

State of Florida



ORIGINAL

Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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-M-E-M-O-R-A-N-D-U-M- COMMISSION CLERK

**DATE:** July 12, 2005

**TO:** Kay B. Flynn, Chief of Records and Hearing Services, Division of the Commission Clerk & Administrative Services

**FROM:** Cheryl A. Johnson, Regulatory Analyst IV, Division of Economic Regulation

**RE:** Application for transfer of majority organizational control of L W V Utilities, Inc. , holder of Certificate No. 152-W in Pasco County, from James A. Cochran to James C. Weeks and Ricky A. Miller

Please include the attach document in docket file of Docket No. 040173-WU.

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

DOCUMENT NUMBER-DATE  
06597 JUL 13 05  
FPSC COMMISSION CLERK

**Matthew A.**  
**P o t t e r**  
CERTIFIED PUBLIC ACCOUNTANT

July 11, 2005

Division of Commission Clerk and Administrative Services  
Public Service Commission  
2540 Shurnard Oak Boulevard  
Tallahassee, FL 32399-0850

Attn: Ms. Cheryl Johnson

Ms. Johnson,

Please accept this letter as confirmation that I will be the CPA responsible for LWV Utilities, Inc. The books and records are being maintained in accordance with the NARUC system of accounts. The utility's books been adjusted to reflect the approved rate base adjustments and balances as of December 31, 2003. The approved balances for plant and accumulated depreciation are as shown by NARUC accounts in Schedule No. 3 of the staff's recommendation and the Proposed Agency Action order that will soon be issued.

If I can be of further assistance, please do not hesitate to contact me at the number listed above.

Sincerely,



Matthew A. Potter, CPA PA