



Willem Strauss
(Lakeland Electric Division)
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To whom it may concern:

With reference to: Consumer's Certificate of Exemption

Lakeland Electric is a 100% municipality-owned utility and the largest Department of the City of Lakeland, Florida.

The "Consumer's Certificate of Exemption Number 85-8012621615C-3" that was issued to the City of Lakeland, Florida, pursuant to Chapter 212 of the Florida Statutes, encompasses all the Departments of the City of Lakeland, Florida.

Sincerely,

Willem P. Strauss CA(SA)
Controller
Fiscal Operations
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