

MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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September 26, 2007

BY ELECTRONIC FILING

Ms. Ann Cole, 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. 070003-GU

Dear Ms. Cole:

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,

A handwritten signature in cursive script, appearing to read 'Norman H. Horton, Jr.'.

Norman H. Horton, Jr.

NHH:amb

Enclosures

cc: Mr. Mehrdad Khojasteh
Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Cost Recovery)
_____)

Docket No. 070003-GU
Filed: September 26, 2007

**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, 2007 in this docket.

Issue 1: What is the appropriate final purchased gas adjustment true-up amount for the period January, 2006 through December, 2006?

FPU's Position: \$1,241,386 (overrecovery)

Issue 2: What is the estimated purchased gas adjustment true-up amount for the period January, 2007 through December, 2007?

FPU's Position: \$2,475,583 (overrecovery)

Issue 3: What is the total purchased gas adjustment true-up amount to be refunded in the January, 2008 through December, 2008 period?

FPU's Position: \$3,717,419 (overrecovery)

Issue 4: What is the appropriate levelized purchased gas cost recovery (cap) factor to be charged during the period January, 2008 through December, 2008?

FPU's Position: 150.001 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, 2008, beginning with the first or applicable billing cycle for the period January, 2008 through December, 2008.

Dated this 26th day of September, 2007.

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NORMAN H. HORTON, JR., ESQ.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by U. S. Mail this 26th day of September, 2007 upon the following:

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