



ORIGINAL

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

February 16, 2000

Ms Blanca S Bayo, Director
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee FL 32399-0950

RE: DOCKET NO. 000001-EI CONTINUING
SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms Bayo:

We are enclosing ten (10) copies of January 2000 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The over-recovery in our Marianna division is due to fuel costs being higher than projected. The over-recovery in our Fernandina Beach division is lower then expected due to fuel revenues being lower than projected.

Sincerely,

Cheryl Martin
Cheryl Martin
Manager of Corporate Accounting

Under
Enclosure

AFA	_____	cc:	Welch, Kathy-FPSC
APP	_____		Doc Horton-Atty
CAF	_____		FPU:
CMU	_____		Bachman, GM (no enc)
CTR	_____		Cutshaw, PM
EAG	_____		English, JT
LEG	1		Foster, PM
MAS	3		Stein, CL
OPC	_____		Troy, DT (no enc)
RRR	_____		SJ 80-441
SEC	1		Disk-Fuel 1/97/ FPSC-fuel OVER-UNDER.cm
WAW	_____		
OTH	<i>g. stur</i>		

MAIL ROOM
00 FEB 18 AM 10:01
RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION

DOCUMENT NUMBER-DATE
02240 FEB 18 8
FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: JANUARY 2000

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.00%	0	0	0	0.00%
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	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	508,106	488,622	19,484	3.99%	25,405	24,431	974	3.99%	2.00002	2.00001	1E-05	0.00%
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)	419,252	381,606	37,646	9.87%	25,405	24,431	974	3.99%	1.85027	1.56197	0.0883	5.65%
11 Energy Payments to Qualifying Facilities (ABa)												
12 TOTAL COST OF PURCHASED POWER	<u>927,358</u>	<u>870,228</u>	<u>57,130</u>	6.56%	25,405	24,431	974	3.99%	3.6503	3.56198	0.08832	2.48%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					25,405	24,431	974	3.99%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>927,358</u>	<u>870,228</u>	<u>57,130</u>	6.56%	25,405	24,431	974	3.99%	3.6503	3.56198	0.08832	2.48%
21 Net Unbilled Sales (A4)	48,732 *	(4,096) *	52,828	-1289.75%	1,335	(115)	1,450	-1260.87%	0.2116	-0.0174	0.229	-1316.09%
22 Company Use (A4)	876 *	1,033 *	(157)	-15.20%	24	29	(5)	-17.24%	0.0038	0.00439	-0.00059	-13.44%
23 T & D Losses (A4)	37,087 *	34,801 *	2,286	6.57%	1,016	977	39	3.99%	0.16104	0.14784	0.0132	8.93%
24 SYSTEM KWH SALES	927,358	870,228	57,130	6.56%	23,030	23,540	(510)	-2.17%	4.02674	3.69681	0.32993	8.92%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	927,358	870,228	57,130	6.56%	23,030	23,540	(510)	-2.17%	4.02674	3.69681	0.32993	8.92%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%
27 Jurisdictional KWH Sales Adjusted for Line Losses	927,358	870,228	57,130	6.56%	23,030	23,540	(510)	-2.17%	4.02674	3.69681	0.32993	8.92%
28 GPIF**												
29 TRUE-UP**	<u>(16,076)</u>	<u>(16,076)</u>	<u>0</u>	0.00%	23,030	23,540	(510)	-2.17%	-0.0698	-0.06829	-0.00151	2.21%
30 TOTAL JURISDICTIONAL FUEL COST	<u>911,282</u>	<u>854,152</u>	<u>57,130</u>	6.69%	23,030	23,540	(510)	-2.17%	3.95693	3.62851	0.32842	9.05%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.95978	3.63112	0.32866	9.05%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									<u>3.960</u>	<u>3.631</u>	<u>0.329</u>	<u>9.06%</u>

