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FLORIDA PUBLIC UTILITIES COMPANY

COPIES

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

April 24, 1995

Ms Blanca S Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street Fletcher Bldg
Tallahassee, FL 32301-8153

**RE: DOCKET NO. 950001-EI CONTINUING
SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES**

Dear Ms Bayo:

We are enclosing twenty (20) copies of February 1995 Fuel Schedules for our Marianna and Fernandina Beach divisions

The over-recovery in Fernandina Beach for the month is due to increased sales and lower costs than estimated. In Marianna the under-recovery is less than estimated for the month, primarily due to lower fuel costs

- ACK ✓
- AEA 2 - Grayson
- ADP _____
- CAF _____
- CMJ _____
- CTR _____
- EAG Dudley
- LEG 1
- ENI 3
- GFC _____
- RCH _____
- SEC 1
- WFS _____
- GLH _____

Sincerely,

George M Bachman
George M Bachman
Accounting Manager

Enclosure

man

DOCUMENT NUMBER-DATE
04096 APR 25 95
FPSC-RECORDS/REPORTING

Company FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 OFUELAFC
 04-17-95
 MDN

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH MARCH 1995

SCHEDULE A1
 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%	0.0000	0.0000	0.0000	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%	0.0000	0.0000	0.0000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	402,477	438,120	(35,643)	-8.1%	19,559	19,840	(281)	-1.4%	2.05776	2.20827	(0.15051)	-6.8%
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)	453,564	442,745	10,819	2.4%	19,559	19,840	(281)	-1.4%	2.31895	2.23158	0.08737	3.9%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	856,041	880,865	(24,824)	-2.8%	19,559	19,840	(281)	-1.4%	4.37671	4.43984	(0.06313)	-1.4%
13 TOTAL AVAILABLE MWH (LINE 5 - LINE 12)					19,559	19,840	(281)	-1.4%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parp)(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)	856,041	880,865	(24,824)	-2.8%	19,559	19,840	(281)	-1.4%	4.37671	4.43984	(0.06313)	-1.4%
21 Net Unbilled Sales (A4)	(7,966) *	35,208 *	(43,174)	-122.8%	(182)	793	(975)	-123.0%	(0.04209)	0.19309	(0.23514)	-121.8%
22 Company Use (A4)	744 *	844 *	(100)	-11.8%	17	19	(2)	-10.5%	0.00393	0.00483	(0.00070)	-15.1%
23 T & D Losses (A4)	34,226 *	35,282 *	(1,026)	-2.9%	782	794	(12)	-1.5%	0.18089	0.19333	(0.01264)	-6.5%
24 SYSTEM KWH SALES	856,041	880,865	(24,824)	-2.8%	18,942	18,234	708	3.9%	4.51928	4.83089	(0.31161)	-6.5%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	856,041	880,865	(24,824)	-2.8%	18,942	18,234	708	3.9%	4.51928	4.83089	(0.31161)	-6.5%
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	856,041	880,865	(24,824)	-2.8%	18,942	18,234	708	3.9%	4.51928	4.83089	(0.31161)	-6.5%
28 GPFP**												
29 TRUE-UP**	43,014	4,598	38,416	835.5%	18,942	18,234	708	3.9%	0.22708	0.02522	0.20186	800.4%
30 TOTAL JURISDICTIONAL FUEL COST	899,055	885,463	13,592	1.5%	18,942	18,234	708	3.9%	4.74638	4.85611	(0.10973)	-2.3%
31 Revenue Tax Factor									1.00083	1.00083	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.76030	4.86014	(0.10984)	-2.3%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.750	4.850	(0.100)	-2.3%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

