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Public Service Commission

March 4, 2005

Ms. Earlene Keen
Alturas Utilities, LLC
685 Dyson Road
Haines City, Florida 33844

Re: Docket No. 040160-WU: Application for transfer of portion of Certificate No. 582-W by Keen Sales, Rentals and Utilities, Inc. to Alturas Utilities, LLC, in Polk County.

Dear Ms. Keen:

As a result of the Commission's vote at the March 1, 2005, Agenda Conference, please provide a statement and supporting documentation from the utility that its books and records are being maintained in accordance with the NARUC system of accounts and a statement that the Alturas Utilities, LLC books have been adjusted to reflect the approved rate base adjustments and balances as of February 10, 2004. In addition, these adjustments should appear in the Alturas Utilities, LLC 2004 annual report.

Your response to this letter should be filed with the Commission on or before April 22, 2005. Please be sure to refer to the docket number and direct the response to Division of Commission Clerk and Administrative Services. If you have any questions please call Ms. Stephanie Clapp at (850) 413-6997, or Ms. Jennifer Brubaker at (850) 413-6228.

Sincerely,

Patti Daniel

Patti Daniel, Supervisor
Certification Section

CMP _____
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ECR _____
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Office of General Counsel (Brubaker)
Division Commission Clerk and Administrative Services
Mr. Stuart Sheldon
Mr. Steve Herman (FAX)

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