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: JANUARY 2000

	PERIOD TO DATE				PERIOD TO DATE				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)							0	0.00%	0	0	0	0.00%
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	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	508,106	488,622	19,484	3.99%	25,405	24,431	974	3.99%	2.00002	2.00001	1E-05	0.00%
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)	419,252	381,606	37,646	9.87%	25,405	24,431	974	3.99%	1.65027	1.56197	0.0883	5.65%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>927,358</u>	<u>870,228</u>	<u>57,130</u>	6.56%	25,405	24,431	974	3.99%	3.6503	3.56198	0.08832	2.48%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					25,405	24,431	974	3.99%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>927,358</u>	<u>870,228</u>	<u>57,130</u>	6.56%	25,405	24,431	974	3.99%	3.6503	3.56198	0.08832	2.48%
21 Net Unbilled Sales (A4)	48,732 *	(4,096) *	52,828	-1289.75%	1,335	(115)	1,450	-1260.87%	0.2116	-0.0174	0.229	-1316.09%
22 Company Use (A4)	876 *	1,033 *	(157)	-15.20%	24	29	(5)	-17.24%	0.0038	0.00439	-0.00059	-13.44%
23 T & D Losses (A4)	37,087 *	34,801 *	2,286	6.57%	1,016	977	39	3.99%	0.16104	0.14784	0.0132	8.93%
24 SYSTEM KWH SALES	927,358	870,228	57,130	6.56%	23,030	23,540	(510)	-2.17%	4.02674	3.69681	0.32993	8.92%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	927,358	870,228	57,130	6.56%	23,030	23,540	(510)	-2.17%	4.02674	3.69681	0.32993	8.92%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%
27 Jurisdictional KWH Sales Adjusted for Line Losses	927,358	870,228	57,130	6.56%	23,030	23,540	(510)	-2.17%	4.02674	3.69681	0.32993	8.92%
28 GPIF**												
29 TRUE-UP**	<u>(16,076)</u>	<u>(16,076)</u>	<u>0</u>	0.00%	23,030	23,540	(510)	-2.17%	-0.0698	-0.06829	-0.00151	2.21%
30 TOTAL JURISDICTIONAL FUEL COST	911,282	854,152	57,130	6.69%	23,030	23,540	(510)	-2.17%	3.95693	3.62851	0.32842	9.05%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.95978	3.63112	0.32866	9.05%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.960	3.631	0.329	9.06%

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %	
A. Fuel Cost & Net Power Transactions									
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$		
1a. Fuel Related Transactions (Nuclear Fuel Disposal)									
2. Fuel Cost of Power Sold									
3. Fuel Cost of Purchased Power	508,106	488,622	19,484	3.99%	508,106	488,622	19,484	3.99%	
3a. Demand & Non Fuel Cost of Purchased Power	419,252	381,606	37,646	9.87%	419,252	381,606	37,646	9.87%	
3b. Energy Payments to Qualifying Facilities									
4. Energy Cost of Economy Purchases									
5. Total Fuel & Net Power Transactions	927,358	870,228	57,130	6.56%	927,358	870,228	57,130	6.56%	
6. Adjustments to Fuel Cost (Describe Items)									
7. Adjusted Total Fuel & Net Power Transactions	\$ 927,358	\$ 870,228	\$ 57,130	6.56%	\$ 927,358	\$ 870,228	\$ 57,130	6.56%	

