

FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF TRUE-UP SURCHARGE
 APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
 OCTOBER 1993 - MARCH 1994
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS
 REVISED
Fernandina Beach Division

Over-recovery of purchased power costs for the
 Period October 1993 - March 1994. (Schedule r1,
 Calculation of Estimated Purchased Power Costs and
 Calculation of True-Up and Interest Provision for
 the Six Month Period ended March 31, 1994.)
 (Estimated)

\$118,219

Estimated kilowatt hour sales for the months of
 April 1994 - September 1994 as per estimate filed
 with the Commission. (Excludes GSLD customers)

119,295,000

Cents per kilowatt hour necessary to refund over-
 recovered purchased power costs over the period
 April 1994 - September 1994.

.09910

Exhibit No. _____
 Docker No. 940001-EI
 Florida Public Utilities Company
 (GMB-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 AP94E1D
 01/28/94
 NON

FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
 PAGE 1 OF 3

ESTIMATED FOR THE PERIOD: APRIL 1994 - SEPTEMBER 1994

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
1 Fuel Cost of System Net Generation (E3)			
2 Nuclear Fuel Disposal Costs (E2)			
3 Coal Car Investment			
4 Adjustments to Fuel Cost			
5 TOTAL COST OF GENERATED POWER (LINE 1 THRU 4)	0	0	0.00000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E8)	3,178,366	172,269	1.84500
7 Energy Cost of Sched C & X Econ Purch (Broker) (E9)			
8 Energy Cost of Other Econ Purch (Non-Broker) (E9)			
9 Energy Cost of Sched E Economy Purch (E9)			
10 Demand & Non Fuel Cost of Purch Power (E2)	5,217,177	172,269	3.02851
10a Demand Costs of Purchased Power	2,382,000 *		
10b Non-fuel Energy & Customer Costs of Purchased Power	2,835,177 *		
11 Energy Payments to Qualifying Facilities (E8a)	0	0	0.00000
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	8,395,543	172,269	4.87351
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)	8,395,543	172,269	4.87351
14 Fuel Cost of Economy Sales (E7)			
15 Gain on Economy Sales (E7a)			
16 Fuel Cost of Unit Power Sales (SL2 Partpts) (E7)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange (E4)			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	8,395,543	172,269	4.87351
21 Net Unbilled Sales (E4)	21,541 *	442	0.01506
22 Company Use (E4)	9,552 *	196	0.00592
23 T & O Losses (E4)	503,726 *	10,336	0.31230
24 SYSTEM MWH SALES	8,395,543	161,295	5.20509

* For Informational Purposes Only
 ** Calculation Based on Jurisdictional MWH Sales

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 AP94E10
 01/28/94
 MDN

FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
 PAGE 2 OF 3

ESTIMATED FOR THE PERIOD: APRIL 1994 - SEPTEMBER 1994

	(a)	(b)	(c)
	DOLLARS	KWH	CENTS/KWH
25 Wholesale MWH Sales			
26 Jurisdictional MWH Sales	8,395,543	161,295	5.20509
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	8,395,543	161,295	5.20509
27a GSLO MWH Sales (E11)		42,000	
27b Other Classes MWH Sales (E11)		119,295	
27c GSLO CP KW (E11)		120,000 *	
28 GPJF **			
29 TRUE-UP (OVER) UNDER RECOVERY **	(118,219)	161,295	-0.07329
30 TOTAL JURISDICTIONAL FUEL COST	8,277,324	161,295	5.13179
30a Demand Purchased Power Costs (Line 10a)	2,382,000 *		
30b Non-demand Purchased Power Costs (Lines 6 + 10a + 11)	6,013,543 *		
30c True up Over/Under Recovery (Line 29)	(118,219) *		
APPORTIONMENT OF DEMAND COSTS			
31 Total Demand Costs (Line 30a)	2,382,000		
32 GSLO Portion of Demand Costs (Line 30a) Including Line Losses (Line 27c x \$3.708)	741,600	120,000 (KW)	\$6.18 /KW
33 Balance to Other Classes	1,640,400	119,295	1.37508
APPORTIONMENT OF NON-DEMAND COSTS			
34 Total Non-demand Costs (Line 30b)	6,013,543		
35 Total KWH Purchased (Line 12)		172,269	
36 Average Cost per KWH Purchased			3.49079
37 Average Cost Adjusted for Line Losses (Line 36 x 1.03)			3.59551
38 GSLO Non-demand Costs (Line 27a x Line 37)	1,510,111	42,000	3.59550
39 Balance to Other Classes	4,503,432	119,295	3.77504

