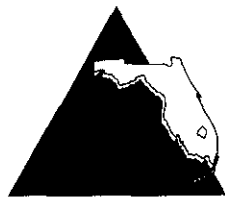


ORIGINAL



Florida
Public
Utilities
Company

00 AUG 17 AM 8:30

MAIL ROOM

P O Box 3395
West Palm Beach, FL 33402-3395

August 14, 2000

Ms. Blanca S. Bayo, Director
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0950

RE: DOCKET NO. ~~002391-EI~~ CONTINUING
SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms Bayo:

We are enclosing ten (10) copies of July 2000 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The under-recovery in our Marianna division is due to fuel costs being higher than projected. The over-recovery in our Fernandina Beach division is greater than expected due to fuel revenues being higher than projected.

Sincerely,

Cheryl Martin

Cheryl Martin
Manager of Corporate Accounting

APP	_____	
GAF	_____	
OMP	_____	
COM	<u>3</u>	Enclosure
CTR	_____	cc: Welch, Kathy-FPSC
EOR	_____	Doc Horton-Atty
LEG	_____	FPU:
OPC	_____	Bachman, GM (no enc)
PAI	_____	Cutshaw, PM
RGO	<i>Horton</i>	English, JT
SEC	_____	Foster, PM
SEP	<i>Bachman</i>	Stein, CL
OTM	<i>Geller</i>	SJ 80-441
		Disk-Fuel 1/97/ FPSC-fuel OVER-UNDER.cm

DOCUMENT NUMBER-DATE
10076 AUG 17 8
FPSC-REGISTRATION/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: July-00

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.00%	0	0	0	0.00%
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	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	661,601	586,833	74,768	12.74%	33,080	29,342	3,738	12.74%	2	1.99998	2E-05	0.00%
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)	473,694	431,929	41,765	9.67%	33,080	29,342	3,738	12.74%	1.43197	1.47205	-0.04008	-2.72%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>1,135,295</u>	<u>1,018,762</u>	<u>116,533</u>	11.44%	33,080	29,342	3,738	12.74%	3.43197	3.47203	-0.04006	-1.15%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					33,080	29,342	3,738	12.74%				
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)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>1,135,295</u>	<u>1,018,762</u>	<u>116,533</u>	11.44%	33,080	29,342	3,738	12.74%	3.43197	3.47203	-0.04006	-1.15%
21 Net Unbilled Sales (A4)	80,377 *	46,039 *	34,338	74.58%	2,342	1,326	1,016	76.62%	0.27347	0.17165	0.10182	59.32%
22 Company Use (A4)	789 *	694 *	95	13.69%	23	20	3	15.00%	0.00268	0.00259	9E-05	3.47%
23 T & D Losses (A4)	45,405 *	40,762 *	4,643	11.39%	1,323	1,174	149	12.69%	0.15448	0.15197	0.00251	1.65%
24 SYSTEM KWH SALES	1,135,295	1,018,762	116,533	11.44%	29,392	26,822	2,570	9.58%	3.8626	3.79824	0.06436	1.69%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,135,295	1,018,762	116,533	11.44%	29,392	26,822	2,570	9.58%	3.8626	3.79824	0.06436	1.69%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%
27 Jurisdictional KWH Sales Adjusted for Line Losses	1,135,295	1,018,762	116,533	11.44%	29,392	26,822	2,570	9.58%	3.8626	3.79824	0.06436	1.69%
28 GPIF**												
29 TRUE-UP**	<u>(16,076)</u>	<u>(16,076)</u>	<u>0</u>	0.00%	29,392	26,822	2,570	9.58%	-0.0547	-0.05994	0.00524	-8.74%
30 TOTAL JURISDICTIONAL FUEL COST	<u>1,119,219</u>	<u>1,002,686</u>	<u>116,533</u>	11.62%	29,392	26,822	2,570	9.58%	3.8079	3.7383	0.0696	1.86%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.81064	3.74099	0.06965	1.86%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.811	3.741	0.07	1.87%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