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)									
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$		
a. Base Fuel Revenue									
b. Fuel Recovery Revenue	864,524	884,789	(20,265)	-2.29%	0	884,789	(884,789)	-100.00%	
c. Jurisdictional Fuel Revenue	864,524	884,789	(20,265)	-2.29%	0	884,789	(884,789)	-100.00%	
d. Non Fuel Revenue	494,761	526,191	(31,430)	-5.97%	1,359,285	526,191	833,094	158.33%	
e. Total Jurisdictional Sales Revenue	1,359,285	1,410,980	(51,695)	-3.66%	1,359,285	1,410,980	(51,695)	-3.66%	
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%	
3. Total Sales Revenue	\$ 1,359,285	\$ 1,410,980	\$ (51,695)	-3.66%	\$ 1,359,285	\$ 1,410,980	\$ (51,695)	-3.66%	
C. KWH Sales									
1. Jurisdictional Sales	KWH	23,029,605	23,539,661	(510,056)	-2.17%	23,029,605	23,539,661	(510,056)	-2.17%
2. Non Jurisdictional Sales		0	0	0	0.00%	0	0	0	0.00%
3. Total Sales		23,029,605	23,539,661	(510,056)	-2.17%	23,029,605	23,539,661	(510,056)	-2.17%
4. Jurisdictional Sales % of Total KWH Sales		100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 864,524	\$ 884,789	\$ (20,265)	-2.29%	0	\$ 884,789	\$ (884,789)	-100.00%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(16,076)	(16,076)	0	0.00%	(16,076)	(16,076)	0	0.00%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.00%	0	0	0	0.00%
3. Jurisdictional Fuel Revenue Applicable to Period	880,600	900,865	(20,265)	-2.25%	16,076	900,865	(884,789)	-98.22%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	927,358	870,228	57,130	6.56%	927,358	870,228	57,130	6.56%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	927,358	870,228	57,130	6.56%	927,358	870,228	57,130	6.56%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(46,758)	30,637	(77,395)	-252.62%	(911,282)	30,637	(941,919)	-3074.45%
8. Interest Provision for the Month	767		767	0.00%	767		767	0.00%
9. True-up & Inst. Provision Beg. of Month	192,908	(483,271)	676,179	-139.92%	1,057,432	(483,271)	1,540,703	-318.81%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(16,076)	(16,076)	0	0.00%	(16,076)	(16,076)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 130,841	\$ (468,710)	\$ 599,551	-127.92%	130,841	\$ (468,710)	\$ 599,551	-127.92%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 192,908	\$ (483,271)	\$ 676,179	-139.92%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	130,074	(468,710)	598,784	-127.75%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	322,982	(951,981)	1,274,963	-133.93%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 161,491	\$ (475,991)	\$ 637,482	-133.93%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.6000%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	5.8000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	11.4000%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.7000%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4750%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	767	N/A	--	--	N/A	N/A	--	--

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

(MWH)

1 System Net Generation		0	0	0	0	0	0	0	0
2 Power Sold									
3 Inadvertent Interchange Delivered - NET									
4 Purchased Power		25405	24431	974	0.0399	25,405	24,431	974	0.0399
4a Energy Purchased For Qualifying Facilities									
5 Economy Purchases									
6 Inadvertent Interchange Received - NET									
7 Net Energy for Load		25405	24431	974	0.0399	25405	24431	974	0.0399
8 Sales (Billed)		23030	23540	-510	-0.0217	23,030	23,540	-510	-0.0217
8a Unbilled Sales Prior Month (Period)									
8b Unbilled Sales Current Month (Period)									
9 Company Use		24	29	-5	-0.1724	24	29	-5	-0.1724
10 T&D Losses Estimated	0.04	1016	977	39	0.0399	1016	977	39	0.0399
11 Unaccounted for Energy (estimated)		1335	-115	1450	-12.6087	1335	-115	1450	-12.6087
12									
13 % Company Use to NEL		0.0009	0.0012	-0.0003	-0.25	0.0009	0.0012	-0.0003	-0.25
14 % T&D Losses to NEL		0.04	0.04	0	0	0.04	0.04	0	0
15 % Unaccounted for Energy to NEL		0.0525	-0.0047	0.0572	-12.1702	0.0525	-0.0047	0.0572	-12.1702

(\$)

16 Fuel Cost of Sys Net Gen									
16a Fuel Related Transactions									
16b Adjustments to Fuel Cost									
17 Fuel Cost of Power Sold									
18 Fuel Cost of Purchased Power		508106	488622	19484	0.0399	508,106	488,622	19484	0.0399
18a Demand & Non Fuel Cost of Pur Power		419252	381606	37646	0.0987	419,252	381,606	37646	0.0987
18b Energy Payments To Qualifying Facilities									
19 Energy Cost of Economy Purch.									
20 Total Fuel & Net Power Transactions		927358	870228	57130	0.0656	927,358	870,228	57130	0.0656