* For Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales

ESTIMATED FOR THE PERIOD: APRIL 1994 - SEPTEMBER 1994

	(a)	(b)	(c)			
	DOLLARS	MWH	CENTS/KWH			
GSLD PURCHASED POWER COST RECOVERY FACTORS						
40a	Total GSLD Demand Costs (Line 32)	741,600	120,000 (KW)	\$6.18 /KW		
40b	Revenue Tax Factor			1.01609		
40c	GSLD Demand Purchased Power Factor Adjusted for Taxes & Rounded			\$6.28 /KW		
40d	Total Current GSLD Non-demand Costs (Line 38)	1,510,111	42,000	3.59550		
40e	Total Non-demand Costs Including True-up	1,510,111	42,000	3.59550		
40f	Revenue Tax Factor			1.01609		
40g	GSLD Non-demand Costs Adjusted for Taxes & Rounded			3.65335		
OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS						
41a	Total Demand & Non-demand Purchased Power Costs of Other Classes (Line 35 & 39)	6,143,832	119,295	5.15012		
41b	Less: Total Demand Cost Recovery	1,498,638 ***				
41c	Total Other Costs to be Recovered	4,645,194	119,295	3.89387		
41d	Other Classes' Portion of True-up (Line 30c)	(118,219)	119,295	-0.09910		
41e	Total Demand & Non-demand Costs Including True-up	4,526,975	119,295	3.79477		
42	Revenue Tax Factor			1.01609		
43	Other Classes Purchased Power Factor Adjusted for Taxes & Rounded			3.856		
44	With Line Losses:					
45	Rate Schedule	Rate	Multiplier	Levelized Charge for Other Charges	Levelized Charge for Demand Charges	Levelized Adjustment
46	RS	522	1.0000	3.956	1.45200	5.30800
47	GS	541	1.0000	3.856	1.18600	5.04200
48	GSD	551	1.0000	3.856	0.99700	4.85300
49	DL	531, 532, 533, 534, 535, 536, 537 and 538	1.0000	3.856	0.41200	4.26800
50						
51	SL, CSL	571, 572, 573, 585, 586, 587, 588 and 591	1.0000	3.856	0.41200	4.26800
52						
53	*** Calculation of Demand Cost Recovery					
54	Rate Schedule	Rate Class	Estimated KWH	Demand Cost Recovery Factor	Demand Cost Recovery	
55	RS	522-1	70,071,200	\$0.01429	\$1,001,317	
56	GS	541-3, 541-7	10,030,600	\$0.01167	\$117,057	
57	GSD	551-5	38,460,000	\$0.00981	\$377,293	
58	DL, SL, CSL		733,638	\$0.00405	\$2,971	
			Total Demand Cost Recovery		\$1,498,638	

COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 FOR THE PERIOD OCTOBER 1993 - MARCH 1994

	DOLLARS				MWH				CENTS/KWH			
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	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)												
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)	5,756,290	5,629,410	126,880	2.3%	149,320	146,029	3,291	2.3%	5.85500	3.85499	0.00001	0.0%
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)	2,284,100	2,202,386	81,714	3.7%	149,320	146,029	3,291	2.3%	1.52967	1.50818	0.02149	1.4%
11 Energy Payments to Qualifying Facilities (A8a)	91,072	93,840	(2,768)	-3.0%	2,329	2,400	(71)	-3.0%	3.91035	3.91000	0.00035	0.0%
12 TOTAL COST OF PURCHASED POWER	8,131,462	7,925,636	205,826	2.6%	151,649	148,429	3,220	2.2%	5.36203	5.33968	0.02235	0.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					151,649	148,429	3,220	2.2%				
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 UNADVERTISED INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	8,131,462	7,925,636	205,826	2.6%	151,649	148,429	3,220	2.2%	5.36203	5.33968	0.02235	0.4%
21 Net Unbilled Sales (A4)	(238,396) ^a	(140,914) ^a	(97,482)	69.2%	(4,446)	(2,639)	(1,807)	68.5%	(0.16237)	(0.09924)	(0.06313)	63.6%
22 Company Use (A4)	9,276 ^a	8,650 ^a	626	7.2%	173	162	11	6.8%	0.00632	0.00609	0.00023	3.8%
23 I & O Losses (A4)	487,891 ^a	475,552 ^a	12,339	2.6%	9,099	8,906	193	2.2%	0.33230	0.33490	(0.00260)	-0.8%
24 SYSTEM KWH SALES	8,131,462	7,925,636	205,826	2.6%	146,823	142,000	4,823	3.4%	5.53828	5.58143	(0.04315)	-0.8%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	8,131,462	7,925,636	205,826	2.6%	146,823	142,000	4,823	3.4%	5.53828	5.58143	(0.04315)	-0.8%
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	8,131,462	7,925,636	205,826	2.6%	146,823	142,000	4,823	3.4%	5.53828	5.58143	(0.04315)	-0.8%
28 GPIF**												
29 TRUE-UP**	93,982	111,873	(17,891)	-16.0%	146,823	142,000	4,823	3.4%	0.06401	0.07878	(0.01477)	-18.8%
30 TOTAL JURISDICTIONAL FUEL COST	8,225,444	8,037,509	187,935	2.3%	146,823	142,000	4,823	3.4%	5.60229	5.66022	(0.05793)	-1.0%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									5.69243	5.75129	(0.05886)	-1.0%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									5.692	5.751	(0.059)	-1.0%

