



ORIGINAL

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

December 20, 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 October 2000 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The over-recovery in our Marianna division is greater than expected due to fuel revenues 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  
Manager of Corporate Accounting

**Enclosure**

- APP \_\_\_\_\_
  - CAF \_\_\_\_\_
  - OMP \_\_\_\_\_
  - COM \_\_\_\_\_
  - CTR \_\_\_\_\_
  - EOP \_\_\_\_\_
  - LEG \_\_\_\_\_
  - CPC \_\_\_\_\_
  - PLI \_\_\_\_\_
  - EEO \_\_\_\_\_
  - SEC \_\_\_\_\_
  - SER \_\_\_\_\_
  - OTH \_\_\_\_\_
- 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

DOCUMENT NUMBER-DATE

00020 JAN-25

FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
MONTH: Oct-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)	456,338	436,935	19,403	4.44%	22,817	21,847	970	4.44%	1.99999	1.99998	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)	382,775	352,941	29,834	8.45%	22,817	21,847	970	4.44%	1.67759	1.61551	0.06208	3.84%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>839,113</u>	<u>789,876</u>	<u>49,237</u>	<u>6.23%</u>	<u>22,817</u>	<u>21,847</u>	<u>970</u>	<u>4.44%</u>	<u>3.67758</u>	<u>3.61549</u>	<u>0.06209</u>	<u>1.72%</u>
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					22,817	21,847	970	4.44%				
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>839,113</u>	<u>789,876</u>	<u>49,237</u>	<u>6.23%</u>	<u>22,817</u>	<u>21,847</u>	<u>970</u>	<u>4.44%</u>	<u>3.67758</u>	<u>3.61549</u>	<u>0.06209</u>	<u>1.72%</u>
21 Net Unbilled Sales (A4)	(214,329) *	(59,800) *	(154,529)	258.41%	(5,828)	(1,654)	(4,174)	252.36%	-0.77353	-0.26448	-0.50905	192.47%
22 Company Use (A4)	883 *	615 *	268	43.58%	24	17	7	41.18%	0.00319	0.00272	0.00047	17.28%
23 T & D Losses (A4)	33,576 *	31,599 *	1,977	6.26%	913	874	39	4.46%	0.12118	0.13976	-0.01858	-13.29%
24 SYSTEM KWH SALES	839,113	789,876	49,237	6.23%	27,708	22,610	5,098	22.55%	3.02842	3.49349	-0.46507	-13.31%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	839,113	789,876	49,237	6.23%	27,708	22,610	5,098	22.55%	3.02842	3.49349	-0.46507	-13.31%
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	839,113	789,876	49,237	6.23%	27,708	22,610	5,098	22.55%	3.02842	3.49349	-0.46507	-13.31%
28 GPIF**												
29 TRUE-UP**	(16,076)	(16,076)	0	0.00%	27,708	22,610	5,098	22.55%	-0.05802	-0.0711	0.01308	-18.40%
30 TOTAL JURISDICTIONAL FUEL COST	<u>823,037</u>	<u>773,800</u>	<u>49,237</u>	<u>6.36%</u>	<u>27,708</u>	<u>22,610</u>	<u>5,098</u>	<u>22.55%</u>	<u>2.97039</u>	<u>3.42238</u>	<u>-0.45199</u>	<u>-13.21%</u>
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									2.97253	3.42484	-0.45231	-13.21%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.973	3.425	-0.452	-13.20%