(Cents/KWH)

21 Fuel Cost of Sys Net Gen									
21a Fuel Related Transactions									
22 Fuel Cost of Power Sold									
23 Fuel Cost of Purchased Power		2	2	0	0	2	2	0	0
23a Demand & Non Fuel Cost of Pur Power		1.65	1.562	0.088	0.0563	1.65	1.562	0.088	0.0563
23b Energy Payments To Qualifying Facilities									
24 Energy Cost of Economy Purch.									
25 Total Fuel & Net Power Transactions		3.65	3.562	0.088	0.0247	3.65	3.562	0.088	0.0247

MARIANNA DIVISION
 C/FUELW&C
 02/15/00
 DC

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: JANUARY 2000

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

GULF POWER COMPANY	RE	24,431			24,431	2.000008	3.561983	488,622
TOTAL		24,431	0	0	24,431	2.000008	3.561983	488,622

ACTUAL:

GULF POWER COMPANY	RE	25,405			25,405	2.000024	3.650297	508,106
TOTAL		25,405	0	0	25,405	2.000024	3.650297	508,106

CURRENT MONTH: DIFFERENCE		974	0	0	974	0.000016	0.088314	19,484
DIFFERENCE (%)		4.00%	0.00%	0.00%	4.00%	0.00%	2.50%	4.00%
PERIOD TO DATE: ACTUAL	RE	25,405			25,405	2.000024	3.650297	508,106
ESTIMATED	RE	24,431			24,431	2.000008	3.561983	488,622
DIFFERENCE		974	0	0	974	0.000016	0.088314	19,484
DIFFERENCE (%)		4.00%	0.00%	0.00%	4.00%	0.00%	2.50%	4.00%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUELVA9C
 02/15/00
 DC

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: JANUARY 2000

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

ESTIMATED:

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

ACTUAL:

