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October 19, 2018

BY E-PORTAL

Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

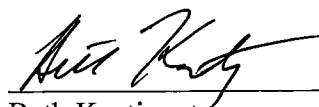
**Re: Docket No. 20180001-EI: Fuel and Purchased Power Cost Recovery Clause with
Generating Performance Incentive Factor**

Dear Ms. Stauffer:

Attached for filing, please find Florida Public Utilities Company's Supplemental Direct Testimony of Michael Cassel, along with the witness's Alternate Exhibits MC-1 and MC-2 for this proceeding.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc://(Certificate of Service)

1 rate classes consistent with the Tax Settlement and the Commission's
2 fuel methodology.

3 **Q. Were the schedules filed by the Company completed by you or under**
4 **your direct supervision?**

5 A. Yes, they were completed under my direct supervision and review.

6 **Q. Please describe the Tax Settlement.**

7 A. The Commission had opened Docket No. 20180048-EI for the purpose of
8 addressing the impact of the Tax Cuts and Jobs Act of 2017 ("TCJA") on
9 FPUC. The Office of Public Counsel ("OPC") subsequently intervened.
10 Thereafter, in accordance with the Order Establishing Procedure for that
11 docket, FPUC filed its Petition for Approval of Tax Benefits Adjustment
12 Amounts and Flow-Through Mechanism on May 23, 2018, along with
13 the testimony and exhibits of witnesses Cassel, Dewey and Reno. Over
14 the course of the docket, we continued to engage in good-faith
15 discussions with the OPC, which ultimately resulted in settlement that
16 resolves the issues in that docket.

17 Several provisions in the Tax Settlement impact the Company's Fuel
18 factors for 2019 in that they contemplate flowing through certain tax
19 benefits as a downward adjustment to our Fuel factors.

20 Specifically, the following provisions impact the Company's Fuel
21 factors:

22 **Article II (a)(i):**

23 For calendar year 2018, the NOI annual tax savings impact of
24 \$638,158 will be applied to the Company's existing fuel and

1 purchased power cost recovery balance, which will serve to reduce
2 FPUC's Fuel Cost Recovery factors for 2019.

3 **Article II (b)(i):**

4 For calendar year 2018, the "protected" EADIT amount of
5 \$288,230 will be applied to the Company's existing fuel and
6 purchased power cost recovery balance, which will serve to reduce
7 FPUC's Fuel Cost Recovery factors in 2019.

8 **Article II (c):**

9 The Parties agree that the grossed-up, "unprotected" EADIT
10 balance for the Company is approximately \$538,064 and that this
11 amount shall be applied to reduce the Company's existing fuel and
12 purchased power cost recovery balance, which will serve to reduce
13 FPUC's Fuel Cost Recovery factors in 2019.

14 **Q. What is the total amount of the tax benefit that will be passed**
15 **through the Fuel Clause to customers if the Tax Settlement is**
16 **approved?**

17 A. The total amount is \$1,464,452, the impact of which on the Fuel factors
18 for each rate class is reflected in my Alternate Exhibit MC-2.

19 **Q. Is the Company seeking any additional relief in this proceeding as it**
20 **relates to the terms of the Tax Settlement?**

21 A. Yes. If the Commission approves the Tax Settlement in Docket No.
22 20180048-EI, the Company asks that the Commission allow the

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Company to apply the adjusted Fuel Factors included in my Alternate Exhibit MC-2.

Q. Does this conclude your Supplemental Testimony?

A. Yes. It does.

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
JANUARY 2018 - DECEMBER 2018
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS

Florida Division -CONSOLIDATED

Under-recovery of purchased power costs for the period
January 2018 - December 2018. (See Schedule E1-B, Calculation
of Estimated Purchased Power Costs and Calculation of True-
Up and Interest Provision for the Twelve Month Period ended
December 2018.)(Estimated)

\$ 3,957,772

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED FLORIDA DIVISIONS
 COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 JANUARY 2018 - DECEMBER 2018

