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November 28, 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:

As included in the September 2005 PGA filing, Schedules A-1/FLEXDOWN and A-2 contained incorrect data in the "Estimated" columns, for "Current Month" and "Period to Date".

We are herewith filing an original and seven (7) copies of Revised September 2005 Schedules A-1/FLEXDOWN and A-2. Both schedules indicate "Revised 11/28/05"

Any questions may be directed to me at jmesite@fpuc.com, or 561.838.1733.

- CMP _____
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- ECR _____
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- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC 1 _____
- OTH _____

Sincerely,

James V. Mesite, Jr.
Senior Project 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, July-December
Jim Mesite - cover

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DOCUMENT NUMBER-DATE

11338 DEC-1 05



FOR THE PERIOD OF: JANUARY 2005 THROUGH DECEMBER 2005

	CURRENT MONTH: SEPTEMBER				PERIOD TO DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	AMOUNT		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	16,669	6,487	(10,182)	(156.96)	230,938	87,853	(143,085)	(162.87)	
2	1,634	1,634	0	0.00	34,327	34,563	236	0.68	
3	100,069	0	(805)		288,866	0	(4,813)		
4	2,278,750	1,990,584	(288,166)	(14.48)	21,225,983	24,870,908	3,644,925	14.66	
5	146,857	143,957	(2,900)	(2.01)	2,600,520	2,577,585	(22,935)	(0.89)	
6	805	0	(805)		4,813	0	(4,813)		
LESS END-USE CONTRACT									
7	0	0	0		0	0	0		
8	0	0	0		0	0	0		
9	0	0	0		0	0	0		
10	0	81,676	81,676	100.00	0	(3,421,102)	(3,421,102)	100.00	
11	2,544,784	2,224,338	(221,182)	(9.94)	24,385,447	24,149,807	48,413	0.20	
12	0	0	0		0	0	0		
13	7,799	2,739	(5,060)	(184.74)	45,752	34,200	(11,552)	(33.78)	
14	2,343,258	2,221,599	(121,659)	(5.48)	25,143,111	24,115,607	(1,027,504)	(4.26)	
THERMS PURCHASED									
15	2,269,540	2,488,230	218,690	8.79	29,729,650	31,088,990	1,359,340	4.37	
16	330,000	330,000	0	0.00	6,934,900	6,982,400	47,500	0.68	
17	30,210	0	(30,210)		151,100	0	(151,100)		
18	2,550,640	2,488,230	(62,410)	(2.51)	29,804,640	31,088,990	1,284,350	4.13	
19	2,805,600	2,790,300	(15,300)	(0.55)	43,148,830	39,267,390	(3,881,440)	(9.88)	
20	0	0	0		0	0	0		
LESS END-USE CONTRACT									
21	0	0	0		0	0	0		
22	0	0	0		0	0	0		
23	0	0	0		0	0	0		
24	2,580,850	2,488,230	(92,620)	(3.72)	29,955,740	31,088,990	1,133,250	3.65	
25	0	0	0		0	0	0		
26	8,745	4,490	(4,255)	(94.77)	57,581	56,770	(811)	(1.43)	
27	4,064,323	2,483,740	(1,580,583)	(63.64)	47,850,152	31,032,220	(1,134,061)	(3.65)	
GENTS PER THERM									
28	(1/15)	0.734	0.261	(0.473)	(181.23)	0.777	0.283	(0.494)	(174.56)
29	(2/16)	0.495	0.495	0.000	0.00	0.495	0.495	0.000	0.00
30	(3/17)	331.245	0.000	(331.245)		191.175	0.000	(191.175)	
31	(4/18)	89.340	80.000	(9.340)	(11.68)	71.217	79.999	8.782	10.98
32	(5/19)	5.234	5.159	(0.075)	(1.45)	6.027	6.564	0.537	8.18
33	(6/20)	0.000	0.000	0.000		0.000	0.000	0.000	
LESS END-USE CONTRACT									
34	(7/21)	0.000	0.000	0.000		0.000	0.000	0.000	
35	(8/22)	0.000	0.000	0.000		0.000	0.000	0.000	
36	(9/23)	0.000	0.000	0.000		0.000	0.000	0.000	
37	(11/24)	98.603	89.394	(9.209)	(10.30)	81.405	77.680	(3.725)	(4.80)
38	(12/25)	0.000	0.000	0.000		0.000	0.000	0.000	
39	(13/26)	89.182	61.002	(28.180)	(46.20)	79.457	60.243	(19.214)	(31.89)
40	(11/27)	62.613	89.556	26.943	30.09	50.962	77.822	26.860	34.51
41	(E-2)	(0.821)	(0.821)	0.000	0.00	(0.821)	(0.821)	0.000	0.00
42	(40+41)	61.792	88.735	26.943	30.36	50.141	77.001	26.860	34.88
43		1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44	(42x43)	62.10281	89.18134	27.079	30.36	50.39321	77.38832	26.995	34.88
45		62.103	89.181	27.078	30.36	50.393	77.388	26.995	34.88

DOCUMENT NUMBER - DATE
11338 DEC-1 05

FOR THE PERIOD OF: JANUARY 2005 THROUGH DECEMBER 2005

			CURRENT MONTH: SEPTEMBER				PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	2,278,750	2,072,260	(206,490)	(9.96)	21,225,983	21,449,806	223,823	1.04
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	266,034	152,078	(113,956)	(74.93)	3,159,464	2,700,001	(459,463)	(17.02)
3	TOTAL		2,544,784	2,224,338	(320,446)	(14.41)	24,385,447	24,149,807	(235,640)	(0.98)
4	FUEL REVENUES (NET OF REVENUE TAX)		2,343,258	2,221,599	(121,659)	(5.48)	25,143,111	24,115,607	(1,027,504)	(4.26)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		27,978	27,978	-	0.00	251,803	251,803	-	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,371,236	2,249,577	(121,659)	(5.41)	25,394,914	24,367,410	(1,027,504)	(4.22)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(173,548)	25,239	198,787	787.62	1,009,467	217,603	(791,864)	(363.90)
8	INTEREST PROVISION -THIS PERIOD	Line 21	6,177	42,823	36,646	85.58	35,037	312,818	277,781	88.80
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST		2,096,182	13,833,928	11,737,746	84.85	1,108,132	13,595,394	12,487,262	91.85
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(27,978)	(27,978)	-	0.00	(251,803)	(251,803)	-	0.00
10a	FLEX RATE REFUND (if applicable)		-	-	-	0.00	-	-	-	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	Add Lines 7 + 8 + 9 + 10 + 10a	1,900,833	13,874,012	11,973,179	86.30	1,900,833	13,874,012	11,973,179	86.30
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND	Line 9	2,096,182	13,833,928	11,737,746	84.85				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	1,894,656	13,831,189	11,936,533	86.30				
14	TOTAL (12+13)	Add Lines 12 + 13	3,990,838	27,665,117	23,674,279	85.57				
15	AVERAGE	50% of Line 14	1,995,419	13,832,559	11,837,140	85.57				
16	INTEREST RATE - FIRST DAY OF MONTH		3.64%	3.64%	0	0.00				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		3.79%	3.79%	0	0.00				
18	TOTAL	Add Lines 16 + 17	7.43%	7.43%	0	0.00				
19	AVERAGE	50% of Line 18	3.72%	3.72%	0	0.00				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.30958%	0.30958%	0	0.00				
21	INTEREST PROVISION	Line 15 x Line 20	6,177	42,823	36,646	85.58				

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.
The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.