

ORIGINAL



215 SOUTH MONROE STREET
SUITE 815
TALLAHASSEE, FLORIDA 32301

(850) 412-2007
FAX: (877) 604-5230
KATHRYN.COWDERY@RUDEN.COM

June 2, 2004

Blanca S. Bayo, Director
Division of Commission Clerk and
Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Building, Room 110
Tallahassee, Florida 32399-0850

COMMISSION
CLERK

JUN - 3 AM 9:34

REC'D FPSC

Re: Docket No. 030747-SU: Application for transfer of assets and Certificate No. 285-S in Pasco County to HV Utility Systems, L.L.C., by Hacienda Utilities, Ltd.

Dear Ms. Bayo:

This letter is the Utility's response to the final audit report prepared by the Tampa District Office in this docket, audit control No. 03-240-2-1. The audit report was reviewed by Denise DeRoss, Director of Accounting for Manufactured Home Communities. Her comments are as follows.

Disclosure No. 1: Agree.

Disclosure Nos. 2 - 4: Agree. All of the required adjustments detailed in Disclosure Nos. 2 - 4 and outlined in Exhibit 1 are reflected in the 2003 Annual Report. Ms. DeRoss is currently in the process of making the necessary entries into the accounting system in order to bring it in-line with the 2003 annual report and with the NARUC Uniform System of Accounts as required by Rule 25.30.115, Florida Administrative Code.

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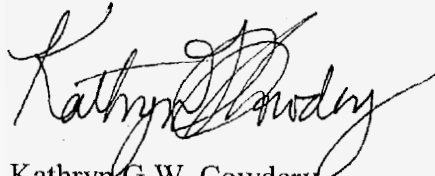
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FPSC-COMMISSION CLERK

Please contact me if you have any questions.

Sincerely,

RUDEN, McCLOSKEY, SMITH,
SCHUSTER & RUSSELL, P.A.

A handwritten signature in black ink, appearing to read "Kathryn G.W. Cowdery". The signature is written in a cursive style with a large initial "K".

Kathryn G.W. Cowdery
Attorney