

**Eric Fryson**

**From:** Michele Parks [mparks@sfflaw.com]  
**Sent:** Tuesday, June 26, 2012 12:19 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Bart Fletcher; Steve Lubertozzi; Erin Aquilino; Nicole Winans; Patrick Flynn; Martin Friedman  
**Subject:** {BULK} Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida

**Importance:** Low

**Attachments:** Audit Response.pdf

- a. Martin S. Friedman, Esquire  
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- b. Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida
- c. Utilities, Inc. of Pennbrooke
- d. 1 page letter
- e. ~~Response to Staff's Audit Report dated June 12, 2012, (Audit Control No.: 12-100-2-1)~~

**MICHELE PARKS**

*Paralegal for Martin S. Friedman and Bridget M. Grimsley*

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June 26, 2012

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

VIA E-FILING

RE: Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida  
Our File No. 30057.205

Dear Ms. Cole:

The following is the response of Utilities, Inc. of Pennbrooke to Staff's Audit Report filed with the Clerk on June 12, 2012 (Audit Control No.: 12-100-2-1) in the above-referenced docket:

Audit Finding No. 1 – Land

The Company agrees with audit finding no. 1. However, it should be noted that the additional \$28,518 was included in the Utility Plant in Service amount of \$300,682 on MFR Schedule A-2.

Audit Finding No. 2 – Taxes other than Income

The Company agrees with this audit finding.

Should you or the Staff have any questions, please do not hesitate to give me a call.

Very truly yours,

MARTIN S. FRIEDMAN  
For the Firm

MSF/mp

cc: Steven Lubertozi, Executive Dir. of Reg. Accounting & Affairs (via e-mail)  
Erin Aquilino, Senior Regulatory Accountant (via e-mail)  
Nicole Winans, Regulatory Accountant (via e-mail)  
Patrick C. Flynn, Regional Director (via e-mail)  
Bart Fletcher, Division of Economic Regulation (via e-mail)

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