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MARTIN S. FRIEDMAN, P.A.
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May 1, 2006

HAND DELIVERY

Ms. Blanca Bayo
Director, Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

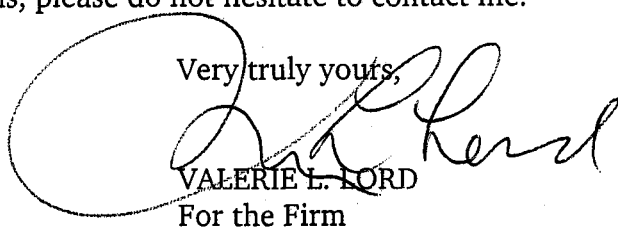
Re: Utilities, Inc. of Sandalhaven; Docket No. 060285-SU
2006 General Rate Increase Application
Our File No. 30057.114

Dear Ms. Bayo:

Utilities, Inc. of Sandalhaven hereby waives the requirements of Rule 25-30.430, Florida Administrative Code, and grants the Commission an extension of time up to and including May 15, 2006, to approve the test year requested by the utility.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



VALERIE L. LORD
For the Firm

- CMP _____
- COM _____
- CTR _____ VLL/tlc
- ECR _____ cc:
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC 1
- OTH _____

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