

Writer's Direct Dial Number: (850) 521-1706  
Writer's E-Mail Address: bkeating@gunster.com

July 25, 2014

**BY E-PORTAL**

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

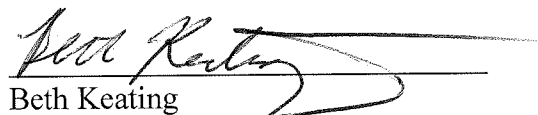
**Re: Docket No. 140016-GU - 2014 Depreciation Study Filing by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, and Florida Division of Chesapeake Utilities Corporation**

Dear Ms. Stauffer:

Attached for filing in the above-referenced docket, please find Florida Public Utilities Company's responses to Commission Staff's First Set of Data Requests in the referenced docket.

As always, thank you for your assistance. Please do not hesitate to contact me 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

Enclosures

DOCKET NO. 140016-GU – 2014 DEPRECIATION STUDY  
BY FLORIDA PUBLIC UTILITIES COMPANY

**RESPONSES TO COMMISSION STAFF’S FIRST DATA REQUEST**

Please find Florida Public Utilities Company’s (“FPU” or “Company”) responses to the Staff’s July 15, 2014 data requests set forth below.

- 1. Please refer to Attachment 4 of the Petition. Please provide a copy of the following invoices: Invoice Nos. 533, 535, 537, and 539.**

Company Response:

Please see attachment, Data Request 1, for a copy of all invoices through June 30, 2014 that the Company has deferred pending possible approval by the Commission for deferral and amortization as a Regulatory Asset related to Depreciation Study costs.

- 2. Please refer to Attachment 4 of the Petition. Please provide an amortization schedule for the requested \$45,650 regulatory asset that shows the monthly amount of amortization expense for the five years, 2014 through 2018.**

Company Response:

Please see attachment, Data Request 2, for an amortization schedule for the requested regulatory asset that shows the monthly amount of amortization expense. The Company has updated the requested amount to account for the additional costs required for this depreciation study. Actual costs through June 30, 2014 have been included for amortization as well as an additional \$5,000 that is expected to be incurred before finalization of this study.

- 3. Please refer to page 4, enumerated paragraph 7 of the Petition. In particular, paragraph 7 provides in part that “this request would have no impact on rates to customers.” Please explain whether this statement is applicable to current as well as future rates. If this statement is applicable to current and future rates, please explain why the request would have no impact on rates to customers.**

Company Response:

There would be no impact on current rates as a result of amortization of this regulatory asset if approved by the Commission. Amortization of this regulatory asset would occur on the Company’s books; but, rates would only change if the Company filed for rate recovery, and as such, this would have no impact on rates to customers at this time. The amortization period follows the period between required depreciation studies, and as such would be appropriate for spreading these costs over the period that benefit from this cost.

Any possible future impact to rates may occur if the Company sought rate relief during the amortization period of this regulatory asset, and the Commission approved recovery within that proceeding. At this time the Company is not seeking rate relief on this regulatory asset related to depreciation study costs.

4. **Please refer to page 4, enumerated paragraph 8 of the Petition which addresses in part the consulting costs necessary to develop the depreciation studies and provides that “costs to develop all three studies exceeded the typical annual consulting costs necessary to support the regulated business.” Please provide the typical amount of consulting costs for developing a depreciation study for FPUC.**

Company Response:

The costs to develop a depreciation study vary from study to study depending on complexity, expertise and internal staff availability, as well as availability of consultants to perform studies. The Company has historically used consultants, or internal staff or a combination as conditions warrant. Also, the complexity of depreciation studies has increased over the prior four studies. Earlier studies were staff assisted depreciation studies, and the work completed by the Company was less than the current study.

This statement relates to the Consulting costs the Company incurred in this depreciation study, and as such, the Company did not have sufficient internal staff available or retained Consultants to perform this study. This study was a combination of all natural gas units in Florida, and was made up of three individual depreciation studies, then combined for consolidated rates.

With respect to paragraph 8, consulting costs exceed those embedded in the expenses for the projected test year during the Company’s past rate proceeding and as such costs have not been recovered through current base rates. The Company did not request recovery of depreciation study costs in its last rate proceeding.

In the rate proceedings immediately preceding the last case, 1990 and 1994, the Company requested amortization of depreciation study costs and received recovery of those costs. The Consulting costs incurred by FPUC to develop the depreciation study in those proceedings were \$14,723 and \$16,709 respectively. These costs were amortized within the projected test year over five and four years, respectively. Docket No. 940620-GU, Order PSC 95-0518-FOF-GU, Page 7, Item 17, although does not disclose the amount of amortization, does show the Commission approved a four year amortization period of depreciation costs within that rate proceeding.

5. **Please refer to page 4, enumerated paragraph 8 of the Petition. Please provide the typical amount of consulting costs for a depreciation study for the CHPK.**

Company Response:

The costs to develop a depreciation study vary from study to study depending on complexity, expertise and internal staff availability, as well as availability of consultants to perform studies. Chesapeake has a pending depreciation study for Sandpiper, and has spent \$19,395 on external consultants through June 30, 2014. In 2011, the Company paid \$ 23,931 to Consultants for an Eastern Shore Natural Gas Depreciation study. The most recent Central Florida Gas depreciation study, prior to the pending one, was performed by internal staff, and as such, did not require external consulting costs.

See response to Question 4, on this same data request, for additional details regarding the complexity of this depreciation study compared to prior studies.

6. **Please provide the total amount and the annual amortization expense amount of consulting/outside services to prepare FPUC's last depreciation study filed in Docket No. 110207-EI.**

Company Response:

At the time of this depreciation study, the Company had staff with the expertise to perform depreciation studies and had time available to prepare that study with the use of internal personnel. Therefore, we did not incur any consulting/outside services.

See response to question 4 in this data request regarding prior amortization expense allowed in prior rate proceedings for FPUC natural gas.

7. **Please provide the total amount and the annual amortization expense amount of consulting/outside services to prepare CHPK's last depreciation study in Docket No. 070322-GU.**

Company Response:

At the time of this depreciation study, the Company was adequately staffed and this study was prepared by in-house personnel. Therefore, we did not incur any consulting/outside services.

- 8. Regarding FPUC's and CHPK's last depreciation study, filed in docket Nos. 110207-EI and 070322-GU respectively, please provide the amortization period for the total amount of consulting/outside services for the respective depreciation studies.**

Company Response:

As mentioned above in responses to #6 and #7, there were no consulting/outside services relating to these last two depreciations studies; therefore, we did not have an amortization period. See response to question 4 of this data request; the Commission allowed prior amortization periods of four and five years in recent past depreciation studies in the rate proceedings during those same time periods.

Since the Company has incurred costs related to this consolidated natural gas depreciation study, the amortization period should be five (5) years, which is time between depreciation studies per rule 25-7.045 Depreciation.

- 9. Has FPUC ever requested consulting/outside services fees for a depreciation study in a stand-alone docket?**
- a. If yes, please identify the docket where FPUC's request for consulting/outside services fees were approved or denied.**

Company Response:

The Company has not been able to determine at this time whether amortization has ever been requested in a stand-alone docket; however, since depreciation studies have normally been filed in conjunction with the timing of a rate proceeding, the Company has requested amortization of depreciation study costs within prior rate proceedings. In Docket number 940620-GU, Order PSC 95-0518-FOF-GU, the Company was granted approval for the four year amortization of depreciation costs filled in that rate proceeding.

- b. If applicable, please identify the amount of consulting/outside services fees that were approved or denied.**

Company Response:

The amount of Stone and Webster consulting fees to perform a depreciation study in 1990 and 1994 for FPUC NG was \$14,723 and \$16,709 respectively. These were approved for amortization over five and four years respectively. See response to question 4 for additional details.

