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MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD

March 16, 2005

VIA HAND DELIVERY

Blanca S. Bayo, Director
Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: FIMC Hideaway, Inc.; PSC Docket No. 040152-WS
Transfer of Majority Organizational Control
Our File No. 29003.02

RECEIVED-FPSC
05 MAR 16 PM 2:56
COMMISSION
CLERK

Dear Ms. Bayo:

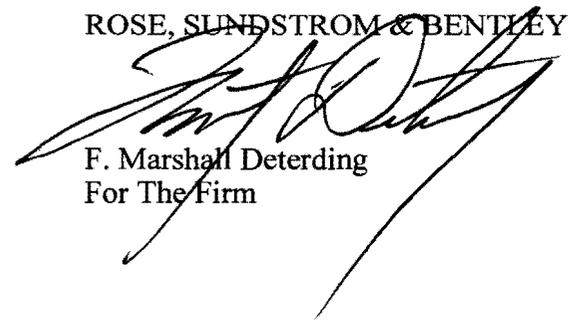
Attached in accordance with the staff recommendation approved by the Commission on March 1, 2005 is an affidavit of the CPA and accountant for FIMC Hideaway, Inc., Dean G. Pool, stating that the Utility books have been adjusted to reflect the Commission's approved rate base adjustments and balances as required by that Commission decision.

We will be reporting to the Commission staff soon concerning our efforts to make refunds in accordance with that Commission decision as well.

Should you have any questions in the meantime, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY



F. Marshall Deterding
For The Firm

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC _____
- OTH _____

cc: Robert and Janet McBride

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
02574 MAR 16 05
FPSC-COMMISSION CLERK

AFFIDAVIT

I, Dean G. Fule CPA, Accountant for FIMC Hideaway, Inc. have reviewed the books and records of FIMC Hideaway, Inc. and state that the Utility's books have been adjusted to reflect the Commission's approved rate base adjustments and balances.

Dean G. Fule, CPA
Accountant for FIMC Hideaway, Inc.

STATE OF FLORIDA)
COUNTY OF Alachua)

The foregoing instrument was acknowledged before me this 14th day of March, 2005, by Dean Fule, CPA, who is personally known to me or who has produced _____ identification.



Print Name Amy M. Tate
Notary Public
State of Florida at Large
My Commission Expires: 9/4/07