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REPORTING

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

May 18, 2001

Ms. Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0950

RE: DOCKET NO. 010001-EI CONTINUING SURVEILLANCE AND REVIEW OF
FUEL COST RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms Bayo:

We are enclosing ten (10) copies of April 2001 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The under-recovery in our Marianna division is lower than expected due to fuel revenues 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 _____
CAF _____
CMP _____
COM 5 _____
CTR _____
ECR _____
LEG 1 _____
OPC _____
PAI _____
RGO _____
SEC 1 _____
SER _____
OTH _____

CC: Welch, Kathy - FPSC, Miami
Norman H. Horton, Jr., Esq., Messer, etc.
Jack English
Chuck Stein
George Bachman - cover
Mark Cutshaw - cover & Marianna
Patrick Foster - cover & Fernandina
Jim Mesite - cover
SJ 80-441 - Electric Fuel

DOCUMENT NUMBER-DATE

06318 MAY 21 01

FPSC-RECORDS/REPORTING

This Section:

Florida Public Utilities Company

Marianna Electric Division

Following Section:

Florida Public Utilities Company

Fernandina Beach Electric Division

05/18/01

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH Apr-01

	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)	435,078	415,938	19,140	4.60%	21,754	20,797	957	4.60%	1.99999	1.99999	0	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)	332,484	320,685	11,799	3.68%	21,754	20,797	957	4.60%	1.52838	1.54198	-0.0136	-0.88%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	767,562	736,623	30,939	4.20%	21,754	20,797	957	4.60%	3.52837	3.54197	-0.0136	-0.38%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					21,754	20,797	957	4.60%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrps)(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)	767,562	736,623	30,939	4.20%	21,754	20,797	957	4.60%	3.52837	3.54197	-0.0136	-0.38%
21 Net Unbilled Sales (A4)	38,036 *	41,406 *	(3,370)	-8.14%	1,078	1,169	(91)	-7.78%	0.19226	0.22049	-0.02823	-12.80%
22 Company Use (A4)	776 *	602 *	174	28.90%	22	17	5	29.41%	0.00392	0.00321	0.00071	22.12%
23 T & D Losses (A4)	30,697 *	29,469 *	1,228	4.17%	870	832	38	4.57%	0.15516	0.15693	-0.00177	-1.13%
24 SYSTEM KWH SALES	767,562	736,623	30,939	4.20%	19,784	18,779	1,005	5.35%	3.87971	3.9226	-0.04289	-1.09%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	767,562	736,623	30,939	4.20%	19,784	18,779	1,005	5.35%	3.87971	3.9226	-0.04289	-1.09%
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	767,562	736,623	30,939	4.20%	19,784	18,779	1,005	5.35%	3.87971	3.9226	-0.04289	-1.09%
28 GPIF**												
29 TRUE-UP**	(7,327)	(7,327)	0	0.00%	19,784	18,779	1,005	5.35%	-0.03703	-0.03902	0.00199	-5.10%
30 TOTAL JURISDICTIONAL FUEL COST	760,235	729,296	30,939	4.24%	19,784	18,779	1,005	5.35%	3.84268	3.88357	-0.04089	-1.05%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.84545	3.88637	-0.04092	-1.05%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.845	3.886	-0.041	-1.05%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

