

STATE OF FLORIDA

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COMMISSION
CLERK

Public Service Commission

February 4, 2014

Ms. Cheryl M. Martin
Director of Regulatory Affairs
Florida Public Utilities Company
780 Amelia Island Parkway
Fernandina Beach, FL 32034

Re: Docket No. 140025-EI, Petition for Increase in Rates by Florida Public Utilities Company for its Northeast and Northwest Electric Divisions

Dear Ms. Martin:

In response to your January 31, 2014, test year notification letter, Docket No. 140025-EI has been opened for Florida Public Utilities Company's (Company) forthcoming general rate increase proceeding for its electric divisions. It has been noted that the Company proposes to utilize a projected twelve-month period ending September 30, 2015, as the test year for the permanent base rate increase proceeding. In addition, the Company intends to seek an interim base rate increase based on the actual twelve months ended September 30, 2013, as the test year for interim purposes. However, please be aware that the appropriateness of the selected test years may be an issue in the upcoming proceeding.

It is my understanding that the Company will make its filing no earlier than April 1, 2014, in order to be in compliance with Rule 25-6.140, Florida Administrative Code (F.A.C.). If the Company is unable to file by April 15, 2014, it must notify the Commission in accordance with the provisions of Rule 25-6.140(3), F.A.C.

If you have any questions concerning this matter, please contact Marshall Willis, Director, in the Division of Accounting and Finance, at (850) 413-6914.

Sincerely,

A handwritten signature in black ink, appearing to read "Art Graham".

Art Graham
Chairman

AG/mw

Ms. Cheryl Martin

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cc: Commissioner Lisa Polak Edgar
Commissioner Ronald A. Brisé
Commissioner Eduardo E. Balbis
Commissioner Julie Imanuel Brown
Braulio Baez, Executive Director
S. Curtis Kiser, General Counsel
Lisa Harvey, Deputy Executive Director
Marshall Willis, Director, Division of Accounting and Finance
Jim Dean, Director, Division of Economics
Tom Ballinger, Director, Division of Engineering
Dale Mailhot, Director, Division of Auditing and Performance Analysis
✓ Carlotta Stauffer, Director, Office of Commission Clerk
J. R. Kelly, Public Counsel
Beth Keating (Gunster Law Firm)