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October 11, 2004

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Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 040004-GU; Florida Public Utilities Company

Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company are an original and 10 copies of Florida Public Utilities Company's Preliminary List of Issues and Positions in the above-referenced docket.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me in the enclosed self-addressed stamped envelope.

Thank you for your assistance in this matter.

Sincerely,

  
Norman H. Horton, Jr.

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Enclosures  
cc: Mr. Geoffrey L. Hartman  
Parties of Record

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 040004-GU  
Filed: October 11, 2004

**FLORIDA PUBLIC UTILITIES COMPANY'S  
PRELIMINARY LIST OF ISSUES AND POSITIONS**

Florida Public Utilities Company ("FPUC"), by and through its undersigned counsel, submits its preliminary list of issues and positions for its consolidated natural gas division in connection with the hearing that is scheduled for November 8-10, 2004, 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 2003 through December 2003?**

**FPUC's Position:**      \$29,466 (underrecovery)

**Issue 2:**      **What are the appropriate conservation cost recovery factors for the period January 2005 through December 2005?**

**FPUC's Position:**

Residential	\$0.08838
General Service	\$0.03323
Large Volume Service	\$0.02228
Large Volume Transportation Service	\$0.02228

**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, 2005 through December, 2005, and to billings thereafter until other conservation cost recovery factors are approved by the Commission.

Dated this 11<sup>th</sup> day of October, 2004.

Respectfully submitted,

MESSER, CAPARELLO & SELF, P. A.  
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NORMAN H. HORTON, JR., ESQ.

Attorneys for Florida Public Utilities Company

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by Hand Delivery (\*) and/or U. S. Mail this 11<sup>th</sup> day of October, 2004 upon the following:

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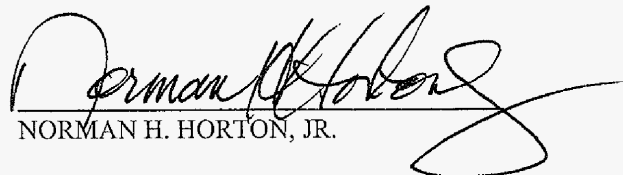
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