



**Florida
Public
Utilities
Company**

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

March 2, 2001

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 December 2000 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The under-recovery in our Marianna division is due to fuel costs being higher than projected. The under-recovery in our Fernandina Beach division is greater than expected due to fuel costs being higher than projected.

Sincerely,

Cheryl Martin
Manager of Corporate Accounting

Enclosure

APP	cc:	Welch, Kathy-FPSC
CAF	_____	Doc Horton-Atty
CMP	_____	FPU
COM	<u>5</u>	Bachman, GM (no enc)
CTR	_____	Cutshaw, PM
ECR	_____	Englsh, JT
LEG	<u>1</u>	Foster, PM
OPC	_____	Stein, CL
F&I	_____	SJ 80-441
F.GC	_____	
SEC	<u>1</u>	
SER	_____	
OTH	<u>gth</u>	

DOCUMENT NUMBER-DATE

^D 02926 MAR-05

FPSC-RECORDS/REPORTING

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

	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)	579,907	405,919	173,988	42.06%	28,995	23,508	5,487	23.34%	2.00003	1.72673	0.2733	15.83%
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)	481,103	340,201	140,902	41.12%	28,995	23,508	5,487	23.34%	1.65926	1.44717	0.21209	14.66%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	1,061,010	746,120	314,890	42.20%	28,995	23,508	5,487	23.34%	3.65929	3.1739	0.48539	15.29%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					28,995	23,508	5,487	23.34%				
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)	1,061,010	746,120	314,890	42.20%	28,995	23,508	5,487	23.34%	3.65929	3.1739	0.48539	15.29%
21 Net Unbilled Sales (A4)	88,921 *	28,533 *	60,388	211.64%	2,430	899	1,531	170.30%	0.35046	0.13181	0.21865	165.88%
22 Company Use (A4)	1,171 *	698 *	473	67.77%	32	22	10	45.45%	0.00462	0.00322	0.0014	43.48%
23 T & D Losses (A4)	42,448 *	29,835 *	12,613	42.28%	1,160	940	220	23.40%	0.1673	0.13783	0.02947	21.38%
24 SYSTEM KWH SALES	1,061,010	746,120	314,890	42.20%	25,373	21,647	3,726	17.21%	4.18167	3.44676	0.73491	21.32%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,061,010	746,120	314,890	42.20%	25,373	21,647	3,726	17.21%	4.18167	3.44676	0.73491	21.32%
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 Ltr + Losses	1,061,010	746,120	314,890	42.20%	25,373	21,647	3,726	17.21%	4.18167	3.44676	0.73491	21.32%
28 GPIE**												
29 TRUE-UP**	(16,072)	(16,072)	0	0.00%	25,373	21,647	3,726	17.21%	-0.06334	-0.07425	0.01091	-14.69%
30 TOTAL JURISDICTIONAL FUEL COST	1,044,938	730,048	314,890	43.13%	25,373	21,647	3,726	17.21%	4.11831	3.37251	0.7458	22.11%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									4.12128	3.37494	0.74634	22.11%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.121	3.375	0.746	22.10%

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

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

	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 Not 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)	6,272,079	5,772,749	499,330	8.95%	313,603	291,850	21,753	7.45%	2.00001	1.97798	0.02203	1.11%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	4,724,430	4,519,334	205,096	4.54%	313,603	291,850	21,753	7.45%	1.5065	1.54853	-0.04203	-2.71%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>10,996,510</u>	<u>10,292,143</u>	<u>704,367</u>	6.84%	313,603	291,850	21,753	7.45%	3.50651	3.52652	-0.02001	-0.57%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					313,603	291,850	21,753	7.45%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrts)(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 + 13 + 19)	<u>10,996,510</u>	<u>10,292,143</u>	<u>704,367</u>	6.84%	313,603	291,850	21,753	7.45%	3.50651	3.52652	-0.02001	-0.57%
21 Net Unbilled Sales (A4)	330,348 *	220,478 *	109,870	49.83%	9,421	6,252	3,169	50.69%	0.11337	0.08056	0.03281	40.73%
22 Company Use (A4)	9,082 *	8,746 *	336	3.84%	259	248	11	4.44%	0.00312	0.0032	-8E-05	-2.50%
23 T & D Losses (A4)	439,857 *	411,686 *	28,171	6.84%	12,544	11,674	870	7.45%	0.15096	0.15043	0.00053	0.35%
24 SYSTEM KWH SALES	10,996,510	10,292,143	704,367	6.84%	291,379	273,676	17,703	6.47%	3.77396	3.76071	0.01325	0.35%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	10,996,510	10,292,143	704,367	6.84%	291,379	273,676	17,703	6.47%	3.77396	3.76071	0.01325	0.35%
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	10,996,510	10,292,143	704,367	6.84%	291,379	273,676	17,703	6.47%	3.77396	3.76071	0.01325	0.35%
28 GPIF**												
29 TRUE-UP**	<u>(192,908)</u>	<u>(192,908)</u>	<u>0</u>	0.00%	291,379	273,676	17,703	6.47%	-0.06621	-0.07049	0.00428	-6.07%
30 TOTAL JURISDICTIONAL FUEL COST	<u>10,803,602</u>	<u>10,099,235</u>	<u>704,367</u>	6.97%	291,379	273,676	17,703	6.47%	3.70775	3.69022	0.01753	0.48%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.71042	3.69283	0.01754	0.47%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									<u>3.710</u>	<u>3.693</u>	<u>0.017</u>	<u>0.46%</u>

