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MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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December 19, 2007

BY HAND DELIVERY

Ms. Elisabeth Draper
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 070001-EI

Dear Ms. Draper:

Pursuant to the Commission action at the conclusion of the hearing in this docket, enclosed on behalf of Florida Public Utilities Company are copies of the following tariff sheets in regular and legislative format:

Fifth Revised Sheet No. 41
Fifth Revised Sheet No. 41.1

Should you have any questions, please do not hesitate to contact me.

Sincerely,



Norman H. Horton, Jr.

NHH:amb
Enclosures
cc: Docket File ✓
Ms. Cheryl Martin
Mr. Mark Cutshaw

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RATE ADJUSTMENT RIDER - NORTHWEST FLORIDA DIVISION

Applicability

Electric service under all rate schedules for the Northwest Florida Division, which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

Total Purchased Power Cost Recovery Clause

The total purchased power cost adjustment shall be applied to each kilowatt hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The total purchased power cost adjustment for the period January 1, 2008 through December 31, 2008 is as follows:

<u>Rate Class</u>	<u>Rate Schedule</u>	<u>Levelized Adjustment</u>
Residential (1 st 1000 KWH's)	RS	7.610¢/KWH
Residential (above 1000 KWH's)	RS	8.610¢/KWH
General Service	GS	7.840¢/KWH
General Service-Demand	GSD	7.483¢/KWH
Outdoor Lighting	OL, OL-2	6.097¢/KWH
Street Lighting	SL1-2, SL-3	6.146¢/KWH
General Service-Large Demand	GSLD	7.151¢/KWH
General Service-Large Demand 1	GSLD 1	Not Applicable At This Time

Energy Conservation Cost Recovery Clause

Each base energy rate per KWH of the above rate schedules for the period January 1, 2008 through December 31, 2008 shall be increased by 0.067¢/KWH of sales to recover conservation related expenditures by the Company. This adjustment is determined in accordance with the formula and procedures specified by the Florida Public Service Commission.

Tax Cost Recovery

There will be added to all bills rendered for electric service a proportionate share of all license fees and taxes imposed by any governmental authorities after November 1, 1946, to an extent sufficient to cover excess increased taxes or license fees.

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RATE ADJUSTMENT RIDER - NORTHWEST FLORIDA DIVISION

Applicability

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Total Purchased Power Cost Recovery Clause

The total purchased power cost adjustment shall be applied to each kilowatt hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The total purchased power cost adjustment for the period January 1, 2008 through December 31, 2008, is as follows:

Rate Class	Rate Schedule	Levelized Adjustment
Residential (up to 1000 KWH's)	RS	7.610¢/KWH
Residential (above 1000 KWH's)	RS	8.610¢/KWH
General Service	GS	7.840¢/KWH
General Service-Demand	GSD	7.483¢/KWH
Outdoor Lighting	OL, OL-2	6.097¢/KWH
Street Lighting	SL1-2, SL-3	6.146¢/KWH
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RATE ADJUSTMENT RIDER - NORTHEAST FLORIDA DIVISION

APPLICABILITY

Electric service under all rate schedules for the Northeast Florida Division which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

TOTAL PURCHASED POWER COST RECOVERY CLAUSE

The total purchased power cost adjustment shall be applied to each kilowatt - hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The total purchased power cost adjustment for the period January 1, 2008 through December 31, 2008 is as follows:

<u>Rate Class</u>	<u>Rate Schedule</u>	<u>Levelized Adjustment</u>
Residential (1 st 1000 KWH's)	RS	6.628¢/KWH
Residential (above 1000 KWH's)	RS	7.628¢/KWH
General Service	GS	6.811¢/KWH
General Service-Demand	GSD	6.481¢/KWH
General Service-Large Demand	GSLD	6.533¢/KWH
Outdoor Lighting	OL, OL-2	5.005¢/KWH
Street Lighting	SL-2, SL-3	4.961¢/KWH
General Service- Large Demand 1	GSLD 1	CP Demand \$8.84/KW* Energy 4.441¢/KWH*

*Estimated for informational purposes only.
Monthly rate will be billed at actual cost.

ENERGY CONSERVATION COST RECOVERY CLAUSE

Each base energy rate per KWH of the above rate schedules for the period January 1, 2008 through December 31, 2008 shall be increased by 0.067¢/KWH of sales to recover conservation related expenditures by the Company. This adjustment is determined in accordance with the formula and procedures specified by the Florida Public Service Commission.

TAX COST RECOVERY

There will be added to all bills rendered for electric service a proportionate share of all license fees and taxes imposed by any governmental authorities after January 1, 1945, to an extent sufficient to cover excess increased taxes or license fees.

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RATE ADJUSTMENT RIDER - NORTHEAST FLORIDA DIVISION

APPLICABILITY

Electric service under all rate schedules for the Northeast Florida Division which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

TOTAL PURCHASED POWER COST RECOVERY CLAUSE

The total purchased power cost adjustment shall be applied to each kilowatt - hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The total purchased power cost adjustment for the period January 1, 2008 through December 31, 2008 is as follows:

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