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REPLY TO ALTAMONTE SPRINGS

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

April 22, 2005

HAND DELIVERY

RECEIVED-FPSC
05 APR 22 AM 10:20
COMMISSION
CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

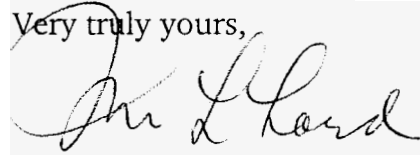
Re: Labrador Utilities, Inc.; Application for Rate Increase in Pasco County, Florida;
Docket No. 030443-WS
Our File No.: 30057.64

Dear Ms. Bayo:

Pursuant to Commission Order No. PSC-04-1281-PAA-WS, enclosed is a schedule evidencing that the required adjustments to the primary accounts have been made.

Should you have any questions concerning the enclosed, please do not hesitate to give me a call.

CMP _____
COM _____
CTR _____
ECR _____
BCL _____

Very truly yours,


VALERIE L. LORD
For the Firm

____ VLL/tlc
MMS _____ Enclosure

RCA _____ cc: Mr. Steven M. Lubertozi (w/enclosure)
Mr. Patrick C. Flynn (w/enclosure)
SCR _____ Ms. Denise Greene, Economic Regulation (w/enclosure) (via hand delivery)

SEC _____
OTH _____

M:\1 ALTAMONTE\UTILITIES INC\LABRADOR UTILITIES\(.64) LABRADOR 2003 RATE CASE\PSC Clerk 031 (adjustments).ltr.wpd

DOCUMENT NUMBER-DATE
03972 APR 22 05
FPSC-COMMISSION CLERK

LABRADOR UTILITIES, INC.
JOURNAL ENTRIES IN DOCKET NO. 030443-WS
ORDER NO. PSC-04-1281-PAA-WS

0693	2413000 Advances from UI	409.16	
0693	1083025 A/D - 3113025	147.62	
0693	3113025 Electric Pumping Equipment		556.78

To reclassify an invoice that should have been booked to Cypress
Lakes in Audit Exception (1)

0693	2413000 Advances from UI	2,742.93	
0693	1083094 A/D - 3466094	989.60	
0693	3466094 Tools, Shop, & Miscellaneous Equipment		3,732.53

To record a maintenance cart that was never retired
in Audit Exception (1)

9693	2413000 Advances from UI	15,574.21	
9693	1082000 A/D - Transporation	5,051.52	
9693	1083094 A/D - 3466094	567.37	
9693	3917000 Transportation Equipment		19,053.10
9693	3466094 Tools, Shop, & Miscellaneous Equipment		2,140.00

To record unsupported additions in Audit Exception (1)

0693	2413000 Advances from UI	20,610.00	
0693	1084005 A/D - 3804005		20,610.00

To account for retirement of fence in Audit Exception (2)