- c. If applicable, please identify the amortization period that was approved for the consulting/outside services fees.**

Company Response:

The two most recent amortization periods approved by the FPSC for depreciation costs were four and five years.

- 10. Please explain how the ratepayers will benefit from the Companies deferring the costs of the depreciation studies and amortizing those costs over a five-year period.**

Company Response:

The Company has historically amortized larger expenses for non recurring costs for rate cases, and depreciation studies. Within a rate proceeding, the impact to customers would be only a partial expense rather than the entire costs in one year in terms of setting base rates. Since these costs are recurring, but only on a periodic basis, the costs are amortized generally over the period between occurrences to minimize any impact to customers in any one year that may be used for purposes of setting base rates.

The Company does not staff at a level that would allow the Company to perform these tasks on an internal basis, and as such, the cost to rate payers is not as high as if the Company retained staff to allow it to perform these tasks in-house. Amortizing the Consulting costs over a five-year period would be lower than increasing staff on an ongoing basis to perform such tasks as required.

- 11. Please explain the Companies' rationale for establishing a regulatory asset solely for the consulting fees.**

Company Response:

The Company historically has not requested amortization of costs incurred for internal staff as part of a regulatory asset and amortization unless it was for directly related costs over and above those embedded in base rates such as over time. In prior rate proceedings or depreciation studies, the Company has requested costs associated with external fees or additional costs outside of those embedded in rate proceedings as part of a regulatory asset or liability.

In this depreciation study and requested regulatory asset, consulting costs are the only costs outside of internal staff's normal payroll that is associated with this depreciation study. Since these consulting costs are necessary to prepare a depreciation study, and the

Company does not have the internal staff availability to perform this study, and the costs incurred are prudent, the Company is requesting amortization of these costs. The amortization period reflects the period between required depreciation studies and as such, amortizes those costs over the period that these rates will be in existence.

**12. Please refer to page 5, enumerated paragraph 10 of the Petition as well as Attachment 4. Paragraph 10 provides that the Companies incurred approximately \$45,650 in expenses in order to comply with the requirements of Rule 25-7.045, F.A.C. Did the Companies incur any additional expenses not included within the \$45,650 resulting from the development of the depreciation studies?**

**a. If the answer to question 12 is affirmative, please provide a breakdown of the additional costs by type and amount.**

Company Response:

The Company has incurred additional costs on an external basis as a direct result of the work necessary to perform this depreciation study. The Staff requested additional information on a consolidated basis, as well as additional details necessary to review and approve new depreciation rates. The Company has incurred a total of \$61,801 to perform the Consolidated Natural Gas depreciation study for its, FPUC Natural gas, CFG, FPUC Indiantown, and Ft. Meade business units.

All costs relate to external fees.

\$45,650	Crystal Key Resources-Consulting Fees
\$7,039	Accounting Principals – Outside Services - Jim Mesite
\$4,112	Legal
<u>\$5,000</u>	Remaining outside services estimated costs
<u>\$61,801</u>	Total Costs

**b. If the answer to question 12 is affirmative, please explain whether the Companies plan to seek recovery of any additional expenses resulting from the development of the depreciation studies in a stand-alone proceeding or the Companies' next rate case.**

Company Response:

The Company would not seek to file a rate proceeding purely on the basis to recover amortization of these depreciation study expenses. At this time, the Company has not determined whether it will seek recovery of these additional expenses through a future rate proceeding or special filing; but does not currently anticipate filing for either of these in 2014.

DOCKET NO. 140016-GU

DATA REQUEST 1  
(ATTACHMENT)





Invoice Received By TD on 5-1-13  
(Initials) (Date)

# CRYSTALKEY RESOURCES

STINV: YES | NO | NA STPR: YES | NO | NA  
Received By: J. Sanford

Scanned Date: 5-1-13 PR# 0260855

115 Reflection Blvd  
Auburndale, FL 33823  
FEI# 45-4166146

## INVOICE Florida Public Utilities Company

Invoice Number: 533  
Invoice Date: May 1, 2013

The following Hourly Rate services have been performed for the month of March 2013:

4/01/13	Update NGV tariff pages for changes	1.0 Hours
4/04/13	Preparation for JEA conference call – Generation Project	1.0 Hours
4/06/13	Draft responses to Riviera Beach lateral data requests	4.0 Hours
4/07/13	Draft responses to Riviera Beach lateral data requests	6.0 Hours
4/08/13	Review responses to Riviera Beach lateral data requests with C. Martin	1.0 Hours
4/11/13	Meeting in WPB with Mosaic; discussion with C. Martin on Depr. Study	8.0 Hours
4/12/13	Depreciation Study preparation – FPUC	4.0 Hours
4/15/13	Depreciation Study preparation – FPUC	8.0 Hours
4/18/13	Cost of Service study for JDC project	2.0 Hours
4/23/13	Depreciation Study preparation – FPUC	3.0 Hours
4/24/13	Depreciation Study preparation – FPUC	5.0 Hours
4/25/13	Depreciation Study preparation – FPUC	6.5 Hours
4/28/13	NGV Petition review; depreciation study prep - CFG	4.0 Hours
4/29/13	Depreciation Study preparation – CFG	4.0 Hours

TOTAL HOURS FOR APRIL 2013  
Hourly rate @

57.5 Hours  
\$200 per Hour

**TOTAL AMOUNT DUE:**

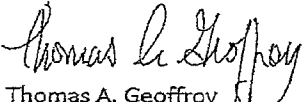
**\$11,500.00**

PAYMENT DUE DATE:

May 15, 2013

Natural Gas - Chesapeake - 18.0 Hours @ \$200/Hour = \$3,600.00  
Natural Gas - FPUC - 38.5 Hours @ \$200/Hour = \$7,700.00  
Natural Gas - Capital Project - Hours @ \$200/Hour = \$  
Natural Gas - Chesapeake - ECCR - Hours @ \$200/Hour = \$  
Natural Gas - FPUC - ECCR - Hours @ \$200/Hour = \$  
Natural Gas - PGA - Hours @ \$200/Hour = \$  
Propane - Hours @ \$200/Hour = \$  
Electric - Hours @ \$200/Hour = \$  
Electric - Fuel Clause - Hours @ \$200/Hour = \$  
Electric - Capital Project - 1.0 Hours @ \$200/Hour = \$200.00  
Electric - Conservation - Hours @ \$200/Hour = \$

We appreciate your business!



Thomas A. Geoffroy  
President

Invoice Received By TO on 5-1-13  
(Initials) (Date)

STINV: YES | NO | NA STPR: YES | NO | NA

Received By: TW Sanford

Scanned Dated: 5-1 PR# 260855



CRYSTALKEY  
RESOURCES

Invoice Received By JD on 6-3-13  
(Initials) (Date)

115 Reflection Blvd  
Auburndale, FL 33823  
FEI# 45-4166146

STINV: YES | NO | NA STPR: YES | NO | NA

Received By J. Sanford

**INVOICE**

Scanned Dated: 6-3 PR# 265525

**Florida Public Utilities Company**

Invoice Number: 535

Invoice Date: June 1, 2013

The following Hourly Rate services have been performed for the month of May 2013:

5/02/13	Depreciation Study	5.0 Hours
5/03/13	Nassau County project review	2.0 Hours
5/05/13	Depreciation Study	5.0 Hours
5/06/13	Depreciation Study	4.0 Hours
5/8/13	Nassau County amendment conf call and follow up; Depreciation Study	4.5 Hours
5/9/13	Depreciation Study	3.0 Hours
5/11/13	Depreciation Study	4.5 Hours
5/12/13	Depreciation Study	4.5 Hours
5/13/13	Depreciation Study	3.5 Hours
5/14/13	Depreciation Study	4.0 Hours
5/15/13	Depreciation Study	8.0 Hours
5/18/13	Depreciation Study	6.0 Hours
5/20/13	Depreciation Study	8.0 Hours
5/21/13	Depreciation Study	5.0 Hours

