

ORIGINAL

STATE OF FLORIDA

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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

July 9, 2004

Mr. F. Marshall Deterding
Rose, Sundstrom & Bentley, LLP
2548 Blirstone Pines Drive
Tallahassee, Florida 32301

Re: **Docket No. 030948-WS - Application for transfer of majority organizational control of Paradise Lakes Utility, L.L.C., holder of Certificate Nos. 458-W and 392-S in Pasco County, from Paradise Lakes, Inc. to Larry and Janice DeLucenay**

Dear Mr. Deterding:

Pursuant to our conversation on June 25, 2004, we found several discrepancies concerning the land owned by the utility. We understand that you are resolving the discrepancies by correcting the description, establishing the value of the land and determining the correct size of the parcel. The Commission has relied on appraisals, tax assessments, and the Consumer Price Index applied to the original cost of the land as acceptable methods for establishing the value of land. Please provide documented support that addresses the land issues we discussed.

Your response to this letter should be filed with the Commission on or before **July 23, 2004**. Please be sure to refer to the docket number and direct the response to:

Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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SEC
OTH _____

If you have any questions please call Ms. Cheryl Johnson at (850) 413-6984, or Mr. Cochran Keating at (850) 413-6193.

Sincerely,
Patti Daniel
Patti Daniel, Supervisor
Bureau of Certification & Tariffs

PD/CJ:kb
cc: Office of General Counsel (Keating)
Division of Economic Regulation (Johnson)
Division Commission Clerk and Administrative Services

DOCUMENT NUMBER - DATE

07507 JUL -98

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