

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

July 25, 2025

BY E-PORTAL

Mr. Adam Teitzman
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

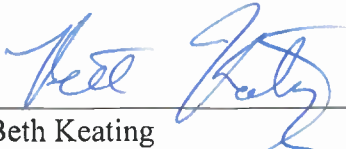
**Re: Docket No. 20250001-EI: Fuel and Purchased Power Cost Recovery Clause with
Generating Performance Incentive Factor**

Dear Mr. Teitzman:

Attached for filing, please find the Testimony and Exhibit JH-1 of Jessica Husted 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:/ (certificate of service)

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 DOCKET NO. 20250001-EI: Fuel and Purchased Power Cost Recovery Clause with
3 generating performance incentive factor.

4 Direct Testimony of Jessica Husted (Estimated/Actual)

5 On Behalf of Florida Public Utilities Company

6 **Q. Please state your name and business address.**

7 A. My name is Jessica Husted. My business address 1635 Meathe Blvd., West Palm
8 Beach, FL 33411.

9 **Q. By whom are you employed?**

10 A. I am employed by Florida Public Utilities Company ("FPUC" or "Company") as a
11 Regulatory Analyst IV.

12 **Q. Describe briefly your education and relevant professional background.**

13 A. I received a Bachelor of Science in Accounting and Business Administration and a
14 Master of Accounting from Nova Southeastern University. I have been employed
15 with Chesapeake Utilities since 2014. I worked in the internal audit department as a
16 Manager, Internal Audit, where I managed and performed various operational and
17 financial audits and testing to ensure compliance with Sarbanes Oxley requirements,
18 prior to moving into the regulatory department in 2025. This role includes
19 regulatory analysis and filings before the Florida Public Service Commission
20 ("FPSC" or "Commission") for FPUC.

21 **Q. Have you previously testified in this Docket?**

22 A. No, I have not testified in this docket but I have previously provided pre-filed written
23 testimony in Docket No. 20250010-EI.

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

25 A. I will briefly describe the basis for the Company's computations made in preparation

of the schedules being submitted in this docket.

Q. Which of the Staff's schedules is the Company providing in support of this filing?

A. I am attaching Schedules E1-A, E1-B, and E1-B1 as part of Exhibit JH-1. Schedule E1-B shows the Calculation of Purchased Power Costs and Calculation of True-Up and Interest Provision for the period January 2025 – December 2025 based on 6 Months Actual and 6 Months Estimated data.

Q. Were these schedules completed by you or under your direct supervision?

A. The schedules were completed by me.

Q. What was the final remaining true-up amount for the period January 2024 – December 2024?

A. The final remaining true-up amount was an over-recovery of \$3,131,443.

Q. What is the estimated true-up amount for the period January 2025 – December 2025?

A. The estimated true-up amount is an over-recovery of \$80,530.

Q. What is the total true-up amount estimated to be refunded for the period January 2026 – December 2026?

A. The Company estimates it will refund \$3,211,973 for the period January 2026 – December 2026.

Q. In previous years FPUC explored other opportunities to provide power supply for its customers. Has FPUC continued to explore other opportunities?

A. Yes. FPUC is continuing to look into other sources of power supply that will provide low cost, resilient and reliable energy to its customers.

1 **Q. Would you please discuss the opportunities FPUC has been investigating?**

2 A. Yes. FPUC is continuing to explore both Solar Photovoltaic (solar) and Combined
3 Heat and Power (CHP) technologies with the goal of providing low cost, resilient
4 and reliable energy to customers. Solar opportunities are being explored in both the
5 Northeast and Northwest Divisions and are under consideration at this time. In our
6 Northeast Division, significant effort has been focused on the development of a
7 second CHP on Amelia Island. This project will be similar in size and operation to
8 the existing Eight Flags Energy project that began commercial operation in 2016.
9 Amelia Island Energy (AIE), as it will be named, will be located approximately one
10 mile from Eight Flags Energy at a separate mill on Amelia Island. This CHP will
11 provide electrical energy to the FPUC grid and thermal energy in the form of
12 steam/hot water to the mill. Preliminary engineering has been completed, operating
13 agreements and air permitting have been completed at this time. AIE will provide
14 low cost energy to our customers while improving the resiliency and reliability to the
15 FPUC grid on Amelia Island. In addition to CHP possibilities, FPUC has been
16 investigating how the use of Renewable Natural Gas (RNG) and Hydrogen as future
17 fuel sources for generation assets may provide benefits in the future. The markets for
18 both RNG and Hydrogen are still developing, however, both have the potential to
19 provide environmental benefits compared to existing fuel sources. Although there are
20 currently some operational and cost challenges being addressed within the generation
21 community, it is important that FPUC continue to be involved in the investigation
22 and development of these resources and the long-term benefits that are possible.
23 Also, FPUC engaged with FPL in the review of the transmission agreements and

