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REPLY TO CENTRAL FLORIDA OFFICE

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

September 29, 2005

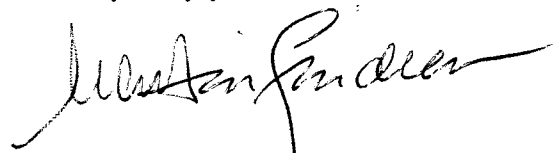
Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 03-0123-WS; Application for Transfer of Majority Organizational Control
to Grenelefe Resorts, LLC, and Name Change
Our File No.: 37058.01

Dear Ms. Bayo:

Pursuant to the eighth ordering paragraph of Public Service Commission Order No. PSC-05-0142-PAA-WS this letter is to confirm that Grenelefe Resort Utility, Inc.'s books and records are currently being maintained in accordance with the NARUC Uniform System of Accounts. We had previously advised you that the adjustments to plant accounts consistent with that Order had been made. Thus, we believe that Grenelefe Resort Utility, Inc. has complied with the requirements of the aforementioned Order and this docket may be closed.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

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

MSF/tlc

cc: Mr. Harold Cohen
Ms. Tammy Hayes
Mr. Fravy Callazo
Ms. Cheryl Johnson (via e-mail)

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