P.O. Box 1088 Sebring, Florida 33871-1088 471-1400

CLERK

October 18, 2010

Ann Cole, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399

Re: Docket No. 100387-SU

Dear Ms. Cole:

The closing date for the sale of Valencia Acres WWTP (Certificate No. 423-S) to the City of Avon Park was finalized and recorded on September 30, 2010.

If you have any questions or need more information, please call my office at any time.

Sincerely,

Wendell L. Faircloth

President

WLF/mjf

SHORT UTILITY SERVICE, INC.

P.O. BOX 1088 SEBRING, FLORIDA 33871-1088



Ann Cole, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399

32399+0650