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

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

419,252

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JANUARY 2000

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)			0	0.0%								
6 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	676,317	617,457	58,860	9.5%	37,868	33,466	4,402	13.2%	1.78599	1.84503	(0.05904)	-3.2%
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)	607,452	539,311	68,141	12.6%	37,868	33,466	4,402	13.2%	1.60413	1.61152	(0.00739)	-0.5%
11 Energy Payments to Qualifying Facilities (A8a)	69	7,480	(7,411)	-99.1%	4	400	(396)	-99.0%	1.72500	1.67000	(0.14500)	-7.8%
12 TOTAL COST OF PURCHASED POWER	<u>1,283,838</u>	<u>1,164,248</u>	<u>119,590</u>	10.3%	37,872	33,866	4,006	11.8%	3.38994	3.43781	(0.04787)	-1.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					37,872	33,866	4,006	11.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	451,855	313,609	138,246	44.1%	11,230	9,000	2,230	24.8%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>831,983</u>	<u>850,639</u>	<u>(18,656)</u>	-2.2%	26,642	24,866	1,776	7.1%	3.12282	3.42089	(0.29807)	-8.7%
21 Net Unbilled Sales (A4)	(280,742) *	(334,734) *	53,992	-16.1%	(8,990)	(9,785)	795	-8.1%	(0.82605)	(1.01052)	0.18447	-18.3%
22 Company Use (A4)	1,499 *	1,163 *	336	28.9%	48	34	14	41.2%	0.00441	0.00351	0.00090	25.6%
23 T & D Losses (A4)	49,903 *	51,040 *	(1,137)	-2.2%	1,598	1,482	106	7.1%	0.14683	0.15408	(0.00725)	-4.7%
24 SYSTEM KWH SALES	831,983	850,639	(18,656)	-2.2%	33,966	33,125	861	2.6%	2.44801	2.56796	(0.11995)	-4.7%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	831,983	850,639	(18,656)	-2.2%	33,966	33,125	861	2.6%	2.44801	2.56796	(0.11995)	-4.7%
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	831,983	850,639	(18,656)	-2.2%	33,966	33,125	861	2.6%	2.44801	2.56796	(0.11995)	-4.7%
28 GPIF**												
29 TRUE-UP**	<u>(87,280)</u>	<u>(87,280)</u>	<u>0</u>	0.0%	33,966	33,125	861	2.6%	(0.26681)	(0.28349)	0.00668	-2.5%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	<u>744,703</u>	<u>763,359</u>	<u>(18,656)</u>	-2.4%	33,966	33,125	861	2.6%	2.19121	2.30448	(0.11327)	-4.9%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.22847	2.34158	(0.11509)	-4.9%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									<u>2.228</u>	<u>2.342</u>	<u>(0.116)</u>	-5.0%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	676,317	617,457	58,860	9.5%	37,868	33,466	4,402	13.2%	1.78599	1.84503	(0.05904)	-3.2%
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)	607,452	539,311	68,141	12.6%	37,868	33,466	4,402	13.2%	1.60413	1.61152	(0.00739)	-0.5%
11 Energy Payments to Qualifying Facilities (A8a)	69	7,480	(7,411)	-99.1%	4	400	(396)	-99.0%	1.72500	1.87000	(0.14500)	-7.8%
12 TOTAL COST OF PURCHASED POWER	1,283,838	1,164,248	119,590	10.3%	37,872	33,866	4,006	11.8%	3.38994	3.43781	(0.04787)	-1.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					37,872	33,866	4,006	11.8%				
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 LESS GSLD APPORTIONMENT OF FUEL COST	451,855	313,609	138,246	44.1%	11,230	9,000	2,230	24.8%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	831,983	850,639	(18,656)	-2.2%	26,642	24,866	1,776	7.1%	3.12282	3.42089	(0.29807)	-8.7%
21 Net Unbilled Sales (A4)	(280,742) *	(334,734) *	53,992	-16.1%	(8,990)	(9,785)	795	-8.1%	(0.82605)	(1.01052)	0.18447	-18.3%
22 Company Use (A4)	1,499 *	1,163 *	336	28.9%	48	34	14	41.2%	0.00441	0.00351	0.00090	25.6%
23 T & D Losses (A4)	49,903 *	51,040 *	(1,137)	-2.2%	1,598	1,492	106	7.1%	0.14683	0.15408	(0.00725)	-4.7%
24 SYSTEM KWH SALES	831,983	850,639	(18,656)	-2.2%	33,986	33,125	861	2.6%	2.44801	2.56796	(0.11995)	-4.7%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	831,983	850,639	(18,656)	-2.2%	33,986	33,125	861	2.6%	2.44801	2.56796	(0.11995)	-4.7%
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	831,983	850,639	(18,656)	-2.2%	33,986	33,125	861	2.6%	2.44801	2.56796	(0.11995)	-4.7%
28 GPIF**												
29 TRUE-UP**	(87,280)	(87,280)	0	0.0%	33,986	33,125	861	2.6%	(0.25681)	(0.26349)	0.00668	-2.5%
30 TOTAL JURISDICTIONAL FUEL COST	744,703	763,359	(18,656)	-2.4%	33,986	33,125	861	2.6%	2.19121	2.30448	(0.11327)	-4.9%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.22647	2.34158	(0.11509)	-4.9%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.226	2.342	(0.116)	-5.0%

