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REPLY TO ALTAMONTE SPRINGS

December 23, 2002

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 021238-SU; Little Sumter Utility Company;
Rate Structure Investigation
Our File No.: 30059.08

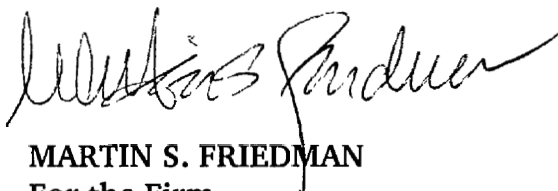
Dear Ms. Bayo:

Enclosed for filing is the undersigned's Notice of Appearance as counsel for Little Sumter Utility Company in the above-referenced docket.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

AUS _____
CAF _____
CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
SEC _____
OTH *MSF*

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF:dmp
Enclosure

cc: Mr. John Wise (w/ enclosures)

DOCUMENT NUMBER-DATE

14031 DEC 26 02

FPSC-COMMISSION CLERK

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation of Rate Structure and
Conservation Initiative of Little Sumter
Utility Company in Sumter County,
pursuant to Order No. 1P.C.-00-0582-TRF-SU

DOCKET NO.: 021238-SU

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that Martin S. Friedman, Esquire, and the law firm of Rose, Sundstrom & Bentley, LLP, hereby enter an appearance in the above-docket as counsel for Little Sumter Utility Company. All future correspondence, notices, pleadings and the like should be served upon the following:

Martin S. Friedman, Esquire
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600 South North Lake Boulevard, Suite 160
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Respectfully submitted on this 3rd
day of December, 2002, by:

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BY: 

MARTIN S. FRIEDMAN