West Lakeland Wastewater, LLC 3336 Grand Blvd. #102 Holiday, FL 34690

September 4, 2018

RE: Docket No. 20170246-SU, Application for authority to transfer facilities and Certificate No. 515-S in Polk County from West Lakeland Wastewater, Inc. to West Lakeland Wastewater, LLC.

Docket No. 20120270-SU, Application for staff-assisted rate case in Polk County by West Lakeland Wastewater, LLC.

Commission Clerk:

Per the terms of Commission Orders No. PSC-2013-0327-PAA-SU, issued July 16, 2013, and PSC-2018-0377-PAA-SU, issued July 30, 2018, in the above-mentioned dockets, this letter is to notify the Commission that West Lakeland Utilities, LLC (WLU) has adjusted its books in accordance with both orders.

The historical rate base adjustments required in Order No. PSC-2013-0327-PAA-SU, were posted to the Utility's general ledger and were included in the Utility's 2013 Annual Report which was filed with the Commission on March 14, 2013. Order No. PSC-2018-0377-PAA-SU, reaffirmed the prior order's adjustments. There are no new historical rate base adjustments required in Order No PSC-2018-0377-PAA-SU. Therefore, WLU asserts that its books are in substantial compliance with both Commission orders in the above-mentioned dockets.

On behalf of the utility.

Michael Smallridge

COMMISSION

PECEIVED-FPSC