



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

April 21, 2014

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

RECEIVED FPSC
14 APR 22 AM 9:15
COMMISSION
CLERK

140001
Re: Docket No. 130001-EI KB
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Cole:

We are enclosing ten (10) copies of the revised March 2014 Fuel Schedules for our Northwest and Northeast Florida divisions.

The under-recovery in our Northwest Florida division is higher than estimated primarily due to fuel revenues being lower than projected. The under-recovery in our Northeast Florida division is higher than estimated primarily due to fuel revenues being lower than projected.

If you have any questions, please contact me at cyoung@fpuc.com or Cheryl M. Martin at cmmartin@fpuc.com.

Sincerely,

Curtis D. Young
Curtis D. Young
Senior Regulatory Analyst

Enclosure

Cc: FPSC
Beth Keating
Buddy Shelley (no enclosure)
SJ 80-441

COM _____
AFD 4
APA 1
ECO 1
ENG 1
GCL 1
IDM 1
TEL _____
CLK _____



COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: MARCH 2014

	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)	1,318,745	1,502,277	(183,532)	-12.22%	23,396	26,672	(3,276)	-12.28%	5.63663	5.63241	0.0042	0.07%
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)	1,111,966	1,022,092	89,874	8.79%	23,396	26,672	(3,276)	-12.28%	4.7528	3.83208	0.92072	24.03%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>2,430,711</u>	<u>2,524,369</u>	<u>(93,658)</u>	-3.71%	23,396	26,672	(3,276)	-12.28%	10.38943	9.46449	0.92494	9.77%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					23,396	26,672	(3,276)	-12.28%				
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>2,430,711</u>	<u>2,524,369</u>	<u>(93,658)</u>	-3.71%	23,396	26,672	(3,276)	-12.28%	10.38943	9.46449	0.92494	9.77%
21 Net Unbilled Sales (A4)	84,274 *	(29,056) *	113,330	-390.04%	811	(307)	1,118	-364.22%	0.38958	-0.11221	0.50179	-447.19%
22 Company Use (A4)	1,766 *	1,609 *	157	9.76%	17	17	0	0.00%	0.00816	0.00621	0.00195	31.40%
23 T & D Losses (A4)	97,245 *	100,986 *	(3,741)	-3.70%	936	1,067	(131)	-12.28%	0.44955	0.38998	0.05957	15.28%
24 SYSTEM KWH SALES	2,430,711	2,524,369	(93,658)	-3.71%	21,632	25,895	(4,263)	-16.46%	11.23672	9.74847	1.48825	15.27%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,430,711	2,524,369	(93,658)	-3.71%	21,632	25,895	(4,263)	-16.46%	11.23672	9.74847	1.48825	15.27%
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	2,430,711	2,524,369	(93,658)	-3.71%	21,632	25,895	(4,263)	-16.46%	11.23672	9.74847	1.48825	15.27%
28 GPIF**												
29 TRUE-UP**	<u>62,948</u>	<u>62,948</u>	<u>0</u>	0.00%	21,632	25,895	(4,263)	-16.46%	0.29099	0.24309	0.0479	19.70%
30 TOTAL JURISDICTIONAL FUEL COST	<u>2,493,659</u>	<u>2,587,317</u>	<u>(93,658)</u>	-3.62%	21,632	25,895	(4,263)	-16.46%	11.52764	9.99157	1.53607	15.37%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									11.53594	9.99876	1.53718	15.37%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									<u>11.536</u>	<u>9.999</u>	<u>1.537</u>	<u>15.37%</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: MARCH 2014

