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MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

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Public Service Commission

October 27, 2011

Mr. Martin S. Friedman
Rose, Sundstrom & Bentley, LLP
766 N. Sun Drive, Suite 4030
Lake Mary, FL 32746

Re: Docket No. 110264-WS - Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc.

Dear Mr. Friedman:

We have reviewed the minimum filing requirements (MFRs) submitted on September 27, 2011, on behalf of Labrador Utilities, Inc. (Labrador or Utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

Rule 25-30.110, F.A.C., requires that each utility shall furnish any information the Commission requests or requires for determining rates of the utility and that the information be consistent with and reconcilable with the utility's annual report.

Schedule B-9, Contractual Services Expense

1. Contractual Services Expense total for Test Year 12/31/10 does not match the balance recorded in the 2010 Annual Report.

If any above corrections require a corresponding change to any MFR schedules, those corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than November 28, 2011.

DOCUMENT NUMBER - DATE

07951 OCT 28 =

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Mr. Martin S. Friedman

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October 27, 2011

Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis". The signature is written in a cursive style with a horizontal line at the end.

Marshall Willis
Director

MW/ao

cc: Division of Economic Regulation (Maurey, Fletcher, Daniel, Deason, Rieger, Stallcup,
Thompson)
Office of the General Counsel (Brown)
Office of Commission Clerk (Docket No. 110264-WS)