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MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
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Public Service Commission

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February 8, 2011

Mr. Stan Shirah
Tymber Creek Utilities, Incorporated
1951 W. Granada Boulevard
Ormond Beach, Florida 32174

Re: Staff-Assisted Rate Case for Tymber Creek Utilities, Incorporated in Volusia County,
Docket No. 100359-WS

Dear Mr. Shirah:

Enclosed are two copies of the staff report. Please ensure that a copy of the completed Application for Staff Assistance and the staff report are available for review, pursuant to Rule 25-22.0407 (9)(b), Florida Administrative Code, by all interested persons at the following location:

Tymber Creek Utilities, Incorporated
1951 W. Granada Boulevard
Ormond Beach, FL 32174

Should you have any questions about any of the matters contained herein, please do not hesitate to contact me at (850) 413-7021.

Sincerely,

Shannon J. Hudson
Shannon J. Hudson
Regulatory Analyst IV

Enclosures

SH/as

cc: Division of Economic Regulation (Maurey, Smith, Fletcher, Daniel, Simpson)
Office of General Counsel (Teitzman, Brown, Harris)
Office of Commission Clerk (100359-WS)
Mr. Robert Dodrill
Mr. Alex Cvercko

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