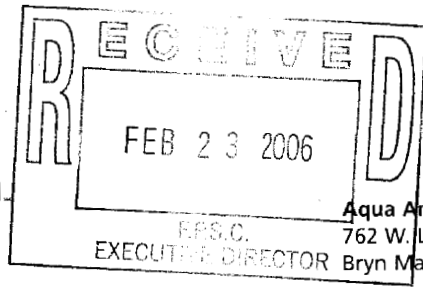


ORIGINAL

AQUA
America



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Kathy L. Pape
Vice President,
Treasurer and Rate Counsel

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February 22, 2006

Via Federal Express

Mary Bane, Executive Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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COMMISSION
CLERK

Re: Docket Nos. 040951-WS
040952-WS

Dear Ms. Bane:

In accordance with the Order of the Florida Public Service Commission issued on December 20, 2005, please be advised that Aqua Utilities Florida, Inc. has set up its books and records using the NARUC Uniform System of Accounts and the adjustments have been made to reflect the approved balances as of June 30, 2004.

Very truly yours,

Kathy L. Pape

Forward to Docket File
cc: Tim Deulin,
Marshall Willis
MAB
2/23/06

- CMP _____
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- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
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