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May 13, 1998

VIA TELECOPY AND HAND DELIVERY

ROBERT M. C. ROSE
OF COUNSEL

Ms. Jennifer Iwenjiora
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Parkland Utilities, Inc.
Gross-up Matters
Our File No. 21206.06

Dear Jennifer:

Attached for your information is the 1996 gross-up filing submitted to Chuck Hill and the clerk's office today. The tax returns have also been supplied to the clerk today. A copy of the cover letter to the clerk is attached.

You recently posed a question related to these matters which this letter is intended to answer. With the filing of this 1996 gross-up report, all of the monies received as CIAC and received as gross-up from the developer, have now fully been accounted for either in the previously filed and approved CIAC gross-up reports, or in this one. As such, with the Commission's approval of the attached report all the monies which have been placed in the escrow account will have been dealt with completely.

ACK _____

AFA _____ Should you have any further questions in this regard, please let
APP _____ me know.

CAF _____

CMU _____

CTR _____

EAG _____

LEG _____

LIN _____

OPC _____ EMD/tms

RCH _____ Enclosure

SEC _____ cc: Blanca Bayo, Director

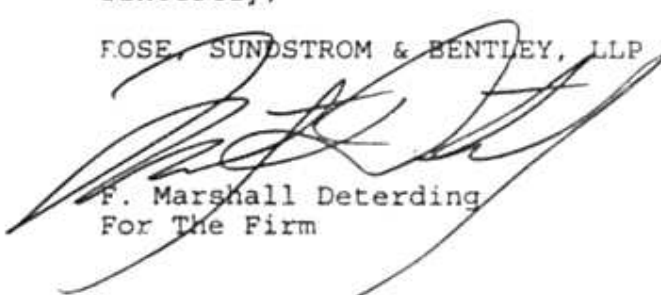
SEC _____ Mr. Ron Nunes

WAS _____ Robert C. Nixon, CPA

YTH _____

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP


F. Marshall Deterding
For The Firm

DOCUMENT NUMBER-DATE

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