

2335 Sanders Road Northbrook, Illinois 60062-6196 (847) 498-6440 Fax: (847) 498-2066

April 1, 1996

Susan F. Clark, Chairman Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Dear Chairman Clark:

Lake Utility Services, Inc. respectfully requests approval of a test year ending December 31, 1995, for the filing of a rate increase application for its water operations in Lake County including the setting of interim rates and an application for a change in its service availability charges. This test year is the most current and representative period to measure the cost of service and establish new rates.

Segments of the water distribution system have been extended and interconnected to create a regional system. A substantial portion of this project has been completed by the end of the requested test year.

Only a few pro forma adjustments will be made to the test year for known and measurable changes in expenses and rate base.

Lake Utility Services, Inc. intends to file using the proposed agency action process.

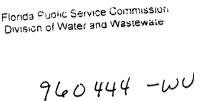
If further information is required, please advise.

Respectfully Submitted,

Mart 7. From

Mark F. Kramer Manager of Regulatory Accounting

cc: Mr. Marshall Willis Mr. Richard Melson



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