

FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
 PAGE 1 OF 3

ESTIMATED FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

FERNANDINA BEACH DIVISION

	(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	0.0000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E7)	3,189,790	172,668	1.84500
7 Energy Cost of Sched C & X Econ Purch (Broker) (E8)			
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)	4,821,456	172,668	2.67309
10a Demand Costs of Purchased Power	2,536,800 *		
10b Non-fuel Energy & Customer Costs of Purchased Power	2,084,656 *		
11 Energy Payments to Qualifying Facilities (E1a)	44,880	2,400	1.87000
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	7,856,126	175,268	4.48184
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	7,856,126	175,268	4.48184
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E8)			
16 Fuel Cost of Unit Power Sales (SL2 Parpts) (E6)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	7,856,126	175,268	4.48184
21 Net Unbilled Sales	38,947 *	869	0.02379
22 Company Use	9,148 *	205	0.00561
23 T & D Losses	471,355 *	10,517	0.28794
24 SYSTEM MWH SALES	7,856,126	163,697	4.79919

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

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FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 960001-E1 EXHIBIT NO. 16
 COMPANY: FPUC
 WITNESS: Beckman
 DATE: 2/21/96

DOCUMENT NUMBER-DATE

00741 JAN 22 88

FPSC-RECORDS/REPORTING

01/15/96 C:\WP96\PROJ\AP96E1D\WK4.MCH

FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
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ESTIMATED FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

FERNANDINA BEACH DIVISION

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
25 Wholesale MWH Sales			
26 Jurisdictional MWH Sales	7,856,126	163,697	4.79919
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	7,856,126	163,697	4.79919
27a GSLD MWH Sales		36,000	
27b Other Classes MWH Sales		127,697	
27c GSLD CP KW		162,000 *	
28 GPIF **			
29 TRUE-UP (OVER) UNDER RECOVERY **	(52,680)	163,697	-0.03218
30 TOTAL JURISDICTIONAL FUEL COST	7,803,446	163,697	4.76701
30a Demand Purchased Power Costs (Line 10a)	2,536,800 *		
30b Non-demand Purchased Power Costs (Lines 6 + 10b + 11)	5,319,326 *		
30c True up Over/Under Recovery (Line 29)	(52,680) *		
APPORTIONMENT OF DEMAND COSTS			
31 Total Demand Costs (Line 30a)	2,536,800		
32 GSLD Portion of Demand Costs (Line 30a) including Line Losses (Line 27c x \$6.18)	1,001,160	162,000 (KW)	\$6.18 KW
33 Balance to Other Classes	1,535,640	127,697	1.20257
APPORTIONMENT OF NON-DEMAND COSTS			
34 Total Non-demand Costs (Line 30b)	5,319,326		
35 Total KWH Purchased (Line 12)		175,268	
36 Average Cost per KWH Purchased			3.03462
37 Average Cost Adjusted for Line Losses (Line 36 x 1.03)			3.12566
38 GSLD Non-demand Costs (Line 27a x Line 37)	1,125,141	36,000	3.12539
39 Balance to Other Classes	4,194,185	127,697	3.26446

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

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FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
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ESTIMATED FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

FERNANDINA BEACH DIVISION

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
GSLD PURCHASED POWER COST RECOVERY FACTORS			
40a Total GSLD Demand Costs (Line 32)	1,001,160	162,000 (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 36)	1,125,141	36,000	3.12539
40e Total Non-demand Costs Including True-up	1,125,141	36,000	3.12539
40f Revenue Tax Factor			1.01609
40g GSLD Non-demand Costs Adjusted for Taxes & Rounded			3.17568

OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS

41a Total Demand & Non-demand Purchased Power Costs of Other Classes (Line 33 + 39)	5,729,825	127,697	4.48705
41b Less: Total Demand Cost Recovery	1,535,640 ***		
41c Total Other Costs to be Recovered	4,194,185	127,697	3.28448
41d Other Classes' Portion of True-up (Line 30c)	(52,660)	127,697	-0.04125
41e Total Demand & Non-demand Costs Including True-up	4,141,505	127,697	3.24323
42 Revenue Tax Factor			1.01609
43 Other Classes Purchased Power Factor Adjusted for Taxes & Rounded			3.295

With Line Losses:

44	Rate Schedule	Rate	Multipier	Levelized Charge for Other Charges		Levelized Charge for Demand Charges		Levelized Adjustment
46	RS	522	1.0000	3.295	+	1.442	=	4.737
47	GS	541	1.0000	3.295	+	1.546	=	4.841
48	GSD	551	1.0000	3.295	+	0.795	=	4.090
49	OL	531,532,533,534,535,536,537 and 538	1.0000	3.295	+	0.538	=	3.833
51	SL, CSL	571,572,573,585,586,587,588 and 591	1.0000	3.295	+	0.538	=	3.833

