State of Florida

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER ● 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 15, 2004

TO: Blanca S. Bayó, Commission Clerk and Administrative Services Director

FROM: Patricia L. Brady, Regulatory Analyst IV, Division of Economic Regulation
Katherine E. Fleming, Attorney, General Counsel

RE: Docket No. 030407-WS, Application for transfer of water and wastewater facilities and Certificate No. 366-S in Levy County from Springside at Manatee, Ltd. to Par Utilities, Inc., and for cancellation of Certificate No. 435-W held by Springside, and for amendment of Certificate No. 428-W held by Par.

Attached is a statement dated July 15, 2004, from Robert Dodrill, accountant for Par Utilities, Inc., indicating that the utility's books and records have been adjusted to reflect the Commission approved rate base adjustments in Schedules 1 through 5 of Order No. PSC-04-0610-PAA-WS, issued June 21, 2004. This statement fulfills the requirement at page 6 of that order for such a statement to be filed by the utility's accountant within 60 days of the date of the order.

Attachment

Regulated Plant Consulting   2307 Amherst Ave, Orlando, Florida 32804-5401
Phone 407-843-9080 Cell 321-217-6407 FAX 407-843-0090

July 15, 2004

Pat Brady
Florida Public Service Commission
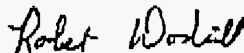2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Par Utilities D# 030407-WS

Dear Ms. Brady,

This letter is to inform you that Par Utility's Books and Records have been adjusted to reflect the Commission approved rate base adjustments contained in Order No. PSC-04-0610-PAA-WS dated June 21, 2004. These adjustments are detailed on Schedules 1 through 5 of that order.

On behalf of Mr. Lonnie Parnell of Par Utilities, Inc., I would like to thank you and the entire staff for your attention to this precedent setting transfer and amendment action.

Sincerely,

Robert Dodrill

Robert F. Dodrill, Sr.
Consulting accountant