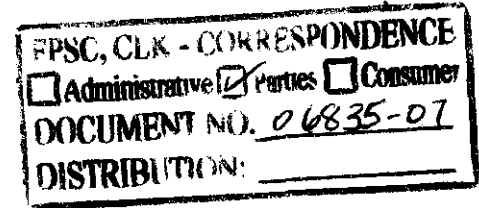


Kimberley Pena

070382

From: Kimberley Pena
Sent: Monday, December 31, 2007 3:13 PM
To: 'DAVIS.PHYLLIS'
Subject: RE: Name substitution



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Ms. Blanca Bayó, Director
Division of the Commission Clerk & Administrative Services
FLORIDA PUBLIC SERVICE COMMISSION
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

June 18, 2007

070382-EI

Dear Ms. Bayó:

We are enclosing the original and 14 copies of documents relating to the Florida Public Utilities Company, Consolidated Electric Divisions, Staff Assisted Depreciation Study for 2007. This filing is in conjunction with our upcoming Consolidated Electric Rate Case filing.

The Exhibit Index contains a listing of all the documents included in this filing. In summary, the documents are: Detailed and Projected Retirements; Plant and Reserve Summaries; 2007 Projected Data for Plant-In-Service and Reserve accounts; detailed listing of Transportation Equipment; Vintage Age Asset Listing at December 31, 2006; and 2007 projected account aging.

We are requesting an implementation date of January 1, 2008, for the new depreciation rates.

Questions may be directed to Jim Mesite at (561) 838-1733, or e-mail to jmesite@fpuc.com.

Sincerely,

Mehrdad Khojasteh
Assistant Controller
(561) 838-1724
mkhojasteh@fpuc.com

Cover letter with copies received on 6/22/07
Docket established on 6/21/07.

Duplicate filing R.V.N.
see DN 05000-07

- cc: Jack English (cover)
- Chuck Stein (cover)
- Cheryl Martin (cover)
- Mark Cutshaw (cover)
- Don Myers (cover)
- Jim Mesite (cover)
- Betty L. Gardner - FPSC, Tallahassee
- 2007 Consolidated Electric Depreciation Study - SJ54-138

DOCUMENT NUMBER-DATE

06835 AUG-7 6

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