1 infrastructure currently in place between the two companies. These discussions led to
2 opportunities to change the delivery points at four of the five substations in the
3 Northwest Florida Division, which could reduce purchased costs to FPUC. The
4 acquisition of the substations was approved in the company's last rate case
5 proceeding in Docket No. 20240099-EI and is expected to be completed by
6 December 2026.

7 **Q. Has the company incurred any costs during the preliminary stages of these**
8 **projects?**

9 A. Yes, the Company has engaged the consulting firms of Pierpont and McLelland LLC
10 and Sterling Energy Services LLC as well as the law firm of Gunster, Yoakley, and
11 Stewart, P.A. for their experienced in the aforementioned processes. The Company
12 incurred consulting and legal fees linked to these projects amounting to \$65,713 in
13 2024 and \$73,862 through June of 2025. We roughly estimate to spend another
14 \$39,000 by year-end.

15 **Q. When do you anticipate construction to begin on the AIE facility?**

16 A. It is anticipated that decisions can be finalized in 2025. Commercial operation should
17 occur within 1.5 years of ordering the major equipment.

18 **Q. Does this conclude your testimony?**

19 A. Yes.

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
JANUARY 2025 - DECEMBER 2025
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS

Florida Division -CONSOLIDATED

Over-recovery of purchased power costs for the period
January 2025 - December 2025. (See Schedule E1-B, Calculation
of Estimated Purchased Power Costs and Calculation of True-
Up and Interest Provision for the Twelve Month Period ended
December 2025.)(Estimated)

\$ (3,211,973)

FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD1
 ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2025 THROUGH DECEMBER 2025
 BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED
 (EXCLUDES LINE LOSS, EXCLUDES TAXES)

