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February 22, 2002

ROBERT M. C. ROSE OF COUNSEL

011451-415

Mr. Ted Davis Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Re: Undocketed; Plantation Bay Utility Company; PSC Overearnings Investigation

Our File No. 36062.01

Dear Ted:

CHRIS H. BENTLEY, P.A.

F. MARSHALL DETERDING MARTIN S. FRIEDMAN, P.A. JOHN R. JENKINS, P.A. STEVEN T MINDLIN, P.A.

DAREN L. SHIPPY, LL.M. TAX WILLIAM E. SUNDSTROM, PA. DIANE D. TREMOR, P.A.

JOSEPH P PATTON

JOHN L. WHARTON

This letter is to confirm out telephone conference today that Plantation Bay Utility Company will you with financial information by March 15, 2002 which will show that the Company is not overearning on a prospective basis.

Thanks again for your patience and cooperation.

Very truly yours,

For the Firm

MSF:brm

Ms. Jean Trinder

Robert C. Nixon, CPA

**Dictated** by Mr. Friedman but signed in his absence to avoid delay in mailing.

JUS

MP

L+ # 0/1/5/