OFFICE OF THE GENERAL COUNSEL S. CURTIS KISER GENERAL COUNSEL (850) 413-6199

Hublic Service Commission

February 23, 2012

D. Bruce May, Jr. Holland & Knight LLP 315 South Calhoun St., Suite 600 Tallahassee, FL 32301

Re: Docket No. 110019-WS - Aqua Utilities Florida, Inc.'s application for original certificate for an existing wastewater system, request for initial rates and charges for Harbor Hills Utilities, L.P.'s wastewater system, amendment of wastewater Certificate No. 120-S, in Lake County, to include Harbor Hills Utilities, L.P.'s wastewater service area; and application for approval of transfer of Harbor Hills Utilities, L.P.'s water system to Aqua Utilities Florida, Inc., amendment of Aqua Utilities Florida, Inc.s' water Certificate No. 106-W, in Lake County, to include the Harbor Hills Utilities, L.P.'s water service territory, and cancellation of Harbor Hills Utilities, L.P.'s water Certificate No. 522-W.

Dear Mr. May:

COMMISSIONERS:

ART GRAHAM EDUARDO E. BALBIS JULIE I. BROWN

LISA POLAK EDGAR

RONALD A. BRISÉ, CHAIRMAN

This letter is to acknowledge that Docket No. 110019-WS has been closed, based on Agua Utilities Florida, Inc.'s withdrawal of its request to acquire Harbor Hills.

Please do not hesitate to contact me should you have any questions.

Sincerely,

Lisa C. Bennett Senior Attorney

LCB:th

cc:

Office of Commission Clerk