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January 27, 1998

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: Docket No. **880002-GU**

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the original and fifteen copies of FPU's Preliminary List of Issues and Positions.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
DPC _____
RCH _____
SEC _____
WAS _____
DTH _____

Thank you for your assistance with this filing.

Sincerely,


Kenneth A. Hoffman

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DIVISION OF RECORDS

Enclosures

cc: All Parties of Record

Trib 3

DOCUMENT NUMBER-DATE

01462 JAN 27 88

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy Conservation Cost)
 Recovery Clause.)
 _____)

Docket No. 980002-EG

Filed: January 27, 1998

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

Florida Public Utilities Company ("FPU"), by and through its undersigned counsel, submits its preliminary list of issues and positions in connection with the hearing that is scheduled for February 25 through 27, 1998 in the above-styled docket.

ISSUES AND POSITIONS

Issue 1: What are the appropriate end-of-period final true-up amounts for the period October, 1996 through September, 1997 for the Marianna and Fernandina Beach divisions?

FPU's Position:

Marianna:	\$56,065 over-recovery
Fernandina Beach:	\$50,545 over-recovery

Issue 2: What are the appropriate conservation cost recovery factors for the period April, 1998 through March, 1999?

FPU's Position:

Marianna	\$.00038/kwh
Fernandina Beach	\$.00024/kwh

Dated this 27th day of January, 1998.

Respectfully submitted,



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DOCUMENT NUMBER-DATE

01462 JAN 27 98

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by hand delivery (*) or U.S. Mail to the following this 27th day of January, 1998:

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By: 
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