*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 DEC

	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	579,907	405,919	173,988	42.86%	6,272,079	5,772,749	499,330	8.65%
3a. Demand & Non Fuel Cost of Purchased Power	481,103	340,201	140,902	41.42%	4,724,430	4,519,394	205,036	4.54%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,061,010	746,120	314,890	42.20%	10,996,510	10,292,143	704,367	6.84%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 1,061,010	\$ 746,120	\$ 314,890	42.20%	\$ 10,996,510	\$ 10,292,143	\$ 704,367	6.84%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DEC

	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	948,332	810,996	137,336	16.93%	10,881,775	10,288,374	593,401	5.77%
c Jurisdictional Fuel Revenue	948,332	810,996	137,336	16.93%	10,881,775	10,288,374	593,401	5.77%
d Non Fuel Revenue	542,294	494,334	47,960	9.70%	6,151,452	6,073,886	77,566	1.28%
e Total Jurisdictional Sales Revenue	1,490,626	1,305,330	185,296	14.20%	17,033,227	16,362,260	670,967	4.10%
2 Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3 Total Sales Revenue	\$ 1,490,626	\$ 1,305,330	\$ 185,296	14.20%	\$ 17,033,227	\$ 16,362,260	\$ 670,967	4.10%
C KWH Sales								
1 Jurisdictional Sales		KWH						
1 Jurisdictional Sales	25,373,073	21,647,116	3,725,957	17.21%	291,379,889	275,047,843	16,332,046	5.94%
2 Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3 Total Sales	25,373,073	21,647,116	3,725,957	17.21%	291,379,889	275,047,843	16,332,046	5.94%
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 DEC

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 948,332	\$ 810,996	\$ 137,336	16.93%	10,881,775	\$ 10,288,374	\$ 593,401	5.77%
2. Fuel Adjustment Not Applicable								
a True-up Provision	(16,072)	(16,072)	0	0.00%	(192,908)	(192,908)	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	964,404	827,068	137,336	16.61%	11,074,683	10,481,282	593,401	5.66%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,061,010	746,120	314,890	42.20%	10,996,510	10,292,143	704,367	6.84%
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 *)	1,061,010	746,120	314,890	42.20%	10,996,510	10,292,143	704,367	6.84%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(96,606)	80,948	(177,554)	-219.34%	78,173	189,139	(110,966)	-58.67%
8. Interest Provision for the Month	786		786	0.00%	9,755		9,755	0.00%
9. True-up & Inst Provision Beg of Month	199,818	(463,937)	663,755	-143.07%	192,906	(395,292)	588,198	-148.60%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(16,072)	(16,072)	0	0.00%	(192,908)	(192,908)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 87,926	\$ (399,061)	\$ 486,987	-122.03%	87,926	\$ (399,061)	\$ 486,987	-122.03%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company FLORIDA PUBLIC UTILITIES COMPANY

Division MARIANNA DIVISION

Month of DEC

	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)	\$ 199,818	\$ (463,937)	\$ 663,755	-143.07%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	87,140	(399,061)	486,201	-121.84%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	286,958	(862,998)	1,149,956	-133.25%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 143,479	\$ (431,499)	\$ 574,978	-133.25%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.6500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.5000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	13.1500%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.5750%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-3 / 12)	0.5479%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	786	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of DEC

