



ORIGINAL

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

October 17, 2000

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

RE: DOCKET NO. 000001-EI CONTINUING
SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms Bayo:

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

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

Sincerely,

Cheryl Martin
Manager of Corporate Accounting

Enclosure

cc: Welch, Kathy-FPSC
Doc Horton-Atty
FPU:
Bachman, GM (no enc)
Cutshaw, PM
English, JT
Foster, PM
Stein, CL
SJ 80-441
Disk-Fuel 1/97/ FPSC-fuel OVER-UNDER.cm

APP _____
CAF _____
CMP _____
COM 3 _____
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PAI _____
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FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: Sep-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)	539,628	527,161	12,467	2.36%	26,981	26,358	623	2.36%	2.00003	2	3E-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)	365,035	410,271	(45,236)	-11.03%	26,981	26,358	623	2.36%	1.35293	1.55653	-0.2036	-13.08%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>904,663</u>	<u>937,432</u>	<u>(32,769)</u>	<u>-3.50%</u>	26,981	26,358	623	2.36%	3.35296	3.55654	-0.20358	-5.72%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					26,981	26,358	623	2.36%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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>904,663</u>	<u>937,432</u>	<u>(32,769)</u>	<u>-3.50%</u>	26,981	26,358	623	2.36%	3.35296	3.55654	-0.20358	-5.72%
21 Net Unbilled Sales (A4)	6,035 *	(95,315) *	101,350	-106.33%	180	(2,680)	2,860	-106.72%	0.02348	-0.34084	0.36432	-106.89%
22 Company Use (A4)	671 *	876 *	(5)	-0.74%	20	19	1	5.26%	0.00261	0.00242	0.00019	7.85%
23 T & D Losses (A4)	36,178 *	37,486 *	(1,308)	-3.49%	1,079	1,054	25	2.37%	0.14078	0.13405	0.00671	5.01%
24 SYSTEM KWH SALES	904,663	937,432	(32,769)	-3.50%	25,702	27,965	(2,263)	-8.09%	3.51981	3.35217	0.16764	5.00%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	904,663	937,432	(32,769)	-3.50%	25,702	27,965	(2,263)	-8.09%	3.51981	3.35217	0.16764	5.00%
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	904,663	937,432	(32,769)	-3.50%	25,702	27,965	(2,263)	-8.09%	3.51981	3.35217	0.16764	5.00%
28 GPIF**												
29 TRUE-UP**	<u>(16,076)</u>	<u>(16,076)</u>	<u>0</u>	<u>0.00%</u>	25,702	27,965	(2,263)	-8.09%	-0.06255	-0.05749	-0.00506	8.80%
30 TOTAL JURISDICTIONAL FUEL COST	<u>888,587</u>	<u>921,356</u>	<u>(32,769)</u>	<u>-3.56%</u>	25,702	27,965	(2,263)	-8.09%	3.45727	3.29468	0.16259	4.93%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.45976	3.29705	0.16271	4.94%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.460	3.297	0.163	4.94%

