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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
A Partnership Including Professional Associations

Lisa A. Layne, CPA
Tallahassee, Florida

November 14, 1996

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

Re: North Peninsula Utilities Corporation, Docket No. 960984-SU

Dear Ms. Bayo:

We respectfully request an extension of time to file a response to the above referenced overearnings investigation audit report for the period ended June 30, 1996. We would like an extension until December 13, 1996. Thank you for your consideration in this matter.

I would also like to point out that we are not a law firm, but an accounting firm.

Sincerely,

Lisa Layne
Lisa A. Layne, CPA

cc: Bob Hillman

- ACK _____
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- APP _____
- CAF _____
- CHS _____
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12235 NOV 18 96

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