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Public Service Commission

February 2, 2007

Mr. Michael Abramowitz, President
Colony Park Utilities, Inc.
6786 Mangrove Drive
Merritt Island, FL 32953

Re: Docket No. 060636-SU Application for transfer of control of Certificate No. 137-S in Brevard County from Eileen Rogow to Michael Abramowitz

Dear Mr. Abramowitz:

In response to staff's letter of December 21, 2006, you indicated that as a prospective utility owner you have little or no technical ability or experience in operating a utility. If the Commission is to approve the requested transfer of ownership, these issues will need to be addressed. Please provide a statement as to how the technical ability to operate and maintain the utility will be achieved.

Please note that as a regulated utility owner, you will be required to maintain the books and records in conformity with the National Association of Regulatory Utility Commissioners Uniform System of Accounts (NARUC USOA) and to file annual reports and regulatory assessment fees. Have you set up books and records for the utility based on the NARUC USOA? Are you aware of the requirements to file annual reports and pay regulatory assessment fees? Who will be responsible for filing the 2007 annual report, insuring that the correct regulatory assessment fees are paid, and maintaining the books and records?

Your response to this letter should be filed with the Commission on or before **February 16, 2007**. Please be sure to refer to the docket number and direct the response to:

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

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Mr. Philip Young
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If you have any questions concerning the information in this letter, please contact Cheryl Johnson at 850-413-6984 or Ralph Jaeger at 850-413-6234.

Sincerely,

A handwritten signature in cursive script that reads "Patti Daniel".

Patti Daniel
Supervisor of Certification

PD: caj

cc: Division of Economic Regulation (Johnson)
Office of the General Counsel (Jaeger)
Division of Commission Clerk and Administrative Services (Bayó).
Mr. Philip Young