MESSER CAPARELLO & SELF, P.A.

& S

Attorneys At Law

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January 28, 2008

VIA ELECTRONIC FILING

Ms. Ann Cole, Director Commission Clerk and Administrative Services Room 110, Easley Building Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

Re: Dock

Docket Nos. 070300-EI and 070304-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company is an electronic version of Florida Public Utilities Company's Notice of Substitution of Witness and Adoption of Testimony in the above referenced dockets.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, J.

NHH/amb Enclosure

cc:

Ms. Cheryl M. Martin Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of 2007 Electric Infrastructure)	
Storm Hardening Plan filed pursuant to)	Docket No.: 070300-EI
Rule 25-6.0342, F.A.C., submitted by Florida)	
Public Utilities Company)	
)	
)	
In re: Petition for Rate Increase by Florida)	Docket No. 070304-EI
Public Utilities Company)	Date Filed: January 28, 2008
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NOTICE OF SUBSTITUTION OF WITNESS AND ADOPTION OF TESTIMONY

COMES NOW Florida Public Utilities Company ("FPUC" or "Company"), by and through its undersigned and files this Notice of Adoption of Testimony and states:

- 1. The testimony and exhibits which have been filed in this docket includes direct and rebuttal testimony of Mr. Mehrdad Khojasteh. Mr. Khojasteh has resigned from FPUC and will not appear at the hearing.
- 2. Ms. Cheryl Martin will adopt the testimony and exhibits prefiled by Mr. Khojasteh. This will be reflected in the Prehearing Statement to be filed by FPUC.

Respectfully submitted,

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Tallahassee, FL 32317-5579 (850) 222-0720

NODALANII HODTON ID ES

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by Electronic Mail (*) and/or U. S. Mail this 28th day of January, 2008 upon the following:

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