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

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

	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	0.00%	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)	5,222,701	4,960,911	261,790	5.28%	261,134	248,046	13,088	5.28%	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)	3,849,647	3,838,992	10,655	0.28%	261,134	248,046	13,088	5.28%	1.4742	1.54769	-0.07349	-4.75%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	9,072,348	8,799,903	272,445	3.10%	261,134	248,046	13,088	5.28%	3.47421	3.54769	-0.07348	-2.07%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					261,134	248,046	13,088	5.28%				
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)	9,072,348	8,799,903	272,445	3.10%	261,134	248,046	13,088	5.28%	3.47421	3.54769	-0.07348	-2.07%
21 Net Unbilled Sales (A4)	151,858 *	175,008 *	(23,150)	-13.23%	4,371	4,933	(562)	-11.39%	0.0817	0.07512	-0.01342	-17.86%
22 Company Use (A4)	7,018 *	7,308 **	(290)	-3.97%	202	206	(4)	-1.94%	0.00285	0.00314	-0.00029	-9.24%
23 T & D Losses (A4)	362,881 *	352,002 *	10,879	3.09%	10,445	9,922	523	5.27%	0.14744	0.15108	-0.00364	-2.41%
24 SYSTEM KWH SALES	9,072,348	8,799,903	272,445	3.10%	246,116	232,985	13,131	5.64%	3.6862	3.77703	-0.09083	-2.40%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	9,072,348	8,799,903	272,445	3.10%	246,116	232,985	13,131	5.64%	3.6862	3.77703	-0.09083	-2.40%
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	9,072,348	8,799,903	272,445	3.10%	246,116	232,985	13,131	5.64%	3.6862	3.77703	-0.09083	-2.40%
28 GPIF**												
29 TRUE-UP**	(160,760)	(160,760)	0	0.00%	246,116	232,985	13,131	5.64%	-0.06532	-0.069	0.00368	-5.33%
30 TOTAL JURISDICTIONAL FUEL COST	8,911,588	8,639,143	272,445	3.15%	246,116	232,985	13,131	5.64%	3.62089	3.70803	-0.08714	-2.35%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.6235	3.7107	-0.0872	-2.35%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.624	3.711	-0.087	-2.34%

\*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: Oct-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %
<b>A. Fuel Cost &amp; Net Power Transactions</b>								
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	456,338	436,935	19,403	4.44%	5,222,701	4,960,911	261,790	5.28%
3a. Demand & Non Fuel Cost of Purchased Power	382,775	352,941	29,834	8.45%	3,849,647	3,838,992	10,655	0.28%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	839,113	789,876	49,237	6.23%	9,072,348	8,799,903	272,445	3.10%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 839,113	\$ 789,876	\$ 49,237	6.23%	\$ 9,072,348	\$ 8,799,903	\$ 272,445	3.10%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: Oct-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,030,020	843,222	186,798	22.15%	9,197,089	8,634,156	562,933	6.52%
c. Jurisdictional Fuel Revenue	1,030,020	843,222	186,798	22.15%	9,197,089	8,634,156	562,933	6.52%
d. Non Fuel Revenue	549,802	504,008	45,794	9.09%	5,152,618	5,264,304	(111,686)	-2.12%
e. Total Jurisdictional Sales Revenue	1,579,822	1,347,230	232,592	17.26%	14,349,707	13,898,460	451,247	3.25%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,579,822	\$ 1,347,230	\$ 232,592	17.26%	\$ 14,349,707	\$ 13,898,460	\$ 451,247	3.25%
<b>C. KWH Sales</b>								
1. Jurisdictional Sales								
2. Non Jurisdictional Sales	27,708,108	22,609,678	5,098,430	22.55%	246,117,127	230,791,049	15,326,078	6.64%
3. Total Sales	0	0	0	0.00%	0	0	0	0.00%
4. Jurisdictional Sales % of Total KWH Sales	27,708,108	22,609,678	5,098,430	22.55%	246,117,127	230,791,049	15,326,078	6.64%
	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: Oct-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>D. True-up Calculation</b>								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,030,020	\$ 843,222	\$ 186,798	22.15%	9,197,089	\$ 8,634,156	\$ 562,933	6.52%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(16,076)	(16,076)	0	0.00%	(160,760)	(160,760)	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	1,046,096	859,298	186,798	21.74%	9,357,849	8,794,916	562,933	6.40%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	839,113	789,876	49,237	6.23%	9,072,348	8,799,903	272,445	3.10%
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 *)	839,113	789,876	49,237	6.23%	9,072,348	8,799,903	272,445	3.10%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	206,983	69,422	137,561	198.15%	285,501	(4,987)	290,488	-5824.90%
8. Interest Provision for the Month	1,237		1,237	0.00%	7,536		7,536	0.00%
9. True-up & Inst. Provision Beg. of Month	133,039	(614,385)	747,424	-121.65%	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%	(160,760)	(160,760)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 325,183	\$ (561,039)	\$ 886,222	-157.96%	325,183	\$ (561,039)	\$ 886,222	-157.96%

\* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: Oct-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
E. Interest Provision							--	--
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 133,039	\$ (614,385)	\$ 747,424	-121.65%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	323,946	(561,039)	884,985	-157.74%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	456,985	(1,175,424)	1,632,409	-138.88%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 228,493	\$ (587,712)	\$ 816,205	-138.88%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.5000%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.4900%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.9900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.4950%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5413%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	1,237	N/A	--	--	N/A	N/A	--	--

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

(MWH)

1	System Net Generation	0	0	0	0	0	0	0		
2	Power Sold									
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power	22817	21847	970	0.0444	261,134	248,046	13088	0.0528	
4a	Energy Purchased For Qualifying Facilities									
5	Economy Purchases									
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load	22817	21847	970	0.0444	261,134	248,046	13088	0.0528	
8	Sales (Billed)	27708	22610	5098	0.2255	246,116	232,985	13131	0.0564	
8a	Unbilled Sales Prior Month (Period)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	24	17	7	0.4118	202	206	-4	-0.0194	
10	T&D Losses Estimated	0.04	913	874	39	0.0446	10445	9922	523	0.0527
11	Unaccounted for Energy (estimated)	-5828	-1654	-4174	2.5236	4371	4933	-562	-0.1139	
12										
13	% Company Use to NEL	0.0011	0.0008	0.0003	0.375	0.0008	0.0008	0	0	
14	% T&D Losses to NEL	0.04	0.04	0	0	0.04	0.04	0	0	
15	% Unaccounted for Energy to NEL	-0.2554	-0.0757	-0.1797	2.3738	0.0167	0.0199	-0.0032	-0.1608	

(\$)

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	456,338	436,935	19403	0.0444	5,222,701	4,960,911	261,790	0.0528
18a	Demand & Non Fuel Cost of Pur Power	382,775	352,941	29834	0.0845	3,849,647	3,838,992	10655.06	0.0028
18b	Energy Payments To Qualifying Facilities								
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	839,113	789876	49237	0.0623	9,072,348	8,799,903	272445.06	0.031

(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	1.678	1.616	0.062	0.0384	1.474	1.548	-0.074	-0.0478
23b	Energy Payments To Qualifying Facilities								
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.678	3.615	0.063	0.0174	3.474	3.548	-0.074	-0.0209



Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 C/FUELA8C  
 12/20/00

SCHEDULE A8

**PURCHASED POWER**

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: October-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	21,847			21,847	1.999977	3.615490	436,935
TOTAL		21,847	0	0	21,847	1.999977	3.615490	436,935

ACTUAL

GULF POWER COMPANY	RE	22,817			22,817	1.999991	3.677579	456,338
TOTAL		22,817	0	0	22,817	1.999991	3.677579	456,338

CURRENT MONTH DIFFERENCE		970	0	0	970	0.000014	0.062089	19,403
DIFFERENCE (%)		4.40%	0.00%	0.00%	4.40%	0.00%	1.70%	4.40%
PERIOD TO DATE ACTUAL	RE	261,134			261,134	2.000008	3.474212	5,222,701
ESTIMATED	RE	248,046			248,046	1.999996	3.547690	4,960,911
DIFFERENCE		13,088	0	0	13,088	0.000012	-0.073478	261,790
DIFFERENCE (%)		5.30%	0.00%	0.00%	5.30%	0.00%	-2.10%	5.30%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 CIFUELVA9C  
 12/20/00

