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November 1, 1995

ORIGINAL
FILE COPY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32301

HAND DELIVERY

Re: Florida Public Utilities Company; Docket No. 950003-GU

Dear Ms Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in this docket are the original and 15 copies of the following:

ACK 10808-95 Petition for Approval of Florida Public Utilities
Company's Purchased Gas Cost Recovery True-Up Amount;
AFA 3
APP 108092-95 Direct Testimony of George Bachman;
CAF 3 3. Non-confidential copies of Schedules A-1, A-1/R, A-1
CMU 1 Flexdown, A-1 Supporting Detail, A-2, A-3, A-4, A-5, A-6 and A-7;
CTR 1 4. A Request for Specified Confidential Treatment of
LEG 1 Schedules A-3 and A-4 with confidential information highlighted and
LIN 3 submitted in a sealed envelope attached to the Request; and
OHC 1
RCH 1
SEC 1
WAS 1
OTH 1

*Request and Confidential
document returned to Mr. Horton
as unnecessary filings*

*14
11/2/95*

Ms. Blanca Bayo
November 1, 1995
Page 2

5. Redacted copies of Purchased Gas Adjustment Schedules for April, 1994 through March, 1995 (since previously these have been served on the parties, a copy is not being served on the parties). Confidential treatment of the redacted portions has been granted by the following orders:

*all copies
forwarded
to EAG*

<u>Schedule Month</u>	<u>Order No.</u>	<u>Date</u>
April, 1994	PSC-94-0772-CFO-GU	June 22, 1994
May, 1994	PSC-94-0899-CFO-GU	July 25, 1994
June, 1994	PSC-94-0981-CFO-GU	August 11, 1994
July, 1994	PSC-94-1114-CFO-GU	September 12, 1994
August, 1994	PSC-94-1459-CFO-GU	November 29, 1994
September, 1994	PSC-94-1418-CFO-GU	November 21, 1994
October, 1994	PSC-94-1497-CFO-GU	December 7, 1994
November, 1994	PSC-95-0053-CFO-GU	January 11, 1995
December, 1994	PSC-95-0254-CFO-GU	February 23, 1995
January, 1995	PSC-95-0493-CFO-GU	April 18, 1995
February, 1995	PSC-95-0455-CFO-GU	April 6, 1995
March, 1995	PSC-95-0726-CFO-GU	June 19, 1995

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

NHH/amb
Enclosures
cc: Parties of Record
Mr. George Bachman

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950003-GU
DETERMINATION OF PURCHASED
GAS/COST RECOVERY FACTOR

ORIGINAL
FILE COPY

Direct Testimony of
George Bachman
On Behalf of
Florida Public Utilities Company

- 1 Q. Please state your name and business address.
- 2 A. George Bachman, 401 South Dixie Highway, West Palm Beach, FL
3 33401.
- 4 Q. By whom are you employed and in what capacity?
- 5 A. I am employed by Florida Public Utilities Company as the
6 Director of Accounting.
- 7 Q. What is the purpose of your testimony at this time?
- 8 A. To advise the Commission of the actual over/under recovery of
9 the Purchased Gas Adjustment for the period April 1, 1994
10 through March 31, 1995. As compared to the true-up amount
11 previously reported for that period which was based on eight
12 months actual and four months estimated.
- 13 Q. Please state the actual amount of over/under recovery of the
14 Purchased Gas Adjustment for April 1, 1994 through
15 March 31, 1995.
- 16 A. The Company over-recovered \$1,030,936 during April 1994 through
17 March 1995. This amount is substantiated on Schedules A-2 and
18 A-7.
- 19 Q. How does this amount compare with the estimated true-up amount
20 which was allowed by the Commission during the February 1995

1 hearing?

