GATOR WATERWORKS, INC.

April 12, 2019

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

Re: Docket No. 20180066-WU – Application for transfer of facilities of Kincaid Hills Water Company and water Certificate No. 555-W to Gator Waterworks, Inc. – Affirmation of General Journal Adjustments

Dear Commission Clerk,

Pursuant to Order No. PSC-2018-0587-PAA-WU, issued December 17, 2018, Gator Waterworks, Inc. hereby affirms that the adjustments to all the applicable NARUC USOA accounts, 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 Gator Waterworks, Inc.