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
2 Power Sold								
3 Inadvertent Interchange Delivered - NET								
4 Purchased Power	28995	23508	5487	0.2334	313,603	291,850	21753	0.0745
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	28995	23508	5487	0.2334	313,603	291,850	21753	0.0745
8 Sales (Billed)	25373	21647	3726	0.1721	291,379	273,676	17703	0.0647
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	32	22	10	0.4545	259	248	11	0.0444
10 T&D Losses Estimated	0.04	1160	940	0.234	12544	11674	870	0.0745
11 Unaccounted for Energy (estimated)	2430	899	1531	1.703	9421	6252	3169	0.5069
12								
13 % Company Use to NEL	0.0011	0.0009	0.0002	0.2222	0.0008	0.0008	0	0
14 % T&D Losses to NEL	0.04	0.04	0	0	0.04	0.04	0	0
15 % Unaccounted for Energy to NEL	0.0838	0.0362	0.0456	1.1937	0.03	0.0214	0.0086	0.4019

(\$)

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	579,907	405,019	173,988.38	0.4286	6,272,079	5,772,749	499,330.46	0.0865
18a Demand & Non Fuel Cost of Pur Power	481,103	340,201	140,902	0.4142	4,724,430	4,519,304	205,036.32	0.0454
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,061,010	746,120	314,890	0.422	10,996,510	10,292,143	704,366.78	0.0684

(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	1.727	0.273	0.1581	2	1.978	0.022	0.0111
23a Demand & Non Fuel Cost of Pur Power	1.659	1.447	0.212	0.1465	1.507	1.549	-0.042	-0.0271
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch								
25 Total Fuel & Net Power Transactions	3.659	3.174	0.485	0.1528	3.507	3.527	-0.02	-0.0057

Company FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CUFUELA8C
 02/01/01

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of DEC

(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)(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED

GULF POWER COMPANY	RE	23,508			23,508	1 726727	3 173898	405,919
TOTAL		23,508	0	0	23,508	1 726727	3 173898	405,919

ACTUAL

GULF POWER COMPANY	RE	28,995			28,995	2 000025	3 659286	579,907
TOTAL		28,995	0	0	28,995	2 000025	3 659286	579,907

CURRENT MONTH DIFFERENCE		5,487	0	0	5,487	0 273298	0 485388	173,988
DIFFERENCE (%)		23 30%	0 00%	0 00%	23 30%	15 80%	15 30%	42 90%
PERIOD TO DATE ACTUAL	RE	313,603			313,603	2 000006	3 506507	6,272,079
ESTIMATED	RE	291,850			291,850	1 977985	3 526518	5,772,749
DIFFERENCE		21,753	0	0	21,753	0 022021	-0 020011	499,330
DIFFERENCE (%)		7 50%	0 00%	0 00%	7 53%	1 10%	-0 60%	8 60%

Company FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C/FUELLARC
 02/01/01

