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September 27, 2016

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

Re: Docket No. 160003-GU - Purchased gas adjustment (PGA) true-up.

Dear Ms. Stauffer:

Attached for electronic filing, please find Florida Public Utilities Company's Preliminary Statement of Issues and Positions, submitted in the referenced Docket on behalf of Florida Public Utilities Company.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1706

MEK cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In Re: Purchased Gas Adjustment (PGA) True-up Docket No. 160003-GU

Filed: September 27, 2016

FLORIDA PUBLIC UTILITIES COMPANY'S PRELIMINARY STATEMENT OF ISSUES AND POSITIONS

Florida Public Utilities Company hereby submits this preliminary statement of issues and positions:

Issue 1:	What are the final purchased gas adjustment true-up amounts for the period January 2015 through December 2015?
FPUC:	An under-recovery of \$1,970,827, inclusive of interest.
Issue 2:	What are the actual/estimated purchased gas adjustment true-up amounts for the period January 2016 through December 2016?
FPUC:	An over-recovery of \$1,642,359, inclusive of interest.
Issue 3:	What are the total purchased gas adjustment true-up amounts to be collected (refunded) during the period January 2016 through December 2016?
FPUC:	An under-recovery of \$328,468 to be collected.
Issue 4:	What are the levelized purchased gas cost recovery (cap) factors for the period January 2016 through December 2016?
FPUC:	The appropriate PGA factor is 98.148 cents per therm.

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<u>Issue 5:</u> What should be the effective date of the new purchased gas adjustment charge for billing purposes?

FPUC:The factors should be effective for all meter readings on or after January 1,
2017 and should apply for bills rendered for meter readings taken between
January 1, 2017 and December 31, 2017.

RESPECTFULLY SUBMITTED this 27th day of September, 2016.

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Beth Keating Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1706

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 27th day of September, 2016:

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