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(850) 413-6900

Public Service Commission

May 2, 2008

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Christian W. Marcelli  
Rose, Sundstrom & Bentley, LLP  
2548 Blairstone Pines Drive  
Tallahassee, Florida 32301

**Re: Test Year Letter Request for Mid-County Services, Inc.**

Dear Mr. Marcelli:

The Commission received your letter dated April 25, 2008, requesting approval for Mid-County Services, Inc. (Mid-County) to file a rate case using a historical test year ended December 31, 2007, with pro forma plant and operating expense adjustments, for establishing final rates. Docket No. 080250-SU has been assigned to Mid-County's application for an increase in rates.

In evaluating the request, we have determined that additional information will be necessary before the Commission can make a determination as to the appropriateness of the requested test year. In accordance with Rule 25-30.430(2)2.(c), Florida Administrative Code, the test year request must include a general statement of all known estimated pro forma adjustments which will be made to the requested test year amounts. While Mid-County did include verbiage describing the types of pro forma adjustments that it anticipated including in its request, the filing is deficient as Mid-County did not provide an estimate of the pro forma adjustments.

To properly evaluate the merits of Mid-County's request, it will need to submit an estimate of the pro forma adjustments associated with plant additions and improvements, as well as, proposed changes to expense. We ask that Mid-County submit these estimates by May 30, 2008. If you have any questions, please contact Cheryl Bulecza-Banks either by phone at (850) 413-6642, or by e-mail at [cbulecza@psc.state.fl.us](mailto:cbulecza@psc.state.fl.us).

Sincerely,

Handwritten signature of Tim Devlin.

Tim Devlin  
Director, Division of Economic Regulation

cc: Division of Economic Regulation (Willis, Bulecza-Banks, Fletcher)  
Division of General Counsel (Brubaker)

[REDACTED]  
J.R. Kelly, Office of Public Counsel  
John Hoy, Utilities Inc.  
Mr. Frank Seidman, Consultant for Utilities, Inc.

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