DOCUMENT NUMBER-DATE

04096 APR 25 88

FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH - MARCH 1995

1 Fuel Cost of System Net Generation (A2)
 2 Nuclear Fuel Disposal Cost (A13)
 3 Coal Car Investment
 4 Adjustments to Fuel Cost (A2, Page 1)
 5 TOTAL COST OF GENERATED POWER
 6 Fuel Cost of Purchased Power (Exclusive
 of Economy) (A8)
 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)
 11 Energy Payments to Qualifying Facilities (A8a)
 12 TOTAL COST OF PURCHASED POWER
 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
 14 Fuel Cost of Economy Sales (A7)
 15 Gain on Economy Sales (A7a)
 16 Fuel Cost of Unit Power Sales (SL2 Parts)(A7)
 17 Fuel Cost of Other Power Sales (A7)
 18 TOTAL FUEL COST AND GAINS OF POWER SALES
 (LINE 14 + 15 + 16 + 17)
 19 NET INADVERTENT INTERCHANGE (A10)
 20 TOTAL FUEL AND NET POWER TRANSACTIONS
 (LINES 5 + 12 + 18 + 19)
 21 Net Unbilled Sales (A4)
 22 Company Use (A4)
 23 T & D Losses (A4)
 24 SYSTEM KWH SALES
 25 Wholesale KWH Sales
 26 Jurisdictional KWH Sales
 26a Jurisdictional Losses Multiplier
 27 Jurisdictional KWH Sales Adjusted for
 Line Losses
 28 GPFF**
 29 TRUE-UP**
 30 TOTAL JURISDICTIONAL FUEL COST*
 31 Revenue Tax Factor
 32 Fuel Factor Adjusted for Taxes
 33 FUEL FAC ROUNDED TO NEAREST 0.01 CENTS/KWH

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
2												
3												
4												
5	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
6	2,462,126	2,497,657	(35,531)	-1.4%	123,456	120,834	2,624	2.2%	1.96430	2.06702	(0.07272)	-3.5%
7												
8												
9												
10	2,893,526	2,746,846	146,680	5.3%	123,456	120,834	2,624	2.2%	2.34373	2.27324	0.07049	3.1%
11												
12	<u>5,355,652</u>	<u>5,244,503</u>	<u>111,149</u>	<u>2.1%</u>	<u>123,456</u>	<u>120,834</u>	<u>2,624</u>	<u>2.2%</u>	<u>4.33804</u>	<u>4.34025</u>	<u>(0.00221)</u>	<u>-0.1%</u>
13					123,456	120,834	2,624	2.2%				
14												
15												
16												
17												
18	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19												
20	<u>5,355,652</u>	<u>5,244,503</u>	<u>111,149</u>	<u>2.1%</u>	<u>123,456</u>	<u>120,834</u>	<u>2,624</u>	<u>2.2%</u>	<u>4.33804</u>	<u>4.34025</u>	<u>(0.00221)</u>	<u>-0.1%</u>
21	(117,951)*	17,752 *	(135,703)	-764.4%	(2,718)	409	(3,128)	-764.8%	(0.08740)	0.01537	(0.11277)	-733.7%
22	5,900 *	5,339 *	561	10.5%	136	123	13	10.6%	0.00487	0.00482	0.00025	5.4%
23	214,212 *	209,764 *	4,448	2.1%	4,938	4,832	106	2.2%	0.17668	0.18166	(0.00478)	-2.6%
24	5,355,652	5,244,503	111,149	2.1%	121,103	115,469	5,634	4.9%	4.42239	4.54190	(0.11951)	-2.6%
25												
26	5,355,652	5,244,503	111,149	2.1%	121,103	115,469	5,634	4.9%	4.42239	4.54190	(0.11951)	-2.6%
26a	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	5,355,652	5,244,503	111,149	2.1%	121,103	115,469	5,634	4.9%	4.42239	4.51190	(0.11951)	-2.6%
28												
29	<u>258,074</u>	<u>27,568</u>	<u>230,486</u>	<u>835.5%</u>	<u>121,103</u>	<u>115,469</u>	<u>5,634</u>	<u>4.9%</u>	<u>0.21310</u>	<u>0.02389</u>	<u>0.18921</u>	<u>782.0%</u>
30	<u>5,613,726</u>	<u>5,272,091</u>	<u>341,635</u>	<u>6.5%</u>	<u>121,103</u>	<u>115,469</u>	<u>5,634</u>	<u>4.9%</u>	<u>4.63550</u>	<u>4.56581</u>	<u>0.06969</u>	<u>1.5%</u>
31									1.0063	1.0083	0.00000	0.0%
32									4.63935	4.56960	0.06975	1.5%
33									4.639	4.570	0.069	1.5%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
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04/17/95
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Schedule A1a

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

MONTH OF: MARCH 1995

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	402,477
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	453,564
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		\$856,041

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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: MARCH 1995

