

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

ORIGINAL

CHRIS H. BENTLEY, P.A.
F. MARSHALL DETERDING
BRIAN L. DOSTER
MARTIN S. FRIEDMAN, P.A.
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
DAREN L. SHIPPY
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

MAILING ADDRESS
POST OFFICE BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

TELECOPIER (850) 656-4029

ROBERT M. C. ROSE
OF COUNSEL

March 16, 1998

VIA HAND DELIVERY

Ms. Jennifer Iwenjiora
Division of Water and Wastewater
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32399-0850

Re: Martin Downs Utilities, Inc.
Our File No. 16891.17

(931065WS)

Dear Jennifer:

I recently received a note that you had called me concerning Martin Downs Utilities, Inc. while I was out of the office. As I informed you and other members of the staff at least a year and a half ago, I, in this firm, no longer represent Martin Downs Utilities, Inc. and have not done so for quite some time. My last letter written on behalf of that Utility before the PSC was in trying to resolve gross-up issues was almost two and a half years ago. The last known address I have for that Utility is as follows:

Martin Downs Utilities, Inc.
3547 S.W. Corporate Parkway
Palm City, Florida 34990

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC 1
WAS _____
RTH Brad

Any questions you have concerning the Utility should be directed to the Company directly, to the extent that it still exists. It is my understanding it does not. I am sorry that I cannot be of further assistance to you with relation to this Company.

DOCUMENT NUMBER-DATE

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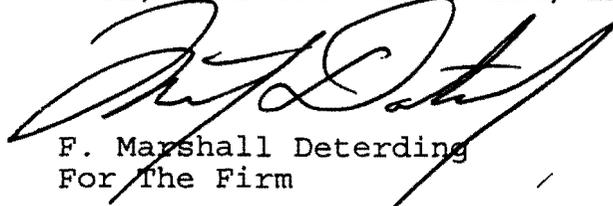
FPSC-RECORDS/REPORTING

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To the extent, I am still listed as attorney record representing this Company at the PSC on any matters, I request that the clerk remove my name from those lists.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

FMD/tms

cc: Ms. Blanco Bayo

martin\2iwenjiora.ltr