPONSE: Please see attached spreadsheet "Response Deficiency 5. Schedule B-5, Detail of Operation & Maintenance by Month – Water".

6. Schedule B-6, Detail of Operation & Maintenance Expense by Month-Wastewater.

O & M expense account total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-6.

RESPONSE: Please see attached spreadsheet "Response Deficiency 6. Schedule B-6, Detail of Operation & Maintenance by Month – Wastewater".

7. Schedule B-9, Contractual Services

Contractual Services total for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-9.

RESPONSE: Please see attached spreadsheet "Response Deficiency 7. Schedule B-9, Contractual Services".

8. Schedule B-13, Net Depreciation Expense-Water

The total Depreciation Expense for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balanced in the 2008 Annual Report shown on MFR Schedule B-13.

RESPONSE: Please see attached spreadsheet "Response Deficiency 8. Schedule B-13, Net Depreciation Expense – Water".

9. Schedule B-14, Net Depreciation Expense-Wastewater

Total Depreciation Expense for the Test Year Books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-14.

RESPONSE: Please see attached spreadsheet "Response Deficiency 9. Schedule B-14, Net Depreciation Expense – Wastewater".

10. Schedule B-15, Taxes Other Than Income (Final Rates)

Water and Wastewater Taxes Other Than Income total test year per books for 2008 does not match the balance recorded in the 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule B-15.

RESPONSE: Please see attached spreadsheet "Response Deficiency 10. Schedule B-15 Taxes Other Than Income (Final Rates)".

11. Schedule D-2, Reconciliation of Capital Structure to Requested Rate Base

Accumulated Deferred Income Taxes balance for 2008 does not match the note provided in the MFR. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule D-2.

RESPONSE: Please see attached spreadsheet "Response Deficiency 11. Schedule D-2 Reconciliation of Capital Structure to Requested Rate Base".

12. Schedule E-2, Revenue Schedule at Test Year Rates-Proof of Revenue

Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 annual report with the balances shown in MFR Schedule E-2.

a) Each of the total metered water revenue figures for the customer classes indicated in col. (14) of MFR Schedule E-2, pp.1-2, is irreconcilable to the corresponding amounts indicated in col. (e) of the Water Operating Revenue schedule found on schedule W-9 of the Utility's 2008 Annual Report.

RESPONSE: The amounts listed in col. (14) of MFR Schedule E-2, pp. 1-2, are calculations based on rounded billing consumption. The E-2 schedule includes a difference calculation to reflect how accurate the calculations are when compared to actual revenues. If you combine the amounts on MFR Schedule E-2, pp. 2, Line 38 with the total for MFR Schedule E-2, pp. 4, Line 40 then the total calculated revenues equal $(\$3,519,365.00 + \$3,107,661.82) \$6,627,026.82$ which is less than 2% different from the combined total from the Utility's 2008 Annual Report pages W-9 and S-9(b) of $(\$3,054,109 + \$3,446,896) \$6,501,005.00$. The E-2 Schedule reflects a calculation of revenues based on a billing analysis, not a reflection of actual per books numbers, however, MFR Schedule E-2 does compare the two and the per books amounts are used for that purpose and can be located on MFR Schedule E-2, pp. 2, Line 39 $(\$3,061,746.00)$ and MFR Schedule E-2, pp. 4, Line 41 $(\$3,439,259.56)$.

b) Each of the total wastewater revenue figures for the customer classes indicated in col. (14) of MFR Schedule E-2, pp.1-2, is irreconcilable to the corresponding amounts indicated in col. (e) of the Water Operating Revenue schedule found on schedule S-9(a) of the Utility's 2008 Annual Report.

RESPONSE: Please see the response to Item 12(a) above.

c) The sum of the total water kgals sold by all customer classes indicated in COL. (13) of MFR Schedule E-2, pp.1-2, is irreconcilable to the corresponding total figure indicated in col. (f) of the Pumping and Purchased Water Statistics schedule found on schedule W-11 of the Utility's 2008 Annual Report.

