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

September 16, 2010

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

Re: Docket No. 100001-EI
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Cole:

We are enclosing ten (10) copies of the August 2010 Fuel Schedules for our Marianna and Fernandina Beach divisions.

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

Enclosure

Cc: Kathy Welch/ FPSC
Beth Keating
Tom Geoffroy (no enclosure)
Mark Cutshaw (no enclosure)
Buddy Shelley (no enclosure)
Jeff Householder (no enclosure)
SJ 80-441

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8 Fuel Monthly August 2010

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: AUGUST 2010

	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)	2,410,699	2,379,783	30,916	1.30%	34,258	33,799	459	1.36%	7.03689	7.04099	-0.0041	-0.06%
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)	1,019,041	1,017,745	1,296	0.13%	34,258	33,799	459	1.36%	2.97461	3.01117	-0.03656	-1.21%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>3,429,740</u>	<u>3,397,528</u>	<u>32,212</u>	0.95%	34,258	33,799	459	1.36%	10.0115	10.05216	-0.04066	-0.40%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					34,258	33,799	459	1.36%				
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>3,429,740</u>	<u>3,397,528</u>	<u>32,212</u>	0.95%	34,258	33,799	459	1.36%	10.0115	10.05216	-0.04066	-0.40%
21 Net Unbilled Sales (A4)	(76,405) *	68,355 *	(144,760)	-211.78%	(763)	680	(1,443)	-212.23%	-0.22719	0.21529	-0.44248	-205.53%
22 Company Use (A4)	2,002 *	1,709 *	293	17.14%	20	17	3	17.65%	0.00595	0.00538	0.00057	10.59%
23 T & D Losses (A4)	137,158 *	135,905 *	1,253	0.92%	1,370	1,352	18	1.33%	0.40783	0.42805	-0.02022	-4.72%
24 SYSTEM KWH SALES	3,429,740	3,397,528	32,212	0.95%	33,631	31,750	1,881	5.92%	10.19809	10.70088	-0.50279	-4.70%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,429,740	3,397,528	32,212	0.95%	33,631	31,750	1,881	5.92%	10.19809	10.70088	-0.50279	-4.70%
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	3,429,740	3,397,528	32,212	0.95%	33,631	31,750	1,881	5.92%	10.19809	10.70088	-0.50279	-4.70%
28 GPIF**												
29 TRUE-UP**	<u>143,777</u>	<u>143,777</u>	<u>0</u>	0.00%	33,631	31,750	1,881	5.92%	0.42751	0.45284	-0.02533	-5.59%
30 TOTAL JURISDICTIONAL FUEL COST	<u>3,573,517</u>	<u>3,541,305</u>	<u>32,212</u>	0.91%	33,631	31,750	1,881	5.92%	10.62566	11.15372	-0.52806	-4.73%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									10.63331	11.16175	-0.52844	-4.73%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									10.633	11.162	-0.529	-4.74%

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

DOCUMENT NUMBER 001

57841 SEP 20 2010

FPSC-OPERATIONS DIVISION

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: AUGUST 2010

	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	0.00%	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)	16,749,305	15,499,546	1,249,759	8.06%	238,923	226,751	12,172	5.37%	7.01034	6.83549	0.17485	2.56%
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)	8,134,983	8,141,960	(6,977)	-0.09%	238,923	226,751	12,172	5.37%	3.40486	3.59071	-0.18585	-5.18%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>24,884,288</u>	<u>23,641,506</u>	<u>1,242,782</u>	5.26%	238,923	226,751	12,172	5.37%	10.41519	10.4262	-0.01101	-0.11%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					238,923	226,751	12,172	5.37%				
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>24,884,288</u>	<u>23,641,506</u>	<u>1,242,782</u>	5.26%	238,923	226,751	12,172	5.37%	10.41519	10.4262	-0.01101	-0.11%
21 Net Unbilled Sales (A4)	683,238 *	472,932 **	210,306	44.47%	6,560	4,536	2,024	44.62%	0.30686	0.22203	0.08483	38.21%
22 Company Use (A4)	16,039 *	14,701 **	1,338	9.10%	154	141	13	9.22%	0.0072	0.0069	0.0003	4.35%
23 T & D Losses (A4)	995,380 *	945,656 **	49,724	5.26%	9,557	9,070	487	5.37%	0.44706	0.44396	0.0031	0.70%
24 SYSTEM KWH SALES	24,884,288	23,641,506	1,242,782	5.26%	222,652	213,004	9,648	4.53%	11.17631	11.09909	0.07722	0.70%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	24,884,288	23,641,506	1,242,782	5.26%	222,652	213,004	9,648	4.53%	11.17631	11.09909	0.07722	0.70%
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	24,884,288	23,641,506	1,242,782	5.26%	222,652	213,004	9,648	4.53%	11.17631	11.09909	0.07722	0.70%
28 GPIF**												
29 TRUE-UP**	<u>1,150,216</u>	<u>1,150,216</u>	<u>0</u>	0.00%	222,652	213,004	9,648	4.53%	0.5166	0.54	-0.0234	-4.33%
30 TOTAL JURISDICTIONAL FUEL COST	<u>26,034,504</u>	<u>24,791,722</u>	<u>1,242,782</u>	5.01%	222,652	213,004	9,648	4.53%	11.69291	11.63909	0.05382	0.46%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									11.70133	11.64747	0.05386	0.46%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									11.701	11.647	0.054	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: AUGUST 2010

