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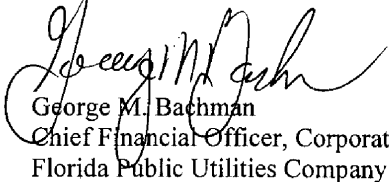
April 5, 2006

Ms. Blanco Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0950

Dear Ms. Bayo,

In reference to Docket No. 050582-GU, Order No. PSC-05-1016-FOF-GU we did not issue any long-term debt or equity securities in the proceeding 2005 year.

Sincerely,

  
George M. Bachman  
Chief Financial Officer, Corporate Secretary & Treasurer  
Florida Public Utilities Company

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