SCHEDULE A9

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

ACTUAL

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARG 382,775

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

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: Oct-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)	710,027	580,154	129,873	22.4%	39,755	31,445	8,310	26.4%	1.78801	1.84498	(0.05697)	-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)	551,951	478,124	73,827	15.4%	39,755	31,445	8,310	26.4%	1.38838	1.52051	(0.13213)	-8.7%
11 Energy Payments to Qualifying Facilities (A8a)	6,031	7,480	(1,449)	-19.4%	323	400	(77)	-19.3%	1.66718	1.87000	(0.00282)	-0.2%
12 TOTAL COST OF PURCHASED POWER	1,268,009	1,065,758	202,251	19.0%	40,078	31,845	8,233	25.9%	3.18385	3.34670	(0.16285)	-5.5%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					40,078	31,845	8,233	25.9%				
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	0.0%	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	462,607	313,607	149,000	47.5%	12,370	9,000	3,370	37.4%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	805,402	752,151	53,251	7.1%	27,708	22,845	4,863	21.3%	2.90875	3.29241	(0.38366)	-11.7%
21 Net Unbilled Sales (A4)	(488,770) *	(357,918) *	(130,852)	36.8%	(16,815)	(10,871)	(5,944)	54.7%	(1.14180)	(1.10790)	(0.03390)	3.1%
22 Company Use (A4)	1,541 *	1,284 *	257	20.0%	53	39	14	35.9%	0.00380	0.00397	(0.00037)	-9.3%
23 T & D Losses (A4)	48,339 *	45,139 *	3,200	7.1%	1,683	1,371	292	21.3%	0.11292	0.13972	(0.02680)	-19.2%
24 SYSTEM KWH SALES	805,402	752,151	53,251	7.1%	42,807	32,308	10,501	32.5%	1.88147	2.32820	(0.44673)	-19.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	805,402	752,151	53,251	7.1%	42,807	32,308	10,501	32.5%	1.88147	2.32820	(0.44673)	-19.2%
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	805,402	752,151	53,251	7.1%	42,807	32,308	10,501	32.5%	1.88147	2.32820	(0.44673)	-19.2%
28 GPIF**												
29 TRUE-UP**	(87,280)	(87,280)	0	0.0%	42,807	32,308	10,501	32.5%	(0.20389)	(0.27017)	0.06628	-24.5%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	718,122	664,871	53,251	8.0%	42,807	32,308	10,501	32.5%	1.67758	2.05804	(0.38046)	-18.5%
31 Revenue Tax Factor									1.01609	1.01809	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.70457	2.09115	(0.38658)	-18.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.705	2.091	(0.386)	-18.5%

