

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

ORIGINAL

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DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

REPLY TO CENTRAL FLORIDA OFFICE

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SANLANDO CENTER
2180 W. STATE ROAD 434 SUITE 2118
LONGWOOD, FLORIDA 32779
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(407) 830-6351
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
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February 27, 2007

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

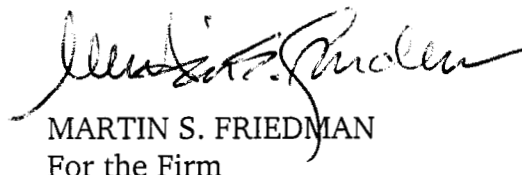
RE: Docket No. 060246-WS; Gold Coast Utility Corp.'s Application for an Increase in Water and Wastewater Rates in Polk, County, Florida
Our File No.: 40057.05

Dear Ms. Bayo:

This letter is Gold Coast Utility Corp.'s waiver through May 22, 2007, of the Commission's requirement pursuant to Section 367.081(8), Florida Statutes, to process the above-referenced case within five (5) months of the official filing date.

Should you or the Staff have any questions regarding this matter, please do not hesitate to give me a call.

Very truly yours,


MARTIN S. FRIEDMAN
For the Firm

MSF/mp

cc: Mr. Keith Burge
Katherine Fleming, Esquire (via facsimile)

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