

STATE OF FLORIDA

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TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

July 8, 1999

Mr. John T. English
Florida Public Utility Company
P. O. Box 3395
West Palm Beach, FL 33402-3395

**Re: Docket No. 990002-EG; Florida Public Utility Company
Audit Report; Conservation - Period Ended December 31, 1998
Audit Control No. 99-062-4-2**

Mr. English:

The Enclosed audit report is forwarded for your review. If you desire to file a response to the audit, please file one with the Division of Records and Reporting so it may be forwarded for consideration by the staff analysts in their review of the audit.

Sincerely,

Denise N. Vandiver
Bureau Chief - Auditing Services

DNV: sp

- cc: Division of Records and Reporting
- Division of Auditing and Financial Analysis (Devlin/Causseaux/File Folder)
- Division of Electric and Gas (Colson)
- Miami District Office (Welch)
- Division of Legal Services
- Office of Public Counsel
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FLORIDA PUBLIC SERVICE COMMISSION

BUREAU OF AUDITING SERVICES

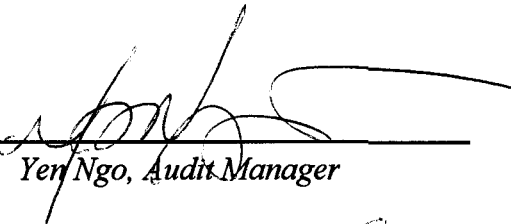
Miami District Office

FLORIDA PUBLIC UTILITY COMPANY

CONSERVATION COST RECOVERY CLAUSE

YEAR ENDED DECEMBER 31, 1998

DOCKET NO. NO. 990002-EG
AUDIT CONTROL NO. 99-062-4-2



Yen Ngo, Audit Manager



Kathy Welch, Audit Supervisor

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DIVISION OF AUDITING AND FINANCIAL ANALYSIS
AUDITOR'S REPORT
June 23, 1999

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described in this report to audit the Conservation True-Up schedules for the historical 9-month period ended December 31, 1998 for Florida Public Utilities Company. These schedules were prepared by the utility as part of its petition for conservation recovery in Docket 990002-EG. There is no confidential information associated with this audit, and there are no audit staff minority opinions.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

In our opinion, the schedules referred to above present fairly, in all material respects, the utility's books and records, maintained in conformity with the accounting practices prescribed by the Florida Public Service Commission. The attached findings discuss all differences and other matters which were noted during our examination.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report:

Scanned - The documents or accounts were read quickly looking for obvious errors.

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Reviewed - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied.

Examined - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers. Selective analytical review procedures were applied, and account balances were tested to the extent further described.

Confirmed - Evidential matter supporting an account balance, transaction, or other information was obtained directly from an independent third party.

Verify - The item was tested for accuracy, and substantiating documentation was examined.

REVENUES: Recalculated revenues using rates billed from the company rate deck and kilowatts sold from the revenue and rate reports. Traced rates billed to Commission Orders.

EXPENSES: Reviewed expenses for material amounts and changes from last period. Selected material amounts to trace to invoices to determine applicability to the conservation program. Ads were reviewed to determine applicability to the conservation program. Ads were reviewed to determine compliance with Commission policy.

TRUE-UP: Recalculated the true-up and verified the beginning true-up to the orders and the interest rates to the Wall Street Journal.

Audit Disclosure

Disclosure No.1

Subject: Promotional Merchandise

Statement of Fact: During the nine months ended December 31, 1998, the company purchased promotional merchandise of \$12,679.29 for the Good Cents Program. This merchandise was recorded in Marianna and Fernandina Customer Assistance Expense accounts as follows:

