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Hublic Service Commizzion

December 20, 2006

Ms. Valerie L. Lord, Esquire Rose, Sundstrom & Bentley, LLP Sanlando Center 2180 W. State Road 434, Suite 2118 Longwood, Florida 32779

Re: Docket No. 040384-WS; Application for amendment to Certificates 247-W and 189-S in Seminole County by Sanlando Utilities Corporation.

Dear Ms. Lord:

Enclosed please find Certificate Nos. 247-W and 189-S that have been updated to reflect the addition and deletion of territory in the above docket. Please forward these certificates to the utility.

If you have any questions please contact me at (850) 413-6999.

Sincerely,

Richard Redemann, PE

Bureau of Certification, Economics & Tariffs

Richard Dedeman

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