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August 10, 2006

VIA HAND-DELIVERY

Thomas Walden  
Engineer Specialist  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0810

Re: *Application for certificates to provide water and wastewater service in Polk County by Four Points Utility Corporation – FPSC Docket No. 050595-WS*

Dear Mr. Walden:

This responds to your letter dated August 3, 2006, and provides you and Commission staff with an update on efforts by Four Points Utility Corporation ("Utility") to provide additional information pertaining to its application for original certificates to operate a water and wastewater utility in Polk County, Florida ("Application").

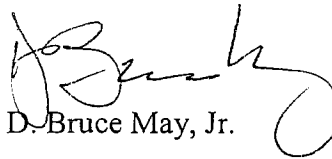
1. Utility Accountant Retained. As we have previously discussed, the Utility has retained Mr. Robert Dodrill to assist it with the certificate application, and to ensure that the books and records of the Utility are kept in compliance with the NARUC System of Accounts. Mr. Dodrill has reported that the conversion of the Utility's accounting system to the NARUC System of Accounts is underway and should be completed by August 18, 2006.
2. Financial Ability Information. Today, by separate filing, the Utility will file financial information that demonstrates that the Utility has the financial ability to provide water and wastewater service. This information is part of Exhibit "4" to its Application. Because it contains proprietary financial information relative to Mr. David Meadows, the sole shareholder of the Utility, the Utility will request confidential classification of that specific information.
3. Billing Determinants. Pursuant to your request, Mr. Dodrill is developing a schedule showing billing determinant data by month. That schedule should be completed and provided to you and staff by August 25, 2006.

4. Administrative Costs. Pursuant to your request, Mr. Dodrill is compiling annualized information relative to administrative costs which should be completed and submitted to you and staff by August 25, 2006.
5. Net Investment in Utility Plant. Mr. Dodrill is compiling information supporting investment in utility plant. This information should be provided to you and staff by September 15, 2006.

As shown above, we believe that the Utility has made substantial progress on its Application. If you have any questions regarding the information supplied or the schedule for supplying additional information, please do not hesitate to contact me. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP



D. Bruce May, Jr.

DBM:kjg

cc: Rosanne Gervasi  
Cheryl Johnson  
Kathleen Kaproth  
Patti Daniel  
✓ Blanca Bayo  
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