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(850) 413-6900

Public Service Commission

March 17, 2010

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10 MAR 16 PM 3:19
COMMISSION
CLERK

100128-WU

Norman H. Horton, Jr.
Messer Caparello & Self, P.A.
2618 Centennial Place
Tallahassee, FL 32308

Re: Test Year Letter Request for Lighthouse Utilities Company, Inc.

Dear Mr. Horton:

The Commission received your letter dated March 10, 2010, requesting approval for Lighthouse Utilities Company, Inc. (Lighthouse) to file a rate case using a historical test year ended December 31, 2009, with pro forma plant and operating expense adjustments, for establishing final rates. Docket No. 100128-WU has been assigned to Lighthouse's application for an increase in rates.

In evaluating the request, we have determined that additional information will be necessary before the Commission can make a determination as to the appropriateness of the requested test year. In accordance with Rule 25-30.430(2)2.(c), Florida Administrative Code, the test year request must include a general statement of all known estimated pro forma adjustments which will be made to the requested test year amounts. While Lighthouse did include verbiage describing the types of pro forma adjustments that it anticipated including in its request, the filing is deficient as Lighthouse did not provide an estimate of the pro forma adjustments.

To properly evaluate the merits of Lighthouse's request, you will need to submit an estimate of the pro forma adjustments associated with plant additions and improvements, as well as, proposed changes to expense. We ask these estimates be submitted by April 16, 2010.

DOCUMENT NUMBER - DATE
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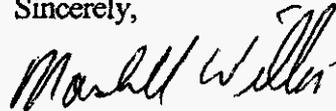
Norman H. Horton, Jr.

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If you have any questions, please contact Bart Fletcher either by phone at (850) 413-7017, or by e-mail at bart.fletcher@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink that reads "Marshall Willis". The signature is written in a cursive style with a large, stylized initial "M".

Marshall Willis
Director

cc: Timothy J. Devlin, Executive Director
Division of Economic Regulation (Bulecza-Banks, Fletcher)
Division of General Counsel (Brubaker)
Office of the Commission Clerk
J.R. Kelly, Office of Public Counsel