RESPONSE: The MFR, as filed, at Schedule F-1, includes this note: "*Reconciliation with E-2 and F-9. Sch. E-2 shows sales of 2,565.429 vs. 2,560.951 shown above. The 2,560.951 is determined by adding actual monthly sales for all rate codes, while the 2,565.429 comes from the billing analysis, which uses gallons rounded to the nearest thousand. F-1 and F-9 sales match." Thus this reconciliation has already been provided and is not a deficiency. The difference between the amount shown in the Annual Report and MFR Schedule F-1 is attributed to adjustments made after the change from the Legacy to the CC&B system.

d) The sum of the total water meter equivalents (which are a function of the information provided in cols. (3) and (4)) of MFR Schedule E-2, pp.1-2, is irreconcilable to the total water meter equivalents figure indicated in col. (e) of the Calculation of the Water System Meter Equivalents Schedule found on schedule W-13 of the Utility's 2008 Annual Report.

RESPONSE: The Utility's Annual Report records inactive as well as active accounts. The source used for the customer count used in the MFR is the billing records and is the proper basis for this filing.

e) The sum of the total wastewater meter equivalents (which are a function of the information provided in cols. (3) and (4)) of MFR Schedule E-2, pp. 1-2, is irreconcilable to the total wastewater meter equivalents figure indicated in col. (e) of the Calculation of the Water System Meter Equivalents Schedule found on schedule S-11 of the Utility's 2008 Annual Report.

RESPONSE: Please see the response to Item 12(d) above.

13. Schedule E-3, Customer Monthly Billing Schedule

Water and Wastewater total customer balance per books for 2008 does not match the balance recorded on W-9 and S-9 of the 2008 Annual Report. Also, for Water the total number of meters listed on W-13 is inconsistent with the number of water customers. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balances shown on MFR Schedule E-3.

RESPONSE: Please see the response to Item 12(d) above.

14. Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For

- a. There is a difference of 141,000 gallons of water sold on the Test Year Books for 2008 compared to the 2008 Annual Report. The total water kgals figure indicated in col. (3) of MFR Schedule F-1 is irreconcilable to the corresponding total figure indicated in col. (f) of the Pumping and Purchased Water Statistics Schedule found on p. W-11 of the Utility's 2008 Annual Report. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2008 Annual Report with the balance shown on MFR Schedule F-1.

RESPONSE: Please see response to Item 12(c) above.

15. Rule 25-30.436 4(a), F.A.C., requires that each schedule shall be cross-referenced to identify related schedules as either supporting schedules or recap schedules. The following schedule is deficient pursuant to this rule.

Schedule E-7, Private Fire Protection Service. E-7 does not tie with E-3. Pursuant to Rule 25.30.436 4 (a), F.A.C., please make necessary corrections to schedule E-7.

RESPONSE: Please see attached revised Schedule E 7.

16. Schedule E-2, Revenue Schedule at Test Year Rates-Proof of Revenue; Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For

The sum of the total water kgals sold by all customer classes indicated in col. (13) of MFR Schedule E-2, pp. 1-2, does not match the total water kgals sold figure indicated in col. (3) of Schedule F-1.

RESPONSE: Please see response to Item 12(c) above.

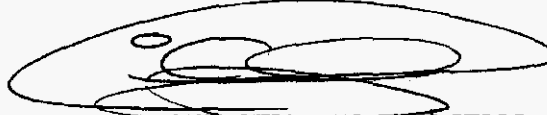
17. Schedule E-4, Miscellaneous Service Charges

The violation fee does not accurately reflect your present charges. Please correct this schedule to match your current Tariffs.

RESPONSE: Please see attached revised Schedule Revised E 4 and revised Schedule E-4 Sewer.