2 A. We had estimated an over-recovery of \$1,976,191 as of March
3 1995.

4 Q. Have you prepared any exhibits at this time?

5 A. We prepared and pre-filed Schedules A-1, A-2, A-3, A-4, A-5,
6 A-6, and A-7.

7 Q. Does this conclude your testimony?

8 A. Yes.

9 Disk 19

10 GBTST-10.PGA

11

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

SCHEDULE A-1
REVISED 6/8/94

		CURRENT MONTH: APRIL 1994				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)		39,272	48,494	(7,222)	(15.53)	39,272	48,494	(7,222)	(15.53)
2 NO NOTICE SERVICE		5,205	6,510	(1,305)	(20.05)	5,205	6,510	(1,305)	(20.05)
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)		586,727	1,012,047	(425,320)	(42.03)	586,727	1,012,047	(425,320)	(42.03)
5 DEMAND		321,394	437,307	(115,913)	(26.51)	321,394	437,307	(115,913)	(26.51)
6 OTHER		(535)	0	(535)	0.00	(535)	0	(535)	0.00
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)		9,837	0	9,837	0.00	9,837	0	9,837	0.00
8 DEMAND		14,860	0	14,860	0.00	14,860	0	14,860	0.00
9		0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)		927,366	1,502,358	(574,992)	(38.27)	927,366	1,502,358	(574,992)	(38.27)
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		1,787	2,711	(924)	(34.08)	1,787	2,711	(924)	(34.08)
14 TOTAL THERM SALES		965,118	1,499,647	(534,529)	(35.64)	965,118	1,499,647	(534,529)	(35.64)
THERMS PURCHASED									
15 COMMODITY (Pipeline)		3,897,080	3,524,918	372,162	10.56	3,897,080	3,524,918	372,162	10.56
16 NO NOTICE SERVICE		750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)		2,945,970	3,630,665	(684,695)	(18.86)	2,945,970	3,630,665	(684,695)	(18.86)
19 DEMAND		6,394,160	8,164,800	(1,770,640)	(21.69)	6,394,160	8,164,800	(1,770,640)	(21.69)
20 OTHER		0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)		990,670	0	990,670	0.00	990,670	0	990,670	0.00
22 DEMAND		990,670	0	990,670	0.00	990,670	0	990,670	0.00
23		0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (15-21)		2,906,410	3,524,918	(618,508)	(17.55)	2,906,410	3,524,918	(618,508)	(17.55)
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
26 COMPANY USE		6,073	6,360	(287)	(4.51)	6,073	6,360	(287)	(4.51)
27 TOTAL THERM SALES		5,258,783	3,518,558	1,740,225	49.46	5,258,783	3,518,558	1,740,225	49.46
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)		1.068	1.319	(0.311)	(23.58)	1.068	1.319	(0.311)	(23.58)
29 NO NOTICE SERVICE (2/16)		0.694	0.694	(0.174)	(20.05)	0.694	0.694	(0.174)	(20.05)
30 SWING SERVICE (3/17)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)		19.916	27.875	(7.959)	(28.55)	19.916	27.875	(7.959)	(28.55)
32 DEMAND (5/19)		5.026	5.356	(0.330)	(6.16)	5.026	5.356	(0.330)	(6.16)
33 OTHER (6/20)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)		0.993	0.000	0.993	0.00	0.993	0.000	0.993	0.00
35 DEMAND (8/22)		1.500	0.000	1.500	0.00	1.500	0.000	1.500	0.00
36 (9/23)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST (11/27-ACTUAL) (11/24-ESTIMATED)		17.635	42.621	(24.986)	(58.62)	17.635	42.621	(24.986)	(58.62)
38 NET UNBILLED (12/25)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)		29.425	42.626	(13.201)	(30.97)	29.425	42.626	(13.201)	(30.97)
40 TOTAL THERM SALES (37)		17.635	42.621	(24.986)	(58.62)	17.635	42.621	(24.986)	(58.62)
41 TRUE-UP (E-2)		(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)		16.564	41.550	(24.986)	(60.13)	16.564	41.550	(24.986)	(60.13)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		16.62628	41.70623	(25.080)	(60.13)	16.62628	41.70623	(25.080)	(60.13)
45 PGA FACTOR ROUNDED TO NEAREST .001		16.626	41.706	(25.080)	(60.14)	16.626	41.706	(25.080)	(60.14)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

SCHEDULE A-1/R
REVISED 8/8/94

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	39,272	46,494	(7,222)	(15.53)	39,272	46,494	(7,222)	(15.53)
2 NO NOTICE SERVICE	5,205	6,510	(1,305)	(20.05)	5,205	6,510	(1,305)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	586,727	1,012,047	(425,320)	(42.03)	586,727	1,012,047	(425,320)	(42.03)
5 DEMAND	321,394	437,307	(115,913)	(26.51)	321,394	437,307	(115,913)	(26.51)
6 OTHER	(535)	0	(535)	0.00	(535)	0	(535)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	9,837	0	9,837	0.00	9,837	0	9,837	0.00
8 DEMAND	14,860	0	14,860	0.00	14,860	0	14,860	0.00
9								
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	927,366	1,502,358	(574,992)	(38.27)	927,366	1,502,358	(574,992)	(38.27)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,787	2,711	(924)	(34.08)	1,787	2,711	(924)	(34.08)
14 TOTAL THERM SALES	965,118	1,499,647	(534,529)	(35.64)	965,118	1,499,647	(534,529)	(35.64)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,897,080	3,524,918	372,162	10.56	3,897,080	3,524,918	372,162	10.56
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,945,970	3,630,665	(684,695)	(18.86)	2,945,970	3,630,665	(684,695)	(18.86)
19 DEMAND	6,394,160	8,164,800	(1,770,640)	(21.69)	6,394,160	8,164,800	(1,770,640)	(21.69)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	990,670	0	990,670	0.00	990,670	0	990,670	0.00
22 DEMAND	990,670	0	990,670	0.00	990,670	0	990,670	0.00
23								
24 TOTAL PURCHASES (15-21)	2,906,410	3,524,918	(618,508)	(17.55)	2,906,410	3,524,918	(618,508)	(17.55)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,073	6,360	(287)	(4.51)	6,073	6,360	(287)	(4.51)
27 TOTAL THERM SALES	5,258,783	3,518,558	1,740,225	49.46	5,258,783	3,518,558	1,740,225	49.46
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	1.008	1.319	(0.311)	(23.58)	1.008	1.319	(0.311)	(23.58)
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.668	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	19.918	27.875	(7.959)	(28.55)	19.918	27.875	(7.959)	(28.55)
32 DEMAND (5/19)	5.026	5.356	(0.330)	(6.16)	5.026	5.356	(0.330)	(6.16)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.993	0.000	0.993	0.00	0.993	0.000	0.993	0.00
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	1.500	0.000	1.500	0.00
36 (9/23)								
37 TOTAL COST (11/27-ACTUAL) (11/24-ESTIMATED)	17.635	42.621	(24.986)	(58.62)	17.635	42.621	(24.986)	(58.62)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	29.425	42.626	(13.201)	(30.97)	29.425	42.626	(13.201)	(30.97)
40 TOTAL THERM SALES (37)	17.635	42.621	(24.986)	(58.62)	17.635	42.621	(24.986)	(58.62)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	16.564	41.550	(24.986)	(60.13)	16.564	41.550	(24.986)	(60.13)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	16.62628	41.70623	(25.080)	(60.13)	16.62628	41.70623	(25.080)	(60.13)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.626	41.706	(25.080)	(60.14)	16.626	41.706	(25.080)	(60.14)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

