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September 28, 2007

VIA ELECTRONIC TRANSMISSION

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 060260-WS; Lake Placid Utilities, Inc.'s Application for Rate Increase in
Highlands County, Florida
Our File No.: 30057.120

Dear Ms. Cole:

Enclosed is a schedule showing that the adjustments for all the applicable NARUC
USOA primary Accounts as set forth in that Order have been made on the books of Lake
Placid Utilities.

Very truly yours,



CHRISTIAN W. MARCELLI
Of counsel

CWM/tlc
Enclosure

cc: Ms. Kirsten Weeks (via email)
Mr. Troy Rendell, Division of Economic Regulation (via email)
Steven M. Lubertozi, Chief Regulatory Officer (via email)
John Hoy, Regional Vice President for Operations (via email)
Patrick C. Flynn, Regional Director (w/email)

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62 *	9641 *	1082000	--ACCUM DEPR-TRANSPORTATION-	-			BEG	-911
					0	0	NET END	0 -911
62 *	9641 *	1083002	--ACCUM DEPR.-3021002-- A/D - FRANCHISE FEES			313	9/18/2007 062-MISC.JE.A-09-01	0
					0	313	NET END	-313 -313
62 *	9641 *	1083010	--ACCUM DEPR-WATER PLANT--				BEG	-6,036.00
					0	0	NET END	0 -6,036.00
62 *	9641 *	1083011	--ACCUM DEPR.-3042011--				BEG	-1,461.00
					0	0	NET END	0 -1,461.00
62 *	9641 *	1083021	--ACCUM DEPR.-3043021-- A/D - STRUCTURES & IMPROVEM ENTS A/D - STRUCTURES & IMPROVEM ENTS A/D - STRUCTURES & IMPROVEM ENTS	1,791.00 588 392		9/18/2007 9/18/2007 9/18/2007	062-MISC.JE.A-09-01 062-MISC.JE.A-09-01 062-MISC.JE.A-09-01	0
				2,771.00		0	NET END	2,771.00 2,771.00
62 *	9641 *	1083031	--ACCUM DEPR.-3044031--				BEG	-8
					0	0	NET END	0 -8
62 *	9641 *	1083032	--ACCUM DEPR.-3204032--				BEG	40
					0	0	NET END	0 40
62 *	9641 *	1083042	--ACCUM DEPR.-3305042-- A/D - DISTRIBUTION RESERVOI RS & STANDPIPES A/D - DISTRIBUTION RESERVOI RS & STANDPIPES A/D - DISTRIBUTION RESERVOI RS & STANDPIPES	1,303.00 137 91		9/18/2007 9/18/2007 9/18/2007	062-MISC.JE.A-09-01 062-MISC.JE.A-09-01 062-MISC.JE.A-09-01	0
				1,531.00		0	NET END	1,531.00 1,531.00

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62 *	9641 *	1083045	--ACCUM DEPR.-3335045--				BEG	-51
					0	0	NET END	0 -51
62 *	9641 *	1084000	--ACCUM DEPR-SEWER--				BEG	-8,686.00
					0	0	NET END	0 -8,686.00
62 *	9641 *	1084010	--ACCUM DEPR.-3612010-- A/D - MANHOLES A/D - MANHOLES A/D - MANHOLES	107 71 47		9/18/2007 9/18/2007 9/18/2007	062-MISC.JE.A-09-01 062-MISC.JE.A-09-01 062-MISC.JE.A-09-01	0

				0	0	NET	0
						END	210.2
62 *	9641 *	2722047	--ACC AMORT METER INSTALLATI	ONS--		BEG	13.18
				0	0	NET	0
						END	13.18
62 *	9641 *	2722048	--ACC AMORT HYDRANTS--			BEG	7.02
				0	0	NET	0
						END	7.02
62 *	9641 *	2723000	--ACC. AMORT-CIA-SEWER--			BEG	-3,824.98
				0	0	NET	0
						END	-3,824.98
□GL 1.2.2	-	2	DETAIL GE	NERAL LEDGER - GL		11:04:43 28 SE	P 2007 PAGE 4

