

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA
KENNETH A. HOFFMAN
THOMAS W. KONRAD
R. DAVID PRESCOTT
HAROLD F. X. PURNELL
GARY R. RUTLEDGE
R. MICHAEL UNDERWOOD
WILLIAM B. WILLINGHAM

POST OFFICE BOX 551, 32302-0551
215 SOUTH MONROE STREET, SUITE 420
TALLAHASSEE, FLORIDA 32301-1841

TELEPHONE (904) 681-6788
TELECOPIER (904) 681-6515

May 24, 1996

GOVERNMENTAL CONSULTANTS:
PATRICK R. MALOY
AMY J. YOUNG

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Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: Docket No. 950495-WS

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Southern States Utilities, Inc. are an original and fifteen copies of the following Late-Filed Hearing Exhibits:

- 1. Late-Filed Exhibit No. 71;
- 2. Late-Filed Exhibit No. 78;
- 3. Late-Filed Exhibit No. 94;
- 4. Late-Filed Exhibit No. 120;
- 5. Late-Filed Exhibit No. 130;
- 6. Late-Filed Exhibit No. 161;
- 7. Late-Filed Exhibit No. 215;
- 8. Late-Filed Exhibit No. 237;
- 9. Late-Filed Exhibit No. 246; and,
- 10. Late-Filed Exhibit No. 256.

Exhs filed w/transcript exhibits (see)

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Copies of these exhibits have been served on counsel of record by hand delivery (for counsel located in Tallahassee) or overnight delivery.

(ALL EXHIBITS)
DOCUMENT NUMBER-DATE

05803 MAY 24 96

FPSC-RECORDS/REPORTING

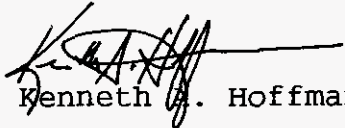
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Ms. Blanca S. Bayo, Director
Page 2
May 24, 1996

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,


Kenneth J. Hoffman

KAH/rl

cc: All Counsel of Record
Brian P. Armstrong, Esq.

Trib.3