	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	402,477	438,120	(35,643)	-8.1%	2,462,126	2,497,657	(35,531)	-1.4%
3a. Demand & Non Fuel Cost of Purchased Power	453,564	442,745	10,819	2.4%	2,893,526	2,746,846	146,680	5.3%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	856,041	880,865	(24,824)	-2.8%	5,355,652	5,244,503	111,149	2.1%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 856,041	\$ 880,865	\$(24,824)	-2.8%	\$ 5,355,652	\$ 5,244,503	\$ 111,149	2.1%

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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: MARCH 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Excludes Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	866,545	836,331	30,214	3.6%	5,540,103	5,294,705	245,398	4.6%
c. Jurisdictional Fuel Revenue	866,545	836,331	30,214	3.6%	5,540,103	5,294,705	245,398	4.6%
d. Non Fuel Revenue	332,265	325,299	6,966	2.1%	2,048,657	2,014,955	33,702	1.7%
e. Total Jurisdictional Sales Revenue	1,198,810	1,161,630	37,180	3.2%	7,588,760	7,309,660	279,100	3.8%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue	\$ 1,198,810	\$ 1,161,630	\$ 37,180	3.2%	\$ 7,588,760	\$ 7,309,660	\$ 279,100	3.8%
C. KWH Sales								
1. Jurisdictional Sales								
2. Non Jurisdictional Sales								
3. Total Sales								
4. Jurisdictional Sales % of Total KWH Sales								
	18,941,639	18,233,505	708,134	3.9%	121,101,483	115,468,530	5,632,953	4.9%
	0	0	0	0.0%	0	0	0	0.0%
	18,941,639	18,233,505	708,134	3.9%	121,101,483	115,468,530	5,632,953	4.9%
	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: MARIANNA DIVISION

Month of: MARCH 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 668,545	\$ 836,331	\$ 30,214	3.6%	\$ 5,540,103	\$ 5,294,705	\$ 245,398	4.6%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	43,014	4,598	38,416	835.5%	258,074	27,588	230,486	835.5%
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	823,531	831,733	(8,202)	-1.0%	5,282,029	5,267,117	14,912	0.3%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	856,041	880,865	(24,824)	-2.8%	5,355,652	5,244,503	111,149	2.1%
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 *)	856,041	880,865	(24,824)	-2.8%	5,355,652	5,244,503	111,149	2.1%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(32,510)	(49,132)	16,622	-33.8%	(73,623)	22,614	(96,237)	-425.6%
8. Interest Provision for the Month	(416)		(416)	0.0%	(3,598)		(3,598)	0.0%
9. True-up & Inst. Provision Beg. of Month	(87,309)	67,148	(154,457)	-230.0%	(258,074)	(27,588)	(230,486)	835.5%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	43,014	4,598	38,416	835.5%	258,074	27,588	230,486	835.5%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (77,221)	\$ 22,614	\$ (99,835)	-441.5%	\$ (77,221)	\$ 22,614	\$ (99,835)	-441.5%

* Jurisdictional Loss Multiplier

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: MARCH 1995

	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)	\$ (87,309)	\$ 67,148	\$ (154,457)	-230.0%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(76,805)	22,614	(99,419)	-439.6%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(164,114)	89,762	(253,876)	-282.8%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (82,057)	\$ 44,881	(126,938)	-282.8%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.0500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.1200%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.1700%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.0850%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5071%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(416)	N/A	--	--	N/A	N/A	--	--

Company FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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 04/17/95
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ELECTRIC ENERGY ACCOUNT
 Month of MARCH 1995

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	19,559	19,840	(281)	-1.4%	123,458	120,834	2,624	2.2%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	19,559	19,840	(281)	-1.4%	123,458	120,834	2,624	2.2%
8 Sales (Billed)	18,942	18,234	708	3.9%	121,103	115,469	5,634	4.9%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	17	19	(2)	-10.5%	136	123	13	10.6%
10 T&D Losses Estimated 0.04	782	794	(12)	-1.5%	4,938	4,833	105	2.2%
11 Unaccounted for Energy (estimated)	(182)	793	(975)	-123.0%	(2,719)	409	(3,128)	-764.8%
12								
13 % Company Use to NEL	0.09%	0.10%	-0.01%	-10.0%	0.11%	0.10%	0.01%	10.0%
14 % T&D Losses to NEL	4.00%	4.00%	0.00%	0.0%	4.00%	4.00%	0.00%	0.0%
15 % Unaccounted for Energy to NEL	-0.93%	4.00%	-4.93%	-123.3%	-2.20%	0.34%	-2.54%	-747.1%

