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January 12, 1998

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 980001-EI

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and fifteen copies of Petition for Approval of Florida Public Utilities Company's Fuel Adjustment and Purchased Power Cost Recovery Factors, — 00630-97


ACK _____
AFA Vandiver 2 Original and fifteen copies of the Direct Testimony of George M. Bachman, and — 00631-97

APP _____
CAF _____ 3. Original and fifteen copies of the Composite Exhibit GMB-3 for Marianna and Fernandina Beach.
CMU _____

CTR _____ Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me. Thank you for your assistance with this filing

LEG 1
LIV 3404g-Inst FILED
OFC _____
RCH _____ 14
SEC 1
WAS _____ KAH/rl
OTH _____

Sincerely,


Kenneth A. Hoffman

cc. All Parties of Record

ORIGINAL

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 980001-EI
CONTINUING SURVEILLANCE AND REVIEW OF
FUEL COST RECOVERY CLAUSES OF ELECTRIC UTILITIES

Direct Testimony of
George M. Bachman
On Behalf of
Florida Public Utilities Company

- 1 Q. Please state your name and business address.
2 A. George M. Bachman, 401 South Dixie Highway, West Palm Beach, FL
3 33401.
4 Q. By whom are you employed?
5 A. I am employed by Florida Public Utilities Company.
6 Q. Have you previously testified in this Docket?
7 A. Yes.
8 Q. What is the purpose of your testimony at this time?
9 A. I will briefly describe the basis for the computations that were
10 made in the preparation of the various Schedules that we have
11 submitted in support of the April 1998 - September 1998 fuel cost
12 recovery adjustments for our two electric divisions. In addition,
13 I will advise the Commission of the projected differences between
14 the revenues collected under the levelized fuel adjustment and the
15 purchased power costs allowed in developing the levelized fuel
16 adjustment for the period October 1997 - March 1998 and to
17 establish a "true-up" amount to be collected or refunded during
18 April 1998 - September 1998.
19 Q. Were the schedules filed by your Company completed under your
20 direction?
21 A. Yes.
22 Q. Which of the Staff's set of schedules has your company completed
23 and filed?

DOCKET NO. 980001-EI

00631 JAN 12 2000

FLORIDA PUBLIC SERVICE COMMISSION

1 A. We have filed Schedules E1, E1A, E1-B, E1B-1, E2, E7, and E10 for
2 Marianna and E1, E1A, E1-B, E1B-1, E2, E7, E8, and E10 for
3 Fernandina Beach. They are included in Composite Prehearing
4 Identification Number GMB-3.

5 These schedules support the calculation of the levelized fuel
6 adjustment factor for April 1998 - September 1998. Schedule E1-B
7 shows the Calculation of Purchased Power Costs and Calculation of
8 True-Up and Interest Provision for the period October 1997 - March
9 1998 based on 2 Months Actual and 4 Months Estimated data.

10 Q. In derivation of the projected cost factor for the April 1998 -
11 September 1998, period, did you follow the same procedures that
12 were used in the prior period filings?

13 A. Yes.

14 Q. Why has the GSLD rate class for Fernandina Beach been excluded from
15 these computations?

16 A. Demand and other purchased power costs are assigned to the GSLD
17 rate class directly based on their actual CP KW and their actual
18 KWH consumption. That procedure for the GSLD class has been in use
19 for several years and has not been changed herein. Costs to be
20 recovered from all other classes is determined after deducting from
21 total purchased power costs those costs directly assigned to GSLD.

22 Q. How will the demand cost recovery factors for the other rate
23 classes be used?

24 A. The demand cost recovery factors for each of the RS, GS, GSD and
25 OL-SL rate classes will become one element of the total cost
26 recovery factor for those classes. All other costs of purchased
27 power will be recovered by the use of the levelized factor that is
28 the same for all those rate classes. Thus the total factor for each
29 class will be the sum of the respective demand cost factor and the

1 levelized factor for all other costs.

2 Q. Please address the calculation of the total true-up amount to be
3 collected or refunded during the April 1998 - September 1998.

4 A. We have determined that at the end of March 1998 based on two
5 months actual and four months estimated, we will have over-
6 recovered \$131,279 in purchased power costs in our Marianna
7 division. Based on estimated sales for the period April 1998 -
8 September 1998, it will be necessary to subtract .08816¢ per KWH to
9 refund this over-recovery.

10 In Fernandina Beach we will have over-recovered \$269,447 in
11 purchased power costs. This amount will be refunded at .19504¢ per
12 KWH during the April 1998 - September 1998 period (excludes GSLD
13 customers). Page 3 and 12 of Composite Prehearing Identification
14 Number QMB-3 provides a detail of the calculation of the true-up
15 amounts.

16 Q. Looking back upon the April 1997 - September 1997 period, what were
17 the actual End of Period - True-Up amounts for Marianna and
18 Fernandina Beach, and their significance, if any?

19 A. The Marianna Division experienced an over-recovery of \$68,452 and
20 Fernandina Beach Division over-recovered \$40,961. The amounts both
21 represent fluctuations of less than 10% from the total fuel charges
22 for the period and are not considered significant variances from
23 projections.

24 Q. What are the final remaining true-up amounts for the period April
25 1997 - September 1997 for both divisions?

26 A. In Marianna the final remaining true-up amount was an over-recovery
27 of \$78,655. The final remaining true-up amount for Fernandina
28 Beach was an over-recovery of \$106,547.

- 1 Q. What are the estimated true-up amounts for the period of October
2 1997 -March 1998?
- 3 A. In Marianna, there is an estimated over-recovery of \$52,624.
4 Fernandina Beach has an estimated over-recovery of \$162,900.
- 5 Q. What will the total fuel adjustment factor, excluding demand cost
6 recovery, be for both divisions for the period
7 April 1998 - September 1998.
- 8 A. In Marianna the total fuel adjustment factor as shown on Line 33,
9 Schedule E1, is 2.365¢ per KWH. In Fernandina Beach the total fuel
10 adjustment factor for "other classes", as shown on Line 43,
11 Schedule E1, amounts to 2.326¢ per KWH.
- 12 Q. Please advise what a residential customer using 1,000 KWH will pay
13 for the period April 1998 - September 1998 including base rates
14 (which include revised conservation cost recovery factors) and fuel
15 adjustment factor and after application of a line loss multiplier.
- 16 A. In Marianna a residential customer using 1,000 KWH will pay \$64.75,
17 an decrease of \$2.33 from the previous period. In Fernandina Beach
18 a customer will pay \$60.30, a decrease of \$4.90 from the previous
19 period.
- 20 Q. Does this conclude your testimony?
- 21 A. Yes.