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

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH. October-00

	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)	7,281,807	6,329,858	951,949	15.0%	407,722	343,081	64,641	18.8%	1.78597	1.84500	(0.05903)	-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)	5,727,670	5,277,315	450,355	8.5%	407,722	343,081	64,641	18.8%	1.40480	1.53821	(0.13341)	-8.7%
11 Energy Payments to Qualifying Facilities (A8a)	12,205	74,800	(62,595)	-83.7%	668	4,000	(3,332)	-83.3%	1.82792	1.87000	(0.04208)	-2.3%
12 TOTAL COST OF PURCHASED POWER	13,021,682	11,681,973	1,339,709	11.5%	408,390	347,081	61,309	17.7%	3.18854	3.38578	(0.17724)	-5.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					408,390	347,081	61,309	17.7%				
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	0.0%	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	5,263,374	3,126,092	2,137,282	68.4%	128,770	90,000	38,770	43.1%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	7,758,308	8,555,881	(797,573)	-9.3%	279,620	257,081	22,539	8.8%	2.77459	3.32809	(0.55350)	-16.6%
21 Net Unbilled Sales (A4)	(3,434,951) *	(2,969,854) *	(465,097)	15.7%	(123,800)	(89,236)	(34,564)	38.7%	(0.88943)	(0.89853)	0.00910	-1.0%
22 Company Use (A4)	12,430 *	12,314 *	116	0.9%	448	370	78	21.1%	0.00322	0.00373	(0.00051)	-13.7%
23 T & D Losses (A4)	465,493 *	513,358 *	(47,865)	-9.3%	16,777	15,425	1,352	8.8%	0.12053	0.15532	(0.03479)	-22.4%
24 SYSTEM KWH SALES	7,758,308	8,555,881	(797,573)	-9.3%	386,195	330,522	55,673	16.8%	2.00891	2.58861	(0.57970)	-22.4%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	7,758,308	8,555,881	(797,573)	-9.3%	386,195	330,522	55,673	16.8%	2.00891	2.58861	(0.57970)	-22.4%
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	7,758,308	8,555,881	(797,573)	-9.3%	386,195	330,522	55,673	16.8%	2.00891	2.58861	(0.57970)	-22.4%
28 GPIF**												
29 TRUE-UP**	(872,800)	(872,800)	0	0.0%	386,195	330,522	55,673	16.8%	(0.22600)	(0.26407)	0.03807	-14.4%
30 TOTAL JURISDICTIONAL FUEL COST	6,885,508	7,683,081	(797,573)	-10.4%	386,195	330,522	55,673	16.8%	1.78281	2.32453	(0.54162)	-23.3%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.81180	2.36193	(0.55033)	-23.3%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.812	2.362	(0.550)	-23.3%

\*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: Oct-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								
3a Demand & Non Fuel Cost of Purchased Power	710,027	580,154	129,873	22.4%	7,281,807	6,329,858	951,949	15.0%
3b Energy Payments to Qualifying Facilities	551,951	478,124	73,827	15.4%	5,727,670	5,277,315	450,355	8.5%
4 Energy Cost of Economy Purchases	6,031	7,480	(1,449)	-19.4%	12,205	74,800	(62,595)	-83.7%
5 Total Fuel & Net Power Transactions	1,268,009	1,065,758	202,251	19.0%	13,021,682	11,681,973	1,339,709	11.5%
6 Adjustments to Fuel Cost (Describe Items)								
7 Adjusted Total Fuel & Net Power Transactions	1,268,009	1,065,758	202,251	19.0%	13,021,682	11,681,973	1,339,709	11.5%
8 Less Apportionment To GSLD Customers	462,607	313,607	149,000	47.5%	5,263,374	3,126,092	2,137,282	68.4%
9 Net Total Fuel & Power Transactions To Other Classes	\$ 805,402	\$ 752,151	\$ 53,251	7.1%	\$ 7,758,308	\$ 8,555,881	\$ (797,573)	-9.3%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: October-00

