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FPSC - COMMISSION CLERK

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

Re: Docket No. 130025-WU – Application for increase in water rates in Highlands County
by Placid Lakes Utilities, Inc.
Our File No.: 46068.01

Dear Ms. Cole:

While Placid Lakes Utilities, Inc. does not intend to provide specific responses to the adjustments proposed in Auditor's Report, Control No. 13-128-2-1, it reserves the right to do so if those adjustments are reflected in the Staff Recommendation, and the failure to specifically respond to the Auditor's Report should not be considered acquiescence in the audit findings.

Should you have any questions, please do not hesitate to give me a call.

Very truly yours,

MARTIN S. FRIEDMAN
For the Firm

MSF/der

cc: Ms. Pam Brewer (via email)
Mr. Larry King (via email)
Ms. Lydia Roberts (via email)