

FLORIDA PUBLIC UTILITIES COMPANY

ADDRESS ONLY TO COMPANY AT

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

January 14, 1994

Mr Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street Fletcher Bldg.
Tallahassee FL 32301-8153

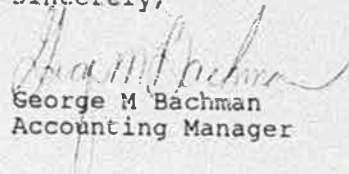
RE: DOCKET NO. 940001-EI CONTINUING
SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Mr Tribble:

We are enclosing twenty (20) copies of January 1994 Fuel Schedules for our Marianna and Fernandina Beach divisions.

ACK _____
AFA 2 _____
APP _____
Enclosures C/F _____
CMU _____
CTR _____
E/S 1 _____
LEE 1 _____
LW 2 _____
GPC _____
RCH _____
SEC 1 _____
WAS _____
OTH _____

Sincerely,


George M Bachman
Accounting Manager

DOCUMENT NUMBER-DATE

01596 FEB 17 1994

FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A10
 02/11/94
 NDN

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JANUARY 1994

SCHEDULE #1
 PAGE 1 OF 2

	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	
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	
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	1,057,503	947,223	110,280	11.6%	27,432	24,571	2,861	11.6%	3.85500	3.85504	(0.00004)	0.0%
7 Energy Cost of Sched C I 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)	396,124	393,939	2,185	0.6%	27,432	24,571	2,861	11.6%	1.44402	1.60327	(0.15925)	-9.9%
11 Energy Payments to Qualifying Facilities (A8a)	19,151	15,640	3,511	22.5%	490	400	90	22.5%	3.90837	3.91000	(0.00163)	-0.0%
12 TOTAL COST OF PURCHASED POWER	1,472,778	1,356,802	115,976	8.6%	27,922	24,971	2,951	11.8%	5.27461	5.43351	(0.15890)	-2.9%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					27,922	24,971	2,951	11.8%				
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 GSLO APPORTIONMENT OF FUEL COST	298,139	401,076	(102,937)	-25.7%	5,124	7,200	(2,076)	-28.8%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,174,639	955,726	218,913	22.9%	22,798	17,771	5,027	28.3%	5.15238	5.37801	(0.22563)	-4.2%
21 Net Unbilled Sales (A4)	(278,125)*	(430,832)*	152,707	-35.4%	(5,398)	(8,011)	2,613	-32.6%	(1.03778)	(1.74504)	0.70726	-40.5%
22 Company Use (A4)	1,443*	1,452*	(9)	-0.6%	28	27	1	3.7%	0.00538	0.00588	(0.00050)	-8.5%
23 T & O Losses (A4)	70,485*	57,330*	13,155	23.0%	1,368	1,066	302	28.3%	0.26300	0.23221	0.03079	13.3%
24 SYSTEM KWH SALES	1,174,639	955,726	218,913	22.9%	26,800	24,689	2,111	8.6%	4.38298	3.87106	0.51192	13.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,174,639	955,726	218,913	22.9%	26,800	24,689	2,111	8.6%	4.38298	3.87106	0.51192	13.2%
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	1,174,639	955,726	218,913	22.9%	26,800	24,689	2,111	8.6%	4.38298	3.87106	0.51192	13.2%
28 GP/IF**												
29 TRUE-UP**	(15,664)	(18,646)	2,982	-16.0%	26,800	24,689	2,111	8.6%	(0.05845)	(0.07552)	0.01707	-22.6%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLO Apportionment)	1,158,975	937,080	221,895	23.7%	26,800	24,689	2,111	8.6%	4.32453	3.79554	0.52899	13.9%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.39411	3.85661	0.53750	13.9%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.394	3.857	0.537	13.9%