	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	2,410,699	2,379,783	30,916	1.30%	16,749,305	15,499,546	1,249,759	8.06%
3a. Demand & Non Fuel Cost of Purchased Power	1,019,041	1,017,745	1,296	0.13%	8,134,983	8,141,960	(6,977)	-0.09%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	3,429,740	3,397,528	32,212	0.95%	24,884,288	23,641,506	1,242,782	5.26%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	7,449		7,449	0.00%	84,442		84,442	0.00%
7. Adjusted Total Fuel & Net Power Transactions	\$ 3,437,189	\$ 3,397,528	\$ 39,661	1.17%	\$ 24,968,730	\$ 23,641,506	\$ 1,327,224	5.61%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 2010

	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	4,012,747	3,775,339	237,408	6.29%	26,513,652	25,320,469	1,193,183	4.71%
c. Jurisdictional Fuel Revenue	4,012,747	3,775,339	237,408	6.29%	26,513,652	25,320,469	1,193,183	4.71%
d. Non Fuel Revenue	1,185,176	220,661	964,515	437.10%	8,355,116	1,941,831	6,413,285	330.27%
e. Total Jurisdictional Sales Revenue	5,197,923	3,996,000	1,201,923	30.08%	34,868,768	27,262,300	7,606,468	27.90%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 5,197,923	\$ 3,996,000	\$ 1,201,923	30.08%	\$ 34,868,768	\$ 27,262,300	\$ 7,606,468	27.90%
C. KWH Sales								
1. Jurisdictional Sales								
KWH	33,631,171	31,750,000	1,881,171	5.92%	222,651,984	213,004,000	9,647,984	4.53%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	33,631,171	31,750,000	1,881,171	5.92%	222,651,984	213,004,000	9,647,984	4.53%
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: AUGUST 2010

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 4,012,747	\$ 3,775,339	\$ 237,408	6.29%	26,513,652	\$ 25,320,469	\$ 1,193,183	4.71%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	143,777	143,777	0	0.00%	1,150,216	1,150,216	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	3,868,970	3,631,562	237,408	6.54%	25,363,436	24,170,253	1,193,183	4.94%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	3,437,189	3,397,528	39,661	1.17%	24,968,730	23,641,506	1,327,224	5.61%
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 *)	3,437,189	3,397,528	39,661	1.17%	24,968,730	23,641,506	1,327,224	5.61%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	431,781	234,034	197,747	84.49%	394,706	528,747	(134,041)	-25.35%
8. Interest Provision for the Month	(431)		(431)	0.00%	(4,112)		(4,112)	0.00%
9. True-up & Inst. Provision Beg. of Month	(2,137,802)	4,111,618	(6,249,420)	-151.99%	(3,103,485)	2,810,466	(5,913,951)	-210.43%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	143,777	143,777	0	0.00%	1,150,216	1,150,216	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (1,562,675)	\$ 4,489,429	\$ (6,052,104)	-134.81%	(1,562,675)	\$ 4,489,429	\$ (6,052,104)	-134.81%

MEMO: Unbilled Over-Recovery	1,731,826
Over/(Under)-recovery per General Ledger	169,151

