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ROBERT M. C. ROSE, (1924-2006)

October 22, 2007
VIA HAND DELIVERY

RECEIVED-PPSC
OCT 22 PM 4:07
COMMISSION CLERK

Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: K.W. Resort Utilities Corp.; 2007 Rate Case Filing; PSC Docket 070293
Escrow Report
Our File No. 34000.05

Dear Ms. Cole:

In accordance with the requirements of Order No. PSC-07-0812-PCO-SU, we are filing this letter as a report required by that Order and Rule 25-30.360(6), Florida Administrative Code. The Utility billed in advance at the beginning of October for residential only service, and in accordance with the Order, escrowed 21.44% of those amounts billed into the approved escrow account. Because this is the first month of billing, the total amount in the escrow is the same as the amount just deposited, \$10,952.74.

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

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL FMD/tms
- OPC _____ cc: Ralph Jaeger, Esquire
- RCA _____ Troy Rendell
- SCR _____ William Smith, Jr., Esquire
- SGA _____ Doug Carter
- SEC _____ John Wharton, Esquire
- OTH _____

Sincerely,
ROSE, SUNDSTROM & BENTLEY, LLP

F. Marshall Deterding
F. Marshall Deterding
For The Firm

initialed by Mr. Deterding
but signed in his absence
to avoid delay in mailing

DOCUMENT NUMBER-DATE

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