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TIMOTHY DEVLIN, DIRECTOR DIVISION OF ECONOMIC REGULATION (850) 413-6900

Hublic Service Commission

May 6, 2004

Mr. Gary A. Deremer, President Community Utilities of Florida, Inc. P.O. Box 398 New Port Richey, FL 34656

Re: Docket No. 030655-WU - Application for transfer of facilities and Certificate No. 149-W in Pasco County from Virginia City Utilities, Inc. to Virginia City Utility Company a Division of Community Utilities of Florida, Inc.

Dear Mr. Deremer:

Enclosed please find Certificate No. 149-W, which has been updated to reflect the transfer of the utility in Docket No. 030655-WU. The revised tariff sheets for this utility will be sent to you in the near future.

If you have any questions, please contact me at (850) 413-6970.

Sincerely,

Stanley D. Rieger

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Engineer, Certification Section

cc: Division of Commission Clerk & Administrative Services (Docket File, Security File)

