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TIMOTHY DEVLIN, DIRECTOR
 DIVISION OF ECONOMIC REGULATION
 (850) 413-6900

Public Service Commission

July 16, 2004

Mr. Jerry H. Melendy, Jr.
 Sebring Gas System, Inc.
 3515 U.S. Highway 27, South
 Sebring, FL 33870-5452

RECEIVED FPSC
 JUL 16 AM 10:47
 COMMISSION CLERK

RE: Docket No. 040270-GU – Petition for rate increase by Sebring Gas System, Inc.

Dear Mr. Melendy:

On June 30, 2004, Sebring Gas System, Inc. filed its Petition requesting authority to increase its rates and charges for natural gas service pursuant to Sections 366.06 and 366.071, Florida Statutes, and Rules 25-7.039, 25-7.040, and 25-22.028, Florida Administrative Code.

In accordance with Rule 25-7.039, Florida Administrative Code, the petition must be accompanied by certain minimum filing requirements and copies of prepared direct testimony and exhibits for each witness testifying on behalf of the company in support of the requested increase. We have reviewed the Company's filing and have determined that the Company has met the minimum filing requirements imposed by this rule.

CMP _____ If you should have any questions, please contact me.

COM _____

CTR _____

ECR _____

GCL _____

OPC _____

MMS TD/JS/KK:slc

RCA _____

SCR cc: Norman H. Horton, Jr.

SEC 1 Division of Commission Clerk and Administrative Services (Bay6)

OTH _____

Sincerely,

 Tim Devlin
 Director

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