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1 Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a Base Fuel Revenue								
b Fuel Recovery Revenue	891,834	767,759	124,075	16.2%	8,238,420	7,875,135	363,285	4.6%
c Jurisdictional Fuel Revenue	891,834	767,759	124,075	16.2%	8,238,420	7,875,135	363,285	4.6%
d Non Fuel Revenue	827,037	513,871	313,166	60.9%	5,371,028	5,374,175	(3,147)	-0.1%
e Total Jurisdictional Sales Revenue	1,718,871	1,281,630	437,241	34.1%	13,609,448	13,249,310	360,138	2.7%
2 Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3 Total Sales Revenue (Excluding GSLD)	\$ 1,718,871	\$ 1,281,630	\$ 437,241	34.1%	\$ 13,609,448	\$ 13,249,310	\$ 360,138	2.7%
<b>C KWH Sales (Excluding GSLD)</b>								
1 Jurisdictional Sales KWH	27,126,663	23,305,894	3,820,769	16.4%	211,321,016	206,256,104	5,064,912	2.5%
2 Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3 Total Sales	27,126,663	23,305,894	3,820,769	16.4%	211,321,016	206,256,104	5,064,912	2.5%
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: October-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)	\$ 891,834	\$ 767,759	\$ 124,075	16.2%	\$ 8,238,420	\$ 7,875,135	\$ 363,285	4.6%
2 Fuel Adjustment Not Applicable								
a True-up Provision	(87,280)	(87,280)	0	0.0%	(872,800)	(872,800)	0	0.0%
b Incentive Provision								
c Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3 Jurisdictional Fuel Revenue Applicable to Period	979,114	855,039	124,075	14.5%	9,111,220	8,747,935	363,285	4.2%
4 Adjusted Total Fuel & Net Power Transaction (Line A-7)	805,402	752,151	53,251	7.1%	7,758,308	8,555,881	(797,573)	-9.3%
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 *)	805,402	752,151	53,251	7.1%	7,758,308	8,555,881	(797,573)	-9.3%
7 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	173,712	102,888	70,824	68.8%	1,352,912	192,054	1,160,858	604.4%
8 Interest Provision for the Month	4,054		4,054	0.0%	38,963		38,963	0.0%
9 True-up & Inst Provision Beg of Month	705,792	(1,347,037)	2,052,829	-152.4%	277,203	(650,683)	927,886	-142.6%
9a Deferred True-up Beginning of Period								
10 True-up Collected (Refunded)	(87,280)	(87,280)	0	0.0%	(872,800)	(872,800)	0	0.0%
11 End of Period - Total Net True-up (Lines D7 through D10)	\$ 796,278	\$ (1,331,429)	\$ 2,127,707	-159.8%	\$ 796,278	\$ (1,331,429)	\$ 2,127,707	-159.8%

\* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: October-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)	\$ 705,792	\$ (1,347,037)	\$ 2,052,829	-152.4%	N/A	N/A	--	--
2 Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	792,224	(1,331,429)	2,123,653	-159.5%	N/A	N/A	--	--
3 Total of Beginning & Ending True-up Amount	1,498,016	(2,678,466)	4,176,482	-155.9%	N/A	N/A	--	--
4 Average True-up Amount (50% of Line E-3)	\$ 749,008	\$ (1,339,233)	\$ 2,088,241	-155.9%	N/A	N/A	--	--
5 Interest Rate - First Day Reporting Business Month	6.5000%	N/A	--	--	N/A	N/A	--	--
6 Interest Rate - First Day Subsequent Business Month	6.4900%	N/A	--	--	N/A	N/A	--	--
7 Total (Line E-5 + Line E-6)	12.9900%	N/A	--	--	N/A	N/A	--	--
8 Average Interest Rate (50% of Line E-7)	6.4950%	N/A	--	--	N/A	N/A	--	--
9 Monthly Average Interest Rate (Line E-8 / 12)	0.5413%	N/A	--	--	N/A	N/A	--	--
10 Interest Provision (Line E-4 x Line E-9)	4,054	N/A	--	--	N/A	N/A	--	--



Company FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUELVA4D  
 12/22/00

ELECTRIC ENERGY ACCOUNT  
 Month of: Oct-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	39,755	31,445	8,310	26.4%	407,722	343,081	64,641	18.8%
4a	Energy Purchased For Qualifying Facilities	323	400	(77)	-19.3%	668	4,000	(3,332)	-83.3%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	40,078	31,845	8,233	25.9%	408,390	347,081	61,309	17.7%
8	Sales (Billed)	42,807	32,306	10,501	32.5%	386,195	330,522	55,673	16.8%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	53	39	14	35.9%	448	370	78	21.1%
10	T&D Losses Estimated @ 0.06	2,405	1,911	494	25.9%	24,503	20,825	3,678	17.7%
11	Unaccounted for Energy (estimated)	(5,187)	(2,411)	(2,776)	115.1%	(2,756)	(4,636)	1,880	-40.6%
12									
13	% Company Use to NEL	0.13%	0.12%	0.01%	8.3%	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	-12.94%	-7.57%	-5.37%	70.9%	-0.67%	-1.34%	0.67%	-50.0%

