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December 20, 2001

BY HAND DELIVERY

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

010000-PU

Re: Acquisition of South Florida Natural Gas by Florida Public Utilities Company

Dear Ms. Bayó:

Pursuant to Rule 25-9.044(1), Florida Administrative Code, this is to notify the PSC that Florida Public Utilities Company ("FPUC) completed its acquisition of South Florida Natural Gas ("SFNG") on December 14, 2001. Pending a reissue of the existing FPUC Natural Gas Tariff. FPUC will operate and serve the former SFNG territory and customers utilizing the rates, rules, classifications and regulations, of SFNG on file with or approved by the Commission as of the effective date of the acquisition.

As required by subsection (3) of Rule 25-9.044, FPUC will file appropriate tariff sheets within 30 days of this notice.

Should you have any questions, please do not hesitate to contact me.

Sincerely,


Norman H. Horton, Jr.

NHH/amb
cc: Mr. Wayne Makin
Mr. Chris Snyder

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