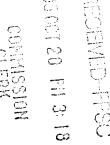
LAW OFFICES

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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

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

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:

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

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 doolsat

CMP		iocket.		
СОМ		-	eipt of these documents by stamping the enclose	sed extra copy of this
CTR !	orz letter	•		
ECR		Thank you for your assi	stance.	
GCL	1		Sincerely,	
OPC				
RCA			forman (Korter	\geq
SCR			Norman H. Horton, Jr.	
SGA			RECEDED & FILED	
SEC	1	I/amb osures		DOCUMENT NUMBER
OTH .	cc:	Ms. Cheryl Martin Parties of Record	FPSC-BUREAU OF RECORDS	10207 007

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 busines	s address.
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- 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
- 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
- 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
- allowed by the Commission during the November 2004 hearing?

BOCUMENT NUMBER-DATE

- 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:		FINAL FUEL OVER/UNDER REC	SCHEDULE A-7	
FLORIDA PUBLIC UTILITIES COMPANY		FOR THE PERIOD: JANUARY 2004 THROUGH DECEMBER 2004		
1.	TOTAL AC	CTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	29,882,508
2.	FUEL RE\	/ENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	30,632,079
3.	OVER/(UN	NDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	749,571
4.	INTERES	T PROVISION FOR THE PERIOD	A-2, LINE 8	19,659
5.	TOTAL O	VER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	769,230
6.	PERIOD J Schedule	TIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE ANUARY 2004 THROUGH DECEMBER 2004 (From E-2) WHICH WAS INCLUDED IN THE CURRENT 2005 THROUGH DECEMBER 2005 PERIOD:	E-4, LINE 4, COL. 4	(3,165)
7.	FINAL FU PROJECT	EL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE ED JANUARY 2005 THROUGH DECEMBER 2005 PERIOD	LINE 5 - LINE 6.	766,065