STATE OF FLORIDA

Commissioners: Ronald A. Brisé, Chairman Lisa Polak Edgar Art Graham Eduardo E. Balbis Julie I. Brown

MARSHA Division (850) 413-

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Hublic Service Commission

January 24, 2012

Utility Corporation of Florida, Inc. Attn: Ms. Lois Schlabach 200 Healthy Way Sebring, FL 33876-7608

Re: Docket No. 110165-SU, Staff Assisted Rate Case for Utility Corporation of Florida, Inc. in Highlands County.

Dear Ms. Schlabach:

Enclosed are two copies of the staff report. Please ensure that a copy of the completed Application for Staff Assistance and the staff report are available for review, pursuant to Rule 25-22.0407 (9)(b), F.A.C., by all interested persons at the following location:

Utility Corporation of Florida, Inc. 200 Healthy Way Sebring, FL 33876-7608

Should you have any questions about any of the matters contained herein, please do not hesitate to contact me at (850) 413-6877.

Sincerely,

Lydia Roberts Regulatory Analyst II

Enclosures (2)

LR

cc: Division of Economic Regulation (Roberts, Hudson, Maurey, Fletcher, Simpson) Office of General Counsel (Robinson) Office of Commission Clerk (Docket No. 110165-SU)

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