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October 14, 2015

VIA E-PORTAL – ELECTRONIC FILING

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

Re: Docket No. 150002-EG - Energy Conservation Cost Recovery Clause

Dear Ms. Stauffer:

Attached for electronic filing, please find Florida Public Utilities Company's Notice of Witness's Subject Matter Expertise.

Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 618

Tallahassee, FL 32301

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Energy Conservation Cost)	Docket No. 150002-EG
Recovery Clause.)	
)	Filed: October 14, 2015

FLORIDA PUBLIC UTILITIES COMPANY'S NOTICE OF WITNESS'S SUBJECT MATTER EXPERTISE

Florida Public Utilities Company ("FPUC" or "Company"), by and through its undersigned counsel, hereby files this Notice of Subject Matter Expertise in response to the Florida Industrial Power Users Group's ("FIPUG") objections set forth at Section G of FIPUG's Prehearing Statement, filed October 9, 2015. While FPUC believes that the expertise of its witness has been clearly set forth in the prefiled testimony, as well as its Prehearing Statement, the Company hereby submits this Notice to further clarify and affirmatively state the areas of expertise of its witness in this proceeding.

Curtis D. Young is qualified as an expert by virtue of his experience, education, knowledge and training. He holds a B.B.A. in accounting from Pace University and has been employed by FPUC since 2001. He will testify as an expert with regard to Issues1 - 4. His expertise is in the areas of regulatory accounting, including the calculation of the Company's conservation cost recovery factors, consistent with the Commission's criteria and schedules, as well as all aspects of cost recovery rate reconciliations, revenue reporting, and conservation program cost projections. He is also knowledgeable and experienced with regard to the establishment of the appropriate effective date for the conservation cost recovery factors and the tariff approval process.

FPUC's witness will be prepared to confirm these representations of expertise when he takes the stand.

RESPECTFULLY SUBMITTED this 14th day of October, 2015.

Beth Keating <

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice has been furnished by Electronic Mail to the following parties of record this 14th day of October, 2015.

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