	PERIOD TO DATE				DOLLARS				PERIOD TO DATE				MWH				CENTS/KWH							
	ACTUAL		ESTIMATED		DIFFERENCE		AMOUNT		%		ACTUAL		ESTIMATED		DIFFERENCE		AMOUNT		%					
1 Fuel Cost of System Net Generation (A3)											0	0	0	0.00%							0	0	0	0.00%
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	0.00%	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	3,572,245	3,384,154	188,091	5.56%	178,611	169,208	9,403	5.56%	2,00001	2	1E-05	0.00%												
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)	2,685,619	2,641,303	44,316	1.68%	178,611	169,208	9,403	5.56%	1.50361	1.56098	-0.05737	-3.68%												
11 Energy Payments to Qualifying Facilities (A8a)																								
12 TOTAL COST OF PURCHASED POWER	<u>6,257,864</u>	<u>6,025,457</u>	<u>232,407</u>	3.86%	178,611	169,208	9,403	5.56%	3.50363	3.56098	-0.05735	-1.61%												
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)																								
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)																								
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%												
19 NET INADVERTENT INTERCHANGE (A10)																								
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>6,257,864</u>	<u>6,025,457</u>	<u>232,407</u>	3.86%	178,611	169,208	9,403	5.56%	3.50363	3.56098	-0.05735	-1.61%												
21 Net Unbilled Sales (A4)	275,946 *	261,412 *	14,534	5.56%	7,876	7,341	535	7.29%	0.16882	0.16871	0.00011	0.07%												
22 Company Use (A4)	4,660 *	5,377 *2	(717)	-13.33%	133	151	(18)	-11.92%	0.00285	0.00347	-0.00062	-17.87%												
23 T & D Losses (A4)	250,299 *	241,007 *	9,292	3.86%	7,144	6,768	376	5.56%	0.15313	0.15554	-0.00241	-1.55%												
24 SYSTEM KWH SALES	6,257,864	6,025,457	232,407	3.86%	163,458	154,948	8,510	5.49%	3.82843	3.8887	-0.06027	-1.55%												
25 Wholesale KWH Sales																								
26 Jurisdictional KWH Sales	6,257,864	6,025,457	232,407	3.86%	163,458	154,948	8,510	5.49%	3.82843	3.8887	-0.06027	-1.55%												
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%												
27 Jurisdictional KWH Sales Adjusted for Line Losses	6,257,864	6,025,457	232,407	3.86%	163,458	154,948	8,510	5.49%	3.82843	3.8887	-0.06027	-1.55%												
28 GPIF**																								
29 TRUE-UP**	<u>(112,532)</u>	<u>(112,532)</u>	<u>0</u>	0.00%	163,458	154,948	8,510	5.49%	-0.06884	-0.07263	0.00379	-5.22%												
30 TOTAL JURISDICTIONAL FUEL COST	<u>6,145,332</u>	<u>5,912,925</u>	<u>232,407</u>	3.93%	163,458	154,948	8,510	5.49%	3.75958	3.81607	-0.05649	-1.48%												
31 Revenue Tax Factor																								
32 Fuel Factor Adjusted for Taxes																								
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)																								