05/18/01

	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)	1,875,953	1,797,081	78,872	4.39%	93,798	89,854	3,944	4.39%	1.99999	2	-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)	1,489,263	1,415,083	74,180	5.24%	93,798	89,854	3,944	4.39%	1.58773	1.57487	0.01286	0.82%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	3,365,216	3,212,164	153,052	4.76%	93,798	89,854	3,944	4.39%	3.58773	3.57487	0.01286	0.36%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					93,798	89,854	3,944	4.39%				
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)	3,365,216	3,212,164	153,052	4.76%	93,798	89,854	3,944	4.39%	3.58773	3.57487	0.01286	0.36%
21 Net Unbilled Sales (A4)	(64,400) *	(34,355) *	(30,045)	87.45%	(1,795)	(961)	(834)	86.78%	-0.0702	-0.03943	-0.03077	78.04%
22 Company Use (A4)	3,695 *	3,253 *2*	442	13.59%	103	91	12	13.19%	0.00403	0.00373	0.0003	8.04%
23 T & D Losses (A4)	134,612 *	128,481 *	6,131	4.77%	3,752	3,594	158	4.40%	0.14674	0.14746	-0.00072	-0.49%
24 SYSTEM KWH SALES	3,365,216	3,212,164	153,052	4.76%	91,738	87,130	4,608	5.29%	3.6683	3.68663	-0.01833	-0.50%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,365,216	3,212,164	153,052	4.76%	91,738	87,130	4,608	5.29%	3.6683	3.68663	-0.01833	-0.50%
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	3,365,216	3,212,164	153,052	4.76%	91,738	87,130	4,608	5.29%	3.6683	3.68663	-0.01833	-0.50%
28 GPIF**												
29 TRUE-UP**	(29,308)	(29,308)	0	0.00%	91,738	87,130	4,608	5.29%	-0.03195	-0.03364	0.00169	-5.02%
30 TOTAL JURISDICTIONAL FUEL COST	3,335,908	3,182,856	153,052	4.81%	91,738	87,130	4,608	5.29%	3.63634	3.653	-0.01666	-0.46%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.63896	3.65563	-0.01667	-0.46%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.639	3.656	-0.017	-0.46%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: Apr-01

	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	435,078	415,938	19,140	4.60%	1,875,953	1,797,081	78,872	4.39%
3a. Demand & Non Fuel Cost of Purchased Power	332,484	320,685	11,799	3.68%	1,489,263	1,415,083	74,180	5.24%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	767,562	736,623	30,939	4.20%	3,365,216	3,212,164	153,052	4.76%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 767,562	\$ 736,623	\$ 30,939	4.20%	\$ 3,365,216	\$ 3,212,164	\$ 153,052	4.76%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division MARIANNA DIVISION

Month of Apr-01

	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	718,930	681,659	37,271	5.47%	3,353,635	3,179,809	173,826	5.47%
c. Jurisdictional Fuel Revenue	718,930	681,659	37,271	5.47%	3,353,635	3,179,809	173,826	5.47%
d. Non Fuel Revenue	462,588	454,061	8,527	1.88%	2,037,163	2,025,141	12,022	0.59%
e. Total Jurisdictional Sales Revenue	1,181,518	1,135,720	45,798	4.03%	5,390,798	5,204,950	185,848	3.57%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,181,518	\$ 1,135,720	\$ 45,798	4.03%	\$ 5,390,798	\$ 5,204,950	\$ 185,848	3.57%
C. KWH Sales								
1. Jurisdictional Sales KWH	19,783,983	18,779,217	1,004,766	5.35%	91,737,723	87,130,159	4,607,564	5.29%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	19,783,983	18,779,217	1,004,766	5.35%	91,737,723	87,130,159	4,607,564	5.29%
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

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: Apr-01

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 718,930	\$ 681,659	\$ 37,271	5.47%	3,353,635	\$ 3,179,809	\$ 173,826	5.47%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(7,327)	(7,327)	0	0.00%	(29,308)	(29,308)	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	726,257	688,986	37,271	5.41%	3,382,943	3,209,117	173,826	5.42%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	767,562	736,623	30,939	4.20%	3,365,216	3,212,164	153,052	4.76%
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 *)	767,562	736,623	30,939	4.20%	3,365,216	3,212,164	153,052	4.76%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(41,305)	(47,637)	6,332	-13.29%	17,727	(3,047)	20,774	-681.78%
8. Interest Provision for the Month	400		400	0.00%	2,245		2,245	0.00%
9. True-up & Inst. Provision Beg. of Month	126,821	(376,452)	503,273	-133.69%	87,925	(399,061)	486,986	-122.03%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(7,327)	(7,327)	0	0.00%	(29,308)	(29,308)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 78,589	\$ (431,416)	\$ 510,005	-118.22%	78,589	\$ (431,416)	\$ 510,005	-118.22%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of **Apr-01**

