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DIVISION OF WATER & WASTEWATER  
CHARLES H. HILL  
DIRECTOR  
(850) 413-6900

# Public Service Commission

January 15, 1999

Mr. Albert B. Cassidy, President  
Orchid Springs Development Corporation Water and Sewer  
710 Overlook Drive  
Winter Haven, Florida 33884

**Re: Docket No. 980441-WS, Application for a Staff Assisted Rate Case in Polk County by Orchid Springs Development Corporation Water and Sewer**

Dear Mr. Cassidy:

By Order No. PSC-98-1579-FOF-WS, issued November 25, 1998, the Public Service Commission (Commission) approved a rate increase for Orchid Springs Development Corporation in the above docket. Certain pro forma water and wastewater plant improvements were included in the utility's rate base. The order allows the utility 15 months from the date of the Commission's vote for the completion of these pro forma plant improvements.

Also, the order directs the utility to maintain its books and records in conformity with the 1996 NARUC Uniform System of Accounts. The utility is required to submit a statement from its accountant by March 31, 1999, with its 1998 annual report, which states that its books are in conformity with the NARUC Uniform System of Accounts. In addition, the utility's books are to be reconciled with the Commission's approved balances as of March 31, 1998 for accumulated plant depreciation, CIAC and amortization of CIAC schedules. The schedules supporting these balances and a list of the required plant improvements were sent to you by Paulette Dewberry by letter dated November 24, 1998. That letter also requested copies of the invoices for the required plant improvements.

I will be monitoring the verification of the invoices and whether the utility submits statement that its books and records are in conformance with the 1996 NARUC Uniform System of

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- SEC   1
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

DOCUMENT NUMBER - DATE

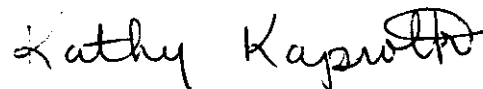
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PSC-RECORDS/REPORTING

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Accounts with its 1998 annual report. Therefore, kindly submit the invoices, statement and annual report to me at the above address. If you have any questions, please call me at (850) 413-6922.

Sincerely,



Kathy Kaproth  
Regulatory Analyst

Enclosure

cc: Division of Records and Reporting  
Division of Water and Wastewater ( Hill, Shafer, Chase, Dewberry)  
Division of Legal Services (Ferguson)  
Division of Audit and Finance(Vandiver)