



Florida
Public
Utilities
Company

ORIGINAL

JUN 19 AM 10:20
MAIL ROOM

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

June 16, 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 May 2000 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The under-recovery in our Marianna division is due to fuel cost being higher than projected. The under-recovery in our Fernandina Beach division is also due to fuel cost being higher than projected.

Sincerely,

Jennifer Starr
Senior Accountant

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

- _____
- _____
- GM 3
- DIR _____
- EGR Handover
- LEG 1
- OPC _____
- PAI _____
- RGO _____
- SEC 1
- SER Bachman
- OTH _____

DOCUMENT NUMBER-DATE

07401 JUN 19 8

FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: MAY 2000

	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)	559,442	496,903	62,539	12.59%	27,972	24,845	3,127	12.59%	2.00001	2.00001	0	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)	411,003	368,229	42,774	11.62%	27,972	24,845	3,127	12.59%	1.46934	1.48211	-0.01277	-0.86%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>970,445</u>	<u>865,132</u>	<u>105,313</u>	12.17%	27,972	24,845	3,127	12.59%	3.46934	3.48212	-0.01278	-0.37%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					27,972	24,845	3,127	12.59%				
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>970,445</u>	<u>865,132</u>	<u>105,313</u>	12.17%	27,972	24,845	3,127	12.59%	3.46934	3.48212	-0.01278	-0.37%
21 Net Unbilled Sales (A4)	201,985 *	161,779 *	40,206	24.85%	5,822	4,646	1,176	25.31%	0.96119	0.84317	0.11802	14.00%
22 Company Use (A4)	590 *	627 *	(37)	-5.90%	17	18	(1)	-5.56%	0.00281	0.00327	-0.00046	-14.07%
23 T & D Losses (A4)	38,822 *	34,612 *	4,210	12.16%	1,119	994	125	12.58%	0.18474	0.18039	0.00435	2.41%
24 SYSTEM KWH SALES	970,445	865,132	105,313	12.17%	21,014	19,187	1,827	9.52%	4.61808	4.50895	0.10913	2.42%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	970,445	865,132	105,313	12.17%	21,014	19,187	1,827	9.52%	4.61808	4.50895	0.10913	2.42%
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	970,445	865,132	105,313	12.17%	21,014	19,187	1,827	9.52%	4.61808	4.50895	0.10913	2.42%
28 GPIF**												
29 TRUE-UP**	<u>(16,076)</u>	<u>(16,076)</u>	<u>0</u>	0.00%	21,014	19,187	1,827	9.52%	-0.0765	-0.08379	0.00729	-8.70%
30 TOTAL JURISDICTIONAL FUEL COST	<u>954,369</u>	<u>849,056</u>	<u>105,313</u>	12.40%	21,014	19,187	1,827	9.52%	4.54159	4.42516	0.11643	2.63%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									4.54486	4.42835	0.11651	2.63%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.545	4.426	0.117	2.64%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: MAY 2000

	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	0.00%		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)	2,320,799	2,270,675	50,124	2.21%	116,039	893,992	(777,953)	-87.02%	2.00002	0.25399	1.74603	687.44%
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)	1,777,754	1,786,363	(8,609)	-0.48%	116,039	893,992	(777,953)	-87.02%	1.53203	0.19982	1.33221	666.71%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>4,098,553</u>	<u>4,057,038</u>	<u>41,515</u>	1.02%	116,039	893,992	(777,953)	-87.02%	3.53205	0.45381	3.07824	678.31%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					116,039	893,992	(777,953)	-87.02%				
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>4,098,553</u>	<u>4,057,038</u>	<u>41,515</u>	1.02%	116,039	893,992	(777,953)	-87.02%	3.53205	0.45381	3.07824	678.31%
21 Net Unbilled Sales (A4)	154,209 *	(117,882) *	272,091	-230.82%	4,366	(25,976)	30,342	-116.81%	0.1455	-0.11372	0.25922	-227.95%
22 Company Use (A4)	3,285 *	3,542,191 *	(3,538,906)	-99.91%	93	780,545	(780,452)	-99.99%	0.0031	3.41703	-3.41393	-99.91%
23 T & D Losses (A4)	197,512 *	162,282 *	35,230	21.71%	5,592	35,760	(30,168)	-84.36%	0.18635	0.15655	0.0298	19.04%
24 SYSTEM KWH SALES	4,098,553	4,057,038	41,515	1.02%	105,988	103,663	2,325	2.24%	3.867	3.91367	-0.04667	-1.19%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	4,098,553	4,057,038	41,515	1.02%	105,988	103,663	2,325	2.24%	3.867	3.91367	-0.04667	-1.19%
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	4,098,553	4,057,038	41,515	1.02%	105,988	103,663	2,325	2.24%	3.867	3.91367	-0.04667	-1.19%
28 GPIF**												
29 TRUE-UP**	<u>(80,380)</u>	<u>(80,380)</u>	<u>0</u>	0.00%	105,988	103,663	2,325	2.24%	-0.07584	-0.07754	0.0017	-2.19%
30 TOTAL JURISDICTIONAL FUEL COST	<u>4,018,173</u>	<u>3,976,658</u>	<u>41,515</u>	1.04%	105,988	103,663	2,325	2.24%	3.79116	3.83614	-0.04498	-1.17%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.79389	3.8369	-0.04501	-1.17%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.794	3.839	-0.045	-1.17%

