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February 27, 2009

VIA E-FILE

Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: K.W. Resort Utilities Corp.; PSC Docket 070293-SU
Our File No. 34000.05

Dear Ms. Cole:

We are counsel to the Applicant on the above-referenced matter. It is our understanding that the last date for any party to file a Notice of Appeal of Final Order No. PSC-09-0057-FOF-SU, issued on January 27, 2009, was the close of business Thursday, February 26, 2009. From review of the PSC website it appears that no appeal has been filed and that Order is therefore final and unappealable. Please verify this fact in writing. Time is of the essence as the Utility is attempting to implement rates and complete refunds in accordance with that order.

Sincerely,
ROSE, SUNDBSTROM & BENTLEY, LLP


F. Marshall Deterding
For The Firm

FMD/tms

cc: Ralph Jaeger, Esquire
Bart Fletcher

Dictated by Mr. Deterding
but signed in his absence
to avoid delay in mailing.