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COMMISSION
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Public Service Commission

January 25, 2005

Steve Shirah
Tymber Creek Utilities, Inc.
1951 W. Granada Blvd.
Ormond Beach FL, 32174

Re: Docket No. 040300-SU, Application for a staff-assisted rate case in Volusia County by Tymber Creek Utilities

Dear Mr. Shirah:

On November 30, 2004, the Commission voted on staff's recommendation dated November 18, 2004. A Proposed Agency Action (PAA) Order was issued on December 21, 2004. No protests were filed by the end of the protest period, which was 21 days from the date that the PAA order was issued, therefore, rates and charges approved by this Commission are final. However, the utility must submit revised tariff pages for staff's approval before the utility can implement new rates.

To expedite the tariff revision process, the utility should file all revised tariff pages by February 7, 2005, to allow staff sufficient time to verify the accuracy of the revised pages. Enclosed are examples of revised tariffs for this utility. Although staff has prepared revised tariffs for this utility, it is the utility's responsibility to make sure all tariffs submitted to the Commission are complete and accurate.

CMP _____ A copy of the customer notice informing the utility's customers of the Commission's approved
COM _____ increase must also be submitted for staff's review and approval. After staff approves this notice, it
CTR _____ must be mailed to customers of receipt prior to consumption at the increased rates. Staff has also
included an example of a Commission approved customer notice.

ECR _____

GCL _____

OPC _____

MMS _____

RCA _____

SCR _____

SEC 1

OTH _____

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Mr. Shirah
Date January 24, 2005
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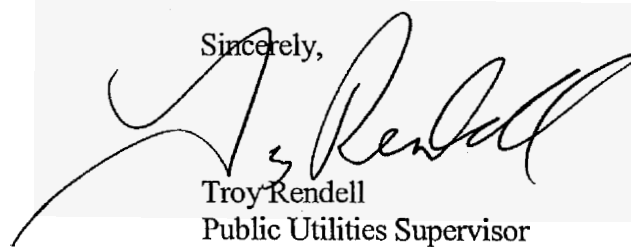
Please mail the revised tariff pages and a copy of the proposed customer notice to:

Mrs. Tracey Biggins
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Enclosed is a copy of accumulated plant, depreciation, CIAC and amortization of CIAC schedules reflecting year end balance at December 31, 2003. The Commission approved these balances for rate setting purposes in this case. Please reconcile your books with the Commission approved accumulated balances shown on the enclosed schedules.

If you have any questions, please contact Tracey Biggins at (850) 413-6844.

Sincerely,

A handwritten signature in black ink, appearing to read "Troy Rendell", is written over a light gray rectangular background. The signature is fluid and cursive.

Troy Rendell
Public Utilities Supervisor

TR:tb
Enclosure (4)

cc: Division of Economic Regulation (Biggins)
Office of General Counsel (Jaeger)
Division of Auditing and Safety (Vandiver)
Division of Commission Clerk and Administrative Services (040300-SU)