



PIPER
MARBURY
RUDNICK
& WOLFE LLP

6225 Smith Avenue
Baltimore, Maryland 21209-3600
www.piperrudnick.com

PHONE (410) 580-3000
FAX (410) 580-3001

WRITER'S INFORMATION

matthew.cheney@piperrudnick.com
PHONE (410) 580-4122
FAX (410) 580-3122

January 2, 2001

VIA FEDERAL EXPRESS
(ORIGINAL AND FIVE COPIES)

Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *ABCA, Inc./West Lakeland Utilities, Inc.*
Docket No. 000973-SU

To Whom It May Concern:

This office represents ABCA, Inc. in connection with the above-referenced transfer application docket.

On December 29, 2000, ABCA, Inc., as seller, and DGB Properties, Inc. and West Lakeland Utilities, Inc., as buyer, agreed to terminate a Contract for Sale and Purchase, as amended from time to time (the "Contract"), under which West Lakeland Utilities, Inc. had agreed to purchase the Village Lakeland wastewater treatment facility. I enclose a copy of my letter to D. Brian Kuehner, Esquire, dated December 29, 2000, which confirms the parties' agreement to terminate the Contract. The proposed transfer of the Village Lakeland wastewater treatment facility to West Lakeland Utilities, Inc. will not go into effect.

Please take such appropriate action as is necessary to reflect the fact that ABCA, Inc. will continue to own and operate the Village Lakeland wastewater treatment facility.

Please contact me with any questions or concerns.

Very truly yours,

Matthew W. Cheney

Enclosure

cc: David S. Musgrave, Esquire
D. Brian Kuehner, Esquire (via facsimile w/enclosure)
Ms. Pamela C. McCarthy (via facsimile w/enclosure)
Mr. Paul Lowry (w/enclosure)
Ms. Pat Brady (via facsimile w/enclosure)

Balt1 321647:1:1/2/01
17907-726

DOCUMENT NUMBER-DATE

00085 JAN-30



PIPER
MARBURY
RUDNICK
& WOLFE LLP

6225 Smith Avenue
Baltimore, Maryland 21209-3600
www.piperrudnick.com

PHONE (410) 580-3000
FAX (410) 580-3001

WRITER'S INFORMATION

matthew.cheney@piperrudnick.com
PHONE (410) 580-4122
FAX (410) 580-3785

December 29, 2000

VIA FACSIMILE AND FIRST CLASS MAIL

D. Brian Kuehner, Esquire
D. Brian Kuehner, P.A.
Southfork Professional Center
4921 Southfork Drive
Lakeland, Florida 33813-2078

Re: ABCA, Inc./West Lakeland Utilities, Inc./DGB Properties, Inc.

Dear Brian:

This will follow up on and confirm our last telephone conversation on December 29, 2000, which occurred at approximately 2:00 p.m.

You told me that the Buyer (DGB Properties, Inc. and West Lakeland Utilities, Inc.), who you represent, decided not to close on the above-referenced sale. This will confirm that all parties to the Contract for Sale and Purchase, as amended from time to time (the "Contract"), have agreed to terminate the Contract.

We will notify the Florida Public Service Commission and the Florida Department of Environmental Protection that the sale of the wastewater treatment facility fell through. I will notify you if either agency requires that the Buyer confirm that it is not going to purchase the wastewater treatment facility. This will confirm that all parties agree to execute and deliver, or cause to be executed and delivered, from time to time, such further instruments or documents as may be required to facilitate the termination of the Contract.

Please return to me by overnight mail all of the documents that were sent to you in connection with the closing, including the two Special Warranty Deeds, the Seller's Closing Statements, the Closing Affidavits, the Title Affidavits, the Non-Foreign Certifications by Entity Transferor, the Tax Reproration Agreements, the Secretary's

Balt1:321526:1:12/29/00
17907-726



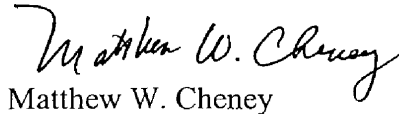
PIPER
MARBURY
RUDNICK
& WOLFE LLP

D. Brian Kuehner, Esquire
Page 2
December 29, 2000

Certificate containing a Resolution Regarding Execution of Documents, and all surveys and engineering reports. I understand that your office is holding the \$15,000 deposit that was made by the Buyer (and that you will return the deposit to the Buyer).

Please contact me to discuss any post-termination matters.

Very truly yours,



Matthew W. Cheney

MWC/

cc: David S. Musgrave, Esquire
Ms. Pamela C. McCarthy (via facsimile)