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October 25, 2007

BY ELECTRONIC FILING

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

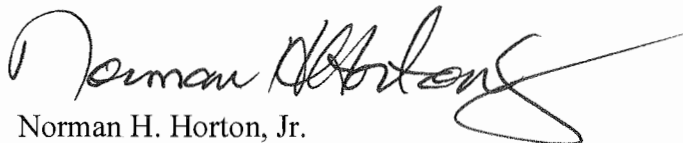
Re: Docket No. 070001-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company in this docket is an electronic version of Florida Public Utilities Company's Notice of Withdrawal in the above referenced docket.

Thank you for your assistance with this filing.

Sincerely,



Norman H. Horton, Jr.

NHH/amb
Enclosures

cc: Mr. Mehrdad Khojasteh

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power Cost)
Recovery Clause and Generating)
Performance Incentive Factor)
_____)

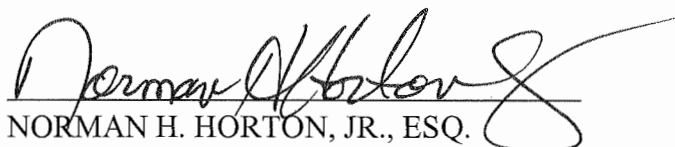
Docket No. 070001-EI
Filed: October 25, 2007

NOTICE OF WITHDRAWAL

Florida Public Utilities Company ("FPUC"), hereby provides notices of the withdrawal of its Request for Confidential Treatment filed October 3, 2007 and related requests filed September 5, 2007, September 25, 2007 and October 9, 2007. Copies of the documents previously subject to the claim of confidentiality are attached hereto for filing. Such withdrawal is not intended to waive or abandon any right to assert a claim of confidentiality in future filings for information subject to confidential classification pursuant to Section 366.093, Florida Statutes

DATED this 25th day of October, 2007.

Respectfully submitted,
MESSER, CAPARELLO & SELF, P. A.
Post Office Box 15579
Tallahassee, FL 32317
(850) 222-0720


NORMAN H. HORTON, JR., ESQ.

Attorneys for Florida Public Utilities Company

1 collected or refunded during the January 2008 - December 2008.

2 A. We have determined that at the end of December 2007 based on six
3 months actual and six months estimated and inclusive of the
4 midcourse adjusted rates that will be effective on October 1, 2007,
5 we will have under-recovered \$3,856 in purchased power costs in our
6 Marianna (Northwest division). Based on estimated sales for the
7 period January 2008 - December 2008, it will be necessary to add
8 .00109¢ per KWH to collect this under-recovery.

9 In Fernandina Beach (Northeast division) we will have under-
10 recovered \$5,040 in purchased power costs. This amount will be
11 collected at .00147¢ per KWH during the January 2008 - December
12 2008 period (excludes GSLD1 customers). Page 3 and 10 of Composite
13 Prehearing Identification Number MK-1 provides a detail of the
14 calculation of the true-up amounts.

15 Q. What are the final remaining true-up amounts for the period January
16 2006 - December 2006 for both divisions?

17 A. In Marianna (Northwest division) the final remaining true-up amount
18 was an over-recovery of \$74,131. The final remaining true-up amount
19 for Fernandina Beach (Northeast division) was an over-recovery of
20 \$272,928.

21 Q. What are the estimated true-up amounts for the period of January
22 2007 - December 2007?

23 A. In Marianna (Northwest division), there is an estimated under-
24 recovery of \$77,987. Fernandina Beach (Northeast division) has an
25 estimated under-recovery of \$277,968.

26 Q. What will the total fuel adjustment factor, excluding demand cost
27 recovery, be for both divisions for the period?