	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	0.00%	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)	4,430,756	4,679,597	(248,841)	-5.32%	78,608	83,083	(4,475)	-5.39%	5.63652	5.63244	0.00408	0.07%
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)	3,321,691	3,071,159	250,532	8.16%	78,608	83,083	(4,475)	-5.39%	4.22564	3.6965	0.52914	14.31%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>7,752,447</u>	<u>7,750,756</u>	<u>1,691</u>	0.02%	78,608	83,083	(4,475)	-5.39%	9.86216	9.32893	0.53323	5.72%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					78,608	83,083	(4,475)	-5.39%				
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>7,752,447</u>	<u>7,750,756</u>	<u>1,691</u>	0.02%	78,608	83,083	(4,475)	-5.39%	9.86216	9.32893	0.53323	5.72%
21 Net Unbilled Sales (A4)	(188,304) *	(88,811) *	(99,493)	112.03%	(1,909)	(952)	(957)	100.56%	-0.24356	-0.1101	-0.13346	121.22%
22 Company Use (A4)	6,016 *	4,571 **	1,445	31.61%	61	49	12	24.49%	0.00778	0.00567	0.00211	37.21%
23 T & D Losses (A4)	310,066 *	310,000 *	66	0.02%	3,144	3,323	(179)	-5.39%	0.40106	0.38431	0.01675	4.36%
24 SYSTEM KWH SALES	7,752,447	7,750,756	1,691	0.02%	77,312	80,663	(3,351)	-4.15%	10.02744	9.60881	0.41863	4.36%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	7,752,447	7,750,756	1,691	0.02%	77,312	80,663	(3,351)	-4.15%	10.02744	9.60881	0.41863	4.36%
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	7,752,447	7,750,756	1,691	0.02%	77,312	80,663	(3,351)	-4.15%	10.02744	9.60881	0.41863	4.36%
28 GPIF**												
29 TRUE-UP**	<u>188,841</u>	<u>188,841</u>	<u>0</u>	0.00%	77,312	80,663	(3,351)	-4.15%	0.24426	0.23411	0.01015	4.34%
30 TOTAL JURISDICTIONAL FUEL COST	<u>7,941,288</u>	<u>7,939,597</u>	<u>1,691</u>	0.02%	77,312	80,663	(3,351)	-4.15%	10.27174	9.84292	0.42882	4.36%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									10.27914	9.85001	0.42913	4.36%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									10.279	9.850	0.429	4.36%

*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: MARCH 2014

	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	1,318,745	1,502,277	(183,532)	-12.22%	4,430,756	4,679,597	(248,841)	-5.32%
3a. Demand & Non Fuel Cost of Purchased Power	1,111,966	1,022,092	89,874	8.79%	3,321,691	3,071,159	250,532	8.16%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	2,430,711	2,524,369	(93,658)	-3.71%	7,752,447	7,750,756	1,691	0.02%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	879	300	579	193.00%	1,637	900	737	81.89%
7. Adjusted Total Fuel & Net Power Transactions	\$ 2,431,590	\$ 2,524,669	\$ (93,079)	-3.69%	\$ 7,754,084	\$ 7,751,656	\$ 2,428	0.03%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: MARCH 2014

	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	2,046,591	2,501,995	(455,404)	-18.20%	7,182,701	7,821,903	(639,202)	-8.17%
c. Jurisdictional Fuel Revenue	2,046,591	2,501,995	(455,404)	-18.20%	7,182,701	7,821,903	(639,202)	-8.17%
d. Non Fuel Revenue	829,982	983,605	(153,623)	-15.62%	2,916,671	3,035,397	(118,726)	-3.91%
e. Total Jurisdictional Sales Revenue	2,876,574	3,485,600	(609,026)	-17.47%	10,099,372	10,857,300	(757,928)	-6.98%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 2,876,574	\$ 3,485,600	\$ (609,026)	-17.47%	\$ 10,099,372	\$ 10,857,300	\$ (757,928)	-6.98%
C. KWH Sales								
1. Jurisdictional Sales								
2. Non Jurisdictional Sales								
3. Total Sales								
4. Jurisdictional Sales % of Total KWH Sales								
1. Jurisdictional Sales	21,631,850	25,895,000	(4,263,150)	-16.46%	77,312,354	80,663,000	(3,350,646)	-4.15%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	21,631,850	25,895,000	(4,263,150)	-16.46%	77,312,354	80,663,000	(3,350,646)	-4.15%
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: MARCH 2014

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 2,046,591	\$ 2,501,995	\$ (455,404)	-18.20%	7,182,701	\$ 7,821,903	\$ (639,202)	-8.17%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	62,948	62,948	0	0.00%	188,841	188,841	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	1,983,643	2,439,047	(455,404)	-18.67%	6,993,860	7,633,062	(639,202)	-8.37%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	2,431,590	2,524,669	(93,079)	-3.69%	7,754,084	7,751,656	2,428	0.03%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	2,431,590	2,524,669	(93,079)	-3.69%	7,754,084	7,751,656	2,428	0.03%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(447,947)	(85,622)	(362,325)	423.17%	(760,224)	(118,594)	(641,630)	541.03%
8. Interest Provision for the Month	(135)		(135)	0.00%	(376)		(376)	0.00%
9. True-up & Inst. Provision Beg. of Month	(2,748,710)	4,306,794	(7,055,504)	-163.82%	(2,562,085)	4,213,873	(6,775,958)	-160.80%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	62,948	62,948	0	0.00%	188,841	188,841	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (3,133,844)	\$ 4,284,120	\$ (7,417,964)	-173.15%	(3,133,844)	\$ 4,284,120	\$ (7,417,964)	-173.15%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: MARCH 2014