	DOLLARS				MWH				CENTS/KWH			
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	24,514,231	22,399,933	2,114,298	9.4%	488,604	493,989	(5,385)	-1.1%	5.01720	4.53450	0.48270	10.7%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	21,581,152	21,639,729	(58,577)	-0.3%	488,604	493,989	(5,385)	-1.1%	4.41690	4.38061	0.03629	0.8%
11 Energy Payments to Qualifying Facilities (A8a)	13,941,193	14,531,035	(589,842)	-4.1%	184,939	182,581	2,358	1.3%	7.53827	7.95868	(0.42041)	-5.3%
12 TOTAL COST OF PURCHASED POWER	60,036,576	58,570,697	1,465,879	2.5%	673,543	676,570	(3,027)	-0.5%	8.91355	8.65700	0.25655	3.0%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					673,543	676,570	(3,027)	-0.5%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)	453,856	221,000	232,856	105.4%								
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	453,856	221,000	232,856	105.4%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	60,490,432	58,791,697	1,698,735	2.9%	673,543	676,570	(3,027)	-0.5%	8.98093	8.68967	0.29126	3.4%
21 Net Unbilled Sales (A4)	0 *	0 *	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
22 Company Use (A4)	51,820 *	57,699 *	(5,879)	-10.2%	577	664	(87)	-13.1%	0.00784	0.00875	(0.00091)	-10.4%
23 T & D Losses (A4)	1,050,230 *	1,462,558 *	(412,328)	-28.2%	11,694	16,831	(5,137)	-30.5%	0.15882	0.22191	(0.06309)	-28.4%
24 SYSTEM KWH SALES	60,490,432	58,791,697	1,698,735	2.9%	661,272	659,075	2,197	0.3%	9.14759	8.92033	0.22726	2.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	60,490,432	58,791,697	1,698,735	2.9%	661,272	659,075	2,197	0.3%	9.14759	8.92033	0.22726	2.6%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	60,490,432	58,791,697	1,698,735	2.9%	661,272	659,075	2,197	0.3%	9.14759	8.92033	0.22726	2.6%
28 GPIF**												
29 TRUE-UP**	3,391,416	3,391,416	0	0.0%	661,272	659,075	2,197	0.3%	0.51286	0.51457	(0.00171)	-0.3%
30 TOTAL JURISDICTIONAL FUEL COST	63,881,848	62,183,113	1,698,735	2.7%	661,272	659,075	2,197	0.3%	9.66045	9.43491	0.22554	2.4%
31 Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									9.66741	9.44170	0.22571	2.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									9.667	9.442	0.225	2.4%

*Included for Informational Purposes Only
 **Calculation Based on Jurisdictional KWH Sales

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

ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

FLORIDA DIVISION-CONSOLIDATED

	(a) DOLLARS	(b) MWH	(c) CENTS/KWH
1 Fuel Cost of System Net Generation (E3)			
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)	22,731,550	512,450	4.43586
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 & Non Fuel Cost of Purch Power (E2)	23,487,823	512,450	4.58344
10a Demand Costs of Purchased Power	21,847,005 *		
10b Non-fuel Energy & Customer Costs of Purchased Power	1,640,818 *		
11 Energy Payments to Qualifying Facilities (E8a)	14,943,319	193,850	7.70870
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	61,162,693	706,300	8.65959
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	61,162,693	706,300	8.65959
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)	61,162,693	706,300	8.65959
21 Net Unbilled Sales	0 *	0	0.00000
22 Company Use	57,500 *	664	0.00839
23 T & D Losses	1,723,925 *	19,908	0.25140
24 SYSTEM MWH SALES	61,162,693	685,728	8.91938
25 Wholesale MWH Sales			
26 Jurisdictional MWH Sales	61,162,693	685,728	8.91938
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	61,162,693	685,728	8.91938
27a GSLD1 MWH Sales		20,902	
27b Other Classes MWH Sales		664,827	
27c GSLD1 CP KW		90,000 *	
28 Projected Unbilled Revenues	(750,000)	664,827	-0.11281
29 GPIF **			
30 TRUE-UP (OVER) UNDER RECOVERY **	3,957,772	664,827	0.59531
31 TOTAL JURISDICTIONAL FUEL COST	64,370,465	664,827	9.68229
31a Demand Purchased Power Costs (Line 10a)	21,847,005 *		
31b Non-demand Purchased Power Costs (Lines 6 + 10b + 11)	39,315,688 *		
31c True up Over/Under Recovery (Line 29)	3,957,772 *		
31d Unbilled Revenues	(750,000)		