SCHEDULE A-1/FLEXDOWN
REVISED 6/8/94

	CURRENT MONTH:				APRIL 1994				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %			
1 COMMODITY (Pipeline)		39,272	46,494	(7,222)	(15.53)	39,272	46,494	(7,222)	(15.53)			
2 NO NOTICE SERVICE		5,205	6,510	(1,305)	(20.05)	5,205	6,510	(1,305)	(20.05)			
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00			
4 COMMODITY (Other)		586,727	1,012,047	(425,320)	(42.03)	586,727	1,012,047	(425,320)	(42.03)			
5 DEMAND		321,394	437,307	(115,913)	(26.51)	321,394	437,307	(115,913)	(26.51)			
6 OTHER		(535)	0	(535)	0.00	(535)	0	(535)	0.00			
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)		9,837	0	9,837	0.00	9,837	0	9,837	0.00			
8 DEMAND		14,860	0	14,860	0.00	14,860	0	14,860	0.00			
9												
10 Second Prior Month Purchase Adj. (OPTIONAL)		0	(427,255)	427,255	(100.00)	0	(427,255)	427,255	(100.00)			
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)		927,366	1,075,103	(147,737)	(13.74)	927,366	1,075,103	(147,737)	(13.74)			
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00			
13 COMPANY USE		1,787	2,711	(924)	(34.08)	1,787	2,711	(924)	(34.08)			
14 TOTAL THERM SALES		965,118	1,072,392	(107,274)	(10.00)	965,118	1,072,392	(107,274)	(10.00)			
THERMS PURCHASED												
15 COMMODITY (Pipeline)		3,897,080	3,524,918	372,162	10.56	3,897,080	3,524,918	372,162	10.56			
16 NO NOTICE SERVICE		750,000	750,000	0	0.00	750,000	750,000	0	0.00			
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00			
18 COMMODITY (Other)		2,945,970	3,630,665	(684,695)	(18.86)	2,945,970	3,630,665	(684,695)	(18.86)			
19 DEMAND		6,394,160	8,164,800	(1,770,640)	(21.69)	6,394,160	8,164,800	(1,770,640)	(21.69)			
20 OTHER		0	0	0	0.00	0	0	0	0.00			
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)		990,670	0	990,670	0.00	990,670	0	990,670	0.00			
22 DEMAND		990,670	0	990,670	0.00	990,670	0	990,670	0.00			
23												
24 TOTAL PURCHASES (15-21)		2,906,410	3,524,918	(618,508)	(17.55)	2,906,410	3,524,918	(618,508)	(17.55)			
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00			
26 COMPANY USE		6,073	6,360	(287)	(4.51)	6,073	6,360	(287)	(4.51)			
27 TOTAL THERM SALES		5,258,783	3,518,558	1,740,225	49.46	5,258,783	3,518,558	1,740,225	49.46			
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)		1.008	1.319	(0.311)	(23.58)	1.008	1.319	(0.311)	(23.58)			
29 NO NOTICE SERVICE (2/16)		0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)			
30 SWING SERVICE (3/17)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
31 COMMODITY (Other) (4/18)		19.916	27.875	(7.959)	(28.55)	19.916	27.875	(7.959)	(28.55)			
32 DEMAND (5/19)		5.026	5.356	(0.330)	(6.16)	5.026	5.356	(0.330)	(6.16)			
33 OTHER (6/20)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)		0.993	0.000	0.993	0.00	0.993	0.000	0.993	0.00			
35 DEMAND (8/22)		1.500	0.000	1.500	0.00	1.500	0.000	1.500	0.00			
36												
37 TOTAL COST (11/27-ACTUAL) (11/24-ESTIMATED)		17.635	30.500	(12.865)	(42.18)	17.635	30.500	(12.865)	(42.18)			
38 NET UNBILLED (12/25)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
39 COMPANY USE (1/3/26)		29.425	42.626	(13.201)	(30.97)	29.425	42.626	(13.201)	(30.97)			
40 TOTAL THERM SALES (37)		17.635	30.500	(12.865)	(42.18)	17.635	30.500	(12.865)	(42.18)			
41 TRUE-UP (E-2)		(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00			
42 TOTAL COST OF GAS (40+41)		16.564	29.429	(12.865)	(43.72)	16.564	29.429	(12.865)	(43.72)			
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00			
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		16.62628	29.53965	(12.913)	(43.72)	16.62628	29.53965	(12.913)	(43.72)			
45 PGA FACTOR ROUNDED TO NEAREST .001		16.626	29.540	(12.914)	(43.72)	16.626	29.540	(12.914)	(43.72)			

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: APRIL 1994

	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS	3,905,740	38,784.00	0.993
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 No Notice Commodity Adjustment	(8,660)	(85.99)	0.993
4 Uncollectible Scheduling Penalties	0	574.01	0.000
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,897,080	39,272.02	1.008
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Operational Firm Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
13 Other	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,945,970	586,727.04	19.916
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Imbalance Cashout - FGT	0	0.00	0.000
20 Imbalance Cashout - Other Shippers	0	0.00	0.000
21 Imbalance Cashout - Transporting Customers	0	0.00	0.000
22 Commodity Adjustments	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,945,970	586,727.04	19.916
DEMAND			
25 Demand (Pipeline) Entitlement	8,164,800	353,617.49	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	1,770,640	32,223.17	1.820
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	6,394,160	321,394.32	5.026
OTHER			
33 Revenue Sharing - FGT	0	(535.46)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(535.46)	0.000