28 A. In Marianna (Northwest division) the total fuel adjustment factor
29 as shown on Line 33, Schedule E1, is 4.711¢ per KWH. In Fernandina

FLORIDA PUBLIC UTILITIES COMPANY
FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
PAGE 1 OF 2

ESTIMATED FOR THE PERIOD: JANUARY 2008 - DECEMBER 2008

MARIANNA (NORTHWEST DIVISION)

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
1 Fuel Cost of System Net Generation (E3)		0	
2 Nuclear Fuel Disposal Costs (E2)			
3 Coal Car Investment			
4 Adjustments to Fuel Cost			
5 TOTAL COST OF GENERATED POWER (LINE 1 THRU 4)	0	0	0.00000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E7)	15,711,972	383,453	4.09750
7 Energy Cost of Sched C & X Econ Purch (Broker) (E9)			
8 Energy Cost of Other Econ Purch (Non-Broker) (E9)			
9 Energy Cost of Sched E Economy Purch (E9)			
10 Demand & Transformation Cost of Purch Power (E2)	11,349,434	383,453	2.95980
10a Demand Costs of Purchased Power	10,365,194 *		
10b Transformation Energy & Customer Costs of Purchased Power	984,240 *		
11 Energy Payments to Qualifying Facilities (E8a)			
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	27,061,406	383,453	7.05729
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	27,061,406	383,453	7.05729
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E6)			
16 Fuel Cost of Unit Power Sales (SL2 Partpts) (E6)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	27,061,406	383,453	7.05729
21 Net Unbilled Sales	0 *	0	0.00000
22 Company Use	24,136 *	342	0.00680
23 T & D Losses	2,000,107 *	28,341	0.56378
24 SYSTEM MWH SALES	27,061,406	354,770	7.62787
25 Less Total Demand Cost Recovery	10,365,194 ***		
26 Jurisdictional MWH Sales	16,696,212	354,770	4.70621
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	16,696,212	354,770	4.70621
28 GPIF **			
29 TRUE-UP **	3,856	354,770	0.00109
30 TOTAL JURISDICTIONAL FUEL COST	16,700,068	354,770	4.70729
31 Revenue Tax Factor			1.00072
32 Fuel Factor Adjusted for Taxes			4.71068
33 FUEL FAC ROUNDED TO NEAREST .001 CENTS/KWH			4.711

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

*** Calculation on Schedule E1 Page 2

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DOCKET NO. _070001-EI
FLORIDA PUBLIC UTILITIES COMPANY
(MK-1)
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FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA (NORTHWEST DIVISION)
 FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: JANUARY 2008 - DECEMBER 2008

LINE NO.	(a) 2008 JANUARY	(b) 2008 FEBRUARY	(c) ESTIMATED 2008 MARCH	(d) 2008 APRIL	(e) 2008 MAY	(f) 2008 JUNE	(g) 2008 JULY	(h) 2008 AUGUST	(i) 2008 SEPTEMBER	(j) 2008 OCTOBER	(k) 2008 NOVEMBER	(l) 2008 DECEMBER	(m) TOTAL PERIOD	LINE NO.
1													0	1
1a													0	1a
2													0	2
3	1,383,804	1,131,127	1,142,270	1,120,299	1,127,290	1,416,801	1,558,983	1,506,091	1,600,404	1,403,780	1,053,915	1,267,208	15,711,972	3
3a	968,755	843,572	918,661	901,210	939,270	954,353	967,475	968,973	955,469	932,246	924,515	974,935	11,349,434	3a
3b													0	3b
4													0	4
5	2,352,559	2,074,699	2,060,931	2,021,509	2,066,580	2,371,154	2,526,458	2,475,064	2,555,873	2,336,026	1,978,430	2,242,143	27,061,406	5
6	886,735	861,552	836,641	819,190	857,250	872,333	885,455	886,953	873,449	850,226	842,495	892,915	10,365,194	6
7	1,465,824	1,213,147	1,224,290	1,202,319	1,209,310	1,498,821	1,641,003	1,588,111	1,682,424	1,485,800	1,135,935	1,349,228	16,696,212	7
7a	31,246	25,540	25,792	25,296	25,454	31,991	35,201	34,007	36,136	31,697	23,797	28,613	354,770	7a
7b	4,69124	4,74999	4,74678	4,753	4,75096	4,68513	4,66181	4,66995	4,65501	4,68751	4,77344	4,71544	4,70621	7b
8	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	8
9	4,69124	4,74999	4,74678	4,75300	4,75096	4,68513	4,66181	4,66995	4,65581	4,68751	4,77344	4,71544	4,70621	9
10														10
11	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	0.00109	11
12	4.69233	4.75108	4.74787	4.75409	4.75205	4.68622	4.66290	4.67104	4.65690	4.68860	4.77463	4.71653	4.70730	12
13	0.00338	0.00342	0.00342	0.00342	0.00342	0.00342	0.00336	0.00336	0.00335	0.00338	0.00344	0.00340	0.00339	13
14	4.69571	4.75450	4.75129	4.75751	4.75547	4.68959	4.66626	4.67440	4.66025	4.69198	4.77797	4.71993	4.71069	14
15	4.696	4.754	4.751	4.756	4.755	4.690	4.666	4.674	4.660	4.692	4.778	4.720	4.711	15

