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P.O. Box 3395
West Palm Beach, Florida 33402-3395

March 1, 2011

Ms. Ann Cole, Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0950

Re: Docket No. 110001-EI
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Cole:

We are enclosing twenty (20) copies of our true-up schedules and testimony for the January 2010-December 2010 period. This information is based on 12 months of actual data.

1. M 1 – Florida Public Utilities Calculation of Purchased Power Costs & Calculation of Final True-Up and Interest Provision – Marianna Division
2. F 1 - Florida Public Utilities Calculation of Purchased Power Costs & Calculation of Final True-Up and Interest Provision- Fernandina Beach Division.

Sincerely,

Curtis D. Young
 Curtis D. Young
 Senior Regulatory Accountant
 Enclosure
Containing exhibit - Also fwd.

COM _____
 APA _____
 ECR _____
 GCL _____
 RAD _____
 SSC _____
 ADM _____
 OPC _____
 CLK _____

Cc: Kathy Welch/ FPSC
 Beth Keating
 Mark Cutshaw (no enclosure)
 Jeff Householder (no enclosure)
 Buddy Shelley (no enclosure)
 Kevin Webber (no enclosure)
 SJ 80-441

DOCUMENT NUMBER - DATE
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Docket No. 110001-EI
Fuel and Purchased Power Cost Recovery Clause

2010 Final True-Up Testimony
of
Curtis D. Young
on behalf of
Florida Public Utilities Company

1 Q. Please state your name and business address.

2 A. Curtis D. Young, 401 South Dixie Highway, West Palm Beach, Florida 33401.

3 Q. By whom are you employed?

4 A. I am employed by Florida Public Utilities Company.

5 Q. Could you give a brief description of your background and business experience?

6 A. I am the Senior Regulatory Accountant for Florida Public Utilities Company. I have
7 performed various accounting functions including regulatory filings, revenue
8 reporting, account analysis, recovery rate reconciliations and earnings surveillance.
9 I'm also involved in the preparation of special reports and schedules used internally
10 by division managers for decision making projects. Additionally, I coordinate the
11 gathering of data for the FPSC audits.

12 Q. What is the purpose of your testimony?

13 A. The purpose of my testimony is to present the calculation of the final remaining true-
14 up amounts for the period Jan. 2010 through Dec. 2010.

15 Q. Have you prepared any exhibits to support your testimony?

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APA |
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1 A. Yes. Exhibit _____ (CDY-1) consists of Schedules M1 , F1 and E1-B for the
2 Northwest Florida (Marianna) and Northeast Florida (Fernandina Beach) Divisions.
3 These schedules were prepared from the records of the company.

4 Q. What has FPUC calculated as the final remaining true-up amounts for the period Jan. -
5 Dec. 2010?

6 A. For Northwest Florida the final remaining true-up amount is an over recovery of
7 \$885,786. For Northeast Florida the calculation is an over recovery of \$855,540.

8 Q. How were these amounts calculated?

9 A. They are the sum of the actual end of period true-up amounts for the Jan. - Dec. 2010
10 period and the total true-up amounts to be collected or refunded during the Jan. - Dec.
11 2011 period.

12 Q. What was the actual end of period true-up amount for Jan. - Dec. 2010?

13 A. For Northwest Florida it was \$577,267 under recovery and for Northeast Florida it
14 was \$2,602,659 over recovery.

15 Q. What have you calculated to be the total true-up amount to be collected or refunded
16 during the Jan. - Dec. 2011 period?

17 A. Using six months actual and six months estimated amounts, we calculated an under
18 recovery for Northwest Florida of \$1,463,053 and an over recovery of \$1,747,119 for
19 Northeast Florida.