^aIncluded for Informational Purposes Only
^{**}Calculation Based on Jurisdictional KWH Sales

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 AP94E20
 01/28/94
 MDH

SCHEDULE E2

FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

FOR THE PERIOD: APRIL 1994 - SEPTEMBER 1994

LINE NO.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	LINE NO.
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL PERIOD	
A1 FUEL COST OF SYSTEM GENERATION							0	A1
1a NUCLEAR FUEL DISPOSAL							0	1a
2 FUEL COST OF POWER SOLD							0	2
3 FUEL COST OF PURCHASED POWER	429,839	479,290	538,790	615,081	590,011	525,355	3,178,366	3
3a OENANO & NON FUEL COST OF PUR POWER	743,469	775,560	882,609	974,630	970,278	870,631	5,217,177	3a
3b QUALIFYING FACILITIES	0	0	0	0	0	0	0	3b
4 ENERGY COST OF ECONOMY PURCHASES							0	4
5 TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A-1 THRU A-4)	1,173,308	1,254,850	1,421,399	1,589,711	1,560,289	1,395,986	8,395,543	5
5a LESS: TOTAL OENANO COST RECOVERY	182,785	191,430	246,549	297,412	297,771	282,691	1,498,638	5a
5b TOTAL OTHER COST TO BE RECOVERED	990,523	1,063,420	1,174,850	1,292,299	1,262,518	1,113,295	6,896,905	5b
6 APPORTIONMENT TO GSLO CLASS	375,299	375,291	375,284	375,278	375,280	375,286	2,251,718	6
6a BALANCE TO OTHER CLASSES	615,224	688,129	799,566	917,021	887,238	738,009	4,645,187	6a
6b SYSTEM KWH SOLO (MWH)	21,789	22,614	26,674	30,401	30,430	29,387	161,295	6b
7 GSLO MWH SOLO(E11)	7,000	7,000	7,000	7,000	7,000	7,000	42,000	7
7a BALANCE MWH SOLD OTHER CLASSES	14,789	15,614	19,674	23,401	23,430	22,387	119,295	7a
7b COST PER KWH SOLO (CENTS/KWH) APPLICABLE TO OTHER CLASSES	4.16001	4.40713	4.06407	3.91873	3.78676	3.2966	3.89387	7b
8 JURISDICTIONAL LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	8
9 JURISDICTIONAL COST (CENTS/KWH)	4.16001	4.40713	4.06407	3.91873	3.78676	3.29660	3.89387	9
10 GPIF (CENTS/KWH)								10
11 TRUE-UP (CENTS/KWH)	(0.09910)	(0.09910)	(0.09910)	(0.09910)	(0.09910)	(0.09910)	(0.09910)	11
12 TOTAL	4.06091	4.30803	3.96497	3.81963	3.68766	3.19750	3.79477	12
13 REVENUE TAX FACTOR 0.01609	0.06534	0.06932	0.06380	0.06146	0.05933	0.05145	0.06106	13
14 RECOVERY FACTOR ADJUSTED FOR TAXES	4.12625	4.37735	4.02877	3.8109	3.74700	3.24895	3.85583	14
15 RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	4.126	4.377	4.029	3.881	3.747	3.249	3.856	15

