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REPLY TO CENTRAL FLORIDA OFFICE

September 21, 2007

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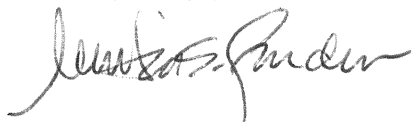
RE: Docket No. 060258-WS; Sanlando Utilities Corp.'s Application for Rate Increase in  
Seminole County, Florida  
Our File No.: 30057.116

Dear Ms. Cole:

Commission Order No. PSC-07-0205-PAA-WS ordered that Sanlando Utilities Corp. provide proof within ninety (90) days of the Final Order being issued in this docket, that the adjustments to the applicable NARUC USOA Primary Accounts have been made. That Order became final on June 26, 2007 by Order No. PSC-07-0535-AS-WS, which would require Sanlando Utilities Corp. to provide proof by September 24, 2007 that the Commission ordered adjustments have been made.

Utilities, Inc., is in the process of a complete overhaul of its computer systems and while Staff members have prepared the adjustments, the person who needs to verify the adjustments and approve them being booked accordingly, is tied up in the transition to the new computer system, and in order to assure that these Commission ordered adjustments are property booked, Sanlando Utilities Corp. hereby requests an extension of time through October 8, 2007 within which to provide proof of the Commission ordered adjustments.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/tlc

cc: Ms. Kirsten E. Weeks