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April 27, 2012

HAND DELIVERY

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

RECEIVED--FPSC
APR 27 PM 3:01
COMMISSION
CLERK

Re: Docket No. 120003-GU - **Purchased gas adjustment (PGA) true-up.**

Dear Ms. Cole:

Attached for filing, please find the original and 15 copies of a Petition for Approval of True Up Amount, accompanied by the Direct Testimony and Exhibit MDN-1 of Ms. Michelle Napier, submitted in the referenced Docket on behalf of Florida Public Utilities Company. Also enclosed for filing is a CD with the referenced documents included 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

MEK
cc: Parties of Record

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OPC | _____
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DOCUMENT NUMBER DATE
02678 APR 27 2012

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment) Docket No. 120003-GU
(PGA) True-Up)
_____) Filed: April 27, 2012

PETITION FOR APPROVAL OF 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, 2011. 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
1641 Worthington Road, Suite 220
West Palm Beach, FL 33409-6703

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

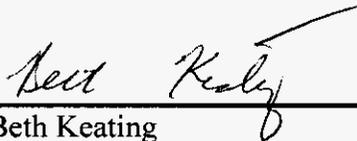
Cheryl Martin
Florida Public Utilities Company
1641 Worthington Road, Suite 220
West Palm Beach, FL 33409-6703

3. Pursuant to the requirements in this docket, FPUC, concurrently with the filing of this petition, files the testimony of Ms. Michelle Napier, along with Schedule A-7 (Exhibit MDN-1) for its consolidated gas division for the period January 2011 through December 2011.
4. As indicated in the testimony of Ms. Napier, FPUC's final true-up amount for the period January 2011 through December 2011, including interest, net of estimated true-up for the same period, is \$281,861. This reflects the difference between the Company's actual over-recovery of \$2,432,862 for the period as compared to its estimated over-recovery of

\$2,151,001 for the same period, which was based on seven months actual and five months estimated data.

WHEREFORE, FPUC respectfully requests that the Commission enter its Order approving the Company's final true up amount for the period January 2011 through December 2011.

RESPECTFULLY SUBMITTED this 27th day of April, 2012.



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
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 True-Up Amount, in Docket No. 120003-GU, along with the Testimony and Exhibit of Michelle Napier, has been furnished by regular U.S. Mail to the following parties of record this 27th day of April, 2012:

Florida Public Utilities Company Cheryl Martin 1641 Worthington Road, Suite 220 West Palm Beach, FL 33409-6703	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Stuart L. 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/Brian Sulmonetti Ten Peachtree Place Location 1470 Atlanta, GA 30309
Florida City Gas Carolyn Bermudez 933 East 25 th Street Hialeah, FL 33013-3498	



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**BEFORE THE
 FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET NO. 120003-GU
 DETERMINATION OF PURCHASED
 GAS/COST RECOVERY FACTOR**

**Direct Testimony (Final True-Up) of
 Michelle D. Napier
 On Behalf of
 Florida Public Utilities Company**

1 Q. Please state your name and business address.

2 A. Michelle D. Napier, 1641 Worthington Road, Suite 220, West Palm
 3 Beach, FL 33409.

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by Florida Public Utilities Company as the Senior
 6 Regulatory Analyst.

7 Q. What is the purpose of your testimony at this time?

8 A. To advise the Commission of the actual over/under recovery of the
 9 Purchased Gas Adjustment for the period January 1, 2011 through
 10 December 31, 2011, as compared to the true-up amount previously
 11 reported for that period which was based on seven months actual and five
 12 months estimated.

COM 5
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 ECR 6
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 SRC _____
 ADM _____
 OPC _____
 CLK _____
 Ct. Rep 1

13 Q. Please state the actual amount of over/under recovery of the Purchased
 14 Gas Adjustment for January 1, 2011 through December 31, 2011.

1 A. During January 2011 through December 2011, FPUC over-recovered
2 \$2,432,862.

3 Q. How does this amount compare with the estimated true-up amount, which
4 was allowed by the Commission during the November 2011 hearing?

5 A. As of December 31, 2011, FPUC had estimated an over-recovery of
6 \$2,151,001.

7 Q. Have you prepared any exhibits at this time?

8 A. We prepared and pre-filed composite Exhibit MDN-1, containing
9 Schedule A-7, Final Fuel Over/Under Recovery for the Period January
10 2011 through December 2011.

11 Q. Does this conclude your testimony?

12 A. Yes.

COMPANY:		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
<u>FLORIDA PUBLIC UTILITIES COMPANY</u>		FOR THE PERIOD: JANUARY 2011 THROUGH DECEMBER 2011	
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	21,274,104.00
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	23,705,525.00
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	2,431,421.00
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	1,441.00
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	2,432,862.00
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2011 THROUGH DECEMBER 2011, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2012 THROUGH DECEMBER 2012 PERIOD:	E-4, LINE 4, COL. 4	2,151,001.00
7.	FINAL 2011 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2013 THROUGH DECEMBER 2013 PERIOD	LINE 5 - LINE 6	281,861

Exhibit _____
Docket No. 120003-GU
Florida Public Utilities Company
(MDN-1)