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May 3, 2011

**BY HAND DELIVERY**

Ms. Ann Cole, Commission Clerk  
Office of the Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket No. 110003-GU –Purchased Gas Adjustment True-Up.

Dear Ms. Cole:

Enclosed for filing, please find the original 15 copies of the Petition for Approval of True-Up Amount, along with the Direct Testimony and Exhibit CDY-1 of Mr.Curtis Young, submitted in the referenced Docket on behalf of Florida Public Utilities Company. Also enclosed for filing is a copy of the filing on CD in native format.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

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*14 CD containing excel files.*

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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Purchased Gas Adjustment ) Docket No. 110003-GU  
(PGA) True-Up )  
\_\_\_\_\_ ) Filed: May 3, 2011

**PETITION FOR APPROVAL OF THE PURCHASED GAS (PGA)  
TRUE-UP AMOUNT FOR FLORIDA PUBLIC UTILITIES COMPANY**

Florida Public Utilities Company ("FPUC" or "the Company") hereby files its petition for approval of its final purchased gas true-up amount related to the twelve month period ended December 31, 2010. In support of this Petition, FPUC states:

1. The Company is a natural gas utility with its principal office located at:

Florida Public Utilities Company  
401 South Dixie Highway  
West Palm Beach, FL 33401

2. The name and mailing address of the persons authorized to receive notices are:

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 618  
Tallahassee, FL 32301  
(850) 521-1706

Thomas A. Geoffroy  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-  
33958

3. Pursuant to the requirements in this docket, FPUC, concurrently with the filing of this petition, files testimony and PGA Schedule A-7 (Exhibit CDY-1) for the period of January 2010 through December 2010, consisting of the purchased gas adjustment true-up reporting form supplied by the Commission Staff.
4. As indicated in the testimony of Mr. Curtis D. Young, FPUC's final true-up amount for the period January 2010 through December 2010, including interest, net of the estimated true-up for the same period, is a under-recovery of \$2,562,014. This reflects the difference between

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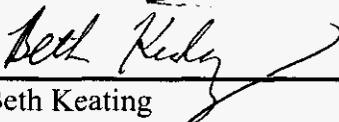
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the Company's actual over-recovery of \$740,016 for the period as compared to its estimated over-recovery of \$3,302,030.

WHEREFORE, FPUC respectfully requests that the Commission enter its Order approving the Company's true-up amount for the period January 1, 2010 through December 31, 2010.

RESPECTFULLY SUBMITTED this 3rd day of May 2011.



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Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 618  
Tallahassee, FL 32301  
(850) 521-1706

*Attorneys for Florida Public Utilities Company*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of FPUC's Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 110003-GU has been furnished by regular U.S. Mail to the following parties of record this 3rd day of May 2011:

Thomas A. Geoffroy Florida Public Utilities Company P.O. Box 3395 West Palm Beach, FL 33402-3395	Ansley Watson, Jr. MacFarlane Ferguson Law Firm P.O. Box 1531 Tampa, FL 33601-1531
Charles A. Costin Costin and Costin Law Firm P.O. Box 98 Port Saint Joe, FL 32457-1159	J.R. Kelly/Patricia Christensen Office of Public Counsel c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Paula Brown Peoples Gas System P.O. Box 111 Tampa, FL 33601-0111	Mr. Stuart L. Shoaf St. Joe Natural Gas Company, Inc. P.O. Box 549 Port St. Joe, FL 32457-0549
TECO Energy, Inc. Javier Cuebas P.O. Box 111 Tampa, FL 33601-0111	Elizabeth Wade/David Weaver/Brian Sulmonetti AGL Resources Inc. Ten Peachtree Place Location 1470 Atlanta, GA 30309
Melvin Williams Florida City Gas 933 East 25 <sup>th</sup> Street Hialeah, FL 33013-3498	Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

  
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