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	586,727	1,012,047	425,320	42.03	586,727	1,012,047	425,320	42.03
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	365,336	63,056	(302,280)	(479.38)	365,336	63,056	(302,280)	(479.38)
3	TOTAL	952,063	1,075,103	123,040	11.44	952,063	1,075,103	123,040	11.44
4	FUEL REVENUES (NET OF REVENUE TAX)	989,815	1,072,392	82,577	7.70	989,815	1,072,392	82,577	7.70
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	34,318	34,318	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,024,133	1,106,710	82,577	7.46	1,024,133	1,106,710	82,577	7.46
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	72,070	31,607	(40,463)	(123.02)	72,070	31,607	(40,463)	(128.02)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	(462)	0	462	0.00	(462)	0	462	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(164,845)	411,815	576,660	140.03	(164,845)	411,815	576,660	140.03
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(34,318)	(34,318)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(127,555)	409,104	536,659	131.18	(127,555)	409,104	536,659	131.18
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(164,845)	411,815	576,660	140.03	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(127,093)	409,104	536,197	131.07				
14	TOTAL (12+13)	(291,938)	820,919	1,112,857	135.56				
15	AVERAGE (50% OF 14)	(145,969)	410,460	556,429	135.56				
16	INTEREST RATE - FIRST DAY OF MONTH	3.6900%	0.0000%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.9000%	0.0000%	---	---				
18	TOTAL (16+17)	7.5900%	0.0000%	---	---				
19	AVERAGE (50% OF 18)	3.7950%	0.0000%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.316%	0.000%	---	---				
21	INTEREST PROVISION (15x20)	(462)	0	---	---				

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recently filed Schedule E-4.
- (2) No interest estimated for the first two months of the current period. The remaining months' interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months three to the end of the period should be two months actual plus eight months estimated. Should agree to Schedule E-4.

SCHEDULE A-3
(REVISED 8/19/93)

APRIL 1994 Through MARCH 1995
APRIL 1994

6

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
MONTH: APRIL 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
<u>TOTAL</u>			9,699	9,402	300,662	291,507		
<u>WEIGHTED AVERAGE</u>							\$1.951	\$2.013

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED IN ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	408,238	524,790	116,552	22.21	408,238	524,790	116,552	22.21
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	196	190	(6)	(3.16)
RESIDENTIAL	(31)	696,097	817,810	121,713	14.88	696,097	817,810	121,713	14.88
LARGE VOLUME	(51)	1,869,581	1,852,090	(17,491)	(0.94)	1,869,581	1,852,090	(17,491)	(0.94)
OTHER	(81)	10,056	11,920	1,864	15.64	10,056	11,920	1,864	15.64
TOTAL FIRM		2,984,168	3,206,800	222,632	6.94	2,984,168	3,206,800	222,632	6.94
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	299,876	318,110	18,234	5.73	299,876	318,110	18,234	5.73
LARGE VOLUME INTERRUPTIBLE	(93)	1,974,739	1,477,310	(497,429)	(33.67)	1,974,739	1,477,310	(497,429)	(33.67)
TOTAL INTERRUPTIBLE		2,274,615	1,795,420	(479,195)	(26.69)	2,274,615	1,795,420	(479,195)	(26.69)
TOTAL THERM SALES		5,258,783	5,002,220	(256,563)	(5.13)	5,258,783	5,002,220	(256,563)	(5.13)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	1,658	1,653	(5)	(0.30)	1,658	1,653	(5)	(0.30)
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,158	31,171	13	0.04	31,158	31,171	13	0.04
LARGE VOLUME	(51)	1,459	1,416	(43)	(3.04)	1,459	1,416	(43)	(3.04)
OTHER	(81)	450	439	(11)	(2.51)	450	439	(11)	(2.51)
TOTAL FIRM		34,731	34,685	(46)	(0.13)	34,731	34,685	(46)	(0.13)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		34,745	34,702	(43)	(0.12)	34,745	34,702	(43)	(0.12)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	246	317	71	22.40	246	317	71	22.40
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	33	32	(1)	(3.13)
RESIDENTIAL	(31)	22	26	4	15.38	22	26	4	15.38
LARGE VOLUME	(51)	1,281	1,308	27	2.06	1,281	1,308	27	2.06
OTHER	(81)	22	27	5	18.52	22	27	5	18.52
INTERRUPTIBLE	(61)	23,067	19,882	(3,185)	(16.02)	23,067	19,882	(3,185)	(16.02)
LARGE VOLUME INTERRUPTIBLE	(93)	1,974,739	1,477,310	(497,429)	(33.67)	1,974,739	1,477,310	(497,429)	(33.67)

ACTUAL FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	0	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	0	0	0	0	0	0	0	0	0	0	0

GAS TRANSPORTATION



Florida Gas Transmission Company

AN ENERGY SERVICES COMPANY

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Wire Transfer
ECIB Charlotte NC
Account
Route

TOTAL AMOUNT DUE \$326,063.86

CONTRACT 5009 SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBAKER

AT (713)853-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		FROM MONTH	IC	NC	BASE	SUBCHARGES	DISC	NET	VOLUMES MMBTU DRY	AMOUNT
POI NO.	NAME	POI NO.	NAME									
NEW INVOICE TO REVISE APRIL 1994 RESERVATION INVOICE FOR FLORIDA PUBLIC UTILITIES (ORIG. INVOICE NO IS 1440)												
				04/94	A	RES	0.3459	0.0472		0.4331	816,480	\$333,617.69
				04/94	A	RES	0.5094			0.5094	75,000	\$5,205.00
				04/94	A	TEL	0.3501			0.3501	(25,740)	(\$7,724.37)
				04/94	A	TEL	0.1500			0.1500	(114,023)	(\$17,104.20)
				04/94	A	TEL	0.1500			0.1500	(5,400)	(\$810.00)
				04/94	A	TEL	0.2500			0.2500	(18,000)	(\$4,500.00)
				04/94	A	TEL	0.1500			0.1500	(13,896)	(\$2,084.40)
				04/94	A	TCM						(\$533.46)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94												\$326,063.86

*** END OF INVOICE 1528 ***

DATE CODE BCL COM - COMMODITY/SALE SPY - SERVICE RES - RESERVATION/PAID FAC - FACILITY
SCH - SCHEDULED PENALTY SAS - CONTRACT SCHEDULED PENALTY INT - INTEREST
S - FISC TRNG ADM - ADMINISTRATIVE FEE

