COUNTRY WALK UTILITIES, INC.

January 9, 2018

FILED 1/10/2019 DOCUMENT NO. 00145-2019 FPSC - COMMISSION CLERK

Office of Commission Clerk Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399

Re: Docket No. 20180021-WU - Application of Country Walk Utilities, Inc. for Staff Assisted Rate Case in Highlands County – Affirmation of General Journal Adjustments

Dear Commission Clerk,

Pursuant to Order No. PSC-2018-0553-PAA-WU, issued November 19, 2018, Country Walk Utilities, Inc. hereby affirms that the adjustments to all the applicable NARUC USOA accounts, as shown on Attachment A of this Order, have been made to the Utility's books and records.

If you have any questions, please do not hesitate to contact me at (727) 848-8292, ext. 245.

Respectfully Submitted,

Troy Rendell Vice President

Investor Owned Utilities

// for Country Walk Utilities, Inc.

Tel: 727-848-8292