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23
24 Disk Fuel 1/97
25 Feb98-test.gb
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PROJECTION FILINGS
APRIL 1998 - SEPTEMBER 1998

MARIANNA

Schedule E-1	Fuel and Purchased Power Cost Recovery Clause Calculation
Schedule E1-A	Calculation of True-Up Surcharge
Schedule E1-B	Calculation of Purchased Power Costs and Calculation of True-Up and Interest Provision
Schedule E-1B-1	Comparison of Estimate/Actual Versus Original Projections of the Fuel and Purchased Power Cost Recovery Factor
Schedule E2	Fuel and Purchased Power Cost Recovery Clause Calculation
Schedule E7	Purchased Power
Schedule E10	Residential Bill Comparison

DOCUMENT NUMBER DATE
12/23/97 08:59 AM 12/23/97
TABCONWK4 CP
RECEIVED

FLORIDA PUBLIC UTILITIES COMPANY
FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998

SCHEDULE E-1
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	0.0000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E7)	3,454,980	148,904	2.32027
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 & Transformation Cost of Purch Power (E2)	2,551,140	148,904	1.71328
10a Demand Costs of Purchased Power	2,355,960 *		
10b Transformation Energy & Customer Costs of Purchased Power	195,180 *		
11 Energy Payments to Qualifying Facilities (E8a)			
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	6,006,120	148,904	4.03355
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	6,006,120	148,904	4.03355
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E6)			
16 Fuel Cost of Unit Power Sales (SL2 Partp/s) (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)	6,006,120	148,904	4.03355
21 Net Unbilled Sales	(334,865) *	(8,202)	(0.22489)
22 Company Use	4,518 *	112	0.00303
23 T & D Losses	330,348 *	8,190	0.22185
24 SYSTEM MWH SALES	6,006,120	148,904	4.03355
25 Less Total Demand Cost Recovery	2,355,960 ***		
26 Jurisdictional MWH Sales	3,650,160	148,904	2.45135
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses (GPIF **)	3,650,160	148,904	2.45135
28			
29 TRUE-UP **	(131,279)	148,904	(0.08816)
30 TOTAL JURISDICTIONAL FUEL COST	3,518,881	148,904	2.36319
31 Revenue Tax Factor			1.00083
32 Fuel Factor Adjusted for Taxes			2.36515
33 FUEL FAC ROUNDED TO NEAREST .001 CENTS/KWH			2.365

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

*** Calculation on Schedule E.1 Page 2

EXHIBIT NO. _____
DOCKET NO. 980001-E1
FLORIDA PUBLIC UTILITIES COMPANY
(GMB-3)
PAGE 1 OF 18

FLORIDA PUBLIC UTILITIES COMPANY
FUEL FACTOR ADJUSTED FOR
LINE LOSS MULTIPLIER
 ESTIMATED FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998

SCHEDULE E1
 PAGE 2 OF 2

MARIANNA DIVISION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(1)/(2)*1,380			(3)/(4)	(1)/(5)	(6)/Total Col (8)	(7)/Total Col (7)
Rate Schedule	KWH Sales	12 CP Load Factor	CP KW At Meter	Demand Loss Factor	Energy Loss Factor	CP KW At GEN	KWH At GEN	12 CP Demand Percentage	Energy Percentage
34 RS	65,529,379	55.052614%	27,175.9	1.089	1.000	29,594.6	65,529,379	52.52%	44.01%
35 GS	11,932,021	57.194949%	4,763.0	1.089	1.000	5,186.9	11,932,021	9.21%	8.01%
36 GSD	45,776,835	77.730883%	13,445.5	1.083	1.000	14,561.5	45,776,835	25.85%	30.74%
37 GSLD	24,093,973	83.217644%	8,810.3	1.036	1.000	8,861.5	24,093,973	12.18%	16.18%
38 OL	994,374	296.003708%	76.7	1.089	1.000	83.5	994,374	0.15%	0.67%
39 SL	577,066	296.003708%	44.5	1.089	1.000	46.5	577,066	0.09%	0.39%
40 TOTAL	148,903,668		52,115.9			56,336.5	148,903,668	100.00%	100.00%

	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	12/13 * (8)	1/13 * (9)	(10) * (11)	Tot. Col 13 * (12)	(13)/(11)	(14) * 1.00083 Demand Cost Recovery Adj for Taxes	Other Charges	(15) * (18)
Rate Schedule	12/13 Of 12 CP	1/13 Of Energy	Demand Allocation Percentage	Demand Dollars	Demand Cost Recovery	Demand Cost Recovery	Other Charges	Levelized Adjustment
41 RS	48.47%	3.39%	51.86%	\$1,221,801	0.01865	0.01867	0.02365	\$0.04232
42 GS	8.50%	0.82%	9.12%	214,864	0.01801	0.01802	0.02365	\$0.04167
43 GSD	23.86%	2.36%	26.23%	617,968	0.01350	0.01351	0.02365	\$0.03716
44 GSLD	11.25%	1.24%	12.49%	294,259	0.01221	0.01222	0.02365	\$0.03587
45 OL	0.14%	0.05%	0.19%	4,476	0.00450	0.00450	0.02365	\$0.02815
46 SL	0.08%	0.03%	0.11%	2,592	0.00449	0.00449	0.02365	\$0.02814
47 TOTAL	67.30%	7.69%	100.00%	\$2,355,860				

(2) From Gulf Power Co. 1995 Load Research results.
 (4) From Fernandina Rate Case

EXHIBIT NO. _____
 DRAWING NO. 980001 E1
 FLORIDA PUBLIC UTILITIES COMPANY
 (GARD 3)
 PAGE 2 OF 18

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
OCTOBER 1997 - MARCH 1998

SCHEDULE E1-A

BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

Marianna Division

Over-recovery of purchased power costs for the period October 1997 - March 1998. (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 1998)(Estimated)	\$ 131,279
Estimated kilowatt hour sales for the months of April 1998 - September 1998 as per estimate filed with the Commission	148,904,000
Cents per kilowatt hour necessary to refund over-recovered purchased power costs over the period April 1998 - September 1998	0.08816

