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MARSHALL WILLIS, Director  
DIVISION OF ECONOMIC REGULATION  
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## Public Service Commission

November 29, 2011

Mr. Martin S. Friedman  
Rose, Sundstrom & Bentley, LLP  
766 N. Sun Drive, Suite 4030  
Lake Mary, FL 32746

**Re: Docket No. 110257-WS - Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation.**

Dear Mr. Friedman:

We have reviewed the minimum filing requirements (MFRs) submitted on October 31, 2011, on behalf of Sanlando Utilities Corporation (Sanlando or Utility). After reviewing this information, we find the MFRs to be deficient. The specific deficiencies are identified below:

Rule 25-30.437, F.A.C., requires that each Class A utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19-W (11/93), titled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Schedules B-7 and B-8, as filed, do not comply with Rule 25-30.437. Schedules B-7 and B-8 are comparisons "of the applicant's current and prior test year O&M Expenses before this Commission." The information for the prior test year provided in Schedules B-7 and B-8 is for the test year 12/31/05 and not for the applicant's actual last test year before the Commission of 12/31/08.

If any above corrections require a corresponding change to any other MFR schedules, those corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than December 29, 2011.

DOCUMENT NUMBER: 110257-WS

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Mr. Martin S. Friedman

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November 29, 2011

Sincerely,

A handwritten signature in black ink, appearing to read "Marshall Willis". The signature is written in a cursive, slightly slanted style.

Marshall Willis

Director

MW/ao

cc: Division of Economic Regulation (Maurey, Fletcher, Daniel, Cicchetti, Rieger, Simpson, Stallcup, Thompson)  
Office of the General Counsel (Jaeger)  
Office of Commission Clerk (Docket No. 110257-WS)