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(LICENSED IN TEXAS ONLY)

March 8, 2004

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

Re: Docket No. 030123-WS; Application for Transfer of Majority Organizational Control to Grenelefe Resorts, LLC, and Name Change
Our File No.: 37058.01

Dear Ms. Bayo:

This letter is in response to the Staff's February 6, 2004, correspondence regarding the above-referenced matter. Notwithstanding the fact that Grenelefe Resort Utility, Inc., has been moving forward with the preparation of an Original Cost Study, they have not yet been able to get it completed. Last week, Utility representatives obtained the workpapers from the PSC auditors and the Utility's accounting representatives are having to bring forward the depreciation of the assets from the Original Cost Studies that had been previously completed for this Utility. That happens to come at a time when the Company is undergoing its annual audit.

It also appears as if the Staff Audit does not include any distribution or collection systems and the Utility may need to have the engineering firm who did the Original Cost Study to update its report to include those facilities before the accounting people can bring forward the depreciation. Thus, I request an extension through the end of April, 2004, within which to file the Original Cost Study.

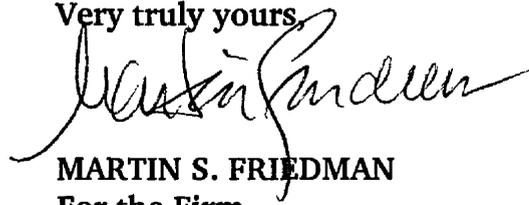
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Ms. Blanca Bayo
March 8, 2004
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Should the Staff any questions regarding this additional request, please have them contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp

cc: Ms. Cheryl Johnson (via facsimile)
Mr. Stan Reiger (via facsimile)
Mr. Javier Cintron

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