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MARSHALL WILKINS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900
RECEIVED FPSC

11 JAN 25 AM 8:41

COMMISSION
CLERK

Public Service Commission

January 24, 2011

Mrs. Teresa Fletcher
S & L Utilities, Inc.
P.O. Box 4186
Ocala, FL 34478

Re: Staff Assisted Rate Case for S & L Utilities, Inc. in Marion County, Docket No. 100471-SU

Dear Mrs. Fletcher:

We have determined eligibility for staff assistance filed by S & L Utilities, Inc. We find that the Utility is eligible for the staff assisted rate case filing.

The staff engineer has determined the filing fee in this rate case is \$200 for water. The fee is based on the capacity of the Utility system as provided by Section 367.145(2) of the Florida Statutes. The filing fee must be received by February 23, 2011, which is the official filing date for this rate case.

Section 367.091(2), Florida Statutes, provides:

Upon filing an application for new rates, the Utility shall mail a copy of the application to the chief executive officer of the governing body of each county within the service areas included in the rate request. The governing body may petition the commission for leave to intervene in the rate change proceeding and the commission shall grant intervenor status to any governing body that files a petition.

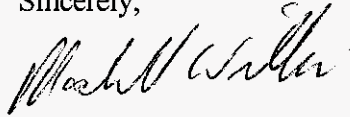
Please forward a copy of S & L Utilities, Inc.'s application for a SARC to the Chief Executive Officer of Marion County as required by law, and copy the Commission as proof that an application was forwarded to them.

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Members of Commission staff will contact you to schedule a convenient time for examination of the Utility's books and records and physical plant. If you have any questions regarding the rate proceeding, please call Lydia Roberts at (850) 413-6877.

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/lr

cc: Division of Economic Regulation (Roberts, Fletcher, Hudson, Maurey, Simpson)
Office of General Counsel (Evans)
Office of Commission Clerk (Docket No. 100471-SU)