(\$)

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	402,477	438,120	(35,643)	-8.1%	2,462,126	2,497,657	(35,531)	-1.4%
18a Demand & Non Fuel Cost of Pur Power	453,564	442,745	10,819	2.4%	2,893,526	2,746,846	146,680	5.3%
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	856,041	880,865	(24,824)	-2.8%	5,355,652	5,244,503	111,149	2.1%

(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	2.058	2.208	(0.150)	-6.8%	1.994	2.067	(0.073)	-3.5%
23a Demand & Non Fuel Cost of Pur Power	2.319	2.232	0.087	3.9%	2.344	2.113	0.071	3.1%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.377	4.440	(0.063)	-1.4%	4.338	4.340	(0.002)	-0.1%

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 MARCH 1995

(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. (b)x(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	
ESTIMATED:								
GULF POWER COMPANY	RE	19,840			19,840	2.208266	4.439844	438,120
TOTAL		19,840	0	0	19,840	2.208266	4.439844	438,120
ACTUAL:								
GULF POWER COMPANY	RE	19,559			19,559	2.057759	4.376711	402,477
TOTAL		19,559	0	0	19,559	2.057759	4.376711	402,477
CURRENT MONTH DIFFERENCE		(281)	0	0	(281)	-0.150507	-0.063133	(35,643)
DIFFERENCE (%)		-1.4%	0.0%	0.0%	-1.4%	-6.8%	-1.4%	-8.1%
PERIOD TO DATE:								
ACTUAL	RE	123,458			123,458	1.994303	4.338036	2,462,126
ESTIMATED	RE	120,834			120,834	2.067015	4.340254	2,497,657
DIFFERENCE		2,624	0	0	2,624	-0.072712	-0.002218	(35,531)
DIFFERENCE (%)		2.2%	0.0%	0.0%	2.2%	-3.5%	-0.1%	-1.4%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C FUEL IABC
 04/17/95
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period Month of MARCH 1995

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$453,564

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C FUEL/A4C
 04/18/95
 MDN

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: MARCH 1995

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

KWH SALES (000)

1 Residential	8,308	8,378	(70)	-0.8%	53,178	52,748	430	0.8%
2 Commercial	8,077	7,292	785	10.8%	52,204	46,951	5,253	11.2%
3 Industrial	2,297	2,302	(5)	-0.2%	14,126	14,224	(98)	-0.7%
4 Street & Highway Lighting	98	100	(2)	-2.0%	590	598	(8)	-1.3%
5 Other Sales to Public Authority	162	162	0	0.0%	1,005	948	57	6.0%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales			0	0.0%			0	0.0%
7 Total Jurisdictional Sales	18,942	18,234	708	3.9%	121,103	115,469	5,634	4.9%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	18,942	18,234	708	3.9%	121,103	115,469	5,634	4.9%

NUMBER OF CUSTOMERS

10 Residential	9,399	9,240	159	1.7%	9,349	9,222	127	1.4%
11 Commercial	1,926	1,964	(38)	-1.9%	1,921	1,963	(42)	-2.1%
12 Industrial	4	4	0	0.0%	4	4	0	0.0%
13 Street & Highway Lighting	41	41	0	0.0%	41	41	0	0.0%
14 Other Sales to Public Authority	97	107	(10)	-9.4%	100	107	(7)	-6.5%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales			0	0.0%			0	0.0%
16 Total Jurisdictional	11,467	11,356	111	1.0%	11,415	11,337	78	0.7%
17 Sales for Resale			0	0.0%			0	0.0%
18 Total Sales	11,467	11,356	111	1.0%	11,415	11,337	78	0.7%