*** Calculation of Demand Cost Recovery

53	Rate Schedule	Rate Class	Estimated kWh	Demand Cost Recovery Factor	12 CP ALLOC*	Demand Cost Recovery
55	RS	522-1	73,181,805	\$0.01419	67.61%	\$1,038,246
56	GS	541-3,541-7	9,834,512	\$0.01522	9.75%	\$149,725
57	GSD	551-5	43,925,464	\$0.00782	22.38%	\$343,876
58	OL, SL, CSL	571,572,573,585,586,587,588 and 591	755,208	\$0.00529	0.26%	\$3,993
Total Demand Cost Recovery						\$1,535,840

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* Last rate case, Docket No. 881056-E1, 12cp and 1/13 Allocator

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
OCTOBER 1995 - MARCH 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

Schedule E1-A

Fernandina Beach Division

Over-recovery of purchased power costs for the period
October 1995 - March 1996. (See Schedule E1-E, Calculation
of Estimated Purchased Power Costs and Calculation of True-
Up and Interest Provision for the Six Month Period ended
March 1996.) (Estimated)

\$ 52,680

Estimated kilowatt hour sales for the months of April 1996 -
September 1996 as per estimate filed with the Commission.
(Excludes GSLD customers)

127,697,000

Cents per kilowatt hour necessary to refund over-recovered
purchased power costs over the period April 1996 - September 1996.

0.04125

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FLORIDA PUBLIC UTILITIES COMPANY

CALCULATION OF PURCHASED POWER COSTS AND
CALCULATION OF TRUE-UP AND INTEREST PROVISION

Schedule E1-B

OCTOBER 1995 - MARCH 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED
(EXCLUDES LINE LOSS, EXCLUDES TAXES)

FERNANDINA BEACH DIVISION

	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	
	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
	1995	1995	1995	1996	1996	1996	
Total System Sales - KWH	26,603,693	20,053,350	24,147,173	24,515,484	24,695,461	23,082,121	143,097,282
CCA Purchases - KWH	337,400	1,673,900	0	0	0	0	2,011,300
JEA Purchases - KWH	27,565,294	19,506,753	26,123,000	24,604,403	23,740,872	24,480,272	146,120,843
System Billing Demand - KW	60,704	50,758	66,000	73,000	73,000	65,000	366,462
Purchased Power Rates:							
CCA Fuel Costs - \$/KWH	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	
Base Fuel Costs - \$/KWH	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	
Fuel Adjustment - \$/KWH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
Demand and Non-Fuel:							
Demand Charge - \$/KW	6.00	6.00	6.00	6.00	6.00	6.00	
Customer Charge - \$	225.00	225.00	225.00	225.00	225.00	225.00	
Energy Charge (Excl. Fuel) \$/KWH	0.01645	0.01645	0.01645	0.01205	0.01205	0.01205	
Purchased Power Costs:							
CCA Fuel Costs	6,309	31,302	0	0	0	0	37,611
JEA Base Fuel Costs	508,580	361,745	481,969	453,951	438,015	451,669	2,695,929
JEA Fuel Adjustment	0	0	0	0	0	0	0
Subtotal Fuel Costs	514,889	393,047	481,969	453,951	438,015	451,669	2,733,540
Demand and Non-Fuel Costs:							
Demand Charge	364,224	304,548	396,000	438,000	438,000	390,000	2,330,772
Customer Charge	225	225	225	225	225	225	1,350
Energy Charge	453,449	322,531	429,723	296,483	286,075	294,993	2,083,254
Subtotal Demand & Non-Fuel Costs	817,898	627,304	825,948	734,708	724,300	685,218	4,415,376
Total System Purchased Power Costs	1,332,787	1,020,351	1,307,917	1,188,659	1,162,315	1,136,887	7,148,916
Less Direct Billing To GSLD Class:							
Demand	66,682	43,165	166,860	166,860	166,860	166,860	777,287
Commodity	224,822	120,348	215,735	215,738	215,740	215,739	1,206,122
Net Purchased Power Costs	1,041,283	856,838	925,322	806,061	779,715	754,268	5,163,507
Sales Revenues							
Fuel Adjustment Revenues:	Rate						
RS	0.05145	583,584	437,751	529,811	570,405	583,802	514,711
GS	0.05208	89,487	72,727	75,152	71,660	70,575	67,832
GSD	0.04429	316,891	290,020	278,269	262,604	177,097	250,321
OL	0.04058	1,897	1,925	1,841	1,841	1,841	1,841
SL,CSL	0.04058	3,207	3,209	3,179	3,179	3,179	3,179
Total Fuel Revenues (Excl. GSLD)		995,025	805,632	888,252	909,689	786,494	837,884
GSLD Fuel Revenues		291,504	163,513	382,595	382,598	382,599	1,985,409
Non-Fuel Revenues		421,924	370,526	393,723	398,863	525,256	381,617
Total Sales Revenue		1,708,453	1,339,671	1,664,570	1,691,150	1,704,350	1,602,100
KWH Sales:							
RS		11,342,741	8,508,215	10,297,591	11,086,592	11,346,979	10,004,105
GS		1,718,263	1,396,443	1,443,010	1,375,955	1,355,134	1,302,454
GSD		7,154,922	6,548,195	6,282,878	5,929,203	2,869,854	5,651,868
GSLD		6,262,000	3,474,000	6,000,000	6,000,000	6,000,000	6,000,000
OL		48,738	47,426	45,365	45,365	45,365	45,365
SL,CSL		79,029	79,071	78,329	78,329	78,329	78,329
Total KWH Sales		26,603,693	20,053,350	24,147,173	24,515,444	21,695,461	23,082,121
True-up Calculation (Excl. GSLD):							Period to Date
Fuel Revenues		995,025	805,632	888,252	909,689	786,494	837,884
True-up Provision		857	857	857	857	857	861
Gross Receipts Tax Refund		0	0	0	0	0	0
Fuel Revenue		994,168	804,775	887,395	908,832	785,832	837,023
Net Purchased Power Costs		1,041,283	856,838	925,322	806,061	779,715	754,268
True-up Provision for the Period		(47,115)	(52,063)	(37,927)	102,771	5,922	82,735
Interest Provision for the Period		(138)	(373)	(589)	(430)	(165)	52
True-up and Interest Provision		(5,146)	(51,542)	(103,121)	(140,780)	(37,582)	(30,968)
Beginning of Period		(5,146)	(51,542)	(103,121)	(140,780)	(37,582)	(30,968)
True-up Collected or (Refunded)		857	857	857	857	857	861
End of Period, Net True-up		(51,542)	(103,121)	(140,780)	(37,582)	(30,968)	52,880
Interest Provision:							
Beginning True-up Amount		(5,146)	(51,542)	(103,121)	(140,780)	(37,582)	(30,968)
Ending True-up Amount Before Interest		(5,146)	(51,542)	(103,121)	(140,780)	(37,582)	(30,968)
Total Beginning and Ending True-up		(51,404)	(102,748)	(140,191)	(37,152)	(30,803)	52,628
Average True-up Amount		(56,550)	(154,290)	(243,312)	(177,932)	(68,985)	21,660
Interest Rate		(28,275)	(77,145)	(121,856)	(88,966)	(34,193)	10,830
Monthly Average Interest Rate		5.8750%	5.8050%	5.8050%	5.8050%	5.8050%	5.8050%
Interest Provision		0.4896%	0.4838%	0.4838%	0.4838%	0.4838%	0.4838%
		(136)	(373)	(589)	(430)	(165)	52

