

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

ORIGINAL

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
CLASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE, OF COUNSEL
WAYNE L. SCHIEFELBEIN, OF COUNSEL

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

September 6, 2006

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

RECEIVED-PPSC
06 SEP -8 AM 8:33
COMMISSION
CLERK

RE: Docket No. 040889-WU; Blue Heron Golf & Country Club, Application for grandfather certificate to operate water utility in Okeechobee County, Florida
Our File No.: 40068.01

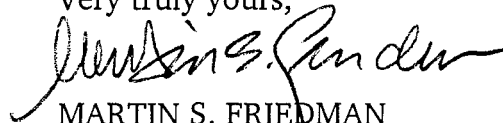
Dear Ms. Bayo:

Pursuant to the requirements of Order No. PSC-06-0595-PAA-WU this correspondence on behalf of Donald E. McBrayer and Marty Stevens, d/b/a Blue Heron Golf & Country Club is to confirm that it has established its books and records in substantial compliance with the NARUC Uniform System of Accounts. The utility regulatory accounting for this Utility is being handled by Cronin, Jackson, Nixon & Wilson, CPAs, who are familiar with the NARUC Uniform System of Accounts.

CMP _____
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RCA _____
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SEC 1 _____
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This should complete the requirements of the aforementioned Order.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/tlc

cc: Mr. Donald E. Mc Brayer
Mr. Mike Costopoulos
Devin R. Maxwell, Esquire
Mr. Paul DeChario
Ms. Pat Brady

DOCUMENT NUMBER-DATE

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