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold								
3. Fuel Cost of Purchased Power	676,317	617,457	58,860	9.5%	676,317	617,457	58,860	9.5%
3a. Demand & Non Fuel Cost of Purchased Power	607,452	539,311	68,141	12.6%	607,452	539,311	68,141	12.6%
3b. Energy Payments to Qualifying Facilities	69	7,480	(7,411)	-99.1%	69	7,480	(7,411)	-99.1%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,283,838	1,164,248	119,590	10.3%	1,283,838	1,164,248	119,590	10.3%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,283,838	1,164,248	119,590	10.3%	1,283,838	1,164,248	119,590	10.3%
8. Less Apportionment To GSLD Customers	451,855	313,609	138,246	44.1%	451,855	313,609	138,246	44.1%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 831,983	\$ 850,639	\$(18,656)	-2.2%	\$ 831,983	\$ 850,639	\$(18,656)	-2.2%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	751,141	798,552	(47,411)	-5.9%	751,141	798,552	(47,411)	-5.9%
c. Jurisdictional Fuel Revenue	751,141	798,552	(47,411)	-5.9%	751,141	798,552	(47,411)	-5.9%
d. Non Fuel Revenue	452,708	534,608	(81,900)	-15.3%	452,708	534,608	(81,900)	-15.3%
e. Total Jurisdictional Sales Revenue	1,203,849	1,333,160	(129,311)	-9.7%	1,203,849	1,333,160	(129,311)	-9.7%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,203,849	\$ 1,333,160	\$ (129,311)	-9.7%	\$ 1,203,849	\$ 1,333,160	\$ (129,311)	-9.7%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	22,755,617	24,124,857	(1,369,240)	-5.7%	22,755,617	24,124,857	(1,369,240)	-5.7%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	22,755,617	24,124,857	(1,369,240)	-5.7%	22,755,617	24,124,857	(1,369,240)	-5.7%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CFUELVA2D
02/15/00
DC

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 751,141	\$ 798,552	\$ (47,411)	-5.9%	\$ 751,141	\$ 798,552	\$ (47,411)	-5.9%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(87,280)	(87,280)	0	0.0%	(87,280)	(87,280)	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)			0	0.0%			0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	838,421	885,832	(47,411)	-5.4%	838,421	885,832	(47,411)	-5.4%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	831,983	850,639	(18,656)	-2.2%	831,983	850,639	(18,656)	-2.2%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	831,983	850,639	(18,656)	-2.2%	831,983	850,639	(18,656)	-2.2%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	6,438	35,193	(28,755)	-81.7%	6,438	35,193	(28,755)	-81.7%
8. Interest Provision for the Month	4,783		4,783	0.0%	4,783		4,783	0.0%
9. True-up & Inst. Provision Beg. of Month	1,047,367	(714,146)	1,761,513	-246.7%	1,047,367	(714,146)	1,761,513	-246.7%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(87,280)	(87,280)	0	0.0%	(87,280)	(87,280)	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 971,308	\$ (766,233)	\$ 1,737,541	-226.8%	\$ 971,308	\$ (766,233)	\$ 1,737,541	-226.8%

* Jurisdictional Loss Multiplier

CFUELVA2D
02/15/00
DC

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSLD)							--	--
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 1,047,367	\$ (714,146)	\$ 1,761,513	-246.7%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	966,525	(766,233)	1,732,758	-226.1%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	2,013,892	(1,480,379)	3,494,271	-236.0%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 1,006,946	\$ (740,190)	\$ 1,747,136	-236.0%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.6000%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	5.8000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	11.4000%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.7000%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4750%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	4,783	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELVA4D
 02/15/00

Schedule A4

ELECTRIC ENERGY ACCOUNT
 Month of: JANUARY 2000

DC

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

(MWH)

1	System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	37,868	33,466	4,402	13.2%	37,868	33,466	4,402	13.2%
4a	Energy Purchased For Qualifying Facilities	4	400	(396)	-99.0%	4	400	(396)	-99.0%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	37,872	33,866	4,006	11.8%	37,872	33,866	4,006	11.8%
8	Sales (Billed)	33,986	33,125	861	2.6%	33,986	33,125	861	2.6%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	48	34	14	41.2%	48	34	14	41.2%
10	T&D Losses Estimated @ 0.06	2,272	2,032	240	11.8%	2,272	2,032	240	11.8%
11	Unaccounted for Energy (estimated)	1,566	(1,325)	2,891	-218.2%	1,566	(1,325)	2,891	-218.2%
12									
13	% Company Use to NEL	0.13%	0.10%	0.03%	30.0%	0.13%	0.10%	0.03%	30.0%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15	% Unaccounted for Energy to NEL	4.13%	-3.91%	8.04%	-205.6%	4.13%	-3.91%	8.04%	-205.6%

