

P O Box 3395 West Palm Beach, FL 33402-3395

September 19, 2005

Ms. Blanca S. Bayó, Director Commission Clerk & Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd Tallahassee, FL 32399-0950

RE: DOCKET NO. 050003-GU

Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms Bayó:

We are enclosing the Original and Seven (7) copies of the August 2005 Purchase Gas Adjustment filing for Florida Public Utilities Company.

Any questions may be directed to me at cyoung@fpuc.com, (561) 838-1735.

Sincerely,

Curtis D. Young

Senior Regulatory Accountant

Enclosure

CC: Welch, Kathy - FPSC, Miami

Chris Snyder

Norman Horton, Esq., Messer, etc.

George Bachman – e-mail cover

Cheryl M. Martin – e-mail cover

Marc Schneidermann – e-mail cover

SJ 80-445, 2005 PGA Filings, January-June

Curtis D. Young - cover