



P.O. Box 3395
West Palm Beach, Florida 33402-3395

January 21, 2008

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0950

RECEIVED-FPSC
08 JAN 23 AM 9:31
COMMISSION
CLERK

Re: Docket No. 070001-EI
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Cole:

We are enclosing ten (10) revised copies of the December 2007 Fuel Schedules for our Fernandina Beach division.

The over-recovery in our Fernandina Beach (Northeast Florida) division is higher than estimated primarily due to fuel costs being lower than projected.

If you have any questions, please contact me at cmmartin@fpuc.com or Curtis Young at cyoung@fpuc.com.

Sincerely,

Cheryl M. Martin
Controller

Enclosure

Cc: Kathy Welch/ FPSC
Doc Horton
George Bachman (no enclosure)
Mark Cutshaw (no enclosure)
Don Myers (no enclosure)
Jack English (no enclosure)
Chuck Stein (no enclosure)
SJ 80-441

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COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: December 2007- rev. 1/19/2008

	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)	578,502	694,647	(116,145)	-16.7%	32,391	38,894	(6,503)	-16.7%	1.78600	1.78600	0.00000	0.0%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	929,314	1,064,069	(134,755)	-12.7%	32,391	38,894	(6,503)	-16.7%	2.88905	2.73582	0.13323	4.9%
11 Energy Payments to Qualifying Facilities (A8a)	8,987	6,257	2,710	43.3%	358	346	12	3.5%	2.50475	1.80838	0.69637	38.5%
12 TOTAL COST OF PURCHASED POWER	1,516,783	1,764,973	(248,190)	-14.1%	32,749	39,240	(6,491)	-16.5%	4.83154	4.49789	0.13365	3.0%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					32,749	39,240	(6,491)	-16.5%				
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	343,310	281,931	61,379	-0.1%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,173,473	1,483,042	(309,569)	-20.9%	32,749	39,240	(6,491)	-16.5%	3.58323	3.77941	(0.19618)	-5.2%
21 Net Unbilled Sales (A4)	(14,548) *	144,222 *	(158,770)	-110.1%	(406)	3,816	(4,222)	-110.6%	(0.04669)	0.43656	(0.48325)	-110.7%
22 Company Use (A4)	1,075 *	1,285 *	(210)	-16.3%	30	34	(4)	-11.8%	0.00345	0.00389	(0.00044)	-11.3%
23 T & D Losses (A4)	70,410 *	88,967 *	(18,557)	-20.9%	1,985	2,354	(389)	-16.5%	0.22596	0.28930	(0.04334)	-16.1%
24 SYSTEM KWH SALES	1,173,473	1,483,042	(309,569)	-20.9%	31,160	33,036	(1,876)	-5.7%	3.76595	4.48916	(0.72321)	-16.1%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,173,473	1,483,042	(309,569)	-20.9%	31,160	33,036	(1,876)	-5.7%	3.76595	4.48916	(0.72321)	-16.1%
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	1,173,473	1,483,042	(309,569)	-20.9%	31,160	33,036	(1,876)	-5.7%	3.76595	4.48916	(0.72321)	-16.1%
28 GPIF**												
29 TRUE-UP**	51,646	51,646	0	0.0%	31,160	33,036	(1,876)	-5.7%	0.16574	0.15833	0.00941	6.0%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	1,225,119	1,534,688	(309,569)	-20.2%	31,160	33,036	(1,876)	-5.7%	3.93170	4.64550	(0.71380)	-15.4%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.99496	4.72025	(0.72529)	-15.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.995	4.720	(0.725)	-15.4%

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

DOCUMENT NUMBER-DATE

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COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: December 2007- rev. 1/19/2008