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

DOCUMENT NUMBER - DATE

01596 FEB 17 94

FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JANUARY 1994

SCHEDULE #1
 PAGE 2 OF 2

	DOLLARS				MWH				CENTS/KWH			
	PERIOD TO DATE ACTUAL	PERIOD TO DATE ESTIMATED	DIFFERENCE AMOUNT	%	PERIOD TO DATE ACTUAL	PERIOD TO DATE ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTI- MATED	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)	3,982,416	3,775,833	206,583	5.5%	103,305	97,946	5,359	5.5%	3.85501	3.85502	(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)	1,513,564	1,415,833	97,731	6.9%	103,305	97,946	5,359	5.5%	1.46514	1.44552	0.01962	1.4%
11 Energy Payments to Qualifying Facilities (A8a)	65,571	62,560	3,011	4.8%	1,677	1,600	77	4.8%	3.91002	3.91000	0.00002	0.0%
12 TOTAL COST OF PURCHASED POWER	5,561,551	5,254,226	307,325	5.9%	104,982	99,546	5,436	5.5%	5.29762	5.27819	0.01943	0.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					104,982	99,546	5,436	5.5%				
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 GSD APPOINTMENT OF FUEL COST	1,725,636	1,604,306	121,330	7.6%	29,190	28,800	390	1.4%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,835,915	3,649,920	185,995	5.1%	75,792	70,746	5,046	7.1%	5.06111	5.15919	(0.09808)	-1.9%
21 Net Unbilled Sales (A4)	(1,541,665)*	(1,483,422)*	(58,243)	3.9%	(30,461)	(28,753)	(1,708)	5.9%	(1.51779)	(1.55910)	0.04131	-2.7%
22 Company Use (A4)	6,681*	5,572*	1,109	19.9%	132	108	24	22.2%	0.00658	0.00586	0.00072	12.3%
23 T & O Losses (A4)	230,179*	219,008*	11,171	5.1%	4,548	4,245	303	7.1%	0.22661	0.23018	(0.00357)	-1.6%
24 SYSTEM KWH SALES	3,835,915	3,649,920	185,995	5.1%	101,573	95,146	6,427	6.8%	3.77651	3.83613	(0.05962)	-1.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,835,915	3,649,920	185,995	5.1%	101,573	95,146	6,427	6.8%	3.77651	3.83613	(0.05962)	-1.6%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	3,835,915	3,649,920	185,995	5.1%	101,573	95,146	6,427	6.8%	3.77651	3.83613	(0.05962)	-1.6%
28 GPIF**												
29 TRUE-UP**	(62,656)	(74,584)	11,928	-16.0%	101,573	95,146	6,427	6.8%	(0.06169)	(0.07839)	0.01670	-21.3%
30 TOTAL JURISDICTIONAL FUEL COST	3,773,259	3,575,336	197,923	5.5%	101,573	95,146	6,427	6.8%	3.71482	3.75774	(0.04292)	-1.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.77459	3.81820	(0.04361)	-1.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.775	3.818	(0.043)	-1.1%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\AIAD
 02/11/94
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Schedule A1a

RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1

Month Of: JANUARY 1994

LINE	DESCRIPTION	REFERENCE	AMOUNT
1	Fuel Cost of System Net Generation	Schedule A-3 Line 7	\$
2	Fuel Related Transactions	Schedule A-13	
4	Adjustments to Fuel Cost	Schedule A-2 Line A-6	
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	1,057,503
7+8+9	Energy Cost of Economy Purchases	Schedule A-9 Col. 5	
10	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	396,124
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	19,151
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	-----
20	Total Fuel and Net Power Transactions		\$ 1,472,778 =====

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1994

	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	1,057,503	947,223	110,280	11.6%	3,982,416	3,775,833	206,583	5.5%
3a. Demand & Non Fuel Cost of Purchased Power	396,124	393,959	2,165	0.6%	1,513,564	1,415,833	97,731	6.9%
3b. Energy Payments to Qualifying Facilities	19,151	15,640	3,511	22.5%	65,571	62,560	3,011	4.8%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,472,778	1,356,802	115,976	8.6%	5,561,551	5,254,226	307,325	5.9%
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	1,472,778	1,356,802	115,976	8.6%	5,561,551	5,254,226	307,325	5.9%
8. Less Apportionment to SSLO Customers	293,139	401,676	(108,537)	-25.7%	1,725,636	1,604,306	121,330	7.6%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,179,639	\$ 955,126	\$ 224,513	22.9%	\$ 3,835,915	\$ 3,649,920	\$ 185,995	5.1%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1994

	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 GSLO)	\$	\$	\$		\$	\$	\$		
a. Base Fuel Revenue									
b. Fuel Recovery Revenue	1,193,029	958,789	234,240	24.4%	3,963,771	3,630,992	332,779	9.2%	
c. Jurisdictional Fuel Revenue	1,193,029	958,789	234,240	24.4%	3,963,771	3,630,992	332,779	9.2%	
d. Non Fuel Revenue	389,064	320,894	68,170	17.6%	1,348,874	1,271,931	76,943	6.1%	
e. Total Jurisdictional Sales Revenue	1,582,093	1,289,683	292,410	22.7%	5,312,645	4,902,923	409,722	8.4%	
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%	
3. Total Sales Revenue (Excluding GSLO)	\$ 1,582,093	\$ 1,289,683	\$ 292,410	22.7%	\$ 5,312,645	\$ 4,902,923	\$ 409,722	8.4%	
C. KWH Sales (Excluding GSLO)									
1. Jurisdictional Sales	KWH	21,676,096	17,489,242	4,186,854	23.9%	72,383,735	66,345,663	6,038,072	9.1%
2. Non Jurisdictional Sales		0	0	0	0.0%	0	0	0	0.0%
3. Total Sales		21,676,096	17,489,242	4,186,854	23.9%	72,383,735	66,345,663	6,038,072	9.1%
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