Schedule E-1b

CONSOLIDATED

	ACTUAL Jan 2025	ACTUAL Feb 2025	ACTUAL Mar 2025	ACTUAL Apr 2025	ACTUAL May 2025	ACTUAL Jun 2025	Estimated Jul 2025	Estimated Aug 2025	Estimated Sep 2025	Estimated Oct 2025	Estimated Nov 2025	Estimated Dec 2025	Total
Total System Sales - KWH	60,021,168	59,381,144	45,989,105	48,972,231	50,902,916	61,046,090	63,708,650	65,862,601	62,183,387	60,857,092	44,206,110	43,832,564	656,963,058
WEST-ROCK Purchases - KWH	970,000	820,000	370,000	(230,000)	20,000	210,000	19,000	19,000	19,000	19,000	19,000	19,000	2,274,000
Rayonier Purchases - KWH - On Peak	12,600	433,855	(453,682)	(829)	245	7,464	3,360	3,360	3,360	3,360	3,360	3,360	19,813
Rayonier Purchases - KWH - Off Peak	(20,169)	657,396	(662,510)	(5,747)	408	32,949	8,640	8,640	8,640	8,640	8,640	8,640	54,167
Eight Flags Purchases-KWH	14,158,404	11,783,848	11,911,011	12,745,961	10,983,132	11,559,206	14,300,000	13,100,000	14,700,000	14,600,000	13,900,000	14,700,000	158,441,592
FPLGulf Purchases - KWH	52,594,374	34,060,929	35,578,046	38,741,971	34,036,825	53,096,062	52,596,794	56,058,451	50,595,250	38,802,651	32,519,118	31,326,889	510,007,360
Generation Demand - KW - FPLGulf	167,236	123,279	96,361	125,437	118,923	137,473	126,240	126,240	121,300	97,340	78,960	107,180	1,422,460
Transmission Demand - KW - FPL	83,189	49,606	9,308	0	45,558	62,013	69,195	69,195	69,195	69,195	69,195	69,195	694,843
Transmission Demand - KW - Gulf	167,236	123,279	96,361	125,437	118,923	137,473	110,195	110,195	110,195	110,195	110,195	110,195	1,429,879
Purchased Power Rates:													
WestRock Fuel Costs - \$/KWH	0.03150	0.05503	0.00442	0.02685	0.07565	0.03127	0.03109	0.03109	0.03109	0.03109	0.03109	0.03109	
Rayonier - Energy Charge - On Peak - \$/KWH	0.03990	0.07010	0.06878	0.03989	0.04200	0.04198	0.03990	0.03990	0.03990	0.03990	0.03990	0.03990	
Rayonier - Energy Charge - Off Peak - \$/KWH	0.03736	0.03736	0.03736	0.03740	0.04199	0.04067	0.03736	0.03736	0.03736	0.03736	0.03736	0.03736	
Eight Flags Purchases-KWH	0.09161	0.13013	0.11964	0.11723	0.10382	0.10703	0.10313	0.10419	0.09789	0.09677	0.10561	0.11130	
Base Fuel Costs - \$/KWH FPLGULF	0.03127	0.06325	0.04003	0.02622	0.04213	0.03328	0.04383	0.04507	0.04340	0.03969	0.04008	0.04180	
Energy Charge - \$/KWH - FPL	0.00210	0.00254	0.00245	0.00240	0.00202	0.00214	0.00221	0.00216	0.00221	0.00247	0.00262	0.00271	
Demand and Non-Fuel:													
Demand Charge - \$/KWH - FPLGulf	6.25775	6.82862	7.38800	6.77652	6.88752	6.59909	6.82104	6.76362	6.84563	7.36146	7.96935	7.12171	
Distribution Facility Charge	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	5.82600	
Transmission Charge \$/KW - FPL	7.91267	9.37652	26.26386	0.00000	14.04087	8.28213	5.94969	5.94969	5.94969	5.94969	5.94969	5.94969	
Transmission Charge \$/KW - Gulf	3.93599	3.77300	2.53696	6.23645	5.37889	3.73601	3.73600	3.73600	3.73600	3.73600	3.73600	3.73600	
Purchased Power Costs:													
West-Rock Fuel Costs	30,552	45,121	1,634	(6,175)	1,513	6,566	591	591	591	591	591	591	82,757
Rayonier Standby Costs	(250)	54,976	(55,956)	(248)	27	1,653	457	457	457	457	457	457	2,944
Eight Flags	1,297,050	1,533,391	1,425,033	1,494,157	1,359,984	1,237,206	1,474,764	1,364,918	1,438,945	1,412,795	1,467,981	1,636,173	17,142,397
FPLGulf Base Fuel Costs	1,644,431	2,154,400	1,424,303	1,015,637	1,434,006	1,767,196	2,310,693	2,526,710	2,195,853	1,540,002	1,303,316	1,309,462	20,626,009
Gulf/FPL Fuel Adjustment	110,268	96,359	87,035	93,038	68,690	113,691	116,019	121,110	111,829	95,734	85,246	84,740	1,173,680
Subtotal Fuel Costs	3,062,051	3,874,247	2,892,049	2,596,410	2,864,210	3,126,222	3,802,524	4,013,786	3,747,675	3,049,579	2,857,581	3,031,423	39,027,767
Demand and Non-Fuel Costs:													
Demand Capacity Charge	1,046,521	841,825	711,915	850,026	819,084	807,197	837,215	853,840	830,375	716,565	629,260	763,305	9,807,128
Customer Charges	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Transmission Charge	658,239	465,132	244,464	782,281	639,674	513,600	411,689	411,689	411,689	411,689	411,689	411,689	5,773,524
Subtotal Demand & Non-Fuel Costs	1,706,760	1,308,957	968,379	1,634,307	1,460,758	1,422,797	1,250,904	1,267,529	1,244,064	1,130,254	1,042,949	1,176,994	15,604,652
Total System Purchased Power Costs	4,768,811	5,183,204	3,860,428	4,230,717	4,324,968	4,549,019	5,153,428	5,281,315	4,991,739	4,179,834	3,900,540	4,208,417	54,632,420
Less Direct Billing To GSD10 Class:	93,007	61,940	106,745	98,328	489,551	71,389	111,940	119,099	77,039	151,624	90,172	110,941	1,581,775
