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October 20, 2005

BY HAND DELIVERY

Ms. Blanca Bayó, Director
Commission Clerk and Administrative Services
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Florida Public Utilities Company; Docket No. 050003-GU

Dear Ms. Bayó:

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

1. Revised Direct Testimony of Cheryl Martin to replace the testimony filed on May 2, 2005; and
2. Revised Exhibit CM-1 (Schedule A-7) to replace the schedule filed on May 2, 2005.

These revisions represent the 2004 True-Up and are being filed so that the 2004 information corresponds to the information in the 2006 Projections filed by Florida Public Utilities Company in this docket.

CMP
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 SEC 1
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Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,

Norman H. Horton, Jr.

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

10207 OCT 20 05

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NHH/amb
Enclosures

cc: Ms. Cheryl Martin
Parties of Record

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 050003-GU
DETERMINATION OF PURCHASED
GAS/COST RECOVERY FACTOR**

**Direct Testimony of
Cheryl M. Martin
On Behalf of
Florida Public Utilities Company
(Revised 10/13/05)**

1 Q. Please state your name and business address.

2 A. Cheryl M. Martin, 401 South Dixie Highway, West Palm Beach, FL 33401.

3 Q. By whom are you employed and in what capacity?

4 A. I am employed by Florida Public Utilities Company as the Controller.

5 Q. What is the purpose of your testimony at this time?

6 A. To advise the Commission of the actual over/under recovery of the Purchased
7 Gas Adjustment for the period January 1, 2004 through December 31, 2004, as
8 compared to the true-up amount previously reported for that period which was
9 based on eight months actual and four months estimated.

10 Q. Please state the actual amount of over/under recovery of the Purchased Gas
11 Adjustment for January 1, 2004 through December 31, 2004.

12 A. During January 2004 through December 2004, FPUC over-recovered \$769,230.

13 Q. How does this amount compare with the estimated true-up amount, which was
14 allowed by the Commission during the November 2004 hearing?

DOCUMENT NUMBER-DATE

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1 A. As of December 31, 2004, FPUC had estimated an under-recovery of \$3,165.

2 Q. Have you prepared any exhibits at this time?

3 A. We prepared and pre-filed composite Exhibit CM – 1, containing Schedule
4 A-7, Final Fuel Over/Under Recovery for the Period January 2004 through
5 December 2004.

6 Q. Does this conclude your testimony?

7 A. Yes

COMPANY:
 FLORIDA PUBLIC
 UTILITIES COMPANY

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

FOR THE PERIOD: JANUARY 2004 THROUGH DECEMBER 2004

1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	29,882,508
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	30,632,079
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	749,571
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	19,659
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	769,230
6.	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2004 THROUGH DECEMBER 2004 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT JANUARY 2005 THROUGH DECEMBER 2005 PERIOD:	E-4, LINE 4, COL. 4	(3,165)
7.	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2005 THROUGH DECEMBER 2005 PERIOD	LINE 5 - LINE 6.	766,065

Exhibit _____
 Docket No. 050003-GU
 Florida Public Utilities Company
 (CM-1) (Revised 10/13/05)