	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)	\$ (2,748,710)	\$ 4,306,794	\$ (7,055,504)	-163.82%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(3,133,709)	4,284,120	(7,417,829)	-173.15%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(5,882,419)	8,590,914	(14,473,333)	-168.47%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (2,941,209)	\$ 4,295,457	\$ (7,236,666)	-168.47%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	0.0500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	0.0600%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	0.1100%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	0.0550%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.0046%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(135)	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: MARCH 2014

	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	23,396	26,672	(3,276)	-12.28%	78,608	83,083	(4,475)	-5.39%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	23,396	26,672	(3,276)	-12.28%	78,608	83,083	(4,475)	-5.39%
8 Sales (Billed)	21,632	25,895	(4,263)	-16.46%	77,312	80,663	(3,351)	-4.15%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	17	17	0	0.00%	61	49	12	24.49%
10 T&D Losses Estimated	0.04 936	1,067	(131)	-12.28%	3,144	3,323	(179)	-5.39%
11 Unaccounted for Energy (estimated)	811	(307)	1,118	-364.22%	(1,909)	(952)	(957)	100.56%
12								
13 % Company Use to NEL	0.07%	0.06%	0.01%	16.67%	0.08%	0.06%	0.02%	33.33%
14 % T&D Losses to NEL	4.00%	4.00%	0.00%	0.00%	4.00%	4.00%	0.00%	0.00%
15 % Unaccounted for Energy to NEL	3.47%	-1.15%	4.62%	-401.74%	-2.43%	-1.15%	-1.28%	111.30%

(\$)

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	1,318,745	1,502,277	(183,532)	-12.22%	4,430,756	4,679,597	(248,841)	-5.32%
18a Demand & Non Fuel Cost of Pur Power	1,111,966	1,022,092	89,874	8.79%	3,321,691	3,071,159	250,532	8.16%
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	2,430,711	2,524,369	(93,658)	-3.71%	7,752,447	7,750,756	1,691	0.02%

(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	5.6370	5.6320	0.0050	0.09%	5.6370	5.6320	0.0050	0.09%
23a Demand & Non Fuel Cost of Pur Power	4.7530	3.8320	0.9210	24.03%	4.2260	3.6960	0.5300	14.34%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	10.3890	9.4640	0.9250	9.77%	9.8620	9.3290	0.5330	5.71%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: **MARCH** **2014**

(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	26,672			26,672	5.632412	9.464491	1,502,277
TOTAL		26,672	0	0	26,672	5.632412	9.464491	1,502,277

ACTUAL:

GULF POWER COMPANY	RE	23,396			23,396	5.636626	10.389430	1,318,745
TOTAL		23,396	0	0	23,396	5.636626	10.389430	1,318,745

CURRENT MONTH: DIFFERENCE		(3,276)	0	0	(3,276)		0.924939	(183,532)
DIFFERENCE (%)		-12.30%	0.00%	0.00%	-12.30%	0.000000	9.80%	-12.20%
PERIOD TO DATE: ACTUAL	RE	78,608			78,608	5.636520	5.736520	4,430,756
ESTIMATED	RE	83,083			83,083	5.632436	5.732436	4,679,597
DIFFERENCE		(4,475)	0	0	(4,475)	0.004084	0.004084	(248,841)
DIFFERENCE (%)		-5.40%	0.00%	0.00%	-5.40%	0.10%	0.10%	-5.30%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
For the Period/Month of: MARCH 2014

