

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

FREDERICK L. ASCHAUER, JR.  
CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
DAVID F. CHESTER  
F. MARSHALL DETERDING  
JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
CHASITY H. O'STEEN  
DAREN L. SHIPPY  
WILLIAM E. SUNDSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON  
  
WAYNE L. SCHIEFELBEIN, OF COUNSEL  
ROBERT M. C. ROSE (1924-2006)

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

REPLY TO CENTRAL FLORIDA OFFICE

April 3, 2007

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CENTRAL FLORIDA OFFICE  
SANLANDO CENTER  
2180 W. STATE ROAD 434, SUITE 2118  
LONGWOOD, FLORIDA 32779  
(407) 830-6331  
FAX (407) 830-8522

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

Ann Cole, Commission Clerk  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

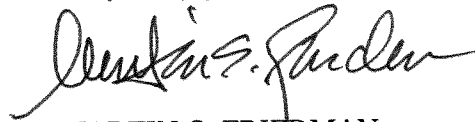
RE: Docket No. 060246-WS; Gold Coast Utility Corp.'s Application for an Increase in Water and Wastewater Rates in Polk, County, Florida  
Our File No.: 40057.05

Dear Ms. Cole:

From a review of the MFRs filed in the above-referenced matter, it does not appear as if Gold Coast Utility Corp. ("GCUC") specifically requested that a repression adjustment be applied in establishing the rate to which GCUC is entitled. It is GCUC's position that in order for it to have an opportunity to earn its constitutionally mandated rate of return that a repression adjustment must be made.

Therefore, if the Commission deems it necessary for GCUC to specifically request the application of a repression adjustment, please consider this letter as GCUC's request.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/mp

cc: Mr. Troy Rendell, Division of Economic Regulation  
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation  
Ms. Tracey Biggins, Division of Economic Regulation  
Mr. Keith Burge  
Robert C. Nixon, CPA  
Mr. Frank Seidman