	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)	8,555,092	8,741,883	(186,791)	-2.1%	479,009	489,467	(10,458)	-2.1%	1.78600	1.78600	0.00000	0.0%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	12,931,005	13,407,806	(476,801)	-3.6%	479,009	489,467	(10,458)	-2.1%	2.69953	2.73923	(0.03970)	-1.5%
11 Energy Payments to Qualifying Facilities (A8a)	173,954	54,263	119,691	220.6%	6,942	2,999	3,943	131.5%	2.50582	1.80937	0.69645	38.5%
12 TOTAL COST OF PURCHASED POWER	21,660,051	22,203,752	(543,701)	-2.5%	485,951	492,466	(6,515)	-1.3%	4.45725	4.50869	(0.05144)	-1.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					485,951	492,466	(6,515)	-1.3%				
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	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSGLD APPORTIONMENT OF FUEL COST	5,120,594	5,571,876	(451,282)	-8.1%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	16,539,457	16,631,876	(92,419)	-0.6%	485,951	492,466	(6,515)	-1.3%	3.40352	3.37726	0.02626	0.8%
21 Net Unbilled Sales (A4)	(334,158) *	(779,674) *	445,516	-57.1%	(9,818)	(23,086)	13,268	-57.5%	(0.07169)	(0.16059)	0.08890	-55.4%
22 Company Use (A4)	15,894 *	16,954 *	(1,060)	-6.3%	467	502	(35)	-7.0%	0.00341	0.00349	(0.00008)	-2.3%
23 T & D Losses (A4)	992,364 *	997,913 *	(5,549)	-0.6%	29,157	29,548	(391)	-1.3%	0.21289	0.20554	0.00735	3.6%
24 SYSTEM KWH SALES	16,539,457	16,631,876	(92,419)	-0.6%	466,145	485,502	(19,357)	-4.0%	3.54813	3.42570	0.12243	3.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	16,539,457	16,631,876	(92,419)	-0.6%	466,145	485,502	(19,357)	-4.0%	3.54813	3.42570	0.12243	3.6%
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	16,539,457	16,631,876	(92,419)	-0.6%	466,145	485,502	(19,357)	-4.0%	3.54813	3.42570	0.12243	3.6%
28 GPIF**												
29 TRUE-UP**	619,754	619,754	0	0.0%	466,145	485,502	(19,357)	-4.0%	0.13295	0.12765	0.00530	4.2%
30 TOTAL JURISDICTIONAL FUEL COST	17,159,211	17,251,630	(92,419)	-0.5%	466,145	485,502	(19,357)	-4.0%	3.68109	3.55336	0.12773	3.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.74032	3.61053	0.12979	3.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.740	3.611	0.129	3.6%

*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: December 2007- rev. 1/19/2008

	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	578,502	694,647	(116,145)	-16.7%	8,555,092	8,741,883	(186,791)	-2.1%
3a. Demand & Non Fuel Cost of Purchased Power	929,314	1,064,069	(134,755)	-12.7%	12,931,005	13,407,606	(476,601)	-3.6%
3b. Energy Payments to Qualifying Facilities	8,967	6,257	2,710	43.3%	173,954	54,263	119,691	220.6%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,516,783	1,764,973	(248,190)	-14.1%	21,660,051	22,203,752	(543,701)	-2.5%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	13,210		13,210	0.0%	46,328		46,328	0.0%
7. Adjusted Total Fuel & Net Power Transactions	1,529,993	1,764,973	(234,980)	-13.3%	21,706,379	22,203,752	(497,373)	-2.2%
8. Less Apportionment To GSLD Customers	343,310	281,931	61,379	21.8%	5,120,594	5,571,876	(451,282)	-8.1%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,186,683	\$ 1,483,042	\$ (296,359)	-20.0%	\$ 16,585,785	\$ 16,631,876	\$ (46,091)	-0.3%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: December 2007- rev. 1/19/2008

	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	1,438,256	1,562,721	(124,465)	-8.0%	18,171,160	18,483,572	(312,412)	-1.7%
c. Jurisdictional Fuel Revenue	1,438,256	1,562,721	(124,465)	-8.0%	18,171,160	18,483,572	(312,412)	-1.7%
d. Non Fuel Revenue	614,451	(185,052)	799,503	-432.0%	8,051,475	(222,948)	8,274,423	-3711.4%
e. Total Jurisdictional Sales Revenue	2,052,707	1,377,669	675,038	49.0%	26,222,635	18,260,624	7,962,011	43.6%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 2,052,707	\$ 1,377,669	\$ 675,038	49.0%	\$ 26,222,635	\$ 18,260,624	\$ 7,962,011	43.6%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	29,049,646	30,620,800	(1,571,154)	-5.1%	395,653,132	414,951,700	(19,298,568)	-4.7%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	29,049,646	30,620,800	(1,571,154)	-5.1%	395,653,132	414,951,700	(19,298,568)	-4.7%
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: December 2007 - rev. 1/19/2008

	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)	\$ 1,438,256	\$ 1,562,721	\$ (124,465)	-8.0%	\$ 18,171,160	\$ 18,483,572	\$ (312,412)	-1.7%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	51,646	51,646	0	0.0%	619,754	619,754	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	1,386,610	1,511,075	(124,465)	-8.2%	17,551,406	17,863,818	(312,412)	-1.8%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,186,683	1,483,042	(296,359)	-20.0%	16,585,785	16,631,876	(46,091)	-0.3%
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 *)	1,186,683	1,483,042	(296,359)	-20.0%	16,585,785	16,631,876	(46,091)	-0.3%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	199,927	28,033	171,894	613.2%	965,621	1,231,942	(266,321)	-21.6%
8. Interest Provision for the Month	3,304		3,304	0.0%	(21,416)		(21,416)	0.0%
9. True-up & Inst. Provision Beg. of Month	689,328	634,367	54,961	8.7%	(619,754)	(1,137,650)	517,896	-45.5%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	51,646	51,646	0	0.0%	619,754	619,754	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 944,205	\$ 714,046	\$ 230,159	32.2%	\$ 944,205	\$ 714,046	\$ 230,159	32.2%
					0	0		