5/22/13	Depreciation Study	6.0 Hours
5/23/13	Depreciation Study	4.0 Hours
5/24/13	Business Planning Conf. Call – M. Woodall	2.0 Hours
5/26/13	Depreciation Study	4.0 Hours
5/28/13	Depreciation Study	5.0 Hours
5/29/13	Depreciation Study	4.0 Hours
5/30/13	Depreciation Study	6.0 Hours
5/31/13	Depreciation Study	4.0 Hours

TOTAL HOURS FOR MAY 2013 102.0 Hours  
Hourly rate @ \$200 per Hour

**TOTAL AMOUNT DUE: \$20,400.00**  
PAYMENT DUE DATE: June 15, 2013

Natural Gas – Chesapeake – 12.0 Hours @ \$200/Hour = \$2,400.00  
Natural Gas – FPUC – 90.0 Hours @ \$200/Hour = \$18,000.00  
Natural Gas – Capital Project – Hours @ \$200/Hour = \$  
Natural Gas – Chesapeake - ECCR – Hours @ \$200/Hour = \$  
Natural Gas – FPUC - ECCR – Hours @ \$200/Hour = \$  
Natural Gas – PGA – Hours @ \$200/Hour = \$  
Propane – Hours @ \$200/Hour = \$  
Electric – Hours @ \$200/Hour = \$  
Electric – Fuel Clause – Hours @ \$200/Hour = \$  
Electric – Capital Project – Hours @ \$200/Hour = \$  
Electric – Conservation – Hours @ \$200/Hour = \$

Invoice Received By: [Signature] on 6-3-13  
(Initials) (Date)

STINV: YES | NO | NA STPR: YES | NO | NA

Received By: [Signature]

Scanned Dated: 6-3 PR# 265525

We appreciate your business!

[Signature]  
Thomas A. Geoffroy  
President



**CRYSTALKEY**  
RESOURCES

115 Reflection Blvd  
Auburndale, FL 33823  
FEI# 45-4166146

**INVOICE**  
**Florida Public Utilities Company**  
Invoice Number: 537  
Invoice Date: July 1, 2013

The following Hourly Rate services have been performed for the month of June 2013:

6/02/13	Depreciation Study		3.0 Hours
6/04/13	Depreciation Study		5.0 Hours
6/05/13	Depreciation Study		4.0 Hours
6/06/13	Depreciation Study		5.0 Hours
6/10/13	Depreciation Study	Invoice Received By <u>JD</u> on <u>7-10-13</u> (Initials) (Date)	3.0 Hours
6/18/13	Depreciation Study		4.0 Hours
6/19/13	Depreciation Study	STINV: YES   NOT NA STPR: YES   NO   NA Received By: <u>J Sanford</u>	2.0 Hours
6/28/13	Depreciation Study	Scanned Dated: <u>7-10</u> PR# <u>270863</u>	5.0 Hours
6/29/13	Depreciation Study		3.0 Hours
6/30/13	Depreciation Study		4.0 Hours

TOTAL HOURS FOR JUNE 2013  
Hourly rate @

38.0 Hours  
\$200 per Hour

**TOTAL AMOUNT DUE:**  
PAYMENT DUE DATE:

**\$7,600.00**  
July 15, 2013

Natural Gas – Chesapeake – 26.0 Hours @ \$200/Hour = \$5,200.00  
Natural Gas – FPUC – 12.0 Hours @ \$200/Hour = \$2,400.00  
Natural Gas – Capital Project – Hours @ \$200/Hour = \$  
Natural Gas – Chesapeake - ECCR – Hours @ \$200/Hour = \$  
Natural Gas – FPUC - ECCR – Hours @ \$200/Hour = \$  
Natural Gas – PGA – Hours @ \$200/Hour = \$  
Propane – Hours @ \$200/Hour = \$  
Electric – Hours @ \$200/Hour = \$  
Electric – Fuel Clause – Hours @ \$200/Hour = \$  
Electric – Capital Project – Hours @ \$200/Hour = \$  
Electric – Conservation – Hours @ \$200/Hour = \$

We appreciate your business!

*Thomas A. Geoffroy*

Thomas A. Geoffroy  
President

Invoice Received By *TAG* on 7-10-13  
(Initials) (Date)

STINV: YES | NOT NA STPR: YES | NO | NA

Received By *Stanford*

Scanned Dated: \_\_\_\_\_ PR# 270863

up or down



# CRYSTALKEY RESOURCES

ACCRUED

1120 SW 80 Drive  
Gainesville, FL 32607  
FEI# 45-4166146

## INVOICE

### Florida Public Utilities Company

Invoice Number: 539  
Invoice Date: September 26, 2013

The following Hourly Rate services have been performed for the months of July, August and September 2013:

7/04/13	Depreciation Study		2.0 Hours
7/05/13	Depreciation Study		5.0 Hours
7/06/13	Depreciation Study		5.0 Hours
7/27/13	Depreciation Study		4.0 Hours
7/28/13	Depreciation Study		4.0 Hours
8/10/13	Depreciation Study		4.0 Hours
8/11/13	Depreciation Study	Invoice Received By <u>SA</u> on <u>10-2-13</u> (Initials) (Date)	2.0 Hours
8/24/13	Depreciation Study	STINV: YES   NO   NA    STPR: YES   NO   NA	5.0 Hours
8/25/13	Depreciation Study	Received By: <u>[Signature]</u>	3.0 Hours
8/31/13	Depreciation Study	Scanned Dated <u>10-2-13</u> PR# <u>284615</u>	4.0 Hours
9/1/13	Depreciation Study		3.0 Hours
9/2/13	Depreciation Study		5.0 Hours
9/21/13	Depreciation Study		3.0 Hours
9/22/13	Depreciation Study		3.0 Hours

9/25/13 Depreciation Study 2.0 Hours  
9/26/13 Depreciation Study 2.0 Hours

TOTAL HOURS FOR JULY THROUGH SEPT 2013 56.0 Hours  
Hourly rate @ \$200 per Hour  
TOTAL AMOUNT DUE: \$11,200.00  
PAYMENT DUE DATE: October 4, 2013

Natural Gas – Depreciation Study – 56.0 Hours @ \$200/Hour = \$11,200.00

We appreciate your business!

*Thomas A. Geoffroy*

Thomas A. Geoffroy  
President

Invoice Received By SG on 10-2-13  
(Initials) (Date)

STINV: YES | NO | NA STPR: YES | NO | NA

Received By: [Signature]

Scanned Date: 10-2-13 PR# 284615





GUNSTER

777 South Flagler Drive, Suite 500  
West Palm Beach, Florida 33401  
Phone (561) 655-1980  
Fax No. (561) 655-5677  
Taxpayer ID No. 59-1450702

January 20, 2014

Florida Public Utilities Co.  
Attn: Cheryl Martin  
1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409

Please remit with payment

Invoice for Professional Services

Client Name: Florida Public Utilities Co.  
Matter Name: Regulatory

Invoice Received By: SN on 1-31-14  
(Initials) (Date)

Invoice Date: January 20, 2014

Client Matter No.: 33016.2

STINV: YES | NO | NA STPR: YES | NO | NA

Invoice No.: 466131

Received By: J. Kubler

Scanned Dated: 1-31-14 PR# 306587

For Legal Services Rendered Through January 15, 2014

Total Fees Due	\$15,972.50
Total Disbursements Due	\$191.25
<b>Amount Due this Bill</b>	<b>\$16,163.75</b>

ACCOUNT BALANCE					
Current	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total
\$16,163.75	\$0.00	\$11,637.33	\$0.00	\$0.00	\$27,801.08

