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

December 8, 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 an Original and Seven (7) copies of Schedule A-2, Revised 12/8/05, for our October 2005 Purchase Gas Adjustment filing of Florida Public Utilities Company. This revision is necessary due to an October revenue accrual that was booked subsequent to our original PGA filing.

Any questions may be directed to me at [jmesite@fpuc.com](mailto:jmesite@fpuc.com), or 561.838.1733.

Sincerely,

- CMP \_\_\_\_\_
- COM 5 \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC 1 \_\_\_\_\_
- OTH \_\_\_\_\_

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

DOCUMENT NUMBER-DATE

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FOR THE PERIOD OF: JANUARY 2005 THROUGH DECEMBER 2005

			CURRENT MONTH: OCTOBER				PERIOD TO DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	4,922,765	4,693,361	(229,404)	(4.89)	26,148,748	26,143,167	(5,581)	(0.02)
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	174,631	350,567	175,936	50.19	3,334,095	3,050,568	(283,527)	(9.29)
3	TOTAL		5,097,397	5,043,928	(53,469)	(1.06)	29,482,844	29,193,735	(289,109)	(0.99)
4	FUEL REVENUES (NET OF REVENUE TAX)		3,239,540	5,038,488	1,798,948	35.70	28,382,651	29,154,095	771,444	2.65
5	TRUE-UP - (COLLECTED) OR REFUNDED *		27,978	27,978	-	0.00	279,781	279,781	-	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,267,518	5,066,466	1,798,948	35.51	28,662,432	29,433,876	771,444	2.62
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(1,829,879)	22,538	1,852,417	8,219.08	(820,412)	240,141	1,060,553	441.64
8	INTEREST PROVISION -THIS PERIOD	Line 21	3,167	45,197	42,030	92.99	38,204	358,015	319,811	89.33
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST		1,900,833	13,874,012	11,973,179	86.30	<b>1,108,132</b>	<b>13,595,394</b>	12,487,262	91.85
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(27,978)	(27,978)	-	0.00	(279,781)	(279,781)	-	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	<b>46,143</b>	<b>13,913,769</b>	<b>13,867,626</b>	<b>99.67</b>	<b>46,143</b>	<b>13,913,769</b>	<b>13,867,626</b>	<b>99.67</b>
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	1,900,833	13,874,012	11,973,179	86.30				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	42,976	13,868,572	13,825,596	99.69				
14	TOTAL (12+13)	Add Lines 12 + 13	1,943,809	27,742,584	25,798,775	92.99				
15	AVERAGE	50% of Line 14	971,905	13,871,292	12,899,387	92.99				
16	INTEREST RATE - FIRST DAY OF MONTH		3.79%	3.79%	0	0.00				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		4.03%	4.03%	0	0.00				
18	TOTAL	Add Lines 16 + 17	7.82%	7.82%	0	0.00				
19	AVERAGE	50% of Line 18	3.91%	3.91%	0	0.00				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.32583%	0.32583%	0	0.00				
21	INTEREST PROVISION	Line 15 x Line 20	<b>3,167</b>	<b>45,197</b>	<b>42,030</b>	<b>92.99</b>				

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.

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FPC-COMMISSIONER/ERK