SCHEDULE A2

Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,193,029	\$ 958,789	234,240	24.4%	\$ 3,963,771	\$ 3,630,992	332,779	9.2%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(15,664)	(18,646)	2,982	-16.0%	(62,656)	(74,584)	11,928	-16.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	1,208,693	977,435	231,258	23.7%	4,026,427	3,705,576	320,851	8.7%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,174,639	955,726	218,913	22.9%	3,835,915	3,649,920	185,995	5.1%
5. Jurisdictional Sales % of Total XWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x %)	1,174,639	955,726	218,913	22.9%	3,835,915	3,649,920	185,995	5.1%
7. True-up Provision for the Month Over/Under Collection (Line D-5 - Line D-6)	34,054	21,709	12,345	56.9%	190,512	55,656	134,856	242.3%
8. Interest Provision for the Month	575		575	0.0%	2,376		2,376	0.0%
9. True-up & Inst. Provision Beg. of Month	205,249	89,882	115,367	128.4%	93,982	111,873	(17,891)	-16.0%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(15,664)	(18,646)	2,982	-16.0%	(62,656)	(74,584)	11,928	-16.0%
11. End of Period - Total Net True-up (Lines 07 through D10)	\$ 224,214	\$ 92,945	131,269	141.2%	\$ 224,214	\$ 92,945	131,269	141.2%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	
E. Interest Provision (Excluding BSID)								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 205,249	\$ 89,882	\$ 115,367	128.4%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	223,639	92,945	130,694	140.6%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	428,888	182,827	246,061	134.6%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 214,444	\$ 91,414	123,030	134.6%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.3400%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.1000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	6.4400%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.2200%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.2683%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ 575	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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 02/11/94
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Schedule A4

ELECTRIC ENERGY ACCOUNT
 Month of: JANUARY 1994

	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	27,432	24,571	2,861	11.6%	103,305	97,946	5,359	5.5%	
4a Energy Purchased For Qualifying Facilities	490	400	90	22.5%	1,677	1,600	77	4.8%	
5 Economy Purchases									
6 Inadvertent Interchange Received - NET									
7 Net Energy for Load	27,922	24,971	2,951	11.8%	104,982	99,546	5,436	5.5%	
8 Sales (Billed)	26,800	24,689	2,111	8.6%	101,573	95,146	6,427	6.8%	
8a Unbilled Sales Prior Month (Period)									
8b Unbilled Sales Current Month (Period)									
9 Company Use	28	27	1	3.7%	132	108	24	22.2%	
10 T&D Losses Estimated	1,675	1,498	177	11.8%	6,299	5,973	326	5.5%	
11 Unaccounted for Energy (estimated)	(581)	(1,243)	662	-53.3%	(3,022)	(1,681)	(1,341)	79.8%	
12									
13 % Company Use to NEL	0.10%	0.11%	-0.01%	-9.1%	0.13%	0.11%	0.02%	18.2%	
14 % T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%	
15 % Unaccounted for Energy to NEL	-2.08%	-4.98%	2.90%	-58.2%	-2.88%	-1.69%	-1.19%	70.4%	

(\$)

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	1,057,503	947,223	110,280	11.6%	3,982,416	3,775,833	206,583	5.5%
18a Demand & Non Fuel Cost of Pur Power	396,124	393,939	2,185	0.6%	1,513,564	1,415,833	97,731	6.9%
18b Energy Payments To Qualifying Facilities	19,151	15,640	3,511	22.5%	65,571	62,560	3,011	4.8%
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,472,778	1,356,802	115,976	8.6%	5,561,551	5,254,226	307,325	5.9%

(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	3.855	3.855	0.000	0.0%	3.855	3.855	0.000	0.0%
23a Demand & Non Fuel Cost of Pur Power	1.444	1.603	(0.159)	-9.9%	1.465	1.446	0.019	1.3%
23b Energy Payments To Qualifying Facilities	3.908	3.910	(0.002)	-0.1%	3.910	3.910	0.000	0.0%
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	5.275	5.434	(0.159)	-2.9%	5.298	5.278	0.020	0.4%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A80
 02/11/94
 NON