20 Q. Does this conclude your direct testimony?

21 A. Yes, it does.

COMPOSITE EXHIBIT CDY-1 (REDACTED)
TO THE
FINAL 2010 TRUE-UP TESTIMONY
OF
CURTIS D. YOUNG
ON BEHALF OF
FLORIDA PUBLIC UTILITIES COMPANY

DOCKET NO. 110001-EI - Fuel and purchased power cost recovery
clause with generating performance incentive factor.

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FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD1
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2010 THROUGH DECEMBER 2010
BASED ON TWELVE MONTHS ACTUAL
(EXCLUDES LINE LOSS, EXCLUDES TAXES)

FERNANDINA BEACH

	ACTUAL Jan 2010	ACTUAL Feb 2010	ACTUAL Mar 2010	ACTUAL Apr 2010	ACTUAL May 2010	ACTUAL Jun 2010	ACTUAL Jul 2010	ACTUAL Aug 2010	ACTUAL Sep 2010	ACTUAL Oct 2010	ACTUAL Nov 2010	ACTUAL Dec 2010	Total		
Total System Sales - KWH	36,254,975	34,334,976	34,713,767	33,386,526	26,982,600	34,339,033	39,669,227	43,022,110	40,484,062	31,962,224	27,108,170	31,189,746	413,447,416		
CCA Purchases - KWH	502,425	184,914	214,470	65,363	237,667	413,030	605,637	270,708	476,292	315,367	2,196,466	487,167	5,969,506		
JEA Purchases - KWH	38,403,724	34,690,387	33,573,859	33,512,315	30,457,828	43,251,566	40,567,530	43,081,684	37,824,187	27,875,567	23,533,767	39,755,388	426,527,802		
System Billing Demand - KW	99,277	92,422	76,652	75,758	77,325	88,749	83,552	81,581	76,518	70,515	49,190	99,053	970,592		
DEMAND-KW-(network load)	127,006	108,020	96,944	81,299	83,361	108,293	108,545	103,905	102,471	87,128	70,367	132,279	1,209,618		
Purchased Power Rates:															
CCA Fuel Costs - \$/KWH	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.05141	0.05141	0.05141			
Base Fuel Costs - \$/KWH	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.05064	0.05064	0.05064			
Energy Charge - \$/KWH	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01557	0.01557	0.01557			
Demand and Non-Fuel:															
Demand Charge - \$/KW	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	11.38	11.38	11.38			
Distribution Facilities Charge - \$	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00			
Transmission Charge \$/KW	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000			
Purchased Power Costs:															
CCA Fuel Costs	22,523	8,290	9,614	2,931	10,654	18,516	27,151	12,136	21,352	16,316	112,920	25,045	287,448		
JEA Base Fuel Costs	1,695,908	1,531,927	1,482,622	1,479,904	1,345,018	1,909,989	1,791,462	1,902,487	1,670,316	1,419,525	1,191,750	2,013,213	19,434,121		
JEA Fuel Adjustment	584,889	528,335	511,329	510,393	463,872	658,721	617,842	656,134	576,062	434,438	366,422	618,991	6,527,428		
Subtotal Fuel Costs	2,303,320	2,068,552	2,003,565	1,993,228	1,819,544	2,587,226	2,436,455	2,570,757	2,267,730	1,870,279	1,671,092	2,657,249	26,248,997		
Demand and Non-Fuel Costs:															
Demand Charge	1,059,286	986,143	817,877	808,338	825,058	946,952	891,500	870,469	816,447	802,461	559,782	1,127,223	10,511,536		
Distribution Facilities Charge	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	476,832		