*If you have any questions, please contact our Client Services - Accounts Receivable Department at (561) 650-0643.*

Expenses to:

FN00-MG713-7230-9230  
FI00-MG713-7230-9230  
CF00-MG713-7230-9230

9976 \$2,614.15  
176 \$33.95  
1576 \$246.90

TTL - \$3395.00

Please remit payment by mail to: Gunster  
777 South Flagler Drive  
Suite 500 East Tower  
West Palm Beach, FL 33401  
Please enclose this page with your payment to ensure proper credit

Please remit payment by wire to Wells Fargo Bank, N.A.  
420 Montgomery Street San Francisco, CA 94104  
Account Name: Gunster Yoakley & Stewart Operating Account  
Account Number: 2000044459107  
ABA Number: 121000248  
Swift Number: WFBUIUS6S CHIPS: 0407 (for Int'l wires only)

Please reference Client Matter Number or Invoice#

Invoice Received By SM on 1-31-14  
 (Initials) (Date)

Invoice No. 466131  
 33016.2 STINV: YES | NO | NA STPR: YES | NO | NA  
 Florida Public Utilities Co.  
 Regulatory Received By: J. Kubli



Invoice Date: January 20, 2014

Scanned Dated: 1-31-14 PR# 306587

FEES

Date	Name	Hours	Rate	Description
12/13/13	Keating, Mary E.	1.7	\$595.00	Correspondence and calls with client, as well as calls with OPC and PSC staff regarding Indiantown agenda item; prepare write up to explain alternative analysis of savings
12/16/13	Jaber, Lila	2.0	\$850.00	Strategy development meeting regarding Commissioner Balbis questions; conference calls with Jim Varian and Robert Bass; debrief with client and counsel on questions
12/16/13	Keating, Mary E.	4.8	\$1,680.00	Acquisition adjustment calls with staff; additional research on modification question; prepare script for Agenda; discussions with Attny Jaber and Ms. Martin on same; discuss FPU/Cogen contract status
12/17/13	Jaber, Lila	0.5	\$212.50	Meeting with client; Agenda conference
12/17/13	Keating, Mary E.	2.1	\$735.00	Attend and participate in PSC Agenda conference for Indiantown Acquisition adjustment; regulatory next steps discussion re: rate case
12/18/13	Keating, Mary E.	2.0	\$700.00	Correspondence and call with OPC regarding customer complaint and follow up with Ms. Martin; file third quarter surveillance reports; review and call with client regarding cogeneration pricing; work on steam contract
12/19/13	Keating, Mary E.	0.5	\$175.00	Correspondence on depreciation study; correspondence regarding inclusion of exemption from deposit requirement in tariff
12/20/13	Keating, Mary E.	2.3	\$805.00	Research use of bill payment locations and charges by vendors; work on steam contract; call with client regarding Peninsula service to CHPK customer and research on same
12/23/13	Keating, Mary E.	0.8	\$280.00	File revised surveillance report; review HOA letter regarding service class; review and forward <u>Environmental surcharge</u> recommendation to client
12/27/13	Keating, Mary E.	0.2	\$70.00	Gas Light account correspondence

Invoice Received By SM on 1-31-14  
(Initials) (Date)

Invoice No. 466131  
33016.2  
Florida Public Utilities Co.  
Regulatory

STINV: YES | NO | NA  
STPR: YES | NO | NA



Received By: J. Ruhlin

Invoice Date: January 20, 2014

Scanned Dated: 1-31-14 PR# 306587

12/28/13	Keating, Mary E.	0.1	\$35.00	Correspondence with Mr. Young regarding surveillance report signature page corrections
12/30/13	Keating, Mary E.	3.3	\$1,155.00	Review and edits to proposed LOI with Rayonier; correspondence to submit revised Schedule signature page; edits/drafting to Steam Agreement; further review of bill payment kiosk issue
12/31/13	Keating, Mary E.	2.1	\$735.00	Correspondence, research and drafting of depreciation study petition; review contract language for special contracts
01/02/14	Keating, Mary E.	1.7	\$595.00	Calls to arrange/confirm rate case meetings with OPC and PSC staff; review client notes and discussion on same; discuss test year notification and send sample letters to client
01/03/14	Keating, Mary E.	2.5	\$875.00	Pull together rate case "cheat sheet" samples and guides; confirm Gulf common equity; correspondence and additional edits to depreciation study petition; work on steam contract
01/06/14	Keating, Mary E.	2.1	\$735.00	Additional calls for meetings on rate case; prepare notes for Agenda on environmental surcharge; additional edits and additions to depreciation study petition and correspondence on same
01/07/14	Keating, Mary E.	5.3	\$1,855.00	Attend and participate in meetings about rate case with OPC and PSC, post mortem discussion and call to Patty Christensen; correspondence with Ms. Ruhlin
01/08/14	Keating, Mary E.	2.5	\$875.00	Correspondence regarding interim rates; additional final edits to depreciation petition; research possible ideas/options regarding rate design from recent rate cases; correspondence from Ms. Ruhlin regarding tariff pages and call with Ms. Draper on same
01/09/14	Keating, Mary E.	1.5	\$525.00	Calls with OPC and with PSC staff counsel regarding rate case process and view on PAA; follow up with client on same

CLIENT COPY

Page 4

Invoice received by \_\_\_\_\_  
(Initials) (Date)

STINV: YES | NO | NA STPR: YES | NO | NA

Invoice No. 466131  
33016.2  
Florida Public Utilities Co.  
Regulatory

Received By: [Signature]  
Scanned Dated 1-31-14 PR# 306587



**GUNSTER**

Invoice Date: January 20, 2014

01/10/14	Keating, Mary E.	3.8	\$1,330.00	Work on depreciation study filing and spreadsheets, correspondence with Ms. Napier on same; check Fort Meade tariff and prepare Sheet 33 for filing; research and correspondence with client regarding transportation cost allocation issue
01/13/14	Keating, Mary E.	2.0	\$700.00	Finalize and file depreciation studies
01/14/14	Keating, Mary E.	1.3	\$455.00	Work on outline for rate case schedule; correspondence with Ms. Ruhlin regarding tariff pages and review same
		<u>45.1</u>		

\$15,972.50 TOTAL LEGAL SERVICES

DISBURSEMENTS

11/05/13	\$1.31	Conference call on-demand audio on 11-05-2013
11/07/13	\$0.62	Conference call on-demand audio on 11-07-2013
12/30/13	\$58.52	Cost advanced for Lunch meeting on 11/5/13 for Cheryl Martin, Aleida Socarras, Beth Keating and Lila Jaber at the Gunster office in Tallahassee
01/15/14	\$130.80	Telephone, postage, and imaging (detail available upon request)
	<u>\$191.25</u>	TOTAL DISBURSEMENTS



# GUNSTER

777 South Flagler Drive, Suite 500  
West Palm Beach, Florida 33401  
Phone (561) 655-1980  
Fax No. (561) 655-5677  
Taxpayer ID No. 59-1450702

February 21, 2014

Florida Public Utilities Co.  
Attn: Cheryl Martin  
1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409

## ACCRUED

Please remit with payment

### Invoice for Professional Services

Client Name: Florida Public Utilities Co.  
Matter Name: Regulatory

Invoice Date: February 21, 2014

Client Matter No.: 33016.2

Invoice No.: 467996

For Legal Services Rendered Through February 15, 2014

Total Fees Due	\$14,562.50
Total Disbursements Due	\$1,132.83
Amount Due this Bill	<u>\$15,695.33</u>

ACCOUNT BALANCE					
Current	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days	Total
\$15,695.33	\$0.00	\$0.00	\$0.00	\$0.00	\$15,695.33

If you have any questions, please contact our Client Services - Accounts Receivable Department at (561) 650-0643.