EXHIBIT NO.
 DOCKET NO. 920001-ET
 FLORIDA PUBLIC UTILITIES COMPANY
 (FMB-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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ELECTRIC ENERGY ACCOUNT
 ESTIMATED FOR THE PERIOD OF: APRIL 1994 - SEPTEMBER 1994

SCHEDULE E4

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
(MWH)							
1	SYSTEM NET GENERATION						0
2	POWER SOLD						0
3	INADEVERTENT INTERCHANGE DELIVERED						0
4	PURCHASED POWER	23,297	25,978	29,203	33,338	31,979	172,269
4A	QUALIFYING FACILITIES	0	0	0	0	0	0
5	ECONOMY PURCHASES						0
6	INADEVERTENT INTERCHANGE RECEIVED						0
7	NET ENERGY FOR LOAD	23,297	25,978	29,203	33,338	31,979	172,269
8	SALES (BILLED)	21,789	22,614	26,674	30,401	30,430	161,295
3A	UNBILLED SALES PRIOR MONTH (EST.)						0
8B	UNBILLED SALES CURRENT MONTH (EST.)						0
9	COMPANY USE	28	30	35	35	34	196
10	T & O LOSSES (ESTIMATED)	1,398	1,559	1,752	2,000	1,919	10,336
11	UNACCOUNTED FOR ENERGY (ESTIMATED)	82	1,775	742	902	(404)	442
12							
13	% COMPANY USE TO MEL	0.120	0.115	0.120	0.105	0.106	0.114
14	% T & O LOSSES TO MEL	6.001	6.001	5.999	5.999	6.001	6.000
15	% UNACCOUNTED FOR ENERGY TO MEL	0.352	6.833	2.541	2.706	(1.263)	0.257
(\$)							
16	FUEL COST OF SYSTEM NET GEN.						0
16A	FUEL RELATED TRANSACTIONS						0
18	FUEL COST OF PURCHASED POWER	429,839	479,290	538,790	615,081	590,011	3,178,366
18A	DEMAND & NON FUEL COST OF PUR. POWER	743,469	775,560	882,509	974,630	970,278	5,217,177
13B	QUALIFYING FACILITIES	0	0	0	0	0	0
19	ENERGY COST OF ECONOMY PURCHASES						0
20	TOTAL FUEL & NET POWER TRANSACTION	1,173,308	1,254,850	1,421,399	1,589,711	1,560,289	8,395,543
(CENTS/KWH)							
21	FUEL COST OF SYSTEM NET GEN.	0.000	0.000	0.000	0.000	0.000	0.000
21A	FUEL RELATED TRANSACTIONS						
22	FUEL COST OF POWER SOLD						
23	FUEL COST OF PURCHASED POWER	1.845	1.845	1.845	1.845	1.845	1.845
23A	DEMAND & NON FUEL COST OF PUR. POWER	3.191	2.985	3.022	2.923	3.034	3.029
23B	QUALIFYING FACILITIES	0.000	0.000	0.000	0.000	0.000	0.000
24	ENERGY COST OF ECONOMY PURCHASES						
25	TOTAL FUEL & NET POWER TRANSACTION	5.036	4.830	4.867	4.768	4.879	4.874

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 AP94EBD
 01/28/94

SCHEDULE EB

PURCHASED POWER
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

ESTIMATED FOR THE PERIOD OF: APRIL 1994 - SEPTEMBER 1994

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
APRIL 1994	JACKSONVILLE ELECTRIC AUTHORITY	MS	23,297,500			23,297,500	1.845001	5.036197	429,839
MAY 1994	JACKSONVILLE ELECTRIC AUTHORITY	MS	25,977,800			25,977,800	1.844999	4.830471	479,290
JUNE 1994	JACKSONVILLE ELECTRIC AUTHORITY	MS	29,202,700			29,202,700	1.845001	4.867355	538,790
JULY 1994	JACKSONVILLE ELECTRIC AUTHORITY	MS	33,337,700			33,337,700	1.845001	4.768508	615,081
AUGUST 1994	JACKSONVILLE ELECTRIC AUTHORITY	MS	31,978,900			31,978,900	1.845001	4.879120	599,011
SEPTEMBER 1994	JACKSONVILLE ELECTRIC AUTHORITY	MS	28,474,500			28,474,500	1.845002	4.902563	525,355
TOTAL			172,269,100	0	0	172,269,100	1.845001	4.873505	3,178,366

EXHIBIT NO.
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 FLORIDA PUBLIC UTILITIES COMPANY
 (GMB-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 AP94E8AD
 01/28/94