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: July-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold								
3. Fuel Cost of Purchased Power	661,601	586,833	74,768	12.74%	3,572,245	3,384,154	188,091	5.56%
3a. Demand & Non Fuel Cost of Purchased Power	473,694	431,929	41,765	9.67%	2,685,619	2,641,303	44,316	1.68%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,135,295	1,018,762	116,533	11.44%	6,257,864	6,025,457	232,407	3.86%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 1,135,295	\$ 1,018,762	\$ 116,533	11.44%	\$ 6,257,864	\$ 6,025,457	\$ 232,407	3.86%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: July-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,101,720	1,005,498	96,222	9.57%	6,160,951	5,715,077	445,874	7.80%
c. Jurisdictional Fuel Revenue	1,101,720	1,005,498	96,222	9.57%	6,160,951	5,715,077	445,874	7.80%
d. Non Fuel Revenue	580,406	574,672	5,734	1.00%	3,440,271	3,585,663	(145,392)	-4.05%
e. Total Jurisdictional Sales Revenue	1,682,126	1,580,170	101,956	6.45%	9,601,222	9,300,740	300,482	3.23%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,682,126	\$ 1,580,170	\$ 101,956	6.45%	\$ 9,601,222	\$ 9,300,740	\$ 300,482	3.23%
C. KWH Sales								
1. Jurisdictional Sales	29,392,249	26,821,721	2,570,528	9.58%	163,458,481	152,754,145	10,704,336	7.01%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	29,392,249	26,821,721	2,570,528	9.58%	163,458,481	152,754,145	10,704,336	7.01%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: July-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,101,720	\$ 1,005,498	\$ 96,222	9.57%	6,160,951	\$ 5,715,077	\$ 445,874	7.80%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(16,076)	(16,076)	0	0.00%	(112,532)	(112,532)	0	0.00%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.00%	0	0	0	0.00%
3. Jurisdictional Fuel Revenue Applicable to Period	1,117,796	1,021,574	96,222	9.42%	6,273,483	5,827,609	445,874	7.65%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,135,295	1,018,762	116,533	11.44%	6,257,864	6,025,457	232,407	3.86%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	1,135,295	1,018,762	116,533	11.44%	6,257,864	6,025,457	232,407	3.86%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(17,499)	2,812	(20,311)	-722.30%	15,619	(197,848)	213,467	-107.89%
8. Interest Provision for the Month	365		365	0.00%	5,396		5,396	0.00%
9. True-up & Inst. Provision Beg. of Month	83,777	(692,408)	776,185	-112.10%	142,084	(395,292)	537,376	-135.94%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(16,076)	(16,076)	0	0.00%	(112,532)	(112,532)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 50,567	\$ (705,672)	\$ 756,239	-107.17%	50,567	\$ (705,672)	\$ 756,239	-107.17%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: July-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision							--	--
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 83,777	\$ (692,408)	\$ 776,185	-112.10%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	50,202	(705,672)	755,874	-107.11%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	133,979	(1,398,080)	1,532,059	-109.58%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 66,990	\$ (699,040)	\$ 766,030	-109.58%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.5800%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.5000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	13.0800%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.5400%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5450%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	365	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
C:\FUEL\A4C

Schedule A4

ELECTRIC ENERGY ACCOUNT
Month of: July-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(MWH)								
1 System Net Generation	0	0	0	0	0	0	0	0
2 Power Sold								
3 Inadvertent Interchange Delivered - NET								
4 Purchased Power	33080	29342	3738	0.1274	178,611	169,208	9403	0.0556
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	33080	29342	3738	0.1274	178,611	169,208	9403	0.0556
8 Sales (Billed)	29392	26822	2570	0.0958	163,458	154,948	8510	0.0549
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	23	20	3	0.15	133	151	-18	-0.1192
10 T&D Losses Estimated	1323	1174	149	0.1269	7144	6768	376	0.0556
11 Unaccounted for Energy (estimated)	2342	1326	1016	0.7662	7876	7341	535	0.0729
12								
13 % Company Use to NEL	0.0007	0.0007	0	0	0.0007	0.0009	-0.0002	-0.2222
14 % T&D Losses to NEL	0.04	0.04	0	0	0.04	0.04	0	0
15 % Unaccounted for Energy to NEL	0.0708	0.0452	0.0256	0.5664	0.0441	0.0434	0.0007	0.0161

(\$)

16 Fuel Cost of Sys Net Gen								
16a Fuel Related Transactions								
16b Adjustments to Fuel Cost								
17 Fuel Cost of Power Sold								
18 Fuel Cost of Purchased Power	661,601	586,833	74768	0.1274	3,572,245	3,384,154	188091	0.0556
18a Demand & Non Fuel Cost of Pur Power	473,694	431,929	41765	0.0967	2,685,619	2,641,303	44316.26	0.0168
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,135,295	1018762	116533	0.1144	6,257,864	6,025,457	232407.26	0.0386

(Cents/KWH)