Received By: SK on 3-4-14  
(Initials) (Date)

DEPRECIATION  
STUDIES - EXPENSE TO:

CF00-MB713-7230-9230 \$ 157.86  
FD00-MB713-7230-9230 \$ 71.7  
FN00-MB713-7230-9230 \$ 552.47

TOTAL \$ 717.50

STINV: YES | NO | NA STPR: YES | NO | NA

Received By: [Signature]

Scanned Date: 3-4-14 PR# 312544

Please remit payment by mail to: Gunster  
777 South Flagler Drive  
Suite 500 East Tower  
West Palm Beach, FL 33401  
Please enclose this page with your payment to ensure proper credit

Please remit payment by wire to: Wells Fargo Bank, N.A.  
420 Montgomery Street San Francisco, CA 94104  
Account Name: Gunster Yoakley & Stewart Operating Account  
Account Number: 2000044459107  
ABA Number: 121000248  
Swift Number: WFBIUS6S CHIPS: 0407 (for Int'l wires only)

Invoice No. 467996  
 33016.2  
 Florida Public Utilities Co.  
 Regulatory



GUNSTER

Invoice Date: February 21, 2014

01/31/14	Keating, Mary E.	0.7	\$245.00	Call with client to discuss capacity issue CFG
01/31/14	Keating, Mary E.	0.3	\$105.00	Finalize Test Year Letter and serve FEDD-DODDD-1760-1860
02/03/14	Keating, Mary E.	2.3	\$805.00	Discussion and review of Waste Management issue; analysis of GS service issue/tariff election FW
02/04/14	Keating, Mary E.	3.0	\$1,050.00	Work on Special contract issues (Sofidel, WM) CFG
02/05/14	Keating, Mary E.	3.0	\$1,050.00	Call with Aleida and additional work on special contracts; correspondence regarding edits to tariff agreement; call with Denise Vandiver about tax question and rate case bfc FW \$30.00
02/06/14	Keating, Mary E.	0.1	\$35.00	Call to Bill McNulty for extension for annual report data responses Gen.
02/07/14	Keating, Mary E.	2.3	\$805.00	Call with Greg Shafer about FPU Annual Report data responses; update Gas Service Agreement for term and submit to PSC; correspondence with Ms. Socarras about Haines City project CFG FW FI GEN
02/10/14	Keating, Mary E.	1.7	\$595.00	Follow up regarding annual report data responses; correspondence regarding Blountstown agreement; correspondence and review of revised deposit tariff pages and forward same to Don Rome CFG FW FI GEN FEED-SS70
02/10/14	Keating, Mary E.	2.4	\$840.00	Call with Ms. Socarras; research tariff and revise Sofidel notice letter CFG
02/11/14	Keating, Mary E.	0.7	\$245.00	Additional edits and correspondence on Sofidel letter CFG
02/11/14	Keating, Mary E.	3.4	\$1,190.00	Draft memorandum of understanding for Sebring/FPU; additional edits to Blountstown back up power contract 1.7 FEED-SS70
02/12/14	Jaber, Lila	0.5	\$212.50	Conference calls from Husein Cumber (Florida East Coast) about meetings with Mr. Householder and JEA meeting with FPUC FN00 RAYW 720422

Invoice Received By: SR on 3-4-14  
 (initials) (Date)

STINV: YES | NO | NA STPR: YES | NO | NA

Received By: J. Kubi

Scanned Dated: 3-4-14 PR# 312544

CLIENT COPY

Invoice No. 467996  
 33016.2  
 Florida Public Utilities Co.  
 Regulatory



Invoice Date: February 21, 2014

FEES

Date	Name	Hours	Rate	Description
01/16/14	Keating, Mary E.	1.8	\$630.00	Correspondence and edits to Blountstown contract; additional correspondence and calls for meeting with staff on cogen project; additional call and correspondence for meeting on depreciation studies - Bal sht <i>FEES - 5570 ? 315.00</i>
01/18/14	Jaber, Lila	1.5	\$637.50	Conference calls with Allan Katz regarding elect distribution company acquisition; calls with Mr. Householder regarding same; conference call with all parties regarding potential; review REN PowerPoint <i>FEES - 5570</i>
01/20/14	Keating, Mary E.	0.3	\$105.00	Additional correspondence on Blountstown contract <i>FEES - 5570</i>
01/22/14	Keating, Mary E.	1.3	\$455.00	Start work on test year letter; correspondence with client on same <i>FEES - 5570</i>
01/24/14	Jaber, Lila	0.3	\$127.50	call from client re: REN opportunity; conference and email on same with Ambassador Katz and associate to decline opportunity <i>FEES - 5570</i>
01/24/14	Keating, Mary E.	0.4	\$140.00	Additional edits to test year letter <i>FEES - 5570</i>
01/27/14	Jaber, Lila	1.0	\$425.00	review and edit test year letter; discuss test years used; add of interim; consult <i>FEES - 5570</i>
01/27/14	Keating, Mary E.	1.6	\$560.00	Correspondence and additional edits to test year letter; discuss case schedule with Attny Jaber; message to Marshall about test year and effective date <i>FEES - 5570</i>
01/27/14	Keating, Mary E.	1.2	\$420.00	Correspondence with Ms. Napier and follow up call to Ms. Draper regarding tariff pages; forward type and strike versions to staff; review and edits to tariff headers <i>FEES - 5570</i>
01/28/14	Keating, Mary E.	1.5	\$525.00	Call with Don Rome (PSC) and report to client on same regarding requested edits to deposit tariff <i>FEES - 5570</i>
01/30/14	Keating, Mary E.	2.3	\$805.00	Review CFG Tariff; review capacity allocation issue and additional research on same; call with PSC staff regarding depreciation studies <i>FEES - 5570</i>

Invoice Received By: \_\_\_\_\_ on 3-4-14  
 (Initials) (Date)

W/ YES | NO | NA STPR: YES | NO | NA

W/ BY KEATING

Dated: 3-4-14 PR# 312544

CLIENT COPY

Invoice No. 467996  
 33016.2  
 Florida Public Utilities Co.  
 Regulatory



Invoice Date: February 21, 2014

02/12/14	Keating, Mary E.	4.3	\$1,505.00	Further correspondence with PSC staff regarding deposit tariffs and follow up on same with client; finalize <u>Blountstown agreement</u> and forward same to Attny House; research and correspondence regarding tariff changes for allocation issue and additional suggestions; review, research and response on <u>Harbour Isles</u> issue; correspondence and checking for missing tariff pages	<i>\$105.00</i> <i>\$1400.00</i>
02/13/14	Keating, Mary E.	1.9	\$665.00	Additional correspondence and edits to Sebring MOU and discussion with Aleida; note to client regarding PSC approval of amended service agreements; call with Attny House regarding the <u>Blountstown</u> back-up service agreement	<i>CF00</i> <i>FED00/157</i> <i>\$ 281.66</i>
02/13/14	Keating, Mary E.	0.3	\$105.00	Call from PSC about confidentiality of audit and follow up on same	<i>Gen.</i>
02/14/14	Keating, Mary E.	0.8	\$280.00	Correspondence with Ms. Napier regarding annual report data responses; draft cover letter; send to staff and follow up with call to Bill McNulty	<i>Gen. Alloc.</i>
		40.9			
			\$14,562.50	TOTAL LEGAL SERVICES	

**DISBURSEMENTS**

01/13/14		\$10.08	Mike Hilaman's mileage reimbursement for travel to the PSC to drop off a filing for Beth Keating
01/31/14		\$10.08	Mike Hilaman's mileage reimbursement for travel to PSC to pick up letters and deliver package for Beth Keating
02/06/14		\$14.17	Beth Keating - Meal at The Loop Pizza Grill in Amelia Island on Feb 6, 2014 during travel to Fernandina Beach for FPUC/Rayonier Meeting
02/07/14		\$224.00	Beth Keating - Mileage Tallahassee/Fernandina Beach - roundtrip on Feb 6-7, 2014 for FPUC/Rayonier Meeting
02/15/14		\$874.50	Telephone, postage, and imaging (detail available upon request)
		\$1,132.83	TOTAL DISBURSEMENTS