	CURRENT MONTH					PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE			ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%				AMOUNT	%	
E. Interest Provision								--	--	
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 126,821	\$ (376,452)	\$ 503,273	-133.69%		N/A	N/A	--	--	
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	78,189	(431,416)	509,605	-118.12%		N/A	N/A	--	--	
3. Total of Beginning & Ending True-up Amount	205,010	(807,868)	1,012,878	-125.38%		N/A	N/A	--	--	
4. Average True-up Amount (50% of Line E-3)	\$ 102,505	\$ (403,934)	\$ 506,439	-125.38%		N/A	N/A	--	--	
5. Interest Rate - First Day Reporting Business Month	5.0000%	N/A	--	--		N/A	N/A	--	--	
6. Interest Rate - First Day Subsequent Business Month	4.3700%	N/A	--	--		N/A	N/A	--	--	
7. Total (Line E-5 + Line E-6)	9.3700%	N/A	--	--		N/A	N/A	--	--	
8. Average Interest Rate (50% of Line E-7)	4.6850%	N/A	--	--		N/A	N/A	--	--	
9. Monthly Average Interest Rate (Line E-8 / 12)	0.3904%	N/A	--	--		N/A	N/A	--	--	
10. Interest Provision (Line E-4 x Line E-9)	400	N/A	--	--		N/A	N/A	--	--	

ELECTRIC ENERGY ACCOUNT
Month of Apr-01

	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	21754	20797	957	0.046	93,798	89,854	3944	0.0439
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	21754	20797	957	0.046	93,798	89,854	3944	0.0439
8 Sales (Billed)	19784	18779	1005	0.0535	91,738	87,130	4608	0.0529
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	22	17	5	0.2941	103	91	12	0.1319
10 T&D Losses Estimated 0.04	870	832	38	0.0457	3752	3594	158	0.044
11 Unaccounted for Energy (estimated)	1078	1169	-91	-0.0778	-1795	-961	-834	0.8678
12								
13 % Company Use to NEL	0.001	0.0008	0.0002	0.25	0.0011	0.001	0.0001	0.1
14 % T&D Losses to NEL	0.04	0.04	0	0	0.04	0.04	0	0
15 % Unaccounted for Energy to NEL	0.0496	0.0562	-0.0066	-0.1174	-0.0191	-0.0107	-0.0084	0.785

(\$)

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	435,078	415,938	19139.56	0.046	1,875,953	1,797,081	78872.32	0.0439
18a Demand & Non Fuel Cost of Pur Power	332,484	320,685	11799	0.0368	1,489,263	1,415,083	74179.84	0.0524
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch								
20 Total Fuel & Net Power Transactions	767,562	736623	30939	0.042	3,365,216	3,212,164	153052.16	0.0476

(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	1.528	1.542	-0.014	-0.0091	1.588	1.575	0.013	0.0083
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	3.528	3.542	-0.014	-0.004	3.588	3.575	0.013	0.0036

Company: FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION

SCHEDULE A8

05/18/01

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of April-01

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

ESTIMATED

GULF POWER COMPANY	RE	20,797			20,797	1.999990	3.541968	415,938
TOTAL		20,797	0	0	20,797	1.999990	3.541968	415,938

ACTUAL

GULF POWER COMPANY	RE	21,754			21,754	1.999989	3.528370	435,078
TOTAL		21,754	0	0	21,754	1.999989	3.528370	435,078

CURRENT MONTH. DIFFERENCE		957	0	0	957	-0.000001	-0.013598	19,140
DIFFERENCE (%)		4.60%	0.00%	0.00%	4.60%	0.00%	-0.40%	4.60%
PERIOD TO DATE ACTUAL	RE	93,798			93,798	1.999993	3.587727	1,875,953
ESTIMATED	RE	89,854			89,854	2.000001	3.574870	1,797,081
DIFFERENCE		3,944	0	0	3,944	-0.000008	0.012857	78,872
DIFFERENCE (%)		4.40%	0.00%	0.00%	4.40%	0.00%	0.40%	4.40%

Company FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION

SCHEDULE A9

05/18/01

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
For the Period/Month of April-01

(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 (6)-(b)-(5) \$
					(a) CENTS/KWH	(b) TOTAL COST \$	

ESTIMATED

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

ACTUAL

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGE 332,484

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

This Section:

Florida Public Utilities Company

Fernandina Beach Electric Division

Previous Section:

