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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

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Public Service Commission

January 20, 2005

Mr. F. Marshall Deterding
Rose, Sundstrom & Bentley, LLP
2548 Blirstone Pines Drive
Tallahassee, Florida 32301

Re: Docket No. 030948-WS Application Paradise Lakes Utility, LLC for Transfer of Majority Organizational Control

Dear Mr. Deterding:

As a result of the Commission's vote at the January 18, 2005 Agenda conference, please provide a statement from the utility that its books and records are being maintained in accordance with the NARUC system of accounts and a statement that the utility's books have been adjusted to reflect the approved rate base adjustments and balances as of December 31, 2002 by June 1, 2005. In addition, these adjustments should appear in the utility's 2004 annual report.

Your response to this letter should be filed with the Commission on or before June 1, 2005. Please be sure to refer to the docket number and direct the response to Division of Commission Clerk and Administrative Services. If you have any questions please call Ms. Cheryl Johnson at (850) 413-6984, or Mr. Cochran Keating at (850) 413-6193.

Sincerely,

Patti Daniel

Patti Daniel, Supervisor
Bureau of Certification & Tariffs

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____ PD/CJ:kb
- OPC _____ cc: Office of General Counsel (C. Keating)
- MMS _____ Division of Economic Regulation (Johnson)
- RCA _____ Division Commission Clerk and Administrative Services
- SCR _____
- SEC 1
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DOCUMENT NUMBER-DATE

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