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080366-GU

March 26, 2010

**VIA HAND DELIVERY**

Mr. Marshall Willis  
Director, Division of Economic Regulation  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Florida Public Utilities Company - Report of Bare Steel and Tubing Replacement Program**

Dear Mr. Willis:

By Order No. PSC-09-0375-PAA-GU, issued in Docket No. 080366-GU, the Commission required Florida Public Utilities Company to file a report with the Division of Economic Regulation, within 90 days of the final order in Docket No 080366-GU, regarding plastic mains and services installed from 2005 through 2008 to replace bare steel. Henceforth, the Order contemplates that the Company will submit an annual status report to the Division regarding the replacement of bare steel pipe and tubing.

In recognition of this requirement, the Company hereby submits its first Bare Steel and Tubing Replacement report, in accordance with Order No. PSC-09-0375-PAA-GU. If you have

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any questions whatsoever, please do not hesitate to contact me.

Sincerely,



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Enclosures

cc: Ann Cole w/o enclosure  
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