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Public Service Commission

October 20, 2011

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11 OCT 20 AM 10:21
COMMISSION
CLERK

Mr. John Q. Adams II, CPA
Adams & Company, P.A.
910 SW 1st Avenue, Suite 201
Ocala, Florida 34471

Re: Docket No. 100048-WU - Application for increase in water rates in Marion County by Sunshine Utilities of Central Florida, Inc.

Dear Mr. Adams:

We have reviewed the revised minimum filing requirements (MFRs) submitted on September 30, 2011, on behalf of Sunshine Utilities of Central Florida, Inc. (Sunshine or Utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

1. Rule 25-30.436, Florida Administrative Code (F.A.C.), requires in part that each page of the filing shall be consecutively numbered. This was not done for the E Schedules.
2. Most of the pages for the revised E Schedules are not identified by system name. Since the pages are not consecutively numbered, staff is unable to list the specific page numbers related to this deficiency.
3. Many of the revised E-2 Schedules are not legible due to the small size of the font. Since the pages are not consecutively numbered, staff is unable to list the specific page numbers related to this deficiency.
4. Many of the revised E-14 pages contain incorrectly calculated information regarding the following: 1) the gallons consumed column; 2) the cumulative gallons column; 3) the consolidated factor column; and 4) the percentage of total column. Since the pages are not consecutively numbered, Staff is unable to list the specific page numbers related to this deficiency.

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Mr. John Q. Adams II, CPA

Page 2

October 20, 2011

If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Staff has attempted a complete review of the Utility's filing. However, due to the deficiencies discussed in the letter to the Utility dated September 30, 2011, as well as the deficiencies noted above, a proper review of MFR Schedules will not be possible until the Utility files MFR Schedules that are not deficient. These corrections should be submitted no later than November 21, 2011.

Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis". The signature is written in a cursive style with a large initial "M".

Marshall Willis

Director

MW/ao

cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Fletcher, M. Brown, Daniel, Stallcup, Lingo, Thompson)
Office of the General Counsel (Jaeger)
Office of Commission Clerk (Docket No. 100048-WU)