Exhibit No _____
Docket No 980001-E1
Florida Public Utilities Company
(GMB-3)
Page 3 of 18

FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND
 CALCULATION OF TRUE-UP AND INTEREST PROVISION
 OCTOBER 1997 - MARCH 1998
 BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED

Schedule F T-1

MARIANNA DIVISION

	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Total	
	OCTOBER 1997	NOVEMBER 1997	DECEMBER 1997	JANUARY 1998	FEBRUARY 1998	MARCH 1998		
Total System Sales - KWH	24,762,123	18,112,885	22,173,041	23,745,361	21,838,577	20,098,499	131,688,486	
Total System Purchases - KWH	22,889,240	20,936,879	23,535,478	24,307,259	21,233,929	21,683,408	134,385,194	
System Billing Demand - KW	51,473	55,029	57,000	58,000	54,000	52,000	327,502	
Purchased Power Rates								
Base Fuel Costs - \$/KWH	0.02200	0.02200	0.02200	0.02150	0.02150	0.02150		
Demand and Non-Fuel								
Demand Charge - \$/KW	8.92	8.92	8.92	8.77	8.77	8.77		
Customer Charge - \$	550.00	550.00	550.00	550.00	550.00	550.00		
Transformation Charge	31.979	31.979	31.980	31.980	31.980	31.980		
Purchased Power Costs								
Base Fuel Costs	503,963	460,607	513,381	522,808	456,529	466,193	2,922,879	
Subtotal Fuel Costs	503,963	460,607	513,381	522,808	456,529	466,193	2,922,879	
Demand and Non-Fuel Costs								
Demand Charge	358,193	380,801	394,440	382,860	365,580	352,045	2,241,714	
Customer Charge	550	550	550	550	550	550	3,300	
Transformation Charge	31,980	31,979	31,980	31,980	31,980	31,980	191,879	
Subtotal Demand & Non-Fuel Costs	388,723	413,330	426,970	425,190	388,110	384,570	2,436,893	
Total System Purchased Power Costs	892,286	873,937	940,351	947,998	854,639	850,763	5,359,772	
Sales Revenues								
Fuel Adjustment Revenues								
Residential RS	0.04412	481,323	347,914	450,235	511,774	417,411	392,585	2,631,248
Commercial GS	0.04343	95,134	72,824	74,508	76,042	71,418	68,318	458,044
Commercial GSO	0.03858	314,499	233,297	258,468	263,478	247,884	237,885	1,554,400
Industrial GILD	0.03720	137,355	111,918	122,873	123,338	118,028	118,182	0
Residential OL,OL-2	0.02863	4,955	4,867	4,327	4,327	4,327	4,327	27,250
Other SL-1,SL-2,SL-3	0.02864	2,790	2,758	2,757	2,757	2,757	2,757	16,548
Total Fuel Revenues		1,018,026	783,498	913,169	981,712	801,009	823,764	5,419,178
Non-Fuel Revenues		508,819	438,302	452,241	477,368	449,941	422,706	2,750,377
Total Sales Revenue		1,524,845	1,222,800	1,365,410	1,459,080	1,250,950	1,246,470	8,169,555
KWH Sales								
Residential RS	10,483,782	8,111,492	10,203,998	11,598,705	10,368,732	8,897,443	59,632,152	
Commercial GS	2,190,305	1,872,050	1,715,438	1,750,748	1,644,279	1,572,919	10,545,739	
Commercial GSO	8,158,808	6,050,585	8,703,387	8,833,232	8,407,583	8,162,014	40,313,287	
Industrial GILD	3,892,424	3,008,828	3,303,109	3,315,967	3,172,864	3,177,014	19,869,606	
Residential OL,OL-2	172,734	173,838	150,824	150,824	150,824	150,824	949,868	
Other SL-1,SL-2,SL-3	96,372	96,324	96,285	96,285	96,285	96,285	577,836	
Total KWH Sales	24,762,123	18,112,885	22,173,041	23,745,361	21,838,577	20,098,499	131,688,486	
True-up Calculation							Period to Date	
Fuel Revenues	1,018,026	783,498	913,169	981,712	801,009	823,764	5,419,178	
True-up Provision	(11,409)	(11,409)	1,701	1,700	1,700	1,700	(16,017)	
Gross Receipts Tax Refund	0	0	0	0	0	0	0	
Fuel Revenue	1,027,435	794,907	911,468	980,012	809,309	823,064	5,433,195	
Total Purchased Power Costs	892,286	873,937	940,351	947,998	854,639	850,763	5,359,772	
True-up Provision for the Period	135,149	(79,030)	(28,883)	32,219	44,670	(28,699)	75,423	
Interest Provision for the Period	601	664	415	432	621	668	3,421	
True-up and Interest Provision								
Beginning of Period	68,452	192,793	103,038	76,271	110,819	117,810	68,452	
True-up Collected or (Refunded)	(11,409)	(11,409)	1,701	1,700	1,700	1,700	(16,017)	
End of Period, Net True-up	192,793	103,038	78,271	110,819	117,810	117,279	131,279	
10% Rule							2.45%	
Interest Provision								
Beginning True-up Amount	68,452	192,793	103,038	76,271	110,819	117,810		
Ending True-up Amount Before Interest	192,792	102,354	75,856	110,187	116,989	116,811		
Total Beginning and Ending True-up	260,944	295,147	178,894	186,458	227,808	234,621		
Average True-up Amount	130,322	147,574	89,447	93,229	113,904	117,311		
Interest Rate	5.5300%	5.5650%	5.5650%	5.5650%	5.5650%	5.5650%		
Monthly Average Interest Rate	0.4608%	0.4638%	0.4638%	0.4638%	0.4638%	0.4638%		
Interest Provision	601	664	415	432	621	668		

FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
COMPARISON OF ESTIMATED VERSUS ORIGINAL PROJECTIONS
OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
FOR THE PERIOD OCTOBER 1987 - MARCH 1988

