

Florida Public Service Commission Office of the Chairman 2540 Shumard Oaks Blvd. Tallahassee, FL 32399-0850

Re: Colonial Manor Utilities

Dear Chairman Braulio L. Baez,

050723-

I am writing to you as accountant for Colonial Manor Utilities. The Utility is in need of major capital improvements. As such, we would like to initiate a file and suspend rate case, as the Utility is not eligible for a staff assisted rate case.

I am therefore formally requesting that the Commission approve a test year of July 1, 2004 through June 30, 2005 for Colonial Manor Utilities.

This full year period best reflects the operation of the Utility under the current ownership. The Utility was previously owned and operated by Floralino Properties, Inc. through January, 2004. Therefore, the period 7/1/04-6/30/05 best reflects the current operations and related income and expense.

Another matter involved in this request is the age of the Utility's fixed assets. The Capital Improvement Plan for the Utility will require that these costs be recovered. We plan to submit this information separately for your consideration.

| CMP | Please advise us if this time period is acceptable for the test year, we can then proceed to |
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| COM | gather the information necessary for the MFRs.   |
| CTR |  |
| ECR | Respectfully submitted,  |
| GCL | Respectiony submitted,   |
| OPC | 4000 2 A Aprox   |
| RCA | Joseph G. Gabay  |
| SCR | Cc: Gary Deremer   |
| SGA |  |
| SEC | BOCUMENT NI  |
| OTH |  |

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