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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 FOR THE PERIOD OCTOBER 1995 - MARCH 1996

SCHEDULE E 1B-1

	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%	0.0000	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)	2,695,929	2,700,752	(4,823)	-0.2%	146,120	146,382	(262)	-0.2%	1.84501	1.84500	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)	4,669,760	4,845,339	(175,579)	-3.6%	146,120	146,382	(262)	-0.2%	3.19584	3.31006	(0.11422)	-3.5%
11 Energy Payments to Qualifying Facilities (A8a)	37,611	0	37,611	0.0%	2,011	0	2,011	0.0%	1.87026	0.00000	1.87026	0.0%
12 TOTAL COST OF PURCHASED POWER	7,403,300	7,546,091	(142,791)	-1.9%	148,131	146,382	1,749	1.2%	4.99781	5.15507	(0.15726)	-3.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					148,131	146,382	1,749	1.2%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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)	7,403,300	7,546,091	(142,791)	-1.9%	148,131	146,382	1,749	1.2%	4.99781	5.15507	(0.15726)	-3.1%
21 Net Unbilled Sales (A4)	(201,982)	(284,560)	82,598	-29.0%	(4,041)	(5,520)	1,479	-26.8%	(0.14114)	(0.19907)	0.05793	-29.1%
22 Company Use (A4)	9,346	9,021	325	3.6%	187	175	12	6.9%	0.00653	0.00631	0.00022	3.5%
23 T & D Losses (A4)	444,205	452,770	(8,565)	-1.9%	8,888	8,783	105	1.2%	0.31042	0.31675	(0.00633)	-2.0%
24 SYSTEM KWH SALES	7,403,300	7,546,091	(142,791)	-1.9%	143,097	142,944	153	0.1%	5.17362	5.27906	(0.10544)	-2.0%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	7,403,300	7,546,091	(142,791)	-1.9%	143,097	142,944	153	0.1%	5.17362	5.27906	(0.10544)	-2.0%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	7,403,300	7,546,091	(142,791)	-1.9%	143,097	142,944	153	0.1%	5.17362	5.27906	(0.10544)	-2.0%
28 GPFF**												
29 TRUE-UP**	(5,146)	(45,495)	40,349	-88.7%	143,097	142,944	153	0.1%	(0.00360)	(0.03183)	0.02823	-88.7%
30 TOTAL JURISDICTIONAL FUEL COST	7,398,154	7,500,596	(102,442)	-1.4%	143,097	142,944	153	0.1%	5.17003	5.24723	(0.07720)	-1.5%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									5.25322	5.33166	(0.07844)	-1.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									5.253	5.332	(0.079)	-1.5%

