

ORIGINAL

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

GREG H. BENTLEY, PA
F. MARSHALL DETERING
BRIAN L. DOSTER
MARTIN S. FRIEDMAN, PA
JOHN R. JENKINS, PA
STEVEN T. MENDLIN, PA
DAREN L. SHUFFY
WILLIAM E. SUNDBSTROM, PA
DIANE D. TRESNER, PA
JOHN L. WHARTON

MAILING ADDRESS
POST OFFICE BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

TELEPHONE (850) 656-1029

April 22, 1998
VIA HAND DELIVERY

ROBERT M. L. ROSE
OF COUNSEL

Ms. Shannon Austin
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

Re: Forest Hills Utilities, Inc.; Docket No. 961475-SU
Application for Limited Proceeding
Our File No. 29052.02

Dear Shannon:

I am enclosing several documents provided to me yesterday by the staff Office Manager of Forest Hills Utilities, Inc. These documents demonstrate that the Utility has, in fact, completed the appropriate refunds and credits of the interim emergency rates as required pursuant to Commission Order No. PSC-97-1458-FOF-SU.

Enclosed are the following items:

1. A copy of the March 31, 1998 Billing Journal showing the adjustments to customer bills;
2. A copy of the Adjustments Journal;
3. A copy of the Accounts Payable Check Register showing those refunds made by check;
4. A copy of the Miscellaneous Adjustment Journals reflecting bad debts and correction of errors.

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC 1 _____
WAS _____
OTH _____

The Utility reports that there were six customers who had bad debts at December 31, 1997, and the Utility applied their refunds to the balances due on those accounts. There were also seven miscellaneous adjustments to correct errors that were found when the Utility office staff balanced the listed reports above to what Bob Nixon calculated to be the total amount of refunds due. Below is an outline of the calculations demonstrating that all appropriate refunds have been made.

0000
04533 11.28

Ms. Shannon Austin
April 22, 1998
Page 2

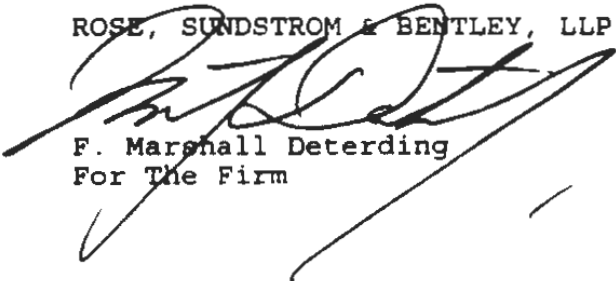
Total Refunds Per Nixon Analysis	\$ <u>37,678.94</u>
Total Refunds Per Adjustment Journal	35,839.26
Total Refunds Accounts Payable Check Register	1,640.33
Adjustments - Bad Debts	152.18
Adjustments - Correction of Errors	<u>47.17</u>
Total Refunds Made by Forest Hills Utilities, Inc.	<u>37,678.94</u>

I believe that the attached information should be sufficient to demonstrate that the refunds have now been totally completed in accordance with the requirements of Commission Order No. PSC-97-1458-FOF-SU. As such, as soon as you have had a chance to review this information, we request that the Commission staff authorize release of the funds currently held in escrow at our bank so that the Utility will have access to these funds. Especially in light of the fact that all refunds that have been required have been made, the Utility is in dire need of access to the monies continuing to be held in the escrow account. As such, we request that the Commission staff work expeditiously to finalize review of the refunds made in the attached schedules and let us know if anything further is needed so that this matter can be brought to a close.

Because of the bulk of documents enclosed, I have not supplied additional copies to any of those copied on this letter. However, if the staff needs anything further, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

FMD/lms

Enclosures

cc: Ms. Blanca Bayó
Tim Vaccaro, Esquire
Mr. Marshall Willis
Mr. Troy Rendell
Mr. Jim McPherson
Ms. Lynn Davis
Mr. Robert Dreher
Mr. Robert Nixon
foresthi\saustin.ltr