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February 7, 2006
VIA HAND DELIVERY

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Blanca S. Bayo, Director
Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Forest Utilities, Inc.; PSC Docket No. 050803-SU

Our File No. 25052.08

Dear Ms. Bayo:

Attached in accordance with the requirements of Order No. PSC-05-1262-TRF-SU is the Affidavit of Noticing required to be submitted to the Commission by this date. With completion of noticing and the filing of this Affidavit, all of the requirements imposed upon the Utility under that Order are complete and we believe this case should be closed.

If you have any questions or need anything further in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTL

F. Marshall Deterding

For The Firm

FMD/tms

cc: Mr. T

Mr. Troy Rendell

Rosanne Gervasi, Esquire

Mr. Wade Moser Ms. Judy Mallett

AFFIDAVIT OF MAILING

FOREST UTILITIES, INC. PSC DOCKET NO. 050803-SU

I, David W. Swor, President of Forest Utilities, Inc. do hereby swear and affirm that in accordance with the requirements of Order No. PSC-05-1262-TRF-SU issued by the Florida Public Service Commission on December 27, 2005 have sent the attached customer notice to each bulk customer of Forest Utilities, Inc. on January 24, 2006 by U.S. Mail.

FURTHER AFFIANT SAYETH NAUGHT.

David W. Swor, President

Sworn to and subscribed before me this Aday of January, 2006, By David W. Swor, who is personally known to me.

NOTARY PUBLIC

My Commission Expires: 5/24/08