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STATE OF FLORIDA

Division of Accounting and Finance Andrew L. Maurey Director (850) 413-6900

Public Service Commission May 23, 2017

Mr. Larry O'Steen Neighborhood Utilities, Inc. 4551 Shirley Avenue Jacksonville, FL 32210-2065

Re: Docket No. 150181-WU, Application for staff assisted rate case in Duval County by Neighborhood Utilities, Inc.

Dear Mr. O'Steen:

This letter is to inform you that staff has not received confirmation that the utility has made the Commission Ordered Adjustments to its books and records as required pursuant to Order No. PSC-16-0537-PAA-WU. Please provide the Commission confirmation, no later than May 31st, that the adjustments have been made. In addition, please provide a detailed explanation as to why these adjustments were not filed within the appropriate timeframe.

If you have any questions, please contact me at (850) 413-7003.

Sincerely. 00

Lee Smith Public Utility Analyst

LS:sc CC: Commission Clerk