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: JANUARY 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERDIS- TRIBU- TION (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	24,571			24,571	3.855045	5.458313	947,223
TOTAL		24,571	0	0	24,571	3.855045	5.458313	947,223
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	27,432			27,432	3.854998	5.299019	1,057,503
TOTAL		27,432	0	0	27,432	3.854998	5.299019	1,057,503
CURRENT MONTH:								
DIFFERENCE		2,861	0	0	2,861	-0.000047	-0.159294	210,280
DIFFERENCE (%)		11.6%	0.0%	0.0%	11.6%	0.0%	-2.9%	11.6%
PERIOD TO DATE:								
ACTUAL	MS	103,305			103,305	3.855008	5.320149	3,982,416
ESTIMATED	MS	97,946			97,946	3.855015	5.300539	3,775,833
DIFFERENCE		5,359	0	0	5,359	-7.00E-06	0.019610	206,583
DIFFERENCE (%)		5.5%	0.0%	0.0%	5.5%	0.0%	0.4%	5.5%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A8A0
 02/11/94
 MNM

SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: JANUARY 1994

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUPTIBLE (000)	KWH FOR FIRM (000)	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
						(a) FUEL COST	(b) TOTAL COST	(6)x(7)(a) \$
ESTIMATED:								
CONTAINER CORPORATION OF AMERICA		400			400	3.910000	3.910000	15,640
TOTAL		400	0	0	400	3.910000	3.910000	15,640
ACTUAL:								
CONTAINER CORPORATION OF AMERICA		490			490	3.908367	3.908367	19,151
TOTAL		490	0	0	490	3.908367	3.908367	19,151
CURRENT MONTH:								
DIFFERENCE		90	0	0	90	-0.001633	-0.001633	3,511
DIFFERENCE (%)		22.5%	0.0%	0.0%	22.5%	0.0%	0.0%	22.4%
PERIOD TO DATE:								
ACTUAL	MS	1,677			1,677	3.910018	3.910018	65,571
ESTIMATED	MS	1,600			1,600	3.910000	3.910000	62,560
DIFFERENCE		77	0	0	77	0.000018	0.000018	3,011
DIFFERENCE (%)		4.8%	0.0%	0.0%	4.8%	0.0%	0.0%	4.8%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C:\FUEL\A90
 02/11/94
 NDM

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
 For the Period/Month of: JANUARY 1994

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

ESTIMATED:

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

ACTUAL:

TOTAL						
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$396,124

CURRENT MONTH:						
DIFFERENCE						
DIFFERENCE (2)						
PERIOD TO DATE:						
ACTUAL						
ESTIMATED						
DIFFERENCE						
DIFFERENCE (1)						

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A11D
 02/11/94
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SCHEDULE A11

RESIDENTIAL BILL COMPARISON

FOR MONTHLY USAGE OF 1000 KWH

	OCT 1993	NOV 1993	DEC 1993	JAN 1994	FEB 1994	MAR 1994	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	19.25	19.25	19.25	19.25	0.00	0.00	19.25
Fuel Recovery Factor	cents/KWH	5.733	5.733	5.733	5.733	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	57.33	57.33	57.33	57.33	0.00	0.00	57.33
Total Revenues	(\$)	76.58	76.58	76.58	76.58	0.00	0.00	76.58

ACTUAL:

Base Rate Revenues*	(\$)	19.25	19.25	19.25	19.25	0.00	0.00	19.25
Fuel Recovery Factor	cents/KWH	5.733	5.733	5.733	5.733	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	57.33	57.33	57.33	57.33	0.00	0.00	57.33
Total Revenues	(\$)	76.58	76.58	76.58	76.58	0.00	0.00	76.58

DIFFERENCE

Base Rate Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Adj. Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DIFFERENCE (\$):

Base Rate Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fuel Adj. Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* Includes Conservation Cost Factor \$0.00005 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A120
 02/11/94
 NOW

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: JANUARY 1994

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

KWH SALES (000)

1	Residential	13,940	10,259	3,681	35.9%	41,655	37,303	4,352	11.7%
2	Commercial	7,150	6,714	436	6.5%	28,498	27,063	1,435	5.3%
3	Industrial (GSLD)	5,124	7,200	(2,076)	-28.8%	29,190	28,800	390	1.4%
4	Street & Highway Lighting	78	77	1	1.3%	312	308	4	1.3%
5	Other Sales to Public Authority	364	308	56	18.2%	1,332	1,119	213	19.0%
5A	Railways & Railroads			0	0.0%			0	0.0%
6	Interdepartmental Sales	144	131	13	9.9%	586	553	33	6.0%
7	Total Jurisdictional Sales	26,800	24,689	2,111	8.6%	101,573	95,146	6,427	6.8%
8	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9	Total Sales	26,800	24,689	2,111	8.6%	101,573	95,146	6,427	6.8%

