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February 18, 2004

D. BRUCE MAY, JR.
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VIA HAND DELIVERY

Blanca S. Bayo
Division of Commission Clerk and
Administrative Services
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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Re: In re: Joint Application for Authority to Transfer Certificate Nos. 336-W and 291-S in Martin County, Florida from IHC Realty Partnership, L.P. d/b/a Plantation Utilities to Columbia Properties Stuart, LLC., FPSC Docket No. 030891-WS

Dear Ms. Bayo:

IHC Realty Partnership, L.P. d/b/a Plantation Utilities and Columbia Properties Stuart, LLC ("Applicants") respectfully request clarification to the final audit report issued in the above-referenced docket on February 5, 2004 and assigned Audit Control No. 03-276-3-1. As part of Audit Exception No. 1, the auditor has recommended a decrease of \$18,379 in wastewater plant due to a plant retirement. It is not clear from the report whether the auditor made a corresponding debit to accumulated depreciation in Audit Exception No. 3, which is required pursuant to NARUC's Class B Accounting Instruction No. 22 B(2). We would appreciate confirmation that this debit to accumulated depreciation was made.

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February 18, 2004
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Meanwhile, for our records, please acknowledge your receipt of this filing on the enclosed copy of this letter. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP



D. Bruce May, Jr.

DBM:kjg
Enclosures

cc: Donald S. Hart, Esq.
Rosanne Gervasi