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March 21, 2007

State of Florida
Public Service Commission
2540 Shumbard Oak Blvd.
Tallahassee, FL 32399

050563-WU

Re: Park Water Company

RECEIVED FPSC
07 MAR 26 AM 9:49
COMMISSION
CLERK

Gentlemen:

We are currently adjusting our books to reflect the adjustments recently made to the year ended 12/31/04. We request an additional 30 days until April 30 to complete the Annual Report.

Sincerely,

Joseph G. Hodakowski, CPA

JGH/clm

cc: Park Water Company