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: **FLORIDA PUBLIC UTILITIES COMPANY**

Division: **MARIANNA DIVISION**

Month of: **AUGUST 2010**

	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)	\$ (2,137,802)	\$ 4,111,618	\$ (6,249,420)	-151.99%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(1,562,244)	4,489,429	(6,051,673)	-134.80%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(3,700,046)	8,601,047	(12,301,093)	-143.02%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (1,850,023)	\$ 4,300,524	\$ (6,150,547)	-143.02%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	0.2800%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	0.2800%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	0.5600%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	0.2800%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.0233%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(431)	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: AUGUST 2010

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	34,258	33,799	459	1.36%	238,923	226,751	12,172	5.37%	
4a	Energy Purchased For Qualifying Facilities									
5	Economy Purchases									
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load	34,258	33,799	459	1.36%	238,923	226,751	12,172	5.37%	
8	Sales (Billed)	33,631	31,750	1,881	5.92%	222,652	213,004	9,648	4.53%	
8a	Unbilled Sales Prior Month (Period)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	20	17	3	17.65%	154	141	13	9.22%	
10	T&D Losses Estimated	0.04	1,370	1,352	18	1.33%	9,557	9,070	487	5.37%
11	Unaccounted for Energy (estimated)	(763)	680	(1,443)	-212.23%	6,560	4,536	2,024	44.62%	
12										
13	% Company Use to NEL	0.06%	0.05%	0.01%	20.00%	0.06%	0.06%	0.00%	0.00%	
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	-2.23%	2.01%	-4.24%	-210.95%	2.75%	2.00%	0.75%	37.50%	

(\$)

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	2,410,699	2,379,783	30,916	1.30%	16,749,305	15,499,546	1,249,759	8.06%
18a	Demand & Non Fuel Cost of Pur Power	1,019,041	1,017,745	1,296	0.13%	8,134,983	8,141,960	(6,977)	-0.09%
18b	Energy Payments To Qualifying Facilities								
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	3,429,740	3,397,528	32,212	0.95%	24,884,288	23,641,506	1,242,782	5.26%

(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	7.0370	7.0410	(0.0040)	-0.06%	7.0100	6.8350	0.1750	2.56%
23a	Demand & Non Fuel Cost of Pur Power	2.9750	3.0110	(0.0360)	-1.20%	3.4050	3.5910	(0.1860)	-5.18%
23b	Energy Payments To Qualifying Facilities								
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	10.0120	10.0520	(0.0400)	-0.40%	10.4150	10.4260	(0.0110)	-0.11%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: **AUGUST 2010**

(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	33,799			33,799	7.040986	10.052155	2,379,783
TOTAL		33,799	0	0	33,799	7.040986	10.052155	2,379,783

ACTUAL:

GULF POWER COMPANY	RE	34,258			34,258	7.036894	10.011501	2,410,699
TOTAL		34,258	0	0	34,258	7.036894	10.011501	2,410,699

CURRENT MONTH: DIFFERENCE		459	0	0	459		-0.040654	30,916
DIFFERENCE (%)		1.40%	0.00%	0.00%	1.40%	0.000000	-0.40%	1.30%
PERIOD TO DATE: ACTUAL	RE	238,923			238,923	7.010336	10.415192	16,749,305
ESTIMATED	RE	226,751			226,751	6.835492	10.426197	15,499,546
DIFFERENCE		12,172	0	0	12,172	0.174844	-0.011005	1,249,759
DIFFERENCE (%)		5.40%	0.00%	0.00%	5.40%	2.60%	-0.10%	8.10%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES

For the Period/Month of: AUGUST 2010

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

ESTIMATED:

