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February 2, 2007

Ms. Blanca S. Bayo, Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 060368-WS

Dear Ms. Bayo:

Enclosed please find the following items for filing on behalf of Aqua Utilities Florida, Inc. ("AUF"):

1. An original and 19 copies of AUF's Notice of Filing Response to Accounting Deficiency No. 32 – Public (Redacted) Documents;
2. An original and 15 copies of AUF's Notice of Intent to Request Confidential Classification of Portions of its Response to Accounting Deficiency No. 32; and
3. An envelope marked "CONFIDENTIAL", which contains a confidential (unredacted) copy of the pages from AUF's Response to Accounting Deficiency No. 32 on which AUF's proprietary confidential business information appears. Confidential information has been highlighted in yellow on each page.

Please date stamp the enclosed additional copy of this letter as "filed" and return the same to my office.

As always, thank you for your assistance with this filing and please do not hesitate to contact me if you have any questions.

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER: DATE

01145 FEB-28

FPSC-COMMISSION CLERK

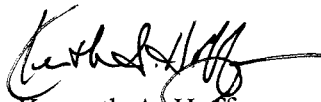
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February 2, 2007

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Sincerely,

A handwritten signature in black ink, appearing to read "Kenneth A. Hoffman", with a long horizontal flourish extending to the right.

Kenneth A. Hoffman

cc: Rosanne Gervasi, Esq.
Katherine Fleming, Esq.
Stephen C. Reilly, Esq.
Kathy L. Pape, Esq.