*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: MAY 2000

	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	559,442	496,903	62,539	12.59%	2,320,799	2,270,675	50,124	2.21%	
3a. Demand & Non Fuel Cost of Purchased Power	411,003	368,229	42,774	11.62%	1,777,754	1,786,363	(8,609)	-0.48%	
3b. Energy Payments to Qualifying Facilities									
4. Energy Cost of Economy Purchases									
5. Total Fuel & Net Power Transactions	970,445	865,132	105,313	12.17%	4,098,553	4,057,038	41,515	1.02%	
6. Adjustments to Fuel Cost (Describe Items)									
7. Adjusted Total Fuel & Net Power Transactions	\$ 970,445	\$ 865,132	\$ 105,313	12.17%	\$ 4,098,553	\$ 4,057,038	\$ 41,515	1.02%	

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: MAY 2000

	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	780,460	714,015	66,445	9.31%	780,460	3,795,181	(3,014,721)	-79.44%
c. Jurisdictional Fuel Revenue	780,460	714,015	66,445	9.31%	780,460	3,795,181	(3,014,721)	-79.44%
d. Non Fuel Revenue	464,533	449,805	14,728	3.27%	5,526,420	2,475,989	3,050,431	123.20%
e. Total Jurisdictional Sales Revenue	1,244,993	1,163,820	81,173	6.97%	6,306,880	6,271,170	35,710	0.57%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,244,993	\$ 1,163,820	\$ 81,173	6.97%	\$ 6,306,880	\$ 6,271,170	\$ 35,710	0.57%
C. KWH Sales								
1. Jurisdictional Sales								
KWH	21,014,038	19,187,294	1,826,744	9.52%	105,987,886	101,469,045	4,518,841	4.45%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	21,014,038	19,187,294	1,826,744	9.52%	105,987,886	101,469,045	4,518,841	4.45%
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: MAY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 780,460	\$ 714,015	\$ 66,445	9.31%	780,460	\$ 3,795,181	\$ (3,014,721)	-79.44%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(16,076)	(16,076)	0	0.00%	(80,380)	(80,380)	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	796,536	730,091	66,445	9.10%	860,840	3,875,561	(3,014,721)	-77.79%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	970,445	865,132	105,313	12.17%	4,098,553	4,057,038	41,515	1.02%
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 *)	970,445	865,132	105,313	12.17%	4,098,553	4,057,038	41,515	1.02%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(173,909)	(135,041)	(38,868)	28.78%	(3,237,713)	(181,477)	(3,056,236)	1684.09%
8. Interest Provision for the Month	801		801	0.00%	4,646		4,646	0.00%
9. True-up & Inst. Provision Beg. of Month	245,696	(506,005)	751,701	-148.56%	3,369,959	(395,265)	3,765,224	-952.58%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(16,076)	(16,076)	0	0.00%	(80,380)	(80,380)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 56,512	\$ (657,122)	\$ 713,634	-108.60%	56,512	\$ (657,122)	\$ 713,634	-108.60%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: MAY 2000

