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REPLY TO CENTRAL FLORIDA OFFICE

April 14, 2006

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

HAND DELIVERY

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

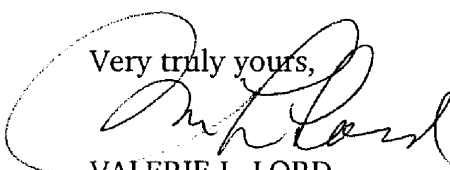
Re: Utilities, Inc. of Sandalhaven; Docket No. 060285-SU  
2006 General Rate Increase Application  
Our File No. 30057.114

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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 1, 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

MP \_\_\_\_\_  
OM \_\_\_\_\_  
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VLL/tlc

cc: Mr. Troy Rendell, Division of Economic Regulation (via facsimile)  
Mr. Bart Fletcher, Division of Economic Regulation (via facsimile)  
Mr. Steven M. Lubertozzi (via U.S. Mail)  
Ms. Holly Roth (via U.S. Mail)  
Mr. John Hoy (via U.S. Mail)  
Mr. Patrick C. Flynn (via U.S. Mail)

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