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

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

	PERIOD TO DATE				PERIOD TO DATE				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)	4,766,363	4,523,976	242,387	5.36%	238,317	226,199	12,118	5.36%	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)	3,466,872	3,486,051	(19,179)	-0.55%	238,317	226,199	12,118	5.36%	1.45473	1.54114	-0.08641	-5.61%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>8,233,235</u>	<u>8,010,027</u>	<u>223,208</u>	2.79%	238,317	226,199	12,118	5.36%	3.45474	3.54114	-0.0864	-2.44%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					238,317	226,199	12,118	5.36%				
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>8,233,235</u>	<u>8,010,027</u>	<u>223,208</u>	2.79%	238,317	226,199	12,118	5.36%	3.45474	3.54114	-0.0864	-2.44%
21 Net Unbilled Sales (A4)	352,314 *	233,255 *	119,059	51.04%	10,198	6,587	3,611	54.82%	0.16131	0.11088	0.05043	45.48%
22 Company Use (A4)	6,149 *	6,693 *2	(544)	-8.13%	178	189	(11)	-5.82%	0.00282	0.00318	-0.00036	-11.32%
23 T & D Losses (A4)	329,340 *	320,402 *	8,938	2.79%	9,533	9,048	485	5.36%	0.15079	0.1523	-0.00151	-0.99%
24 SYSTEM KWH SALES	8,233,235	8,010,027	223,208	2.79%	218,408	210,375	8,033	3.82%	3.76966	3.8075	-0.03784	-0.99%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	8,233,235	8,010,027	223,208	2.79%	218,408	210,375	8,033	3.82%	3.76966	3.8075	-0.03784	-0.99%
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	8,233,235	8,010,027	223,208	2.79%	218,408	210,375	8,033	3.82%	3.76966	3.8075	-0.03784	-0.99%
28 GPIF**												
29 TRUE-UP**	<u>(144,684)</u>	<u>(144,684)</u>	<u>0</u>	0.00%	218,408	210,375	8,033	3.82%	-0.06624	-0.06877	0.00253	-3.68%
30 TOTAL JURISDICTIONAL FUEL COST	<u>8,088,551</u>	<u>7,865,343</u>	<u>223,208</u>	2.84%	218,408	210,375	8,033	3.82%	3.70341	3.73873	-0.03532	-0.94%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.70608	3.74142	-0.03534	-0.94%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.706	3.741	-0.035	-0.94%

*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: Sep-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	539,628	527,161	12,467	2.36%	4,766,363	4,523,976	242,387	5.36%
3a. Demand & Non Fuel Cost of Purchased Power	365,035	410,271	(45,236)	-11.03%	3,466,872	3,486,051	(19,179)	-0.55%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	904,663	937,432	(32,769)	-3.50%	8,233,235	8,010,027	223,208	2.79%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 904,663	\$ 937,432	\$ (32,769)	-3.50%	\$ 8,233,235	\$ 8,010,027	\$ 223,208	2.79%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: Sep-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	961,541	1,046,791	(85,250)	-8.14%	8,167,069	7,790,934	376,135	4.83%
c. Jurisdictional Fuel Revenue	961,541	1,046,791	(85,250)	-8.14%	8,167,069	7,790,934	376,135	4.83%
d. Non Fuel Revenue	531,450	590,489	(59,039)	-10.00%	4,602,816	4,760,296	(157,480)	-3.31%
e. Total Jurisdictional Sales Revenue	1,492,991	1,637,280	(144,289)	-8.81%	12,769,885	12,551,230	218,655	1.74%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,492,991	\$ 1,637,280	\$ (144,289)	-8.81%	\$ 12,769,885	\$ 12,551,230	\$ 218,655	1.74%
C. KWH Sales								
1. Jurisdictional Sales	25,702,440	27,965,325	(2,262,885)	-8.09%	218,409,019	208,181,371	10,227,648	4.91%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	25,702,440	27,965,325	(2,262,885)	-8.09%	218,409,019	208,181,371	10,227,648	4.91%
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: Sep-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)	\$ 961,541	\$ 1,046,791	\$ (85,250)	-8.14%	8,167,069	\$ 7,790,934	\$ 376,135	4.83%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(16,076)	(16,076)	0	0.00%	(144,684)	(144,684)	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	977,617	1,062,867	(85,250)	-8.02%	8,311,753	7,935,618	376,135	4.74%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	904,663	937,432	(32,769)	-3.50%	8,233,235	8,010,027	223,208	2.79%
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 *)	904,663	937,432	(32,769)	-3.50%	8,233,235	8,010,027	223,208	2.79%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-8)	72,954	125,435	(52,481)	-41.84%	78,518	(74,409)	152,927	-205.52%
8. Interest Provision for the Month	563		563	0.00%	6,299		6,299	0.00%
9. True-up & Inst. Provision Beg. of Month	75,598	(723,744)	799,342	-110.45%	192,906	(395,292)	588,198	-148.80%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(16,076)	(16,076)	0	0.00%	(144,684)	(144,684)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 133,039	\$ (614,385)	\$ 747,424	-121.65%	133,039	\$ (614,385)	\$ 747,424	-121.65%

