

**DEAN
MEAD**

ATTORNEYS AT LAW

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 South Orange Avenue, Suite 700
P.O. Box 2346 (ZIP 32802-2346)
Orlando, FL 32801

(407) 841-1200
(407) 423-1831 Fax
www.deanmead.com

Attorneys and Counselors at Law
Orlando
Fort Pierce
Tallahassee
Tampa
Viera/Melbourne

MARTIN FRIEDMAN
407-310-2077
mfriedman@deanmead.com

February 4, 2020
VIA E-FILING

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: Re: Docket No. 20190031-WU - Application for increase in water rates in Highlands County, by
Placid Lakes Utilities, Inc.
Our Matter No.: 070336

Dear Mr. Teitzman:

Pursuant to Commission Order No. PSC-2019-0551-PAA-WU, Placid Lakes Utilities Inc. is required to submit a letter confirming that the adjustments to all applicable NARUC USOA primary accounts have been made on the Utility's books and records. Staff has confirmed that all Commission Ordered Adjustments were proforma and thus no adjustments needed to be made to the 2018 test year books.

Should you or Staff 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: Larry King (via e-mail)
Marie McKinney (via e-mail)