	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)	\$ 245,696	\$ (506,005)	\$ 751,701	-148.56%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	55,711	(657,122)	712,833	-108.48%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	301,407	(1,163,127)	1,464,534	-125.91%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 150,704	\$ (581,564)	\$ 732,268	-125.91%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.1800%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.5700%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.7500%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.3750%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5313%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	801	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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 MDN

ELECTRIC ENERGY ACCOUNT
 Month of: MAY 2000

Schedule A4

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

(MWH)

1 System Net Generation		0	0	0	0	21,870	0	21870	0
2 Power Sold									
3 Inadvertent Interchange Delivered - NET									
4 Purchased Power		27972	24845	3127	0.1259	117,930	893,992	-776062	-0.8681
4a Energy Purchased For Qualifying Facilities									
5 Economy Purchases									
6 Inadvertent Interchange Received - NET									
7 Net Energy for Load		27972	24845	3127	0.1259	139800	893992	-754192	-0.8436
8 Sales (Billed)		21014	19187	1827	0.0952	82,251	103,663	-21412	-0.2066
8a Unbilled Sales Prior Month (Period)									
8b Unbilled Sales Current Month (Period)									
9 Company Use		17	18	-1	-0.0556	93	780,545	-780452	-0.9999
10 T&D Losses Estimated	0.04	1119	994	125	0.1258	5592	35760	-30168	-0.8436
11 Unaccounted for Energy (estimated)		5822	4646	1176	0.2531	51864	-25976	77840	-2.9966
12									
13 % Company Use to NEL		0.0006	0.0007	-0.0001	-0.1429	0.0007	0.8731	-0.8724	-0.9992
14 % T&D Losses to NEL		0.04	0.04	0	0	0.04	0.04	0	0
15 % Unaccounted for Energy to NEL		0.2081	0.187	0.0211	0.1128	0.371	-0.0291	0.4001	-13.7491

(\$)

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		559442	496903	62539	0.1259	2,320,799	2,270,675	50124	0.0221
18a Demand & Non Fuel Cost of Pur Power		411003	368229	42774	0.1162	1,777,754	1,786,363	-8609	-0.0048
18b Energy Payments To Qualifying Facilities									
19 Energy Cost of Economy Purch.									
20 Total Fuel & Net Power Transactions		970445	865132	105313	0.1217	4,098,553	4,057,038	41515	0.0102

(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	1.968	0.254	1.714	6.748
23a Demand & Non Fuel Cost of Pur Power		1.469	1.482	-0.013	-0.0088	1.507	0.2	1.307	6.535
23b Energy Payments To Qualifying Facilities									
24 Energy Cost of Economy Purch.									
25 Total Fuel & Net Power Transactions		3.469	3.482	-0.013	-0.0037	2.932	0.454	2.478	5.4581

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CIFUEL1A8C
 06/14/00
 DC

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: MAY 2000

(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	24,845			24,845	2.000012	3.482117	496,903
TOTAL		24,845	0	0	24,845	2.000012	3.482117	496,903

ACTUAL:

GULF POWER COMPANY	RE	27,972			27,972	2.000007	3.469344	559,442
TOTAL		27,972	0	0	27,972	2.000007	3.469344	559,442

CURRENT MONTH:								
DIFFERENCE		3,127	0	0	3,127	-0.000005	-0.012773	62,539
DIFFERENCE (%)		12.60%	0.00%	0.00%	12.60%	0.00%	-0.40%	12.60%
PERIOD TO DATE:								
ACTUAL	RE	116,039			116,039	2.000016	3.532048	2,320,799
ESTIMATED	RE	893,992			893,992	0.253993	0.453811	2,270,675
DIFFERENCE		(777,953)	0	0	(777,953)	1.746023	3.078237	50,124
DIFFERENCE (%)		-87.00%	0.00%	0.00%	-87.00%	687.40%	678.30%	2.20%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUELVA9C
 06/14/00
 DC