Transmission Charge	191,779	163,110	146,385	122,761	125,876	163,523	163,903	156,896	154,732	131,562	106,255	199,741	1,826,523		
Subtotal Demand & Non-Fuel Costs	1,290,801	1,188,989	1,003,998	970,835	990,670	1,150,211	1,095,139	1,067,101	1,010,915	973,759	705,773	1,366,700	12,814,891		
Total System Purchased Power Costs	3,594,121	3,257,541	3,007,563	2,964,063	2,810,214	3,737,437	3,531,594	3,637,858	3,278,645	2,844,038	2,378,865	4,023,949	39,063,888		
Less Direct Billing To GSLD1 Class:															
Demand	110,220	254,897	200,542	451,724	287,632	242,465	178,063	116,089	128,895	240,999	230,168	67,930	2,509,624		
Commodity	367,746	380,691	403,646	712,846	253,162	299,225	215,784	309,605	285,415	253,038	315,579	363,073	4,159,810		
Net Purchased Power Costs	3,116,155	2,621,953	2,403,375	1,799,493	2,269,420	3,195,747	3,137,747	3,212,164	2,864,335	2,350,001	1,831,118	3,592,946	32,394,454		
Special Costs	4,116	3,612	2	1,874	9,806	12,922	(9,836)	519	(8,972)	2,675	1,606	(2,669)	15,655		
Total Costs and Charges	3,120,271	2,625,565	2,403,377	1,801,367	2,279,226	3,208,669	3,127,911	3,212,683	2,855,363	2,352,676	1,832,724	3,590,277	32,410,109		
Sales Revenues - Fuel Adjustment Revenues:															
RS<	09608	09608	1,026,449	1,014,056	1,033,560	879,789	864,362	1,021,722	1,119,648	1,143,382	1,102,833	989,327	846,569	939,077	11,980,774
RS>	10607	10607	888,386	735,274	734,253	287,784	314,166	640,977	1,045,488	1,169,488	967,545	559,832	266,426	552,343	8,161,962
GS	09728	09728	226,253	229,230	217,035	190,645	203,891	243,146	286,984	310,680	297,874	255,812	205,596	205,106	2,872,232
GSD	09259	09259	606,885	558,651	562,080	533,578	593,630	711,813	837,113	848,614	871,794	728,274	615,318	591,189	8,058,739
GSLD	09334	09334	193,561	188,273	178,323	179,412	202,080	219,821	225,414	235,005	235,429	183,897	196,781	200,142	2,438,138
OL	07045	07045	8,300	8,251	8,279	8,287	8,306	8,287	7,805	8,153	7,731	7,578	8,124	9,587	98,688
SLCSL	07107	07107	6,759	6,762	6,759	6,727	6,734	6,742	6,742	6,742	6,753	6,596	6,552		80,610
Total Fuel Revenues (Excl. GSLD1)	2,956,593	2,740,497	2,740,289	2,086,222	2,193,169	2,852,308	3,529,194	3,722,044	3,489,948	2,731,473	2,145,410	2,503,996	33,691,143		
GSLD1 Fuel Revenues	477,966	635,588	604,188	1,164,570	540,794	541,690	393,847	425,694	414,310	494,037	545,747	431,003	6,689,434		
Non-Fuel Revenues	1,080,952	1,031,420	1,021,630	922,688	860,480	1,007,318	1,155,600	1,206,940	1,155,820	985,339	847,952	948,809	12,204,948		
Total Sales Revenue	4,495,511	4,407,505	4,366,107	4,173,480	3,594,443	4,401,316	5,078,641	5,354,678	5,060,078	4,210,849	3,539,109	3,883,808	55,655,525		
KWH Sales:															
RS<	10,683,237	10,554,204	10,757,194	9,156,757	8,996,195	10,633,987	11,653,191	11,900,209	11,478,488	10,296,813	8,810,997	9,773,811	124,695,083		
RS>	8,375,214	6,931,723	6,922,102	2,713,050	2,961,769	6,042,755	9,856,245	11,025,244	9,121,434	5,277,768	2,511,705	5,207,162	76,946,171		
