

MESSER CAPARELLO & SELF, P.A.

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March 19, 2008

**VIA ELECTRONIC FILING**

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

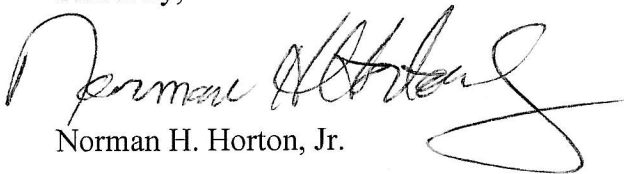
Re: Docket Nos. 070300-EI and 070304-EI

Dear Ms. Cole:

On March 18, 2008, Florida Public Utilities Company ("FPUC") filed its Posthearing Statement in the captioned dockets. In that pleading FPUC inadvertently addressed Issue 81 which had previously been stipulated by the parties. Accordingly, FPUC would withdraw its position and argument on Issue 81 from the Posthearing Statement.

Thank you for your assistance with this filing.

Sincerely,



Norman H. Horton, Jr.

NHH/amb  
Enclosures  
cc: Parties of Record