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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

November 6, 2008

W.P. Utilities, Inc.
Attn: Caroline Schneider
3500 W. Lantana Road
Lantana, FL 33462

Re: Docket No. 070722 -WS - Staff Assisted Rate Case for W.P. Utilities, Inc. in Palm Beach County

Dear Ms. Schneider:

On September 16, 2008, the Commission voted on staff's recommendation dated September 4, 2008. A Proposed Agency Action (PAA) Order was issued on October 6, 2008. There were no protest filed during the protest period which is 21 days from the date the PAA Order was issued. Therefore, the rates and charges approved by this Commission have become final. However, the utility must submit revised tariff pages for staff's approval before the utility can implement new rates.

Enclosed are examples of revised tariffs for this utility. Although staff has prepared revised tariffs for this utility, it is the utility's responsibility to make sure all tariffs submitted to the Commission are complete and accurate. A copy of the customer notice informing the utility's customers of the Commission's approved increase must also be submitted for staff's review and approval. After staff approves this notice, it must be mailed to customers of receipt prior to consumption at the increased rates. Staff has also included an example of a Commission approved customer notice.

Please mail the revised tariff pages and a copy of the proposed customer notice to:

Shannon Hudson
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

DOCUMENT NUMBER - DATE

10436 NOV -7 08

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Enclosed is a copy of an accumulated plant and depreciation schedule reflecting year end balances at December 31, 2007. The Commission approved these balances for rate setting purposes in this case. Please reconcile your books with the Commission approved accumulated balances shown on the enclosed schedule.

If you have any questions, please contact Shannon Hudson at (850) 413-7021.

Sincerely,



Bart Fletcher
Public Utilities Supervisor

BF:sh
Enclosures (3)

cc: Division of Economic Regulation (Bulecza-Banks, Hudson)
Office of General Counsel (Bennett)
Division of Regulatory Compliance (Vandiver)
Office of Commission Clerk (070722-WS)