GS	2,325,795	2,356,408	2,231,043	1,959,754	2,095,924	2,499,447	2,950,085	3,193,460	3,062,022	2,629,634	2,113,446	2,108,411	29,525,429		
GSD	6,554,311	6,033,379	6,070,418	5,762,600	6,411,155	7,685,360	9,040,746	9,164,955	9,415,304	7,865,304	6,645,381	6,384,797	87,033,710		
GSLD	2,073,660	2,017,000	1,910,400	1,922,080	2,164,920	2,354,980	2,414,900	2,517,660	2,522,200	1,970,120	2,108,160	2,144,160	26,120,240		
GSLD1	6,030,000	6,230,000	6,610,000	11,560,000	4,140,000	4,910,000	3,540,000	5,010,000	4,680,000	3,720,000	4,710,000	5,340,000	66,580,000		
OL	117,651	117,114	117,503	117,635	117,883	117,633	119,189	115,711	109,743	107,559	115,655	139,208	1,412,484		
SLCSL	95,107	95,148	95,107	94,850	94,754	94,871	94,871	94,871	94,871	95,026	92,826	92,197	1,134,299		
Total KWH Sales	36,254,975	34,334,976	34,713,767	33,386,526	26,982,600	34,339,033	39,669,227	43,022,110	40,484,062	31,962,224	27,108,170	31,189,746	413,447,416		
True-up Calculation (Excl. GSLD1):															
Fuel Revenues	2,956,593	2,740,497	2,740,289	2,086,222	2,193,169	2,852,308	3,529,194	3,722,044	3,489,948	2,731,473	2,145,410	2,503,996	33,691,143		
True-up Provision - collect/(refund)	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,766	825,258		
Gross Receipts Tax Refund	0	0	0	0	0	0	0	0	0	0	0	0	0		
Fuel Revenue	2,887,821	2,671,725	2,671,517	2,017,450	2,124,397	2,783,536	3,460,422	3,653,272	3,421,176	2,662,701	2,076,638	2,435,230	32,865,885		
Net Purchased Power and Other Fuel Costs	3,120,271	2,625,565	2,403,377	1,801,367	2,279,226	3,208,669	3,127,911	3,212,683	2,855,363	2,352,676	1,832,724	3,590,277	32,410,109		
True-up Provision for the Period	(232,450)	46,160	268,140	216,083	(154,829)	(425,133)	332,511	440,589	565,813	310,025	243,914	(1,155,477)	455,776		
Interest Provision for the Period	206	207	251	320	440	468	434	490	592	662	734	654	5,458		
Beginning of Period True-up and Interest Provision	1,316,167	1,152,695	1,267,834	1,604,997	1,890,172	1,804,555	1,448,662	1,850,379	2,360,230	2,995,407	3,374,866	3,688,286	1,316,167		
True-up Collected or (Refunded)	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,766	825,258		
End of Period, Net True-up and Int. Prov.	1,152,695	1,267,834	1,604,997	1,890,172	1,804,555	1,448,662	1,850,379	2,360,230	2,995,407	3,374,866	3,688,286	2,602,659	2,602,659		
Beginning True-up Amount	1,316,167	1,152,695	1,267,834	1,604,997	1,890,172	1,804,555	1,448,662	1,850,379	2,360,230	2,995,407	3,374,866	3,688,286			
Ending True-up Amount Before Interest	1,152,489	1,267,627	1,604,746	1,889,852	1,804,115	1,448,194	1,849,945	2,359,740	2,994,815	3,374,204	3,687,552	2,602,005			
Total Beginning and Ending True-up	2,468,656	2,420,322	2,872,580	3,494,849	3,694,287	3,252,749	3,298,607	4,210,119	5,355,045	6,369,611	7,062,418	6,290,291			
Average True-up Amount	1,234,328	1,210,161	1,436,290	1,747,425	1,847,144	1,626,375	1,649,304	2,105,060	2,677,523	3,184,806	3,531,209	3,145,146			
Average Annual Interest Rate	0.2000%	0.2050%	0.2100%	0.2200%	0.2850%	0.3450%	0								