(these 2 amounts (Demand and commodity) should Commodity)	2,944	0	0	0	0	0	9,434	10,175	5,977	13,490	7,966	9,874	59,859
Net Purchased Power Costs	4,692,850	5,121,264	3,753,683	4,132,389	3,835,417	4,477,630	5,032,055	5,152,040	4,908,723	4,014,720	3,802,402	4,087,602	52,990,784
Special Costs	65,234	7,181	7,928	(5,477)	(691)	(314)	6,423	6,423	6,423	6,423	6,423	6,423	112,400
Total Costs and Charges	4,758,094	5,128,445	3,761,611	4,126,912	3,834,726	4,477,316	5,038,478	5,158,463	4,915,146	4,021,143	3,808,825	4,094,025	53,103,184
Sales Revenues - Fuel Adjustment Revenues:													
RS< 1,000 kwh	1,585,532	1,547,672	1,303,005	1,270,318	1,334,182	1,654,458	1,504,939	1,665,539	1,489,830	1,400,008	1,250,323	1,252,569	17,258,375
RS> 1,000 kwh	884,064	769,850	246,664	323,156	399,998	757,271	1,087,559	1,075,753	989,391	488,144	294,593	384,117	7,590,560
GS	387,165	383,413	407,587	326,959	364,077	446,376	480,903	509,583	488,796	420,522	358,533	335,385	4,909,298
GSD	787,920	1,030,195	706,266	914,336	846,400	1,025,017	1,200,030	1,252,733	1,212,554	1,074,935	934,377	862,962	11,847,725
GSLD	473,775	450,146	364,544	413,059	408,246	475,460	570,341	523,006	566,381	459,768	456,843	453,091	5,314,660
LS	52,259	10,938	38,293	34,253	32,925	33,543	13,356	13,356	13,356	13,356	13,356	13,356	282,344
Unbilled Fuel Revenues	(437,390)	(387,476)	339,104	(302,526)	729,336	598,866	90,100	90,100	90,100	90,100	90,100	90,100	1,080,514
Total Fuel Revenues (Excl. GSD10)	3,713,325	3,804,739	3,405,463	2,889,555	4,115,165	4,690,990	4,947,228	5,130,070	4,850,407	3,946,831	3,398,125	3,391,579	48,283,477
GSD10 Fuel Revenues	95,951	61,940	106,745	98,328	489,551	71,389	121,373	129,274	83,016	165,114	98,138	120,815	1,641,634
Non-Fuel Revenues	4,361,661	4,153,191	3,661,014	4,082,183	4,132,122	4,933,348	3,606,000	3,606,000	3,606,000	3,606,000	3,606,000	3,606,000	46,859,519
Total Sales Revenue	8,170,937	8,019,870	7,173,223	7,070,065	7,736,838	9,695,727	8,674,601	8,865,344	8,539,423	7,717,945	7,102,263	7,118,394	96,884,630
KWH Sales:													
RS< 1,000 kwh	20,005,751	19,833,682	17,153,150	16,749,028	17,352,924	21,183,626	20,069,489	22,211,205	19,868,004	18,670,152	16,674,001	16,703,940	226,474,952
RS> 1,000 kwh	10,896,404	9,866,304	3,247,995	3,072,201	5,200,483	9,697,200	12,432,680	12,297,721	11,310,449	5,580,327	3,367,706	4,391,124	91,360,593
GS	4,843,390	4,860,832	4,756,109	4,144,091	4,589,792	5,634,114	6,100,267	6,464,076	6,200,383	5,334,325	4,547,993	4,254,360	61,729,732
GSD	10,395,950	13,903,690	9,752,992	12,522,603	11,579,996	14,106,755	16,247,941	16,961,519	16,417,508	14,554,194	12,651,107	11,684,166	160,778,420
GSLD	5,674,968	6,020,680	5,092,780	5,770,496	5,705,871	5,044,177	7,954,633	7,294,441	7,899,403	6,412,454	6,371,664	6,319,334	76,561,001
GSD10	6,644,000	4,390,000	5,336,000	6,133,000	5,916,000	4,812,000	676,000	406,000	260,000	78,000	366,000	252,000	35,269,000
LS	560,705	505,956	650,079	580,812	557,750	568,218	227,640	227,640	227,640	227,640	227,640	227,640	4,789,360
Total KWH Sales	60,021,168	59,381,144	45,989,105	48,972,231	50,902,916	61,046,090	63,708,650	65,862,601	62,183,387	60,857,092	44,206,110	43,832,564	656,963,058
True-up Calculation (Excl. GSD10):													
Fuel Revenues	3,713,325	3,804,739	3,405,463	2,889,555	4,115,165	4,690,990	4,947,228	5,130,070	4,850,407	3,946,831	3,398,125	3,391,579	48,283,477
True-up Provision - collect/(refund)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(4,694,677)
Gross Receipts Tax Refund													0
Fuel Revenue	4,104,548	4,195,962	3,796,686	3,280,778	4,506,388	5,082,214	5,338,451	5,521,293	5,241,630	4,338,054	3,789,348	3,782,802	52,978,154
Net Purchased Power and Other Fuel Costs	4,758,094	5,128,445	3,761,611	4,126,912	3,834,726	4,477,316	5,038,478	5,158,463	4,915,146	4,021,143	3,808,825	4,094,025	53,103,184
True-up Provision for the Period	(653,546)	(932,463)	55,076	(846,134)	671,661	299,973	362,830	326,484	316,911	(19,477)	(311,223)	(125,031)	
Interest Provision for the Period	26,534	22,052	19,175	16,436	14,844	15,751	16,028	15,871	15,760	15,566	14,748	12,796	205,561
Beginning of Period True-up and Interest Provision	7,826,120	6,807,885	5,506,231	5,189,258	3,968,337	4,263,619	4,493,044	4,417,822	4,405,300	4,356,321	4,297,575	3,901,623	7,826,120
True-up Collected or (Refunded)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(391,223)	(4,694,677)
Annual State Income Tax Savings													
End of Period, Net True-up and Int. Prov.	6,807,885	5,506,231	5,189,258	3,968,337	4,263,619	4,493,044	4,417,822	4,405,300	4,356,321	4,297,575	3,		

