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WRITER'S INFORMATION

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January 4, 2001

VIA FEDERAL EXPRESS (ORIGINAL AND FIVE COPIES)

Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

ABCA, Inc./West Lakeland Utilities, Inc.

Docket No. 000973-SU

To Whom It May Concern:

This office represents ABCA, Inc. in connection with the above-referenced transfer application docket.

By letter dated January 2, 2001, I notified the Florida Public Service Commission that on December 29, 2000, ABCA, Inc., as seller, and DGB Properties, Inc. and West Lakeland Utilities, Inc., as buyer, agreed to terminate a Contract for Sale and Purchase, as amended from time to time (the "Contract"), under which West Lakeland Utilities, Inc. had agreed to purchase the Village Lakeland wastewater treatment facility.

I understand that the staff attempted to confirm with West Lakeland Utilities, Inc. that the Contract has been terminated. To assist in confirming that the Contract has been terminated, I enclose a copy of a letter dated January 2, 2001, from D. Brian Kuehner, Esquire, the attorney for DGB Properties, Inc. and West Lakeland Utilities, Inc., which ----confirms that his clients decided not to close on the Contract. The January 2, 2001 letter goes on to correctly confirm that the termination of the Contract effectively released the parties from their obligations under the Contract.

Please contact me with any questions or concerns.

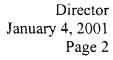
Very truly yours,

Mathem W. Chency Matthew W. Cheney

DOCUMENT NUMBER-DATE

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MWC/ Enclosure

cc: David S. Musgrave, Esquire

D. Brian Kuehner, Esquire (via facsimile w/enclosure) Ms. Pamela C. McCarthy (via facsimile w/enclosure)

Mr. Paul Lowry (w/enclosure)

Ms. Pat Brady (via facsimile w/enclosure)

D. Brian Kuehner, P.A. Attorney at Law

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January 2, 2001

VIA FACSIMILE AND FIRST CLASS MAIL

Matthew W. Cheney, Esquire Piper Marbury Rudnick & Wolfe LLP 6225 Smith Avenue Baltimore, MD 21209-3600

Re: ABCA, Inc./West Lakeland Utilities, Inc./DGB Properties, Inc.

Dear Matt:

This letter will confirm the matters stated in your letter of December 29, 2000 provided herein. It is understood that my clients decided not to close because of matters disclosed by the title work.

I am returning the \$15,000.00 to my client. I enclose all closing documents which were forwarded to me and all engineering and survey reports which were forwarded to me in connection with the proposed closing.

I appreciate the efforts of David and yourself pertaining to this matter. It is unfortunate that this matter did not resolve itself. It is my understanding that each party is releasing the other party from any obligations contained in the contract. If this is not correct, please contact me immediately.

Sincerely,

D. Brian Kuehner Esquire

DBK/jla