21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	2	2	0	0	2	2	0	0
23a Demand & Non Fuel Cost of Pur Power	1.432	1.472	-0.04	-0.0272	1.504	1.561	-0.057	-0.0365
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	3.432	3.472	-0.04	-0.0115	3.504	3.561	-0.057	-0.016

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUELVA8C
 08/11/00

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: July-00

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

GULF POWER COMPANY	RE	29,342			29,342	1.999976	3.472026	586,833
TOTAL		29,342	0	0	29,342	1.999976	3.472026	586,833

ACTUAL:

GULF POWER COMPANY	RE	33,080			33,080	2.000003	3.431969	661,601
TOTAL		33,080	0	0	33,080	2.000003	3.431969	661,601

CURRENT MONTH:								
DIFFERENCE		3,738	0	0	3,738	0.000027	-0.040057	74,768
DIFFERENCE (%)		12.70%	0.00%	0.00%	12.70%	0.00%	-1.20%	12.70%
PERIOD TO DATE:								
ACTUAL	RE	178,611			178,611	2.000014	3.503628	3,572,245
ESTIMATED	RE	169,208			169,208	1.999996	3.560976	3,384,154
DIFFERENCE		9,403	0	0	9,403	0.000018	-0.057348	188,091
DIFFERENCE (%)		5.60%	0.00%	0.00%	5.60%	0.00%	-1.60%	5.60%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELV9C
 08/11/00
 #REF!

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: ##

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) TRANS. COST CENTS/KWH	(5) TOTAL \$ FOR FUEL ADJ. (3) X (4) \$	(6) COST IF GENERATED		(7) FUEL SAVINGS (6)(b)-(5) \$
					(a) CENTS/KWH	(b) TOTAL COST \$	

ESTIMATED:

TOTAL							
-------	--	--	--	--	--	--	--

ACTUAL:

TOTAL							
-------	--	--	--	--	--	--	--

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES 473,694

CURRENT MONTH: DIFFERENCE DIFFERENCE (%)							
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)							

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: 38708

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	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)			0	0.0%								
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)	851,102	754,427	96,675	12.8%	47,854	40,890	6,764	16.5%	1.78800	1.84502	(0.05902)	-3.2%
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)	849,578	565,902	83,776	14.8%	47,854	40,890	6,764	16.5%	1.38311	1.38372	(0.02081)	-1.5%
11 Energy Payments to Qualifying Facilities (A8a)	142	7,480	(7,338)	-98.1%	8	400	(392)	-98.0%	1.77500	1.87000	(0.09500)	-5.1%
12 TOTAL COST OF PURCHASED POWER	1,500,822	1,327,709	173,113	13.0%	47,862	41,290	6,372	15.4%	3.14889	3.21557	(0.06668)	-2.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					47,862	41,290	6,372	15.4%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrps)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	403,804	313,813	89,991	28.7%	12,090	9,000	3,090	34.3%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,097,218	1,014,096	83,122	8.2%	35,572	32,290	3,282	10.2%	3.08450	3.14059	(0.05609)	-1.8%
21 Net Unbilled Sales (A4)	(313,416)	(237,020)	(76,396)	32.2%	(10,181)	(7,547)	(2,614)	34.6%	(0.71969)	(0.82608)	(0.09361)	15.0%
22 Company Use (A4)	1,511	1,319	192	14.8%	49	42	7	16.7%	0.00347	0.00348	(0.00001)	-0.3%
23 T & D Losses (A4)	85,854	60,833	5,021	8.3%	2,135	1,837	198	10.2%	0.15122	0.18089	(0.00947)	-5.9%
24 SYSTEM KWH SALES	1,097,218	1,014,096	83,122	8.2%	43,549	37,858	5,691	15.0%	2.51950	2.87868	(0.15918)	-5.9%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,097,218	1,014,096	83,122	8.2%	43,549	37,858	5,691	15.0%	2.51950	2.87868	(0.15918)	-5.9%
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	1,097,218	1,014,096	83,122	8.2%	43,549	37,858	5,691	15.0%	2.51950	2.87868	(0.15918)	-5.9%
28 GPIF**												
29 TRUE-UP**	(87,280)	(87,280)	0	0.0%	43,549	37,858	5,691	15.0%	(0.20042)	(0.23055)	0.03013	-13.1%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	1,009,938	928,816	83,122	9.0%	43,549	37,858	5,691	15.0%	2.31908	2.44814	(0.12906)	-5.3%
31 Revenue Tax Factor												
32 Fuel Factor Adjusted for Taxes									1.01809	1.01809	0.00000	0.0%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.35839	2.48753	(0.13114)	-5.3%
									2.358	2.488	(0.132)	-5.3%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: 36708

