

MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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March 26, 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: Docket No. 070304-EI

Dear Ms. Cole:

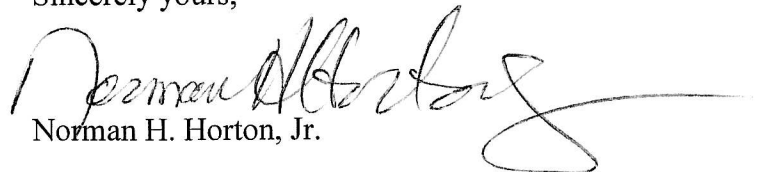
In the tariff sheets which were filed with the Petition and MFRs in this docket, the Company included a proposed revision to Section 21 contained on Sheet 22.1, defining when a late payment charge would be applicable to customer bills. During the course of the proceeding, the Company recognized that the proposed language may not be compliant with Commission Rules and thus testified that there would be no change and the application of a late payment charge would remain as currently contained in the tariff.

The purpose of this is to confirm that Florida Public Utilities Company withdraws the revision proposed to Section 21 on Sheet 22.1 and will continue to apply late payment charges pursuant to the currently approved tariff sheet.

Should you have any questions, please contact me.

Thank you for your assistance.

Sincerely yours,



Norman H. Horton, Jr.

NHH/amb

Enclosures

cc: Patty Christensen, Esq.
Martha C. Brown, Esq.
Ms. Cheryl M. Martin
Mr. Mark Cutshaw
Mr. Don Myers