Description	Invoice No.	Marianna 114.4010.908	Fernandina 115.4010.908	Total
White Golf Shirt	1051539	\$868.90	\$868.92	\$1,737.82
Butterfly - Yoyo	1051504	\$424.18	\$424.20	\$848.38
4" Chip Clip	1051503	\$189.56	\$189.56	\$379.12
Colonial 6 Function Knife	1051085	\$665.84	\$665.84	\$1,331.68
Mini Sports Bottle	1050444	\$235.04	\$235.06	\$470.10
12 oz. Duffle Bag	1053187	\$1361.13	\$0.00	1,361.13
Contractors Planner Manual/Calendar	1052743	\$437.72	\$437.71	\$875.43
20" Beach Ball	1052206	\$261.60	\$261.62	\$523.22
20" Nylon Team Bag	1051493	\$829.28	\$829.28	\$1,658.56
All Pro	1051075	\$372.56	\$372.58	\$745.14
Round Stress Ball	1053481	\$212.16	\$212.15	\$424.31
13 1/2" Pro Fisherman Schrade Knife W/ sheath Blade Etch	1052199	\$1,162.20	\$1,162.20	\$2,324.40
TOTAL		\$7,020.17	\$5,659.12	\$12,679.29

The promotional merchandise only contained the logo of the Good Cents Program.

According to Commission Rule 25-17.015 Florida Administrative Code, "In determining whether an advertisement is 'directly related to an approved conservation program', the Commission shall consider, but is not limited to, whether the advertisement or advertising campaign:

1. Identifies a specific problem;
2. States how to correct the problem; and
3. Provides direction concerning how to obtain help to alleviate the problem."

Opinion: Although the promotional merchandise contained the logo of the Good Cents Program which is conservation related, it did not meet the above criteria. Therefore, \$7,020.17 for Marianna and \$5,659.12 for Fernandina did not meet the rule requirements.

III. EXHIBITS

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-3
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS April-98 THROUGH December-98

B. CONSERVATION REVENUES	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER			TOTAL
1. RESIDENTIAL CONSERVATION												0
2. CONSERVATION ADJ. REVENUES	7,002	7,796	10,901	12,538	10,818	10,894	9,804	7,618	7,933	0	0	85,304
3. TOTAL REVENUES	7,002	7,796	10,901	12,538	10,818	10,894	9,804	7,618	7,933	0	0	85,304
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376	9,376			84,384
5. CONSERVATION REVENUE APPLICABLE	16,378	17,172	20,277	21,914	20,194	20,270	19,180	16,994	17,309	0	0	169,688
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	8,099	9,219	9,716	19,107	9,962	9,676	26,073	9,635	11,599	0	0	113,086
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	8,279	7,953	10,561	2,807	10,232	10,594	(6,893)	7,359	5,710	0	0	56,602
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	517	511	516	509	494	486	437	410	392	0	0	4,272
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	112,506	111,926	111,014	112,715	106,655	108,005	109,709	93,877	92,270	0	0	112,506
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD												
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	(9,376)	(9,376)	(9,376)	(9,376)	(9,376)	(9,376)	(9,376)	(9,376)	(9,376)	0	0	(84,384)
11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	111,926	111,014	112,715	106,655	108,005	109,709	93,877	92,270	88,996	0	0	88,996

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FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-3
PAGE 3 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS April-98 THROUGH December-98

C. INTEREST PROVISION	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER				TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	112,506	111,926	111,014	112,715	106,655	108,005	109,709	93,877	92,270	0	0	0	112,506
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	111,409	110,503	112,199	108,146	107,511	109,223	93,440	91,860	88,604	0	0	0	84,724
3. TOTAL BEG. AND ENDING TRUE-UP	223,915	222,428	223,212	218,860	214,165	217,227	203,148	185,736	180,873	0	0	0	197,230
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	111,957	111,214	111,606	109,430	107,083	108,614	101,574	92,868	90,437	0	0	0	98,615
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	5.65%	5.53%	5.50%	5.60%	5.66%	5.52%	5.22%	5.10%	5.50%	0.00%	0.00%	0.00%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.53%	5.50%	5.60%	5.56%	5.52%	5.22%	5.10%	5.50%	4.90%	0.00%	0.00%	0.00%	
7. TOTAL (LINE C-5 + C-6)	11.08%	11.03%	11.10%	11.16%	11.08%	10.74%	10.32%	10.60%	10.40%	0.00%	0.00%	0.00%	
8. AVG. INTEREST RATE (C-7 X 50%)	5.54%	5.52%	5.55%	5.58%	5.54%	5.37%	5.16%	5.30%	5.20%	0.00%	0.00%	0.00%	
9. MONTHLY AVERAGE INTEREST RATE	0.462%	0.460%	0.463%	0.485%	0.462%	0.448%	0.430%	0.442%	0.433%	0.000%	0.000%	0.000%	
10. INTEREST PROVISION (LINE C-4 X C-9)	517	511	516	509	494	486	437	410	382	0	0	0	4,272