(\$)

16	Fuel Cost of Sys Net Gen								
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold								
18	Fuel Cost of Purchased Power	676,317	617,457	58,860	9.5%	676,317	617,457	58,860	9.5%
18a	Demand & Non Fuel Cost of Pur Power	607,452	539,311	68,141	12.6%	607,452	539,311	68,141	12.6%
18b	Energy Payments To Qualifying Facilities	69	7,480	(7,411)	-99.1%	69	7,480	(7,411)	-99.1%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,283,838	1,164,248	119,590	10.3%	1,283,838	1,164,248	119,590	10.3%

(Cents/KWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.786	1.845	(0.059)	-3.2%	1.786	1.845	(0.059)	-3.2%
23a	Demand & Non Fuel Cost of Pur Power	1.604	1.612	(0.008)	-0.5%	1.604	1.612	(0.008)	-0.5%
23b	Energy Payments To Qualifying Facilities	1.725	1.870	(0.145)	-7.8%	1.725	1.870	(0.145)	-7.8%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.390	3.438	(0.048)	-1.4%	3.390	3.438	(0.048)	-1.4%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELVA8AD
 02/15/00
 DC

SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: JANUARY 2000

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

CONTAINER CORPORATION OF AMERICA		400			400	1.870000	1.870000	7,480
TOTAL		400	0	0	400	1.870000	1.870000	7,480

ACTUAL:

CONTAINER CORPORATION OF AMERICA		4			4	1.725000	1.725000	69
TOTAL		4	0	0	4	1.725000	1.725000	69

CURRENT MONTH:								
DIFFERENCE		(396)	0	0	(396)	-0.145000	-0.145000	(7,411)
DIFFERENCE (%)		-99.0%	0.0%	0.0%	-99.0%	-7.8%	-7.8%	-99.1%
PERIOD TO DATE:								
ACTUAL	MS	4			4	1.725000	1.725000	69
ESTIMATED	MS	400			400	1.870000	1.870000	7,480
DIFFERENCE		(396)	0	0	(396)	-0.145	-0.145	(7,411)
DIFFERENCE (%)		-99.0%	0.0%	0.0%	-99.0%	-7.8%	-7.8%	-99.1%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUELVA8D
 02/15/00
 DC

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: JANUARY 2000

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

JACKSONVILLE ELECTRIC AUTHORITY	MS	33,466			33,466	1.845028	3.456547	617,457
TOTAL		33,466	0	0	33,466	1.845028	3.456547	617,457

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	37,868			37,868	1.785986	3.390116	676,317
TOTAL		37,868	0	0	37,868	1.785986	3.390116	676,317

CURRENT MONTH:								
DIFFERENCE		4,402	0	0	4,402	-0.059042	-0.066431	58,860
DIFFERENCE (%)		13.2%	0.0%	0.0%	13.2%	-3.2%	-1.9%	9.5%
PERIOD TO DATE:								
ACTUAL	MS	37,868			37,868	1.785986	3.390116	676,317
ESTIMATED	MS	33,466			33,466	1.845028	3.456547	617,457
DIFFERENCE		4,402	0	0	4,402	(0.059042)	-0.066431	58,860
DIFFERENCE (%)		13.2%	0.0%	0.0%	13.2%	-3.2%	-1.9%	9.5%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELVA9D
 02/15/00
 DC

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
 For the Period/Month of: JANUARY 2000

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

ESTIMATED:

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

ACTUAL:

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

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

\$807,452

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