NUMBER OF CUSTOMERS

10	Residential	9,519	9,600	(81)	-0.8%	9,488	9,570	(82)	-0.9%
11	Commercial	1,079	1,030	49	4.8%	1,086	1,030	56	5.4%
12	Industrial (GSLD)	2	2	0	0.0%	2	2	0	0.0%
13	Street & Highway Lighting	8	8	0	0.0%	8	8	0	0.0%
14	Other Sales to Public Authority	82	83	(1)	-1.2%	83	83	0	0.0%
14A	Railways & Railroads			0	0.0%			0	0.0%
15	Interdepartmental Sales	1	1	0	0.0%	1	1	0	0.0%
16	Total Jurisdictional	10,691	10,724	(33)	-0.3%	10,668	10,694	(26)	-0.2%
17	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18	Total Sales	10,691	10,724	(33)	-0.3%	10,668	10,694	(26)	-0.2%

KWH USE PER CUSTOMER

19	Residential	1,464	1,069	395	37.0%	4,390	3,898	492	12.6%
20	Commercial	6,627	6,518	109	1.7%	26,241	26,275	(34)	-0.1%
21	Industrial (GSLD)	2,562,000	3,630,000	(1,038,000)	-28.8%	14,595,000	14,400,000	195,000	1.4%
22	Street & Highway Lighting	9,750	9,625	125	1.3%	39,000	38,500	500	1.3%
23	Other Sales to Public Authority	4,439	3,711	728	19.6%	16,048	13,482	2,566	19.0%
23A	Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24	Interdepartmental Sales	144,000	131,000	13,000	9.9%	586,000	553,000	33,000	6.0%
25	Total Jurisdictional	2,507	2,302	205	8.9%	9,521	8,897	624	7.0%
26	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27	Total Sales	2,507	2,302	205	8.9%	9,521	8,897	624	7.0%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 HIAHANNA DIVISION
 C\FUEL\A1C
 02/11/94
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COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JANUARY 1994

SCHEDULE
 PART 1 OF 2
 DOCUMENT NUMBER
 01596 FEB 94
 FPSC-RECORDS/REPORTING

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTI- MATED	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)	552,714	386,542	166,172	43.0%	25,175	20,444	4,731	23.1%	2.19549	1.89074	0.30475	16.1%
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)	560,934	453,412	107,522	23.7%	25,175	20,444	4,731	23.1%	2.22814	2.21782	0.01032	0.5%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	1,113,648	839,954	273,694	32.6%	25,175	20,444	4,731	23.1%	4.42363	4.10856	0.31507	7.7%
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					25,175	20,444	4,731	23.1%				
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 (NAOVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,113,648	839,954	273,694	32.6%	25,175	20,444	4,731	23.1%	4.42363	4.10856	0.31507	7.7%
21 Net Unbilled Sales (A4)	5,485 *	(657) *	6,142	-934.9%	124	(16)	140	-875.0%	0.02284	(0.00335)	0.02619	-781.8%
22 Company Use (A4)	1,371 *	616 *	755	122.6%	31	15	16	106.7%	0.00571	0.00314	0.00257	81.9%
23 T & O Losses (A4)	44,546 *	33,608 *	10,938	32.6%	1,007	818	189	23.1%	0.18551	0.17123	0.01428	8.3%
24 SYSTEM KWH SALES	1,113,648	839,954	273,694	32.6%	24,013	19,627	4,386	22.4%	4.63769	4.27958	0.35811	8.4%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,113,648	839,954	273,694	32.6%	24,013	19,627	4,386	22.4%	4.63769	4.27958	0.35811	8.4%
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	1,113,648	839,954	273,694	32.6%	24,013	19,627	4,386	22.4%	4.63769	4.27958	0.35811	8.4%
28 GPIF**												
29 TRUE-UP**	5,661	(8,932)	14,593	-163.4%	24,013	19,627	4,386	22.4%	0.02357	(0.04551)	0.06908	-151.8%
30 TOTAL JURISDICTIONAL FUEL COST	1,119,309	831,022	288,287	34.7%	24,013	19,627	4,386	22.4%	4.66126	4.23408	0.42718	10.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.73626	4.30221	0.43405	10.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.736	4.302	0.434	10.1%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 NARIANNA DIVISION
 C\FUEL\AIC
 02/11/94
 MNH

