

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

ORIGINAL

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE, *OF COUNSEL*
WAYNE L. SCHIEFELBEIN, *OF COUNSEL*

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

CENTRAL FLORIDA OFFICE
600 S. NORTH LAKE BLVD., SUITE 160
ALTAMONTE SPRINGS, FLORIDA 32701
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD

February 7, 2005
VIA HAND DELIVERY

Blanca S. Bayo, Director
Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RECEIVED-FPSC
FEB -7 PM 12:22
COMMISSION
CLERK

Re: Paradise Lakes Utility, LLC; PSC Docket No. 030948-WS
Application for Transfer of Majority Organizational Control
Our File No. 37098.01

Dear Ms. Bayo:

Attached in accordance with the requirements of the Public Service Commission's recent decision in the above-referenced case, is an Affidavit by Robert C. Nixon, the outside consulting accountant for Paradise Lakes Utility, LLC conforming with the requirements of the Commission's decision. This Affidavit provides assurances relative to conformance of the Utility's books and records with the NARUC System of Accounts. These adjustments will appear in the Utility's 2004 Annual Report.

Should you or any members of the staff need any further information in this regard, please do not hesitate to contact me.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC 1
- OTH _____

FMD/tms
cc: Cheryl Johnson
Kathy Kaproth
Patti Daniel
Larry DeLucenay
Robert C. Nixon, CPA

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

01348 FEB-7 05

FPSC-COMMISSION CLERK

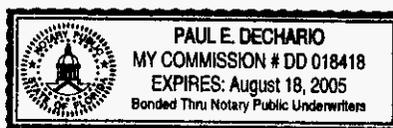
AFFIDAVIT

I Robert C. Nixon, CPA have reviewed the books and records of Paradise Lakes Utility, LLC. The adjustments made by the Commission for all the applicable NARUC USOA primary accounts have now been made to the books of Paradise Lakes Utility, LLC and its books and records are set up according to the NARUC USOA.

Robert C. Nixon
Robert C. Nixon, CPA

STATE OF FLORIDA)
COUNTY OF Pinellas)

The foregoing instrument was acknowledged before me this 2nd day of February 2005, by Robert C. Nixon, who is personally known to me ~~or who has produced~~ _____ as identification.



Paul E. DeChario

Print Name Paul E. DeChario

State of Florida at Large

My Commission Expires: August 18, 2005