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of DEC

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

ESTIMATED

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

ACTUAL

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

FOOTNOTE. PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARG 481,103

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH DEC 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%								
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)	696,658	613,597	83,061	13.5%	39,007	33,257	5,750	17.3%	1.78598	1.84502	(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)	654,482	517,737	136,745	26.4%	39,007	33,257	5,750	17.3%	1.67786	1.55678	0.12108	7.8%
11 Energy Payments to Qualifying Facilities (A8a)	426	7,480	(7,054)	-94.3%	23	400	(377)	-94.3%	1.85217	1.87000	(0.01783)	-1.0%
12 TOTAL COST OF PURCHASED POWER	1,351,568	1,138,814	212,752	18.7%	39,030	33,657	5,373	16.0%	3.46289	3.38359	0.07930	2.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					39,030	33,657	5,373	16.0%				
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	355,789	313,609	42,180	13.5%	11,380	9,000	2,380	26.2%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	995,777	825,205	170,572	20.7%	27,670	24,657	3,013	12.2%	3.59876	3.34674	0.25202	7.5%
21 Net Unbilled Sales (A4)	(363,655) *	(232,331) *	(131,324)	56.5%	(10,105)	(6,942)	(3,163)	45.6%	(1.00811)	(0.77225)	(0.23586)	30.5%
22 Company Use (A4)	1,511 *	1,171 *	340	29.0%	42	35	7	20.0%	0.00419	0.00389	0.00030	7.7%
23 T & D Losses (A4)	59,739 *	49,498 *	10,241	20.7%	1,660	1,479	181	12.2%	0.16561	0.16453	0.00108	0.7%
24 SYSTEM KWH SALES	995,777	825,205	170,572	20.7%	36,073	30,085	5,988	19.9%	2.76045	2.74291	0.01754	0.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	995,777	825,205	170,572	20.7%	36,073	30,085	5,988	19.9%	2.76045	2.74291	0.01754	0.6%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	995,777	825,205	170,572	20.7%	36,073	30,085	5,988	19.9%	2.76045	2.74291	0.01754	0.6%
28 GPIF**												
29 TRUE-UP**	(87,287)	(87,287)	0	0.0%	36,073	30,085	5,988	19.9%	(0.24197)	(0.29013)	0.04816	-16.6%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	908,490	737,918	170,572	23.1%	36,073	30,085	5,988	19.9%	2.51848	2.45278	0.06570	2.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.55900	2.49225	0.06675	2.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.559	2.492	0.067	2.7%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH DEC 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	0	0 0%	0 00000	0 00000	0 00000	0 0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Tar 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)	8,601,548	7,456,368	1,145,180	15 4%	481,617	404,138	77,479	19 2%	1 78597	1 84501	(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)	6,912,691	6,203,787	708,904	11 4%	481,617	404,138	77,479	19 2%	1 43531	1 53507	(0 09976)	-6 5%
11 Energy Payments to Qualifying Facilities (A8a)	13,241	89,760	(76,519)	-85 3%	724	4,200	(4,076)	-84 9%	1 82963	1 87000	(0 04037)	-2 2%
12 TOTAL COST OF PURCHASED POWER	15,527,480	13,749,915	1,777,565	12 9%	482,341	408,938	73,403	18 0%	3 21919	3 36235	(0 14316)	-4 3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					482,341	408,938	73,403	18 0%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrpts)(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	5,994,382	3,753,305	2,241,077	59 7%	152,500	108,000	44,500	41 2%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	9,533,098	9,996,610	(463,512)	-4 6%	329,841	300,938	28,903	9 6%	2 89021	3 32182	(0 43161)	-13 0%
21 Net Unbilled Sales (A4)	(4,228,710) *	(3,512,061) *	(714,649)	20 4%	(146,242)	(105,727)	(40,515)	38 3%	(0 92742)	(0 90477)	(0 02265)	2 5%
22 Company Use (A4)	15,865 *	14,550 *	1,115	7 7%	542	438	104	23 7%	0 00344	0 00375	(0 00031)	-8 3%
23 T & D Losses (A4)	571,973 *	599,788 *	(27,815)	-4 6%	19,790	18,056	1,734	9 6%	0 12550	0 15452	(0 02902)	-18 8%
24 SYSTEM KWH SALES	9,533,098	9,996,610	(463,512)	-4 6%	455,751	388,171	67,580	17 4%	2 09173	2 57532	(0 48359)	-18 8%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	9,533,098	9,996,610	(463,512)	-4 6%	455,751	388,171	67,580	17 4%	2 09173	2 57532	(0 48359)	-18 8%
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	9,533,098	9,996,610	(463,512)	-4 6%	455,751	388,171	67,580	17 4%	2 09173	2 57532	(0 48359)	-18 8%
28 GPIF**												
29 TRUE-UP**	(1,047,367)	(1,047,387)	0	0 0%	455,751	388,171	67,580	17 4%	(0 22981)	(0 20982)	0 04001	-14 3%
30 TOTAL JURISDICTIONAL FUEL COST	8,485,731	8,949,243	(463,512)	-5 2%	455,751	388,171	67,580	17 4%	1 86192	2 30549	(0 44357)	-19 2%
31 Revenue Tax Factor									1 01609	1 01609	0 00000	0 0%
32 Fuel Factor Adjusted for Taxes									1 69185	2 34259	(0 45071)	-19 2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1 892	2 343	(0 451)	-19 2%

