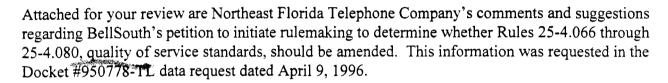


130 North 4th Street P.O. Box 485 Macclenny, FL 32063-0485 904-259-2261

May 14, 1996

Mr. Walter D'Haeseleer Director - Division of Communications Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

Dear Mr. D'Haeseleer:



If you have any questions concerning Northeast's comments, please call me at (904)259-2261, extension 107.

We appreciate your consideration of our comments and suggestions in this rulemaking effort.

Yours truly,

Lynne G. Brewer

Lynne J. Brewer

Director - Revenue Requirements and Regulatory Affairs

Attachment

DOCUMENT NUMBER-DATE