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OFFICE OF THE GENERAL COUNSEL
S. CURTIS KISER
GENERAL COUNSEL
(850) 413-6199

Public Service Commission

July 3, 2012

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COMMISSION
CLERK

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

Re: Docket Nos. 110200-WU and 100104-WU- Application for increase in water rates in Franklin County by Water Management Services, Inc.

Dear Mr. Friedman:

By letter dated May 31, 2012, staff requested that Water Management Services, Inc., provide proof that the adjustments for all the applicable NARUC USOA primary accounts have been made by providing print-outs from the utility's general ledger computer software program which reflects all journal entries made consistent with the Commission's decisions in Water Management Services, Inc.'s (WMSI) last rate case. The utility responded to this letter by letter dated June 27, 2012, with attachments in the form of print-outs from the utility's general ledger. Staff's review of these print-outs shows that the utility has not made the adjustments for the \$51,751 in miscellaneous expenses that should have been capitalized.

Please make the appropriate adjustments and provide proof by July 17, 2012, or staff will have to consider adding an issue to show cause for this apparent failure to comply with a Commission order to its July 20, 2012 proposed agency action recommendation. If you have any questions, please contact me at Rjaeger@PSC.State.FL.US, or 850-413-6234.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ralph R. Jaeger".

Ralph R. Jaeger
Senior Attorney

RRJ:th

cc: Office of Commission Clerk (Docket Nos. 110200-WU and 100104-WU)
AFD (Fletcher, T. Brown)
GCL (Barrera)

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