* Jurisdictional Loss Multiplier

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: Sep-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)	\$ 75,598	\$ (723,744)	\$ 799,342	-110.45%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	132,476	(614,385)	746,861	-121.56%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	208,074	(1,338,129)	1,546,203	-115.55%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 104,037	\$ (669,065)	\$ 773,102	-115.55%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.4800%	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)	12.9800%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.4900%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5408%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	563	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: Sep-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		
2	Power Sold									
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power	26981	26358	623	0.0236	238,317	226,199	12118	0.0536	
4a	Energy Purchased For Qualifying Facilities									
5	Economy Purchases									
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load	26981	26358	623	0.0236	238,317	226,199	12118	0.0536	
8	Sales (Billed)	25702	27965	-2263	-0.0809	218,408	210,375	8033	0.0382	
8a	Unbilled Sales Prior Month (Period)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	20	19	1	0.0526	178	189	-11	-0.0582	
10	T&D Losses Estimated	0.04	1079	1054	25	0.0237	9533	9048	485	0.0536
11	Unaccounted for Energy (estimated)	180	-2680	2860	-1.0672	10198	6587	3611	0.5482	
12										
13	% Company Use to NEL	0.0007	0.0007	0	0	0.0007	0.0008	-0.0001	-0.125	
14	% T&D Losses to NEL	0.04	0.04	0	0	0.04	0.04	0	0	
15	% Unaccounted for Energy to NEL	0.0067	-0.1017	0.1084	-1.0659	0.0428	0.0291	0.0137	0.4708	

(\$)

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	539,628	527,161	12467	0.0236	4,766,363	4,523,976	242387	0.0536
18a	Demand & Non Fuel Cost of Pur Power	365,035	410,271	-45236	-0.1103	3,466,872	3,486,051	-19179.19	-0.0055
18b	Energy Payments To Qualifying Facilities								
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	904,663	937432	-32769	-0.035	8,233,235	8,010,027	223207.81	0.0279

(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	1.353	1.557	-0.204	-0.131	1.455	1.541	-0.086	-0.0558
23b	Energy Payments To Qualifying Facilities								
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.353	3.557	-0.204	-0.0574	3.455	3.541	-0.086	-0.0243

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELV&C
 10/16/00

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: September-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	26,358			26,358	2.000004	3.556537	527,161
TOTAL		26,358	0	0	26,358	2.000004	3.556537	527,161

ACTUAL:

GULF POWER COMPANY	RE	26,981			26,981	2.000030	3.352982	539,628
TOTAL		26,981	0	0	26,981	2.000030	3.352982	539,628

CURRENT MONTH: DIFFERENCE		623	0	0	623	0.000026	-0.203575	12,467
DIFFERENCE (%)		2.40%	0.00%	0.00%	2.40%	0.00%	-5.70%	2.40%
PERIOD TO DATE: ACTUAL	RE	211,336			211,336	2.000007	3.467735	4,226,735
ESTIMATED	RE	199,841			199,841	1.999997	3.539111	3,996,815
DIFFERENCE		11,495	0	0	11,495	0.000010	-0.071378	229,920
DIFFERENCE (%)		5.80%	0.00%	0.00%	5.80%	0.00%	-2.00%	5.80%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELVA9C
 10/16/00

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: September-00

(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							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARG 365,035

