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May 5, 2004

BY HAND DELIVERY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 040004-GU; Florida Public Utilities Company

Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company are an original and 10 copies of the following documents:

1. Florida Public Utilities Company's Revised Petition for Approval of Conservation Cost Recovery True-Up Amount;

2. Revised Direct Testimony of Robert L. Smith; and

3. Revised Schedules CT-1, CT-2, CT-3, CT-4, and C-5.

> 05227-04

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely,



Norman H. Horton, Jr.

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Enclosures
cc: Mr. Robert L. Smith
Parties of Record

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05226 MAY -5 04

COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Natural Gas Conservation Cost)
Recovery Clause)
_____)

Docket No. 040004-GU
Filed: May 5, 2004

**REVISED PETITION FOR APPROVAL OF
FLORIDA PUBLIC UTILITIES COMPANY'S
CONSERVATION COST RECOVERY TRUE-UP AMOUNT**

Florida Public Utilities Company ("the Company"), through undersigned counsel and pursuant to the requirements of this docket, hereby petitions the Commission to approve its revised conservation cost recovery true-up amount for its natural gas division for the period January 2003 through December 2003. In support hereof, the Company states:

1) The Company is a natural gas utility company within the jurisdiction of this Commission. Its principal business address is:

401 South Dixie Highway
West Palm Beach, FL 33401

2) The name and address of the person authorized to receive notices and communications with respect to this Petition are:

Norman H. Horton, Jr.,
Messer, Caparello & Self, P. A.
Suite 701, SunTrust Bank Building
Post Office Box 1876
Tallahassee, FL 32302-1876

3) Pursuant to the requirements of this Docket, the Company has prefiled revised testimony and revised conservation cost recovery true-up forms (Composite Exhibit RLS-1) supplied by the Commission Staff in a manner consistent with the Commission Staff's instructions.

4) As indicated in the revised prefiled testimony and revised true-up forms, the Company underrecovered \$29,466 for January 2003 through December 2003.

WHEREFORE, the Company respectfully requests that this Commission enter its order approving the Company's revised true-up amount for its natural gas division for the period January 2003 through December 2003.

DATED this 5th day of May, 2004.

Respectfully submitted,

MESSER, CAPARELLO & SELF, P. A.
Post Office Box 1876
Tallahassee, FL 32302-1876
(850) 222-0720


NORMAN H. HORTON, JR., ESQ.

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by Hand Delivery (*) and/or U. S. Mail this 5th day of May, 2004 upon the following:

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Mr. Stuart L. Shoaf
St. Joe Natural Gas Company, Inc.
P.O. Box 549
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NORMAN H. HORTON, JR.