



March 11, 2015

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 140145-SU; Application for Authority to Transfer Assets of Utility Corporation of Florida, Inc. and Certificate No. 550-S to South Highlands Investment Corporation in Highlands County, Florida
Our File No.: 47102.01

Dear Ms. Stauffer:

This letter is to advise the Commission that consistent with the Amendment to Application filed on February 17, 2015, the sale of the wastewater system to the Spring Lake Improvement District closed on March 11, 2015.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN
For the Firm

MSF/

cc: Stephen Heine (via email)
Kyesha Mapp (via email)
Melinda Watts, Esquire (via email)