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(850) 413-6900

OCT -5 PM 3:37

COMMISSION
CLERK

Public Service Commission

October 5, 2004

Mr. Martin S. Friedman
Rose, Sundstrom & Bentley, LLP
600 S. North Lake Blvd., Suite 160
Altamonte Springs, Florida 32701

Re: Docket No. 030123-WS - Application for transfer of majority organizational control of Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities in Polk County and for name change on Certificate Nos. 589-W and 507-S to Grenelefe Resort Utility, Inc

Dear Mr. Friedman:

Pursuant to our conversation in July of 2004, we discussed the need to establish rate bases for the Grenelefe Resort Utility systems. However, because the utility's books and records are insufficient for determining rate base, it was decided that an original cost study would be prepared by the utility owner. It is staff's understanding that the original cost study is complete. Please provide a copy of the original cost study to the Commission, so that rate base can be established. Until staff receives this information, no further action can be taken to establish rate base to complete your application.

Your response to this letter should be filed with the Commission on or before **October 22, 2004**. Please be sure to refer to the docket number and direct the response to:

Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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- SEC _____
- OTH _____

If you have any questions please call Ms. Cheryl Johnson at (850) 413-6984, or Mr. Ralph Jaeger at (850) 413-6234.

Sincerely,

Patti Daniel
Patti Daniel, Supervisor
Bureau of Certification & Tariffs

cc. PD/CJ:kb
Office of General Counsel (Keating)
Division of Economic Regulation (Johnson)
Division Commission Clerk and Administrative Services

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