(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 # 1,111,966

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: MARCH 2014

	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)	1,195,154	1,044,782	150,372	14.4%	27,412	23,962	3,450	14.4%	4.35997	4.36016	(0.00019)	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)	1,532,202	1,504,829	27,373	1.8%	27,412	23,962	3,450	14.4%	5.58953	6.28006	(0.69053)	-11.0%
11 Energy Payments to Qualifying Facilities (A8a)	96,392	121,609	(25,217)	-20.7%	1,532	600	932	155.3%	6.29191	20.26817	(13.97626)	-69.0%
12 TOTAL COST OF PURCHASED POWER	2,823,748	2,671,220	152,528	5.7%	28,945	24,562	4,383	17.8%	9.75556	10.87542	(1.11986)	-10.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					28,945	24,562	4,383	17.8%				
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	469,971	468,725	1,246	1.2%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	2,353,777	2,202,495	151,282	6.9%	28,945	24,562	4,383	17.8%	8.13189	8.96708	(0.83519)	-9.3%
21 Net Unbilled Sales (A4)	(53,101) *	(10,919,034) *	10,865,933	-99.5%	(653)	(121,768)	121,115	-99.5%	(0.19082)	(44.21199)	44.02117	-99.6%
22 Company Use (A4)	2,884 *	2,152 *	532	24.7%	33	24	9	37.5%	0.00964	0.00871	0.00093	10.7%
23 T & D Losses (A4)	141,251 *	10,904,776 *	(10,763,525)	-98.7%	1,737	121,609	(119,872)	-98.6%	0.50759	44.15425	(43.64666)	-98.9%
24 SYSTEM KWH SALES	2,353,777	2,202,495	151,282	6.9%	27,828	24,697	3,131	12.7%	8.45830	8.91805	(0.45975)	-5.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,353,777	2,202,495	151,282	6.9%	27,828	24,697	3,131	12.7%	8.45830	8.91805	(0.45975)	-5.2%
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	2,353,777	2,202,495	151,282	6.9%	27,828	24,697	3,131	12.7%	8.45830	8.91805	(0.45975)	-5.2%
28 GPIF**												
29 TRUE-UP**	223,806	223,806	0	0.0%	27,828	24,697	3,131	12.7%	0.80425	0.90621	(0.10196)	-11.3%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	2,577,583	2,426,301	151,282	6.2%	27,828	24,697	3,131	12.7%	9.26255	9.82427	(0.56172)	-5.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									9.41158	9.98234	(0.57076)	-5.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									9.412	9.982	(0.570)	-5.7%

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

	PERIOD TO DATE				PERIOD TO DATE				PERIOD TO DATE			
	DOLLARS		MWH		MWH		CENTS/KWH		CENTS/KWH		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)	3,756,245	3,135,300	620,945	19.8%	86,153	71,910	14,243	19.8%	4.35997	4.36003	(0.00006)	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)	5,117,816	4,855,444	262,372	5.4%	86,153	71,910	14,243	19.8%	5.94038	6.75211	(0.81173)	-12.0%
11 Energy Payments to Qualifying Facilities (A8a)	266,517	333,656	(67,139)	-20.1%	4,547	1,800	2,747	152.6%	5.86138	18.53644	(12.67506)	-68.4%
12 TOTAL COST OF PURCHASED POWER	9,140,578	8,324,400	816,178	9.8%	90,700	73,710	16,990	23.1%	10.07781	11.29345	(1.21564)	-10.8%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					90,700	73,710	16,990	23.1%				
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	0	0	0	0.0%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	9,140,578	8,324,400	816,178	9.8%	90,700	73,710	16,990	23.1%	10.07781	11.29345	(1.21564)	-10.8%
21 Net Unbilled Sales (A4)	24,691 *	(656,375) *	681,066	-103.8%	245	(5,812)	6,057	-104.2%	0.02786	(0.87492)	0.90278	-103.2%
22 Company Use (A4)	10,682 *	8,809 *	1,873	21.3%	106	78	28	35.9%	0.01205	0.01174	0.00031	2.6%
23 T & D Losses (A4)	175,052 *	499,509 *	(324,457)	-65.0%	1,737	4,423	(2,686)	-60.7%	0.19755	0.66583	(0.46828)	-70.3%
24 SYSTEM KWH SALES	9,140,578	8,324,400	816,178	9.8%	88,612	75,021	13,591	18.1%	10.31527	11.09610	(0.78083)	-7.0%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	9,140,578	8,324,400	816,178	9.8%	88,612	75,021	13,591	18.1%	10.31527	11.09610	(0.78083)	-7.0%
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	9,140,578	8,324,400	816,178	9.8%	88,612	75,021	13,591	18.1%	10.31527	11.09610	(0.78083)	-7.0%
28 GPIF**												
29 TRUE-UP**	671,423	671,423	0	0.0%	88,612	75,021	13,591	18.1%	0.75771	0.89498	(0.13727)	-15.3%
30 TOTAL JURISDICTIONAL FUEL COST	9,812,001	8,995,823	816,178	9.1%	88,612	75,021	13,591	18.1%	11.07299	11.99107	(0.91808)	-7.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									11.25115	12.18401	(0.93286)	-7.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									11.251	12.184	(0.933)	-7.7%

