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MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900
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Public Service Commission

March 17, 2011

Mr. Norman Duncan
6115 Street Road 60 East
Bartow, FL 33830

Re: Docket No. 090414-WU, Application for staff-assisted rate case in Polk County by Pinecrest Ranches, Inc.

Dear Mr. Duncan:

Pursuant to Order No. PSC-10-0681-FAA-WU, issued November 15, 2010, and consummated by Order No. PSC-10-0721-CO-WU, issued on December 9, 2010, Pinecrest Ranches, Inc. (Utility), was required to provide proof within 90 days of the final order (Consummating Order) issued in this docket that the appropriate adjustments for all the applicable NARUC USOA (National Association of Regulatory Utility Commissioners Uniform System of Accounts) had been completed. Because the Consummating Order was issued on December 9, 2010, such proof should have been submitted no later than March 9, 2010. Please provide the required documentation concerning appropriate adjustments to the primary accounts by April 20, 2011.

In addition, the order required the Utility to complete pro forma plant improvements within 12 months of the issuance of the Consummating Order. The pro forma improvements include the refurbishment of its 5,000-gallon hydropneumatic tank and the installation of ten meters in a meter replacement program. The deadline for completing the additions is December 9, 2011, and this deadline must be met in order for the Utility to be allowed to implement the Phase 2 rates authorized by the Commission. Pinecrest shall submit a copy of the final invoice and cancelled checks for the refurbishment of the hydropneumatic tank and the installation of ten meters for the meter replacement program. In addition, the Utility shall submit documentation from a professional engineer indicating that the refurbishment was done in compliance with AWWA standards. Please provide the required information demonstrating that the improvements have been completed by December 9, 2011.

Please submit the required information to the Office of Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850. If you have any questions, please contact me at (850) 413-7001 or rsimpson@psc.state.fl.us.

Sincerely,

Handwritten signature of Robert Simpson in black ink.

Robert Simpson
Engineering Specialist
Bureau of Certification, Economics & Tariffs

RS:kb

Cc: Division of Economic Regulation (Daniel, Roberts, Hudson, Maurey)
Office of General Counsel (Jaeger)
Office of Commission Clerk (Docket No. 090414-WU)

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