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February 4, 2009

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ROBERT M. C. ROSE, (1924-2006)

Matthew M. Carter, Chairman
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Peoples Water Service Company of Florida, Inc.; PSC Docket No. 080695-WU
Our File No. 31007.06

Dear Chairman Carter:

We received your letter approving the test year ended August 31, 2008 and requiring the filing of the Minimum Filing Requirements in the above-referenced case by March 1, 2009.

As a result of recent developments and our desire to provide the most timely information, we are hereby requesting a revision of our test year request to update that test year to the calendar year ended December 31, 2008. We believe all of the information provided with our original test year request is still relevant and pertains equally to this revised request, and we believe that the information provided for the revised test year will be more timely and up to date. In addition, the proposed proforma adjustments that the Utility anticipates requesting approval of are the same for this test year as they were in the original test year approval request dated December 2, 2008. Therefore, we request that you revise your approval to authorize December 31, 2008 as the test year in this rate case proceeding.

In addition, we request that you revise your test year approval such that the Minimum Filing Requirements and Application are due at least 90 days after the date of your test year approval letter, to allow the Utility adequate time to prepare those documents. Since the Utility is attempting to prepare the majority of the filing in-house, and because this is the Utility's first general rate proceeding before the Public Service Commission, we anticipate it will take the Utility at least 90 days to prepare this information, if not slightly longer.

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Thank you very much for your consideration and quick response to the revisions to our test year approval request. If you have any questions in this regard, please let me know.

Sincerely,
ROSE, SUNDSTROM & BENTLEY, LLP

F. Marshall Deterding
For The Firm

FMD\tms
cc: Tim Devlin
Jennifer Brubaker, Esq.
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