MESSER CAPARELLO & SELF, P.A.

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Attorneys At Law

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September 27, 2006

BY ELECTRONIC FILING

Ms. Blanca Bayo, Director Commission Clerk and Administrative Services Room 110, Easley Building Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

Re:

Docket No. 060003-GU

Dear Ms. Bayo:

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

Thank you for your assistance in this matter.

Sincerely,

Norman H. Horton, Jr.

NHH:amb Enclosures

cc:

Ms. Cheryl Martin Parties of Record

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by U. S. Mail this 27th day of September, 2006 upon the following:

Katherine Fleming, Esq. Division of Legal Services Florida Public Service Commission 2540 Shumard Oak Blvd., Room 370 Tallahassee, FL 32399-0850

John Marks Associate Public Counsel Office of the Public Counsel c/o The Florida Legislature 111 West Madison St., Rm 812 Tallahassee, FL 32399-1400

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Mr. Charles Rawson Florida City Gas 955 East Street Hialiah, FL 33013-3498

Mr. Stuart L. Shoaf St. Joe Natural Gas Company, Inc. P.O. Box 549 Port St. Joe, FL 32457-0549 Ansley Watson, Jr.
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P.O. Box 1531
Tampa, Florida 33601-1531

NORMAN H. HORTON, JR.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Cost Recovery)

Docket No. 060003-GU Filed: September 27, 2006

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 6-8, 2006 in this docket.

Issue 1:

What is the appropriate final purchased gas adjustment true-up amount for the period January, 2005 through December, 2005?

FPU's Position:

\$1,480,240 (underrecovery)

Issue 2:

What is the estimated purchased gas adjustment true-up amount for the period January, 2006 through December, 2006?

FPU's Position:

\$3,894,424 (overrecovery)

Issue 3:

What is the total purchased gas adjustment true-up amount to be refunded in the January, 2007 through December, 2007 period?

FPU's Position:

\$2,414,184 (overrecovery)

Issue 4:

What is the appropriate levelized purchased gas cost recovery (cap) factor to be charged during the period January, 2007 through December, 2007?

FPU's Position:

151.800 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, 2007, beginning with the first or applicable billing cycle for the period January, 2007 through December, 2007.

Dated this 27th day of September, 2006.

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NORMAN H. HORTON, JR., ESQ.

FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities Company