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MESSER CAPARELLO & SELF, P.A.

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Attorneys At Law

www.lawfla.com

September 26, 2007

BY ELECTRONIC FILING

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

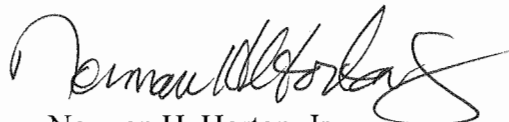
Re: Docket No. 070004-GU

Dear Ms. Cole:

Enclosed for filing on behalf of Sebring Gas System, Inc. is Sebring Gas System, Inc.'s Preliminary List of Issues and Positions in the above-referenced docket.

Thank you for your assistance in this matter.

Sincerely,



Norman H. Horton, Jr.

NHH:amb

Enclosures

cc: Mr. Jeff Householder
Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Natural Gas Conservation)
Cost Recovery Clause.)
_____)

Docket No. 070004-GU
Filed: September 26, 2007

**SEBRING GAS SYSTEM, INC.'S
PRELIMINARY LIST OF ISSUES AND POSITIONS**

Sebring Gas System, Inc. ("Sebring"), by and through its undersigned counsel, submits its preliminary list of issues and positions in connection with the hearing that is scheduled for November 6-8, 2007, in the above-styled docket.

ISSUES AND POSITIONS

Issue 1: What is the final end-of-the-period true-up amount for the period January 2006 through December 2006?

FPUC's Position: None

Issue 2: What are the appropriate conservation cost recovery factors for the period January 2008 through December 2008?

FPUC's Position:

| | |
|------|----------------|
| TS-1 | \$0.1058/therm |
| TS-2 | \$0.0438/therm |
| TS-3 | \$0.0513/therm |
| TS-4 | \$0.0385/therm |

Issue 3: What should be the effective date of the conservation cost recovery factors for billing purposes?

FPUC's Position: The conservation cost recovery factors should be effective for the period January, 2008 through December, 2008, and to billings thereafter until other conservation cost recovery factors are approved by the Commission.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by U. S. Mail this 26th day of September, 2007 upon the following:

Katherine Fleming, Esq.
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Matthew R. Costa, Esq.
Corporate Counsel
TECO Energy, Inc.
P.O. Box 111
Tampa, FL 33601-0111

Mr. Thomas A. Geoffroy
Florida Division
Chesapeake Utilities Corporation
P. O. Box 960
Winter Haven, FL 33882-0960

Ms. Paula Brown
Regulatory Affairs
Peoples Gas System
P.O. Box 111
Tampa, FL 33601-0111

Office of the Public Counsel
c/o The Florida Legislature
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

Beth Keating, Esq.
Akerman Senterfitt
106 E. College Avenue, Suite 1200
Tallahassee, FL 32301

Elizabeth Wade, Esq.
Mr. Melvin Williams
AGL Resources, Inc.
Ten Peachtree Place
Location 1470
Atlanta, GA 30309

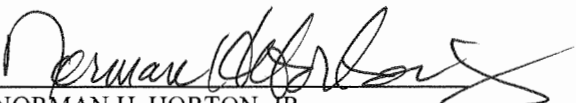
Mr. Charles Rawson
Florida City Gas
955 East Street
Hialiah, FL 33013-3498

Mr. Stuart L. Shoaf
St. Joe Natural Gas Company, Inc.
P.O. Box 549
Port St. Joe, FL 32457-0549

Ansley Watson, Jr.
Macfarlane Ferguson & McMullen
P.O. Box 1531
Tampa, Florida 33610-1531

Mr. Jerry Melendy
Sebring Gas System, Inc.
3515 U.S. Highway 27, South
Sebring, FL 33870-5452

Mr. Brian Powers
President
Indiantown Gas Company, Inc.
Post Office Box 8
Indiantown, FL 34956-0008


NORMAN H. HORTON, JR.