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REPLY TO CENTRAL FLORIDA OFFICE

June 4, 2007

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RE: Docket No. 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate Increase in Polk County, Florida
Our File No.: 30057.113

Dear Ms. Cole:

This letter is to request that Cypress Lakes Utilities, Inc., be allowed to utilize a Corporate Undertaking of its parent, Utilities, Inc., to secure the refund as a result of its implementation of the PAA Rates in the above-referenced matter during the tendency of the protest. An impending settlement of four rate cases of Utilities, Inc.'s subsidiaries frees up sufficient corporate undertaking capacity.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/tlc

cc: Katherine Fleming, Esquire, Office of General Counsel (via email)
Steven M. Lubertozzi, Chief Regulatory Officer (via U.S. Mail)
Mr. Troy Rendell, Division of Economic Regulation (via email)