*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: MARCH 2014

	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	1,195,154	1,044,782	150,372	14.4%	3,756,245	3,135,300	620,945	19.8%
3a. Demand & Non Fuel Cost of Purchased Power	1,532,202	1,504,829	27,373	1.8%	5,117,816	4,855,444	262,372	5.4%
3b. Energy Payments to Qualifying Facilities	96,392	121,609	(25,217)	-20.7%	266,517	333,656	(67,139)	-20.1%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	2,823,748	2,671,220	152,528	5.7%	9,140,578	8,324,400	816,178	9.8%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	44,112	10,000	34,112	341.1%	183,168	30,000	153,168	510.6%
7. Adjusted Total Fuel & Net Power Transactions	2,867,860	2,681,220	186,640	7.0%	9,323,746	8,354,400	969,346	11.6%
8. Less Apportionment To GSLD Customers	469,971	468,725	1,246	0.3%	1,173,475	1,164,115	9,360	0.8%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 2,397,889	\$ 2,212,495	\$ 185,394	8.4%	\$ 8,150,271	\$ 7,190,285	\$ 959,986	13.4%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: MARCH 2014

	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	1,589,553	1,945,389	(355,836)	-18.3%	5,766,203	5,925,089	(158,886)	-2.7%
c. Jurisdictional Fuel Revenue	1,589,553	1,945,389	(355,836)	-18.3%	5,766,203	5,925,089	(158,886)	-2.7%
d. Non Fuel Revenue	866,295	1,788,186	(921,891)	-51.6%	2,748,652	5,406,596	(2,657,944)	-49.2%
e. Total Jurisdictional Sales Revenue	2,455,848	3,733,575	(1,277,727)	-34.2%	8,514,855	11,331,685	(2,816,830)	-24.9%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 2,455,848	\$ 3,733,575	\$ (1,277,727)	-34.2%	\$ 8,514,855	\$ 11,331,685	\$ (2,816,830)	-24.9%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	25,652,035	22,989,000	2,663,035	11.6%	82,029,436	69,864,000	12,165,436	17.4%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	25,652,035	22,989,000	2,663,035	11.6%	82,029,436	69,864,000	12,165,436	17.4%
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: MARCH 2014

	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)	\$ 1,589,553	\$ 1,945,389	\$ (355,836)	-18.3%	\$ 5,766,203	\$ 5,925,089	\$ (158,886)	-2.7%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	223,806	223,806	0	0.0%	671,423	671,423	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	1,365,747	1,721,583	(355,836)	-20.7%	5,094,780	5,253,666	(158,886)	-3.0%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	2,397,889	2,212,495	185,394	8.4%	8,150,271	7,190,285	959,986	13.4%
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 *)	2,397,889	2,212,495	185,394	8.4%	8,150,271	7,190,285	959,986	13.4%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(1,032,142)	(490,912)	(541,230)	110.3%	(3,055,491)	(1,936,619)	(1,118,872)	57.8%
8. Interest Provision for the Month	88		88	0.0%	266		266	0.0%
9. True-up & Inst. Provision Beg. of Month	2,323,351	(7,473,948)	9,797,299	-131.1%	3,898,904	(6,475,858)	10,374,762	-160.2%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	223,806	223,806	0	0.0%	671,423	671,423	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 1,515,103	\$ (7,741,054)	\$ 9,256,157	-119.6%	\$ 1,515,103	\$ (7,741,054)	\$ 9,256,157	-119.6%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: MARCH 2014

	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)	\$ 2,323,351	\$ (7,473,948)	\$ 9,797,299	-131.1%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	1,515,015	(7,741,054)	9,256,069	-119.6%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	3,838,366	(15,215,002)	19,053,368	-125.2%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 1,919,183	\$ (7,607,501)	\$ 9,526,684	-125.2%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	0.0500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	0.0600%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	0.1100%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	0.0550%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.0046%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	88	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
 Month of: MARCH 2014

