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REPLY TO CENTRAL FLORIDA OFFICE

July 3, 2009

E-FILING

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Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No. 090227-SU; Application for partial transfer of wastewater facility to City of Sebring, and amendment of Certificate No. 361-S, by Highlands Utilities Corporation, in Highlands County, Florida  
Our File No.: 28087.15

Dear Ms. Cole:

Highlands Utilities Corporation has asked me to assist in responding to the deficiencies set forth in the Staff's May 13, 2009 correspondence to Mr. Dixon Pugh. The company is in the process of preparing responses to Deficiencies 1, 4, 5, and 6. Responses to Deficiencies 2 and 3 are as follows:

2. Customer deposits. Pursuant to Rule 25-30.037(4)(g), F.A.C., the application is to include a statement describing the disposition of customer deposits and interest thereon. Please provide the required statement.

ANSWER: Highlands Utilities Corporation does not collect customer deposits and therefore, no disposition of such customer deposits is necessary in connection with this sale.

3. Outstanding regulatory assessment fees. Pursuant to Rule 25-30.037(4)(h), F.A.C., the application is to include a statement describing the disposition of any outstanding regulatory assessment fees, fines or refunds owed. Please provide the required statement.

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
July 3, 2009  
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ANSWER: Highlands Utilities Corporation has no outstanding regulatory assessment fees, fines or refunds owed.

The responses to the remaining deficiencies will be filed on or before August 15, 2009. Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/tlc

cc: Mr. Dixon Pugh (via e-mail)  
Ms. Stephanie Clapp (via e-mail)

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