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COMMISSION
CLERK

October 6, 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. 040003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company are an original and 10 copies of Florida Public Utilities Company's Preliminary List of Issues and Positions in the above-referenced docket.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me in the enclosed self-addressed stamped envelope.

Thank you for your assistance in this matter.

Sincerely,


Norman H. Horton, Jr.

- CMP _____
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Enclosures
cc: Ms. Cheryl Martin
Parties of Record

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DOCUMENT NUMBER-DATE

10748 OCT-6 04

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Cost Recovery)
_____)

Docket No. 040003-GU
Filed: October 6, 2004

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

Florida Public Utilities Company ("FPUC") hereby submits its preliminary issues and positions to be taken up at the hearing scheduled for November 8-10, 2004 in this docket.

Issue 1: **What is the appropriate final purchased gas adjustment true-up amount for the period January, 2003 through December, 2003?**

FPU's Position: \$338,902 (overrecovery)

Issue 2: **What is the estimated purchased gas adjustment true-up amount for the period January, 2004 through December, 2004?**

FPU's Position: \$3,165 (underrecovery)

Issue 3: **What is the total purchased gas adjustment true-up amount to be refunded in the January, 2005 through December, 2005 period?**

FPU's Position: \$335,737 (overrecovery)

Issue 4: **What is the appropriate levelized purchased gas cost recovery (cap) factor to be charged during the period January, 2005 through December, 2005?**

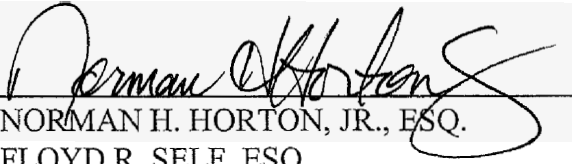
FPU's Position: 89.181 cents per therm.

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

FPU's Position: The factor should be effective for all meter readings on or after January, 2005, beginning with the first or applicable billing cycle for the period January, 2005 through December, 2005.

Dated this 6th day of October, 2004.

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Attorneys for Florida Public Utilities Company

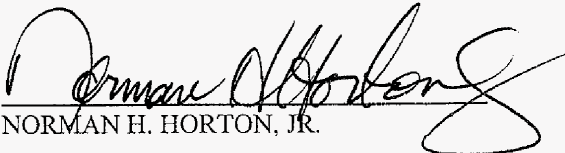
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by hand delivery (*) and/or U. S. Mail this 6th day of October, 2004 upon the following:

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