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MARSHALL WILLIS, DIRECTOR  
DIVISION OF ECONOMIC REGULATION  
(850) 413-6900

Public Service Commission

January 26, 2011

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Mr. Charles deMenzes  
CFAT H2O, Inc.  
PO Box 5220  
1410 NE 8<sup>th</sup> Avenue  
Ocala, FL 34478

**Re: Docket No. 100126-WS - Application for an increase in water rates in Marion County, Florida by CFAT H2O, Inc.**

Dear Mr. deMenzes:

We have reviewed the minimum filing requirements (MFRs) submitted on January 11, 2011, on behalf of CFAT H2O, Inc. (CFAT or Utility). After reviewing this information, we find the MFRs to be deficient. An explanation of the specific deficiency is identified below.

The Utility's MFR Schedule E-2, Revenue Schedule at Present and Proposed Rates, does not correspond to the Utility's billing analysis.

If these reconciliations require corresponding changes to any MFR schedules, the corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than February 25, 2011.

If you have any questions, please do not hesitate to contact Bart Fletcher, at (850) 413-7017.

Sincerely,

Marshall Willis  
Director

MW/BF:lr

cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Daniel, Simpson, Stallcup, Thompson)  
Office of the General Counsel (Crawford, Young)  
Office of Commission Clerk (Docket No. 100126-WS)  
Office of Public Counsel

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