

February 27, 2018

E-FILING

Carlotta S. Stauffer, Commission Clerk Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

RE: Docket No.: 20160176-WS; Application for Staff Assisted Rate Case in Polk County by Four

Lakes Golf Club, Ltd. Our File No.: 45027.02

Dear Ms. Stauffer:

This is to verify that Four Lakes Golf Club, Ltd has made the Commission Ordered Adjustments on its the books and records as required by Commission Order No. PSC-2017-0459-PAA-WS,

Should you or staff have any questions, please do not hesitate to give me a call.

Very truly yours,

/s/ Martin S. Friedman
MARTIN S. FRIEDMAN
For the Firm

cc: Brian Altman (via email)