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

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FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

SCHEDULE 12

FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

LINE NO.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	LINE NO.
		APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL PERIOD	
1	FUEL COST OF SYSTEM GENERATION							0	1
1a	NUCLEAR FUEL DISPOSAL							0	1a
2	FUEL COST OF POWER SOLD							0	2
3	FUEL COST OF PURCHASED POWER	421,667	480,474	537,923	616,214	597,209	536,283	3,189,790	3
3a	DEMAND & NON FUEL COST OF PUR POWER	570,436	708,831	794,352	845,484	821,072	781,281	4,621,456	3a
3b	QUALIFYING FACILITIES	7,480	7,480	7,480	7,480	7,480	7,480	44,880	3b
4	ENERGY COST OF ECONOMY PURCHASES							0	4
5	TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A-1 THRU A-4)	1,099,603	1,196,785	1,339,755	1,469,178	1,425,761	1,325,044	7,856,126	5
5a	LESS: TOTAL DEMAND COST RECOVERY	227,940	227,940	275,940	275,940	263,940	263,940	1,535,640	5a
5b	TOTAL OTHER COST TO BE RECOVERED	871,663	968,845	1,063,815	1,193,238	1,161,821	1,061,104	6,320,486	5b
6	APPORTIONMENT TO GSLD CLASS	354,155	354,299	354,410	354,528	354,502	354,407	2,126,301	6
6a	BALANCE TO OTHER CLASSES	517,508	614,546	709,405	838,710	807,319	706,697	4,194,185	6a
6b	SYSTEM KWH SOLD (MWH)	21,594	23,270	26,882	31,010	30,779	30,162	163,697	6b
7	GSLD MWH SOLD	6,000	6,000	6,000	6,000	6,000	6,000	36,000	7
7a	BALANCE MWH SOLD OTHER CLASSES	15,594	17,270	20,882	25,010	24,779	24,162	127,697	7a
7b	COST PER KWH SOLD (CENTS/KWH) APPLICABLE TO OTHER CLASSES	3.31864	3.55846	3.39721	3.3535	3.25808	2.92483	3.28448	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)	3.31864	3.55846	3.39721	3.36350	3.25808	2.92483	3.28448	9
10	GPIF (CENTS/KWH)								10
11	TRUE-UP (CENTS/KWH)	(0.04125)	(0.04125)	(0.04125)	(0.04125)	(0.04125)	(0.04125)	(0.04125)	11
12	TOTAL	3.27739	3.51721	3.35596	3.31225	3.21663	2.88358	3.24323	12
13	REVENUE TAX FACTOR 0.01609	0.05273	0.05659	0.05400	0.05329	0.05176	0.04640	0.05218	13
14	RECOVERY FACTOR ADJUSTED FOR TAXES	3.33012	3.57380	3.40995	3.36554	3.26858	2.92997	3.29541	14
15	RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	3.33	3.574	3.41	3.366	3.269	2.93	3.295	15

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DOCKET NO. 960001-EI
FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 PURCHASED POWER
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

SCHEDULE E7

ESTIMATED FOR THE PERIOD OF: APRIL 1996 - SEPTEMBER 1996

(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 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	22,855,000			22,855,000	1.845054	4,778,486	421,587
MAY 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	26,042,000			26,042,000	1.844997	4,566,873	480,474
JUNE 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	29,156,000			29,156,000	1.844982	4,569,471	537,923
JULY 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	33,399,000			33,399,000	1.845007	4,376,472	616,214
AUGUST 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	32,369,000			32,369,000	1.845003	4,381,603	597,209
SEPTEMBER 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	29,067,000			29,067,000	1.844989	4,532,852	536,283
TOTAL			172,868,000	0	0	172,868,000	1.845004	4,518,096	3,189,790

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 FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 PURCHASED POWER
 ENERGY PAYMENT TO QUALIFYING FACILITIES

