

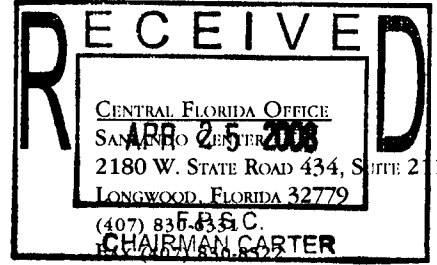
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April 25, 2008

HAND DELIVERY

080249

Chairman Lisa Polack Edgar
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Labrador Utilities, Inc.
2008 General Rate Increase Application
Our File No. 30057.157

RECEIVED

APR 25 2008

Florida Public Service Commission
COMMISSIONER EDGAR

Dear Chairman Edgar:

This letter, pursuant to Rule 25-30.430, Florida Administrative Code, requests approval of a test year for Labrador Utilities, Inc. (the "Company"). The Company intends to submit an application for general rate relief to the Florida Public Service Commission for its water and wastewater systems located in Pasco County, Florida. The Company intends to submit the minimum filing requirements ("MFRs") on or before August 29, 2008.

The Company's rates were last set in Docket No. 030443-WS, which culminated in Order No. PSC-04-1281-PAA-WS, issued December 28, 2004. That Order was declared final in Order No. PSC-05-0087-CO-WS, issued January 24, 2005. Rates were set utilizing a test year ending December 31, 2002.

The Company requests an historic test year ending December 31, 2007. The requested test year is representative of a normal full year of operation.

Since the Company's last rate proceeding, the Company has made major changes to plant and equipment for both its water and wastewater systems, specifically, plant and equipment upgrades and modifications, installation of odor control equipment, safety and security improvements, and rehabilitative work to plant grounds and percolation ponds. Within that same period of time, there have been no major changes in operational methods.

DOCUMENT NUMBER - DATE

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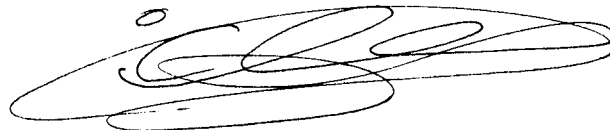
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The Company proposes to make major pro forma plant additions, including improvements to water plant high service pumps and construction of a small office space at the water plant. The MFRs will include pro forma adjustments for increases in salaries and salary-related benefits, purchased power and other costs, which will be requested in this proceeding. The pro formas are non growth-related.

Pursuant to Section 367.081(8), Florida Statutes, the Company requests that the Commission process this petition for rate relief using the proposed agency action procedure. The Company also will request interim rates based on the historic test year.

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

Very truly yours,



CHRISTIAN W. MARCELLI
Of Counsel

CWM/tlc

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