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REPLY TO CENTRAL FLORIDA OFFICE

August 15, 2006

HAND DELIVERY

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MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RECEIVED- FPSC
06 AUG 15 AM 10:30
COMMISSION
CLERK

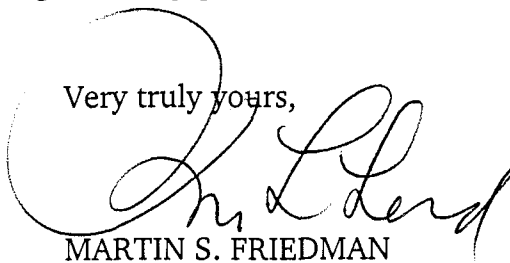
RE: Docket No. 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate Increase
in Polk County, Florida
Our File No.: 30057.113

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the Corporate Undertaking of
Cypress Lakes Utilities, Inc., and the Guaranty of Utilities, Inc., as required by Order No.
PSC-06-0661-FOF-WS.

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

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC 1
- OTH _____

cc: Mr. Troy Rendell, Division of Economic Regulation (w/encs.) (by hand delivery)
Mr. Steve Lubertozzi (w/encs.)
Ms. Kirsten Weeks (w/encs.)
Mr. John Hoy (w/encs.)
Mr. Patrick C. Flynn (w/encs.)

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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

**CYPRESS LAKES UTILITIES, INC.
200 Weathersfield Avenue
Altamonte Springs, FL 32714**

August 11, 2006

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No.: 060257-WS; Application of Cypress Lakes Utilities, Inc. for Rate Increase in Polk County, Florida

Dear Ms. Bayo:

As required by the Commission, this is Cypress Lakes Utilities, Inc.'s Corporate Undertaking in the amount of \$58,956, for the purpose of guaranteeing potential refunds of increased water and wastewater revenues collected under interim rates as approved by Commission action taken on July 18, 2006, in Docket No. 060257-WS.

Very truly yours,

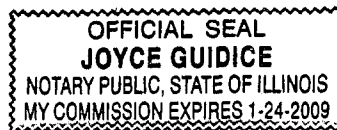


CYPRESS LAKES UTILITIES, INC.

By: Steve Lubertozzi
Title: Chief Regulatory Officer

SWORN TO AND SUBSCRIBED before me this 11 day of August, 2006.

Joyce Guidice
Notary Public
Printed Name: Joyce Guidice
My Commission Expires: Jan 24, 2009





2335 S. Sanders Road
Northbrook, Illinois 60062
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August 11, 2006

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No.: 060257-WS; Application of Cypress Lakes Utilities, Inc.
for Rate Increase in Polk County, Florida

Dear Ms. Bayo:

As required by the Commission, this is Utilities, Inc.'s guarantee of Cypress Lakes Utilities, Inc.'s Corporate Undertaking in the amount of \$58,956, for the purpose of guaranteeing potential refunds of increased water and wastewater revenues collected under interim rates as approved by Commission action taken on July 18, 2006, in Docket No. 060257-WS.

This will confirm that (a) the total amount guaranteed by Utilities, Inc. for such purposes in the State of Florida is \$718,575, including the increased amount guaranteed on behalf of Cypress Lakes Utilities, Inc.; and (b) Utilities, Inc., does not have any outstanding guaranties on behalf of Utilities, Inc.-owned utilities in other states.

Very truly yours,

UTILITIES, INC.

By: Steve Lubertozzi
Title: Chief Regulatory Officer

SWORN TO AND SUBSCRIBED before me this 11 day of August , 2006.

Joyce Guidice
Notary Public
Printed Name: Joyce Guidice
My Commission Expires: Jan 24, 2009