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	27,412	23,962	3,450	14.40%	86,153	71,910	14,243	19.81%
4a	Energy Purchased For Qualifying Facilities	1,532	600	932	155.33%	4,547	1,800	2,747	152.61%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	28,944	24,562	4,382	17.84%	90,700	73,710	16,990	23.05%
8	Sales (Billed)	27,828	24,697	3,131	12.68%	88,612	75,021	13,591	18.12%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	33	24	9	37.50%	106	78	28	35.90%
10	T&D Losses Estimated @	0.06							
11	Unaccounted for Energy (estimated)	1,737	1,474	263	17.84%	5,442	4,423	1,019	23.04%
12		(654)	(1,633)	979	-59.95%	(3,460)	(5,812)	2,352	-40.47%
13	% Company Use to NEL	0.11%	0.10%	0.01%	10.00%	0.12%	0.11%	0.01%	9.09%
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	-2.26%	-6.65%	4.39%	-66.02%	-3.81%	-7.88%	4.07%	-51.65%

(\$)

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	1,195,154	1,044,782	150,372	14.39%	3,756,245	3,135,300	620,945	19.80%
18a	Demand & Non Fuel Cost of Pur Power	1,532,202	1,504,829	27,373	1.82%	5,117,816	4,855,444	262,372	5.40%
18b	Energy Payments To Qualifying Facilities	96,392	121,609	(25,217)	-20.74%	266,517	333,656	(67,139)	-20.12%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	2,823,748	2,671,220	152,528	5.71%	9,140,578	8,324,400	816,178	9.80%

(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	4.360	4.360	0.000	0.00%	4.360	4.360	0.000	0.00%
23a	Demand & Non Fuel Cost of Pur Power	5.590	6.280	(0.690)	-10.99%	5.940	6.752	(0.812)	-12.03%
23b	Energy Payments To Qualifying Facilities	6.292	20.268	(13.976)	-68.96%	5.861	18.536	(12.675)	-68.38%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	9.756	10.875	(1.119)	-10.29%	10.078	11.293	(1.215)	-10.76%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: MARCH 2014

(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	23,962			23,962	4.360162	10.640226	1,044,782
TOTAL		23,962	0	0	23,962	4.360162	10.640226	1,044,782

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	27,412			27,412	4.359966	9.949497	1,195,154
TOTAL		27,412	0	0	27,412	4.359966	9.949497	1,195,154

CURRENT MONTH: DIFFERENCE		3,450	0	0	3,450	-0.000196	-0.690729	150,372
DIFFERENCE (%)		14.4%	0.0%	0.0%	14.4%	0.0%	-6.5%	14.4%
PERIOD TO DATE: ACTUAL	MS	86,153			86,153	4.359970	6.878576	3,756,245
ESTIMATED	MS	71,910			71,910	4.360033	6.671722	3,135,300
DIFFERENCE		14,243	0	0	14,243	(0.000063)	0.206854	620,945
DIFFERENCE (%)		19.8%	0.0%	0.0%	19.8%	0.0%	3.1%	19.8%

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: MARCH 2014

(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		600			600	20.268167	20.268167	121,609
TOTAL		600	0	0	600	20.268167	20.268167	121,609

ACTUAL:

JEFFERSON SMURFIT CORPORATION		1,532			1,532	6.291906	6.291906	96,392
TOTAL		1,532	0	0	1,532	6.291906	6.291906	96,392

CURRENT MONTH: DIFFERENCE		932	0	0	932	-13.976261	-13.976261	(25,217)
DIFFERENCE (%)		155.3%	0.0%	0.0%	155.3%	-69.0%	-69.0%	-20.7%
PERIOD TO DATE: ACTUAL	MS	4,547			4,547	5.861381	5.861381	266,517
ESTIMATED	MS	1,800			1,800	18.536444	18.536444	333,656
DIFFERENCE		2,747	0	0	2,747	-12.675063	-12.675063	(67,139)
DIFFERENCE (%)		152.6%	0.0%	0.0%	152.6%	-68.4%	-68.4%	-20.1%

Young Curtis

From: Keating, Beth [BKeating@gunster.com]
Sent: Wednesday, March 26, 2014 9:06 AM
To: Napier, Michelle; Young Curtis
Subject: Clerk

Guys, staff wanted me to let y'all know that the Commission Clerk Ann Cole has retired. The new clerk is Carlotta Stauffer. They suggested that new filings include the new Clerk's name.

Sent from my BlackBerry 10 smartphone on the Verizon Wireless 4G LTE network.

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