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August 13, 2008

Ms. Ann Cole, Director
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0950

RE: Depreciation Study, Florida Public Utilities Company, Consolidate Natural Gas

Dear Ms. Cole:

This is to advise the Commission that Florida Public Utilities Company will be filing a depreciation study, in conjunction with our upcoming rate case filing for our consolidate natural gas divisions. We expect to file the depreciation study on or before October 31, 2008.

We anticipate applying the depreciation rates determined during the depreciation study to determine adjusted values for depreciation expense and plant reserve balances, for use in the rate case review process.

Kindly issue a docket number for this depreciation study so that we use the number as a reference on our filing documents.

You may contact me at 561.838.1733 or jmesite@fpuc.com should questions arise.

Sincerely,

James V. Mesite, Jr.
FLORIDA PUBLIC UTILITIES COMPANY
Senior Project Accountant

cc: Timothy Devlin, FPSC, Director, Div. of Economic Regulation
Betty L. Gardner, FPSC
Cheryl M. Martin, FPUC, Controller
John Slemkewicz, FPSC, Public Utilities Supervisor
File: SJ54-138

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