

Commissioners:
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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

April 24, 2001

Scott G. Schildberg, Esquire
Ade & Schildberg, P.A.
One Independent Square
Suite 2000
Jacksonville, FL 32202

Re: Docket No. 000610-WS - Application Regarding Service Availability Charges and Policies for Duval, Nassau, and St. Johns Counties, Florida, and Petition for Approval of Regulatory Accounting Treatment by United Water Florida, Inc.

Dear Mr. Schildberg:

The following tariff sheets have been approved effective April 26, 2001:

Water Tariff

Wastewater Tariff

Third Revised Sheet No. 23.0
Second Revised Sheets Nos. 29.0 - 29.2
Third Revised Sheets Nos. 29.3 - 29.4
Second Revised Sheet No. 29.5
Third Revised Sheet No. 29.6
Second Revised Sheets Nos. 29.7 - 29.10
Third Revised Sheet No. 29.11
Second Revised Sheet No. 29.12
First Revised Sheet No. 29.13
Original Sheets Nos. 29.14 - 29.20

Second Revised Sheet No. 22.0
Second Revised Sheet No. 28.0
Third Revised Sheets Nos. 28.01 - 28.2
Second Revised Sheet No. 28.3
Third Revised Sheets Nos. 28.4 - 28.6
Second Revised Sheets Nos. 28.7 - 28.9
Third Revised Sheet No. 28.10
Second Revised Sheets Nos. 28.11 - 28.12
Third Revised Sheets Nos. 28.13 - 28.18
Original Sheets Nos. 28.19 - 28.26

APP _____
CAF _____
CMP _____
COM _____
CTR _____
EOR _____
LEG _____
CPC _____
PAI _____
RGQ _____
SEC _____
SER _____
OTH _____

DOCUMENT NUMBER-DATE

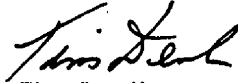
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REGULATORY ACCOUNTING

Scott G. Schildberg, Esquire
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Please incorporate these tariff sheets into the approved tariff on file at the utility's office. If you have any questions, please contact Jan Kyle at our office.

Sincerely,



Tim Devlin

Director, Division of Economic Regulation

TD/GBK
Enclosures (52)

cc: Division of Economic Regulation (Kyle, Merchant, Willis)
Division of Legal Services (Fudge)
Division of Records and Reporting (Docket No. 000610-WS)