SCHEDULE E6A

PURCHASED POWER
 ENERGY PAYMENT TO QUALIFYING FACILITIES

ESTIMATED FOR THE PERIOD OF: APRIL 1994 - SEPTEMBER 1994

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
APRIL 1994	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
MAY 1994	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
JUNE 1994	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
JULY 1994	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
AUGUST 1994	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
SEPTEMBER 1994	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
TOTAL			0	0	0	0	0.000000	0.000000	0

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 FLORIDA PUBLIC UTILITIES COMPANY
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 AP94E100
 01/28/94

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF: APRIL 1994 - SEPTEMBER 1994

	APRIL 1994	MAY 1994	JUNE 1994	JULY 1994	AUGUST 1994	SEPTEMBER 1994	PERIOD TOTAL
BASE RATE REVENUES ** \$	19.26	19.26	19.26	19.26	19.26	19.26	115.56
FUEL RECOVERY FACTOR CENTS/KWH	5.308	5.308	5.308	5.308	5.308	5.308	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	53.08	53.08	53.08	53.08	53.08	53.08	318.48
GROSS RECEIPTS TAX	0.74	0.74	0.74	0.74	0.74	0.74	4.44
TOTAL REVENUES \$	73.08	73.08	73.08	73.08	73.08	73.08	438.48

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES:
 CUSTOMER CHARGE 7.00
 CENTS/KWH 12.20
 CONSERVATION FACTOR 0.06

 19.26
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EXHIBIT NO.
 DOCKET NO. 940001-E1-
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMB-1)
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KWH SALES AND CUSTOMER DATA
 ESTIMATED FOR THE PERIOD OF: APRIL 1994 - SEPTEMBER 1994

	APRIL 1994	MAY 1994	JUNE 1994	JULY 1994	AUGUST 1994	SEPTEMBER 1994	TOTAL
KWH SALES (000)							
1 RESIDENTIAL	8,086	8,174	11,427	14,533	14,531	13,478	70,229
2 COMMERCIAL	6,194	6,871	7,648	3,262	8,302	8,343	45,620
3 INDUSTRIAL (GSLO)	7,000	7,000	7,000	7,000	7,000	7,000	42,000
4 STREET & HIGHWAY LIGHTING	77	77	77	77	77	77	462
5 OTHER SALES TO PUBLIC AUTHOR.	290	326	330	335	335	328	1,944
6 INTERDEPARTMENTAL SALES	142	166	192	194	185	161	1,040
7 TOTAL JURISDICTIONAL SALES	21,789	22,614	26,674	30,401	30,430	29,387	161,295
8 SALES FOR RESALE							0
9 TOTAL SALES	21,789	22,614	26,674	30,401	30,430	29,387	161,295

	NUMBER OF CUSTOMERS						AVERAGE
10 RESIDENTIAL	9,625	9,650	9,675	9,700	9,725	9,750	9,688
11 COMMERCIAL	1,073	1,073	1,073	1,073	1,073	1,073	1,073
12 INDUSTRIAL (GSLO)	2	2	2	2	2	2	2
13 STREET & HIGHWAY LIGHTING	8	8	8	8	8	8	8
14 OTHER SALES TO PUBLIC AUTHOR.	81	81	81	81	81	81	81
15 INTERDEPARTMENTAL SALES	1	1	1	1	1	1	1
16 TOTAL JURISDICTIONAL SALES	10,790	10,815	10,840	10,865	10,890	10,915	10,853
17 SALES FOR RESALE							0
18 TOTAL SALES	10,790	10,815	10,840	10,865	10,890	10,915	10,853

	KWH USE PER CUSTOMER						
19 RESIDENTIAL	840	847	1,181	1,498	1,494	1,382	7,249
20 COMMERCIAL	5,773	6,404	7,128	7,700	7,737	7,775	42,516
21 INDUSTRIAL (GSLO)	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	21,000,000
22 STREET & HIGHWAY LIGHTING	9,625	9,625	9,625	9,625	9,625	9,625	57,750
23 OTHER SALES TO PUBLIC AUTHOR.	3,580	4,025	4,074	4,136	4,136	4,049	24,000
24 INTERDEPARTMENTAL SALES	142,000	166,000	192,000	194,000	185,000	161,000	1,040,000
25 TOTAL JURISDICTIONAL SALES	2,019	2,091	2,461	2,798	2,794	2,692	14,862
26 SALES FOR RESALE	0	0	0	0	0	0	0
27 TOTAL SALES	2,019	2,091	2,461	2,798	2,794	2,692	14,862