EXHIBIT NO. _____
DOCKET NO. 990002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS April-98 THROUGH December-98

A. CONSERVATION EXPENSE BY PROGRAM		APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL			
1.	In Concert with the Environment	861	235	204	0	0	292	11,443	288	383	0	0	0	13,706
2.	Direct Leakage Repair	373	1,015	416	3,272	414	262	298	185	549	0	0	0	6,784
3.	Residential Geothermal Heat Pump	39	119	285	310	9	190	109	16	165	0	0	0	1,242
4.	Residential Energy Audits	1,492	1,491	2,777	1,243	1,857	1,196	2,311	1,684	1,579	0	0	0	15,630
5.	Low Income Customer Energy Audits	75	164	155	594	46	263	902	667	327	0	0	0	3,193
6.	FPU Express	540	976	772	458	547	624	1,221	1,480	1,791	0	0	0	8,409
7.	Enhanced Good Cents Home	1,050	1,299	1,002	5,353	1,817	1,859	2,654	1,225	2,444	0	0	0	18,703
8.	Commercial/Industrial Good Cents Building	93	46	189	100	109	247	1,233	937	919	0	0	0	3,873
9.	Commercial/Industrial Energy Audits & Tech. As	323	448	222	4,309	414	225	397	155	315	0	0	0	6,808
10.	Common	3,253	3,426	3,694	3,468	4,749	4,518	5,505	2,998	3,127	0	0	0	34,738
11.														
12.														
13.														
14.														
15.														
16.														
17.														
18.														
19.														
20.														
21.	TOTAL ALL PROGRAMS	8,099	9,219	9,716	19,107	9,962	9,676	26,073	9,635	11,599	0	0	0	113,086
22.	LESS AMOUNT INCLUDED IN RATE BASE													
23.	RECOVERABLE CONSERVATION EXPENSES	8,099	9,219	9,716	19,107	9,962	9,676	26,073	9,635	11,599	0	0	0	113,086

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-2
PAGE 3 OF 3

CONSERVATION COSTS PER PROGRAM-VARIANCE ACTUAL VS PROJECTED
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS April-98 THROUGH December-98

PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. In Concert with the Environment	370	0	0	0	(100)	(2,000)	0	0	0	0	(1,730)	0	(1,730)
2. Direct Leakage Repair	38	97	0	(300)	(200)	(301)	0	(200)	0	(200)	(1,066)	0	(1,066)
3. Residential Geothermal Heat Pump	(19)	(200)	0	(200)	(200)	(300)	(100)	(200)	0	(200)	(1,419)	0	(1,419)
4. Residential Energy Audits	253	(615)	0	0	(200)	(325)	(700)	(200)	0	(200)	(1,337)	0	(1,337)
5. Low Income Customer Energy Audits	237	(300)	0	(200)	(200)	320	37	(200)	0	(300)	(606)	0	(606)
6. FPU Express	253	1,398	0	(300)	(200)	320	0	(100)	0	(300)	1,071	0	1,071
7. Enhanced Good Cents Home	350	663	0	(500)	(200)	14	(800)	(158)	0	(300)	(931)	0	(931)
8. Commercial/Industrial Good Cents Building	(147)	566	0	(300)	(200)	320	(283)	(200)	0	(300)	(544)	0	(544)
9. Commercial/Industrial Energy Audits & Tech. As	(490)	60	0	(800)	(200)	(299)	(300)	(201)	0	(300)	(2,530)	0	(2,530)
10. Common	(3,189)	0	(1,000)	0	704	61	99	1,437	0	13	(1,875)	0	(1,875)
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
TOTAL ALL PROGRAMS	(2,344)	1,669	(1,000)	(2,600)	(896)	(1,540)	(2,047)	(22)	0	(2,087)	(10,967)	0	(10,967)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-3
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS April-98 THROUGH December-98

