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Florida Public Service Commission
Blanca S. Bayó, Director
Division of the Commission Clerk and Administrative Services
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

January 28, 2002

Re: Rule 25-6.0185, Fuel Emergency Plan Review

02000-70

Dear Ms. Bayó:

Pursuant to Rule 25-6.0185(2), Lakeland Electric is hereby notifying the Florida Public Service Commission that it has reviewed Lakeland Electric's Fuel Emergency Plan. Lakeland Electric finds the existing plan as filed on January 14, 1999 to be adequate and meeting the intent and requirements of this Rule.

Should you have any questions regarding this or other related matters, please do not hesitate to contact us.

Respectfully,

Handwritten signature of Paul H. Elwing

Paul H. Elwing
Legislative & Regulatory Affairs

- AUS
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xc: James Stanfield
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