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April 15, 1996

VIA HAND DELIVERY

Mr. Charles H. Hill, Director  
Division of Water and Wastewater  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

931141-WS

Re: Parkland Utilities, Inc.  
Proposed Disposition of Gross-up Funds for 1994  
Our File No. 21206.06

Dear Mr. Hill:

Attached are six copies of a schedule showing our calculation of the appropriate disposition of gross-up funds collected for the tax year ended December 31, 1994. You will note that Utility undercollected gross-up in the amount of \$171. Because of this undercollection, no refund is due.

In accordance with the correspondence received from your office on confidential treatment of tax returns, I am submitting ~~one~~ copy of the tax return directly to the Clerk.

I believe after review of the calculations made by the Utility, you will agree that the disposition proposed by them is appropriate.

Should you have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY

F. Marshall Deterding

FMD/lts

Enclosures

cc: Ms. Blanca S. Bayo  
Mr. Ron Nunes  
Robert C. Nixon, CPA

DOCUMENT NUMBER-DATE

04298 APR 15 96

FPSC-RECORDS/REPORTING

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