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED FLORIDA DIVISIONS
COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
JANUARY 2025 - DECEMBER 2025

	DOLLARS				MWH				CENTS/KWH			
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	20,626,009	19,328,328	1,297,681	6.7%	510,007	467,768	42,239	9.0%	4.04426	4.13203	(0.08777)	-2.1%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	16,778,312	15,101,294	1,677,017	11.1%	510,007	467,768	42,239	9.0%	3.28982	3.22837	0.06145	1.9%
11 Energy Payments to Qualifying Facilities (A8a)	17,228,098	17,621,000	(392,901)	-2.2%	160,790	172,182	(11,392)	-6.6%	10.71466	10.23394	0.48072	4.7%
12 TOTAL COST OF PURCHASED POWER	54,632,419	52,050,622	2,581,797	5.0%	670,797	639,950	30,847	4.8%	8.14440	8.13355	0.01085	0.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					670,797	639,950	30,847	4.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)	112,400	0	112,400	0.0%								
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	112,400	-	112,400	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	54,744,818	52,050,622	2,694,197	5.2%	670,797	639,950	30,847	4.8%	8.16116	8.13355	0.02761	0.3%
21 Net Unbilled Sales (A4)	0 *	0 *	0	0.0%	0	(0)	0	-100.0%	0.00000	0.00000	0.00000	0.0%
22 Company Use (A4)	38,684 *	41,910 **	(3,226)	-7.7%	474	515	(41)	-8.0%	0.00589	0.00694	(0.00105)	-15.1%
23 T & D Losses (A4)	1,090,331 *	2,883,766 *	(1,793,435)	-62.2%	13,360	35,455	(22,095)	-62.3%	0.16597	0.47746	(0.31149)	-65.2%
24 SYSTEM KWH SALES	54,744,818	52,050,622	2,694,197	5.2%	656,963	603,980	52,983	8.8%	8.33302	8.61795	(0.28493)	-3.3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	54,744,818	52,050,622	2,694,197	5.2%	656,963	603,980	52,983	8.8%	8.33302	8.61795	(0.28493)	-3.3%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	54,744,818	52,050,622	2,694,196	5.2%	656,963	603,980	52,983	8.8%	8.33302	8.61795	(0.28493)	-3.3%
28 GPIF**												
29 TRUE-UP**	(4,694,677)	(4,694,677)	0	0.0%	656,963	603,980	52,983	8.8%	(0.71460)	(0.77729)	0.06269	-8.1%
30 TOTAL JURISDICTIONAL FUEL COST	50,050,141	47,355,945	2,694,196	5.7%	656,963	603,980	52,983	8.8%	7.61841	7.84065	(0.22224)	-2.8%
31 Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									7.62390	7.84630	(0.22240)	-2.8%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									7.624	7.846	(0.222)	-2.8%