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

ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGE 1,019,041

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

	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)	1,902,487	2,012,825	(110,338)	-5.5%	43,082	45,580	(2,498)	-5.5%	4.41597	4.41603	(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)	1,723,235	1,851,791	(128,556)	-6.9%	43,082	45,580	(2,498)	-5.5%	3.99990	4.06273	(0.06283)	-1.6%
11 Energy Payments to Qualifying Facilities (A8a)	12,136	26,898	(14,762)	-54.9%	271	600	(329)	-54.8%	4.47823	4.48300	(0.00477)	-0.1%
12 TOTAL COST OF PURCHASED POWER	3,637,858	3,891,514	(253,656)	-6.5%	43,353	46,180	(2,827)	-6.1%	8.39125	8.42684	(0.03559)	-0.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					43,353	46,180	(2,827)	-6.1%				
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	425,694	659,610	(233,916)	-73.8%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,212,164	3,231,904	(19,740)	-0.6%	43,353	46,180	(2,827)	-6.1%	7.40932	6.99849	0.41083	5.9%
21 Net Unbilled Sales (A4)	(171,970) *	(51,859) *	(120,111)	231.6%	(2,321)	(741)	(1,580)	213.2%	(0.39973)	(0.11756)	(0.28217)	240.0%
22 Company Use (A4)	3,779 *	2,729 *	1,050	38.5%	51	39	12	30.8%	0.00878	0.00619	0.00259	41.8%
23 T & D Losses (A4)	192,716 *	193,928 *	(1,212)	-0.6%	2,601	2,771	(170)	-6.1%	0.44795	0.43964	0.00831	1.9%
24 SYSTEM KWH SALES	3,212,164	3,231,904	(19,740)	-0.6%	43,022	44,111	(1,089)	-2.5%	7.46632	7.32676	0.13956	1.9%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,212,164	3,231,904	(19,740)	-0.6%	43,022	44,111	(1,089)	-2.5%	7.46632	7.32676	0.13956	1.9%
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	3,212,164	3,231,904	(19,740)	-0.6%	43,022	44,111	(1,089)	-2.5%	7.46632	7.32676	0.13956	1.9%
28 GPIF**												
29 TRUE-UP**	68,772	68,772	0	0.0%	43,022	44,111	(1,089)	-2.5%	0.15985	0.15591	0.00394	2.5%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	3,280,936	3,300,676	(19,740)	-0.6%	43,022	44,111	(1,089)	-2.5%	7.62618	7.48266	0.14352	1.9%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									7.74889	7.60306	0.14583	1.9%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									7.749	7.603	0.146	1.9%

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

FERNANDINA BEACH DIVISION

	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)	13,139,317	13,054,125	85,192	0.7%	297,540	295,609	1,931	0.7%	4.41598	4.41601	(0.00003)	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)	13,289,260	13,368,502	(79,242)	-0.6%	297,540	295,609	1,931	0.7%	4.46638	4.52236	(0.05598)	-1.2%
11 Energy Payments to Qualifying Facilities (A8a)	111,814	215,184	(103,370)	-48.0%	2,495	4,800	(2,305)	-48.0%	4.48152	4.48300	(0.00148)	0.0%
12 TOTAL COST OF PURCHASED POWER	26,540,391	26,637,811	(97,420)	-0.4%	300,035	300,409	(374)	-0.1%	8.84576	8.86718	(0.02142)	-0.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					300,035	300,409	(374)	-0.1%				
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	4,784,337	5,193,157	(408,820)	-7.9%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	21,756,054	21,444,654	311,400	1.5%	300,035	300,409	(374)	-0.1%	7.25117	7.13849	0.11268	1.6%
21 Net Unbilled Sales (A4)	(69,321) *	(384,907) *	315,586	-82.0%	(956)	(5,392)	4,436	-82.3%	(0.02452)	(0.13388)	0.10936	-81.7%
22 Company Use (A4)	20,666 *	19,845 *	821	4.1%	285	278	7	2.5%	0.00731	0.00690	0.00041	5.9%
23 T & D Losses (A4)	1,305,356 *	1,286,713 *	18,643	1.5%	18,002	18,025	(23)	-0.1%	0.46174	0.44756	0.01418	3.2%
24 SYSTEM KWH SALES	21,756,054	21,444,654	311,400	1.5%	282,704	287,498	(4,794)	-1.7%	7.69570	7.45907	0.23663	3.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	21,756,054	21,444,654	311,400	1.5%	282,704	287,498	(4,794)	-1.7%	7.69570	7.45907	0.23663	3.2%
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	21,756,054	21,444,654	311,400	1.5%	282,704	287,498	(4,794)	-1.7%	7.69570	7.45907	0.23663	3.2%
28 GPIF**												
29 TRUE-UP**	550,176	550,176	0	0.0%	282,704	287,498	(4,794)	-1.7%	0.19461	0.19137	0.00324	1.7%
30 TOTAL JURISDICTIONAL FUEL COST	22,306,230	21,994,830	311,400	1.4%	282,704	287,498	(4,794)	-1.7%	7.89031	7.65043	0.23988	3.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									8.01727	7.77353	0.24374	3.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									8.017	7.774	0.243	3.1%

