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February 6, 2023

VIA Electronic Filing to the Office of Commission Clerk

Attn: Kerri Maloy, Engineering Specialist
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20220019-WU - Application for transfer of water facilities of Neighborhood Utilities, Inc. and Water Certificate No. 430-W to CSWR-Florida Utility Operating Company, LLC, in Duval County.

Dear Ms. Maloy:

The Commission's Order Granting Transfer (PSC-2022-0364-PAA-WU) provides in part that "[w]ithin 90 days of the date of the consummating order, CSWR-Neighborhood shall notify us that it has adjusted its books in accordance with our decision." CSWR-Florida UOC confirms it has recorded plant values in its books in accordance with the Commission's decision. Thank you again for your time and assistance.

Sincerely,

/s/ Thomas A. Crabb

Thomas A. Crabb
Attorney for CSWR-Florida UOC