Should you have any questions or concerns regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/mp
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)
Ms. Kirsten E. Weeks (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
Mr. Frank Seidman (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Mr. Stanley Rieger, Division of Economic Regulation (w/enclosures) (via e-mail)
Mr. Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)

Company: Sanlando Utilities Corporation
 Docket No.: 090402-WS

Response Deficiency 1, Schedule A-17, Schedule of Working Capital Allowance Calculation

<u>Current and Accrued Assets</u>	<u>A-17 Test Year Ended 12/31/08</u>	<u>F-1(a) Annual Report 12/31/08</u>	
			Cash Unapplied \$37, 333 (KW/DC to provide explanation why Annual Report reflects
Cash	36,946	(387)	charge to Materials & supplies)
Materials & Supplies	12,636	49,969	See note above for Cash
			Schedule A-17 grouping of all other current and accrued assets to include: Prepayments; Special Deposits; Utility Plant Adjustments.
Miscellaneous Current & Accrued Assets	34,044	-	Annual Report provides for additional detail.
Prepayments	31,556	31,556	
Special Deposits	250	250	
Util Plant Acquired/Disposed	2,238		
Other Utility Plant Adjustments		2,238	
	<u>\$ 83,626</u>	<u>\$ 83,626</u>	
<u>Current and Accrued Liabilities</u>	<u>A-17 Test Year Ended 12/31/08</u>	<u>F-2(a) Annual Report 12/31/08</u>	
Accounts Payable	70,542	70,844	See attached schedule A-17 Revised and corresponding changes to MFR schedules : A-1; A-2; A-3;A-18(a); A-19; A-19(a); B-1; B-2; D-1; D-2; A-1 Interim; A-2 Interim; A-3 Interim; B-1 Interim ; B-2 Interim; D-1 Interim; D-2 interim
Customer Deposits	99,803	99,803	
Accrued Taxes	144,843	144,842	
Accrued Interest	(264)	(264)	
Miscellaneous Current & Accrued Liabilities	9,867	9,867	
	<u>\$ 324,791</u>	<u>\$ 325,092</u>	

DOCUMENT NUMBER-DATE

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Company: Saniando Utilities Corporation

Docket No.: 090402-WS

Response Deficiency 2. Schedule A-18, Comparative Balance Sheet - Assets

	A-18 Test Year <u>Ended 12/31/08</u>	F-1(a) Annual Report <u>12/31/08</u>
<u>Current and Accrued Assets</u>		
Cash	36,946	(387)
Materials & Supplies	12,636	49,969
		Cash Unapplied \$37, 333 (KW/DC to provide explanation why Annual Report reflects charge to Materials & supplies)
		See note above for Cash
Miscellaneous Current & Accrued Assets	34,044	-
Prepayments	31,556	31,556
Special Deposits	250	250
Util Plant Acquired/Disposed	2,238	
Other Utility Plant Adjustments		2,238
	<u>\$ 83,626</u>	<u>\$ 83,626</u>

Schedule A-18 grouping of all other current and accrued assets to include: Prepayments; Special Deposits; Utility Plant Adjustments. Annual Report provides for additional detail.

Response Deficiency 3. Schedule A-19 Comparative Balance Sheet-Equity Capital & Liabilities

	A-19 Test Year Ended 12/31/08	F-2(b) Annual Report 12/31/08
Total Equity Capital and Liabilities per Filing & Annual Report	27,832,411	27,672,581
Reconciliation:		
		Accumulated Deferred Income Taxes Acct No. 283
Accumulated Deferred Income Taxes -Def Fed Tax CIAC Pre 1987		40,334 Reported on A-18
Accumulated Deferred Income Taxes -Def Fed Tax Tap Fee Post 2000		102,031 See note above.
Accumulated Deferred Income Taxes -Def ST Tax - Tap Fee Post 2000		17,466 See note above.
	<u>27,832,411</u>	<u>27,832,412</u>

Response Deficiency 4, Schedule B-4, Test Year Operating Revenues; Schedule E-5, Miscellaneous Service Charge Revenues
MFR B-4 to Annual Report Reconciliation

