

State of Florida



ORIGINAL

## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

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07 MAY 24 AM 9:52  
COMMISSION  
CLERK

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**DATE:** May 23, 2007  
**TO:** Daniel Q. Lee, Engineering Specialist IV, Division of Economic Regulation  
**FROM:** Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance & Consumer Assistance  
**RE:** **Docket No:** 070003-GU; **Company Name:** Florida Public Utilities;  
**Audit Purpose:** Audit Purchased Gas Filings  
**Audit Control No:** 07-067-4-2

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Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to the Division of Commission Clerk. There are no confidential work papers associated with this audit.

DNV:sbj  
Attachments

Copy: Division of Regulatory Compliance and Consumer Assistance (Hoppe, District Offices, File Folder)  
Division of Commission Clerk (2)  
Division of Competitive Markets and Enforcement (Harvey)  
General Counsel  
Office of Public Counsel

Mr. John T. English  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402

DOCUMENT NUMBER-DATE

04254 MAY 24 5

FPSC-COMMISSION CLERK



FLORIDA PUBLIC SERVICE COMMISSION  
DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE

*Miami District Office*

FLORIDA PUBLIC UTILITIES  
PURCHASED GAS ADJUSTMENT

LIMITED SCOPE REPORT

Twelve Months Ended December 31, 2006

Docket No. 070003-GU

Audit Control No. 07-067-4-2

A handwritten signature in cursive script, appearing to read "Kathy L. Welch".

*Kathy L. Welch*  
*Audit Manager*

A handwritten signature in cursive script, appearing to read "Iliana Piedra".

*Iliana Piedra*  
*Professional Accountant Specialist*

COMPANY:		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
<u>FLORIDA PUBLIC UTILITIES COMPANY</u>		FOR THE PERIOD: JANUARY 2006 THROUGH DECEMBER 2006	
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	35,203,400
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	40,194,498
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	4,991,098
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	145,162
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	5,136,260
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2006 THROUGH DECEMBER 2006, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2007 THROUGH DECEMBER 2007 PERIOD:	E-4, LINE 4, COL. 4	2,414,184
7.	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2008 THROUGH DECEMBER 2008 PERIOD	LINE 5 - LINE 6	2,722,076

Exhibit \_\_\_\_\_  
Docket No. 070003-GU  
Florida Public Utilities Company  
(CM-1)