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CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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October 1, 2004

Ms. Blanca Bayo, Director
Division of the Commission Clerk
and Administrative Services
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

2004 OCT -4 AM 9:52
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BY FEDERAL EXPRESS

RE: Heather Hills Estates
Notice of Intent to Increase Water
and Wastewater Rates Based on 2004
Index and Pass-Through Adjustments

Dear Ms. Bayo:

On behalf of our client, Heather Hills Estates, please accept this letter as Notice of Intent to increase water and wastewater rates under the applicable provisions of the Index and Pass-Through provisions of Rules 25-30.120 and 25-30.425. I have enclosed an original and six copies of the following documents:

- 1. Accounting schedules showing calculation of the 2004 indexed increase and pass-through of purchased of water and wastewater cost.
 - 2. Copies of the pages related to the Increase from Resolution No. R-04-206 for purchased water and wastewater from the Manatee County Utilities as well as copies of each monthly bill for the period August 2003 through July 2004.
- In addition, I have enclosed an original Affirmation, one copy of revised Tariff sheets, and one copy of the proposed customer notice.
- Heather Hills Estates does not have any active written complaints, corrective orders, consent orders, or outstanding citations with the Department of Environmental Regulation or County Health Department. All water and wastewater treatment is purchased from Manatee County Utilities.

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DOCUMENT NUMBER-DATE

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Ms. Blanca Bayo, Director
October 1, 2004
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The Company waives its right to implement the pass-through portion of this notice in 45-days and requests this application be treated as a single filing subject to the normal 60-day rule.

Should you have questions regarding this notice of intent or the enclosed documents, please contact me.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON, CPAs

A handwritten signature in cursive script that reads "Bob".

Robert C. Nixon

cc: Keith Starkey w/enclosures

RCN/dd

Enclosures