SCHEDULE E8

ESTIMATED FOR THE PERIOD OF: APRIL 1996 - SEPTEMBER 1996

(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 1996	CONTAINER CORPORATION OF AMERICA		400,000			400,000	1.870000	1.870000	7.480
MAY 1996	CONTAINER CORPORATION OF AMERICA		400,000			400,000	1.870000	1.870000	7.480
JUNE 1996	CONTAINER CORPORATION OF AMERICA		400,000			400,000	1.870000	1.870000	7.480
JULY 1996	CONTAINER CORPORATION OF AMERICA		400,000			400,000	1.870000	1.870000	7.480
AUGUST 1996	CONTAINER CORPORATION OF AMERICA		400,000			400,000	1.870000	1.870000	7.480
SEPTEMBER 1996	CONTAINER CORPORATION OF AMERICA		400,000			400,000	1.870000	1.870000	7.480
TOTAL			2,400,000	0	0	2,400,000	1.870000	1.870000	44.880

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 DOCKET NO. 960001-E1
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 (GMB-1)
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF: APRIL 1996 - SEPTEMBER 1996

	APRIL 1996	MAY 1996	JUNE 1996	JULY 1996	AUGUST 1996	SEPTEMBER 1996	PERIOD TOTAL
BASE RATE REVENUES ** \$	19.29	19.29	19.29	19.29	19.29	19.29	115.74
FUEL RECOVERY FACTOR CENTS/KWH	4.737	4.737	4.737	4.737	4.737	4.737	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	47.37	47.37	47.37	47.37	47.37	47.37	284.22
GROSS RECEIPTS TAX	0.68	0.68	0.68	0.68	0.68	0.68	4.08
TOTAL REVENUES \$	67.34	67.34	67.34	67.34	67.34	67.34	404.04

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES:	
CUSTOMER CHARGE	7.00
CENTS/KWH	12.20
CONSERVATION FACTOR	0.09
	<hr/>
	19.29

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FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION
 ESTIMATED FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

SCHEDULE E1
 PAGE 1 OF 2

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
1 Fuel Cost of System Net Generation (E3)		0	
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) (E7)	3,023,961	146,766	2.06040
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)	3,366,975	146,766	2.29411
10a Demand Costs of Purchased Power	2,352,456 *		
10b Non-Fuel Energy & Customer Costs of Purchased Power	1,014,519 *		
11 Energy Payments to Qualifying Facilities (E8a)			
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	6,390,936	146,766	4.35451
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	6,390,936	146,766	4.35451
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E6)			
16 Fuel Cost of Unit Power Sales (SL2 Partpts) (E6)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	6,390,936	146,766	4.35451
21 Net Unbilled Sales	254,303 *	5,840	0.18845
22 Company Use	4,877 *	112	0.00361
23 T & D Losses	255,653 *	5,871	0.18945
24 SYSTEM MWH SALES	6,390,936	134,943	4.73603
25 Less Total Demand Cost Recovery	2,352,456 ***		
26 Jurisdictional MWH Sales	4,038,480	134,943	2.99273
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	4,038,480	134,943	2.99273
28 GPIF **			
29 TRUE-UP **	(131,476)	134,943	(0.09743)
30 TOTAL JURISDICTIONAL FUEL COST	3,907,004	134,943	2.89530
31 Revenue Tax Factor			1.00063
32 Fuel Factor Adjusted for Taxes			2.89770
33 FUEL FAC ROUNDED TO NEAREST .001 CENTS/KWH			2.898

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

*** Calculation on Schedule E1 Page 2

EXHIBIT NO. _____
 DOCKET NO. 960001-E1
 FLORIDA PUBLIC UTILITIES COMPANY
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 PAGE 1 OF 18

FLORIDA PUBLIC UTILITIES COMPANY
 FUEL FACTOR ADJUSTED FOR
 LINE LOSS MULTIPLIER
 ESTIMATED FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

SCHEDULE E1
 PAGE 2 OF 2

MARIANNA DIVISION

34 Fuel Factor Rounded to Nearest .001 cents/KWH (E1): 2.898

35 With Line Loss:

36	Rate Schedule	Rate Class	Multiplier	Levelized Charge for Other Charges	Levelized Charge for Demand Charges	Levelized Adjustment
37	RS	421	1.0126	2.935 *	2.187 *	5.122
38	GS	441 and 442	0.9963	2.887 *	1.887 *	4.774
39	GSD	451,452,453, 454 and 455	0.9963	2.887 *	1.393 *	4.280
40	GSLD	461, 462,463, 464 and 465	0.9963	2.887 *	1.356 *	4.243
42	OL, OL-2	431,432,433, 434,435,436, 437 and 438	1.0126	2.935 *	0.090 *	3.025
44	SL-1, SL-2	471,481,482, 483,484,485, 486,487 and 488	0.9881	2.864 *	0.079 *	2.943