B.	CONSERVATION REVENUES	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL			
1.	RESIDENTIAL CONSERVATION										0			
2.	CONSERVATION ADJ. REVENUES	6,161	6,648	10,147	11,205	9,619	9,724	9,129	8,109	7,893	0	0	0	78,635
3.	TOTAL REVENUES	6,161	6,648	10,147	11,205	9,619	9,724	9,129	8,109	7,893	0	0	0	78,635
4.	PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	0	0	0	103,095
5.	CONSERVATION REVENUE APPLICABLE	14,752	15,239	18,738	19,796	18,210	18,315	17,720	16,700	16,484	0	0	0	181,730
6.	CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	5,990	7,436	7,794	21,146	7,808	8,440	21,945	10,593	7,670	0	0	0	98,824
7.	TRUE-UP THIS PERIOD (LINE 5 - 6)	8,762	7,801	10,944	(1,350)	10,402	9,875	(4,225)	6,107	8,814	0	0	0	82,906
8.	INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	635	634	644	633	613	604	558	542	529	0	0	0	5,392
9.	TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	137,457	138,263	138,107	141,104	131,796	134,220	136,108	123,850	121,908	0	0	0	137,457
9A.	DEFERRED TRUE-UP BEGINNING OF PERIOD													
10.	PRIOR TRUE-UP COLLECTED (REFUNDED)	(8,591)	(8,591)	(8,591)	(8,591)	(8,591)	(8,591)	(8,591)	(8,591)	(8,591)	0	0	0	(103,095)
11.	TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	138,263	138,107	141,104	131,796	134,220	136,108	123,850	121,908	122,660	0	0	0	122,660

EXHIBIT NO. _____
DOCKET NO. 990002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS April-98 THROUGH December-98

C. INTEREST PROVISION	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER				TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	137,457	138,263	138,107	141,104	131,796	134,220	136,108	123,850	121,908	0	0	0	137,457
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	137,628	137,473	140,460	131,163	133,607	135,504	123,292	121,366	122,131	0	0	0	117,268
3. TOTAL BEG. AND ENDING TRUE-UP	275,085	275,737	278,568	272,268	265,404	269,725	259,401	245,217	244,040	0	0	0	254,725
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	137,543	137,868	139,284	136,134	132,702	134,862	129,700	122,608	122,020	0	0	0	127,363
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	5.55%	5.53%	5.50%	5.60%	5.56%	5.52%	5.22%	5.10%	5.50%				
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.53%	5.50%	5.60%	5.58%	5.52%	5.22%	5.10%	5.50%	4.90%				
7. TOTAL (LINE C-5 + C-6)	11.08%	11.03%	11.10%	11.16%	11.08%	10.74%	10.32%	10.60%	10.40%	0.00%	0.00%	0.00%	
8. AVG. INTEREST RATE (C-7 X 50%)	5.54%	5.52%	5.55%	5.58%	5.54%	5.37%	5.16%	5.30%	5.20%	0.00%	0.00%	0.00%	
9. MONTHLY AVERAGE INTEREST RATE	0.462%	0.460%	0.463%	0.465%	0.462%	0.448%	0.430%	0.442%	0.433%	0.000%	0.000%	0.000%	
10. INTEREST PROVISION (LINE C-4 X C-9)	635	634	644	633	613	604	558	542	529	0	0	0	5,392