SCHEDULE A1
 PAGE 2 OF 2

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	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)	0	0	0	0.0%								
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)	4,158,096	3,586,517	571,579	15.9%	232,822	194,390	38,432	19.8%	1.78596	1.84501	(0.05906)	-3.2%
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)	3,308,161	3,090,136	218,025	7.1%	232,822	194,390	38,432	19.8%	1.42133	1.58066	(0.16933)	-10.6%
11 Energy Payments to Qualifying Facilities (A8a)	5,372	44,880	(39,508)	-88.0%	288	2,400	(2,112)	-88.0%	1.86528	1.87000	(0.00472)	-0.3%
12 TOTAL COST OF PURCHASED POWER	7,472,629	6,721,533	751,096	11.2%	233,110	196,790	36,320	18.5%	3.20582	3.41559	(0.20997)	-8.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					233,110	196,790	36,320	18.5%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrps)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	3,598,862	1,671,648	1,927,214	92.3%	80,290	54,000	26,290	48.7%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,873,767	4,849,885	(976,118)	-20.1%	152,820	142,790	10,030	7.0%	2.53486	3.39652	(0.86166)	-25.4%
21 Net Unbilled Sales (A4)	(1,881,094) *	(1,724,481) *	(156,613)	9.1%	(74,208)	(50,772)	(23,437)	46.2%	(0.86449)	(0.93321)	0.06872	-7.4%
22 Company Use (A4)	6,641 *	6,829 *	(288)	-4.2%	262	204	58	28.4%	0.00305	0.00375	(0.00070)	-18.7%
23 T & D Losses (A4)	232,447 *	290,980 *	(58,533)	-20.1%	9,170	6,587	603	7.0%	0.10682	0.15746	(0.05064)	-32.2%
24 SYSTEM KWH SALES	3,873,767	4,849,885	(976,118)	-20.1%	217,597	184,791	32,806	17.8%	1.78024	2.62452	(0.84428)	-32.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,873,767	4,849,885	(976,118)	-20.1%	217,597	184,791	32,806	17.8%	1.78024	2.62452	(0.84428)	-32.2%
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	3,873,767	4,849,885	(976,118)	-20.1%	217,597	184,791	32,806	17.8%	1.78024	2.62452	(0.84428)	-32.2%
28 GPIF**												
29 TRUE-UP**	(523,880)	(523,680)	0	0.0%	217,597	184,791	32,806	17.8%	(0.24067)	(0.28339)	0.04272	-15.1%
30 TOTAL JURISDICTIONAL FUEL COST	3,350,087	4,326,205	(976,118)	-22.6%	217,597	184,791	32,806	17.8%	1.53958	2.34113	(0.80155)	-34.2%
31 Revenue Tax Factor									1.01809	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.56435	2.37880	(0.81445)	-34.2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.564	2.379	(0.815)	-34.3%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: 36708

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold								
3. Fuel Cost of Purchased Power	851,102	754,427	96,675	12.8%	4,158,096	3,586,517	571,579	15.9%
3a. Demand & Non Fuel Cost of Purchased Power	649,578	565,802	83,776	14.8%	3,309,161	3,090,136	219,025	7.1%
3b. Energy Payments to Qualifying Facilities	142	7,480	(7,338)	-98.1%	5,372	44,880	(39,508)	-88.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,500,822	1,327,709	173,113	13.0%	7,472,629	6,721,533	751,096	11.2%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,500,822	1,327,709	173,113	13.0%	7,472,629	6,721,533	751,096	11.2%
8. Less Apportionment To GSLD Customers	403,604	313,613	89,991	28.7%	3,598,862	1,871,648	1,727,214	92.3%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,097,218	\$ 1,014,096	\$ 83,122	8.2%	\$ 3,873,767	\$ 4,849,885	\$ (976,118)	-20.1%

