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ROBERT M. C. ROSE
OF COUNSEL

March 15, 2000

VIA HAND DELIVERY

Cheryl Johnson
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Fountain Lakes Sewer Corporation; PSC Docket No. 990744-SU
Our File No. 25093.01

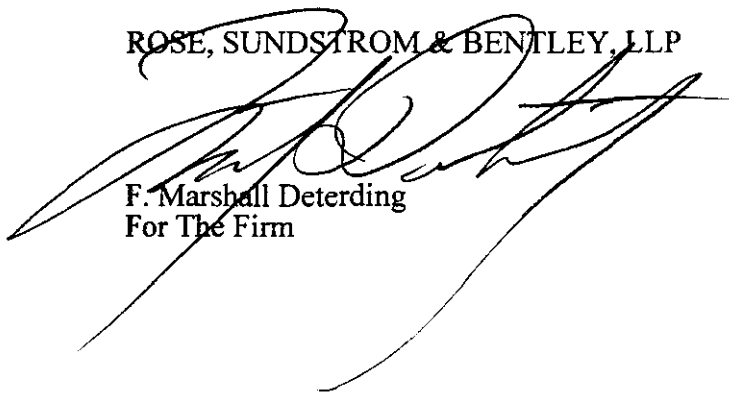
Dear Cheryl:

Attached is a copy of the canceled check payable to the final person entitled to gross-up refunds, which was apparently cashed on February 9, 2000 and cleared the Utility's bank account on February 20, 2000. With this, all of the canceled checks relative to this gross-up refund have been provided. We would appreciate your moving forward as quickly as possible to finalize this case, in accordance with my letter dated February 25, 2000.

If you have any questions in this regard or need any further information, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- MAS _____
- OPC _____
- RRR _____
- SEC _____
- WAW _____
- OTH _____

FMD\mtg
Enclosure
cc:

Ralph Jaeger, Esq.
Blanca Bayo, Director
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