46 Calculation of Total Demand Cost Recovery:

47 Rate Schedule	Rate	Estimated KWH	Demand Chg Cost Recov Factor	12 CP ALLOC*	Demand Cost Recovery
48 RS	421	57,976,032	0.02158	53.18%	\$1,251,035
50 GS	441, 442	10,632,899	0.01892	8.55%	201,135
51 GSD	451, 454	42,102,447	0.01397	25.01%	588,349
52 GSLD	461, 464	22,847,642	0.01360	13.21%	310,760
53 OL	431, 432, 433, 434, 435, 436, 437, 438	795,102	0.00089	0.03%	707
54 SL	471, 481, 482, 483, 484, 485, 486, 487, 488	588,930	0.00080	0.02%	470

Total Demand Cost Recovery \$2,362,456

* Last Marianna rate case, Docket No. 930400-EI, Weighted 12cp and 1/13 Allocator

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 DOCKET NO. 960001-EI
 FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
OCTOBER 1995 - MARCH 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

SCHEDULE E1-A

Marianna Division

Over-recovery of purchased power costs for the period
October 1995 - March 1996. (See Schedule E1-B, Calculation
of Estimated Purchased Power Costs and Calculation of True-
Up and Interest Provision for the Six Month Period ended
March 1996)(Estimated) \$ 131,476

Estimated kilowatt hour sales for the months of April 1996 -
September 1996 as per estimate filed with the Commission 134,943,000

Cents per kilowatt hour necessary to refund over-recovered
purchased power costs over the period April 1996 - September 1996 0.09743

Exhibit No. _____
Docket No. 960001-E1
Florida Public Utilities Company
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FLORIDA PUBLIC UTILITIES COMPANY

CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION

Schedule E1-B

OCTOBER 1995 - MARCH 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED
(INCLUDES LINE LOSS, EXCLUDES TAXES)

MARIANNA DIVISION

	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED		
	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL	
	1995	1995	1995	1996	1996	1996		
Total System Sales - KWH	21,754,028	18,115,571	21,427,242	21,521,714	20,301,693	19,106,540	122,226,762	
Total System Purchases - KWH	22,657,400	21,036,600	22,577,673	21,824,834	20,080,000	20,789,065	128,965,572	
System Billing Demand - KW	53,655	52,831	54,095	53,621	52,757	51,040	317,999	
Purchased Power Rates:								
Base Fuel Costs - \$/KWH	0.02900	0.02900	0.02900	0.02900	0.02900	0.02900		
Fuel Adjustment - \$/KWH	(0.010503)	(0.007995)	(0.007870)	(0.008030)	(0.008300)	(0.011850)		
Demand and Non-Fuel:								
Demand Charge - \$/KW	6.50	6.50	6.50	6.50	6.50	6.50		
Customer Charge - \$	550.00	550.00	550.00	550.00	550.00	550.00		
Energy Charge (Excl. Fuel) \$/KWH	0.00689	0.00689	0.00689	0.00689	0.00689	0.00689		
Purchased Power Costs:								
Base Fuel Costs	657,065	610,061	654,758	632,914	582,320	602,883	3,740,001	
Fuel Adjustment	(237,973)	(188,190)	(177,914)	(175,252)	(166,864)	(246,350)	(1,172,343)	
Subtotal Fuel Costs	419,092	421,871	476,844	457,662	415,456	356,533	2,567,658	
Demand and Non-Fuel Costs:								
Demand Charge	348,756	343,402	351,618	348,537	342,921	331,760	2,066,996	
Customer Charge	550	550	550	550	550	550	3,300	
Energy Charge	156,109	144,942	155,562	150,372	138,351	143,237	858,573	
Subtotal Demand & Non-Fuel Costs	505,415	488,894	507,730	499,459	481,822	475,547	2,958,809	
Total System Purchased Power Costs	924,509	930,765	984,574	957,121	897,478	832,080	5,526,527	
Sales Revenues								
Fuel Adjustment Revenues:	Rate							
Residential RS	0.04871	421,544	359,175	479,000	495,267	460,577	411,228	2,626,791
Commercial GS	0.04653	84,095	67,827	75,317	73,296	69,259	67,065	437,459
Commercial GSD	0.04142	293,598	246,906	269,805	263,886	248,735	242,913	1,565,843
Industrial GSLD	0.04166	165,001	128,692	134,677	132,973	130,870	130,905	822,918
Residential OL,OL-2	0.02936	3,949	3,954	3,839	3,480	3,480	3,480	22,162
Other SL-1,SL-2,SL-3	0.02852	2,781	2,782	2,779	2,779	2,779	2,779	16,070
Total Fuel Revenues		971,568	809,336	965,417	971,681	915,500	858,372	5,491,874
Non-Fuel Revenues		353,515	328,128	355,483	355,958	342,710	328,248	2,064,043
Total Sales Revenue		1,325,083	1,137,464	1,320,900	1,327,640	1,258,210	1,186,620	7,555,917
KWH Sales/Rate:								
Residential RS	6,652,820	7,375,531	8,833,715	10,167,660	9,455,491	8,442,374	53,927,591	
Commercial GS	1,820,213	1,457,897	1,618,684	1,575,246	1,488,470	1,441,328	9,401,638	
Commercial GSD	7,068,309	5,961,040	6,513,671	6,370,991	6,005,198	5,864,638	37,604,045	
Industrial GSLD	3,960,660	3,089,100	3,232,764	3,191,851	3,136,570	3,142,234	19,753,179	
Residential OL,OL-2	134,498	134,663	130,768	118,526	118,526	118,526	755,507	
Other SL-1,SL-2,SL-3	97,528	97,540	97,440	97,440	97,440	97,440	584,828	
Total KWH Sales	21,754,028	18,115,571	21,427,242	21,521,714	20,301,693	19,106,540	122,226,762	
True-up Calculation:								
Fuel Revenues	971,568	809,336	965,417	971,681	915,500	858,372	5,491,874	
True-up Provision	(27,116)	(27,116)	(27,116)	(27,116)	(27,116)	(27,113)	(162,693)	
Gross Receipts Tax Refund	0	0	0	0	0	0	0	
Fuel Revenue	998,684	836,452	992,533	998,797	942,616	885,485	5,654,567	
Total Purchased Power Costs	924,509	930,765	984,574	957,121	897,478	832,080	5,526,527	
True-up Provision for the Period	74,175	(94,313)	7,959	41,676	45,138	53,400	128,040	
Interest Provision for the Period	912	725	389	380	460	570	3,436	
True-up and Interest Provision								
Beginning of Period	162,693	210,664	89,960	71,192	86,132	104,614	162,693	
True-up Collected or (Refunded)	(27,116)	(27,116)	(27,116)	(27,116)	(27,116)	(27,113)	(162,693)	
End of Period, Net True-up	210,664	89,960	71,192	86,132	104,614	131,476	131,476	
Interest Provision:								
Beginning True-up Amount	162,693	210,664	89,960	71,192	86,132	104,614		
Ending True-up Amount Before Interest	162,693	210,664	89,960	71,192	86,132	104,614		
Total Beginning and Ending True-up	209,752	89,235	70,803	85,752	104,114	130,906		
Average True-up Amount	372,445	299,899	160,763	156,944	190,286	235,520		
Interest Rate	186,223	149,950	80,382	78,472	95,145	117,760		
Monthly Average Interest Rate	5.8750%	5.8050%	5.8050%	5.8050%	5.8050%	5.8050%		
Interest Provision	0.4896%	0.4836%	0.4836%	0.4836%	0.4836%	0.4836%		
	912	725	389	380	460	570		