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION
ESTIMATED FOR THE PERIOD: JANUARY 2010 - DECEMBER 2010
BASED ON TWELVE MONTHS ACTUAL

Schedule M1

MARIANNA DIVISION

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Total
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010		
Total System Sales - KWH	31,339,186	27,648,549	26,597,414	20,826,499	21,865,912	26,411,545	34,331,708	33,631,171	31,468,776	28,360,263	23,020,345	26,999,675		332,501,043
Total System Purchases - KWH	33,851,597	28,384,679	24,102,788	21,713,023	28,360,497	32,769,007	34,579,737	34,257,673	31,064,821	23,985,155	23,014,599	33,366,376		349,449,952
System Billing Demand - KW														
Peak Billing Demand-KW	63,595	63,378	64,289	63,050	62,976	62,578	62,886	62,322	62,772	61,794	62,203	61,524		753,367
Purchased Power Rates:														
Energy/Environmental - \$/KWH	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037		0.07037
Demand and Non-Fuel:														
Capacity Charge - \$/KWH														
Transmission and Interconnection - \$/KWH	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323		2.38323
Distribution Charge	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736		476,832
Purchased Power Costs:														
Base Fuel Costs	2,382,124	1,997,419	1,696,104	1,527,937	1,995,717	2,305,942	2,433,363	2,410,699	2,186,019	1,687,826	1,619,528	2,347,979		24,590,657
Subtotal Fuel Costs	2,382,124	1,997,419	1,696,104	1,527,937	1,995,717	2,305,942	2,433,363	2,410,699	2,186,019	1,687,826	1,619,528	2,347,979		24,590,657
Demand and Non-Fuel Costs:														
Capacity Charge														
Transmission and Interconnection	151,562	151,044	153,215	150,263	150,086	149,138	149,872	148,528	149,600	147,269	148,244	146,626		1,795,447
Distribution Facilities Charge (incl. FERC lit chrg)	41,760	42,062	41,686	41,391	42,047	11,015	41,987	42,111	42,090	42,285	41,760	41,678		471,872
Meter Reading and Processing Charge	775	775	775	775	775	775	775	775	775	775	775	775		9,300
Subtotal Demand & Non-Fuel Costs														
Total System Purchased Power Costs														
Special Costs	3,947	10,366	4,440	28,453	(872)	20,416	10,243	7,449	25,302	8,147	33,688	56,319		207,898
Total Costs and Charges														
Sales Revenues - Fuel Adjustment Revenues:														
Residential< .11918	988,348	945,295	941,104	818,141	783,605	897,672	991,016	997,184	978,289	895,596	807,814	924,434		10,968,498
Residential> .12918	1,063,236	703,662	646,615	210,235	193,274	422,636	854,093	842,944	738,486	434,740	192,780	591,375		6,894,076
Commercial, Small .12149	295,338	271,271	267,351	213,761	225,718	275,836	370,967	364,262	354,756	330,702	248,480	266,384		3,484,826
Commercial, Large .11700	885,101	913,595	849,005	745,792	819,459	891,958	1,106,974	1,076,477	1,070,251	988,722	757,454	779,989		10,884,777
Industrial .11277	495,713	428,715	429,906	425,705	508,220	596,555	729,042	690,047	570,559	664,262	655,404	607,388		6,801,516
Outside Lighting Private .09930	32,627	32,918	32,745	32,756	32,820	32,569	32,678	32,251	31,903	31,890	31,803	32,167		389,127
Street Lighting-Public .10011	9,504	9,509	9,582	9,565	9,570	9,570	9,578	9,582	9,598	9,590	9,590	9,586		114,824
Total Fuel Revenues	3,769,867	3,304,965	3,176,308	2,455,955	2,572,666	3,126,796	4,094,348	4,012,747	3,753,842	3,355,502	2,703,325	3,211,323		39,537,644
