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| Commissioners:  , Chairman | State of Florida  pscSEAL | Division of  Accounting and Finance  Director  (850) 413-6900 |
| Public Service Commission | | |

April 28, 2023

Jim Hoekstra, Senior Vice President

Water Oak Utility

c/o Sun Communities

Southfield, Michigan 48034-8205

**Re: 2nd Extension of Time to File the 2022 Annual Report for Water Oak Utility (WS755)**

Dear Utility Contact:

Your request for an additional extension to file the Annual Report for the calendar year ended December 31, , is granted. This is pursuant to Rule 25-30.110(3), Florida Administrative Code (F.A.C.), which grants a longer extension when accompanied by a statement of good cause with a specific date requested. The report is now due on or before **.**

Please be reminded that Rule 25-30.110(6), F.A.C., requires that a penalty be assessed against any utility that fails to timely file an Annual Report by March 31 or within the time specified by any extension approved in writing by the Division of Accounting and Finance. If we can be of further assistance, please call Amber Norris at 850-413-6984.

Sincerely,



Andrew L. Maurey

Director

ALM/AN:sh