EXHIBIT NO. _____
DOCKET NO. 960001-E1
FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
 COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 FOR THE PERIOD OCTOBER 1995 - MARCH 1996

SCHEDULE E-1B-1

	DOLLARS				MWH				CENTS/KWH			
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATE/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
2 Nuclear Fuel Disposal Cost												
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) (A7)	2,567,658	2,615,028	(47,370)	-1.8%	128,965	127,829	1,136	0.9%	1.99097	2.04372	(0.05475)	-2.7%
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 (A8)	2,958,869	2,925,059	33,810	1.2%	128,965	127,829	1,136	0.9%	2.29432	2.28626	0.00806	0.3%
11 Energy Payments to Qualifying Facilities (Alta)												
12 TOTAL COST OF PURCHASED POWER	5,526,527	5,540,087	(13,560)	-0.2%	128,965	127,829	1,136	0.9%	4.28529	4.33398	(0.04869)	-1.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					128,965	127,829	1,136	0.9%				
14 Fuel Cost of Economy Sales (A6)												
15 Gain on Economy Sales (A6)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(A6)												
17 Fuel Cost of Other Power Sales (A6)												
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												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	5,526,527	5,540,087	(13,560)	-0.2%	128,965	127,829	1,136	0.9%	4.28529	4.33398	(0.04869)	-1.1%
21 Net Unbilled Sales	62,137 *	(21,973) *	84,110	-382.8%	1,450	(507)	1,957	-386.0%	0.05084	(0.01785)	0.06869	-364.8%
22 Company Use	5,528 *	5,417 *	111	2.1%	129	125	4	3.2%	0.00452	0.00440	0.00012	2.7%
23 T & D Losses	221,078 *	221,596 *	(518)	-0.2%	5,159	5,113	46	0.9%	0.18087	0.18002	0.00085	0.5%
24 SYSTEM KWH SALES	5,526,527	5,540,087	(13,560)	-0.2%	122,227	123,098	(871)	-0.7%	4.52152	4.50055	0.02097	0.5%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	5,526,527	5,540,087	(13,560)	-0.2%	122,227	123,098	(871)	-0.7%	4.52152	4.50055	0.02097	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	5,526,527	5,540,087	(13,560)	-0.2%	122,227	123,098	(871)	-0.7%	4.52152	4.50055	0.02097	0.5%
28 GPP**												
29 TRUE-UP**	162,693	(26,937)	189,630	-704.0%	122,227	123,098	(871)	-0.7%	0.13311	(0.02188)	0.15499	-708.4%
30 TOTAL JURISDICTIONAL FUEL COST	5,689,220	5,513,150	176,070	3.2%	122,227	123,098	(871)	-0.7%	4.65463	4.47967	0.17596	3.9%
31 Revenue Tax Factor									1.00083	1.00083	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.65849	4.48239	0.17610	3.9%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.658	4.482	0.176	3.9%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