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: Sep-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	0.0%	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)	730,721	672,566	58,135	8.8%	40,914	36,455	4,459	12.2%	1.78599	1.84498	(0.05899)	-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)	572,397	584,502	(12,105)	-2.1%	40,914	36,455	4,459	12.2%	1.39902	1.60335	(0.20433)	-12.7%
11 Energy Payments to Qualifying Facilities (A8a)	591	7,490	(6,899)	-92.1%	32	400	(368)	-92.0%	1.84588	1.87000	(0.02312)	-1.2%
12 TOTAL COST OF PURCHASED POWER	1,303,709	1,264,568	39,141	3.1%	40,946	36,855	4,091	11.1%	3.18397	3.43120	(0.24723)	-7.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					40,946	36,855	4,091	11.1%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Perpts)(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	387,465	313,611	73,854	23.8%	12,370	9,000	3,370	37.4%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	916,244	950,957	(34,713)	-3.7%	28,576	27,855	721	2.6%	3.20634	3.41395	(0.20761)	-6.1%
21 Net Unbilled Sales (A4)	(403,197) *	(380,519) *	(22,678)	6.0%	(12,575)	(11,148)	(1,429)	12.8%	(1.02345)	(1.02051)	(0.00294)	0.3%
22 Company Use (A4)	1,283 *	1,468 *	(185)	-12.6%	40	43	(3)	-7.0%	0.00326	0.00394	(0.00068)	-17.3%
23 T & D Losses (A4)	54,989 *	57,047 *	(2,058)	-3.6%	1,715	1,871	156	8.6%	0.13958	0.15299	(0.01341)	-8.8%
24 SYSTEM KWH SALES	916,244	950,957	(34,713)	-3.7%	39,396	37,287	2,109	5.7%	2.32573	2.55037	(0.22464)	-8.8%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	916,244	950,957	(34,713)	-3.7%	39,396	37,287	2,109	5.7%	2.32573	2.55037	(0.22464)	-8.8%
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	916,244	950,957	(34,713)	-3.7%	39,396	37,287	2,109	5.7%	2.32573	2.55037	(0.22464)	-8.8%
28 GPIF**												
29 TRUE-UP**	(87,280)	(87,280)	0	0.0%	39,396	37,287	2,109	5.7%	(0.22155)	(0.23408)	0.01253	-5.4%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	828,964	863,677	(34,713)	-4.0%	39,396	37,287	2,109	5.7%	2.10418	2.31630	(0.21212)	-9.2%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.13804	2.35357	(0.21553)	-9.2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.138	2.354	(0.216)	-9.2%

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

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

	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)	6,571,780	5,749,704	822,076	14.3%	367,987	311,636	56,331	18.1%	1.78597	1.84501	(0.05904)	-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)	5,175,719	4,799,191	376,528	7.9%	367,987	311,636	56,331	18.1%	1.40657	1.54000	(0.13343)	-8.7%
11 Energy Payments to Qualifying Facilities (A8a)	6,174	87,320	(81,148)	-90.8%	345	3,800	(3,255)	-90.4%	1.79112	1.87000	(0.07888)	-4.2%
12 TOTAL COST OF PURCHASED POWER	11,753,873	10,616,215	1,137,658	10.7%	368,312	315,236	53,076	16.8%	3.19123	3.36770	(0.17647)	-5.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					368,312	315,236	53,076	16.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Part)(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	4,800,766	2,812,485	1,988,281	70.7%	116,400	81,000	35,400	43.7%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	6,952,907	7,803,730	(850,823)	-10.9%	251,912	234,236	17,676	7.6%	2.76006	3.33157	(0.57151)	-17.2%
21 Net Unbilled Sales (A4)	(2,952,886) *	(2,610,785) *	(342,101)	13.1%	(108,986)	(78,365)	(28,621)	36.5%	(0.85993)	(0.87547)	0.01554	-1.8%
22 Company Use (A4)	10,902 *	11,027 *	(125)	-1.1%	395	331	64	19.3%	0.00317	0.00370	(0.00053)	-14.3%
23 T & D Losses (A4)	417,183 *	468,219 *	(51,036)	-10.9%	15,115	14,054	1,061	7.6%	0.12149	0.15701	(0.03552)	-22.6%
24 SYSTEM KWH SALES	6,952,907	7,803,730	(850,823)	-10.9%	343,388	298,216	45,172	15.2%	2.02479	2.61681	(0.59202)	-22.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	6,952,907	7,803,730	(850,823)	-10.9%	343,388	298,216	45,172	15.2%	2.02479	2.61681	(0.59202)	-22.6%
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	6,952,907	7,803,730	(850,823)	-10.9%	343,388	298,216	45,172	15.2%	2.02479	2.61681	(0.59202)	-22.6%
28 GPIF**												
29 TRUE-UP**	(785,520)	(785,520)	0	0.0%	343,388	298,216	45,172	15.2%	(0.22876)	(0.26341)	0.03465	-13.2%
30 TOTAL JURISDICTIONAL FUEL COST	6,167,387	7,018,210	(850,823)	-12.1%	343,388	298,216	45,172	15.2%	1.79604	2.35340	(0.55736)	-23.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.82494	2.39127	(0.56633)	-23.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.825	2.391	(0.566)	-23.7%