*Included for Informational Purposes Only
**Calculation Based on Jurisdictional KWH Sales

EXHIBIT NO. _____
DOCKET NO. 20250001-EI
FLORIDA PUBLIC UTILITIES COMPANY
(JH-1)
PAGE 3 OF 3

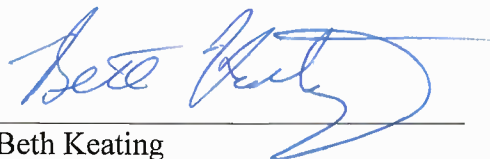
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit JH-1 of Jessica Husted on behalf of FPUC has been furnished by Electronic Mail to the following parties of record this 24th day of July, 2025:

Suzanne Brownless Ryan Sandy Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 sbrownle@psc.state.fl.us rsandy@psc.state.fl.us discovery-gcl@psc.state.fl.us	J. Jeffry Wahlen/Malcolm Means/Virginia Ponder Ausley Law Firm Post Office Box 391 Tallahassee, FL 32302 jwahlen@ausley.com mmeans@ausley.com vponder@ausley.com
P. Christensen / Charles Rehwinkel/Mary Wessling Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 Wessling.Mary@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us Christensen.patty@leg.state.fl.us	James W. Brew/Laura Baker/Sarah Newman Stone Matheis Xenopoulos & Brew, PC Eighth Floor, West Tower 1025 Thomas Jefferson Street, NW Washington, DC 20007 jbrew@smxblaw.com lwb@smxblaw.com sbn@smxblaw.com
Maria Moncada David Lee Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420 Maria.Moncada@fpl.com David.Lee@fpl.com	Kenneth Hoffman Florida Power & Light Company 215 South Monroe Street, Suite 810 Tallahassee, FL 32301 Ken.Hoffman@fpl.com
Ms. Paula K. Brown Tampa Electric Company Regulatory Affairs P.O. Box 111 Tampa, FL 33601-0111 Regdept@tecoenergy.com	Florida Industrial Users Power Group Jon C. Moyle, Jr. Moyle Law Firm 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com

Florida Public Utilities Company Michelle Napier Jowi Baugh 1635 Meathe Drive West Palm Beach, Florida 33411 Michelle.Napier@fpuc.com jbaugh@chpk.com	Matthew Bernier Robert Pickels Stephanie Cuello Duke Energy 106 East College Avenue, Suite 800 Tallahassee, FL 32301 Matthew.Bernier@duke-energy.com Robert.Pickels@duke-energy.com Stephanie.Cuello@duke-energy.com
Robert Scheffel "Schef" Wright Gardner, Bist, Bowden, Dee, LaVia, Wright, Perry & Harper, P.A. 1300 Thomaswood Drive Tallahassee, Florida 32308	Dianne M. Triplett Duke Energy 299 First Avenue North St. Petersburg, FL 33701 Dianne.Triplett@duke-energy.com
	P. J. Mattheis/M. K. Lavanga/J. R. Briscar 1025 Thomas Jefferson St. NW, Suite 800 West Washington DC 20007 jrb@smxblaw.com mkl@smxblaw.com pjm@smxblaw.com

By: _____



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