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March 15, 2006

Chairman Lisa Polack Edgar
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Gold Coast Utility Corp.
2005 General Rate Increase Application
Our File No. 40057.05

060246-WS

Dear Chairman Edgar:

Pursuant to Rule 25-30.430, Florida Administrative Code, this letter requests approval of a test year for Gold Coast Utility Corp. ("Company"). The Company intends to submit an application for general rate relief to the Florida Public Service Commission for its water and wastewater systems located in Polk County, Florida. The Company intends to submit the minimum filing requirements ("MFRs") on or before September 29, 2006. Although the water system would qualify for a Staff Assisted Rate Case, the Company has consulted with the Staff and determined that both systems should be evaluated simultaneously in the same proceeding.

The Company acquired the utility assets in 2005, and thus, has no prior rate proceeding. The Company's predecessor's last rate proceeding was an overearnings investigation in Docket No. PSC-98-1258-WS, which culminated in Order No. PSC-99-1742-PAA-WS dated September 7, 1999. That Order was declared final in Order No. PSC-99-1944-CO-WS on October 1, 1999.

The Company requests a historic test year ending December 31, 2005. The requested test year is representative of a normal full year of operation.

The Company has made additions to plant and equipment, specifically, plant and equipment upgrades and modifications, safety and security improvements. Within that same

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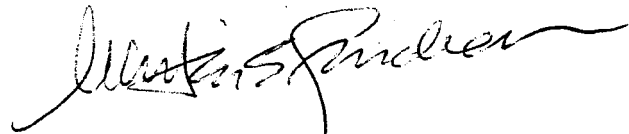
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period of time, there have been no major changes in operational methods. The pro forma plant improvements are not growth related.

Pursuant to Section 367.081(8), Florida Statutes, the Company requests that the Commission process this application for rate relief using the proposed agency action procedure. The Company also will request interim rates based on the historic test year.

Should you or members of the Staff have any questions regarding this request, please do not hesitate to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp

cc: Ms. Blanca Bayo, Director, Division of Commission Clerk and Administrative Services
Mr. Keith Burge
Mr. Troy Rendell
Mr. Frank Seidman
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