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January 12, 1995

Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERY

RE: Docket No. 940620-GU
Application for a rate increase by FLORIDA PUBLIC UTILITIES
COMPANY.

Dear Ms. Bayo:

Enclosed for filing in the above docket are an original and 15
copies of our Certificate of Service of Florida Public Utilities
Company's Answers to Staff's Second Set of Interrogatories (Nos. 44
through 71).

Please acknowledge receipt of the foregoing by stamping the
enclosed extra copy of this letter and returning same to my
attention. Thank you for your assistance.

Sincerely,

Wayne L. Schiefelbein

Wayne L. Schiefelbein

RECEIVED & FILED

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Enclosures

DOCUMENT NUMBER-DATE

00407 JAN 12 95

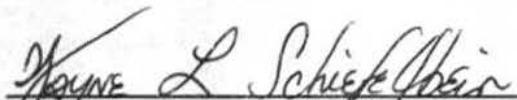
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate) Docket No. 940620-GU
increase by FLORIDA PUBLIC UTILITIES) Filed: January 12, 1995
COMPANY)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the Answers to Staff's Second Set of Interrogatories (Nos. 44 through 71) have been furnished on this 12th day of January, 1995 by hand-delivery to VICKI D. JOHNSON, ESQ., Division of Legal Services, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399-0863.



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UTILITIES COMPANY

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