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October 8, 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. 040002-EG


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.

NHH:amb

Enclosures

cc: Mr. Geoffrey L. Hartman
Mr. Mark Cutshaw
Ms. Julie Petty
Ms. Cheryl Martin
Parties of Record

DOCUMENT NUMBER-DATE

10882 OCT-8 04

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy Conservation Cost)
Recovery Clause.)

Docket No. 040002-EG
Filed: October 8, 2004

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

Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, submits its preliminary list of issues and positions for each of its two electric divisions in connection with the hearing that is scheduled for November 8-10, 2004, in the above-styled docket.

ISSUES AND POSITIONS

Issue 1: **What are the appropriate final conservation cost recovery true-up amounts for the period January 2003 through December 2003?**

FPUC's Position:

Marianna: \$15,998 (overrecovery)
Fernandina Beach: \$90,539 (overrecovery)

Issue 2: **What are the appropriate conservation cost recovery factors for the period January, 2005 through December 2005?**

FPUC's Position:

The appropriate conservation cost recovery factor on a consolidated basis is \$.00057.

Issue 3: **What is the Contracted Credit Value for the GSLM-2 and GSLM-3 rate riders for Tampa Electric Company for the period January 2005 through December 2005?**

FPUC's Position:

No position at this time.

Issue 4: **What should be the effective date of the conservation cost recovery factors for billing purposes?**

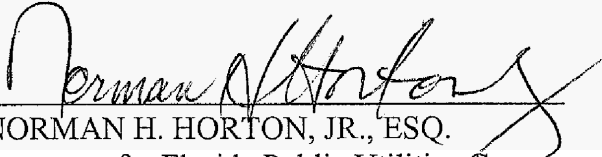
FPUC's Position:

The conservation cost recovery factors should be effective for the period January, 2005 through December, 2005, and to billings thereafter until other conservation cost recovery factors are approved by the Commission.

Date this 8th day of October, 2004.

Respectfully submitted,

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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 8th day of October, 2004 upon the following:

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