



MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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September 12, 2007

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COMMISSION
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BY HAND DELIVERY

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 070003-GU

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company are an original and 10 copies of the following documents:

1. Revised page 2 of Cheryl Martin's testimony to replace page 2 that was filed on May 2, 2007; and
2. Revised Exhibit CM-1 (Schedule A7) to replace Exhibit CM-1 (Schedule A7) that was filed on May 2, 2007.

CMP _____
 COM 5 letter.
 CTR 1
 ECR _____
 GCL 1
 OPC _____
 RCA _____
 SCR _____
 SGA _____
 SEC _____
 OTH _____

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance with this filing,

Sincerely,

Norman H. Horton, Jr.

DOCUMENT NUMBER-DATE
08272 SEP 12 06
FPSC-COMMISSION CLERK

1 Q. Please state the actual amount of over/under recovery
2 of the Purchased Gas Adjustment for January 1, 2006
3 through December 31, 2006.

4 A. During January 2006 through December 2006, FPUC
5 overrecovered \$5,136,260.

6 Q. How does this amount compare with the estimated true-
7 up amount, which was allowed by the Commission during
8 the November 2006 hearing?

9 A. As of December 31, 2006, FPUC had estimated an
10 overrecovery of \$3,894,424.

11 Q. Have you prepared any exhibits at this time?

12 A. We prepared and pre-filed composite Exhibit CM - 1,
13 containing Schedule A-7, Final Fuel Over/Under
14 Recovery for the Period January 2006 through December
15 2006.

16 Q. Does this conclude your testimony?

17 A. Yes.

COMPANY:
FLORIDA PUBLIC
UTILITIES COMPANY

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

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	3,894,424
7.	FINAL 2006 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2008 THROUGH DECEMBER 2008 PERIOD	LINE 5 - LINE 6	1,241,836

Exhibit _____
Docket No. 070003-GU
Florida Public Utilities Company
(CM-1) REVISED

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by U. S. Mail this 12th day of September, 2007 upon the following:

Katherine Fleming, Esq.
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Ansley Watson, Jr.
Macfarlane Ferguson & McMullen
P.O. Box 1531
Tampa, Florida 33601-1531

Patricia Ann Christensen
Associate Public Counsel
Office of the Public Counsel
c/o The Florida Legislature
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400


NORMAN H. HORTON, JR.

Matthew R. Costa, Esq.
Corporate Counsel
TECO Energy, Inc.
P.O. Box 111
Tampa, FL 33601-0111

Beth Keating, Esq
Akerman Senterfitt
106 E. College Avenue, Suite 1200
Tallahassee, FL 32301

Ms. Paula Brown
Peoples Gas System
P.O. Box 111
Tampa, FL 33601-0111

Elizabeth Wade, Esq.
Mr. Melvin Williams
AGL Resources, Inc.
Ten Peachtree Place
Location 1470
Atlanta, GA 30309

Mr. Charles Rawson
Florida City Gas
955 East Street
Hialiah, FL 33013-3498

Mr. Stuart L. Shoaf
St. Joe Natural Gas Company, Inc.
P.O. Box 549
Port St. Joe, FL 32457-0549