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April 22, 2008
VIA HAND DELIVERY

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

Re: K.W. Resort Utilities Corp.; 2007 Rate Case Filing; PSC Docket 070293
Escrow Report
Our File No. 34000.05

RECEIVED-FPSC
08 APR 22 PM 12:15
COMMISSION
CLERK

Dear Ms. Cole:

In accordance with the requirements of Order No. PSC-07-0812-PCO-SU, we are filing this letter as a report required by that Order and Rule 25-30.360(6), Florida Administrative Code. The Utility billed in advance at the beginning of March for residential only service, and in accordance with the Order, escrowed 21.44% of those amounts billed into the approved escrow account.

If you have any further questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP

F. Marshall Deterding
For The Firm

CMP _____
COM _____
CTR _____
ECR _____
GCL 1 FMD/tms

OPC _____ cc: Ralph Jaeger, Esquire
Troy Rendell
RCA _____ William Smith, Jr., Esquire
Doug Carter
SCR _____ John Wharton, Esquire

SGA _____
SEC _____
OTH _____

DOCUMENT NUMBER-DATE

03229 APR 22 08

FPSC-COMMISSION CLERK

ORIGINAL CHECK HAS A COLORED BACKGROUND PRINTED ON CHEMICAL REACTIVE PAPER - SEE BACK FOR DETAILS

KW RESORT UTILITIES CORP.

Operating Account
PO BOX 2125
KEY WEST, FL 33045

BB&T
Banking & Trust Company
Key West Office
1010 Kennedy Drive
Key West, Florida 33040-4019

63-9138/2631

No. 002061

DATE CHECK NO. AMOUNT

04/22/08 2061 \$23,449.95

PAY EXACTLY TWENTY THREE THOUSAND FOUR HUNDRED FORTY NINE AND 95/100 DOLLARS

PAY TO THE ORDER OF:

KWRU - INTERIM RATE ESCROW A/C

[Signature] AUTHORIZED SIGNATURE
[Signature] AUTHORIZED SIGNATURE

| | | | |
|--|-----------------------------------|--|--|
| BB&T <small>Banking and Trust Company</small> | | Account Deposit <input type="checkbox"/> Checking <input type="checkbox"/> Savings | |
| Deposit To The Account Of (Please print full name) | | Interim Rate | |
| KW Resort Utilities Corp | | Case Escrow | |
| Address | | | |
| P.O. Box 2125 | | | |
| City, State, Zip Code | | | |
| Key West, FL 33040 | | | |
| Date | Please Sign Here If Cash Received | | |
| 4/22/08 | | | |

| | | |
|---------------------|---------|--------|
| Currency/Coins | Dollars | Cents |
| Checks | | |
| KWRO of | 23 | 449.95 |
| Total | 23 | 449.95 |
| Less: Cash Received | | |
| Total Deposit \$ | 23 | 449.25 |

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL Please enter your account number below

20609PC
875028 *
APPERSON PRINT MANAGEMENT SERVICES

F000000760
(Rev. 09/13/03)

→ USE FOR 10 DIGIT ACCOUNT NUMBER

33
REDACTED

DOCUMENT NUMBER DATE

03229 APR 22 08

FPSC-COMMISSION CLERK

PRE-BILLING REPORT FOR 03/31/2008

| ACCT | NAME | DATE | REFERENCE | DESCRIPTION OF SERVICE | | |
|--------------|-----------------------------|------------|------------|------------------------|------------|-----------|
| FINAL TOTALS | | | | | | |
| | BASE RATE | GALLONS | PER M RATE | TOTAL BILLED | ADJUST | PAYMENT |
| | 58741.42 | 4331.54 | 17365.61 | 76107.03 | 41054.50 | 122688.70 |
| | | # ACCOUNTS | CHARGES | GALLONS | ADJUSTMETS | PAYMENTS |
| | RESIDENTIAL SEWER FEE | 1146 | 51323.58 | 0.00 | 1492.40 | 0.00 |
| | MULTI FAMILY SEWER FEE | 35 | 0.00 | 0.00 | 31630.50 | 0.00 |
| | COMMERCIAL SEWER - BASE RAT | 116 | 24783.45 | 4286.00 | 144.84 | 0.00 |
| | EFFLUENT TESTING FEE | 0 | 0.00 | 0.00 | 2500.00 | 0.00 |
| | BACKHOE RENTAL | 0 | 0.00 | 0.00 | 200.00 | 0.00 |
| | CONNECTION FEE | 0 | 0.00 | 0.00 | 75.00 | 0.00 |
| | DISCONNECT FEE | 0 | 0.00 | 0.00 | 75.00 | 0.00 |
| | TRAILER RENTAL | 4 | 0.00 | 0.00 | 2900.00 | 0.00 |
| | MISCELLANEOUS CHARGE | 0 | 0.00 | 0.00 | 1225.00 | 0.00 |
| | NSF CHECK FEE | 0 | 0.00 | 0.00 | 50.00 | 0.00 |
| | ESCROW DEPOSIT | 0 | 0.00 | 0.00 | 761.76 | 0.00 |
| | PAYMENT | 0 | 0.00 | 0.00 | 0.00 | 122688.70 |

FUNDS TO BE ESCROWED PER AGREEMENT WITH PUBLIC SERVICE COMMISSION:

AS OF MARCH 31, 2008

| | |
|--|---------------|
| TOTAL AMOUNT BILLED AT THE NEW INTERIM RATE: | \$76,107.03 |
| PLUS: RESIDENTIAL ADJUSTMENTS | \$1,492.40 |
| MULTIFAMILY | \$31,630.50 |
| ADDITIONAL COMMERCIAL BASE CHARGES | \$144.84 |
| | <hr/> |
| | \$109,374.77 |
| | X 0.2144 |
| | <hr/> |
| | = \$23,449.95 |
| | <hr/> |

DOCUMENT NUMBER - DATE

03229 APR 22 8

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