KWH USE PER CUSTOMER

19 Residential	884	907	(23)	-2.5%	5,688	5,720	(32)	-0.6%
20 Commercial	4,194	3,713	481	13.0%	27,175	23,918	3,257	13.6%
21 Industrial	574,250	575,500	(1,250)	-0.2%	3,531,500	3,556,000	(24,500)	-0.7%
22 Street & Highway Lighting	2,390	2,439	(49)	-2.0%	14,390	14,585	(195)	-1.3%
23 Other Sales to Public Authority	1,670	1,514	156	10.3%	10,050	8,860	1,190	13.4%
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	1,652	1,606	46	2.9%	10,609	10,185	424	4.2%
26 Sales for Resale			0	0.0%			0	0.0%
27 Total Sales	1,652	1,606	46	2.9%	10,609	10,185	424	4.2%

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A1)					0	0	0	0.0%	0.0000	0.0000	0.0000	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%	0.0000	0.0000	0.0000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	542,376	457,045	85,331	18.7%	29,316	24,772	4,546	18.4%	1.84098	1.84501	0.00497	0.3%
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)	813,839	803,725	10,114	1.3%	29,318	24,772	4,546	18.4%	2.77590	3.24449	(0.46859)	-14.4%
11 Energy Payments to Qualifying Facilities (A8a)	1,534	0	1,534	0.0%	88	0	88	0.0%	1.74318	0.00000	1.74318	0.0%
12 TOTAL COST OF PURCHASED POWER	1,357,749	1,260,770	96,979	7.7%	29,406	24,772	4,634	18.7%	4.81725	5.00850	(0.47225)	-9.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					29,406	24,772	4,634	18.7%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Part)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	588,631	368,642	221,989	60.6%	12,170	7,000	5,170	73.9%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	769,118	894,128	(125,010)	-14.0%	17,236	17,772	(536)	-3.0%	4.48228	5.03111	(0.60883)	-11.3%
21 Net Unbilled Sales (A4)	(589,155)*	(335,978)*	(253,177)	75.4%	(13,203)	(6,878)	(6,525)	97.7%	(2.00570)	(1.43826)	(0.56744)	39.5%
22 Company Use (A4)	1,383*	1,207*	176	14.5%	31	24	7	29.2%	0.00471	0.00517	(0.00046)	-8.9%
23 T & D Losses (A4)	46,140*	53,832*	(7,492)	-14.0%	1,034	1,066	(32)	-3.0%	0.15708	0.22959	(0.07251)	-31.6%
24 SYSTEM KWH SALES	769,118	894,128	(125,010)	-14.0%	29,374	23,360	6,014	25.7%	2.61837	3.82761	(1.20924)	-31.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	769,118	894,128	(125,010)	-14.0%	29,374	23,360	6,014	25.7%	2.61837	3.82761	(1.20924)	-31.6%
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	769,118	894,128	(125,010)	-14.0%	29,374	23,360	6,014	25.7%	2.61837	3.82761	(1.20924)	-31.6%
28 GPSP**												
29 TRUE-UP**	(43,956)	(48,179)	4,223	-8.8%	29,374	23,360	6,014	25.7%	(0.14984)	(0.20625)	0.05661	-27.5%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	725,162	845,949	(120,787)	-14.3%	29,374	23,360	6,014	25.7%	2.46872	3.62136	(1.15264)	-31.8%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.50844	3.67963	(1.17119)	-31.8%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.508	3.680	(1.172)	-31.9%