28 GSLO CP KW	20,000	20,000	20,000	20,000	20,000	20,000	120,000
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ELECTRIC ENERGY ACCOUNT

	PERIOD				DIFFERENCE (%) FROM PRIOR PERIOD		
	APR 1991 TO SEP 1991	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994
(MWH)							
1 System Net Generation					0.0	0.0	0.0
2 Power Sold					0.0	0.0	0.0
3 Inadvertent Interchange Delivered-MET					0.0	0.0	0.0
4 Purchased Power	116,478	161,847	170,127	172,269	39.0	5.1	1.3
4a Energy Purchased For Qualifying Facilities	28,764	3,062	6,110	0	(89.4)	99.5	(109.0)
5 Economy Purchases					0.0	0.0	0.0
6 Inadvertent Interchange Received-MET					0.0	0.0	0.0
7 Net Energy For Load	145,242	164,909	176,237	172,269	13.5	6.9	(2.3)
8 Sales (Billed)	135,357	154,846	163,758	161,295	14.0	5.8	(1.5)
8a Unbilled Sales Prior Period					0.0	0.0	0.0
8b Unbilled Sales Current Period					0.0	0.0	0.0
9 Company Use	171	176	199	196	2.9	13.1	(1.5)
10 T & O Losses (estimated)	8,715	9,895	10,574	10,336	13.5	6.9	(2.3)
11 Unaccounted For Energy (estimated)	499	(8)	1,706	442	(101.6)	(21,425.0)	(74.1)
12							
13 % Company Use to MEL	0.118	0.107	0.113	0.114	(9.3)	5.6	0.9
14 % T & O Losses to MEL	6.000	6.000	6.000	6.000	0.0	0.0	0.0
15 % Unaccounted For Energy to MEL	0.344	(0.005)	0.968	0.257	(101.5)	(19,460.0)	(73.5)
(\$)							
16 Fuel Cost of Sys Net Gen					0.0	0.0	0.0
16a Fuel Related Transactions					0.0	0.0	0.0
17 Fuel Cost of Power Sold					0.0	0.0	0.0
18 Fuel Cost of Purchased Power	4,659,104	6,239,136	6,558,369	3,178,366	33.9	5.1	(51.5)
18a Demand & Non Fuel Cost of Pur Power	2,206,598	2,801,405	2,454,246	5,217,177	27.0	(12.4)	112.6
18b Energy Payments To Qualifying Facilities	1,167,810	119,697	238,819	0	(89.8)	99.5	(100.0)
19 Energy Cost of Economy Purch.					0.0	0.0	0.0
20 Total Fuel & Net Power Transactions	8,033,512	9,160,238	9,251,434	8,395,543	14.0	1.0	(9.3)
(cents/KWH)							
21 Fuel Cost of Sys Net Gen					0.0	0.0	0.0
21a Fuel Related Transactions					0.0	0.0	0.0
22 Fuel Cost of Power Sold					0.0	0.0	0.0
23 Fuel Cost of Purchased Power	4.000	3.855	3.855	1.845	(3.6)	0.0	(52.1)
23a Demand & Non Fuel Cost of Pur Power	1.894	1.731	1.443	3.029	(8.6)	(16.6)	109.9
23b Energy Payments To Qualifying Facilities		3.909	3.909	0.000	0.0	0.0	(100.0)
24 Energy Cost of Economy Purch.					0.0	0.0	0.0
25 Total Fuel & Net Power Transactions	5.531	5.555	5.249	4.874	0.4	(5.5)	(7.1)

KWH SALES AND CUSTOMER DATA

PERIOD			
APR 1991 TO SEP 1991	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994

DIFFERENCE (±) FROM PRIOR PERIOD		
APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994

KWH SALES (000)

1 Residential	66,308	65,150	69,643	70,229
2 Commercial	44,946	45,271	46,894	45,620
3 Industrial (GSLO)	21,138	10,944	43,458	42,000
4 Street & Highway Lighting	444	456	464	462
5 Other Sales to Public Author	1,928	2,025	2,177	1,944
5a Railways & Railroads	0	0	0	0
6 Interdepartmental Sales	1,093	1,000	1,122	1,040
7 Total Jurisdictional Sales	135,857	154,846	163,758	161,295
8 Sales For Resale	0	0	0	0
9 Total Sales	135,857	154,846	163,758	161,295