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: December 2007 - rev. 1/19/2008

	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)	\$ 689,328	\$ 634,367	\$ 54,961	8.7%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	940,901	714,046	226,855	31.8%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	1,630,229	1,348,413	281,816	20.9%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 815,115	\$ 674,207	\$ 140,908	20.9%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	4.7500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	4.9800%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	9.7300%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	4.8650%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4054%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	3,304	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT

Month of: December 2007- rev. 1/19/2008

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

(MWH)

1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	32,391	38,894	(6,503)	-16.72%	479,009	489,467	(10,458)	-2.14%
4a	Energy Purchased For Qualifying Facilities	358	346	12	3.47%	6,942	2,999	3,943	131.48%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	32,749	39,240	(6,491)	-16.54%	485,951	492,466	(6,515)	-1.32%
8	Sales (Billed)	31,160	33,036	(1,876)	-5.68%	466,145	485,502	(19,357)	-3.99%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	30	34	(4)	-11.76%	467	502	(35)	-6.97%
10	T&D Losses Estimated @ 0.06	1,965	2,354	(389)	-16.53%	29,157	29,548	(391)	-1.32%
11	Unaccounted for Energy (estimated)	(406)	3,816	(4,222)	-110.64%	(9,818)	(23,086)	13,268	-57.47%
12									
13	% Company Use to NEL	0.09%	0.09%	0.00%	0.00%	0.10%	0.10%	0.00%	0.00%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.00%	6.00%	6.00%	0.00%	0.00%
15	% Unaccounted for Energy to NEL	-1.24%	9.72%	-10.96%	-112.76%	-2.02%	-4.69%	2.67%	-56.93%

(\$)

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	578,502	694,647	(116,145)	-16.72%	8,555,092	8,103,924	451,168	5.57%
18a	Demand & Non Fuel Cost of Pur Power	929,314	1,064,069	(134,755)	-12.66%	12,931,005	12,407,386	523,619	4.22%
18b	Energy Payments To Qualifying Facilities	8,967	6,257	2,710	43.31%	173,954	54,263	119,691	220.58%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,516,783	1,764,973	(248,190)	-14.06%	21,660,051	20,565,573	1,094,478	5.32%

(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	1.786	0.000	0.00%	1.786	1.656	0.130	7.85%
23a	Demand & Non Fuel Cost of Pur Power	2.869	2.736	0.133	4.86%	2.700	2.535	0.165	6.51%
23b	Energy Payments To Qualifying Facilities	2.505	1.808	0.697	38.55%	2.506	1.809	0.697	38.53%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	4.632	4.498	0.134	2.98%	4.457	4.176	0.281	6.73%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: December 2007 - rev. 1/19/2008

(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	38,894			38,894	1.786000	4.521818	694,647
TOTAL		38,894	0	0	38,894	1.786000	4.521818	694,647
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	32,391			32,391	1.785996	4.655046	578,502
TOTAL		32,391	0	0	32,391	1.785996	4.655046	578,502
CURRENT MONTH:								
DIFFERENCE		(6,503)	0	0	(6,503)	-0.000004	0.133228	(116,145)
DIFFERENCE (%)		-16.7%	0.0%	0.0%	-16.7%	0.0%	2.9%	-16.7%
PERIOD TO DATE:								
ACTUAL	MS	479,009			479,009	1.785998	4.485531	8,555,092
ESTIMATED	MS	489,467			489,467	1.786000	4.525226	8,741,883
DIFFERENCE		(10,458)	0	0	(10,458)	(0.000002)	-0.039695	(186,791)
DIFFERENCE (%)		-2.1%	0.0%	0.0%	-2.1%	0.0%	-0.9%	-2.1%

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: December 2007 - rev. 1/19/2008

(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		346			346	1.808382	1.808382	6,257
TOTAL		346	0	0	346	1.808382	1.808382	6,257

ACTUAL:

JEFFERSON SMURFIT CORPORATION		358			358	2.504749	2.504749	8,967
TOTAL		358	0	0	358	2.504749	2.504749	8,967

CURRENT MONTH: DIFFERENCE		12	0	0	12	0.696367	0.696367	2,710
DIFFERENCE (%)		3.5%	0.0%	0.0%	3.5%	38.5%	38.5%	43.3%
PERIOD TO DATE: ACTUAL	MS	51,316			51,316	0.338986	0.338986	173,954
ESTIMATED	MS	2,999			2,999	1.809370	1.809370	54,263
DIFFERENCE		48,317	0	0	48,317	-1.470384	-1.470384	119,691
DIFFERENCE (%)		1611.1%	0.0%	0.0%	1611.1%	-81.3%	-81.3%	220.6%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES

For the Period/Month of: December 2007 - rev. 1/19/2008

(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							
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ACTUAL:

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

\$929,314

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