*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: August 2010

	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	1,902,487	2,012,825	(110,338)	-5.5%	13,139,317	13,054,125	85,192	0.7%
3a. Demand & Non Fuel Cost of Purchased Power	1,723,235	1,851,791	(128,556)	-6.9%	13,289,260	13,368,502	(79,242)	-0.6%
3b. Energy Payments to Qualifying Facilities	12,136	26,898	(14,762)	-54.9%	111,814	215,184	(103,370)	-48.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	3,637,858	3,891,514	(253,656)	-6.5%	26,540,391	26,637,811	(97,420)	-0.4%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	519		519	0.0%	23,015		23,015	0.0%
7. Adjusted Total Fuel & Net Power Transactions	3,638,377	3,891,514	(253,137)	-6.5%	26,563,406	26,637,811	(74,405)	-0.3%
8. Less Apportionment To GSLD Customers	425,694	659,610	(233,916)	-35.5%	4,784,337	5,193,157	(408,820)	-7.9%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 3,212,683	\$ 3,231,904	\$ (19,221)	-0.6%	\$ 21,779,069	\$ 21,444,654	\$ 334,415	1.6%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: August 2010

	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	3,722,044	3,477,253	244,791	7.0%	22,820,316	21,887,902	932,414	4.3%
c. Jurisdictional Fuel Revenue	3,722,044	3,477,253	244,791	7.0%	22,820,316	21,887,902	932,414	4.3%
d. Non Fuel Revenue	1,136,656	1,152,437	(15,781)	-1.4%	7,537,371	7,927,939	(390,568)	-4.9%
e. Total Jurisdictional Sales Revenue	4,858,700	4,629,690	229,010	5.0%	30,357,687	29,815,841	541,846	1.8%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 4,858,700	\$ 4,629,690	\$ 229,010	5.0%	\$ 30,357,687	\$ 29,815,841	\$ 541,846	1.8%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	40,504,450	41,288,000	(783,550)	-1.9%	265,327,614	269,368,000	(4,040,386)	-1.5%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	40,504,450	41,288,000	(783,550)	-1.9%	265,327,614	269,368,000	(4,040,386)	-1.5%
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: August 2010

	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)	\$ 3,722,044	\$ 3,477,253	\$ 244,791	7.0%	\$ 22,820,316	\$ 21,887,902	\$ 932,414	4.3%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	68,772	68,772	0	0.0%	550,176	550,176	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	3,653,272	3,408,481	244,791	7.2%	22,270,140	21,337,726	932,414	4.4%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	3,212,683	3,231,904	(19,221)	-0.6%	21,779,069	21,444,654	334,415	1.6%
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 *)	3,212,683	3,231,904	(19,221)	-0.6%	21,779,069	21,444,654	334,415	1.6%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	440,589	176,577	264,012	149.5%	491,071	(106,928)	597,999	-559.3%
8. Interest Provision for the Month	514		514	0.0%	2,989		2,989	0.0%
9. True-up & Inst. Provision Beg. of Month	1,950,973	(2,377,936)	4,328,909	-182.0%	1,416,612	(2,576,835)	3,992,447	-155.0%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	68,772	68,772	0	0.0%	550,176	550,176	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 2,460,848	\$ (2,132,587)	\$ 4,593,435	-215.4%	\$ 2,460,848	\$ (2,132,587)	\$ 4,593,435	-215.4%

MEMO: Unbilled Over-Recovery	1,744,928
Over/(Under)-recovery per General Ledger	4,205,776

0 0

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: **FLORIDA PUBLIC UTILITIES COMPANY**

Division: **FERNANDINA BEACH DIVISION**

Month of: **August 2010**

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSLD)								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 1,950,973	\$ (2,377,936)	\$ 4,328,909	-182.0%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	2,460,334	(2,132,587)	4,592,921	-215.4%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	4,411,307	(4,510,523)	8,921,830	-197.8%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 2,205,654	\$ (2,255,262)	\$ 4,460,916	-197.8%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	0.2800%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	0.2800%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	0.5600%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	0.2800%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.0233%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	514	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: August 2010

