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COMMISSION CLERK

February 11, 2009

BY HAND DELIVERY

Florida Public Service Commission c/o Ms. Ann Cole Commission Clerk and Administrative Services Room 110, Easley Building 2540 Shumard Oaks Blvd. Tallahassee, FL 32399-0850

Re: Docket No. 080366-GU

Dear Ms. Cole:

On February 10, 2009, the Commission approved Florida Public Utilities Company's Petition for Interim Relief in this docket. In their approval of the interim increase, the Commission also directed that the funds collected as a result of the interim increase be subject to refund pursuant to corporate undertaking as requested by the Company.

Pursuant to that action, Section 366.071(2), Florida Statutes, and Rule 25-7.042(3), Florida Administrative Code, Florida Public Utilities Company hereby agrees that the interim rate relief collected will be subject to refund pending a final order on the permanent rate relief request. Any refund shall be with interest at a rate to be determined pursuant to the rules of this Commission. This undertaking to refund the additional interim revenues is limited to the interim award as such annual award is related to the period the interim rates are in effect.

COM	Sincerely yours,
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OPC	John T. English
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SSC 1 JTE/amb	
SGA cc: Ms. Cheryl Martin	
ADM Parties of Record	
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