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: MARCH 1995

	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 Air 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)	2,812,924	2,674,706	138,218	5.2%	155,510	146,637	8,873	6.1%	1.80684	1.82403	(0.01519)	-0.8%
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)	(834,871)	4,681,528	253,343	5.4%	155,510	146,637	8,873	6.1%	3.17335	3.18280	(0.01923)	-0.6%
11 Energy Payments to Qualifying Facilities (A8a)	50,422	0	50,422	0.0%	2,853	0	2,853	0.0%	1.78733	0.00000	1.78733	0.0%
12 TOTAL COST OF PURCHASED POWER	7,798,217	7,356,234	441,983	6.0%	158,363	146,637	11,726	8.0%	4.92427	5.01663	(0.09236)	-1.8%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					158,363	146,637	11,726	8.0%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Part)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	2,734,645	2,217,164	517,481	23.3%	48,220	42,000	6,220	14.8%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	5,063,572	5,139,070	(75,498)	-1.5%	110,143	104,637	5,506	5.3%	4.99727	4.91133	(0.31406)	-6.4%
21 Net Unbilled Sales (A4)	(2,318,633) *	(2,162,459) *	(156,174)	7.2%	(50,435)	(44,030)	(6,405)	14.6%	(1.50789)	(1.52047)	0.01258	-0.8%
22 Company Use (A4)	9,286 *	8,153 *	1,133	13.9%	202	166	36	21.7%	0.00604	0.00573	0.00031	5.4%
23 T & O Losses (A4)	303,834 *	308,333 *	(4,499)	-1.5%	6,609	8,278	331	5.3%	0.19759	0.21680	(0.01921)	-8.9%
24 SYSTEM KWH SALES	5,063,572	5,139,070	(75,498)	-1.5%	153,767	142,223	11,544	8.1%	3.29301	3.61339	(0.32038)	-8.9%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	5,063,572	5,139,070	(75,498)	-1.5%	153,767	142,223	11,544	8.1%	3.29301	3.61339	(0.32038)	-8.9%
26a Jurisdictional Loss Multiplier	.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	5,063,572	5,139,070	(75,498)	-1.5%	153,767	142,223	11,544	8.1%	3.29301	3.61339	(0.32038)	-8.9%
28 DPF**												
29 TRUE-UP**	(263,721)	(289,074)	25,353	-8.6%	153,767	142,223	11,544	8.1%	(0.17151)	(0.20325)	0.03174	-15.6%
30 TOTAL JURISDICTIONAL FUEL COST	4,799,851	4,849,996	(50,145)	-1.0%	153,767	142,223	11,544	8.1%	3.12151	3.41013	(0.28862)	-8.5%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.17174	3.46500	(0.29326)	-8.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.172	3.465	(0.293)	-8.5%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
CIFUELVA1AD
04/17/95
MDN

Schedule A1a

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

Month Of: MARCH 1995

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	542,376
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	813,839
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	1,534
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		\$ <u>1,357,749</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: MARCH 1995

	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	542,376	457,045	85,331	18.7%	2,812,924	2,874,706	138,218	5.2%
3a. Demand & Non Fuel Cost of Purchased Power	813,639	803,725	10,114	1.3%	4,934,871	4,881,528	253,343	5.4%
3b. Energy Payments to Qualifying Facilities	1,534	0	1,534	0.0%	50,422	0	50,422	0.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,357,749	1,260,770	96,979	7.7%	7,798,217	7,356,234	441,983	6.0%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,357,749	1,260,770	96,979	7.7%	7,798,217	7,356,234	441,983	6.0%
8. Less Apportionment To GSLD Customers	588,631	366,642	221,989	60.6%	2,734,645	2,217,164	517,481	23.3%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 769,118	\$ 894,128	(\$ 125,010)	-14.0%	\$ 5,063,572	\$ 5,139,070	(\$ 75,498)	-1.5%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: MARCH 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	811,442	771,816	39,626	5.1%	5,015,810	4,764,317	251,493	5.3%
c. Jurisdictional Fuel Revenue	811,442	771,816	39,626	5.1%	5,015,810	4,764,317	251,493	5.3%
d. Non Fuel Revenue	328,821	311,890	16,941	5.4%	1,990,554	1,899,371	91,183	4.8%
e. Total Jurisdictional Sales Revenue	1,140,263	1,083,696	56,567	5.2%	7,006,364	6,663,688	342,676	5.1%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,140,263	\$ 1,083,696	\$ 56,567	5.2%	\$ 7,006,364	\$ 6,663,688	\$ 342,676	5.1%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	17,204,414	16,359,840	844,574	5.2%	105,547,985	100,222,280	5,325,705	5.3%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	17,204,414	16,359,840	844,574	5.2%	105,547,985	100,222,280	5,325,705	5.3%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: MARCH 1995

	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)	\$ 811,442	\$ 771,818	\$ 39,628	5.1%	\$ 5,015,810	\$ 4,764,317	\$ 251,493	5.3%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(43,956)	(48,179)	4,223	-8.8%	(263,721)	(289,074)	25,353	-8.8%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	855,398	819,905	35,493	4.3%	5,279,531	5,053,391	226,140	4.5%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	769,118	894,128	(125,010)	-14.0%	5,063,572	5,139,070	(75,498)	-1.5%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	769,118	894,128	(125,010)	-14.0%	5,063,572	5,139,070	(75,498)	-1.5%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	86,280	(74,133)	160,413	-216.4%	215,959	(85,679)	301,638	-352.1%
8. Interest Provision for the Month	1,023		1,023	0.0%	8,018		8,018	0.0%
9. True-up & Inst. Provision Beg. of Month	180,630	36,630	144,000	393.1%	263,721	289,071	(25,350)	-8.8%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(43,956)	(48,179)	4,223	-8.8%	(263,721)	(289,074)	25,353	-8.8%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 223,977	\$ (85,682)	\$ 309,659	-361.4%	\$ 223,977	\$ (85,682)	\$ 309,659	-361.4%