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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA (NORTHWEST DIVISION)
 PURCHASED POWER
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

ESTIMATED FOR THE PERIOD: JANUARY 2008 - DECEMBER 2008

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) CENTS/KWH		(9) TOTAL COST	(10) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST		
JANUARY 2008	GULF POWER COMPANY	RE	33,771,952			33,771,952	4.097495	6.966014	1,383,804	
FEBRUARY 2008	GULF POWER COMPANY	RE	27,605,321			27,605,321	4.097496	7.515576	1,131,127	
MARCH 2008	GULF POWER COMPANY	RE	27,877,261			27,877,261	4.097498	7.392875	1,142,270	
APRIL 2008	GULF POWER COMPANY	RE	27,341,053			27,341,053	4.097498	7.393677	1,120,299	
MAY 2008	GULF POWER COMPANY	RE	27,511,673			27,511,673	4.097496	7.511575	1,127,290	
JUNE 2008	GULF POWER COMPANY	RE	34,577,240			34,577,240	4.097495	6.857557	1,416,801	
JULY 2008	GULF POWER COMPANY	RE	38,047,206			38,047,206	4.097498	6.640325	1,558,983	
AUGUST 2008	GULF POWER COMPANY	RE	36,756,345			36,756,345	4.097498	6.733703	1,506,091	
SEPTEMBER 2008	GULF POWER COMPANY	RE	39,058,077			39,058,077	4.097498	6.543776	1,600,404	
OCTOBER 2008	GULF POWER COMPANY	RE	34,259,455			34,259,455	4.097495	6.818632	1,403,780	
NOVEMBER 2008	GULF POWER COMPANY	RE	25,720,954			25,720,954	4.097494	7.691900	1,053,915	
DECEMBER 2008	GULF POWER COMPANY	RE	30,926,387			30,926,387	4.097496	7.249935	1,267,208	
TOTAL			383,452,924	0	0	383,452,924	4.097497	7.057295	15,711,972	

Issue 4: **What are the appropriate revenue tax factor to be applied in calculating each investor-owned electric utility's levelized fuel factor for the projection period January 2008 through December 2008?**

FPU's Position:

Marianna: 1.00072
Fernandina Beach: 1.00072

Issue 5: **What are the appropriate projected net fuel and purchased power cost recovery amounts to be included in the recovery factor for the period January 2008 through December 2008?**

FPU's Position:

Marianna: \$27,061,406
Fernandina Beach: \$31,882,724

Issue 6: **What are the appropriate levelized fuel cost recovery factors for the period January 2008 through December 2008?**

FPU's Position:

Marianna: 4.711¢/kwh
Fernandina: 4.591¢/kwh

Issue 7: **What are the appropriate fuel recovery line loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class/delivery voltage level class?**

FPU's Position:

Marianna: 1.0000 All Rate Schedules
Fernandina: 1.0000 All Rate Schedules

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by U. S. Mail this 25th day of October, 2007 upon the following:

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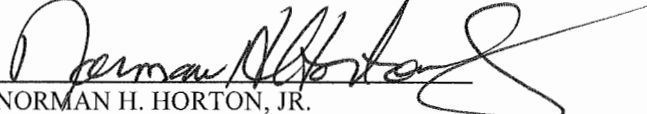
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