	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	43,082	45,580	(2,498)	-5.48%	297,540	295,609	1,931	0.65%
4a	Energy Purchased For Qualifying Facilities	271	600	(329)	-54.83%	2,495	4,800	(2,305)	-48.02%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	43,353	46,180	(2,827)	-6.12%	300,035	300,409	(374)	-0.12%
8	Sales (Billed)	43,022	44,111	(1,089)	-2.47%	282,704	287,498	(4,794)	-1.67%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	51	39	12	30.77%	285	278	7	2.52%
10	T&D Losses Estimated @ 0.06	2,601	2,771	(170)	-6.13%	18,002	18,025	(23)	-0.13%
11	Unaccounted for Energy (estimated)	(2,321)	(741)	(1,580)	213.23%	(956)	(5,392)	4,436	-82.27%
12									
13	% Company Use to NEL	0.12%	0.08%	0.04%	50.00%	0.09%	0.09%	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	-5.35%	-1.60%	-3.75%	234.38%	-0.32%	-1.79%	1.47%	-82.12%

(\$)

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	1,902,487	2,012,825	(110,338)	-5.48%	13,139,317	13,054,125	85,192	0.65%
18a	Demand & Non Fuel Cost of Pur Power	1,723,235	1,851,791	(128,556)	-6.94%	13,289,260	13,368,502	(79,242)	-0.59%
18b	Energy Payments To Qualifying Facilities	12,136	26,898	(14,762)	-54.88%	111,814	215,184	(103,370)	-48.04%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	3,637,858	3,891,514	(253,656)	-6.52%	26,540,391	26,637,811	(97,420)	-0.37%

(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	4.416	4.416	0.000	0.00%	4.416	4.416	0.000	0.00%
23a	Demand & Non Fuel Cost of Pur Power	4.000	4.063	(0.063)	-1.55%	4.466	4.522	(0.056)	-1.24%
23b	Energy Payments To Qualifying Facilities	4.478	4.483	(0.005)	-0.11%	4.482	4.483	(0.001)	-0.02%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	8.391	8.427	(0.036)	-0.43%	8.846	8.867	(0.021)	-0.24%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: August 2010

(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	45,580			45,580	4.416027	8.478754	2,012,825
TOTAL		45,580	0	0	45,580	4.416027	8.478754	2,012,825

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	43,082			43,082	4.415967	8.415863	1,902,487
TOTAL		43,082	0	0	43,082	4.415967	8.415863	1,902,487

CURRENT MONTH: DIFFERENCE		(2,498)	0	0	(2,498)	-0.000060	-0.062891	(110,338)
DIFFERENCE (%)		-5.5%	0.0%	0.0%	-5.5%	0.0%	-0.7%	-5.5%
PERIOD TO DATE: ACTUAL	MS	297,540			297,540	4.415983	8.882361	13,139,317
ESTIMATED	MS	295,609			295,609	4.416011	8.938370	13,054,125
DIFFERENCE		1,931	0	0	1,931	(0.000028)	-0.056009	85,192
DIFFERENCE (%)		0.7%	0.0%	0.0%	0.7%	0.0%	-0.6%	0.7%

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: August 2010

(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	4.483000	4.483000	26,898
TOTAL		600	0	0	600	4.483000	4.483000	26,898

ACTUAL:

JEFFERSON SMURFIT CORPORATION		271			271	4.478229	4.478229	12,136
TOTAL		271	0	0	271	4.478229	4.478229	12,136

CURRENT MONTH: DIFFERENCE		(329)	0	0	(329)	-0.004771	-0.004771	(14,762)
DIFFERENCE (%)		-54.8%	0.0%	0.0%	-54.8%	-0.1%	-0.1%	-54.9%
PERIOD TO DATE: ACTUAL	MS	2,495			2,495	4.481523	4.481523	111,814
ESTIMATED	MS	4,800			4,800	4.483000	4.483000	215,184
DIFFERENCE		(2,305)	0	0	(2,305)	-0.001477	-0.001477	(103,370)
DIFFERENCE (%)		-48.0%	0.0%	0.0%	-48.0%	0.0%	0.0%	-48.0%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
 For the Period/Month of: August 2010

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

ACTUAL:							
TOTAL							

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$1,723,235

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