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JANUARY 1994

SCHEDULE A1
 PAGE 2 OF 2

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTI-MATED	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)	1,858,553	1,562,696	295,857	18.9%	87,854	79,836	8,018	10.0%	2.11550	1.95738	0.15812	8.1%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Mon-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	1,951,881	1,787,266	164,615	9.2%	87,854	79,836	8,018	10.0%	2.22173	2.23867	(0.01694)	-0.8%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	3,810,434	3,349,962	460,472	13.8%	87,854	79,836	8,018	10.0%	4.33723	4.19605	0.14118	3.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					87,854	79,836	8,018	10.0%				
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 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,810,434	3,349,962	460,472	13.8%	87,854	79,836	8,018	10.0%	4.33723	4.19605	0.14118	3.4%
21 Net Unbilled Sales (A4)	(32,312)*	62,185 *	(94,497)	-152.0%	(745)	1,482	(2,227)	-150.3%	(0.03802)	0.08280	(0.12082)	-145.9%
22 Company Use (A4)	3,904 *	2,308 *	1,596	69.2%	90	55	35	63.4%	0.00459	0.00307	0.00152	49.5%
23 T & D Losses (A4)	152,410 *	133,980 *	18,430	13.8%	3,514	3,193	321	10.1%	0.17932	0.17839	0.00093	0.5%
24 SYSTEM KWH SALES	3,810,434	3,349,962	460,472	13.8%	84,995	75,106	9,889	13.2%	4.48312	4.46031	0.02281	0.5%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,810,434	3,349,962	460,472	13.8%	84,995	75,106	9,889	13.2%	4.48312	4.46031	0.02281	0.5%
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	3,810,434	3,349,962	460,472	13.8%	84,995	75,106	9,889	13.2%	4.48312	4.46031	0.02281	0.5%
28 GPIF**												
29 TRUE-UP**	22,644	(35,728)	58,372	-163.4%	84,995	75,106	9,889	13.2%	0.02664	(0.04757)	0.07421	-156.0%
30 TOTAL JURISDICTIONAL FUEL COST	3,833,078	3,314,234	518,844	15.7%	84,995	75,106	9,889	13.2%	4.50977	4.41274	0.09703	2.2%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.58233	4.48374	0.09859	2.2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.582	4.484	0.098	2.2%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUEL\A1AC
 02/11/94
 MDN

Schedule A1a

RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1

MONTH OF: JANUARY 1994

LINE	DESCRIPTION	REFERENCE	AMOUNT
1	Fuel Cost of System Net Generation	Schedule A-3 Line 7	\$
2	Fuel Related Transactions	Schedule A-13	
4	Adjustments to Fuel Cost	Schedule A-2 Line A-6	
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	552,714
7+8+9	Energy Cost of Economy Purchases	Schedule A-9 Col. 5	
10	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	560,934
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	-----
20	Total Fuel and Net Power Transactions		\$1,113,648 =====

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02/11/94
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 1994

	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	552,714	386,542	166,172	43.0%	1,858,553	1,562,696	295,857	18.9%
3a. Demand & Non Fuel Cost of Purchased Power	560,934	453,412	107,522	23.7%	1,951,881	1,787,266	164,615	9.2%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,113,648	839,954	273,694	32.6%	3,810,434	3,349,962	460,472	13.8%
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	\$ 1,113,648	\$ 839,954	\$ 273,694	32.6%	\$ 3,810,434	\$ 3,349,962	\$ 460,472	13.8%

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02/11/94
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,085,822	879,141	206,681	23.5%	3,802,717	3,348,140	454,577	13.6%
c. Jurisdictional Fuel Revenue	1,085,822	879,141	206,681	23.5%	3,802,717	3,348,140	454,577	13.6%
d. Non Fuel Revenue	382,543	320,019	62,524	19.5%	1,358,407	1,235,980	122,427	9.9%
e. Total Jurisdictional Sales Revenue	1,468,365	1,199,160	269,205	22.5%	5,161,124	4,584,120	577,004	12.6%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue	\$ 1,468,365	\$ 1,199,160	\$ 269,205	22.5%	\$ 5,161,124	\$ 4,584,120	\$ 577,004	12.6%
C. KWH Sales								
1. Jurisdictional Sales	KWH							
1. Jurisdictional Sales	24,012,862	19,626,589	4,386,273	22.4%	84,995,248	75,104,967	9,890,281	13.2%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	24,012,862	19,626,589	4,386,273	22.4%	84,995,248	75,104,967	9,890,281	13.2%
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: MARIANNA DIVISION

