

Writer's Direct Dial Number: (850) 521-1706 Writer's E-Mail Address: bkeating@gunster.com

September 16, 2011

## BY 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 - Revised/Updated 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 an annual status report with the Division of Economic Regulation regarding plastic mains and services installed from 2005 through 2008 to replace bare steel. Consistent with that requirement, the Company hereby submits its revised and updated Bare Steel and Tubing Replacement Report.

As always, please do not hesitate to contact me if you have any questions whatsoever.

Bet Keaten

Beth Keating Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1706

Enclosure

cc: Ann Cole w/o Enclosure Office of Public Counsel (via Email) Cheryl Martin (FPUC) н

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