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

EXHIBIT NO. _____
DOCKET NO. 20180001-EI
FLORIDA PUBLIC UTILITIES COMPANY
(MC-2)
PAGE 1 OF 8

Alternate

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

ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

FLORIDA DIVISION-CONSOLIDATED

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
APPORTIONMENT OF DEMAND COSTS			
31	Total Demand Costs (Line 31a)	21,847,005	
32	GSLD1 Portion of Demand Costs (Line 31a) Including Line Losses(Line 27c x \$5.85)	349,656	90,000 (KW) \$3.89 /KW
33	Balance to Other Classes	21,497,349	664,827 3.23353
APPORTIONMENT OF NON-DEMAND COSTS			
34	Total Non-demand Costs(Line 31b)	39,315,688	
35	Total KWH Purchased (Line 12)		706,300 KWH
36	Average Cost per KWH Purchased		5.56643
37	Average Cost Adjusted for Line Losses (Line 36 x 1.03)		5.73342
38	GSLD1 Non-demand Costs (Line 27a x Line 37)	1,253,692	20,902 5.99802
39	Balance to Other Classes	38,061,996	664,827 5.72510
GSLD1 PURCHASED POWER COST RECOVERY FACTORS			
40a	Total GSLD1 Demand Costs (Line 32)	349,656	90,000 (KW) \$3.89 /KW
40b	Revenue Tax Factor		1.00072
40c	GSLD1 Demand Purchased Power Factor Adjusted for Taxes & Rounded		\$3.89 /KW
40d	Total Current GSLD1 Non-demand Costs(Line 38)	1,253,692	20,902 5.99802
40e	Total Non-demand Costs Including True-up	1,253,692	20,902 5.99802
40f	Revenue Tax Factor		1.00072
40g	GSLD1 Non-demand Costs Adjusted for Taxes & Rounded		6.00234
OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS			
41a	Total Demand & Non-demand Purchased Power Costs of Other Classes(Line 33 + 39)	59,559,345	664,827 8.95863
41b	Less: Total Demand Cost Recovery	21,497,349 ***	
41c	Total Other Costs to be Recovered	38,061,996	664,827 5.72510
41d	Unbilled Revenue	(750,000)	664,827 -0.11281
41e	Other Classes' Portion of True-up (Line 30c)	3,957,772	664,827 0.59531
41f	Total Demand & Non-demand Costs Including True-up	41,269,768	664,827 6.20760
42	Revenue Tax Factor		1.00072
43	Other Classes Purchased Power Factor Adjusted for Taxes & Rounded	41,299,482	6.212

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

*** Calculation on Schedule E1 Page 3

EXHIBIT NO. _____
DOCKET NO. 20180001-EI
FLORIDA PUBLIC UTILITIES COMPANY

Alternate (MC-2)

PAGE 2 OF 8

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

ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

FLORIDA DIVISION-CONSOLIDATED

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(1)/((2)*8,760)			(3)*(4)	(1)*(5)	(6)/Total Col. (6)	(7)/Total Col. (7)
Rate Schedule	KWH Sales	12 CP Load Factor	CP KW At Meter	Demand Loss Factor	Energy Loss Factor	CP KW At GEN.	KWH At GEN.	12 CP Demand Percentage	Energy Percentage
44 RS	303,920,317	57.542%	60,293.2	1.089	1.030	65,659.3	313,037,927	52.40%	45.71%
45 GS	62,958,424	63.463%	11,324.7	1.089	1.030	12,332.6	64,847,177	9.84%	9.47%
46 GSD	183,214,449	73.488%	28,460.3	1.089	1.030	30,993.3	188,710,883	24.73%	27.56%
47 GSLD	107,169,523	82.761%	14,782.3	1.089	1.030	16,097.9	110,384,609	12.85%	16.12%
48 LS	7,563,835	416.653%	207.2	1.089	1.030	225.6	7,790,750	0.18%	1.14%
49	0	416.653%	0.0	1.089	1.030	0.0	0	0.00%	0.00%
TOTAL	664,826,549		115,067.7			125,308.7	684,771,346	100.00%	100.00%

