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January 10, 2002

ROBERT M. C. ROSE
OF COUNSEL

Ms. Blanca Bayo, Director
Florida Public Service Commission
Division of the Commission Clerk
2540 Shumard Oak Boulevard
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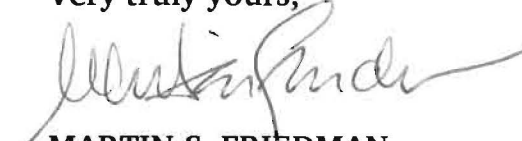
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Re: Kings Point Utility, Inc.; Docket No. **010941-WS**
Our File No. 26039.11

Dear Ms. Bayo:

This letter serves to withdraw our request for a refund of the filing fee for the application Kings Point Utility, Inc. filed for water and wastewater certificates. Should you have any questions, please do not hesitate to give me a call.

Very truly yours,


MARTIN S. FRIEDMAN
For the Firm

MSF/brm

Enclosure

cc: Larry Harris, Esquire

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