SCHEDULE E-19

	DOLLARS		MWH		CENTS/KWH		DIFFERENCE AMOUNT	N	DIFFERENCE AMOUNT	N	DIFFERENCE AMOUNT	N
	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	ESTIMATED ACTUAL	ESTIMATED ORIGINAL						
1 Fuel Cost of System Net Generation (A2)												
2 Nuclear Fuel Disposal Cost												
3 Coal Fuel 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	0.0%	0.0000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	2,922,879	2,922,855	134,385	134,385	134,385	134,385	24	0.0%	134,385	2,174,999	2,174,999	0.0%
7 Energy Cost of Sched C & A Econ Purch (Browns) (A8)												
8 Energy Cost of Other Econ Purch (Non-Browns) (A8)												
9 Energy Cost of Sched E Economy Purch (A8)												
10 Demand and Non Fuel Cost of Purchased Power (A3)	2,436,893	2,426,500	134,385	134,385	134,385	134,385	10,393	0.4%	134,385	1,805,613	1,805,613	0.4%
11 Energy Payments to Qualifying Facilities (A3a)												
12 TOTAL COST OF PURCHASED POWER	5,359,772	5,349,355	134,385	134,385	134,385	134,385	10,417	0.2%	134,385	3,980,612	3,980,612	0.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)												
14 Fuel Cost of Economy Sales (A6)												
15 Gain on Economy Sales (A6)												
16 Fuel Cost of Unit Power Sales (SL2 Participating)												
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	0.0000	0.0000	0.0%
19 NET INADVERTENT INTERCHANGE												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	5,359,772	5,349,355	134,385	134,385	134,385	134,385	10,417	0.2%	134,385	3,980,612	3,980,612	0.2%
21 Net Unbilled Sales	(111,238)	(58,813)	(2,789)	(1,482)	(1,306)	(1,306)	(52,425)	88.8%	(1,306)	(0,08447)	(0,08447)	88.8%
22 Company Use	4,487	5,483	112	136	(26)	(26)	(1,028)	-18.7%	(26)	0,00339	0,00339	-18.5%
23 T & D Losses	214,373	213,958	5,375	5,375	0	0	415	0.2%	5,375	0,16278	0,16414	-0.8%
24 SYSTEM KWH SALES	5,359,772	5,349,355	131,688	130,352	1,336	1,336	10,417	0.2%	131,688	4,07005	4,10377	-0.8%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	5,359,772	5,349,355	131,688	130,352	1,336	1,336	10,417	0.2%	131,688	4,07005	4,10377	-0.8%
26a Jurisdictional Loss Multiplier	1,000	1,000	1,000	1,000	0,000	0,000	0,000	0.0%	1,000	1,000	1,000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	5,359,772	5,349,355	131,688	130,352	1,336	1,336	10,417	0.2%	131,688	4,07005	4,10377	-0.8%
28 GPP**												
29 TRUE-UP**	68,452	(10,203)	131,688	130,352	1,336	1,336	78,655	-77.0%	131,688	(0,00783)	0,29881	-263.9%
30 TOTAL JURISDICTIONAL FUEL COST	5,428,224	5,339,152	131,688	130,352	1,336	1,336	89,072	1.7%	131,688	4,12203	4,09595	0.6%
31 Revenue Tax Factor												
32 Fuel Factor Adjusted for Taxes												
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)												

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

EXHIBIT NO. 300001-E
 DOCKET NO. 300001-E
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMS-3)
 PAGE 5 OF 18

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

SCHEDULE E2

FOR THE PERIOD: APRIL 1998 - SEPTEMBER 1998

LINE NO	(a)	(b)	(c) ESTIMATED	(d)	(e)	(f)	(g) TOTAL PERIOD	LINE NO
	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH		
1							0	1
1a							0	1a
2							0	2
3	430,350	536,459	582,660	653,580	667,602	584,329	3,454,980	3
3a	357,490	391,340	445,500	459,040	459,040	438,730	2,551,140	3a
3b								3b
3c								3c
4							0	4
5	787,840	927,799	1,028,160	1,112,620	1,126,642	1,023,059	6,006,120	5
6	324,960	356,810	412,970	426,510	426,510	406,200	2,355,960	6
7	462,880	568,989	615,190	686,110	700,132	616,859	3,650,160	7
7a	18,368	20,168	25,607	27,780	28,669	26,312	148,904	7a
7b	2,52003	2,82125	2,40243	2,46968	2,44212	2,17879	2,45135	7b
8	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	1,00000	8
9	2,52003	2,82125	2,40243	2,46960	2,44212	2,17879	2,45135	9
10								10
11	(0,08816)	(0,08816)	(0,08816)	(0,08816)	(0,08816)	(0,08816)	(0,08816)	11
12	2,43187	2,73309	2,31427	2,38164	2,35296	2,09063	2,36319	12
13	0,00202	0,00227	0,00192	0,00186	0,00195	0,00174	0,00186	13
14	2,43368	2,73535	2,31619	2,38361	2,35591	2,09236	2,36515	14
15	2,434	2,735	2,316	2,384	2,356	2,092	2,365	15

EXHIBIT NO. 960001-E1
DOCKET NO. 960001-E1
FLORIDA PUBLIC UTILITIES COMPANY
(GMB-3)
PAGE 5 OF 18

FLORIDA PUBLIC UTILITIES COMPANY
 MARANNA DIVISION
 PURCHASED POWER
 EXCLUSIVE OF ECONOMY ENERGY PURCHASES

SCHEDULE E*

ESTIMATED FOR THE PERIOD OF APRIL 1998 - SEPTEMBER 1998

MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	CENTS/KWH		TOTAL FUEL COST	TOTAL \$ FOR FUEL AND T.R.B.A.
							A. FUEL COST	B. TOTAL COST		
APRIL 1998	DUF POWER COMPANY	RE	18,367,963			18,367,963	2.547328	4,682,027	430,252	
MAY 1998	DUF POWER COMPANY	RE	22,167,821			22,167,821	2.628674	4,822,287	538,479	
JUNE 1998	DUF POWER COMPANY	RE	25,807,274			25,807,274	2.273374	4,213,119	582,662	
JULY 1998	DUF POWER COMPANY	RE	27,779,849			27,779,849	2.352124	4,208,119	633,500	
AUGUST 1998	DUF POWER COMPANY	RE	28,669,268			28,669,268	2.328833	3,828,790	687,422	
SEPTEMBER 1998	DUF POWER COMPANY	RE	28,311,441			28,311,441	2.362822	3,812,589	584,329	
TOTAL			148,903,568	0	0	148,903,568	2.322279	4,833,881	3,454,980	

EXHIBIT NO. _____
 DOCKET NO. 970007-EJ
 FLORIDA PUBLIC UTILITIES COMPANY
 (OMB-3)
 PAGE 7 OF 18

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

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF APRIL 1998 - SEPTEMBER 1998