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: MAY 2000

(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 TOTALING 411,003

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: MAY 2000

	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)	859,546	620,440	239,106	38.5%	48,127	33,628	14,499	43.1%	1.78600	1.84501	(0.05901)	-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)	602,774	503,631	99,143	19.7%	48,127	33,628	14,499	43.1%	1.25247	1.49765	(0.24518)	-16.4%
11 Energy Payments to Qualifying Facilities (A8a)	144	7,480	(7,336)	-98.1%	8	400	(392)	-98.0%	1.80000	1.87000	(0.07000)	-3.7%
12 TOTAL COST OF PURCHASED POWER	1,462,464	1,131,551	330,913	29.2%	48,135	34,028	14,107	41.5%	3.03825	3.32535	(0.28710)	-8.6%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					48,135	34,028	14,107	41.5%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrts)(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	512,935	303,809	209,326	69.0%	17,360	9,000	8,360	92.9%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	949,529	827,942	121,587	14.7%	30,775	25,028	5,747	23.0%	3.08539	3.30806	(0.22267)	-6.7%
21 Net Unbilled Sales (A4)	(335,382) *	(175,625) *	(159,757)	91.0%	(10,870)	(5,309)	(5,561)	104.8%	(0.84356)	(0.60979)	(0.23377)	38.3%
22 Company Use (A4)	1,265 *	1,125 *	140	12.4%	41	34	7	20.6%	0.00318	0.00391	(0.00073)	-18.7%
23 T & D Losses (A4)	56,956 *	49,687 *	7,269	14.6%	1,846	1,502	344	22.9%	0.14326	0.17252	(0.02926)	-17.0%
24 SYSTEM KWH SALES	949,529	827,942	121,587	14.7%	39,758	28,801	10,957	38.0%	2.38827	2.87470	(0.48643)	-16.9%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	949,529	827,942	121,587	14.7%	39,758	28,801	10,957	38.0%	2.38827	2.87470	(0.48643)	-16.9%
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	949,529	827,942	121,587	14.7%	39,758	28,801	10,957	38.0%	2.38827	2.87470	(0.48643)	-16.9%
28 GPIF**												
29 TRUE-UP**	(87,280)	(87,280)	0	0.0%	39,758	28,801	10,957	38.0%	(0.21953)	(0.30305)	0.08352	-27.6%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	862,249	740,662	121,587	16.4%	39,758	28,801	10,957	38.0%	2.16874	2.57165	(0.40291)	-15.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.20364	2.61303	(0.40939)	-15.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.204	2.613	(0.409)	-15.7%

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: MAY 2000

	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)	3,371,883	2,924,162	447,721	15.3%	188,801	158,490	30,311	19.1%	1.78595	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)	2,699,682	2,527,228	172,454	6.8%	188,801	158,490	30,311	19.1%	1.42991	1.59457	(0.16466)	-10.3%
11 Energy Payments to Qualifying Facilities (A8a)	753	37,400	(36,647)	-98.0%	271	2,000	(1,729)	-86.5%	0.27786	1.87000	(1.59214)	-85.1%
12 TOTAL COST OF PURCHASED POWER	6,072,318	5,488,790	583,528	10.6%	189,072	160,490	28,582	17.8%	3.21164	3.42002	(0.20838)	-6.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					189,072	160,490	28,582	17.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrpts)(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	2,198,557	1,558,037	640,520	41.1%	87,530	45,000	22,530	50.1%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,873,761	3,930,753	(56,992)	-1.5%	121,542	115,490	6,052	5.2%	3.18718	3.40354	(0.21636)	-6.4%
21 Net Unbilled Sales (A4)	(2,007,764) *	(1,448,751) *	(559,013)	38.8%	(82,995)	(42,566)	(20,429)	48.0%	(1.13413)	(0.95967)	(0.17446)	18.2%
22 Company Use (A4)	6,821 *	5,582 *	1,239	22.2%	214	164	50	30.5%	0.00385	0.00370	0.00015	4.1%
23 T & D Losses (A4)	232,409 *	235,831 *	(3,422)	-1.5%	7,292	8,929	363	5.2%	0.13128	0.15622	(0.02494)	-16.0%
24 SYSTEM KWH SALES	3,873,761	3,930,753	(56,992)	-1.5%	177,031	150,963	26,068	17.3%	2.18818	2.60379	(0.41561)	-16.0%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,873,761	3,930,753	(56,992)	-1.5%	177,031	150,963	26,068	17.3%	2.18818	2.60379	(0.41561)	-16.0%
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	3,873,761	3,930,753	(56,992)	-1.5%	177,031	150,963	26,068	17.3%	2.18818	2.60379	(0.41561)	-16.0%
28 GPIF**												
29 TRUE-UP**	(436,400)	(436,400)	0	0.0%	177,031	150,963	26,068	17.3%	(0.24651)	(0.28908)	0.04257	-14.7%
30 TOTAL JURISDICTIONAL FUEL COST	3,437,361	3,494,353	(56,992)	-1.6%	177,031	150,963	26,068	17.3%	1.94167	2.31471	(0.37304)	-16.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.97291	2.35195	(0.37904)	-16.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.973	2.352	(0.379)	-16.1%

