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March 31, 1997

VIA HAND DELIVERY

**Ms. Blanca Bayo
Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

**Re: Docket No. 97-1-WU - Application of amendment of
Certificate No. 347-W by Marion Utilities, Inc.**

Dear Ms. Bayo:

**Enclosed for filing are two re-labeled County Tax Assessor
maps (map of Sections 27, 28, 33 and 34; map of Sections 29, 30, 31
and 32).**

**These maps are being resubmitted as instructed by Mr. Tim
Vaccaro in his letter to me dated March 27, 1997. If there are any
questions, please let me know.**

Sincerely,

Patrick K. Wiggins
Patrick K. Wiggins

**PKW:plk
Enclosures
cc: Tim Vaccaro**

1 - letter

**1 - letter
maps**
RECORDED & FILED
FPSC BUREAU OF RECORDS

DOCUMENT NUMBER 97-1-WU

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FPSC-RECORDS/REPORTING