*Gen. Alloc.*

Received By \_\_\_\_\_ on 3-4-14  
 (Initials) (Date)

YES | NO | NA STPR: YES | NO | NA

By [Signature]  
 WRIDAV/KEABET

CLIENT COPY

Dated: 3-4-14 PR# 312544



# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Page: 1  
Invoice No: 6194538  
Invoice Date: 02/16/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		02/16/2014	JAMES V MESTTE JR	ACCOUNTANT	REG	15.00	48.88	733.20
Approved on 02/17/2014 by CMMARTIN@FPUC.COM Confirmation/TC # 20140217111136								
SUBTOTAL:						15.00		733.20

**TOTAL AMOUNT DUE :** \$ 733.20 USD

PR# 311274  
FEB 25 2014  
REC'D BY: DS

INVOICE: 6194538  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: FEB/2014/16  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001484697/20140216975760400.eps

Weekly Timesheet

JAMES MESITE JR  
 Sunday, February 16, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	DT
<i>Monday 2/10/2014</i>						
FLORIDA PUBLIC UTILITIES						
Cheryl Martin-W00453656-001	9:00 AM	3:00 PM	6.00	6.00	0.00	0.00
		<i>Day Total:</i>	6.00	6.00	0.00	0.00
<i>Tuesday 2/11/2014</i>						
FLORIDA PUBLIC UTILITIES						
Cheryl Martin-W00453656-001	9:00 AM	10:00 AM	1.00	1.00	0.00	0.00
		<i>Day Total:</i>	1.00	1.00	0.00	0.00
<i>Wednesday 2/12/2014</i>						
FLORIDA PUBLIC UTILITIES						
Cheryl Martin-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
		<i>Day Total:</i>	3.00	3.00	0.00	0.00
<i>Thursday 2/13/2014</i>						
FLORIDA PUBLIC UTILITIES						
Cheryl Martin-W00453656-001	9:00 AM	2:00 PM	5.00	5.00	0.00	0.00
		<i>Day Total:</i>	5.00	5.00	0.00	0.00
		<i>Week:</i>	15.00	15.00	0.00	0.00
		<i>Timesheet Total:</i>	15.00	15.00	0.00	0.00

PR# 311274  
 FEB 25 2014  
 REC'D BY: RB

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - Cheryl Martin-W00453656-001	Martin, Cheryl	2/17/2014 11:11:36 AM

INVOICE: 6194655  
 ASSOCIATE: LONDONO, ANA L  
 WEEK END DATE: FEB/2014/16  
 TIF IMAGE: /dl3/jax001/prd/output/epprd/ts/images/inv\_0001484697/20140216967834800.eps

Weekly Timesheet

ANA LONDONO  
 Sunday, February 16, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	DT
<i>Monday 2/10/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00451176-001	8:00 AM	1:00 PM	5.00	5.00	0.00	0.00
MICHELLE NAPIE-W00451176-001	2:00 PM	5:00 PM	3.00	3.00	0.00	0.00
		<i>Day Total:</i>	8.00	8.00	0.00	0.00
<i>Tuesday 2/11/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00451176-001	8:00 AM	1:00 PM	5.00	5.00	0.00	0.00
MICHELLE NAPIE-W00451176-001	2:00 PM	5:00 PM	3.00	3.00	0.00	0.00
		<i>Day Total:</i>	8.00	8.00	0.00	0.00
<i>Friday 2/14/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00451176-001	8:00 AM	1:00 PM	5.00	5.00	0.00	0.00
MICHELLE NAPIE-W00451176-001	2:00 PM	5:00 PM	3.00	3.00	0.00	0.00
		<i>Day Total:</i>	8.00	8.00	0.00	0.00
		<i>Week:</i>	24.00	24.00	0.00	0.00
		<i>Timesheet Total:</i>	24.00	24.00	0.00	0.00

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00451176-001	St. Clair, Julie	2/17/2014 11:21:33 AM

PR# 311272  
 FEB 25 2014  
 REC'D BY: AB

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6231880  
Invoice Date: 03/09/2014  
Customer Number: AP182685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		03/09/2014	JAMES V MESITE JR	ACCOUNTANT	REC	2.00	48.88	97.76
Approved on 03/10/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140310112546								
SUBTOTAL:						2.00		97.76

**TOTAL AMOUNT DUE :** \$ 97.76 USD

PR# 315583

MAR 19 2014

REC'D BY: RLB

INVOICE: 6231880  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: MAR/2014/09  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001503049/20140309975760400.eps

Weekly Timesheet

JAMES MESITE JR

Sunday, March 09, 2014

	Time		Total	Hours		
	In	Out		Reg	OT	OT
<i>Monday 3/3/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
	<i>Week:</i>		2.00	2.00	0.00	0.00
	<i>Timesheet Total:</i>		2.00	2.00	0.00	0.00

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	3/10/2014 11:25:46 AM

PR# 315583  
 MAR 19 2014  
 REC'D BY: APB

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6258387  
Invoice Date: 03/23/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		03/23/2014	JAMES V MESITE JR	ACCOUNTANT	REG	4.00	48.88	195.52
Approved on 03/24/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140324183228								
SUBTOTAL:						4.00		195.52

**TOTAL AMOUNT DUE :** \$ 195.52 USD

PR# 318366  
'APR 01 2014  
REC'D BY: Dh

INVOICE: 6258387  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: MAR/2014/23  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001514340/20140323975760400.eps

Weekly Timesheet

JAMES MESITE JR  
 Sunday, March 23, 2014

	Time		Total	Hours		
	In	Out		Reg	OT	DT
<i>Thursday 3/20/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	Day Total:		3.00	3.00	0.00	0.00
<i>Friday 3/21/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	10:00 AM	1.00	1.00	0.00	0.00
	Day Total:		1.00	1.00	0.00	0.00
	Week:		4.00	4.00	0.00	0.00
Timesheet Total:			4.00	4.00	0.00	0.00

Approvals		
Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	3/24/2014 6:32:28 PM

PR# 318366

APR 01 2014

REC'D BY: APB

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6269798  
Invoice Date: 03/30/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		03/30/2014	JAMES V MESITE JR	ACCOUNTANT	REG	8.00	48.88	391.04
Approved on 03/31/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140331112324								
SUBTOTAL:						8.00		391.04

**TOTAL AMOUNT DUE :** \$ 391.04 USD

PR# 319958  
APR 09 2014  
REC'D BY: PH



INVOICE: 6269798  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: MAR/2014/30  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001519457/20140330975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, March 30, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Monday 3/24/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	1:00 PM	4.00	4.00	0.00	0.00
	<i>Day Total:</i>		4.00	4.00	0.00	0.00
<i>Wednesday 3/26/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
<i>Saturday 3/29/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
	<b>Timesheet Total:</b>		8.00	8.00	0.00	0.00

Approvals

Assignment

FLORIDA PUBLIC UTILITIES - MICHELLE  
 NAPIE-W00453656-001

Approver

NAPIE,  
 MICHELLE

Date

3/31/2014 11:23:24 AM

PR# 319958

APR 09 2014

REC'D BY: [Signature]

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6297052  
Invoice Date: 04/13/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		04/13/2014	JAMES V MESITE JR	ACCOUNTANT	REG	5.00	48.88	244.40
Approved on 04/14/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140414142733								
SUBTOTAL:						5.00		244.40

