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Public Service Commission

May 21, 2014

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COMMISSION
CLERK

Jeffrey M. Householder, President
Florida Public Utilities Company
911 South 8th Street
Fernandina Beach, Florida 32034

Re: Docket No. 140025-EI, Application for Rate Increase by Florida Public Utilities Company

Dear Mr. Householder:

On April 28, 2014, Florida Public Utilities Company (Company) filed its petition requesting authority to increase its rates and charges for electric service pursuant to Chapter 366, Florida Statutes, and Rule 25-6.043, Florida Administrative Code.

In accordance with Rule 25-6.043, Florida Administrative Code, the petition must be accompanied by certain minimum filing requirements (MFRs) and copies of prepared direct testimony and exhibits for each witness testifying on behalf of the Company in support of the requested increase. We have reviewed the Company's filing and have determined that the Company's filing has the following deficiencies in meeting the MFRs imposed by this rule.

Rate Base MFR B Schedules:

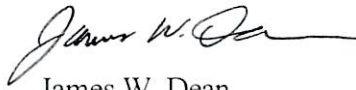
- a) MFR Schedule B-3, 13-month Average Balance Sheet: Long term debt category under "Account Name" is not listed.
- b) MFR Schedule B-6, Jurisdictional Separation Factors-Rate Base: "CWIP" and "CWIP - Not Bearing Interest" Subcategories, Page 3 of 6 and Page 6 of 6 respectively, do not include the breakdown of Transmission, Distribution, Customer Accounts, and Customer Services as required.
- c) MFR Schedule B-21, Accumulated Provision Accounts - 228.1, 228.2 and 228.4: Account 228.4 is missing for projected and test year.

Net Operating Income MFR C Schedules:

- a) MFR Schedule C-5, Operating Revenues Detail: For Account 442, “Commercial Sales and Industrial Sales” are listed together, and “Industrial Sales” is also listed separately. Please clearly separate the categories.
- b) MFR Schedule C-9, Five Year Analysis – Change in Cost: Percentage Change is not provided for first year (2009).
- c) MFR Schedule C-17, Pension Cost: Lines 3 and 9 are labeled incorrectly. Actual Return on Assets are listed on line 9 instead of line 3 and vice versa.
- d) MFR Schedule C-19, Amortization/Recovery Schedule - 12 months: Column “Effective Date” is missing.

Please respond with corrections to these deficiencies by June 2, 2014. If you have any questions, please do not hesitate to contact me.

Sincerely,



James W. Dean

cc: Beth Keating (Gunster, Yoakley & Stewart, P.A.)
Cheryl Martin (FPUC)
Office of Commission Clerk
Office of General Counsel (Brownless)
Division of Economics (McNulty)
Division of Accounting and Finance (Prestwood)