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February 10, 2005

Director, Division of Commission Clerk & Administrative Services
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 020945-SU – Application for Transfer of Certificates No. 473-S in
Highlands County from Creola, Inc. to Francis I Utility, L.L.C.

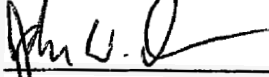
Dear Director:

This letter is being written per the request of my client Francis I Utility, L.L.C. regarding
their application for transfer of Certificate No. 473-S in Highlands County from Creola,
Inc. to Francis I Utility, L.L.C.

The books of Francis I Utility, L.L.C. have been adjusted to utilize accounts of the
National Association of Regulatory Utility Commissions (NARUC) Uniform System of
Accounts (USOA) and the plant balance accounts have been adjusted to agree to the
balances as of August 11, 2003, established pursuant to Order No. PSC-04-1241-PAA-
SU.

Should you have any questions please contact me at 863-382-1157.

Sincerely yours,



John W Davis
Certified Public Accountant

JWD/djd

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