Non-Fuel Revenues	1,168,920	1,071,529	1,035,214	855,215	859,474	989,887	1,189,900	1,185,176	1,126,728	1,024,991	897,733	1,028,136		12,432,903
Total Sales Revenue	4,938,787	4,376,494	4,211,522	3,311,170	3,432,140	4,116,683	5,284,248	5,197,923	4,880,570	4,380,493	3,601,058	4,239,459		51,970,547
KWH Sales:														
Residential< RS	8,292,954	7,931,382	7,896,204	6,864,503	6,574,733	7,531,799	8,314,995	8,366,748	8,208,213	7,514,379	6,777,858	7,756,346		92,030,114
Residential> RS	8,230,668	5,447,269	5,005,644	1,627,497	1,496,196	3,271,762	6,611,797	6,525,497	5,716,855	3,365,459	1,492,372	4,578,026		53,369,042
Commercial, Small GS	2,430,922	2,232,817	2,200,555	1,759,453	1,857,879	2,270,390	3,053,416	2,998,223	2,919,983	2,722,000	2,045,229	2,192,593		28,683,460
Commercial, Large GSD	7,565,250	7,808,785	7,256,718	6,374,524	7,004,176	7,623,846	9,461,655	9,200,990	9,147,779	8,450,919	6,474,197	6,666,810		93,035,649
Industrial GSLD	4,395,832	3,801,728	3,812,284	3,775,020	4,506,736	5,290,076	6,464,928	6,119,136	5,059,544	5,890,480	5,811,928	5,386,128		60,313,820
Outside Lighting-Private OL, OL-2	328,617	331,584	330,295	329,962	330,601	328,081	329,244	324,864	320,532	321,231	322,966	324,014		3,921,991
Street Lighting-Public SL-1, 2, 3	94,943	94,984	95,714	95,540	95,591	95,591	95,673	95,713	95,870	95,795	95,795	95,758		1,146,967
Total KWH Sales	31,339,186	27,648,549	26,597,414	20,826,499	21,865,912	26,411,545	34,331,708	33,631,171	31,468,776	28,360,263	23,020,345	26,999,675		332,501,043
True-up Calculation:														to Date
Fuel Revenues	3,769,867	3,304,965	3,176,308	2,455,955	2,572,666	3,126,796	4,094,348	4,012,747	3,753,842	3,355,502	2,703,325	3,211,323		39,537,644
True-up Provision for the Period - collect/(refund)	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777		1,725,320
Gross Receipts Tax Refund	0	0	0	0	0	0	0	0	0	0	0	0		0
Fuel Revenue	3,626,090	3,161,188	3,032,531	2,312,178	2,428,889	2,983,019	3,950,571	3,868,970	3,610,065	3,211,725	2,559,548	3,067,550		37,812,324
Total Purchased Power Costs														
True-up Provision for the Period														
Interest Provision for the Period	(488)	(445)	(392)	(380)	(561)	(770)	(645)	(431)	(288)	(150)	(80)	(98)		(4,728)
True-up and Interest Provision														
Beginning of Period														
True-up Collected or (Refunded)	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,773		1,725,320
End of Period, Net True-up														
10% Rule - Interest Provision:														-1.57%
Beginning True-up Amount														
Ending True-up Amount Before Interest														
Total Beginning and Ending True-up														
Average True-up Amount														
Average Annual Interest Rate	0.2000%	0.2050%	0.2100%	0.2200%	0.2850%	0.3450%	0.3150%	0.2800%	0.2650%	0.2500%	0.2500%	0.2500%		0.2500%
Monthly Average Interest Rate	0.0167%	0.0171%	0.0175%	0.0183%	0.0238%	0.0288%	0.0263%	0.0233%	0.0221%	0.0208%	0.0208%	0.0208%		0.0208%
Interest Provision	(488)	(445)	(392)	(380)	(561)	(770)	(645)	(431)	(288)	(150)	(80)	(98)		

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by Mail to the following parties of record this 1st day of March, 2011:

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