* 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: MARCH 1995

	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)	\$ 180,630	\$ 36,630	\$ 144,000	393.1%	N/A	N/A	-	-
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	222,954	(85,682)	308,636	-360.2%	N/A	N/A	-	-
3. Total of Beginning & Ending True-up Amount	403,584	(49,052)	452,636	-922.8%	N/A	N/A	-	-
4. Average True-up Amount (50% of Line E-3)	\$ 201,792	\$(24,526)	\$ 226,318	-922.8%	N/A	N/A	-	-
5. Interest Rate - First Day Reporting Business Month	6.0500%	N/A	-	-	N/A	N/A	-	-
6. Interest Rate - First Day Subsequent Business Month	6.1200%	N/A	-	-	N/A	N/A	-	-
7. Total (Line E-5 + Line E-6)	12.1700%	N/A	-	-	N/A	N/A	-	-
8. Average Interest Rate (50% of Line E-7)	6.0850%	N/A	-	-	N/A	N/A	-	-
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5071%	N/A	-	-	N/A	N/A	-	-
10. Interest Provision (Line E-4 x Line E-9)	1,023	N/A	-	-	N/A	N/A	-	-

Company FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELVA4D
 04/17/95
 MDN

ELECTRIC ENERGY ACCOUNT
 Month of MARCH 1995

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	29,318	24,772	4,546	18.4%	155,510	148,637	8,873	6.1%
4a	Energy Purchased For Qualifying Facilities	88	0	88	0.0%	2,853	0	2,853	0.0%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	29,406	24,772	4,634	18.7%	158,363	148,637	11,726	8.0%
8	Sales (Billed)	29,374	23,360	6,014	25.7%	153,767	142,223	11,544	8.1%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	31	24	7	29.2%	202	166	36	21.7%
10	T&D Losses Estimated @ 0.06	1,764	1,486	278	18.7%	9,502	8,798	704	8.0%
11	Unaccounted for Energy (estimated)	(1,763)	(98)	(1,665)	1699.0%	(5,108)	(4,550)	(558)	12.3%
12									
13	% Company Use to NEL	0.11%	0.10%	0.01%	10.0%	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	-6.00%	-0.40%	-5.60%	1400.0%	-3.23%	-3.10%	-0.13%	4.2%

(\$)

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	542,376	457,045	85,331	18.7%	2,812,924	2,674,706	138,218	5.2%
18a	Demand & Non Fuel Cost of Pur Power	813,839	803,725	10,114	1.3%	4,934,871	4,681,528	253,343	5.4%
18b	Energy Payments To Qualifying Facilities	1,534	0	1,534	0.0%	50,422	0	50,422	0.0%
19	Energy Cost of Economy Purch								
20	Total Fuel & Net Power Transactions	1,357,749	1,260,770	96,979	7.7%	7,798,217	7,356,234	441,983	6.0%

(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	1.850	1.845	0.005	0.3%	1.809	1.824	(0.015)	-0.8%
23a	Demand & Non Fuel Cost of Pur Power	2.776	3.244	(0.468)	-14.4%	3.173	3.193	(0.020)	-0.6%
23b	Energy Payments To Qualifying Facilities	1.743	0.000	1.743	0.0%	1.767	0.000	1.767	0.0%
24	Energy Cost of Economy Purch								
25	Total Fuel & Net Power Transactions	4.617	5.089	(0.472)	-9.3%	4.924	5.017	(0.093)	-1.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C/FUEL/ABD
 04/17/95
 MDN