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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS April-98 THROUGH December-98

A. CONSERVATION EXPENSE BY PROGRAM	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER				TOTAL
1. In Concert with the Environment	285	212	93	107	97	73	11,315	28	130	0	0	0	12,340
2. Direct Leakage Repair	180	504	397	2,831	153	286	611	184	92	0	0	0	5,238
3. Residential Geothermal Heat Pump	158	105	499	232	112	176	102	88	72	0	0	0	1,544
4. Residential Energy Audits	630	1,425	1,572	1,438	975	1,171	2,349	1,680	501	0	0	0	11,741
5. Low Income Customer Energy Audits	9	51	54	59	97	132	780	647	85	0	0	0	1,914
6. FPU Express	384	954	601	1,052	602	445	1,010	935	679	0	0	0	6,662
7. Enhanced Good Cents Home	385	704	811	1,675	1,994	2,352	1,016	1,281	1,166	0	0	0	11,384
8. Commercial/Industrial Good Cents Building	176	129	51	143	114	214	798	766	926	0	0	0	3,317
9. Commercial/Industrial Energy Audits & Tech. As	1,038	414	274	9,818	265	328	436	817	2,102	0	0	0	15,492
10. Common	2,745	2,940	3,442	3,791	3,399	3,263	3,526	4,167	1,917	0	0	0	29,192
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21. TOTAL ALL PROGRAMS	5,990	7,438	7,794	21,146	7,808	8,440	21,945	10,593	7,670	0	0	0	98,824
22. LESS AMOUNT INCLUDED IN RATE BASE													
23. RECOVERABLE CONSERVATION EXPENSES	5,990	7,438	7,794	21,146	7,808	8,440	21,945	10,593	7,670	0	0	0	98,824

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-2
PAGE 3 OF 3

CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS April-98 THROUGH December-98

PROGRAM NAME	LABOR	ADVERTISING	LEGAL	OUTSIDE	VEHICLE	MATERIALS	TRAVEL	GENERAL	INCENTIVES	OTHER	SUB	PROGRAM	TOTAL
	&					&		&					
	PAYROLL			SERVICES	COST						TOTAL		TOTAL
1. In Concert with the Environment	(42)	0	0	0	(100)	(2,000)	0	(100)	0	0	(2,242)	0	(2,242)
2. Direct Leakage Repair	60	(200)	0	(300)	(100)	(300)	(200)	(100)	0	(184)	(1,324)	0	(1,324)
3. Residential Geothermal Heat Pump	(40)	(199)	0	(300)	(100)	(300)	0	(100)	0	(400)	(1,439)	0	(1,439)
4. Residential Energy Audits	6	(832)	0	0	(200)	319	(200)	(312)	(21)	(379)	(1,419)	0	(1,419)
5. Low Income Customer Energy Audits	(188)	(300)	0	(200)	(100)	320	0	(100)	0	(500)	(1,068)	0	(1,068)
6. FPU Express	4	253	0	(200)	(100)	319	0	(163)	0	(500)	(387)	0	(387)
7. Enhanced Good Cents Home	(382)	702	0	(500)	(200)	(200)	(301)	(100)	0	(372)	(1,353)	0	(1,353)
8. Commercial/Industrial Good Cents Building	187	385	0	(700)	(100)	320	(300)	0	0	(500)	(708)	0	(708)
9. Commercial/Industrial Energy Audits & Tech. As	1,544	(300)	0	(1,300)	(200)	(300)	753	(475)	0	(402)	(680)	0	(680)
10. Common	(3,081)	0	(1,000)	0	444	0	1	1,327	(338)	733	(1,914)	0	(1,914)
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
TOTAL ALL PROGRAMS	(1,932)	(291)	(1,000)	(3,500)	(756)	(1,822)	(247)	(123)	(359)	(2,504)	(12,534)	0	(12,534)

EXHIBIT NO. _____
DOCKET NO. 990002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
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