TRANSACTION CODE (NO. A - ACTUALS R - REVERSALS)

Form 0613-894 (6/93)

GAS TRANSPORTATION



Florida Gas Transmission Company

A-ENRON-3804T/AL/000

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

CUSTOMER:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACE BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Wire Transfer
NOR Charlotte NC
Account
Route

DATE 04/30/94

DUE 05/15/94

INVOICE NO. 1527

TOTAL AMOUNT DUE (\$293,782.53)

CONTRACT 5009 SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBAKER
AT (713)653-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE PTOR-TRANSPORTATION

RECEIPTS POI NO.	NAME	POI NO.	NAME	DEIVERS	FROM MONTH	TO MONTH	RATE	BASE	SURCHARGES	DISC	NET	VOLUMES MMBTU DRY	AMOUNT
					04/94	A	RES	0.2609	0.0672		0.4331	(816,480)	(3333,617.69)
					04/94	A	RES	0.0694			0.0694	(75,000)	(35,205.00)
					04/94	A	TEL	0.3001			0.3001	25,740	\$7,724.57
					04/94	A	TEL	0.4331			0.4331	114,028	\$49,385.53
					04/94	A	TEL	0.1500			0.1500	5,400	\$810.00
					04/94	A	TEL	0.2500			0.2500	18,000	\$4,500.00
					04/94	A	TEL	0.1500			0.1500	13,896	\$2,084.40
					04/94	A	TCV						\$535.46
												(714,416)	(3293,782.53)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94

*** END OF INVOICE 1527 ***

TRANSACTION CODE NO. A - ACTUALS E - REVERALS

DATE CODE NO. COM - COMMODITY/ASAP SV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY MB - CONTRACT MANANCE PENALTY INT - INTEREST
I - INFLUENC ADM - ADMINISTRATIVE FEE

Form 002-3-894 (6/93)

GAS TRANSPORTATION



Florida Gas Transmission Company

AN ENERCON COMPANY

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WHERE TO

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 1395
WEST PALM BEACH, FL 33402-3395

Wire Transfer
NORIS Charlotte NC
Account
Route

DATE 04/30/94

DUE 05/15/94

INVOICE NO 1440

TOTAL AMOUNT DUE \$293,782.53

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004
TYPE FIRM TRANSPORTATION

PLEASE CONTACT JIM STUBBS
AT (713) 853-7430 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	DELIVERIES	PROD MONTH	TC	BC	BASE	SURCHARGES	DSC	NET	VOLUMES	AMOUNT
POI NO.	NAME	POI NO.	NAME						MMBTU DRY	
RESERVATION CHARGE										
NO NOTICE RESERVATION CHARGE		04/94	A	RES	0.3659	0.0672		0.4331	814,480	\$333,817.49
TEMPORARY RELINQUISHMENT CREDIT		04/94	A	RNR	0.0600			0.0604	75,000	\$5,205.00
TEMPORARY RELINQUISHMENT CREDIT		04/94	A	REL	0.3001			0.3001	(25,740)	(\$7,724.37)
TEMPORARY RELINQUISHMENT CREDIT		04/94	A	REL	0.4331			0.4331	(114,028)	(\$49,385.33)
TEMPORARY RELINQUISHMENT CREDIT		04/94	A	REL	0.1500			0.1500	(5,400)	(\$810.00)
TEMPORARY RELINQUISHMENT CREDIT		04/94	A	REL	0.2500			0.2500	(18,000)	(\$4,500.00)
TEMPORARY RELINQUISHMENT CREDIT		04/94	A	REL	0.1500			0.1500	(13,496)	(\$2,084.40)
WESTERN DIVISION REVENUE SHARING CREDIT		04/94	A	TCV					(.44)	(.44)
									714,416	\$293,782.53

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94.

*** END OF INVOICE 1440 ***

DATE CODE (P) 0000 - COMMODITY/USAGE SPY - SERVICE RES - RESERVATION/DEMAND INC - FACILITY
SCH - SCHEDULING PENALTY PAB - CONTRACT RABBITANCE FINANCIAL INT - INTEREST
E - REC FUND ADM - ADMINISTRATIVE FEE

TRANSACTION CODE (P) A - ACTUALS R - REVENUE

Form 042-3694 (4/93)

GAS TRANSPORTATION

Florida Gas Transmission Company
 A SOUTHERN GAS PARTNERSHIP

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO

 CREDIT
 FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

 Wire Transfer
 ACHS Charlotte NC
 Account
 Route

DATE 05/10/94

BILL 05/20/94

INVOICE NO 1545

TOTAL AMOUNT DUE \$38,698.01

 CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STROEBER
 AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	POI NO.	NAME	DELIVERIES	PROD MONTH	TC	MC	BASE	SURCHARGES	DEC	NET	VOLUMES	AMOUNT
Usage Charge - No Notice for DELAND				04/94	A	COM	0.0259	0.0734		0.0993	4,438	\$440.89
Usage Charge - No Notice for SANFORD				04/94	A	COM	0.0259	0.0734		0.0993	1,191	\$118.27
Usage Charge - No Notice for WEST PALM BEACH				04/94	A	COM	0.0259	0.0734		0.0993	(6,491)	(\$644.95)
Usage Charge	16103		PPU-ELIOTTA BEACH	04/94	A	COM	0.0259	0.0734		0.0993	24,500	\$2,432.85
Usage Charge	16104		PPU-WEST PALM BEACH WEST	04/94	A	COM	0.0259	0.0734		0.0993	24,500	\$2,432.85
Usage Charge	16105		PPU-WEST PALM BEACH	04/94	A	COM	0.0259	0.0734		0.0993	64,000	\$6,355.26
Usage Charge	16106		PPU-LAKE WORTH SOUTH	04/94	A	COM	0.0259	0.0734		0.0993	101,933	\$10,121.97
Usage Charge	16107		PPU-LAKE WORTH	04/94	A	COM	0.0259	0.0734		0.0993	39,543	\$3,926.42
Usage Charge	16108		PPU-BOTOMON BEACH	04/94	A	COM	0.0259	0.0734		0.0993	24,540	\$2,432.85
Usage Charge	16109		PPU-BOCA RATON	04/94	A	COM	0.0259	0.0734		0.0993	60,010	\$5,958.06
Usage Charge	1615a		PPU-SANFORD	04/94	A	COM	0.0259	0.0734		0.0993	14,770	\$1,455.7

