MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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May 1, 2008

BY HAND DELIVERY

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

PH 3:

Re: Docket No. 080004-GU

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company are an original and 10 copies of the following documents:

Sebring Gas System, Inc.'s Petition for Approval of Conservation Cost Recovery 1. True-Up Amount;

CMP
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SGA
NIL.

2. Direct Testimony of Jerry H. Melendy, Jr.; and

Schedules CT-1, CT-2, CT-3, CT-4, CT-5, and CT-6. 3.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely.

Norman H. Horton, Jr.

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DOCUMENT NUMBER - DAT

NHH:amb SEC _ Enclosures Mr. Jerry H. Melendy Parties of Record CC: OTH _

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

)

In re: Natural Gas Conservation Cost Recovery Clause Docket No. 080004-GU Filed: May 1, 2008

PETITION FOR APPROVAL OF SEBRING GAS SYSTEM, INC.'S CONSERVATION COST RECOVERY TRUE-UP AMOUNT

Sebring Gas System, Inc. ("the Company"), through undersigned counsel and pursuant to the requirements of this docket, hereby petitions the Commission to approve its conservation cost recovery true-up amount for its natural gas division for the period January 2007 through December 2007. In support hereof, the Company states:

1) The Company is a natural gas utility company within the jurisdiction of this Commission. Its principal business address is:

3515 U.S. Highway 27 South Sebring, FL 33870

2) The name and address of the person authorized to receive notices and communications with respect to this Petition are:

Norman H. Horton, Jr., Messer, Caparello & Self, P. A. 2618 Centennial Place P.O. Box 15579 Tallahassee, FL 32317 Pursuant to the requirements of this Docket, the Company has prefiled testimony and

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3) Pursuant to the requirements of this Docket, the Company has prefiled testimony and the conservation cost recovery true-up forms (Composite Exhibit JHM-1) supplied by the Commission Staff in a manner consistent with the Commission Staff's instructions. 4) As indicated in the prefiled testimony and true-up forms, the Company underrecovered \$2,456 for January 2007 through December 2007.

WHEREFORE, the Company respectfully requests that this Commission enter its order approving the Company's true-up amount for its natural gas division for the period January 2007 through December 2007.

DATED this 1st day of May, 2008.

Respectfully submitted,

MESSER, CAPARELLO & SELF, P. A. Post Office Box 15579 Tallahassee, FL 32317 (850) 222-0720

NORMAN H. HORT

Attorneys for Sebring Gas System, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by U. S. Mail this 1st day of May, 2008 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

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

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Mr. Charles Rawson Florida City Gas 955 East 25th 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. Marc Seagrave Florida Public Utilities Company P.O. Box 3395 West Palm Beach, FL 33402-3395

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

Robert Scheffel Wright, Esq. Young van Assenderp 225 South Adams St., Suite 200 Tallahassee, FL 32301

NORMAN H. HOR