

RONALD J. SCHULTZ PROPERTY APPRAISER

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Florida Public Service Commission Office of Records and Reports 101 E. Gaines St. Tallahassee Fl 32399-0850

Reference: D 920199 WS

Attention: Legal Department, Waste Water and Water

It has come to my attention that the Ad Valorem taxes levied against the properties of Southern States Utilities located in Citrus County were incorrectly calculated for the years 1990 and 1991. These include the properties at Sugarmill Woods that are the subject of this hearing and influence the Test Year Ended: 12/31/91.

The amount of the error has not yet been established but it is in excess \$50,000.

Sincerely/

Ron Schultz, CFA Property Appraiser