	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
	12/13 * (8)	1/13 * (9)	(10) + (11)	Tot. Col. 13 * (9)	(13)/(1)	(14) * 1.00072		(15) + (16)	
Rate Schedule	12/13 Of 12 CP	1/13 Of Energy	Demand Allocation Percentage	Demand Dollars	Demand Cost Recovery	Demand Cost Recovery Adj for Taxes	Other Charges	Levelized Adjustment	As Originally Filed
50 RS	48.36%	3.52%	51.88%	\$11,152,825	0.03670	0.03673	0.06212	\$ 0.09885	\$ 0.10106
51 GS	9.08%	0.73%	9.81%	2,108,890	0.03350	0.03352	0.06212	\$ 0.09564	\$ 0.09785
52 GSD	22.83%	2.12%	24.95%	5,363,589	0.02927	0.02929	0.06212	\$ 0.09141	\$ 0.09362
53 GSLD	11.86%	1.24%	13.10%	2,816,153	0.02628	0.02630	0.06212	\$ 0.08842	\$ 0.09063
54 LS	0.17%	0.09%	0.26%	55,893	0.00739	0.00740	0.06212	\$ 0.06952	\$ 0.07173
TOTAL	92.30%	7.70%	100.00%	\$21,497,349					

Step Rate Allocation for Residential Customers

	(18)	(19)	(20)	(21)		
Rate Schedule	Allocation	Annual kWh	Levelized Adj.	Revenues	As Originally Filed	Difference
56 RS	Sales	303,920,317	\$0.09885	\$30,042,523	\$0.10106	\$ (0.00221)
57 RS	<= 1,000kWh/mo.	216,582,092	\$0.09526	\$20,631,144	\$ 0.09747	\$ (0.00221)
58 RS	> 1,000 kWh/mo.	87,338,225	\$0.10776	\$9,411,379	\$ 0.10997	\$ (0.00221)
59 RS	Total Sales	303,920,317		\$30,042,523		

(2) From Gulf Power 2015 Load Research results.

TOU Rates

	(22)	(23)	(24)	(25)		
Rate Schedule	On Peak Rate Differential	Off Peak Rate Differential	Levelized Adj. On Peak	Levelized Adj. Off Peak	As Originally Filed	Difference
60 RS	0.0840	(0.0390)	\$0.17926	\$0.05626	\$0.05847	\$ (0.00221)
61 GS	0.0400	(0.0500)	\$0.13564	\$0.04564	\$0.04785	\$ (0.00221)
62 GSD	0.0400	(0.0325)	\$0.13141	\$0.05891	\$0.06112	\$ (0.00221)
63 GSLD	0.0600	(0.0300)	\$0.14842	\$0.05842	\$0.06063	\$ (0.00221)
64 Interruptible	(0.0150)	-	\$0.07342	\$0.08842	\$0.09063	\$ (0.00221)

Alternate EXHIBIT NO. MB-3
DOCKET NO. 20180048-EI
FLORIDA PUBLIC UTILITIES COM

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
JANUARY 2018 - DECEMBER 2018
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS

FLORIDA DIVISION-CONSOLIDATED

Under-recovery of purchased power costs for the period January 2018 - December 2018. (See Schedule E1-B, Calculation of Estimated Purchased Power Costs and Calculation of True- Up and Interest Provision for the Twelve Month Period ended December 2018.)(Estimated)	\$	3,957,772
Portion of 2018 Under-recovery to be collected for the period January 2019 - December 2019	\$	3,957,772
Estimated kilowatt hour sales for the months of January 2019 - December 2019 as per estimate filed with the Commission. (Excludes GSLD1 customers)		664,826,549
Cents per kilowatt hour necessary to collect under-recovered purchased power costs over the period January 2019 - December 2019		0.59531

FLORIDA PUBLIC UTILITIES COMPANY
 FLORIDA DIVISION-CONSOLIDATED
 FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
 ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