*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: DEC 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	696,658	613,597	83,061	13.5%	8,601,543	7,456,368	1,145,100	15.4%
3a Demand & Non Fuel Cost of Purchased Power	654,482	517,737	136,745	26.4%	6,912,691	6,203,787	708,904	11.4%
3b Energy Payments to Qualifying Facilities	426	7,480	(7,054)	-94.3%	13,241	89,760	(76,519)	-85.3%
4 Energy Cost of Economy Purchases								
5 Total Fuel & Net Power Transactions	1,351,566	1,138,814	212,752	18.7%	15,527,480	13,749,915	1,777,565	12.9%
6 Adjustments to Fuel Cost (Describe Items)								
7 Adjusted Total Fuel & Net Power Transactions	1,351,566	1,138,814	212,752	18.7%	15,527,480	13,749,915	1,777,565	12.9%
8 Less Apportionment To GSLD Customers	355,789	313,609	42,180	13.5%	5,994,382	3,753,305	2,241,077	59.7%
9 Net Total Fuel & Power Transactions To Other Classes	\$ 995,777	\$ 825,205	\$ 170,572	20.7%	\$ 9,533,098	\$ 9,996,610	\$ (463,512)	-4.6%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DEC 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	808,165	694,734	113,431	16.3%	9,633,972	9,337,628	296,344	3.2%
c Jurisdictional Fuel Revenue	808,165	694,734	113,431	16.3%	9,633,972	9,337,628	296,344	3.2%
d Non Fuel Revenue	509,924	479,136	30,788	6.4%	6,420,281	6,132,312	287,969	4.7%
e Total Jurisdictional Sales Revenue	1,318,089	1,173,870	144,219	12.3%	16,054,253	15,469,940	584,313	3.8%
2 Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3 Total Sales Revenue (Excluding GSLD)	\$ 1,318,089	\$ 1,173,870	\$ 144,219	12.3%	\$ 16,054,253	\$ 15,469,940	\$ 584,313	3.8%
C KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	24,712,639	21,085,346	3,627,293	17.2%	253,836,656	250,647,344	3,189,312	1.3%
2 Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3 Total Sales	24,712,639	21,085,346	3,627,293	17.2%	253,836,656	250,647,344	3,189,312	1.3%
4 Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DEC 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)	\$ 808,165	\$ 694,734	\$ 113,431	16.3%	\$ 9,633,972	\$ 9,337,628	\$ 296,344	3.2%
2 Fuel Adjustment Not Applicable								
a True-up Provision	(87,287)	(87,287)	0	0.0%	(1,047,367)	(1,047,367)	0	0.0%
b Incentive Provision								
c Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3 Jurisdictional Fuel Revenue Applicable to Period	895,452	782,021	113,431	14.5%	10,681,339	10,384,995	296,344	2.9%
4 Adjusted Total Fuel & Net Power Transaction (Line A-7)	995,777	825,205	170,572	20.7%	9,533,098	9,996,610	(463,512)	-4.6%
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 *)	995,777	825,205	170,572	20.7%	9,533,098	9,996,610	(463,512)	-4.6%
7 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(100,325)	(43,184)	(57,141)	132.3%	1,148,241	388,385	759,856	195.7%
8 Interest Provision for the Month	3,280		3,280	0.0%	46,307		46,307	0.0%
9 True-up & Inst. Provision Beg. of Month	692,385	(1,179,194)	1,871,579	-158.7%	360,872	(650,683)	1,011,555	-155.5%
9a Deferred True-up Beginning of Period								
10 True-up Collected (Refunded)	(87,287)	(87,287)	0	0.0%	(1,047,367)	(1,047,367)	0	0.0%
11 End of Period - Total Net True-up (Lines D7 through D10)	\$ 508,053	\$ (1,309,665)	\$ 1,817,718	-138.8%	\$ 508,053	\$ (1,309,665)	\$ 1,817,718	-138.8%

* Jurisdictional Loss Multiplier

CFUELVA2D
02/21/01

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DEC 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)	\$ 692,385	\$ (1,179,194)	\$ 1,871,579	-158.7%	N/A	N/A	--	--
2 Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	504,773	(1,309,605)	1,814,438	-138.5%	N/A	N/A	--	--
3 Total of Beginning & Ending True-up Amount	1,197,158	(2,488,859)	3,686,017	-148.1%	N/A	N/A	--	--
4 Average True-up Amount (50% of Line E-3)	\$ 598,579	\$ (1,244,430)	\$ 1,843,009	-148.1%	N/A	N/A	--	--
5 Interest Rate - First Day Reporting Business Month	6.6500%	N/A	--	--	N/A	N/A	--	--
6 Interest Rate - First Day Subsequent Business Month	6.5000%	N/A	--	--	N/A	N/A	--	--
7 Total (Line E-5 + Line E-6)	13.1500%	N/A	--	--	N/A	N/A	--	--
8 Average Interest Rate (50% of Line E-7)	6.5750%	N/A	--	--	N/A	N/A	--	--
9 Monthly Average Interest Rate (Line E-8 / 12)	0.5479%	N/A	--	--	N/A	N/A	--	--
10 Interest Provision (Line E-4 x Line E-9)	3,280	N/A	--	--	N/A	N/A	--	--

Company FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C1FUELV4D
 02/21/01