(\$)

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	710,027	580,154	129,873	22.4%	6,571,780	5,749,704	822,076	14.3%
18a	Demand & Non Fuel Cost of Pur Power	551,951	478,124	73,827	15.4%	5,175,719	4,799,191	376,528	7.9%
18b	Energy Payments To Qualifying Facilities	6,031	7,480	(1,449)	-19.4%	12,205	74,800	(62,595)	-83.7%
19	Energy Cost of Economy Purch								
20	Total Fuel & Net Power Transactions	1,268,009	1,065,758	202,251	19.0%	11,759,704	10,623,695	1,136,009	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%	1.612	1.676	(0.064)	-3.8%
23a	Demand & Non Fuel Cost of Pur Power	1.388	1.521	(0.133)	-8.7%	1.269	1.399	(0.130)	-9.3%
23b	Energy Payments To Qualifying Facilities	1.867	1.870	(0.003)	-0.2%	1.828	1.870	(0.042)	-2.3%
24	Energy Cost of Economy Purch								
25	Total Fuel & Net Power Transactions	3.164	3.347	(0.183)	-5.5%	2.880	3.061	(0.181)	-5.9%

**PURCHASED POWER**

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of. Oct-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	31,445			31,445	1.844980	3 365489	580,154
TOTAL		31,445	0	0	31,445	1.844980	3 365489	580,154
ACTUAL								
JACKSONVILLE ELECTRIC AUTHORITY	MS	39,755			39,755	1.786007	3 174388	710,027
TOTAL		39,755	0	0	39,755	1.786007	3.174388	710,027
CURRENT MONTH DIFFERENCE		8,310	0	0	8,310	-0.058973	-0.191101	129,873
DIFFERENCE (%)		26.4%	0.0%	0.0%	26.4%	-3.2%	-5.7%	22.4%
PERIOD TO DATE ACTUAL	MS	407,722			407,722	1.785974	3.190771	7,281,807
ESTIMATED	MS	343,081			343,081	1.845004	3.383216	6,329,858
DIFFERENCE		64,641	0	0	64,641	(0.059030)	-0.192445	951,949
DIFFERENCE (%)		18.8%	0.0%	0.0%	18.8%	-3.2%	-5.7%	15.0%

Company FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C/FUEL/ABAD  
 12/22/00  
 #REF!

SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of Oct-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. (5)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		323			323	1.867183	1.867183	6,031
TOTAL		323	0	0	323	1.867183	1.867183	6,031
CURRENT MONTH DIFFERENCE DIFFERENCE (%)		(77) -19.3%	0 0.0%	0 0.0%	(77) -19.3%	-0.002817 -0.2%	-0.002817 -0.2%	(1,449) -19.4%
PERIOD TO DATE ACTUAL	MS	41,550			41,550	0.029374	0.029374	12,205
PERIOD TO DATE ESTIMATED	MS	4,000			4,000	1.870000	1.870000	74,800
PERIOD TO DATE DIFFERENCE		37,550	0	0	37,550	-1.840626	-1.840626	(62,595)
PERIOD TO DATE DIFFERENCE (%)		938.7%	0.0%	0.0%	938.7%	-98.4%	-98.4%	-83.7%

Company FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C/FUELVA9D  
 12/22/00  
 #REF!

SCHEDULE A9

ECONOMY ENERGY PURCHASES  
 INCLUDING LONG TERM PURCHASES  
 For the Period/Month of Oct-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
					(a) CENTS/KWH	(b) TOTAL COST \$	(6)(b)-(5) \$

ESTIMATED

TOTAL							
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ACTUAL

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$551,951

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