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February 13, 1995

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, FL 32301

HAND DELIVERY

Re: Florida Public Utilities Company; Docket No. 950003-GU

Dear Ms Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in connection with the hearings scheduled to begin March 8, 1995 in this docket are the original and 15 copies of the Prehearing Statement. Also enclosed is a 3 1/2" diskette with the document on it called "stmt.fpu" in WordPerfect 6.0 format.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,

*Norman H. Horton, Jr.*  
Norman H. Horton, Jr.

NHH/amb  
Enclosures  
cc: Parties of Record  
Mr. George Bachman

ACK ✓  
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**C. EXHIBITS**

<u>Number</u>	<u>Witness</u>	<u>Description</u>
_____	Bachman	Schedules A-1/MP-AO, A-1/MI-AO, A-1, A-1/MF-AR, A-1/MI-AR, A-1/AR, A-1/MF-AO flex down, A-1 flex down, A-2, A-3, A-4, A-5, A-6, A-7P, and A-8 for the months October, 1993 through March, 1994
_____	Bachman	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5
GMB-3 (composite)		

**D. STATEMENT OF BASIC POSITION**

Florida Public Utilities Company has properly calculated its true-up amounts and projected gas costs. Its costs and projections are reasonable and its purchased gas cost recovery factors should be approved.

**E. STATEMENT OF ISSUES AND POSITIONS**

ISSUE 1: What are the appropriate final purchased gas adjustment true-up amounts for the period April, 1994 through March, 1995?

EPUC Position: \$221,381 underrecovery.

ISSUE 2: What are the estimated purchased gas adjustment true-up amounts for the period April, 1994 through March, 1995?

EPUC Position: \$1,976,191 overrecovery.

ISSUE 3: What are the total purchased gas adjustment true-up amounts to be collected during the period April, 1995 through March, 1996?

FPUC Position: \$1,399,531 overrecovery.

ISSUE 4: What are the appropriate levelized purchased gas cost recovery (cap) factors for the period April, 1995 through March, 1996?

FPUC Position: 40.211 cents per therm.

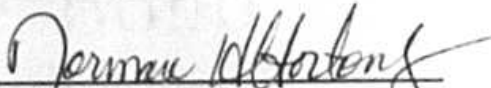
ISSUE 5: What should be the effective date of the new purchased gas adjustment charge for billing purposes?

FPUC Position: Agrees with Staff.

Dated this 13th day of February, 1995.

Respectfully submitted,

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NORMAN H. HORTON, JR., ESQ.  
FLOYD R. SELF, ESQ.

Attorneys for Florida Public  
Utilities Company

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of the foregoing West Florida Natural Gas Company's Prehearing Statement in Docket No. 950003-GU have been served by U. S. Mail this 13th day of February, 1995 upon the following:

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