*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: Sep-00

	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	730,721	672,586	58,135	8.6%	6,571,780	5,749,704	822,076	14.3%
3a. Demand & Non Fuel Cost of Purchased Power	572,397	584,502	(12,105)	-2.1%	5,175,719	4,799,191	376,528	7.9%
3b. Energy Payments to Qualifying Facilities	591	7,480	(6,889)	-92.1%	6,174	67,320	(61,146)	-90.8%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,303,709	1,284,568	39,141	3.1%	11,753,673	10,616,215	1,137,458	10.7%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,303,709	1,264,568	39,141	3.1%	11,753,673	10,616,215	1,137,458	10.7%
8. Less Apportionment To GSLD Customers	387,465	313,611	73,854	23.6%	4,800,766	2,812,485	1,988,281	70.7%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 916,244	\$ 950,957	\$(34,713)	-3.7%	\$ 6,952,907	\$ 7,803,730	\$(850,823)	-10.9%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: September-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 (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	893,263	934,441	(41,178)	-4.4%	7,344,290	7,107,376	236,914	3.3%
c. Jurisdictional Fuel Revenue	893,263	934,441	(41,178)	-4.4%	7,344,290	7,107,376	236,914	3.3%
d. Non Fuel Revenue	516,024	588,129	(82,105)	-13.7%	4,546,287	4,860,304	(314,017)	-6.5%
e. Total Jurisdictional Sales Revenue	1,409,287	1,532,570	(123,283)	-8.0%	11,890,577	11,967,680	(77,103)	-0.6%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,409,287	\$ 1,532,570	(123,283)	-8.0%	\$ 11,890,577	\$ 11,967,680	(77,103)	-0.6%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	27,026,119	28,286,777	(1,260,658)	-4.5%	227,001,016	215,256,104	11,744,912	5.5%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	27,026,119	28,286,777	(1,260,658)	-4.5%	227,001,016	215,256,104	11,744,912	5.5%
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: September-00

	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)	\$ 893,263	\$ 934,441	(41,178)	-4.4%	\$ 7,344,290	\$ 7,107,376	236,914	3.3%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(87,280)	(87,280)	0	0.0%	(785,520)	(785,520)	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	980,543	1,021,721	(41,178)	-4.0%	8,129,810	7,892,896	236,914	3.0%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	916,244	950,957	(34,713)	-3.7%	6,952,907	7,803,730	(850,823)	-10.9%
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 *)	916,244	950,957	(34,713)	-3.7%	6,952,907	7,803,730	(850,823)	-10.9%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	64,299	70,764	(6,465)	-9.1%	1,176,903	89,166	1,087,737	1219.9%
8. Interest Provision for the Month	3,858		3,858	0.0%	34,899		34,899	0.0%
9. True-up & Inst. Provision Beg. of Month	724,915	(1,330,521)	2,055,436	-154.5%	279,510	(650,683)	930,193	-143.0%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(87,280)	(87,280)	0	0.0%	(785,520)	(785,520)	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 705,792	\$ (1,347,037)	2,052,829	-152.4%	\$ 705,792	\$ (1,347,037)	2,052,829	-152.4%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: September-00

	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)	\$ 724,915	\$ (1,330,521)	\$ 2,055,436	-154.5%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	701,934	(1,347,037)	2,048,971	-152.1%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	1,426,849	(2,677,558)	4,104,407	-153.3%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 713,425	\$ (1,338,779)	\$ 2,052,204	-153.3%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.4800%	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)	12.9800%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.4900%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5408%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	3,858	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELVA4D
 10/13/00