FOR THE 14 PE RIODS ENDING 12/3 7-Jan

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62 *	9641 *	2723003	--ACC AMORT BLDGS & STRUCTS-	-			BEG	501.56
				0	0		NET	0
							END	501.56
62 *	9641 *	2723004	--ACC AMORT SEWER LAGOONS--				BEG	0.38
				0	0		NET	0
							END	0.38
62 *	9641 *	2723005	--ACC AMORT SEWAGE TRTMT PLANT--				BEG	701.7
				0	0		NET	0
							END	701.7
62 *	9641 *	2723006	--ACC AMORT SEWAGE SERVICE LINES--				BEG	168.38
				0	0		NET	0
							END	168.38
62 *	9641 *	2723007	--ACC AMORT FORCE OR VACUUM MAINS--				BEG	395.6
				0	0		NET	0
							END	395.6
62 *	9641 *	2723008	--ACC AMORT SEWER MAINS--				BEG	420.04
				0	0		NET	0
							END	420.04
62 *	9641 *	2723009	--ACC AMORT OUTFALL LINES--				BEG	18.36
				0	0		NET	0
							END	18.36
62 *	9641 *	2723011	--ACC AMORT LIFT STATION--				BEG	1,311.48
				0	0		NET	0
							END	1,311.48
62 *	9641 *	3043021	--STRUCT & IMPRV (PUMP PLT)- STRUCTURES & IMPROVEMENTS		18,810.00	9/18/2007	062-MISC.JE.A-09-01	0
				0	18,810.00		NET	-18,810.00
							END	-18,810.00
62 *	9641 *	3305042	--DIST RESV & STNDPIPES-- DISTRIBUTION RESERVOIRS & S TANDPIPES		5,073.00	9/18/2007	062-MISC.JE.A-09-01	0
				0	5,073.00		NET	-5,073.00
							END	-5,073.00
□GL 1.2.2	-	2	DETAIL GE	NERAL LEDGER - GL		11:04:43 28 SE	P 2007 PAGE 5	

FOR THE 14 PE RIODS ENDING 12/3 7-Jan

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
62	9641	3486096	--UNDISTR WATER PLANT--				BEG	5,633.00
					0	0	NET	0
							END	5,633.00
62	9641	3486098	--OTHER ASSETS--				BEG	403
					0	0	NET	0
							END	403
62	9641	3612010	--MANHOLES-- MANHOLES				BEG	0
					3,200.00	9/18/2007	062-MISC.JE.A-09-01	
				0	3,200.00		NET	-3,200.00
							END	-3,200.00
62	9641	3917000	--TRANSPORTATION EQPT--				BEG	911
					0	0	NET	0
							END	911
62	9641	3975000	--MISC EQUIP SEWER--				BEG	579
					0	0	NET	0
							END	579
62	9641	3985000	--OTHER TANGIBLE PLT SEWER--				BEG	8,107.00
					0	0	NET	0
							END	8,107.00
62	9641	4032021	--DEPRECIATION-10121-- DEPRECIATION EXPENSE - STRU CTURES & IMPROVEMENTS				BEG	0
					392	9/18/2007	062-MISC.JE.A-09-01	
				0	392		NET	-392
							END	-392
62	9641	4032042	--DEPRECIATION-10142-- DEPRECIATION EXPENSE - DIST RIBUTION RESERVOIRS & STAND PIPES				BEG	0
					91	9/18/2007	062-MISC.JE.A-09-01	
				0	91		NET	-91
							END	-91
62	9641	4033010	--DEPRECIATION-10210-- DEPRECIATION EXPENSE - MANH OLES				BEG	0
					47	9/18/2007	062-MISC.JE.A-09-01	
				0	47		NET	-47
							END	-47
GL 1.2.2	-	2		DETAIL GE	GENERAL LEDGER - GL		11:04:43 28 SE	P 2007 PAGE 6
				FOR THE 14 PE	RIODS ENDING 12/3	7-Jan		

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
			GRAND TOTALS:	28,722.00	28,722.00		BEG	0
							NET	0
							END	0

□ GL 1.2.2 -2.2 2 REPO
 DETAIL GEN REPORT SPECI ERAL LEDGER - GL 9/28/2007 11.04 2007 PAGE 7
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