MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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March 25, 2008

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

Dear Ms. Cole:

Florida Public Utilities Company is withdrawing the request for confidential treatment of Document No. 2027-08 filed in Docket 080000-OT on March 19, 2008. Please provide a copy to Staff.

Thank you for your assistance.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb Enclosures cc: Ms. Cheryl Martin Mr. John Slemkewicz The service of the se

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DOCUMENT NUMBER-DATE