	(1.7)	6.9	0.8
	0.7	3.6	(2.7)
	93.7	6.1	(3.4)
	2.7	1.8	(0.4)
	5.0	7.5	(10.7)
	0.0	0.0	0.0
	(8.5)	12.2	(7.3)
	14.0	5.8	(1.5)
	0.0	0.0	0.0
	14.0	5.8	(1.5)

NUMBER OF CUSTOMERS

10 Residential	8,876	9,168	9,409	9,688
11 Commercial	1,016	1,032	1,078	1,073
12 Industrial (GSLO)	2	2	2	2
13 Street & Highway Lighting	8	8	8	8
14 Other Sales to Public Author	84	85	81	81
14a Railways & Railroads	0	0	0	0
15 Interdepartmental Sales	1	1	1	1
16 Total Jurisdictional Sales	9,987	10,296	10,579	10,853
17 Sales For Resale	0	0	0	0
18 Total Sales	9,987	10,296	10,579	10,853

	3.3	2.6	3.0
	1.6	4.5	(0.5)
	0.0	0.0	0.0
	0.0	0.0	0.0
	0.0	(4.7)	0.0
	0.0	0.0	0.0
	0.0	0.0	0.0
	3.1	2.7	2.6
	0.0	0.0	0.0
	3.1	2.7	2.6

KWH USE PER CUSTOMER

19 Residential	7,470	7,106	7,402	7,249
20 Commercial	44,238	43,867	43,501	42,516
21 Industrial (GSLO)	10,569,000	20,472,000	21,729,000	21,000,000
22 Street & Highway Lighting	55,500	57,000	58,000	57,750
23 Other Sales to Public Author	22,952	23,824	26,877	24,000
23a Railways & Railroads	0	0	0	0
24 Interdepartmental Sales	1,093,000	1,000,000	1,122,000	1,040,000
25 Total Jurisdictional Sales	13,603	15,039	15,480	14,862
26 Sales For Resale	0	0	0	0
27 Total Sales	13,603	15,039	15,480	14,862

	(4.9)	4.2	(2.1)
	(0.8)	(0.8)	(2.3)
	93.7	6.1	(3.4)
	2.7	1.8	(0.4)
	3.8	12.8	(10.7)
	0.0	0.0	0.0
	(8.5)	12.2	(7.3)
	10.6	2.9	(4.0)
	0.0	0.0	0.0
	10.6	2.9	(4.0)

FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND
 CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLO
 PERIOD OCTOBER 1993 - MARCH 1994
 BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED

Schedule F1

	ACTUAL OCTOBER 1993	ACTUAL NOVEMBER 1993	ESTIMATED DECEMBER 1993	ESTIMATED JANUARY 1994	ESTIMATED FEBRUARY 1994	ESTIMATED MARCH 1994	Total Estimated
Total System Sales - KWH	25,552,980	25,619,204	24,107,827	24,689,242	23,466,207	23,388,157	146,823,617
CCA Purchases - KWH	317,100	412,100	400,000	400,000	400,000	400,000	2,329,200
JEA Purchases - KWH	23,293,162	27,269,060	26,104,200	24,571,300	23,584,900	24,497,500	149,320,122
System Billing Demand - KW	61,615	62,494	59,000	66,000	66,000	66,000	381,109
Purchased Power Rates:							
CCA Fuel Costs - \$/KWH	0.039100	0.039100	0.039100	0.039100	0.039100	0.039100	
Base Fuel Costs - \$/KWH	0.03205	0.03205	0.03205	0.03205	0.03205	0.03205	
Fuel Adjustment - \$/KWH	0.00650	0.00650	0.00650	0.00650	0.00650	0.00650	
Demand and Non-Fuel:							
Demand Charge - \$/KW	5.50	5.50	5.50	5.50	5.50	5.50	
Customer Charge - \$	225.00	225.00	225.00	225.00	225.00	225.00	
Energy Charge (Excl. Fuel) \$/KWH	0.00125	0.00125	0.00125	0.00125	0.00125	0.00125	
Purchased Power Costs:							
CCA Fuel Costs	12,399	16,113	15,640	15,640	15,640	15,640	91,072
JEA Base Fuel Costs	746,545	873,973	836,640	787,510	755,896	785,145	4,785,709
JEA Fuel Adjustment	151,406	177,249	169,677	159,713	153,302	159,234	970,581
Subtotal Fuel Costs	910,350	1,067,335	1,021,957	962,863	924,838	960,019	5,847,362
Demand and Non-Fuel Costs:							
Demand Charge	338,883	343,717	324,500	363,000	363,000	363,000	2,096,100
Customer Charge	225	225	225	225	225	225	1,350
Energy Charge	29,116	34,087	32,630	30,714	29,481	30,622	186,650
Subtotal Demand & Non-Fuel Costs	368,224	378,029	357,355	393,939	392,706	393,847	2,284,100
Total System Purchased Power Costs	1,278,574	1,445,364	1,379,312	1,356,802	1,317,544	1,353,866	8,131,462
Less Direct Billing to GSLO Class:							
Demand	158,114	175,942	105,936	105,936	105,936	105,936	757,800
Commodity	297,099	428,268	295,142	295,140	295,140	295,140	1,905,929
Net Purchased Power Costs	823,361	841,154	978,234	955,726	916,468	952,790	5,467,733