	APRIL 1998	MAY 1998	JUNE 1998	JULY 1998	AUGUST 1998	SEPTEMBER 1998	PERIOD TOTAL
BASE RATE REVENUES ** \$	20.81	20.81	20.81	20.81	20.81	20.81	124.86
FUEL RECOVERY FACTOR CENTS/KWH	4.232	4.232	4.232	4.232	4.232	4.232	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	42.32	42.32	42.32	42.32	42.32	42.32	253.92
GROSS RECEIPTS TAX	1.62	1.62	1.62	1.62	1.62	1.62	9.72
TOTAL REVENUES *** \$	64.75	64.75	64.75	64.75	64.75	64.75	388.50

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES

CUSTOMER CHARGE	8.30
CENTS/KWH	12.13
CONSERVATION FACTOR	0.38

20.81

*** EXCLUDES FRANCHISE TAXES

EXHIBIT NO. _____
 DOCKET NO. 980001-E1
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMB-3)
 PAGE 8 OF 18

PROJECTION FILINGS
APRIL 1998 - SEPTEMBER 1998

FERNANDINA

Schedule E-1	Fuel and Purchased Power Cost Recovery Clause Calculation
Schedule E1-A	Calculation of True-Up Surcharge
Schedule E1-B	Calculation of Purchased Power Costs and Calculation of True-Up and Interest Provision
Schedule E-1B-1	Comparison of Estimate/Actual Versus Original Projections of the Fuel and Purchased Power Cost Recovery Factor
Schedule E2	Fuel and Purchased Power Cost Recovery Clause Calculation
Schedule E7	Purchased Power
Schedule E8	Purchased Power Energy Payment to Qualifying Facilities
Schedule E10	Residential Bill Comparison

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

EXHIBIT NO. 1
 FUEL AND PURCHASED POWER

ESTIMATED FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998

FERNANDINA BEACH DIVISION	(*)	(P)	(1)
	DOLLARS	MWH	CENTS/MWH
1 Fuel Cost of System Net Generation (E1)			
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)	3,631,059	196,805	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)	3,674,815	196,805	1.86724
10a Demand Costs of Purchased Power	2,778,000 *		
10b Non-fuel Energy & Customer Costs of Purchased Power	896,815 *		
11 Energy Payments to Qualifying Facilities (E8a)	12,342	660	1.87000
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	7,318,216	197,465	3.70608
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	7,318,216	197,465	3.70608
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E6)			
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)	7,318,216	197,465	3.70608
21 Net Unbilled Sales	125,933 *	3,398	0.09809
22 Company Use	8,635 *	233	0.00461
23 T & D Losses	329,322 *	8,896	0.17806
24 SYSTEM MWH SALES	7,318,216	184,948	3.95690
25 Wholesale MWH Sales			
26 Jurisdictional MWH Sales	7,318,216	184,948	3.95690
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	7,318,216	184,948	3.95690
27a GSLD MWH Sales		46,800	
27b Other Classes MWH Sales		138,148	
27c GSLD CP KW		114,000 *	
28 GPD **			
29 TRUE-UP (OVER) UNDER RECOVERY **	(269,447)	184,948	-0.14569
30 TOTAL JURISDICTIONAL FUEL COST	7,048,769	184,948	3.81122
30a Demand Purchased Power Costs (Line 10a)	2,778,000 *		
30b Non-demand Purchased Power Costs (Lines 6 + 10b + 11)	4,540,216 *		
30c True up Over/Under Recovery (Line 29)	(269,447) *		

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

EXHIBIT NO. 1
 DOC# 21 NO. 090001 E1
 FLORIDA PUBLIC UTILITIES COMPANY
 (CARD 3)
 PAGE 9 OF 18

FLORIDA PUBLIC UTILITIES COMPANY
 G.S.L. AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1
 PAGE 2 OF 3

ESTIMATED FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
FERNANDINA BEACH DIVISION			
APPORTIONMENT OF DEMAND COSTS			
31 Total Demand Costs (Line 30a)	2,778,000		
32 G.S.L. Portion of Demand Costs (Line 30a) Including Line Losses (Line 27c x \$6.18)	704,520	114,000 (KW)	\$6.18 /KW
33 Balance to Other Classes	2,073,480	138,148	1.50391
APPORTIONMENT OF NON-DEMAND COSTS			
34 Total Non-demand Costs (Line 30b)	4,540,216		
35 Total KWH Purchased (Line 12)		197,465	
36 Average Cost per KWH Purchased			2.29925
37 Average Cost Adjusted for Line Losses (Line 36 x 1.03)			2.36822
38 G.S.L. Non-demand Costs (Line 27a x Line 37)	1,108,324	46,800	2.36821
39 Balance to Other Classes	3,431,892	138,148	2.48421
G.S.L. PURCHASED POWER COST RECOVERY FACTORS			
40a Total G.S.L. Demand Costs (Line 32)	704,520	114,000 (KW)	\$6.18 /KW
40b Revenue Tax Factor			1.01609
40c G.S.L. Demand Purchased Power Factor Adjusted for Taxes & Rounded			\$6.28 /KW
40d Total Current G.S.L. Non-demand Costs (Line 38)	1,108,324	46,800	2.36821
40e Total Non-demand Costs Including True-up	1,108,324	46,800	2.36821
40f Revenue Tax Factor			1.01609
40g G.S.L. Non-demand Costs Adjusted for Taxes & Rounded			2.40631
OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS			
41a Total Demand & Non-demand Purchased Power Costs of Other Classes (Line 33 + 39)	5,505,372	138,148	3.98513
41b Less: Total Demand Cost Recovery	2,073,480 ***		
41c Total Other Costs to be Recovered	3,431,892	138,148	2.48421
41d Other Classes' Portion of True-up (Line 30c)	(269,447)	138,148	-0.19504
41e Total Demand & Non-demand Costs Including True-up	3,162,445	138,148	2.28917
42 Revenue Tax Factor			1.01609
43 Other Classes Purchased Power Factor Adjusted for Taxes & Rounded			2.326

* For Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales
 *** Calculation on Schedule E-1 Page 3

EXHIBIT NO. _____
 DOCKET NO. 980317-E-1
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMD 3)
 PAGE 10 OF 18