**TOTAL AMOUNT DUE : \$ 244.40 USD**

PR# 322629

APR 24 2014

REC'D BY: APB

INVOICE: 6297052  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: APR/2014/13  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001533417/20140413975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, April 13, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Wednesday 4/9/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
<i>Friday 4/11/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
<i>Sunday 4/13/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 PM	10:00 PM	1.00	1.00	0.00	0.00
	<i>Day Total:</i>		1.00	1.00	0.00	0.00
	<b>Timesheet Total:</b>		5.00	5.00	0.00	0.00

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	4/14/2014 2:27:34 PM

PR# 322629

APR 24 2014

REC'D BY: APC

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6308725  
Invoice Date: 04/20/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

~~Federal Tax ID#-59-8482208~~  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		04/20/2014	JAMES V MESITE JR	ACCOUNTANT	REG	7.00	48.88	342.16
Approved on 04/21/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140421143756								
SUBTOTAL:						7.00		342.16

TOTAL AMOUNT DUE : \$ 342.16 USD

PR# 323530

APR 29 2014

REC'D BY: PA

INVOICE: 6308725  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: APR/2014/20  
 TIF IMAGE: /d13/jax001/prd/output/apprd/ts/images/inv\_0001538006/20140420975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, April 20, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Monday 4/14/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	<i>Day Total:</i>		<i>3.00</i>	<i>3.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Friday 4/18/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		<i>2.00</i>	<i>2.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Sunday 4/20/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		<i>2.00</i>	<i>2.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>Timesheet Total:</i>		<i>7.00</i>	<i>7.00</i>	<i>0.00</i>	<i>0.00</i>

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	4/21/2014 2:37:56 PM

PR# 323530  
 APR 29 2014  
 REC'D BY: DPB

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Page: 1  
Invoice No: 6321139  
Invoice Date: 04/27/2014  
Customer Number: AP182685  
Payment Terms: Net 30  
Branch: FL211

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		04/27/2014	JAMES V MESITE JR	ACCOUNTANT	REG	18.00	48.88	879.84
Approved on 04/28/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140428145755								
SUBTOTAL:						18.00		879.84

**TOTAL AMOUNT DUE : \$ 879.84 USD**

PR# 324928  
MAY 07 2014  
REC'D BY: RPB

INVOICE: 6321139  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: APR/2014/27  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001543526/20140427975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, April 27, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Tuesday 4/22/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	3:00 PM	6.00	6.00	0.00	0.00
	<i>Day Total:</i>		6.00	6.00	0.00	0.00
<i>Friday 4/25/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	3:00 PM	6.00	6.00	0.00	0.00
	<i>Day Total:</i>		6.00	6.00	0.00	0.00
<i>Saturday 4/26/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	<i>Day Total:</i>		3.00	3.00	0.00	0.00
<i>Sunday 4/27/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	<i>Day Total:</i>		3.00	3.00	0.00	0.00
	<i>Timesheet Total:</i>		18.00	18.00	0.00	0.00

Approvals		
Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W80453656-001	NAPIE, MICHELLE	4/28/2014 2:57:55 PM

PR# 324928  
 MAY 07 2014  
 REC'D BY: DPB

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6333275  
Invoice Date: 05/04/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		05/04/2014	JAMES V MESITE JR	ACCOUNTANT	REG	20.00	48.88	977.60
Approved on 05/05/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140505135022								
SUBTOTAL:						20.00		977.60

**TOTAL AMOUNT DUE :** \$ 977.60 USD

PR# 326474  
MAY 15 2014  
REC'D BY: RS



INVOICE: 6333275  
 ASSOCIATE: MBSITE JR, JAMES V  
 WEEK END DATE: MAY/2014/04  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001549794/20140504975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, May 04, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Monday 4/28/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	4:00 PM	7.00	7.00	0.00	0.00
		<i>Day Total:</i>	7.00	7.00	0.00	0.00
<i>Wednesday 4/30/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
		<i>Day Total:</i>	3.00	3.00	0.00	0.00
<i>Thursday 5/1/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
		<i>Day Total:</i>	2.00	2.00	0.00	0.00
<i>Friday 5/2/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
		<i>Day Total:</i>	3.00	3.00	0.00	0.00
<i>Sunday 5/4/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	2:00 PM	5.00	5.00	0.00	0.00
		<i>Day Total:</i>	5.00	5.00	0.00	0.00
		<b>Timesheet Total:</b>	20.00	20.00	0.00	0.00

PR# 326 474  
 MAY 15 2014  
 REC'D BY: Ph

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	5/5/2014 1:50:22 PM

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Page: 1  
Invoice No: 6359816  
Invoice Date: 05/18/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		05/18/2014	JAMES V MESITE JR	ACCOUNTANT	REG	14.00	48.88	684.32
Approved on 05/19/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140519135859								
SUBTOTAL:						14.00		684.32

**TOTAL AMOUNT DUE :** \$ 684.32 USD

PR# 329398  
MAY 30 2014  
REC'D BY: AB

INVOICE: 6347985  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: MAY/2014/11  
 TIF IMAGE: /d13/jax001/prd/output/epprd/ts/images/inv\_0001557034/20140511975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, May 11, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Tuesday 5/6/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	4:00 PM	7.00	7.00	0.00	0.00
	<i>Day Total:</i>		<i>7.00</i>	<i>7.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Wednesday 5/7/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	1:00 PM	4.00	4.00	0.00	0.00
	<i>Day Total:</i>		<i>4.00</i>	<i>4.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Friday 5/9/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		<i>2.00</i>	<i>2.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Timesheet Total:</i>			<i>13.00</i>	<i>13.00</i>	<i>0.00</i>	<i>0.00</i>

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	5/12/2014 3:56:02 PM

PR# 327609

MAY 21 2014

REC'D BY: PR

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Page: 1  
Invoice No: 6359816  
Invoice Date: 05/18/2014  
Customer Number: AP182685  
Payment Terms: Net 30  
Branch: FL211

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		05/18/2014	JAMES V MESITE JR	ACCOUNTANT	REC	14.00	48.88	684.32
Approved on 05/19/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140519135859								
SUBTOTAL:						14.00		684.32

**TOTAL AMOUNT DUE :** \$ 684.32 USD

PR# 329398  
MAY 30 2014  
REC'D BY: AB

INVOICE: 6359816  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: MAY/2014/18  
 TIF IMAGE: /apps\_output/psft/epprd01/ts/images/inv\_0001562466/20140518975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, May 18, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Monday 5/12/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	2:00 PM	5.00	5.00	0.00	0.00
	<i>Day Total:</i>		5.00	5.00	0.00	0.00
<i>Tuesday 5/13/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	2:00 PM	5.00	5.00	0.00	0.00
	<i>Day Total:</i>		5.00	5.00	0.00	0.00
<i>Thursday 5/15/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
<i>Saturday 5/17/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W80453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
<i>Timesheet Total:</i>			14.00	14.00	0.00	0.00

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W80453656-001	NAPIE, MICHELLE	5/19/2014 1:58:59 PM

PR# 329398  
 MAY 30 2014  
 REC'D BY: PH

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6371874  
Invoice Date: 05/25/2014  
Customer Number: AP182685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		05/25/2014	JAMES V MESITE JR	ACCOUNTANT	REG	14.00	48.88	684.32
Approved on 05/27/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140527092237								
SUBTOTAL:						14.00		684.32