SCHEDULE AB

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: MARCH 1995

(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	24,772			24,772	1.845006	5.089496	457,045
TOTAL		24,772	0	0	24,772	1.845006	5.089496	457,045
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	29,318			29,318	1.849976	4.625878	542,376
TOTAL		29,318	0	0	29,318	1.849976	4.625878	542,376
CURRENT MONTH DIFFERENCE		4,546	0	0	4,546	0.004970	-0.463618	85,331
DIFFERENCE (%)		18.4%	0.0%	0.0%	18.4%	0.3%	-9.1%	18.7%
PERIOD TO DATE ACTUAL	MS	155,510			155,510	1.808838	4.982184	2,612,924
ESTIMATED	MS	146,637			146,637	1.824032	5.016629	2,674,706
DIFFERENCE		8,873	0	0	8,873	(0.015194)	-0.034445	138,218
DIFFERENCE (%)		6.1%	0.0%	0.0%	6.1%	-0.8%	-0.7%	5.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C/FUEL/A9D
 04/17/95
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: MARCH 1995

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

ESTIMATED:

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

ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING

2613,839

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C:FUEL/A11D
 04/17/95
 MDN

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE A11

OCT 1994	NOV 1994	DEC 1994	JAN 1995	FEB 1995	MAR 1995	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	19.26	19.26	19.26	19.26	19.26	19.26	19.26
Fuel Recovery Factor	cents/KWH	5.098	5.098	4.976	4.976	4.976	4.976	4.976
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Fuel Recovery Revenues	(\$)	50.98	50.98	49.78	49.78	49.78	49.78	50.17
Total Revenues	(\$)	70.24	70.24	69.02	69.02	69.02	69.02	69.43

ACTUAL:

Base Rate Revenues*	(\$)	19.26	19.26	19.26	19.26	19.26	19.26	19.26
Fuel Recovery Factor	cents/KWH	5.098	5.098	4.976	4.976	4.976	4.976	4.976
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Fuel Recovery Revenues	(\$)	50.98	50.98	49.78	49.78	49.78	49.78	50.17
Total Revenues	(\$)	70.24	70.24	69.02	69.02	69.02	69.02	69.43

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

\$0.00006 /KWH

Company FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA12D
 04/17/95
 MDN

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of MARCH 1995

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

KWH SALES (000)

1	Residential	9,893	9,462	431	4.6%	60,140	57,128	3,012	5.3%
2	Commercial	6,668	6,394	274	4.3%	41,677	40,020	1,657	4.1%
3	Industrial (GSLD)	12,170	7,000	5,170	73.9%	48,220	42,000	6,220	14.8%
4	Street & Highway Lighting	79	77	2	2.6%	474	462	12	2.6%
5	Other Sales to Public Authority	405	290	115	39.7%	2,325	1,794	531	29.6%
5A	Railways & Railroads			0	0.0%			0	0.0%
6	Interdepartmental Sales	159	137	22	16.1%	931	820	111	13.5%
7	Total Jurisdictional Sales	29,374	23,360	6,014	25.7%	153,767	142,224	11,543	8.1%
8	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9	Total Sales	29,374	23,360	6,014	25.7%	153,767	142,224	11,543	8.1%

NUMBER OF CUSTOMERS

10	Residential	9,822	9,600	222	2.3%	9,778	9,688	90	0.9%
11	Commercial	1,138	1,073	65	6.1%	1,127	1,073	54	5.0%
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	81	1	1.2%	81	81	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	11,053	10,765	288	2.7%	10,997	10,853	144	1.3%
17	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18	Total Sales	11,053	10,765	288	2.7%	10,997	10,853	144	1.3%

KWH USE PER CUSTOMER

19	Residential	1,007	986	21	2.1%	6,151	5,897	254	4.3%
20	Commercial	5,859	5,959	(100)	-1.7%	36,930	37,297	(317)	-0.9%
21	Industrial (GSLD)	6,085,000	3,500,000	2,585,000	73.9%	24,110,000	21,000,000	3,110,000	14.8%
22	Street & Highway Lighting	9,875	9,625	250	2.6%	59,250	57,750	1,500	2.6%
23	Other Sales to Public Authority	4,939	3,580	1,359	38.0%	28,704	22,148	6,556	29.6%
23A	Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24	Interdepartmental Sales	159,000	137,000	22,000	16.1%	931,000	820,000	111,000	13.5%
25	Total Jurisdictional	2,658	2,170	488	22.5%	13,983	13,105	878	6.7%
26	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27	Total Sales	2,658	2,170	488	22.5%	13,983	13,105	878	6.7%