<u>MFR Location</u>	<u>Account Number & Description</u>	<u>Amount</u>	<u>Annual Report Location</u>	<u>Description</u>	<u>Amount</u>
B-4; Line 2; column (1)	461.1 Metered Residential	2,594,746			
B-4; Line 3; column (1)	461.2 Metered Commercial	318,874			
B-4; Line 7; column (1)	461.6 Other Revenues	123,428			
B-4; Line 8; column (1)	462.2 Private Fire Protection	473			
B-4; Line 18; column (1)	471 Misc Service Revenues- Water	17,793			
B-4; Line 21; column (1)	474 Other Water Revenues	6,432			
B-4; Line 1; column (2)	521.1 Flat Rate Residential	1,413,689			
B-4; Line 2; column (2)	521.2 Flat Rate Commercial	147,594			
B-4; Line 4; column (2)	521.5 Flat Rate Public Authorities	538			
B-4; Line 5; column (2)	521.5 Flat Rate - Multi-Family	80,452			
B-4; Line 7; column (2)	522.1 Measured - Residential	1,305,375			
B-4; Line 8; column (2)	522.2 Measured Commercial	180,602			
B-4; Line 11; column (2)	522.5 Measured Multi-Family	303,316			
B-4; Line 24; column (2)	531 Misc Service Revenues	4,998			
B-4; Line 23; column (2)	536 Other Wastewater Revenues	35			
B-4; Line 26; column (2)	540.1 Flat Rate Reuse Residential	611			
B-4; Line 27; column (2)	541 Measured Reuse Revenues	2,051			
		<u>6,501,007</u>	F-3(a): 400(e)	Operating Revenues	<u>6,501,005</u>

Response Deficiency 4. Schedule B-4, Test Year Operating Revenues; Schedule E-5, Miscellaneous Service Charge Revenues
MFR B-4 to MFR E-5 Reconciliation

<u>MFR Location</u>	<u>Account Number & Description</u>	<u>Amount</u>	<u>MFR Location</u>	<u>Description</u>	<u>Amount</u>
B-4; Line 18; column (1)	471 Misc Service Revenues- Water	17,793			
B-4; Line 21; column (1)	474 Other Water Revenues	6,432	E-5, pp. 1 of 2, Line 1, column (6)	Total Miscellaneous Service Charges - Water	24,225
		<u>24,225</u>			<u>24,225</u>
B-4; Line 24; column (2)	531 Misc Service Revenues	4,998			
B-4; Line 23; column (2)	536 Other Wastewater Revenues	35	E-5, pp. 2 of 2, Line 1; column (6)	Total Miscellaneous Service Charges - Wastewater	5,033
		<u>5,033</u>			<u>5,033</u>
B-4; Line 26; column (2)	540 Flat Rate Reuse Residential	611	For MFR purposes reuse revenues were not considered "Miscellaneous Service Charges"		
B-4; Line 27; column (2)	541 Measured Reuse Revenues	2,051	they were considered a separate part of wastewater revenues.		

Company: Sanlando Utilities Corporation

Docket No.: 090402-WS

Response Deficiency 5, Schedule B-5, Detail of Operation & Maintenance by Month - Water

	B-5 Test Year Ended 12/31/08	W-10 Annual Report 12/31/08	
Operation & Maintenance Expenses by Month - Water Total Annual	2,195,615	2,145,060	
Adjustment to re-allocate common plant allocations between systems		50,373	Based on changes to ERC; KW/EP to provide additional information.
Sales Tax		183	Sales/Use Tax of \$183 which was included in Taxes Other Than Income per 2008 Annual Report.
Rounding		(1)	
	<u>\$ 2,195,615</u>	<u>\$ 2,195,615</u>	

Company: Sanlando Utilities Corporation

Docket No.: 090402-WS

Response Deficiency 6. Schedule B-6. Detail of Operation & Maintenance by Month - Wastewater

	B-6 Test Year <u>Ended 12/31/08</u>	S-10 Annual Report <u>12/31/08</u>	
Operation & Maintenance Expenses by Month - Wastewater - Total Annual	1,965,278	2,015,651	
Adjustment to re-allocate common plant allocations between systems	<u>\$ 1,965,278</u>	<u>(50,373)</u>	Based on changes to ERC; KW/EP to provide additional information.
		<u>\$ 1,965,278</u>	