TRANSACTION CODE (NO. A - ACTUALS & REVERSED)

 SALES CODE (NO. COM - COMMODITY, SPV - SERVICE, RES - RESERVATION, FUND - FACILITY,
 SCH - CONTRACT, PUNIT - PUNIT, MIA - CONTRACT, INVOICE PUNIT - INVOICE,
 I - INTEREST, A - ADJUSTMENT, A - ADJUSTMENT, A - ADJUSTMENT

Form 062-2691 (5/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

AN ENERCON/SABANA AFFILIATE

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND VOUCHER NO.

DATE 05/10/94

DATE 05/10/94

INVOICE NO. 1543

TOTAL AMOUNT DUE \$38,698.01

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3375
WEST PALM BEACH, FL 33402-3375

Wire Transfer
NCSB Charlotte NC
Account
Route

CONTRACT 5009
SHIPPER
TYPE

FLORIDA PUBLIC UTILITIES COMPANY
SHIPMENT
TYPE

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBINS
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	TYPE	FIRM TRANSPORTATION		PO NO.	NAME	FIRM		RATES		NET	VOLUMES	AMOUNT
		SHIPMENTS	MONTH			TC	BC	BASE	SURCHARGES			
Usage Charge	16157	IPU-SARFORD WEST	04/94	A	CON	0.0259	9.0734	0.0003	16,703	\$1,039.71		
Usage Charge	16158	IPU-DELAND	04/94	A	CON	0.0259	9.0734	0.0003	22,203	\$2,204.46		
									389,718	\$38,698.01		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94.

*** END OF INVOICE 1543 ***

DATE CODE 003 CON - CONTRACT/LEASE SV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY MB - CONTRACT MANUFACTURE PENALTY INT - INTEREST
3 - IUC N/A-5 ADM - ADMINISTRATIVE FEE

TRANSACTION CODE 003 A - ACTUALS B - ESTIMATED

Form 062349A (6/93)

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CONFIDENTIAL INVOICE
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BATCH TYPE: M

DATE: 4/19/94

YEAR 1994 PERIOD 04

DESCRIPTION: MISC. ADJ.

SOURCE CODE: JE

REFER #: 5

ADDITIONAL DESCRIPTION:

ADDITIONAL DESCRIPTION: To clear uncollectible F&T Scheduling penalties
from Accounts Receivable, to the proper gas supply expense
account.

[illegible]

PREPARED BY:

CHECKED BY

APPROVED BY _____

FORM 2-120.10 12/91

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

SCHEDULE A-1

	CURRENT MONTH: MAY 1994				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	(157,460)	39,390	(196,850)	(499.75)	(118,188)	85,884	(204,072)	(237.81)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	7,356	9,201	(1,845)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	553,201	1,059,738	(506,537)	(47.80)	1,139,928	2,071,785	(931,857)	(44.98)
5 DEMAND	127,978	158,265	(30,287)	(19.14)	449,372	595,572	(146,200)	(24.55)
6 OTHER	(3,302)	0	(3,302)	0.00	(3,837)	0	(3,837)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	222	294	(72)	(24.49)	10,059	294	9,765	3,321.43
8 DEMAND	967	1,195	(228)	(19.08)	15,827	1,195	3,263	273.05
9	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	521,379	1,258,595	(737,216)	(58.57)	1,448,745	2,780,953	(1,312,208)	(47.53)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,671	2,265	406	17.92	4,458	4,976	(518)	(10.41)
14 TOTAL THERM SALES	850,600	1,254,841	(404,241)	(32.21)	1,815,718	2,754,488	(938,770)	(34.08)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,848,210	2,981,956	(133,746)	(10.66)	8,543,290	8,488,874	54,416	0.87
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,611,920	3,027,825	(415,905)	(13.74)	5,557,890	6,858,490	(1,300,600)	(18.53)
19 DEMAND	2,954,920	2,954,920	0	0.00	9,349,080	11,119,720	(1,770,640)	(15.92)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	22,320	22,320	0	0.00	1,012,990	22,320	990,670	4,438.49
22 DEMAND	22,320	22,320	0	0.00	1,012,990	22,320	990,670	4,438.49
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (15-21)	2,623,890	2,939,836	(315,946)	(10.74)	5,530,300	6,464,554	(934,254)	(14.45)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,629	5,290	3,339	63.12	14,702	11,650	3,052	26.20
27 TOTAL THERM SALES	4,334,501	2,934,346	1,400,155	47.72	9,593,284	6,432,904	3,140,380	48.87
CENTS PER THERM								
28 COMMODITY (Pipeline)	(1/15)	1.330	(7.280)	(547.37)	(1.808)	1.324	(3.130)	(238.40)
29 NO NOTICE SERVICE	(2/18)	0.894	0.868	(0.174)	(20.05)	0.894	0.868	(0.174)
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000
31 COMMODITY (Other)	(4/18)	21.180	35.000	(13.820)	(39.49)	20.510	31.115	(10.605)
32 DEMAND	(5/19)	4.331	5.356	(1.025)	(19.14)	4.807	5.356	(0.549)
33 OTHER	(6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000
LESS END-USE CONTRACT								
34 COMMODITY Pipeline	(7/21)	0.995	1.317	(0.322)	(24.45)	0.993	1.317	(0.324)
35 DEMAND	(8/22)	4.332	5.354	(1.022)	(19.09)	0.440	5.354	(4.914)
36	(9/23)	0	0	0	0.00	0	0	0.00
37 TOTAL COST (11/27-ACTUAL) (11/24-ESTIMATED)		12.029	42.815	(30.786)	(71.90)	15.102	42.709	(27.607)
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000
39 COMPANY USE	(13/26)	30.954	42.817	(11.863)	(27.71)	30.322	42.712	(12.390)
40 TOTAL THERM SALES	(37)	12.029	42.815	(30.786)	(71.90)	15.102	42.709	(27.607)
41 TRUE-UP	(E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000
42 TOTAL COST OF GAS (40+41)		10.958	41.744	(30.786)	(73.75)	14.031	41.638	(27.607)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)		10.99920	41.90096	(30.902)	(73.75)	14.08376	41.79456	(27.711)
45 PGA FACTOR ROUNDED TO NEAREST .001		10.999	41.901	(30.902)	(73.75)	14.084	41.795	(27.711)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

