

ART GRAHAM
CHAIRMAN

STATE OF FLORIDA



Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
(850) 413-6046

RECEIVED - FPSC
10 DEC 20 AM 9:57

Public Service Commission

COMMISSION
CLERK

December 20, 2010

Mr. John Q. Adams II
Adams & Company, P.A.
910 S.W. 1st Avenue, Suite 201
Ocala, FL 34471

Re: Docket No. 100048-WU – Application for increase in water rates in Marion County by Sunshine Utilities of Central Florida, Inc.

Dear Mr. Adams:

The Florida Public Service Commission received your November 29, 2010 letter on behalf of Sunshine Utilities of Central Florida, Inc. (Sunshine or Utility) requesting an amended test year and a deadline extension of the Minimum Filing Requirements (MFRs).

Pursuant to Rule 25-30.430, F.A.C., Sunshine's request to use a December 31, 2010 test year instead of a December 31, 2009 test year is hereby approved. The test year requirements that were previously stated in the February 9, 2010 letter will still apply. Also, the request for a time extension from November 30, 2010 to April 1, 2011 for purposes of filing the MFRs has also been approved.

If you have any questions, please contact Bart Fletcher either by phone at (850) 413-7017 or by email at bart.fletcher@psc.state.fl.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Art Graham".

Art Graham
Chairman

AG/SMH

cc: Mr. Tim Devlin, Executive Director
Mr. S. Curtis Kiser, General Counsel
Division of Economic Regulation (Willis, Bulecza-Banks, Maurey, Fletcher, Daniel, Stallcup)
Office of the General Counsel (Brubaker)
Office of Commission Clerk (Docket No. 100048-WU)
Mr. J.R. Kelly, Office of Public Counsel

DOCUMENT CONTROL UNIT
10030 DEC 20 2010
FPSC-COMMISSION CLERK

November 29, 2010

VIA FEDERAL EXPRESS

Mr. Art Graham
Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket 100048-WE
Sunshine Utilities of Central Florida, Inc.
10230 E. Highway 25
Bellevue, FL 34420
Request for a change in test year.

Dear Chairman Graham,

Please know that due to the serious unforeseen health issues of the utilities principals, the breakdown of accounting system information was delayed. This information was to provide accounting for four separate MFR's for the test year ended December 31, 2009. We realize the test year approved appears to have become stale with the sale of water system Lakeview Hills and therefore respectfully request you amend our test year from December 31, 2009 to a test year ended December 31, 2010.

Sunshine intends to submit the *minimum filing requirements on, or before April 1, 2011.*

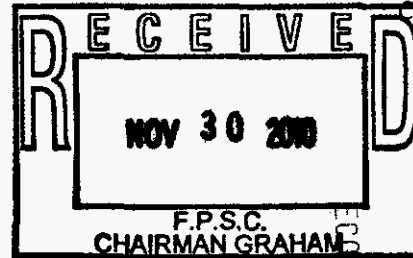
The re-requested test year will be representative of a full year of Sunshine's current operations. The expenses incurred during the test year will be typical and it will be the most current year for which financial information is available. There have been no major changes in operational methods and no significant changes to plant and equipment for its water systems during the last eighteen months (except for the sale of Lakeview Hills which will be accounted for with adjustments). Some expenses may require annualization adjustments for current cost increases.

If you, or your staff, have any questions regarding these matters, please do not hesitate to contact me.

Sincerely,


John Q. Adams II
Certified Public Accountant

cc: Bart Fletcher



JOHN Q. ADAMS II
Certified Public Accountant
VANESSA L. KING
Enrolled Agent

10 DEC -3 PM 12:00
REGISTRATION OF
ECONOMIC REGULATION

REGISTRATION OF
ECONOMIC REGULATION

From: Origin ID: OCFA (352) 237-3200
P. ADAMS
ADAMS & COMPANY, P.A
910 SW 1ST AVENUE
STE. 201
OCALA, FL 34471



J183616100-0225

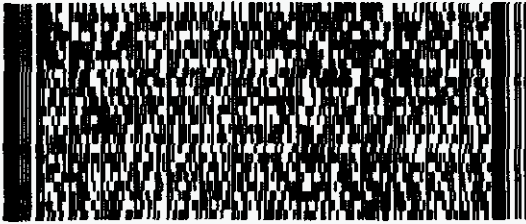
Ship Date: 29NOV10
ActWgt: 0.3 LB
CAD: 1885781/INET3090

Delivery Address Bar Code



Ref #
Invoice #
PO #
Dept #

SHIP TO: (352) 237-3200 **BILL SENDER**
Mr. Art Graham
Public Service Commission
2540 SHUMARD OAK BLVD
CAPITAL CIRCLE OFFICE CENTER
TALLAHASSEE, FL 32399



TRK# 7941 6134 2149
0201

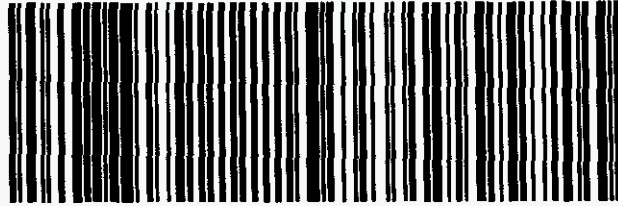
TUE - 30 NOV A2
PRIORITY OVERNIGHT

32399

FL-US

TLH

XH TLHA



00AG1/000201

After printing this label:

1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.