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IN REPLY REFER TO:

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September 12, 2014

VIA WEB-BASED E-FILING

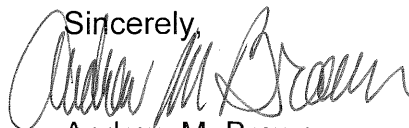
Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 140003-GU – Purchased gas adjustment (PGA) true-up

Dear Ms. Stauffer:

Attached for electronic filing in the above docket on behalf of Peoples Gas System, please find Peoples' Preliminary List of Issues and Positions.

We appreciate your usual assistance.

Sincerely,

Andrew M. Brown

AB/aw
Attachments

cc: Parties of Record
Ms. Kandi M. Floyd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased gas adjustment)
(PGA) true-up.)
_____)

DOCKET NO. 140003-GU
Submitted for filing:
9-12-14

**PEOPLES GAS SYSTEM'S
PRELIMINARY LIST OF ISSUES AND POSITIONS**

Peoples Gas System ("PGS"), by its undersigned attorneys, submits the following Preliminary List of Issues and Positions:

Generic Purchased Gas Adjustment Issues

ISSUE 1: What are the final purchased gas adjustment true-up amounts for the period January 2013 through December 2013?

PGS: \$3,036,213 under-recovery

ISSUE 2: What are the actual/estimated purchased gas adjustment true-up amounts for the period January 2014 through December 2014?

PGS: \$3,655,983 over-recovery

ISSUE 3: What are the total purchased gas adjustment true-up amounts to be collected during the period January 2015 through December 2015?

PGS: \$619,770 over-recovery

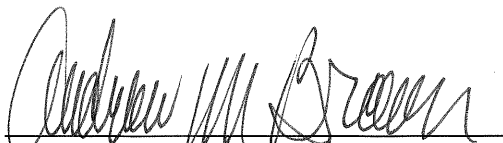
ISSUE 4: What are the levelized purchased gas cost recovery (cap) factors for the period January 2015 through December 2015?

PGS: \$0.98354 per therm

ISSUE 5: What should be the effective date of the new purchased gas adjustment charge for billing purposes?

PGS: The charge should be effective beginning with the specified purchased gas cost recovery cycle and thereafter for the period January 2015 through December 2015. Billing cycles may start before January 1, 2015, and the last cycle may be read after December 31, 2015, so that each customer is billed for twelve months regardless of when the adjustment charge became effective.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Andrew M. Brown". The signature is written in a cursive style and is positioned above a horizontal line.

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Attorneys for Peoples Gas System

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Preliminary List of Issues and Positions has been furnished by electronic mail this 12th day of September, 2014, to the following:

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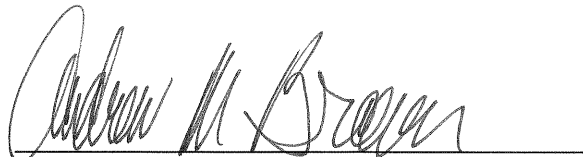
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