Month of: JANUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line 0-1c)	\$ 1,005,822	\$ 879,141	206,681	23.5%	\$ 3,802,717	\$ 3,348,140	454,577	13.6%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	5,661	(8,932)	14,593	-163.4%	22,644	(35,728)	58,372	-163.4%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.0%	0	0	0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	1,080,161	888,073	192,088	21.6%	3,780,073	3,383,868	396,205	11.7%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,113,648	839,954	273,694	32.6%	3,810,434	3,349,962	460,472	13.8%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x %)	1,113,648	839,954	273,694	32.6%	3,810,434	3,349,962	460,472	13.8%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(33,487)	48,119	(81,606)	-169.6%	(30,361)	33,906	(64,267)	-189.5%
8. Interest Provision for the Month	(75)		(75)	0.0%	(128)		(128)	0.0%
9. True-up & Incl. Provision Beg. of Month	(13,909)	12,584	(26,493)	-210.5%	(33,965)	53,593	(87,558)	-163.4%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	5,661	(8,932)	14,593	-163.4%	22,644	(35,728)	58,372	-163.4%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (41,810)	\$ 51,771	\$(93,581)	-180.8%	\$ (41,810)	\$ 51,771	\$(93,581)	-180.8%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 1994

	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)	\$ (13,909)	\$ 12,584	\$ (26,493)	-210.5%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(41,735)	51,771	(93,506)	-180.6%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(55,644)	64,355	(119,999)	-186.5%	N/A	N/A	--	--
4. Average True-up Amount (50% of line E-3)	\$ (27,822)	\$ 32,178	\$ (60,000)	-186.5%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.3400%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.1000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	6.4400%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.2200%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5383%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ (75)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY

MARIANNA DIVISION

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Schedule A4

ELECTRIC ENERGY ACCOUNT

Month of: JANUARY 1994

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	AMOUNT	% DIFFERENCE	ACTUAL	ESTIMATED	AMOUNT	% DIFFERENCE	
(MWH)									
1 System Net Generation	0	0	0	0.0%	0	0	0	0.0%	
2 Power Sold									
3 Inadvertent Interchange Delivered - MET									
4 Purchased Power	25,175	20,444	4,731	23.1%	87,854	79,836	8,018	10.0%	
4a Energy Purchased For Qualifying Facilities									
5 Economy Purchases									
6 Inadvertent Interchange Received - MET									
7 Net Energy for Load	25,175	20,444	4,731	23.1%	87,854	79,836	8,018	10.0%	
8 Sales (Billed)	24,013	19,627	4,386	22.4%	84,995	75,106	9,889	13.2%	
8a Unbilled Sales Prior Month (Period)									
8b Unbilled Sales Current Month (Period)									
9 Company Use	31	15	16	106.7%	90	55	35	63.6%	
10 T&D Losses Estimated	1,007	818	189	23.1%	3,514	3,193	321	10.1%	
11 Unaccounted for Energy (estimated)	124	(16)	140	-875.0%	(745)	1,482	(2,227)	-150.3%	
12									
13 % Company Use to MEL	0.12%	0.07%	0.05%	71.4%	0.10%	0.07%	0.03%	42.9%	
14 % T&D Losses to MEL	4.00%	4.00%	0.00%	0.0%	4.00%	4.00%	0.00%	0.0%	
15 % Unaccounted for Energy to MEL	0.49%	-0.08%	0.57%	-712.5%	-0.85%	1.86%	-2.71%	-145.7%	

(%)

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	552,714	386,542	166,172	43.0%	1,858,553	1,562,696	295,857	18.9%
18a Demand & Non Fuel Cost of Pur Power	560,934	453,412	107,522	23.7%	1,951,881	1,787,266	164,615	9.2%
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,113,648	839,954	273,694	32.6%	3,810,434	3,349,962	460,472	13.8%

(Cents/MWH)

21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	2.195	1.891	0.304	16.1%	2.116	1.957	0.159	8.1%
23a Demand & Non Fuel Cost of Pur Power	2.228	2.218	0.010	0.5%	2.222	2.239	(0.017)	-0.8%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.424	4.109	0.315	7.7%	4.337	4.196	0.141	3.4%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: JANUARY 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPT- IBLE (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	20,444			20,444	1.890736	4.108560	386,542
TOTAL		20,444	0	0	20,444	1.890736	4.108560	386,542
ACTUAL:								
GULF POWER COMPANY	RE	25,175			25,175	2.195488	4.423627	552,714
TOTAL		25,175	0	0	25,175	2.195488	4.423627	552,714
CURRENT MONTH:								
DIFFERENCE		4,731	0	0	4,731	0.304752	0.315067	166,172
DIFFERENCE (%)		23.1%	0.0%	0.0%	23.1%	16.1%	7.7%	43.0%
PERIOD TO DATE:								
ACTUAL	RE	87,854			87,854	2.115502	4.337235	1,858,553
ESTIMATED	RE	79,836			79,836	1.957383	4.196054	1,562,696
DIFFERENCE		8,018	0	0	8,018	0.158119	0.141181	295,857
DIFFERENCE (%)		10.0%	0.0%	0.0%	10.0%	8.1%	3.4%	19.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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 02/11/94
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SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
 For the Period/Month of: JANUARY 1994