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08/11/00
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: 36708

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,040,121	954,422	85,699	9.0%	4,528,539	4,249,907	278,632	6.6%
c. Jurisdictional Fuel Revenue	1,040,121	954,422	85,699	9.0%	4,528,539	4,249,907	278,632	6.6%
d. Non Fuel Revenue	574,868	629,938	(55,070)	-8.7%	2,733,147	3,016,483	(283,336)	-9.4%
e. Total Jurisdictional Sales Revenue	1,614,989	1,584,360	30,629	1.9%	7,261,686	7,266,390	(4,704)	-0.1%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,614,989	\$ 1,584,360	\$ 30,629	1.9%	\$ 7,261,686	\$ 7,266,390	\$ (4,704)	-0.1%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	31,459,150	28,858,196	2,600,954	9.0%	137,306,795	128,818,383	8,488,412	6.6%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	31,459,150	28,858,196	2,600,954	9.0%	137,306,795	128,818,383	8,488,412	6.6%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: 36708

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,040,121	\$ 954,422	\$ 85,699	9.0%	\$ 4,528,539	\$ 4,249,907	\$ 278,632	6.6%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(87,280)	(87,280)	0	0.0%	(523,680)	(523,680)	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	1,127,401	1,041,702	85,699	8.2%	5,052,219	4,773,587	278,632	5.8%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,097,218	1,014,096	83,122	8.2%	3,873,767	4,849,885	(976,118)	-20.1%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	1,097,218	1,014,096	83,122	8.2%	3,873,767	4,849,885	(976,118)	-20.1%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	30,183	27,606	2,577	9.3%	1,178,452	(76,298)	1,254,750	-1644.5%
8. Interest Provision for the Month	4,260		4,260	0.0%	31,041		31,041	0.0%
9. True-up & Inst. Provision Beg. of Month	810,208	(1,250,661)	2,060,869	-164.8%	71,558	(710,357)	781,915	-110.1%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(87,280)	(87,280)	0	0.0%	(523,680)	(523,680)	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 757,371	\$ (1,310,335)	\$ 2,067,706	-157.8%	\$ 757,371	\$ (1,310,335)	\$ 2,067,706	-157.8%

* Jurisdictional Loss Multiplier

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08/11/00
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: 36708

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSLD)								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 810,208	\$ (1,250,661)	\$ 2,060,869	-164.8%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	753,111	(1,310,335)	2,063,446	-157.5%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	1,563,319	(2,560,996)	4,124,315	-161.0%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 781,660	\$ (1,280,498)	\$ 2,062,158	-161.0%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.5800%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.5000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	13.0800%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.5400%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5450%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	4,280	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELA4D
 08/11/00

ELECTRIC ENERGY ACCOUNT
 Month of: 36708

Schedule A4

CURRENT MONTH					PERIOD TO DATE				
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%		

(MWH)

1	System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	47,654	40,890	6,764	16.5%	232,822	194,390	38,432	19.8%
4a	Energy Purchased For Qualifying Facilities	8	400	(392)	-98.0%	288	2,400	(2,112)	-88.0%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	47,662	41,290	6,372	15.4%	233,110	196,790	36,320	18.5%
8	Sales (Billed)	43,549	37,858	5,691	15.0%	217,597	184,791	32,806	17.8%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	49	42	7	16.7%	262	204	58	28.4%
10	T&D Losses Estimated @ 0.06	2,860	2,477	383	15.5%	13,987	11,807	2,180	18.5%
11	Unaccounted for Energy (estimated)	1,204	913	291	31.9%	1,264	(12)	1,276	-10633.3%
12									
13	% Company Use to NEL	0.10%	0.10%	0.00%	0.0%	0.11%	0.10%	0.01%	10.0%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15	% Unaccounted for Energy to NEL	2.53%	2.21%	0.32%	14.5%	0.54%	-0.01%	0.55%	-5500.0%