**TOTAL AMOUNT DUE :** \$ 684.32 USD

PR# 330817  
JUN 06 2014  
REC'D BY: PLG

INVOICE: 6371874  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: MAY/2014/25  
 TIF IMAGE: /apps\_output/psft/epprd01/ts/images/inv\_0001567849/20140525975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, May 25, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	DT
<i>Monday 5/19/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W800453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	<i>Day Total:</i>		3.00	3.00	0.00	0.00
<i>Tuesday 5/20/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W800453656-001	9:00 AM	2:00 PM	5.00	5.00	0.00	0.00
	<i>Day Total:</i>		5.00	5.00	0.00	0.00
<i>Thursday 5/22/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W800453656-001	9:00 AM	10:00 AM	1.00	1.00	0.00	0.00
	<i>Day Total:</i>		1.00	1.00	0.00	0.00
<i>Friday 5/23/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W800453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
	<i>Day Total:</i>		2.00	2.00	0.00	0.00
<i>Saturday 5/24/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W800453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	<i>Day Total:</i>		3.00	3.00	0.00	0.00
	<i>Timesheet Total:</i>		14.00	14.00	0.00	0.00

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W800453656-001	NAPIE, MICHELLE	5/27/2014 9:22:37 AM

PR# 330817

JUN 06 2014

REC'D BY: *[Signature]*

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6383856  
Invoice Date: 06/01/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description	REG	Unt/Hrs	Rate/Cost	Amount	
1		06/01/2014	JAMES V MESITE JR	ACCOUNTANT	REG	5.00	48.88	244.40	
Approved on 06/02/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140602142547									
SUBTOTAL:						5.00		244.40	
<b>TOTAL AMOUNT DUE :</b>							<b>\$</b>	<b>244.40</b>	<b>USD</b>

PR# 331780  
JUN 11 2014  
REC'D BY: RL6



INVOICE: 6383856  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: JUN/2014/01  
 TIF IMAGE: /apps\_output/psft/eprpd01/ts/images/inv\_0001572998/20140601975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, June 01, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Tuesday 5/27/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	10:00 AM	1.00	1.00	0.00	0.00
	<i>Day Total:</i>		<i>1.00</i>	<i>1.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Wednesday 5/28/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
	<i>Day Total:</i>		<i>3.00</i>	<i>3.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Saturday 5/31/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	10:00 AM	1.00	1.00	0.00	0.00
	<i>Day Total:</i>		<i>1.00</i>	<i>1.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Timesheet Total:</i>			<i>5.00</i>	<i>5.00</i>	<i>0.00</i>	<i>0.00</i>

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	6/2/2014 2:25:47 PM

PR# 331780  
 JUN 11 2014  
 REC'D BY: AB

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6397016  
Invoice Date: 06/08/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description	REG	Unt/Hrs	Rate/Cost	Amount
1		06/08/2014	JAMES V MESITE JR	ACCOUNTANT	REG	12.00	48.88	586.56
Approved on 06/09/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140609153426								
SUBTOTAL:						12.00		586.56

**TOTAL AMOUNT DUE :** \$ 586.56 USD

PR# 333015  
JUN 18 2014  
REC'D BY: ALB

INVOICE: 6397016  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: JUN/2014/08  
 TIF IMAGE: /apps\_output/psft/epprd01/ts/images/inv\_0001580729/20140608975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, June 08, 2014

	Time			Hours			
	In	Out	Total	Reg	OT	OT	
<i>Monday 6/2/2014</i>							
FLORIDA PUBLIC UTILITIES							
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00	
	<i>Day Total:</i>		2.00	2.00	0.00	0.00	
<i>Tuesday 6/3/2014</i>							
FLORIDA PUBLIC UTILITIES							
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00	
	<i>Day Total:</i>		3.00	3.00	0.00	0.00	
<i>Thursday 6/5/2014</i>							
FLORIDA PUBLIC UTILITIES							
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00	
	<i>Day Total:</i>		2.00	2.00	0.00	0.00	
<i>Friday 6/6/2014</i>							
FLORIDA PUBLIC UTILITIES							
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00	
	<i>Day Total:</i>		3.00	3.00	0.00	0.00	
<i>Saturday 6/7/2014</i>							
FLORIDA PUBLIC UTILITIES							
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00	
	<i>Day Total:</i>		2.00	2.00	0.00	0.00	
			<b>Timesheet Total:</b>	12.00	12.00	0.00	0.00

PR# 333015  
 JUN 18 2014  
 REC'D BY: AS

Approvals		
Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	6/9/2014 3:34:26 PM

# ACCOUNTING PRINCIPALS

Please Remit To:  
Dept CH 14031  
Palatine , IL 60055

Page: 1  
Invoice No: 6410963  
Invoice Date: 06/15/2014  
Customer Number: API82685  
Payment Terms: Net 30  
Branch: FL211

Customer:  
FLORIDA PUBLIC UTILITIES  
JULIE ST CLAIR  
1641 WORTHINGTON ROAD  
SUITE 220  
WEST PALM BEACH, FL 33409

Federal Tax ID# 59-3482208  
For billing questions, please call 888-301-3621

Line	Adj	W/E Date	Associate	Description		Unt/Hrs	Rate/Cost	Amount
1		06/15/2014	JAMES V MESITE JR	ACCOUNTANT	REG	7.00	48.88	342.16
Approved on 06/16/2014 by MNAPIER@FPUC.COM Confirmation/TC # 20140616155033								
SUBTOTAL:						7.00		342.16

**TOTAL AMOUNT DUE :** \$ 342.16 USD

PR# 334246  
JUN 25 2014  
REC'D BY: PH

INVOICE: 6410963  
 ASSOCIATE: MESITE JR, JAMES V  
 WEEK END DATE: JUN/2014/15  
 TIF IMAGE: /apps\_output/psft/epr01/ts/images/inv\_0001587592/20140615975760400.eps

JAMES MESITE JR

Weekly Timesheet

Sunday, June 15, 2014

	Time			Hours		
	In	Out	Total	Reg	OT	OT
<i>Monday 6/9/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
			<i>Day Total:</i>	<i>2.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Tuesday 6/10/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	12:00 PM	3.00	3.00	0.00	0.00
			<i>Day Total:</i>	<i>3.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Sunday 6/15/2014</i>						
FLORIDA PUBLIC UTILITIES						
MICHELLE NAPIE-W00453656-001	9:00 AM	11:00 AM	2.00	2.00	0.00	0.00
			<i>Day Total:</i>	<i>2.00</i>	<i>0.00</i>	<i>0.00</i>
			<b>Timesheet Total:</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>

Approvals

Assignment	Approver	Date
FLORIDA PUBLIC UTILITIES - MICHELLE NAPIE-W00453656-001	NAPIE, MICHELLE	6/16/2014 3:50:33 PM

PR# 334246

JUN 25 2014

REC'D BY: PK

DOCKET NO. 140016-GU

DATA REQUEST 2  
(ATTACHMENT)

**FLORIDA PUBLIC UTILITIES NATURAL GAS DEPRECIATION STUDY- AMORTIZATION OF REGULATORY ASSET.**  
**SCHEDULE OF AMORTIZATION - CONSULTING / OUTSIDE SERVICES**

**Start Date: January 1, 2014**

**Effective Start Date: January 1, 2014**

Consult/Outside Serv	Initial Costs	Add'l Costs	Natural Gas
FPUC	32,366.00	11,368.16	43,734.16
FPUC-Indiantown	183.00	185.93	368.93
CFG	13,101.00	4,597.13	17,698.13
	45,650.00	16,151.22	61,801.22
Annual Amortization			12,360.24
Monthly Amortization			1,030.02

Net Regulatory Asset - Depreciation Study \$ 61,801.22

5 YEARS  
 2014 Effective Start Year

**NATURAL GAS**

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL EXPENSE	ACCUM AMORT	UNAMORT. BALANCE
1 2014	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	12,360.24	12,360.24	49,440.98
2 2015	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	12,360.24	24,720.48	37,080.74
3 2016	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	12,360.24	37,080.72	24,720.50
4 2017	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	12,360.24	49,440.96	12,360.26
5 2018	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	1,030.02	12,360.24	61,801.20	0.02