



Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

July 15, 2014

BY E-PORTAL

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

Re: Docket No. 140016-GU - 2014 Depreciation Study Filing by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, and Florida Division of Chesapeake Utilities Corporation

Dear Ms. Stauffer:

Attached for filing in the above-referenced docket, please find Revised Exhibit B, which was inadvertently omitted from the revised/updated filing made on July 2. Our apologies for any inconvenience caused by this oversight.

As always, thank you for your assistance. Please do not hesitate to contact me 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

Enclosures

Florida Public Utilities Company
 Consolidated Natural Gas Depreciation Study
 Deferred Regulatory Asset
 2013

Exhibit B
 REVISED 7/1/2014

Consulting/Outside Services to prepare Deprecation Study	Amount
FPUC	\$43,793
FPUC-Indiantown	\$247
CFG	\$17,727
Total	<u><u>\$61,767</u></u>

Amortization over five years, beginning January 1, 2014

Annual Expense	<u><u>\$12,353</u></u>
----------------	------------------------

Vendor Name	Vendor	Voucher No.	Amt Paid	Doc Date	Invoice No.
CRYSTALKEY RESOURCES INC	VN008107	VO237417	\$7,300.00	5/1/2013	533
CRYSTALKEY RESOURCES INC	VN008107	VO242552	\$19,550.00	6/1/2013	535
CRYSTALKEY RESOURCES INC	VN008107	VO248154	\$7,600.00	7/1/2013	537
CRYSTALKEY RESOURCES INC	VN008107	VO263319	\$11,200.00	9/26/2013	539
GUNSTER	VN006250	VO286265	\$3,361.00	2/1/2014	466131
GUNSTER	VN006250	VO292789	\$717.50	3/1/2014	467996
ACCOUNTING PRINCIPALS	VN003151	VO290076	\$733.20	2/1/2014	6194538
ACCOUNTING PRINCIPALS	VN003151	VO294904	\$97.76	3/1/2014	6231880
ACCOUNTING PRINCIPALS	VN003151	VO297802	\$195.52	3/1/2014	6258387
ACCOUNTING PRINCIPALS	VN003151	VO299661	\$391.04	3/1/2014	6269798
ACCOUNTING PRINCIPALS	VN003151	VO301889	\$244.40	4/1/2014	6297052
ACCOUNTING PRINCIPALS	VN003151	VO302760	\$342.16	4/1/2014	6308725
ACCOUNTING PRINCIPALS	VN003151	VO304137	\$879.84	4/1/2014	6321139
ACCOUNTING PRINCIPALS	VN003151	VO306546	\$977.60	5/1/2014	6333275
ACCOUNTING PRINCIPALS	VN003151	VO307213	\$635.44	5/1/2014	6347985
ACCOUNTING PRINCIPALS	VN003151	VO308835	\$684.32	5/1/2014	6359816
ACCOUNTING PRINCIPALS	VN003151	VO310414	\$684.32	5/1/2014	6371874
ACCOUNTING PRINCIPALS	VN003151	VO311680	\$244.40	6/1/2014	6383856
ACCOUNTING PRINCIPALS	VN003151	VO313594	\$586.56	6/1/2014	6397016
ACCOUNTING PRINCIPALS	VN003151	VO314733	\$342.16	6/1/2014	6410963

ESTIMATED ADDITIONAL EXPENSES	\$5,000.00
Net	<u><u>\$61,767.22</u></u>

	Investment	Allocation %
FPU Natural Gas	107,039,050	70.90%
CFG	43,410,686	28.70%
Indiantown	<u>570,264</u>	0.40%
	<u>151,020,000</u>	100.00%