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Carlotta S. Stauffer, Commission Clerk Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

RE: Docket No.: 140135-WS; Application for Increased Water and Wastewater Rates in Pasco County by Labrador Utilities Our File No.: 30057.216

Dear Ms. Stauffer:

Enclosed please find a CD with the Allocation Manuals for the above referenced matter. The incorrect years' Allocation Manual was inadvertently filed with the Application.

If you have any questions or require additional information, please feel free to contact our office.

Very truly yours,

Inder

MARTIN S. FRIEDMAN For the Firm

MSF/jh Enclosure

Cc: Tricia Merchant, Office of Public Counsel