ELECTRIC ENERGY ACCOUNT
 Month of: Sep-00

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	40,914	36,455	4,459	12.2%	367,967	311,636	56,331	18.1%
4a Energy Purchased For Qualifying Facilities	32	400	(368)	-92.0%	345	3,600	(3,255)	-90.4%
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	40,946	36,855	4,091	11.1%	368,312	315,236	53,076	16.8%
8 Sales (Billed)	39,396	37,287	2,109	5.7%	343,388	298,216	45,172	15.2%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	40	43	(3)	-7.0%	395	331	64	19.3%
10 T&D Losses Estimated @ 0.06	2,457	2,211	246	11.1%	22,099	18,914	3,185	16.8%
11 Unaccounted for Energy (estimated)	(947)	(2,686)	1,739	-64.7%	2,430	(2,225)	4,655	-209.2%
12								
13 % Company Use to NEL	0.10%	0.12%	-0.02%	-16.7%	0.11%	0.11%	0.00%	0.0%
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	-2.31%	-7.29%	4.98%	-68.3%	0.66%	-0.71%	1.37%	-193.0%

(S)								
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	730,721	672,586	58,135	8.6%	6,571,780	5,749,704	822,076	14.3%
18a Demand & Non Fuel Cost of Pur Power	572,397	584,502	(12,105)	-2.1%	5,175,719	4,799,191	376,528	7.9%
18b Energy Payments To Qualifying Facilities	591	7,480	(6,889)	-92.1%	6,174	67,320	(61,146)	-90.8%
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,303,709	1,264,568	39,141	3.1%	11,753,673	10,616,215	1,137,458	10.7%

(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	1.399	1.603	(0.204)	-12.7%	1.407	1.540	(0.133)	-8.6%
23b Energy Payments To Qualifying Facilities	1.847	1.870	(0.023)	-1.2%	1.791	1.870	(0.079)	-4.2%
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	3.184	3.431	(0.247)	-7.2%	3.191	3.368	(0.177)	-5.3%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C/FUEL1A8D
 10/13/00

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: Sep-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:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	36,455			36,455	1.844976	3.448328	672,586
TOTAL		36,455	0	0	36,455	1.844976	3.448328	672,586
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	40,914			40,914	1.785993	3.185017	730,721
TOTAL		40,914	0	0	40,914	1.785993	3.185017	730,721
CURRENT MONTH:								
DIFFERENCE		4,459	0	0	4,459	-0.058983	-0.263311	58,135
DIFFERENCE (%)		12.2%	0.0%	0.0%	12.2%	-3.2%	-7.6%	8.6%
PERIOD TO DATE:								
ACTUAL	MS	367,967			367,967	1.785970	3.192541	6,571,780
ESTIMATED	MS	311,636			311,636	1.845006	3.385005	5,749,704
DIFFERENCE		56,331	0	0	56,331	(0.059036)	-0.192464	822,076
DIFFERENCE (%)		18.1%	0.0%	0.0%	18.1%	-3.2%	-5.7%	14.3%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C/FUEL/ABAD
 10/13/00
 #REF!

SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: Sep-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:								
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		32			32	1.846875	1.846875	591
TOTAL		32	0	0	32	1.846875	1.846875	591
CURRENT MONTH: DIFFERENCE		(368)	0	0	(368)	-0.023125	-0.023125	(6,889)
DIFFERENCE (%)		-92.0%	0.0%	0.0%	-92.0%	-1.2%	-1.2%	-92.1%
PERIOD TO DATE: ACTUAL	MS	41,227			41,227	0.014976	0.014976	6,174
ESTIMATED	MS	3,600			3,600	1.870000	1.870000	67,320
DIFFERENCE		37,627	0	0	37,627	-1.855024	-1.855024	(61,146)
DIFFERENCE (%)		1045.2%	0.0%	0.0%	1045.2%	-99.2%	-99.2%	-90.8%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA9D
 10/13/00
 #REF!

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: Sep-00

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

\$572,397

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