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May 14, 2015

E-PORTAL/ELECTRONIC FILING

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

Re: Docket No. 150004-GU – Natural Gas Conservation Cost Recovery Clause

Dear Ms. Stauffer:

Attached for electronic filing, please find the Revised Direct Testimony (FPUC/FPUC-Fort Meade) of Mr. Curtis Young, submitted in the referenced Docket on behalf of Florida Public Utilities and Florida Public Utilities Company-Fort Meade. The testimony has been revised to correct an error in the amount originally reflected as the under-recovery for the period in Mr. Young's testimony, which was originally filed on May 4, 2015, in the docket. The corrected amount is reflected by underlining in the attached. Mr. Young's Exhibit CDY-1 is not impacted by this correction. As it relates to the Companies' Consolidated Petition for Approval of Final True Up Amount, also filed on May 4, 2015, the Companies clarify that the under-recovered amount reflected in paragraph 4 thereof for FPUC is the under-recovered amount excluding interest.

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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 150004-GU
NATURAL GAS CONSERVATION COST RECOVERY

Revised Direct Testimony
(Final True Up) of
CURTIS D. YOUNG

On Behalf of
FLORIDA PUBLIC UTILITIES COMPANY

1 Q. Please state your name and business address.

2 A. Curtis D. Young: my business address is 1641 Worthington Road, Suite 220,
3 West Palm Beach, Florida 33409.

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

5 A. I am employed by Florida Public Utilities Company as Senior Regulatory
6 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 Conservation costs for the period January 1, 2014 through December 31, 2014
10 as compared to the amount previously reported for that period which was
11 based on Six months actual and Six months estimated data.

12 Q. Please state the actual amount of over/under recovery of Conservation Program
13 costs for the gas divisions of Florida Public Utilities Company for January 1,
14 2014 through December 31, 2014.

1 A. The Company under-recovered \$ 648,399 during that period. This amount is
2 substantiated on Schedule CT-3, page 2 of 3, Calculation of True-up and
3 Interest Provision.

4 Q. How does this amount compare with the estimated true-up amount which was
5 allowed by the Commission?

6 A. We had estimated that we would over-recover \$51,752 as of December 31,
7 2014.

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

9 A. Yes, I have one. I am sponsoring Schedules CT-1, CT-2, CT-3, CT-4, CT-5
10 and CT-6 (Composite Exhibit CDY-1) in conjunction with my testimony.

11 Q. Does this conclude your testimony?

12 A. Yes.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Revised Direct Testimony of Mr. Curtis Young on behalf of Florida Public Utilities Company and submitted in Docket No. 150004-GU has been furnished by Electronic Mail or Hand Delivery to the following parties of record this 14th day of May 2015:

Florida Public Utilities Company/Florida Division of Chesapeake Utilities/Indiantown Cheryl Martin 911 South 8th St. Fernandina Beach, FL 32034	MacFarlane Ferguson Law Firm Ansley Watson, Jr. /Andrew Brown/Ashley Kellgren 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/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. Charles A. Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870	AGL Resources Inc. Elizabeth Wade/Shannon Pierce Ten Peachtree Place Location 1470 Atlanta, GA 30309
Florida City Gas Carolyn Bermudez 933 East 25 th Street Hialeah, FL 33013-3498-	Kelley Corbari/Leslie Ames* Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399



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