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January 25, 2006

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

Re: Rule 25-6.0185, Fuel Emergency Plan Review

Dear Ms. Bayo:

Pursuant to Rule 25-6.0185(2), Lakeland Electric is notifying the Florida Public Service Commission that the Fuel Emergency Plan as filed on January 25, 2005 is correct and up to date. It is our understanding per discussions with FPSC Staff member James McRoy, that Lakeland Electric filed a year early last year. This letter is to correct that timing difference and provide notification that our plan has been reviewed and is up to date.

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

Respectfully,

Paul H. Elwing
Legislative & Regulatory Affairs

xc: James McRoy - FPSC

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