ORIGINAL

State Of Florida

Public Service Commission

2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

July 19, 2005

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HALMINED TPSC

COMMISSION CLERK

From: Julia Miller

SEBRING RIDGE UTILITIES, INC.

3625 Valerie Blvd. Sebring, Florida 33870 #(863)-385-8542

Re: Docket No. 050314-WU; Application for Transfer of facilities operated under Certificate 434-W in Highlands County from Sebring Ridge Utilities, Inc. to City of **Avon Park Utilities**

Dear Ms. Cheryl Johnson

This letter is in response to the letter I received from you dated July 14, 2005, concerning closing out the Transfer of the water facilities to the City of Avon Park on January 26, 2005.

Please be advised that this letter may serve as written notice that Sebring Ridge Utilities has provided the City of Avon Park with a copy of our financial statements. At this time my accountant is in the process of estimating the amount of regulatory assessment fees that would still be due for the time period of January 1st -26th of 2005 on water utilities only.

	As stated above we closed the sale of the water utilities to the City of Avon Park on
CMP _	January 26, 2005. In addition the only assets that were transferred to the City were all water parts and related materials that would be needed to service water customers, there
COM_	were no monies or deposits transferred. At this time I have returned all water utility
CTR _	customers deposits plus interest except for about 12 more customers that I have to research and should get these out within the next week or two.
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GCL _	The Sincerely of the Si
OPC _	Sincerely W ey
RCA _	
SCR _	Julia Miller, Office Manager
SGA _	Sebring Ridge Utilities, Inc.
SEC _	CC: Patti Daniel, Supervisor Bureau of Certification & Tariffs
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