Florida Public Utilities Company

Marianna Electric Division

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH APRIL 2001

	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)	662,073	552,024	110,049	19 9%	37,070	29,920	7,150	23 9%	1 78601	1 84500	(0 05899)	-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)	525,504	466,482	59,022	12 7%	37,070	29,920	7,150	23 9%	1 41760	1 55910	(0 14150)	-9 1%
11 Energy Payments to Qualifying Facilities (A8a)	150	7,480	(7,330)	-98 0%	8	400	(392)	-98 0%	1 87500	1 87000	0 00500	0 3%
12 TOTAL COST OF PURCHASED POWER	1,187,727	1,025,986	161,741	15 8%	37,078	30,320	6,758	22 3%	3 20332	3 38386	(0 18054)	-5 3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					37,078	30,320	6,758	22 3%				
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	389,118	313,606	75,512	24 1%	0	0	0	0 0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	798,609	712,380	86,229	12 1%	37,078	30,320	6,758	22 3%	2 15386	2 34954	(0 19568)	-8 3%
21 Net Unbilled Sales (A4)	16,843	(6,485)	23,328	-359 7%	782	(276)	1,058	-383 3%	0 04949	(0 02256)	0 07205	-319 4%
22 Company Use (A4)	862	728	134	18 4%	40	31	9	29 0%	0 00253	0 00253	0 00000	0 0%
23 T & D Losses (A4)	47,923	42,738	5,185	12 1%	2,225	1,819	406	22 3%	0 14082	0 14867	(0 00785)	-5 3%
24 SYSTEM KWH SALES	798,609	712,380	86,229	12 1%	34,031	28,746	5,285	18 4%	2 34670	2 47818	(0 13148)	-5 3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	798,609	712,380	86,229	12 1%	34,031	28,746	5,285	18 4%	2 34670	2 47818	(0 13148)	-5 3%
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	798,609	712,380	86,229	12 1%	34,031	28,746	5,285	18 4%	2 34670	2 47818	(0 13148)	-5 3%
28 GPIF**												
29 TRUE-UP**	(42,338)	(42,338)	0	0 0%	34,031	28,746	5,285	18 4%	(0 12441)	(0 14728)	0 02287	-15 5%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	756,271	670,042	86,229	12 9%	34,031	28,746	5,285	18 4%	2 22230	2 33091	(0 10861)	-4 7%
31 Revenue Tax Factor									1 01609	1 01609	0 00000	0 0%
32 Fuel Factor Adjusted for Taxes									2 25806	2 36841	(0 11035)	-4 7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2 258	2 368	(0 110)	-4 7%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

FERNANDINA BEACH DIVISION

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH APRIL 2001

	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)	2,095,717	1,826,669	269,048	14 7%	117,341	99,006	18,335	18 5%	1 78601	1 84501	(0 05900)	-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)	1,741,397	1,625,437	115,960	7 1%	117,341	99,006	18,335	18 5%	1 48405	1 64176	(0 15771)	-9 6%
11 Energy Payments to Qualifying Facilities (A8a)	9,622	22,440	(12,818)	-57 1%	515	1,200	(685)	-57 1%	1 86835	1 87000	(0 00165)	-0 1%
12 TOTAL COST OF PURCHASED POWER	3,846,736	3,474,546	372,190	10 7%	117,856	100,206	17,650	17 6%	3 26393	3 46740	(0 20347)	-5 9%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					117,856	100,206	17,650	17 6%				
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	1,107,389	940,825	166,564	17 7%	0	0	0	0 0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	2,739,346	2,533,721	205,625	8 1%	117,856	100,206	17,650	17 6%	2 32432	2 52851	(0 20419)	-8 1%
21 Net Unbilled Sales (A4)	(102,200) *	(137,880) *	35,680	-25 9%	(4,397)	(5,453)	1,056	-19 4%	(0 08863)	(0 13850)	0 04967	-35 9%
22 Company Use (A4)	3,161 *	2,453 *	708	28 9%	136	97	39	40 2%	0 00275	0 00246	0 00029	11 8%
23 T & D Losses (A4)	164,353 *	152,014 *	12,339	8 1%	7,071	6,012	1,059	17 6%	0 14286	0 15270	(0 00984)	-6 4%
24 SYSTEM KWH SALES	2,739,346	2,533,721	205,625	8 1%	115,046	99,550	15,496	15 6%	2 38110	2 54517	(0 16407)	-6 5%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,739,346	2,533,721	205,625	8 1%	115,046	99,550	15,496	15 6%	2 38110	2 54517	(0 16407)	-6 5%
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	2,739,346	2,533,721	205,625	8 1%	115,046	99,550	15,496	15 6%	2 38110	2 54517	(0 16407)	-6 5%
28 GPIF**												
29 TRUE-UP**	(127,014)	(127,014)	0	0 0%	115,046	99,550	15,496	15 6%	(0 11040)	(0 12759)	0 01719	-13 5%
30 TOTAL JURISDICTIONAL FUEL COST	2,612,332	2,406,707	205,625	8 5%	115,046	99,550	15,496	15 6%	2 27068	2 41759	(0 14691)	-6 1%
31 Revenue Tax Factor									1 01609	1 01609	0 00000	0 0%
32 Fuel Factor Adjusted for Taxes									2 30722	2 45649	(0 14927)	-6 1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2 307	2 456	(0 149)	-6 1%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of APRIL 2001