Response Deficiency 7. Schedule B-9, Contractual Services

	B-9 Test Year Ended 12/31/08	W-10 / S-10 Annual Report 12/31/08	
B-9 Contractual Services	182,113		
2008 Annual Report : W-10 / S - 10		140,377	
Contractual Services Testing	47,854		See Revised B-9
Computer Maintenance		85,503	Not reported as Contractual Services in Annual Report
Computer Amort & Program		2,503	Not reported as Contractual Services in Annual Report
Internet Supplier		1,585	Not reported as Contractual Services in Annual Report
Rounding			(1)
Total Outside Services	<u>\$ 229,967</u>	<u>\$ 229,967</u>	

Company: *Santando Utilities Corporation*

Docket No.: 090402-WS

Response Deficiency 8, Schedule B-13, Net Depreciation Expense - Water

	B-13 Test Year Ended 12/31/08	W-3 Annual Report 12/31/08
<i>Net Depreciation Expense - Water</i>	424,469	296,573
		Based on changes in ERC; depreciation expenses restatement, COA (KW/EP to provide additional information)
Adjustment to re-allocate common plant allocations between systems		127,893
Rounding		3
	<u>\$ 424,469</u>	<u>\$ 424,469</u>

Company: Sanlando Utilities Corporation

Docket No.: 090402-WS

Response Deficiency 9, Schedule B-14, Net Depreciation Expense - Wastewater

	B-14 Test Year Ended 12/31/08	S-3 Annual Report 12/31/08
Net Depreciation Expense - Wastewater	352,743	480,636
Adjustment to re-allocate common plant allocations between systems		
	<u>\$ 352,743</u>	<u>\$ 352,743</u>

Based on changes in ERC; depreciation expenses restatement, COA (KW/EP to (127,893) provide additional information)

Company: Sanlando Utilities Corporation

Docket No.: 090402-WS

Response Deficiency 10. Schedule B-15 Taxes Other Than Income (Final Rates)

	B-15 Test Year Ended 12/31/08	F-3(a) Annual Report 12/31/08
Total Taxes Other Than Income	755,431	749,038
General Expense Allocations		6,577
Sales Tax		(183) Sales/Use Tax of \$183 included in the MFRs Schedule B-5, Detail of Operation & Maintenance Expense.
Rounding		(1)
	<u>\$ 755,431</u>	<u>\$ 755,431</u>

Company: Sanlondo Utilities Corporation
Docket No.: 090402-W5

Response Deficiency 11. Schedule D-2 Reconciliation of Capital Structure to Requested Rate Base

See Attached Revised D-2 Schedule.

	D-2 Test Year Ended 12/31/08	F-2(b) Annual Report 12/31/08
Accumulated Deferred Income Taxes	421,326	418,285
Allocation Adjustments		3,041 <i>Not included in Annual Report</i>
	<u>\$ 421,326</u>	<u>\$ 421,326</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-7
 Page 1 of 1
 Preparer: Erin Povich
 Revised: 11/20/09

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	1.5"	Commercial	-
2	2"	Commercial	13
3	3"	Commercial	-
4	4"	Commercial	23
5	6"	Commercial	29
6	8"	Commercial	4
7	8"	School	1
8		Total	70

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-4
 Page 1 of 2

Preparer: Erin Povich
 Revised: 11/20/09

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	N/A		
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00		
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00		
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -		
5	Premises Visit Fee	\$ 21.00	\$ 42.00		

The Utility does not propose a change in its miscellaneous service charges at this time.

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
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 Revised: 11/20/09

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	N/A		
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00		
3	Violation Reconnection Fee	Actual Cost*	Actual Cost*		
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -		
5	Premises Visit Fee	\$ 21.00	\$ 42.00		

The Utility does not propose a change in its miscellaneous service charges at this time.

* Actual cost equals the total cost incurred for services.