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REPLY TO CENTRAL FLORIDA OFFICE

March 15, 2010

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Re: Tradewinds Utilities, Inc. General Rate Increase Application Our File No. 34017.02

Dear Chairman Argenziano:

This letter, pursuant to Rule 25-30.430, Florida Administrative Code, requests approval of a test year for Tradewinds 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. The Company intends to submit the minimum filing requirements ("MFRs") on or before September 30, 2010.

The Company's last rate proceeding and review of rate base was in Docket No. 930524-WS, utilizing a test year ending June 30, 1993, which culminated in Order No. PSC-94-0245-FOF-WS, issued March 4, 1994, as amended by Order No. PSC-95-0064-S-WS, issued January 12, 1995.

The Company requests an historic test year ending December 31, 2009. The requested test year is representative of a normal full year of operation.

COM The Company has made no major changes to plant and equipment for its water and wastewater systems in the last eighteen (18) months. Within that same period of time, there have been no major changes in operational methods.

GCL _____ The Company does not propose to include any major pro forma plant additions, or RAD expenses.

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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,

in dem

MARTIN S. FRIEDMAN For the Firm

MSF/mp

cc: Mr. Charles de Menzes (via email)
Mr. Don Clayton (via email)
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation
Mr. Bart Fletcher, Division of Economic Regulation

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