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

CP#000001
 PAGE 11 OF 18

ESTIMATED FOR THE PERIOD: APRIL 1998 - SEPTEMBER 1998

FERMINDA BEACH DIVISION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(1) / (2) * 4.380			(3) * (4)	(1) * (5)	(6) / Tot. Col (6)	(7) / Tot. Col (7)
Rate Schedule	KWH Sales	12 CP Load Factor	CP KW At Meter	Demand Loss Factor	Energy Loss Factor	CP KW At GEN	KWH At GEN	12 CP Demand Percentage	Energy Percentage
44 RS	80,824,789	60.910%	30,295.8	1.089	1.000	32,992.1	80,824,789	65.70%	58.51%
45 GS	10,651,283	67.794%	3,587.0	1.089	1.000	3,906.2	10,651,283	7.78%	7.71%
46 GSD	45,878,640	85.425%	12,261.6	1.083	1.000	13,279.3	45,878,640	26.45%	33.21%
47 OL, SL, CSL	793,362	585.192%	31.0	1.089	1.000	33.8	793,362	0.07%	0.57%
48 TOTAL	138,148,074		46,175.4			50,211.4	138,148,074	100.00%	100.00%

	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	12 / 13 * (8)	1 / 13 * (9)	(10) * (11)	Tot. Col 13 * (12)	(13) / (1)	(14) * 1.01609		(15) * (16)
Rate Schedule	12/13 Of 12 CP	1/13 Of Energy	Demand Allocation Percentage	Demand Dollars	Demand Cost Recovery	Demand Cost Recovery Adj for Taxes	Other Charges	Levelized Adjustment
49 RS	60.85%	4.51%	65.18%	\$1,351,080	0.01672	0.01699	0.02326	0.04025
50 GS	7.18%	3.59%	7.77%	161,109	0.01513	0.01537	0.02326	0.03863
51 GSD	24.42%	2.55%	26.97%	599,218	0.01219	0.01239	0.02326	0.03565
52 OL, SL, CSL	0.06%	0.04%	0.10%	2,073	0.00261	0.00265	0.02326	0.02591
53 TOTAL	92.31%	7.69%	100.00%	\$2,073,480				

(2) From Florida Power & Light Co. 1995 Load Research results
 (4) From Fernandina Beach Rate Case 881056-E1

EXHIBIT NO. _____
 DOCKET NO. 980001-E1
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMB-3)
 PAGE 11 OF 18

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
OCTOBER 1997 - MARCH 1998
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

Schedule E 1-A

Fernandina Beach Division

Over-recovery of purchased power costs for the period
October 1997 - March 1998. (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 1998.)(Estimated)

\$ 269,447

Estimated kilowatt hour sales for the months of April 1998 -
September 1998 as per estimate filed with the Commission.
(Excludes GSLD customers)

138,148,000

Cents per kilowatt hour necessary to refund over-recovered
purchased power costs over the period April 1998 - September 1998.

0.19504

Exhibit No _____
Docket No. 980001-E1
Florida Public Utilities Company
(GMB-3)
Page 12 of 18

FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND
 CALCULATION OF TRUE-UP AND INTEREST PROVISION (EXCLUDING GSLD)
 PERIOD OCTOBER 1997 - MARCH 1998
 BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED
 (EXCLUDES LINE LOSS, EXCLUDES TAXES)

Page 1 of 12

FERNANDINA BEACH

	Actual OCTOBER 1997	Actual NOVEMBER 1997	Estimated DECEMBER 1997	Estimated JANUARY 1998	Estimated FEBRUARY 1998	Estimated MARCH 1998	Total Estimate	
Total System Sales - KWH	33,273,687	23,177,987	26,211,571	28,107,961	27,523,654	25,157,586	163,452,446	
CCA Purchases - KWH	289,700	163,300	100,000	100,000	100,000	100,000	853,000	
JEA Purchases - KWH	31,572,172	22,319,001	28,479,363	28,962,137	26,229,945	26,432,434	163,795,052	
System Billing Demand - KW	74,771	54,790	69,000	76,000	82,000	72,000	428,561	
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	0.00905	0.00905	0.00905	0.00455	0.00455	0.00455		
Purchased Power Costs								
CCA Fuel Costs	5,417	3,054	1,870	1,870	1,870	1,870	15,951	
JEA Base Fuel Costs	582,507	411,786	525,444	534,251	483,942	487,628	3,025,708	
JEA Fuel Adjustment	0	0	0	0	0	0	0	
Subtotal Fuel Costs	587,924	414,840	527,314	536,221	485,812	489,548	3,041,659	
Demand and Non-Fuel Costs								
Demand Charge	448,626	328,740	414,000	456,000	492,000	432,000	2,571,366	
Customer Charge	225	225	225	225	225	225	1,350	
Energy Charge	285,728	201,987	257,738	131,778	119,346	120,268	1,116,845	
Subtotal Demand & Non-Fuel Costs	734,579	530,952	671,963	588,003	611,571	552,493	3,689,560	
Total System Purchased Power Costs	1,322,503	945,791	1,199,277	1,124,224	1,097,383	1,042,041	6,731,219	
Less Direct Billing To GSLD Class								
Demand	230,312	57,040	129,780	129,780	129,780	129,780	806,472	
Commodity	284,263	186,946	203,770	170,515	170,510	170,510	1,186,514	
Net Purchased Power Costs	807,928	701,805	865,727	823,929	797,093	741,751	4,738,233	
Sales Revenues								
Fuel Adjustment Revenues	Rate							
RS	0.04384	578,427	378,533	473,298	570,898	551,422	462,369	3,014,947
GS	0.04218	86,546	69,388	63,250	61,116	59,905	57,095	397,300
GSD	0.03912	306,629	240,911	257,834	246,916	242,559	232,061	1,526,910
OL	0.02928	1,515	1,519	1,405	1,405	1,405	1,405	8,654
SL,CSL	0.02928	2,209	2,209	2,297	2,297	2,297	2,297	13,600
Total Fuel Revenues (Excl. GSLD)		975,326	692,560	798,084	882,632	857,588	755,227	4,961,417
GSLD Fuel Revenues		514,575	243,995	333,550	300,290	300,290	300,290	1,992,986
Non-Fuel Revenues		580,662	453,603	489,286	519,423	511,312	474,273	3,028,559
Total Sales Revenue		2,070,563	1,390,149	1,620,920	1,702,350	1,669,190	1,529,790	9,982,962
KWH Sales								
RS	13,192,687	8,633,501	10,794,908	13,020,956	12,576,745	10,545,644	68,754,441	
GS	2,051,765	1,644,989	1,499,487	1,448,896	1,420,171	1,353,569	9,418,872	
GSD	7,838,060	6,156,163	6,590,745	6,311,673	6,200,302	5,931,937	39,030,880	
GSLD	10,064,000	6,814,000	7,200,000	7,200,000	7,200,000	7,200,000	45,478,000	
OL	51,735	51,894	47,989	47,989	47,989	47,989	295,585	
SL,CSL	75,440	75,440	78,447	78,447	78,447	78,447	464,658	
Total KWH Sales	33,273,687	23,177,987	26,211,571	28,107,961	27,523,654	25,157,586	163,452,446	
True-up Calculation (Excl. GSLD)							Period to Date	
Fuel Revenues	975,326	692,560	798,084	882,632	857,588	755,227	4,961,417	
True-up Provision	(6,827)	(6,827)	10,931	10,931	10,931	10,931	30,070	
Gross Receipts Tax Refund	0	0	0	0	0	0	0	
Fuel Revenue	968,500	685,733	809,015	893,563	868,519	766,158	4,991,347	
Net Purchased Power Costs	807,928	701,805	865,727	823,929	797,093	741,751	4,738,233	
True-up Provision for the Period	174,225	(2,418)	(78,574)	47,772	49,564	2,545	193,114	
Interest Provision for the Period	574	948	774	757	1,036	1,213	5,302	
True-up and Interest Provision for the Period	40,961	208,933	200,636	133,767	193,227	254,758	40,961	
True-up Collected or (Refunded)	(6,827)	(6,827)	10,931	10,931	10,931	10,931	30,070	
End of Period, Net True-up	208,933	200,636	133,767	133,767	254,758	265,447	265,447	
10% RULE							5.63%	
Interest Provision	40,961	208,933	200,636	133,767	193,227	254,758		
Beginning True-up Amount	208,933	199,688	132,993	192,470	253,722	268,234		
Ending True-up Amount Before Interest	249,320	408,621	333,629	326,237	446,949	522,992		
Total Beginning and Ending True-up	124,660	204,311	166,815	163,119	223,475	261,496		
Average True-up Amount	5,300%	5,5650%	5,5650%	5,5650%	5,5650%	5,5650%		
Average Interest Rate	0.4638%	0.4638%	0.4638%	0.4638%	0.4638%	0.4638%		
Monthly Average Interest Rate	574	948	774	757	1,036	1,213		

FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION

SCHEDULE E-19

COMPARISON OF ESTIMATED ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 FOR THE PERIOD OCTOBER 1997 - MARCH 1998

	DOLLARS			CENTS/KWH		
	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT
1 Fuel Cost of System Net Generation (A2)						
2 Nuclear Fuel Disposal Cost (A13)						
3 Coal Car Investments						
4 Adjustments to Fuel Cost (A2, Page 1)						
5 TOTAL COST OF GENERATED POWER	0	0	0	0	0	0
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A6)	3,025,708	2,994,974	31,134	163,965	162,308	1,657
7 Energy Cost of Sched C & X Econ Purch (Brookway)(A8)						
8 Energy Cost of Other Econ Purch (Non-Brookway)(A9)						
9 Energy Cost of Sched E Economy Purch (A9)	3,658,860	4,382,736	(723,176)	163,965	162,308	1,657
10 Demand and Non Fuel Cost of Purchased Power (A9)	15,951	11,225	4,731	853	600	253
11 Energy Payments to Qualifying Facilities (A8a)						
12 TOTAL COST OF PURCHASED POWER	6,731,219	7,388,530	(657,311)	164,848	162,908	1,940
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 (B2, Part (b)(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
19 NET INADEQUATE INTERCHANGE (A10)						
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	6,731,219	7,388,530	(657,311)	164,848	162,908	1,940
21 Net Unbilled Sales (A4)	(348,875)	(250,530)	(98,345)	(8,495)	(5,524)	(2,971)
22 Company Use (A4)	0	0	0	0	0	0
23 1 & D Losses (A4)	423,875	443,290	(19,415)	8,891	9,774	(883)
24 SYSTEM KWH SALES	6,731,219	7,388,530	(657,311)	163,452	158,658	4,794
25 Wholesale KWH Sales						
26 Jurisdictional KWH Sales	6,731,219	7,388,530	(657,311)	163,452	158,658	4,794
26a Jurisdictional Loss Multiplier	1,000	1,000	0	1,000	1,000	0
27 Jurisdictional KWH Sales Adjusted for Line Losses	6,731,219	7,388,530	(657,311)	163,452	158,658	4,794
28 QPR						
29 TRUE UP	40,961	(65,596)	106,547	163,452	158,658	4,794
30 TOTAL JURISDICTIONAL FUEL COST	6,772,180	7,322,944	(550,764)	163,452	158,658	4,794
31 Revenue Tax Factor						
32 Fuel Factor Adjusted for Taxes						
33 FUEL FAC ROUNDED TO NEAREST 001 (CENTS/KWH)						
	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	1.84500	1.64499	0.20001	1.84500	1.64499	0.20001
	2.24980	2.70028	(0.45048)	2.24980	2.70028	(0.45048)
	1.86999	1.87000	(0.00001)	1.86999	1.87000	(0.00001)
	4.08329	4.53540	(0.45211)	4.08329	4.53540	(0.45211)
	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	53.8%	53.8%	0.0%	53.8%	53.8%	0.0%
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	1.2%	1.2%	0.0%	1.2%	1.2%	0.0%
	3.0%	3.0%	0.0%	3.0%	3.0%	0.0%
	3.0%	3.0%	0.0%	3.0%	3.0%	0.0%
	3.0%	3.0%	0.0%	3.0%	3.0%	0.0%
	1.6%	1.6%	0.0%	1.6%	1.6%	0.0%
	1.2%	1.2%	0.0%	1.2%	1.2%	0.0%
	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%
	1.2%	1.2%	0.0%	1.2%	1.2%	0.0%

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 DOCKET NO. B0001-ET
 FLORIDA PUBLIC UTILITIES COMMISSION
 (DMS-3)
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998