(\$)

16	Fuel Cost of Sys Net Gen								
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold								
18	Fuel Cost of Purchased Power	851,102	754,427	96,675	12.8%	4,158,096	3,586,517	571,579	15.9%
18a	Demand & Non Fuel Cost of Pur Power	649,578	565,802	83,776	14.8%	3,309,161	3,090,136	219,025	7.1%
18b	Energy Payments To Qualifying Facilities	142	7,480	(7,338)	-98.1%	5,372	44,880	(39,508)	-88.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,500,822	1,327,709	173,113	13.0%	7,472,629	6,721,533	751,096	11.2%

(Cents/KWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.786	1.845	(0.059)	-3.2%	1.786	1.845	(0.059)	-3.2%
23a	Demand & Non Fuel Cost of Pur Power	1.363	1.384	(0.021)	-1.5%	1.421	1.590	(0.169)	-10.6%
23b	Energy Payments To Qualifying Facilities	1.775	1.870	(0.095)	-5.1%	1.865	1.870	(0.005)	-0.3%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.149	3.216	(0.067)	-2.1%	3.206	3.416	(0.210)	-6.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A8D
 08/11/00

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: #

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)a \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

JACKSONVILLE ELECTRIC AUTHORITY	MS	40,890			40,890	1.845016	3.228733	754,427
TOTAL		40,890	0	0	40,890	1.845016	3.228733	754,427

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	47,654			47,654	1.786003	3.149117	851,102
TOTAL		47,654	0	0	47,654	1.786003	3.149117	851,102

CURRENT MONTH:								
DIFFERENCE		6,764	0	0	6,764	-0.059013	-0.079616	96,675
DIFFERENCE (%)		16.5%	0.0%	0.0%	16.5%	-3.2%	-2.5%	12.8%
PERIOD TO DATE:								
ACTUAL	MS	232,822			232,822	1.785955	3.207282	4,158,096
ESTIMATED	MS	194,390			194,390	1.845011	3.434669	3,586,517
DIFFERENCE		38,432	0	0	38,432	(0.059056)	-0.227387	571,579
DIFFERENCE (%)		19.8%	0.0%	0.0%	19.8%	-3.2%	-6.6%	15.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A8AD
 08/11/00
 #REF!

SCHEDULE A&a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: 36708

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

JEFFERSON SMURFIT CORPORATION		400			400	1.870000	1.870000	7,480
TOTAL		400	0	0	400	1.870000	1.870000	7,480

ACTUAL:

JEFFERSON SMURFIT CORPORATION		8			8	1.775000	1.775000	142
TOTAL		8	0	0	8	1.775000	1.775000	142

CURRENT MONTH:								
DIFFERENCE		(392)	0	0	(392)	-0.095000	-0.095000	(7,338)
DIFFERENCE (%)		-98.0%	0.0%	0.0%	-98.0%	-5.1%	-5.1%	-98.1%
PERIOD TO DATE:								
ACTUAL	MS	288			288	1.865278	1.865278	5,372
ESTIMATED	MS	2,400			2,400	1.870000	1.870000	44,880
DIFFERENCE		(2,112)	0	0	(2,112)	-0.004722	-0.004722	(39,508)
DIFFERENCE (%)		-88.0%	0.0%	0.0%	-88.0%	-0.3%	-0.3%	-88.0%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELVA9D
 08/11/00
 #REF!

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: 36708

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) TRANS. COST CENTS/KWH	(5) TOTAL \$ FOR FUEL ADJ. (3) X (4) \$	(6) COST IF GENERATED		(7) FUEL SAVINGS (6)(b)-(5) \$
					(a) CENTS/KWH	(b) TOTAL COST \$	

ESTIMATED:

TOTAL							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$649,578

CURRENT MONTH: DIFFERENCE DIFFERENCE (%)							
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)							