MESSER CAPARELLO & SELF, P.A.

& S

Attorneys At Law

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March 19, 2008

RECEIVED-FFOO 18 MAR 19 AM 8: 00 COMMISSION

BY HAND DELIVERY

Ann Cole, Director
The Commission Clerk and Administrative Services
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

02000

Dear Ms. Cole:

CMP

Attached in a confidential folder is a copy of the 2007 Surveillance Report for Florida Public Utilities Company ("FPUC"). The Company requests that this document be treated as confidential on a temporary basis.

FPUC is a publicly traded company subject to the regulations of the Securities and Exchange Commission ("SEC") among other agencies. FPUC files a Schedule 10-K with the SEC which provides a comprehensive overview of the Company's business and financial condition. The Surveillance Report also contains information of a financial nature concerning the business of FPUC. The Company does not publicly release such information until the 10-K is filed and would therefore request that the surveillance report be treated as confidential on a temporary basis pending the filing of the 10-K which should be filed soon.

COM	of the 10-K which should be filed soon.
OTR .	
ECR	Since the entire document is considered confidential there is no redacted or highlighted version.
GCL .	
OPC	The Company will notify the Commission when the 10-K is filed at which time the surveillance report may be treated as a public document.
RCA .	Survemance report may be treated as a public document.
SCR	This claim of confidentiality was filed by or on behalf of a
SGA	This claim of confidentiality was filed by or on behalf of a
SEC	This claim of confidential DN 2027-08. The "telco" for Confidential DN 2027-08. The

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02026 MAR 198

FPSC-COMMISSION CLERK

Ms. Ann Cole March 19, 2008 Page 2

Please acknowledge receipt of this letter by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb **Enclosures**

Ms. Cheryl Martin cc:

Mr. John Slemkewicz

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STATE OF FLORIDA



OFFICE OF COMMISSION CLERK
ANN COLE
COMMISSION CLERK
(850) 413-6770

CONFIDENTIAL

Public Service Commission

ACKNOWLEDGEMENT

	DATE: March 19, 2008	
TO:	Horton/Messer Law Firm	
FROM:	M.Sanders, Office of Commission Clerk	
RE:	Acknowledgement of Receipt of Confidential Filing	

This will acknowledge receipt of a CONFIDENTIAL DOCUMENT filed in Docket Number Undocketed or, if filed in an undocketed matter, concerning 2007 Surveillance Report, and filed on behalf of Florida Public Utilities Company. The document will be maintained in locked storage.

If you have any questions regarding this document, please contact Marguerite Lockard,

Deputy Clerk, at (850) 413-6770.

DOCUMENT NUMBER-DATES OF 10 2027 MAR 19 8 PA

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