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September 12, 2014

E-Portal/Electronic Filing

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

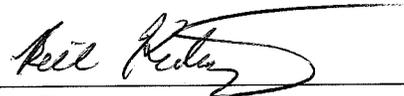
Re: Docket No. 140003-GU - **Purchased gas adjustment (PGA) true-up.**

Dear Ms. Stauffer:

Attached for filing, please find the Preliminary List of Issues and Positions of Florida Public Utilities Company.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 140003-GU

Filed: September 12, 2014

**FLORIDA PUBLIC UTILITIES COMPANY'S
PRELIMINARY STATEMENT OF ISSUES AND POSITIONS**

Florida Public Utilities Company submits this preliminary statement of issues and positions:

Issue 1: What are the final purchased gas adjustment true-up amounts for the period January 2013 through December 2013?

FPUC: An over-recovery of \$95,276, inclusive of interest.

Issue 2: What are the actual/estimated purchased gas adjustment true-up amounts for the period January 2014 through December 2014?

FPUC: An over-recovery of \$728,413, inclusive of interest.

Issue 3: What are the total purchased gas adjustment true-up amounts to be collected during the period January 2015 through December 2015?

FPUC: An over-recovery of \$823,689.

Issue 4: What are the levelized purchased gas cost recovery (cap) factors for the period January 2015 through December 2015?

FPUC: The appropriate PGA factor is 98.747 cents per therm, which includes Peninsula Pipeline capacity costs included in the Company's 2015 projections and anticipated additional upstream supply and capacity for additional expansions to serve new customers in 2015 through system expansions in various counties of its service territory.

Issue 5: What should be the effective date of the new purchased gas adjustment charge for billing purposes?

FPUC: The factors should be effective for all meter readings on or after January 1, 2015 and should apply for bills rendered for meter readings taken between January 1, 2015 and December 31, 2015.

RESPECTFULLY SUBMITTED this 12th day of September, 2014.

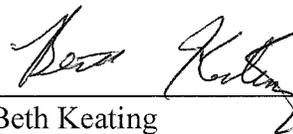


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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 12th day of September, 2014:

Florida Public Utilities Company Cheryl Martin 911 South 8th Street Fernandina Beach, FL 32034	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Jennifer Crawford, Esquire Keino Young, Esquire Kyesha Mapp, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf* P.O. Box 549 Port St. Joe, FL 32457-0549
Florida City Gas Carolyn Bermudez 933 East 25 th Street Hialeah, FL 33013-3498	AGL Resources Inc. Elizabeth Wade Ten Peachtree Place Location 1470 Atlanta, GA 30309



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