SCHEDULE A 1/R

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995													
COST OF GAS PURCHASED		CURRENT MONTH				MAY 1994				PERIOD TO DATE			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
				AMOUNT	%			AMOUNT	%				
1	COMMODITY (Pipeline)	(157,460)	39,390	(196,850)	(499.75)	(118,188)	85,884	(204,072)	(237.61)				
2	NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	7,356	9,201	(1,845)	(20.05)				
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4	COMMODITY (Other)	553,201	1,059,738	(506,537)	(47.80)	1,139,928	2,071,785	(931,857)	(44.98)				
5	DEMAND	127,978	158,265	(30,287)	(19.14)	449,372	595,572	(146,200)	(24.55)				
6	OTHER	(3,302)	0	(3,302)	0.00	(3,637)	0	(3,637)	0.00				
LESS END-USE CONTRACT													
7	COMMODITY (Pipeline)	222	294	(72)	(24.49)	10,059	294	9,765	3.32143				
8	DEMAND	967	1,195	(228)	(19.08)	15,827	1,195	14,632	1,224.44				
9													
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	521,379	1,258,595	(737,216)	(58.57)	1,448,745	2,760,953	(1,312,208)	(47.53)				
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13	COMPANY USE	2,671	2,265	406	17.92	4,458	4,976	(518)	(10.41)				
14	TOTAL THERM SALES	850,600	1,254,841	(404,241)	(32.21)	1,815,718	2,754,488	(938,770)	(34.08)				
THERMS PURCHASED													
15	COMMODITY (Pipeline)	2,646,210	2,961,956	(315,746)	(10.66)	6,543,290	6,486,874	56,416	0.87				
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	1,050,000	1,060,000	0	0.00				
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18	COMMODITY (Other)	2,611,920	3,027,825	(415,905)	(13.74)	5,557,890	6,658,490	(1,100,600)	(16.53)				
19	DEMAND	2,954,920	2,954,920	0	0.00	9,349,080	11,119,720	(1,770,640)	(15.92)				
20	OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT													
21	COMMODITY (Pipeline)	22,320	22,320	0	0.00	1,012,990	22,320	990,670	4,438.49				
22	DEMAND	22,320	22,320	0	0.00	1,012,990	22,320	990,670	4,438.49				
23													
24	TOTAL PURCHASES (15-21)	2,623,890	2,939,636	(315,746)	(10.74)	5,530,300	6,464,554	(934,254)	(14.45)				
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26	COMPANY USE	8,629	5,290	3,339	63.12	14,702	11,650	3,052	26.20				
27	TOTAL THERM SALES	4,334,501	2,934,346	1,400,155	47.72	9,593,284	6,452,904	3,140,380	48.67				
CENTS PER THERM													
28	COMMODITY (Pipeline) (1/15)	(5.950)	1.330	(7.280)	(547.37)	(1.806)	1.324	(3.130)	(236.40)				
29	NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31	COMMODITY (Other) (4/18)	21.180	35.000	(13.820)	(39.49)	20.510	31.115	(10.605)	(34.08)				
32	DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.807	5.356	(0.549)	(10.25)				
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT													
34	COMMODITY Pipeline (7/21)	0.995	1.317	(0.322)	(24.45)	0.993	1.317	(0.324)	(24.60)				
35	DEMAND (8/22)	4.332	5.354	(1.022)	(19.09)	1.562	5.354	(3.792)	(70.83)				
36	(9/23)												
37	TOTAL COST (11/27-ACTUAL) (11/24-ESTIMATED)	12.029	42.815	(30.786)	(71.90)	15.102	42.709	(27.607)	(64.54)				
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39	COMPANY USE (13/26)	30.954	42.817	(11.863)	(27.71)	30.322	42.712	(12.390)	(29.01)				
40	TOTAL THERM SALES (37)	12.029	42.815	(30.786)	(71.90)	15.102	42.709	(27.607)	(64.64)				
41	TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42	TOTAL COST OF GAS (40+41)	10.958	41.744	(30.786)	(73.75)	14.031	41.638	(27.607)	(66.30)				
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	10.99920	41.90096	(30.902)	(73.75)	14.08376	41.79456	(27.711)	(66.30)				
45	PGA FACTOR ROUNDED TO NEAREST .001	10.999	41.901	(30.902)	(73.75)	14.084	41.795	(27.711)	(66.30)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995												
		CURRENT MONTH:				MAY 1994				PERIOD TO DATE		
		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
COST OF GAS PURCHASED												
1	COMMODITY (Pipeline)	(157,460)	39,390	(196,850)	(499.75)	(118,188)	85,884	(204,072)	(237.61)			
2	NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	7,356	9,201	(1,845)	(20.05)			
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00			
4	COMMODITY (Other)	553,201	1,059,738	(506,537)	(47.80)	1,139,928	2,071,785	(931,857)	(44.98)			
5	DEMAND	127,978	158,265	(30,287)	(19.14)	449,372	595,572	(146,200)	(24.55)			
6	OTHER	(3,302)	0	(3,302)	0.00	(3,837)	0	(3,837)	0.00			
LESS END-USE CONTRACT												
7	COMMODITY (Pipeline)	222	294	(72)	(24.49)	10,059	294	9,765	3,321.43			
8	DEMAND	967	1,195	(228)	(19.08)	15,827	1,195	14,632	1,224.44			
9												
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	(317,275)	317,275	(100.00)	0	(744,530)	744,530	(100.00)			
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	521,379	941,320	(419,941)	(44.61)	1,448,745	2,016,423	(567,678)	(28.15)			
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00			
13	COMPANY USE	2,671	2,265	406	17.92	4,458	4,976	(518)	(10.41)			
14	TOTAL THERM SALES	850,600	939,055	(88,455)	(9.42)	1,815,718	2,011,447	(195,729)	(9.73)			
THERMS PURCHASED												
15	COMMODITY (Pipeline)	2,646,210	2,961,956	(315,746)	(10.66)	6,543,290	6,486,874	56,416	0.87			
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00			
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00			
18	COMMODITY (Other)	2,611,920	3,027,825	(415,905)	(13.74)	5,557,890	6,658,490	(1,100,600)	(16.53)			
19	DEMAND	2,954,920	2,954,920	0	0.00	9,349,080	11,119,720	(1,770,640)	(15.92)			
20	OTHER	0	0	0	0.00	0	0	0	0.00			
LESS END-USE CONTRACT												
21	COMMODITY (Pipeline)	22,320	22,320	0	0.00	1,012,990	22,320	990,670	4,438.49			
22	DEMAND	22,320	22,320	0	0.00	1,012,990	22,320	990,670	4,438.49			
23												
24	TOTAL PURCHASES (15-21)	2,623,890	2,939,636	(315,746)	(10.74)	5,530,300	6,464,554	(934,254)	(14.45)			
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00			
26	COMPANY USE	8,629	5,290	3,339	63.12	14,702	11,650	3,052	26.20			
27	TOTAL THERM SALES	4,334,501	2,934,346	1,400,155	47.72	9,593,284	6,452,904	3,140,380	48.67			
CENTS PER THERM												
28	COMMODITY (Pipeline) (1/15)	(5.950)	1.330	(7.280)	(547.37)	(1.806)	1.324	(3.130)	(236.40)			
29	NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)			
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
31	COMMODITY (Other) (4/18)	21.180	35.000	(13.820)	(39.49)	20.510	31.115	(10.605)	(34.08)			
32	DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.807	5.356	(0.549)	(10.25)			
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
LESS END-USE CONTRACT												
34	COMMODITY Pipeline (7/21)	0.995	1.317	(0.322)	(24.45)	0.993	1.317	(0.324)	(24.60)			
35	DEMAND (8/22)	4.332	5.354	(1.022)	(19.09)	1.562	5.354	(3.792)	(70.83)			
36	(9/23)											
37	TOTAL COST (11/27-ACTUAL) (11/24-ESTIMATED)	12.029	32.022	(19.993)	(62.44)	15.102	31.192	(16.090)	(51.58)			
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
39	COMPANY USE (13/26)	30.954	42.817	(11.863)	(27.71)	30.322	42.712	(12.390)	(29.01)			
40	TOTAL THERM SALES (37)	12.029	32.022	(19.993)	(62.44)	15.102	31.192	(16.090)	(51.58)			
41	TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00			
42	TOTAL COST OF GAS (40+41)	10.958	30.951	(19.993)	(64.60)	14.031	30.121	(16.090)	(53.42)			
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00			
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	10.99920	31.06738	(20.068)	(64.60)	14.08376	30.23425	(16.150)	(53.42)			
45	PGA FACTOR ROUNDED TO NEAREST .001	10.999	31.067	(20.068)	(64.60)	14.084	30.234	(16.150)	(53.42)			

