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 ini

Water and Wastewater Rates in Lake County, Florida

Importance: Low

Attachments: Audit Response.pdf

 a. Martin S. Friedman, Esquire Sundstrom, Friedman & Fumero, LLP 766 N. Sun Drive, Suite 4030 Lake Mary, FL 32746

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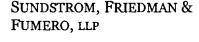
PHONE: (407) 830-6331

- Docket No.: 120037-WS; Application of Utilities, Inc. of Pennbrooke for an Increase ini 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

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Actorneys | Counselors

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

A.Z

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 Lubertozzi, 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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