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OF COUNSEL
THOMAS F. WOODS

October 9, 1997

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

HAND DELIVERY


RE: Docket No. 970991-SU
Investigation into rates and charges of Florida Cities
Water Company - Lee County Division (South Ft. Myers
Wastewater System) for potential overearnings.

Dear Ms. Bayo:

Enclosed on behalf of Florida Cities Water Company are an
original and 15 copies of a corporate undertaking.

Please acknowledge receipt of the foregoing by stamping the
enclosed extra copy of this letter and returning same to my
attention. Thank you for your assistance.

Sincerely,



Wayne L. Schiefelbein

WLS/gkw
Enclosures

RECEIVED & FILED



FPSO DIVISION OF RECORDS

DOCUMENT NUMBER-DATE

10395 OCT-95

FPSO-RECORDS/REPORTING

FLORIDA CITIES WATER COMPANY

October 8, 1997

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850


Re: Docket No. 970991-SU
Investigation into Rates and Charges of Florida Cities Water Company - Lee County Division
(South Ft. Myers Wastewater System) for Potential Overearnings.

Dear Ms. Bayo:

Pursuant to Section 367.082 (2) (b), Florida Statutes, this is Florida Cities Water Company's Corporate Undertaking in the amount of \$296,566, for the purpose of guaranteeing the potential refund of wastewater revenue collected under the interim conditions of Order No. PSC-97-1125-PCO-SU.

Very truly yours,

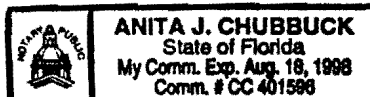
FLORIDA CITIES WATER COMPANY


By: Gerald S. Allen
Title: President

SWORN TO AND SUBSCRIBED before me this 8th day of October, 1997.


NOTARY PUBLIC

My Commission Expires:



PERSONALLY KNOWN BY ME
 PRODUCED I.D. _____

FLORIDA CITIES WATER COMPANY
4837 Swift Road, Suite 100
Sarasota, Florida 34231
Telephone 941-925-3088
FAX 941-924-7203

A Unit of Avatar Utilities Inc.