LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR. CHRIS H. BENTLEY, P.A. ROBERT C. BRANNAN DAVID F. CHESTER F. MARSHALL DETERDING JOHN R. JENKINS, P.A. STEVEN T. MINDLIN, P.A. DAREN L. SHIPPY WILLIAM E. SUNDSTROM, P.A. DIANE D. TREMOR, P.A. JOHN L. WHARTON

ROBERT M. C. ROSE, OF COUNSEL WAYNE L. SCHIEFELBEIN, OF COUNSEL

(850) 877-6555 FAX (850) 656-4029 www.rsbattorneys.com

REPLY TO ALTAMONTE SPRINGS

CARRAZIO ORBIO Sich 8 600 S. NORTH LAKE BLVD., SUITE 160 ALTAMONTE SPRINGS (LORIDA 32701-6177 FAX (407) 630 8322

MARTIN S. FRIEDMAN, P.A. VALERIE L. LORD

April 20, 2005

HAND DELIVERY

050281-50

Chairman Braulio L. Baez Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

Plantation Bay Utility Company Re:

2005 General Rate Increase Application

Our File No. 36062.06

Dear Chairman Baez:

This letter, pursuant to Rule 25-30.430, Florida Administrative Code, requests approval of a test year for Plantation Bay Utility Company ("Company"). The Company intends to submit an application for general rate relief to the Florida Public Service Commission for its wastewater system located in Volusia County, Florida. The Company intends to submit the minimum filing requirements ("MFRs") on or before September 1, 2005. The Company intends to utilize the PAA process and will be requesting interim rates.

The Company's last general rate review was an overearnings investigation which concluded with Order No. PSC-02-1449-PAA-WS issued October 21, 2002, based upon a test year ended December 31, 2001.

The Company proposes a test year of the year ending December 31, 2004. The Company believes that year is representative of current operations and is a representative period to measure the cost of service and to establish new rates. The expenses incurred are typical and it is the most current year for which financial information is available. No major plant expansions have occurred in the most recent 18 months or will occur during the test year. There are no pro forma adjustments to plant known at this time that will be requested in this proceeding. There are no major pro forma adjustments to expenses that have been

APR 2 0 2005

F.P.S.C.

CHAIRMAN BAEZ

DOCUMENT NUMBER - CATE 03856 APR 20 18

FPSC-COMMISSION OF FACE

Chairman Braulio L. Baez April 20, 2005 Page 2

identified at this time, but upon a detailed review, some expenses may require adjustments for annualization of current cost increases.

Should you or members of the Staff have any questions regarding this request, please do not hesitate to contact me.

Very truly yours,

MARTIN S. FRIEDMAN

For the Firm

MSF/mp

cc: Mr. Douglas R. Ross, Jr.

Ms. Jean Trinder Robert C. Nixon, CPA

Mr. Troy Rendell (via hand delivery)

M:\1 ALTAMONTE\PLANTATION BAY\(.06) 2005 RATE CASE\TEST YEAR LETTER.wpd