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

ESTIMATED:

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

ACTUAL:

TOTAL						
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$560,934

CURRENT MONTH:						
DIFFERENCE						
DIFFERENCE (2)						
PERIOD TO DATE:						
ACTUAL						
ESTIMATED						
DIFFERENCE						
DIFFERENCE (2)						

Company: FLORIDA PUBLIC UTILITIES COMPANY
 HARTMAN DIVISION
 C\FUEL\A11C
 02/11/94
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SCHEDULE A11

RESIDENTIAL BILL COMPARISON

FOR MONTHLY USAGE OF 1000 KWH

	OCT 1993	NOV 1993	DEC 1993	JAN 1994	FEB 1994	MAR 1994	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	17.35	17.35	17.35	17.35	0.00	0.00	17.35
Fuel Recovery Factor	cents/KWH	4.886	4.886	4.886	4.886	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	49.48	49.48	49.48	49.48	0.00	0.00	49.48
Total Revenues	(\$)	66.83	66.83	66.83	66.83	0.00	0.00	66.83

ACTUAL:

Base Rate Revenues*	(\$)	17.35	17.35	18.03	18.03	0.00	0.00	17.69
Fuel Recovery Factor	cents/KWH	4.886	4.886	4.886	4.886	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	49.48	49.48	49.48	49.48	0.00	0.00	49.48
Total Revenues	(\$)	66.83	66.83	67.51	67.51	0.00	0.00	67.17

DIFFERENCE

Base Rate Revenues	(\$)	0.00	0.00	0.68	0.68	0.00	0.00	0.23
Fuel Adj. Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(\$)	0.00	0.00	0.68	0.68	0.00	0.00	0.23

DIFFERENCE (%):

Base Rate Revenues		0.00%	0.00%	3.92%	3.92%	0.00%	0.00%	1.31%
Fuel Adj. Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenues		0.00%	0.00%	1.02%	1.02%	0.00%	0.00%	0.34%

*Includes Conservation Cost Factor \$0.00013 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: JANUARY 1994

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

KWH SALES (000)

1 Residential	12,312	9,014	3,298	36.6%	38,196	32,363	5,833	18.0%
2 Commercial	8,995	8,191	804	9.8%	35,564	32,664	2,900	8.9%
3 Industrial	2,435	2,210	225	10.2%	10,225	9,250	975	10.5%
4 Street & Highway Lighting	103	102	1	1.0%	406	410	(4)	-1.0%
5 Other Sales to Public Authority	168	110	58	52.7%	604	419	185	44.2%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales			0	0.0%			0	0.0%
7 Total Jurisdictional Sales	24,013	19,627	4,386	22.4%	84,995	75,106	9,889	13.2%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	24,013	19,627	4,386	22.4%	84,995	75,106	9,889	13.2%

NUMBER OF CUSTOMERS

10 Residential	9,152	9,075	77	0.9%	9,141	9,068	73	0.8%
11 Commercial	1,925	1,924	1	0.1%	1,915	1,920	(5)	-0.3%
12 Industrial	4	4	0	0.0%	4	4	0	0.0%
13 Street & Highway Lighting	41	38	3	7.9%	40	38	2	5.3%
14 Other Sales to Public Authority	113	98	15	15.3%	108	98	10	10.2%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales			0	0.0%			0	0.0%
16 Total Jurisdictional	11,235	11,139	96	0.9%	11,208	11,128	80	0.7%
17 Sales for Resale			0	0.0%			0	0.0%
18 Total Sales	11,235	11,139	96	0.9%	11,208	11,128	80	0.7%

KWH USE PER CUSTOMER

19 Residential	1,345	993	352	35.5%	4,179	3,569	610	17.1%
20 Commercial	4,673	4,257	416	9.8%	18,571	17,013	1,558	9.2%
21 Industrial	608,750	552,500	56,250	10.2%	2,556,250	2,312,500	243,750	10.5%
22 Street & Highway Lighting	2,512	2,684	(172)	-6.4%	10,150	10,789	(639)	-5.9%
23 Other Sales to Public Authority	1,487	1,122	365	32.5%	5,593	4,276	1,317	30.8%
23A Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24 Interdepartmental Sales			0	0.0%			0	0.0%
25 Total Jurisdictional	2,137	1,762	375	21.3%	7,583	6,749	834	12.4%
26 Sales for Resale			0	0.0%			0	0.0%
27 Total Sales	2,137	1,762	375	21.3%	7,583	6,749	834	12.4%