EXHIBIT NO. _____
 DOCKET NO. 96001-EJ
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMB-1)
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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

SCHEDULE E2

FOR THE PERIOD: APRIL 1996 - SEPTEMBER 1996

LINE NO.	(a)	(b)	(c) ESTIMATED			(d)	(e)	(f)	(g)	LINE NO.
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL PERIOD			
1									0	1
1a									0	1a
2									0	2
3									0	3
3a	429,722	550,981	437,590	540,011	563,669	501,988	3,023,961	3,023,961	3,023,961	3a
3b	475,570	539,011	571,478	598,759	607,374	574,783	3,366,975	3,366,975	3,366,975	3b
4									0	4
5	905,292	1,009,992	1,009,068	1,138,770	1,171,043	1,076,771	6,390,936	6,390,936	6,390,936	5
6	325,787	354,712	410,300	423,365	426,439	411,853	2,352,456	2,352,456	2,352,456	6
7	579,505	735,280	598,768	715,405	744,604	664,918	4,038,480	4,038,480	4,038,480	7
7a	19,998	21,928	21,348	23,707	23,970	23,992	134,943	134,943	134,943	7a
7b	2.89781	3.35316	2.8048	3.0177	3.1064	2.77142	2.99273	2.99273	2.99273	7b
8	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	8
9	2.89781	3.35316	2.80480	3.01770	3.10640	2.77142	2.99273	2.99273	2.99273	9
10										10
11	(0.09743)	(0.09743)	(0.09743)	(0.09743)	(0.09743)	(0.09743)	(0.09743)	(0.09743)	(0.09743)	11
12	2.80038	3.25573	2.70737	2.92027	3.00897	2.67399	2.89530	2.89530	2.89530	12
13	0.00232	0.00270	0.00225	0.00242	0.00250	0.00222	0.00240	0.00240	0.00240	13
14	2.80270	3.25843	2.70962	2.92269	3.01147	2.67621	2.89770	2.89770	2.89770	14
15	2.803	3.258	2.710	2.923	3.011	2.676	2.898	2.898	2.898	15

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FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 PURCHASED POWER
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

SCHEDULE E7

ESTIMATED FOR THE PERIOD OF: APRIL 1996 - SEPTEMBER 1996

(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) * (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
APRIL 1996	GULF POWER COMPANY	RE	21,659,000			21,659,000	1.984034	4,179,750	429,722
MAY 1996	GULF POWER COMPANY	RE	26,669,000			26,669,000	2.065998	4,057,112	550,981
JUNE 1996	GULF POWER COMPANY	RE	23,313,000			23,313,000	1.877021	4,328,349	437,590
JULY 1996	GULF POWER COMPANY	RE	25,376,000			25,376,000	1.128038	4,487,587	540,011
AUGUST 1996	GULF POWER COMPANY	RE	26,181,000			26,181,000	2.152970	4,472,873	563,869
SEPTEMBER 1996	GULF POWER COMPANY	RE	23,568,000			23,568,000	2.129956	4,566,784	501,988
TOTAL			146,766,000	0	0	146,766,000	2.060396	4,354,507	3,023,961

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FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF: APRIL 1996 - SEPTEMBER 1996

	APRIL 1996	MAY 1996	JUNE 1996	JULY 1996	AUGUST 1996	SEPTEMBER 1996	PERIOD TOTAL
BASE RATE REVENUES ** \$	20.62	20.62	20.62	20.62	20.62	20.62	123.72
FUEL RECOVERY FACTOR CENTS/KWH	5.058	5.058	5.058	5.058	5.058	5.058	
GROUP LOSS MULTIPLIER	1.01260	1.01260	1.01260	1.01260	1.01260	1.01260	
FUEL RECOVERY REVENUES \$	51.22	51.22	51.22	51.22	51.22	51.22	307.32
GROSS RECEIPTS TAX	1.84	1.84	1.84	1.84	1.84	1.84	11.04
TOTAL REVENUES \$	73.68	73.68	73.68	73.68	73.68	73.68	442.08

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES:

CUSTOMER CHARGE	8.30
CENTS/KWH	12.13
CONSERVATION FACTOR	0.19
	20.62

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