LINE NO		(a)	(b)	(c)	(d)	(e)	(f)	(g)	LINE NO
		APRIL	MAY	JUNE ESTIMATED	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	474,907	545,814	622,839	698,532	682,546	606,621	3,631,059	3
3a	DEMAND & NON FUEL COST OF PUR POW	531,343	566,830	627,776	658,492	654,549	635,825	3,674,815	3a
3b	QUALIFYING FACILITIES	2,057	2,057	2,057	2,057	2,057	2,057	12,342	3b
4	ENERGY COST OF ECONOMY PURCHASES							0	4
5	TOTAL FUEL & NET POWER TRANSACTION (SUM OF LINES A-1 THRU A-4)	1,008,307	1,114,701	1,252,472	1,358,081	1,339,152	1,244,503	7,318,216	5
5a	LESS TOTAL DEMAND COST RECOVERY	296,580	314,580	356,580	368,580	368,580	368,580	2,073,480	5a
5b	TOTAL OTHER COST TO BE RECOVERED	711,727	800,121	895,892	990,501	970,572	875,923	5,244,736	5b
6	APPORTIONMENT TO GSLD CLASS	302,125	302,135	302,144	302,150	302,148	302,142	1,812,844	6
6a	BALANCE TO OTHER CLASSES	409,602	497,986	593,748	688,351	668,424	573,781	3,431,892	6a
6b	SYSTEM KWH SOLD (MWH)	24,507	26,196	30,953	34,667	35,091	33,534	184,948	6b
7	GSLD MWH SOLD	7,800	7,800	7,800	7,800	7,800	7,800	46,800	7
7a	BALANCE MWH SOLD OTHER CLASSES	16,707	18,396	23,153	26,867	27,291	25,734	138,148	7a
7b	COST PER KWH SOLD (CENTS/KWH) APPLICABLE TO OTHER CLASSES	2,45168	2,70703	2,56445	2,56207	2,44925	2,22966	2,48421	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)	2,45168	2,70703	2,56445	2,56207	2,44925	2,22966	2,48421	9
10	GPIF (CENTS/KWH)								10
11	TRUE-UP (CENTS/KWH)	(0,19504)	(0,19504)	(0,19504)	(0,19504)	(0,19504)	(0,19504)	(0,19504)	11
12	TOTAL	2,25664	2,51199	2,36941	2,36703	2,25421	2,03462	2,28917	12
13	REVENUE TAX FACTOR 0,01609	0,03631	0,04042	0,03812	0,03809	0,03627	0,03274	0,03683	13
14	RECOVERY FACTOR ADJUSTED FOR TAX	2,29295	2,55241	2,40753	2,40511	2,29648	2,06735	2,32600	14
15	RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	2,293	2,552	2,408	2,405	2,29	2,067	2,326	15

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 DOCKET NO. 980001-E1
 FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PURCHASED POWER
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

SCHEDULE E:

ESTIMATED FOR THE PERIOD OF: APRIL 1998 - SEPTEMBER 1998

(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 1998	JACKSONVILLE ELECTRIC AUTHORITY	MS	25,740,234			25,740,234	1.844899	3,917,241	474,907
MAY 1998	JACKSONVILLE ELECTRIC AUTHORITY	MS	29,583,440			29,583,440	1.844908	3,767,990	545,814
JUNE 1998	JACKSONVILLE ELECTRIC AUTHORITY	MS	33,747,268			33,747,268	1.845000	3,711,318	622,639
JULY 1998	JACKSONVILLE ELECTRIC AUTHORITY	MS	37,860,836			37,860,836	1.844899	3,589,675	698,532
AUGUST 1998	JACKSONVILLE ELECTRIC AUTHORITY	MS	36,994,349			36,994,349	1.845001	3,819,883	682,545
SEPTEMBER 1998	JACKSONVILLE ELECTRIC AUTHORITY	MS	32,879,172			32,879,172	1.845001	3,785,060	608,621
TOTAL			196,805,399	0	0	196,805,399	1.845000	3,718,604	3,637,056

EXHIBIT NO. _____
DOCKET NO. W80001-ET
FLORIDA PUBLIC UTILITIES COMPANY
(OMB-3)
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 PURCHASED POWER

SCHEDULE E8

ENERGY PAYMENT TO QUALIFYING FACILITIES

ESTIMATED FOR THE PERIOD OF APRIL 1968 - SEPTEMBER 1968

(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 1968	CONTAINER CORPORATION OF AMERICA		110,000			110,000	1.870000	1.870000	2.057
MAY 1968	CONTAINER CORPORATION OF AMERICA		110,000			110,000	1.870000	1.870000	2.057
JUNE 1968	CONTAINER CORPORATION OF AMERICA		110,000			110,000	1.870000	1.870000	2.057
JULY 1968	CONTAINER CORPORATION OF AMERICA		110,000			110,000	1.870000	1.870000	2.057
AUGUST 1968	CONTAINER CORPORATION OF AMERICA		110,000			110,000	1.870000	1.870000	2.057
SEPTEMBER 1968	CONTAINER CORPORATION OF AMERICA		110,000			110,000	1.870000	1.870000	2.057
TOTAL			660,000	0	0	660,000	0.000000	0.000000	13,342

EXHIBIT NO. _____
 DOCKET NO. 870007 E1
 FLC T&A PUBLIC UTILITIES COMPANY
 (GMB-3)
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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 1998 - SEPTEMBER 1998

	APRIL 1998	MAY 1998	JUNE 1998	JULY 1998	AUGUST 1998	SEPTEMBER 1998	PERIOD TOTAL
BASE RATE REVENUES ** \$	19.44	19.44	19.44	19.44	19.44	19.44	116.64
FUEL RECOVERY FACTOR CENTS/KWH	4.025	4.025	4.025	4.025	4.025	4.025	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	40.25	40.25	40.25	40.25	40.25	40.25	241.50
GROSS RECEIPTS TAX	0.61	0.61	0.61	0.61	0.61	0.61	3.66
TOTAL REVENUES *** \$	60.30	60.30	60.30	60.30	60.30	60.30	361.80

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES	7.00
CUSTOMER CHARGE	12.20
CENTS/KWH	0.24
CONSERVATION FACTOR	19.44

*** EXCLUDES FRANCHISE TAXES

EXHIBIT NO. _____
 DOCKET NO. 980001-EJ
 FLORIDA PUBLIC UTILITIES COMPANY
 (GM, -3)
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