LINE NO.		(a)	(b)	(c)	(d)	(e)	(f)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	LINE NO.
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL PERIOD	
1	FUEL COST OF SYSTEM GENERATION													0	1
1a	NUCLEAR FUEL DISPOSAL													0	1a
2	FUEL COST OF POWER SOLD													0	2
3	FUEL COST OF PURCHASED POWER	1,798,546	1,715,603	1,338,061	1,534,312	1,531,255	2,180,377	2,532,472	2,525,127	2,514,626	1,975,881	1,592,752	1,492,537	22,731,550	3
3a	DEMAND & NON FUEL COST OF PUR POWER	2,064,673	1,886,181	1,839,904	1,771,245	1,862,996	2,051,078	2,046,854	2,071,402	1,978,567	1,914,391	1,891,251	1,888,280	23,266,823	3a
3b	QUALIFYING FACILITIES	1,333,624	1,209,830	1,362,083	1,259,666	1,380,014	1,209,830	1,075,508	1,089,482	1,067,404	1,325,520	1,287,424	1,342,940	14,943,319	3b
4	OTHER FUEL RELATED COSTS	17,850	17,850	19,300	17,850	17,850	19,300	17,850	17,850	19,300	17,850	17,850	20,300	221,000	4
5	TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A-1 THRU A-4)	5,214,693	4,829,464	4,559,348	4,583,073	4,792,115	5,460,585	5,672,683	5,703,861	5,579,896	5,233,642	4,789,277	4,744,057	61,162,693	5
5a	LESS: TOTAL DEMAND COST RECOVERY	1,918,293	1,745,917	1,704,284	1,631,973	1,721,083	1,896,381	1,884,695	1,909,528	1,818,227	1,767,829	1,751,760	1,747,378	21,497,349	5a
5b	TOTAL OTHER COST TO BE RECOVERED	3,296,400	3,083,547	2,855,064	2,951,099	3,071,032	3,564,204	3,787,989	3,794,333	3,761,669	3,465,812	3,037,517	2,996,679	39,665,344	5b
6	APPORTIONMENT TO GSLD1 CLASS	118,155	82,824	127,489	138,723	146,473	95,076	66,898	138,885	134,646	175,169	213,598	165,411	1,603,348	6
6a	BALANCE TO OTHER CLASSES	3,178,244	3,000,722	2,727,575	2,812,377	2,924,559	3,469,128	3,721,090	3,655,447	3,627,023	3,290,643	2,823,919	2,831,268	38,061,996	6a
6b	SYSTEM KWH SOLD (MWH)	56,403	52,053	45,914	48,915	50,934	63,388	69,781	69,594	69,020	59,612	50,450	49,664	685,728	6b
7	GSLD1 MWH SOLD	1,480	870	1,490	1,748	1,870	1,170	710	2,048	1,970	2,450	2,939	2,158	20,902	7
7a	BALANCE MWH SOLD OTHER CLASSES	54,923	51,183	44,424	47,167	49,064	62,218	69,071	67,546	67,050	57,162	47,511	47,507	664,827	7a
7b	COST PER KWH SOLD (CENTS/KWH) APPLICABLE TO OTHER CLASSES	5.78671	5.86269	6.13992	5.96258	5.96066	5.57572	5.38738	5.41175	5.40941	5.7567	5.94378	5.95972	5.7251	7b
8	JURISDICTIONAL LOSS MULTIPLIER	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	JURISDICTIONAL COST (CENTS/KWH)	5.78671	5.86269	6.13992	5.96258	5.96066	5.57572	5.38738	5.41175	5.40941	5.75670	5.94378	5.95972	5.72510	9
10	PROJECTED UNBILLED REVENUES(CENT/KWH)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	(0.1128)	10
11	GPIF (CENTS/KWH)														11
12	TRUE-UP (CENTS/KWH)	3,957,772	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	0.59531	12
13	TOTAL	6.26921	6.34519	6.62242	6.44508	6.44316	6.05822	5.86988	5.89425	5.89191	6.23920	6.42628	6.44222	6.20760	13
14	REVENUE TAX FACTOR	0.00072	0.00451	0.00457	0.00477	0.00464	0.00436	0.00423	0.00424	0.00424	0.00449	0.00463	0.00464	0.00447	14
15	RECOVERY FACTOR ADJUSTED FOR TAXES	6.27372	6.34976	6.62719	6.44972	6.44780	6.06258	5.87411	5.89849	5.89615	6.24369	6.43091	6.44686	6.21207	15
16	RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	6.274	6.35	6.627	6.45	6.448	6.063	5.874	5.898	5.896	6.244	6.431	6.447	6.212	16

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FLORIDA PUBLIC UTILITIES COMPANY
FLORIDA DIVISION-CONSOLIDATED
PURCHASED POWER
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

