



ORIGINAL

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

February 21, 2006

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

RE: DOCKET NO. 060003-GU
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms Bayó:

Enclosed are an Original and Seven (7) copies of a Schedule A-2 (Revised 2/21/06),
modifying the January 2006 Purchase Gas Adjustment filing for Florida Public Utilities
Company.

The revision was necessary to reflect additional January 2006 revenues. Since Therm and
Customer information are correct as initially filed, no other schedules required revision.

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

Sincerely,

James V. Mesite, Jr.
Senior Project Accountant

Enclosure

CC: Welch, Kathy - FPSC, Miami
Chris Snyder
Norman Horton, Esq., Messer, etc.
Marc Schneidermann – e-mail cover
SJ 80-445, 2006 PGA Filings, January - June

- COMP _____
- COM 5 _____
- CTR _____
- EECR _____
- GCL _____
- OOPC _____
- RRGA _____
- SGR _____
- SGA _____
- SEC 1 _____
- OTH _____

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FOR THE PERIOD OF: JANUARY 2006 THROUGH DECEMBER 2006

			CURRENT MONTH: JANUARY				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	4,970,003	6,228,530	1,258,527	20.21	4,970,003	6,228,530	1,258,527	20.21
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	509,880	550,542	40,662	7.39	509,880	550,542	40,662	7.39
3	TOTAL		5,479,883	6,779,072	1,299,189	19.16	5,479,883	6,779,072	1,299,189	19.16
4	FUEL REVENUES (NET OF REVENUE TAX)		6,438,190	6,769,372	331,182	4.89	6,438,190	6,769,372	331,182	4.89
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(119,638)	(119,638)	-	0.00	(119,638)	(119,638)	-	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	6,318,552	6,649,734	331,182	4.98	6,318,552	6,649,734	331,182	4.98
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	838,669	(129,338)	(968,007)	748.43	838,669	(129,338)	(968,007)	748.43
8	INTEREST PROVISION -THIS PERIOD	Line 21	(8,945)	65,663	74,608	113.62	(8,945)	65,663	74,608	113.62
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST		(2,915,896)	17,892,666	20,808,562	116.30	(2,915,896)	17,892,666	20,808,562	116.30
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	119,638	119,638	-	0.00	119,638	119,638	-	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	(1,966,534)	17,948,629	19,915,163	110.96	(1,966,534)	17,948,629	19,915,163	110.96
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	(2,915,896)	17,892,666	20,808,562	116.30				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	(1,957,589)	17,882,966	19,840,555	110.95				
14	TOTAL (12+13)	Add Lines 12 + 13	(4,873,485)	35,775,632	40,649,117	113.62				
15	AVERAGE	50% of Line 14	(2,436,743)	17,887,816	20,324,559	113.62				
16	INTEREST RATE - FIRST DAY OF MONTH		4.30%	4.30%	0	0.00				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		4.51%	4.51%	0	0.00				
18	TOTAL	Add Lines 16 + 17	8.81%	8.81%	0	0.00				
19	AVERAGE	50% of Line 18	4.41%	4.41%	0	0.00				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.36708%	0.36708%	0	0.00				
21	INTEREST PROVISION	Line 15 x Line 20	(8,945)	65,663	74,608	113.62				

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.