COMMISSIONERS: BRAULIO L. BAEZ, CHAIRMAN J. TERRY DEASON RUDOLPH "RUDY" BRADLEY CHARLES M. DAVIDSON LISA POLAK EDGAR





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

Hublic Service Commission

March 7, 2005

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 Genelefe Utilities in Polk County and for name change on Certificate Nos. 589-W and 507-S to Grenelefe Resort Utility, Inc.

Dear Mr. Friedman:

Enclosed please find Certificate Nos. 589-W and 507-S which have been updated to reflect the Commission's finding in Docket No. 030123-WS. The revised tariff sheets which will reflect the transfer and name change will be sent to you in the near future.

If you have any questions, please contact me at (850) 413-6970.

Sincerely,

Stanley D. Rieger

US/Eng. Spec., Certtification Section

cc: Division of Commission Clerk & Administrative Services (Docket File, Security File)

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