	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	662,073	552,024	110,049	19.9%	2,095,717	1,826,669	269,048	14.7%
3a Demand & Non Fuel Cost of Purchased Power	525,504	466,482	59,022	12.7%	1,741,397	1,625,437	115,960	7.1%
3b Energy Payments to Qualifying Facilities	150	7,480	(7,330)	-98.0%	9,622	22,440	(12,818)	-57.1%
4 Energy Cost of Economy Purchases								
5 Total Fuel & Net Power Transactions	1,187,727	1,025,986	161,741	15.8%	3,846,736	3,474,546	372,190	10.7%
6 Adjustments to Fuel Cost (Describe Items)								
7 Adjusted Total Fuel & Net Power Transactions	1,187,727	1,025,986	161,741	15.8%	3,846,736	3,474,546	372,190	10.7%
8 Less Apportionment To GSLD Customers	389,118	313,606	75,512	24.1%	1,107,389	940,825	166,564	17.7%
9 Net Total Fuel & Power Transactions To Other Classes	\$ 798,609	\$ 712,380	\$ 86,229	12.1%	\$ 2,739,346	\$ 2,533,721	\$ 205,625	8.1%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 2001

	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	687,816	650,370	37,446	5.8%	2,653,446	2,401,995	251,451	10.5%
c. Jurisdictional Fuel Revenue	687,816	650,370	37,446	5.8%	2,653,446	2,401,995	251,451	10.5%
d. Non Fuel Revenue	462,451	455,150	7,301	1.6%	1,639,218	1,599,165	40,053	2.5%
e. Total Jurisdictional Sales Revenue	1,150,267	1,105,520	44,747	4.1%	4,292,664	4,001,160	291,504	7.3%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,150,267	\$ 1,105,520	\$ 44,747	4.1%	\$ 4,292,664	\$ 4,001,160	\$ 291,504	7.3%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	20,870,970	19,745,979	1,124,991	5.7%	80,020,587	72,550,300	7,470,287	10.3%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	20,870,970	19,745,979	1,124,991	5.7%	80,020,587	72,550,300	7,470,287	10.3%
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

SCHEDULE A2

Page 3 of 4

Company FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 2001

	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)	\$ 687,816	\$ 650,370	\$ 37,446	5.8%	\$ 2,653,446	\$ 2,401,995	\$ 251,451	10.5%
2 Fuel Adjustment Not Applicable								
a True-up Provision	(42,338)	(42,338)	0	0.0%	(127,014)	(127,014)	0	0.0%
b Incentive Provision								
c Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3 Jurisdictional Fuel Revenue Applicable to Period	730,154	692,708	37,446	5.4%	2,780,460	2,529,009	251,451	9.9%
4 Adjusted Total Fuel & Net Power Transaction (Line A-7)	798,609	712,380	86,229	12.1%	2,739,346	2,533,721	205,625	8.1%
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 *)	798,609	712,380	86,229	12.1%	2,739,346	2,533,721	205,625	8.1%
7 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(68,455)	(19,672)	(48,783)	248.0%	41,114	(4,712)	45,826	-972.5%
8 Interest Provision for the Month	1,456		1,456	0.0%	6,178		6,178	0.0%
9 True-up & Inst. Provision Beg. of Month	428,330	(1,441,391)	1,869,721	-129.7%	398,715	(1,371,675)	1,770,390	-129.1%
9a Deferred True-up Beginning of Period								
10 True-up Collected (Refunded)	(42,338)	(42,338)	0	0.0%	(127,014)	(127,014)	0	0.0%
11 End of Period - Total Net True-up (Lines D7 through D10)	\$ 318,993	\$ (1,503,401)	\$ 1,822,394	-121.2%	\$ 318,993	\$ (1,503,401)	\$ 1,822,394	-121.2%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 2001

