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Aqua Utilities Florida, Inc. 2228 Capital Circle NE, Ste. 2A Tallahassee, FL 32308

COMMISSION CI FRK

February 28, 2011

Ralph Jaeger Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Re: Docket No. 100330-WS - Application for increase in water/wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc. - Staff Twenty-Sixth Data Request

Dear Mr. Jaeger:

By this letter, Aqua Utilities Florida, Inc. (AUF or Company) provides its response to the Staff's Twenty-Sixth Data Request.

Lobbying

1. Please provide the total amount of lobbying expenses incurred during the test year. Please indicate whether the lobbying expenses are included in the MFRs. If yes, please provide the amount included in the MFRs by rate band and stand alone water and wastewater systems. If no, please provide proof that lobbying expenses are not included in the MFR filing.

RESPONSE:

This request is identical to Staff Twenty-First Data Request. Please see AUF's response to Staff Twenty-First Data Request.

Fines and Penalties

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Please provide the total amount of fines and penalties incurred during the test year. Please indicate whether the fines and penalties are included in the MFRs. If yes, please provide the amount included in the MFRs by rate band and stand alone water and wastewater systems. If 2 MFR filing. no, please provide proof that fines and penalties are not included in the MFR filing.

ESPONSE:

www.aquautilitiesflorida.com

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PSC – Twenty-Sixth Data Request Response February 28, 2011

This request is identical to Staff Twenty-First Data Request. Please see AUF's response to Staff Twenty-First Data Request.

Please acknowledge receipt of this filing by stamping the extra copy of this letter "filed" and returning the copy to me. Thank you for your assistance.

Singerely,

Troy Rendell

Rates Manager

ce: Bruce May, Holland & Knight Office of Commission Clerk

Patricia Christensen, Office of Public Counsel

Kimberly A. Joyce, Aqua America, Inc.