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CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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October 2, 2006

RECEIVED-FPSC  
06 OCT -3 AM 10:08  
COMMISSION  
CLERK

Ms. Blanca Bayo, Director  
Division of the Commission Clerk  
and Administrative Services  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

BY FEDERAL EXPRESS

RE: Heather Hills Estates  
Notice of Intent to Increase Water  
and Wastewater Rates Based on 2006  
Index and Pass-Through Adjustments

Dear Ms. Bayo:

On behalf of our client, Heather Hills Estates, please accept this letter as Notice of Intent to increase water and wastewater rates under the applicable provisions of the Index and Pass-Through provisions of Rules 25-30.120 and 25-30.425. I have enclosed an original and six copies of the following documents:

- CMP \_\_\_\_\_
  - COM \_\_\_\_\_
  - DTR \_\_\_\_\_
  - ECR all \_\_\_\_\_
  - SCL \_\_\_\_\_
  - JPC \_\_\_\_\_
1. Accounting schedules showing calculation of the 2006 indexed increase and pass-through of purchased of water and wastewater cost.
  2. Copies of the pages related to the Increase from Resolution No. R-06-175 for purchased water and wastewater from the Manatee County Utilities as well as copies of each monthly bill for the period September 2005 through August 2006.

ICA \_\_\_\_\_ In addition, I have enclosed an original Affirmation, Statement of Quality of Service, one copy of revised Tariff sheets, and one copy of the proposed customer notice.

GA \_\_\_\_\_ Heather Hills Estates does not have any active written complaints, corrective orders,  
 EC 1 tr (1) consent orders, or outstanding citations with the Department of Environmental Regulation or  
County Health Department. All water and wastewater treatment is purchased from Manatee  
 TH \_\_\_\_\_ County Utilities.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Ms. Blanca Bayo, Director  
October 2, 2006  
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The Company waives its right to implement the pass-through portion of this notice in 45-days and requests this application be treated as a single filing subject to the normal 60-day rule.

Should you have questions regarding this notice of intent or the enclosed documents, please contact me.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON, CPAs

A handwritten signature in cursive script that reads "Bob".

Robert C. Nixon

cc: Keith Starkey w/enclosures  
Stephanie Gardner w/enclosures

RCN/dd

Enclosures