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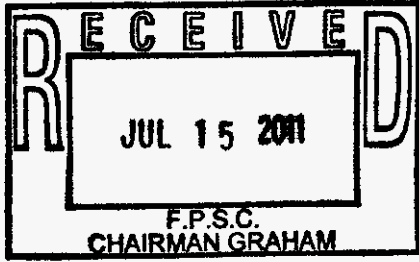
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July 15, 2011

Chairman Art Graham
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Mad Hatter Utility, Inc. and Paradise Lakes Utility, L.L.C.
Docket No. 100337-WS; 2010 General Rate Increase Application
Our File No. 28023.01

Dear Chairman Graham,

As you are no doubt aware, my clients, Mad Hatter Utility, Inc. and Paradise Lakes Utility, L.L.C., have requested approval of a test year ended December 31, 2010 for a General Rate Increase Application. Your office has approved this test year with a filing deadline now set for November 19, 2011.

We very much appreciate your previous understanding and cooperation in revising the test year and the due date for this filing.

After considerable review and consideration of the underlying need for rate increases and the anticipated pro forma system improvements, which are expected to be undertaken for the system, we have reached the conclusion that only the Mad Hatter systems are in need of these improvements immediately. As such, we are hereby requesting that you modify the test year approval to recognize that only the Mad Hatter system will be seeking rate relief in this case. No rate relief will be sought at this time for the Paradise Lakes Utility, L.L.C. and its systems. At some future time should Paradise Lakes, L.L.C.'s needed system improvements become imminent, we will then consider whether to seek rate relief for that separate system.

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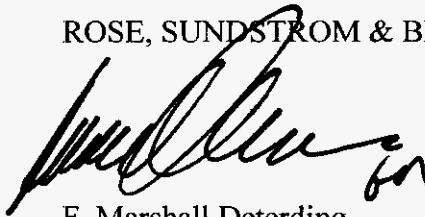
By granting the modification to the test year approval to recognize that only the Mad Hatter systems will be seeking rate relief in this case, the Utility will be able to undertake the filing and processing the case in a much more efficient manner and all of the substantial additional improvements to be undertaken will be properly reflected as costs related to customers of only the system which is served by these improvements.

With the exception of this change, all other aspects of the test year approval request should remain the same. We would appreciate your granting this final modification to the test year approval request, to recognize that only the Mad Hatter, Inc. system will be seeking rate relief in this docket.

Should you have any questions concerning this request, please do not hesitate to contact me.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY



F. Marshall Deterding
For The Firm

FMD/tms

cc: Division of Economic Regulation (Willis, Bulecza-Banks, Maurey, Fletcher, Daniel, Stallcup, Cicchetti)
Office of Auditing and Performance (Prestwood)
Office of General Counsel (Crawford)
Office of Commission Clerk
Mr. Larry DeLucenay