



ORIGINAL

P O Box 3395  
West Palm Beach  
FL 33402-3395

April 8, 2002

Ms. Blanca Bayó, Director  
Division of Records & Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

020327-EI

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02 APR 11 AM 11:26  
COMMISSION  
CLERK

RE: Depreciation Study, Fernandina Beach Electric (Northeast Florida Division)

Dear Ms. Bayó:

We have been in contact with Ms. Pat Lee, Utility Systems Engineer Supervisor, regarding the filing of a Depreciation Study for our Fernandina Beach Electric (Northeast Florida Division) due April 28, 2002 with an implementation date of January 1, 2003. Florida Public Utilities Company would like to request an extension for the initial filing of this study until July 26, 2002, at the latest, with the same implementation date of January 1, 2003. We can also send portions of the filing, as it becomes available, if this would be of benefit to Ms. Pat Lee.

We request an extension due to our recent acquisition on December 14, 2001, of Atlantic Utilities (South Florida Natural Gas) and the timing of the related work increases along with our year-end reporting. We are also involved with current petitions related to this acquisition before the PSC including conservation, PGA and unbundling. This increased workload, timing of events, and recent new hires in our accounting department still requiring training and experience, have contributed to our need to delay the filing of this depreciation study.

In view of the situation described above, Florida Public Utilities requests a 90 day extension of time to file the depreciation study until July 26, 2002.

Sincerely,

- AUS \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_ Cheryl Martin
- COM \_\_\_\_\_ Controller
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_ Encl.: Seven Copies
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_ CC:
- SEC \_\_\_\_\_
- OTH \_\_\_\_\_

Ms. Pat Lee, PSC, e-mail  
George Bachman  
SJ-138

02 APR 11 AM 8:37  
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04 APR 11 11:40  
FPSC - COMMISSION CLERK