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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. 110004-GU – Natural Gas Conservation Cost Recovery Clause.

Dear Ms. Cole:

Enclosed for filing, please find the original 15 copies of the Direct Testimony and Exhibit CB-1 of Ms. Carolyn Bermudez, submitted in the referenced Docket on behalf of Florida City Gas. 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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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Natural Gas Conservation) Docket No. 110004-GU
Cost Recovery Clause.)
_____) Filed: May 3, 2011

**PETITION FOR APPROVAL OF CONSERVATION COST RECOVERY
TRUE-UP AMOUNT FOR FLORIDA CITY GAS**

Florida City Gas ("Florida City Gas" or "the Company") hereby files its petition for approval of its conservation cost recovery true-up for the twelve month period ended December 31, 2010. In support of this Petition, Florida City Gas states:

1. The name of the petitioner and mailing address of its principal office is:

Florida City Gas
933 East 25th Street
Hialeah, Florida 33013-3498

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

Melvin D. Williams
Florida City Gas
933 East 25th Street
Hialeah, FL 33013-3498

3. The final true-up amount (Adjusted Net True-Up) for the months January 2010 through December 2010 is an under-recovery of \$438,644, including interest.
4. The Company's calculation of the true-up amount is consistent with the Commission's methodology, and supported by the Direct Testimony of Carolyn Bermudez and Composite Exhibit CB-1, which consists of Schedules CT-1, CT-2, CT-3, and CT-6.

WHEREFORE, Florida City Gas requests that its true-up for the months January 2010

Docket No. 110004-GU

through December 2010 be approved.

RESPECTFULLY SUBMITTED this 3rd
day of May, 2011.

A handwritten signature in cursive script, appearing to read "Beth Keating", is written over a horizontal line.

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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Conservation Cost Recovery True-Up Amount in Docket No. 110004-GU, along with the Direct Testimony and Exhibit CB-1 of Carolyn Bermudez, has been furnished by regular U.S. Mail to the following parties of record this 3rd day of May 2011:

Florida Public Utilities Company Jason Van Hoffman P.O. Box 3395 West Palm Beach, FL 33402-3395	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Messer Law Firm Norman H. Horton, Jr. P.O. Box 15579 Tallahassee, FL 32317	Office of Public Counsel J.R. Kelly/Charles Rehwinkel c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
TECO Energy, Inc. Javier Cuebas P.O. Box 111 Tampa, FL 33601-0111	AGL Resources Inc. Elizabeth Wade/David Weaver/Brian Sulmonetti Ten Peachtree Place Location 1470 Atlanta, GA 30309
Florida City Gas Melvin Williams 933 East 25 th Street Hialeah, FL 33013-3498	Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399
Florida Division of Chesapeake Utilities Corporation Thomas A. Geoffroy P.O. Box 960 Winter Haven, FL 33882-0960	Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870



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