*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: MAY 2000

	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	859,546	620,440	239,106	38.5%	3,371,883	2,924,162	447,721	15.3%
3a. Demand & Non Fuel Cost of Purchased Power	602,774	503,631	99,143	19.7%	2,699,682	2,527,228	172,454	6.8%
3b. Energy Payments to Qualifying Facilities	144	7,480	(7,336)	-98.1%	753	37,400	(36,647)	-98.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,462,464	1,131,551	330,913	29.2%	6,072,318	5,488,790	583,528	10.6%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,462,464	1,131,551	330,913	29.2%	6,072,318	5,488,790	583,528	10.6%
8. Less Apportionment To GSLD Customers	512,935	303,609	209,326	69.0%	2,198,557	1,558,037	640,520	41.1%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 949,529	\$ 827,942	\$ 121,587	14.7%	\$ 3,873,761	\$ 3,930,753	\$ (56,992)	-1.5%

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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: MAY 2000

	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	737,073	651,136	85,937	13.2%	2,941,662	3,431,116	(489,454)	-14.3%
c. Jurisdictional Fuel Revenue	737,073	651,136	85,937	13.2%	2,941,662	3,431,116	(489,454)	-14.3%
d. Non Fuel Revenue	446,401	455,034	(8,633)	-1.9%	2,869,041	2,477,344	391,697	15.8%
e. Total Jurisdictional Sales Revenue	1,183,474	1,106,170	77,304	7.0%	5,810,703	5,908,460	(97,757)	-1.7%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,183,474	\$ 1,106,170	\$ 77,304	7.0%	\$ 5,810,703	\$ 5,908,460	\$ (97,757)	-1.7%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales	22,398,285	19,801,229	2,597,056	13.1%	109,500,523	103,990,375	5,510,148	5.3%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	22,398,285	19,801,229	2,597,056	13.1%	109,500,523	103,990,375	5,510,148	5.3%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: MAY 2000

	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)	\$ 737,073	\$ 651,136	\$ 85,937	13.2%	\$ 2,941,662	\$ 3,431,116	\$ (489,454)	-14.3%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(87,280)	(87,280)	0	0.0%	(436,400)	(436,400)	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	824,353	738,416	85,937	11.6%	3,378,062	3,867,516	(489,454)	-12.7%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	949,529	827,942	121,587	14.7%	3,873,761	3,930,753	(56,992)	-1.5%
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 *)	949,529	827,942	121,587	14.7%	3,873,761	3,930,753	(56,992)	-1.5%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(125,176)	(89,526)	(35,650)	39.8%	(495,699)	(63,237)	(432,462)	683.9%
8. Interest Provision for the Month	4,797		4,797	0.0%	24,116		24,116	0.0%
9. True-up & Inst. Provision Beg. of Month	1,009,163	(973,514)	1,982,677	-203.7%	1,709,487	(650,683)	2,360,170	-362.7%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(87,280)	(87,280)	0	0.0%	(436,400)	(436,400)	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 801,504	\$ (1,150,320)	\$ 1,951,824	-169.7%	\$ 801,504	\$ (1,150,320)	\$ 1,951,824	-169.7%

* 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: FERNANDINA BEACH DIVISION

Month of: MAY 2000

	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)	\$ 1,009,163	\$ (873,514)	\$ 1,982,677	-203.7%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	796,707	(1,150,320)	1,947,027	-169.3%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	1,805,870	(2,123,834)	3,929,704	-185.0%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 902,935	\$ (1,061,917)	\$ 1,964,852	-185.0%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.1800%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.5700%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.7500%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.3750%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5313%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	4,797	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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 06/14/00

