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October 21, 2004

BY HAND DELIVERY

Ralph Jaeger, Esq.
Office of General Counsel
Room 370, Gunter Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 040216-GU

Dear Mr. Jaeger:

This is in response to your letter of October 7, 2004, and our subsequent telephone conversation concerning the procedure for response.

On September 3, 2004, Florida Public Utilities Company submitted a request for confidential treatment of several documents that were provided Staff in connection with their rate case audits. In your letter, you describe Staff's review of the request as to some specific documents and we have reviewed those comments.

CMP _____ Although we believe that the documents contain proprietary and confidential business information and should be treated as confidential documents pursuant to Section 366.093(4), Florida Statutes, we would withdraw the request as to the following documents:

- COM** _____
- CTR** _____
- ECR** _____ Workpaper 8, 6 pages
- _____ Workpaper 8-1, 5 pages
- GCL** _____ Workpaper 8-3, 3 pages
- _____ Workpaper 9-2, 2 pages
- OPC** _____
- _____ Workpaper 9-3, 2 pages
- MMS** _____
- _____ Workpaper 9-12, 4 pages
- RCA** _____
- SCR** _____
- SEC** 1
- OTH** Lockard

DOCUMENT NUMBER-DATE

11400 OCT 21 04

FPSC - COMMISSION CLERK

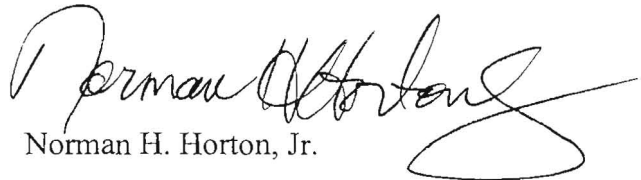
kwf

Ms. Blanca Bayo
October 21, 2004
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By withdrawing this request, we do not waive or abandon our ability to request confidential treatment of similar documents at a later date nor should our withdrawal be construed as agreement with the views expressed in your letter. We are withdrawing the request as to these documents given the status and circumstances of the case.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Norman H. Horton, Jr.", with a large, stylized flourish at the end.

Norman H. Horton, Jr.

NHH/amb
cc: Ms. Cheryl Martin
Ms. Blanca Bayó