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STATE OF FLORIDA



RECEIVED-FPSC TIMOTHY DEVLIN, DIRECTOR DIVISION OF ECONOMIC RECULATION (850) 413-6900 AUG 23 PM 3: 18

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August 22, 2006

Martin S. Friedman, P.A. Rose, Sundstrom & Bentley, LLP Sanlando Center 2180 W. State Road 434, Suite 2118 Longwood, FL 32779

Re: Docket No. 060257-WS - Application for increase in water and wastewater rates in Polk County by Cypress Lakes Utilities, Inc.

Dear Mr. Friedman:

We have received the supplemental response to the minimum filing requirements (MFRs) deficiencies submitted by you on August 22, 2006, on behalf of Cypress Lakes Utilities, Inc. After reviewing this information, we find that the MFRs are complete and, therefore, the official filing date is established as of August 22, 2006.

Sincerely,

If you should have any questions, please contact me.

COM	Tim Devlin Director	
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