



April 2, 2012

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COMMISSION  
CLERK

Ann Cole, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Mad Hatter Utility, Inc; 2011 General Rate Increase Application  
PSC Docket No. 100337-WS  
Our File No. 28023.18

Dear Ms. Cole:

By letters dated November 22, 2011 and January 23, 2012, I requested two 60 day abatements in the above-referenced matter in order to attempt to work out details concerning the potential sale of Mad Hatter Utility, Inc. water and wastewater systems to the Florida Government Utility Authority (FGUA). I am writing to update you concerning the status of those negotiations and to request one final additional abatement of 90 days.

The efforts of the utility and the FGUA to reach an agreement on the sale of Mad Hatter Utility, Inc.'s water and wastewater systems to the FGUA have resulted in a handshake agreement for that sale. Once a formal agreement is entered into, Mad Hatter Utility, Inc. will withdraw the above-referenced general rate increase application. We fully expect that a formal agreement will be reached between FGUA and Mad Hatter Utility, Inc. no later than late May or early June of 2012.

As with the previous requests for abatement, by this letter Mad Hatter Utility, Inc. does hereby waive all statutory time periods for processing this application as outlined in Section 367.081, Florida Statute, for the entire additional abatement period and agrees that the time for staff to promulgate its deficiency letter also continues to be waived during this abatement period.

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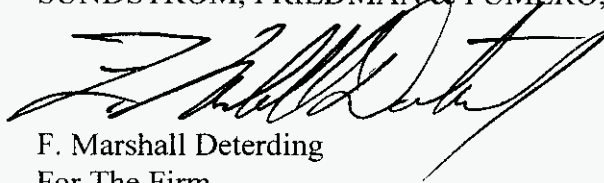
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Therefore, based upon the above, Mad Hatter Utility, Inc. hereby requests an additional 90 day abatement of any further processing of the application in the above reference docket be granted so that we can finalize an agreement for the sale of the utility and thereafter withdraw this application for general rate increase.

I appreciate your patience in this matter and if you have any questions in this regard, please do not hesitate to contact me.

Sincerely,

SUNDSTROM, FRIEDMAN & FUMERO, LLP

A handwritten signature in black ink, appearing to read "F. Marshall Deterding", written over a horizontal line.

F. Marshall Deterding  
For The Firm

FMD/bsr

cc: Ralph Jaeger, Esquire  
Andrew Maurey  
Patti Daniel  
Bart Fletcher  
Paul Stallcup  
Tom Walden  
Larry DeLucenay