Sales Revenues								
Fuel Adjustment Revenues:	Rate							
RS	0.05642	563,160	444,928	549,979	577,350	516,652	512,346	3,164,415
GS	0.05402	78,698	62,287	74,512	79,120	72,302	71,831	438,750
GSD	0.05231	352,753	314,343	296,075	296,650	295,552	295,910	1,851,291
OL	0.04703	2,138	2,122	2,053	2,053	2,053	2,053	12,472
SL,CSL	0.04703	3,664	3,668	3,616	3,616	3,616	3,616	21,796
Total Fuel Revenues (Excl. GSLO)		1,000,413	827,348	926,235	958,789	890,175	885,764	5,488,724
GSLO Fuel Revenues		455,213	604,210	401,078	401,076	401,076	401,076	2,663,729
Non-Fuel Revenues		394,035	363,855	364,267	372,818	355,732	354,643	2,205,350
Total Sales Revenue		1,849,661	1,795,413	1,691,580	1,732,683	1,646,983	1,641,483	10,357,803

KWH Sales:							
RS	9,981,268	7,885,844	9,747,945	10,233,070	9,157,245	9,080,920	56,086,292
GS	1,456,837	1,153,027	1,379,350	1,464,640	1,338,430	1,329,705	8,121,989
GSD	6,743,505	6,009,225	5,660,000	5,671,000	5,650,000	5,657,000	35,390,730
GSLO	7,248,000	10,448,000	7,200,000	7,200,000	7,200,000	7,200,000	46,496,000
OL	45,467	45,121	43,652	43,652	43,652	43,652	265,196
SL,CSL	77,903	77,987	76,880	76,880	76,880	76,880	463,410
Total KWH Sales	25,552,980	25,619,204	24,107,827	24,689,242	23,466,207	23,388,157	146,823,617

True-up Calculation (Excl. GSLO):							Period to Date
Fuel Revenues	1,000,413	827,348	926,235	958,789	890,175	885,764	5,488,724
True-up Provision	(15,664)	(15,664)	(15,664)	(15,664)	(15,664)	(15,662)	(93,982)
Gross Receipts Tax Refund	0	0	0	0	0	0	0
Fuel Revenue	1,016,077	843,012	941,899	974,453	905,839	901,426	5,582,706
Net Purchased Power Costs	823,361	841,154	978,234	955,726	916,468	952,790	5,467,733
True-up Provision for the Period	192,716	1,858	(36,335)	18,727	(10,629)	(51,364)	114,973
Interest Provision for the Period	481	694	609	547	518	397	3,246
True-up and Interest Provision							
Beginning of Period	93,982	271,515	258,403	207,013	210,623	184,848	93,982
True-up Collected or (Refunded)	(15,664)	(15,664)	(15,664)	(15,664)	(15,664)	(15,662)	(93,982)
End of Period, Net True-up	271,515	258,403	207,013	210,623	184,848	118,219	118,219

Interest Provision:							EXHIBIT NO.
Beginning True-up Amount	93,982	271,515	258,403	207,013	210,623	184,848	
Ending True-up Amount Before Interest	271,034	257,709	206,404	210,076	184,330	117,822	
Total Beginning and Ending True-up	365,016	529,224	464,807	417,089	394,953	302,670	
Average True-up Amount	182,508	264,612	232,404	208,545	197,477	151,335	
Interest Rate	3.1650%	3.1450%	3.1450%	3.1450%	3.1450%	3.1450%	
Monthly Average Interest Rate	0.2638%	0.2621%	0.2621%	0.2621%	0.2621%	0.2621%	
Interest Provision	481	694	609	547	518	397	