ELECTRIC ENERGY ACCOUNT
 Month of DEC 2000

Schedule A4

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(MWH)								
1 System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2 Power Sold								
3 Inadvertent Interchange Delivered - NET								
4 Purchased Power	39,007	33,257	5,750	17.3%	481,617	404,138	77,479	19.2%
4a Energy Purchased For Qualifying Facilities	23	400	(377)	-94.3%	724	4,800	(4,076)	-84.9%
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	39,030	33,657	5,373	16.0%	482,341	408,938	73,403	18.0%
8 Sales (Billed)	36,073	30,085	5,988	19.9%	455,751	388,171	67,580	17.4%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	42	35	7	20.0%	542	438	104	23.7%
10 T&D Losses Estimated @ 0.06	2,342	2,019	323	16.0%	28,940	24,536	4,404	18.0%
11 Unaccounted for Energy (estimated)	573	1,518	(945)	-62.3%	(2,892)	(4,207)	1,315	-31.3%
12								
13 % Company Use to NEL	0.11%	0.10%	0.01%	10.0%	0.11%	0.11%	0.00%	0.0%
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	1.47%	4.51%	-3.04%	-67.4%	-0.60%	-1.03%	0.43%	-41.8%

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(\\$)								
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	696,658	613,597	83,061	13.5%	6,571,780	5,749,704	822,076	14.3%
18a Demand & Non Fuel Cost of Pur Power	654,482	517,737	136,745	26.4%	5,175,719	4,799,191	376,528	7.9%
18b Energy Payments To Qualifying Facilities	426	7,480	(7,054)	-94.3%	13,241	89,760	(76,519)	-85.3%
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,351,566	1,138,814	212,752	18.7%	11,760,740	10,638,655	1,122,085	10.6%

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(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%	1.365	1.423	(0.058)	-4.1%
23a Demand & Non Fuel Cost of Pur Power	1.678	1.557	0.121	7.8%	1.075	1.188	(0.113)	-9.5%
23b Energy Payments To Qualifying Facilities	1.852	1.870	(0.018)	-1.0%	1.830	1.870	(0.040)	-2.1%
24 Energy Cost of Economy Purch								
25 Total Fuel & Net Power Transactions	3.463	3.384	0.079	2.3%	2.438	2.602	(0.164)	-6.3%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of DEC 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	33,257			33,257	1 845016	3 401792	613,597
TOTAL		33,257	0	0	33,257	1 845016	3 401792	613,597
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	39,007			39,007	1 785982	3 463840	696,658
TOTAL		39,007	0	0	39,007	1 785982	3 463840	696,658
CURRENT MONTH DIFFERENCE		5,750	0	0	5,750	-0 059034	0 062048	83,061
DIFFERENCE (%)		17.3%	0 0%	0 0%	17.3%	-3.2%	1.8%	13.5%
PERIOD TO DATE ACTUAL	MS	481,617			481,617	1 785973	3 221281	8,601,548
ESTIMATED	MS	404,138			404,138	1 845005	3 380072	7,456,368
DIFFERENCE		77,479	0	0	77,479	(0 059032)	-0 158791	1,145,180
DIFFERENCE (%)		19.2%	0 0%	0 0%	19.2%	-3.2%	-4.7%	15.4%

Company FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C1FUEL1A8AD
 02/21/01
 #REF1

SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of DEC 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								
JEFFERSON SMURFIT CORPORATION		400			400	1 870000	1 870000	7,480
TOTAL		400	0	0	400	1 870000	1 870000	7,480
ACTUAL								
JEFFERSON SMURFIT CORPORATION		23			23	1 852174	1 852174	426
TOTAL		23	0	0	23	1 852174	1 852174	426
CURRENT MONTH DIFFERENCE		(377)	0	0	(377)	-0 017826	-0 017826	(7,054)
DIFFERENCE (%)		-94 3%	0 0%	0 0%	-94 3%	-1 0%	-1 0%	-94 3%
PERIOD TO DATE ACTUAL	MS	41,606			41,606	0 031825	0 031825	13,241
ESTIMATED	MS	4,800			4,800	1 870000	1 870000	89,760
DIFFERENCE		36,806	0	0	36,806	-1 838175	-1 838175	(76,519)
DIFFERENCE (%)		766 8%	0 0%	0 0%	766 8%	-98 3%	-98 3%	-85 2%

Company FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA9D
 02/21/01
 #REF!

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of DEC 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							
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ACTUAL

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

\$654,482

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