ELECTRIC ENERGY ACCOUNT
 Month of: MAY 2000

Schedule A4

DC

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	48,127	33,628	14,499	43.1%	188,801	158,490	30,311	19.1%
4a	Energy Purchased For Qualifying Facilities	8	400	(392)	-98.0%	271	2,000	(1,729)	-86.5%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	48,135	34,028	14,107	41.5%	189,072	160,490	28,582	17.8%
8	Sales (Billed)	39,758	28,801	10,957	38.0%	177,031	150,983	26,068	17.3%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	41	34	7	20.6%	214	164	50	30.5%
10	T&D Losses Estimated @	0.06							
11	Unaccounted for Energy (estimated)	5,448	3,151	2,297	72.9%	483	(266)	749	-281.8%
12									
13	% Company Use to NEL	0.09%	0.10%	-0.01%	-10.0%	0.11%	0.10%	0.01%	10.0%
14	% T&D Losses to NEL	6.00%	8.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15	% Unaccounted for Energy to NEL	11.32%	9.26%	2.06%	22.3%	0.28%	-0.17%	0.43%	-252.9%

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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	859,546	620,440	239,106	38.5%	3,371,883	2,924,162	447,721	15.3%
18a	Demand & Non Fuel Cost of Pur Power	602,774	503,631	99,143	19.7%	2,699,682	2,527,228	172,454	6.8%
18b	Energy Payments To Qualifying Facilities	144	7,480	(7,336)	-98.1%	753	37,400	(36,647)	-98.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,462,464	1,131,551	330,913	29.2%	6,072,318	5,488,790	583,528	10.6%

(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	1.252	1.498	(0.246)	-16.4%	1.430	1.595	(0.165)	-10.3%
23b	Energy Payments To Qualifying Facilities	1.800	1.870	(0.070)	-3.7%	0.278	1.870	(1.592)	-85.1%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.038	3.325	(0.287)	-8.6%	3.212	3.420	(0.208)	-6.1%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: MAY 2000

(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:

CONTAINER CORPORATION OF AMERICA		400			400	1.870000	1.870000	7,480
TOTAL		400	0	0	400	1.870000	1.870000	7,480

ACTUAL:

CONTAINER CORPORATION OF AMERICA		8			8	1.800000	1.800000	144
TOTAL		8	0	0	8	1.800000	1.800000	144

CURRENT MONTH:								
DIFFERENCE		(392)	0	0	(392)	-0.070000	-0.070000	(7,336)
DIFFERENCE (%)		-98.0%	0.0%	0.0%	-98.0%	-3.7%	-3.7%	-98.1%
PERIOD TO DATE:								
ACTUAL	MS	271			271	0.277860	0.277860	753
ESTIMATED	MS	2,000			2,000	1.870000	1.870000	37,400
DIFFERENCE		(1,729)	0	0	(1,729)	-1.59214	-1.59214	(36,647)
DIFFERENCE (%)		-86.5%	0.0%	0.0%	-86.5%	-85.1%	-85.1%	-98.0%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: MAY 2000

(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	33,628			33,628	1.845010	3.342664	620,440
TOTAL		33,628	0	0	33,628	1.845010	3.342664	620,440
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	48,127			48,127	1.785995	3.038461	859,546
TOTAL		48,127	0	0	48,127	1.785995	3.038461	859,546
CURRENT MONTH:								
DIFFERENCE		14,499	0	0	14,499	-0.059015	-0.304203	239,106
DIFFERENCE (%)		43.1%	0.0%	0.0%	43.1%	-3.2%	-9.1%	38.5%
PERIOD TO DATE:								
ACTUAL	MS	188,801			188,801	1.785946	3.215854	3,371,883
ESTIMATED	MS	158,490			158,490	1.845014	3.439580	2,924,162
DIFFERENCE		30,311	0	0	30,311	(0.059068)	-0.223726	447,721
DIFFERENCE (%)		19.1%	0.0%	0.0%	19.1%	-3.2%	-6.5%	15.3%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELVA9D
 06/14/00
 DC

SCHEDULE A9

 ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: MAY 2000

(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

\$602,774

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