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MARSHALL WILLIS, DIRECTOR
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Public Service Commission

February 16, 2011

Mr. Christian W. Marcelli
Rose, Sundstrom & Bentley, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301

WS Number 11-0008

Re: Docket No. 100423-SU; Application for amendment of Certificate No. 189-S to add territory in Seminole County by Sanlando Utilities Corporation and amendment of Certificate No. 232-S to delete territory in Seminole County by Utilities, Inc. of Longwood.

Dear Mr. Marcelli:

The following tariff sheets have been approved for Sanlando Utilities Corporation effective February 18, 2010.

Wastewater Tariff

Fourth Revised Sheet No. 3.0

Third Revised Sheet No. 3.1

Second Revised Sheet No. 3.2

Second Revised Sheet No. 3.3 should be deleted.

Please incorporate these tariff sheets into the approved tariff on file at the utility's office. These tariff sheets represent the territory amendment approved by the Commission in Order No. PSC-11-0100-FOF-SU with an amendatory Order No. PSC-11-0100A-FOF-SU. Note that Sanlando's revised Certificate No. 189-S is included in the order which should be retained at the utility's office. If you have any questions, please contact Robert Simpson at (850) 413-7001 at our office.

Sincerely,

Handwritten signature of Marshall Willis in black ink.

Marshall Willis
Director

MWW:rs
Enclosures
ERC (Simpson)
GCL (Williams)
Office of Commission Clerk

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