	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)	\$ 428,330	\$ (1,441,391)	\$ 1,869,721	-129.7%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	317,537	(1,503,401)	1,820,938	-121.1%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	745,867	(2,944,792)	3,690,659	-125.3%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 372,934	\$ (1,472,396)	\$ 1,845,330	-125.3%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.0000%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	4.3700%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	9.3700%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	4.6850%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.3904%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	1,456	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: APRIL 2001

		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	37,070	29,920	7,150	23.9%	117,341	99,006	18,335	18.5%
4a	Energy Purchased For Qualifying Facilities	8	400	(392)	-98.0%	515	1,200	(685)	-57.1%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	37,078	30,320	6,758	22.3%	117,856	100,206	17,650	17.6%
8	Sales (Billed)	34,031	28,746	5,285	18.4%	115,046	99,550	15,496	15.6%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	40	31	9	29.0%	136	97	39	40.2%
10	T&D Losses Estimated @ 0.06	2,225	1,819	406	22.3%	7,071	6,012	1,059	17.6%
11	Unaccounted for Energy (estimated)	782	(276)	1,058	-383.3%	(4,397)	(5,453)	1,056	-19.4%
12									
13	% Company Use to NEL	0.11%	0.10%	0.01%	10.0%	0.12%	0.10%	0.02%	20.0%
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	2.11%	-0.91%	3.02%	-331.9%	-3.73%	-5.44%	1.71%	-31.4%

(\$)									
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	662,073	552,024	110,049	19.9%	2,095,717	1,826,669	269,048	14.7%
18a	Demand & Non Fuel Cost of Pur Power	525,504	466,482	59,022	12.7%	1,741,397	1,625,437	115,960	7.1%
18b	Energy Payments To Qualifying Facilities	150	7,480	(7,330)	-98.0%	9,622	22,440	(12,818)	-57.1%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,187,727	1,025,986	161,741	15.8%	3,846,736	3,474,546	372,190	10.7%

(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	1.418	1.559	(0.141)	-9.0%	1.484	1.642	(0.158)	-9.6%
23b	Energy Payments To Qualifying Facilities	1.875	1.870	0.005	0.3%	1.868	1.870	(0.002)	-0.1%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.203	3.384	(0.181)	-5.4%	3.264	3.467	(0.203)	-5.9%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of APRIL 2001

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

ESTIMATED

JACKSONVILLE ELECTRIC AUTHORITY	MS	29,920			29,920	1.845000	3 404098	552,024
TOTAL		29,920	0	0	29,920	1.845000	3 404098	552,024

ACTUAL

JACKSONVILLE ELECTRIC AUTHORITY	MS	37,070			37,070	1.786008	3.203607	662,073
TOTAL		37,070	0	0	37,070	1.786008	3.203607	662,073

CURRENT MONTH: DIFFERENCE		7,150	0	0	7,150	-0.058992	-0.200491	110,049
DIFFERENCE (%)		23.9%	0.0%	0.0%	23.9%	-3.2%	-5.9%	19.9%
PERIOD TO DATE: ACTUAL	MS	117,341			117,341	1.786006	3 270054	2,095,717
ESTIMATED	MS	99,006			99,006	1.845008	3 486764	1,826,669
DIFFERENCE		18,335	0	0	18,335	(0.059002)	-0.21671	269,048
DIFFERENCE (%)		18.5%	0.0%	0.0%	18.5%	-3.2%	-6.2%	14.7%

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of APRIL 2001

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUPT- IBLE (000)	KWH FOR FIRM (000)	CENTS/KWH		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		8			8	1.875000	1.875000	150
TOTAL		8	0	0	8	1.875000	1.875000	150

CURRENT MONTH:								
DIFFERENCE		(392)	0	0	(392)	0.005000	0.005000	(7,330)
DIFFERENCE (%)		-98.0%	0.0%	0.0%	-98.0%	0.3%	0.3%	-98.0%
PERIOD TO DATE								
ACTUAL	MS	515			515	1.868350	1.868350	9,622
ESTIMATED	MS	1,200			1,200	1.870000	1.870000	22,440
DIFFERENCE		(685)	0	0	(685)	-0.00165	-0.00165	(12,818)
DIFFERENCE (%)		-57.1%	0.0%	0.0%	-57.1%	-0.1%	-0.1%	-57.1%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
For the Period/Month of: APRIL 2001

(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 (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

\$525,504

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