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April 9, 1996

VIA HAND DELIVERY

Mr. Chuck Hill, Director
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Parkland Utilities, Inc.; PSC Docket No. 931141-WS
Gross-up of CIAC
Our File No. 21206.06

Dear Mr. Hill:

As you recall, on March 8th, I wrote to you requesting some additional time in which to file the information you had requested relative to Parkland's gross-up report for 1994. Unfortunately, because of other demands on the Utility, Mr. Nixon and myself, we were unable to complete that filing by the April 6th deadline originally requested. We should however be able to do so by Monday, April 15th, and will submit the reports on that date. We apologize for any inconvenience this additional extension may cause. However, we can assure you we will provide the information as soon as possible and if possible in advance of the April 15th date. Again, we appreciate your indulgence in this regard.

Sincerely,

ROSE, SUNDSTROM & BENTLEY


F. Marshall Deterding
For The Firm

FMD/lts

cc: Mr. Ron Nunes
Robert C. Nixon, CPA
Jennifer Iwenjlora (w/3-8-96 ltr)
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FPSC-RECORDS/REPORTING

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March 8, 1996

VIA HAND DELIVERY

Mr. Chuck Hill, Director
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Parkland Utilities, Inc.; PSC Docket No. 931141-WS
Gross-up of CIAC
Our File No. 21206.06

Dear Mr. Hill:

I have recently been provided with a copy of your letter to Parkland dated February 15, 1996. I have discussed this matter with Mr. Nixon, the accountant who is assisting the Utility in preparing its reports and while we disagree with your conclusion reached concerning the applicability of the new policy on gross-up to prior periods, we will go forward and supply the 1994 gross-up report which was originally due in mid-February. However, the March 15 deadline does not provide Mr. Nixon enough time to provide this necessary information. As you know, annual reports are due to be filed within the next three weeks and that is consuming a great deal of Mr. Nixon's time presently. Also, I will be out-of-town for the next two weeks and will therefore be unavailable to assist in preparing and filing this report.

Since there will be no negative impacts on any customers or contributors as a result of slightly extending this deadline. We hereby request that we be granted until Friday, April 6, to file this information for 1994. Your indulgence in this regard is sincerely appreciated.

Sincerely,

ROSE, SUNDSTROM & BENTLEY


E. Marshall Deterding
For The Firm

FMD/lts

cc: Mr. Ron Nunes
Robert C. Nixon, CPA