(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 \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
							JANUARY 2019	FPL / GULF POWER	
FEBRUARY 2019	FPL / GULF POWER	MS	37,914,965			37,914,965	4.524870	9.499637	1,715,603
MARCH 2019	FPL / GULF POWER	MS	29,741,055			29,741,055	4.499037	10.685449	1,338,061
APRIL 2019	FPL / GULF POWER	MS	34,182,031			34,182,031	4.488650	9.670453	1,534,312
MAY 2019	FPL / GULF POWER	MS	34,662,413			34,662,413	4.417625	9.792312	1,531,255
JUNE 2019	FPL / GULF POWER	MS	49,590,143			49,590,143	4.396795	8.532855	2,180,377
JULY 2019	FPL / GULF POWER	MS	57,773,961			57,773,961	4.383414	7.926280	2,532,472
AUGUST 2019	FPL / GULF POWER	MS	57,581,767			57,581,767	4.385290	7.982613	2,525,127
SEPTEMBER 2019	FPL / GULF POWER	MS	57,090,877			57,090,877	4.404602	7.870247	2,514,626
OCTOBER 2019	FPL / GULF POWER	MS	44,100,291			44,100,291	4.480427	8.821420	1,975,881
NOVEMBER 2019	FPL / GULF POWER	MS	35,363,272			35,363,272	4.503973	9.852039	1,592,752
DECEMBER 2019	FPL / GULF POWER	MS	33,754,149			33,754,149	4.421790	10.016006	1,492,537
TOTAL			512,450,148	0	0	512,450,148	4.435856	8.976166	22,731,550

FLORIDA PUBLIC UTILITIES COMPANY
FLORIDA DIVISION-CONSOLIDATED
PURCHASED POWER
ENERGY PAYMENT TO QUALIFYING FACILITIES

ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

(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 \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
							JANUARY 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS	
FEBRUARY 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		15,700,000			15,700,000	7.705921	7.705921	1,209,830
MARCH 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,550,000			17,550,000	7.761154	7.761154	1,362,083
APRIL 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		16,200,000			16,200,000	7.775713	7.775713	1,259,666
MAY 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,800,000			17,800,000	7.752885	7.752885	1,380,014
JUNE 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		15,700,000			15,700,000	7.705921	7.705921	1,209,830
JULY 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		14,100,000			14,100,000	7.627713	7.627713	1,075,508
AUGUST 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		14,100,000			14,100,000	7.726819	7.726819	1,089,482
SEPTEMBER 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		14,000,000			14,000,000	7.624311	7.624311	1,067,404
OCTOBER 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,300,000			17,300,000	7.661963	7.661963	1,325,520
NOVEMBER 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		16,600,000			16,600,000	7.755563	7.755563	1,287,424
DECEMBER 2019	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,400,000			17,400,000	7.718043	7.718043	1,342,940
TOTAL			193,850,000	0	0	193,850,000	7.708702	7.708702	14,943,319

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FLORIDA PUBLIC UTILITIES COMPANY
FLORIDA DIVISION-CONSOLIDATED
RESIDENTIAL BILL COMPARISON

ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019

JANUARY 2019	FEBRUARY 2019	MARCH 2019	APRIL 2019	MAY 2019	JUNE 2019	JULY 2019
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BASE RATE REVENUES ** \$	38.98	38.98	38.98	38.98	38.98	38.98	38.98
FUEL RECOVERY FACTOR CENTS/KWH	9.53	9.53	9.53	9.53	9.53	9.53	9.53
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
FUEL RECOVERY REVENUES \$	95.26	95.26	95.26	95.26	95.26	95.26	95.26
GROSS RECEIPTS TAX	3.44	3.44	3.44	3.44	3.44	3.44	3.44
TOTAL REVENUES *** \$	137.68	137.68	137.68	137.68	137.68	137.68	137.68

AUGUST 2019	SEPTEMBER 2019	OCTOBER 2019	NOVEMBER 2019	DECEMBER 2019
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PERIOD TOTAL

BASE RATE REVENUES ** \$	38.98	38.98	38.98	38.98	38.98	467.76
FUEL RECOVERY FACTOR CENTS/KWH	9.53	9.53	9.53	9.53	9.53	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	95.26	95.26	95.26	95.26	95.26	1,143.12
GROSS RECEIPTS TAX	3.44	3.44	3.44	3.44	3.44	41.28
TOTAL REVENUES *** \$	137.68	137.68	137.68	137.68	137.68	1,652.16

* MONTHLY AND CUMULATIVE TWELVE MONTH ESTIMATED DATA

** BASE RATE REVENUES PER 1000 KWH:

CUSTOMER CHARGE	15.12
CENTS/KWH	21.17
CONSERVATION FACTOR	0.97
STORM SURCHARGE	1.72

38.98

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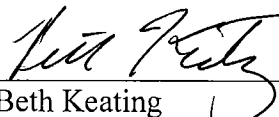
*** EXCLUDES FRANCHISE TAXES

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 19th day of October, 2018:

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