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REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, OF COUNSEL
(LICENSED IN TEXAS ONLY)

June 10, 2004

HAND DELIVERY

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JUN 10 PM 2:57
COMMISSION
CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 030446-SU; Application by Mid-County Services, Inc., for Rate Increase
in Pinellas County, Florida
Our File No.: 30057.59

Dear Ms. Bayo:

We enclose for filing the following supplemental responses of the Applicant, Mid-County Services, Inc., to the Commission Staff's Audit Report and Exceptions dated April 23, 2004:

Audit Exception No. 2:

CMP _____ The Utility supplements its response to the following numbered recommendation:

COM _____ 1. After further review of NARUC guidance, the Utility accepts the auditor's
CTR _____ interpretation.

ECR _____ Audit Exception No. 4:

GCL _____
OPC _____ On reconsideration of the nature of the transaction in question, the Utility believes that
MMS _____ \$2,603.25 in expenses should be removed from Account 353 - Land, and expensed in the
period it was incurred.

RCA _____

SCR _____

SEC 1

OTH _____

DOCUMENT NUMBER-DATE

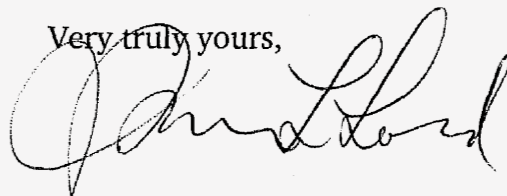
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FPSC-COMMISSION CLERK

Ms. Blanca Bayo
June 10, 2004
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Should you have any questions concerning the enclosed, please do not hesitate to give me a call.

Very truly yours,



VALERIE L. LORD
For the Firm

VLL/tlc

cc: Mr. Jay Revell, Division of Economic Regulation (by facsimile)
Mr. Jeffery A. Small, Audit Manager
Ms. Kathy L. Welch, Audit Staff
Mr. Steven M. Lubertozzi
Mr. Patrick Flynn
Mr. Frank Seidman