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: MAY 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	2,644,980	26,264.67	0.993
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 No Notice Commodity Adjustment	1,230	12.21	0.993
4 PGA Refund	0	(183,736.56)	0.000
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,646,210	(157,459.68)	(5.950)
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Operational Flow Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
13 Other	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,611,920	560,582.97	21.462
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Imbalance Cashout - FGT	0	(21,355.23)	0.000
20 Imbalance Cashout - Other Shippers	0	13,973.64	0.000
21 Imbalance Cashout - Transporting Customers	0	0.00	0.000
22 Commodity Adjustments	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,611,920	553,201.38	21.180
DEMAND			
25 Demand (Pipeline) Entitlement	2,954,920	127,977.59	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	0	0.00	0.000
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,954,920	127,977.59	4.331
OTHER			
33 Revenue Sharing - FGT	0	(3,302.24)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(3,302.24)	0.000

FOR THE PERIOD OF:		APRIL 1994 Through MARCH 1995		PERIOD TO DATE	
CURRENT MONTH:		MAY 1994		ESTIMATE	
		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%
TRUE-UP CALCULATION					
1	PURCHASED GAS COST (Sch. A-1 Line 4)	553,201	1,059,738	506,537	47.80
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	(30,633)	(116,929)	(86,296)	73.80
3	TOTAL	522,568	942,809	420,241	44.57
4	FUEL REVENUES (NET OF REVENUE TAX)	851,789	940,544	88,755	9.44
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	886,107	974,862	88,755	9.10
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	363,539	32,053	(331,486)	(1,034.18)
8	INTEREST PROVISION-THIS PERIOD (21)	128	0	(128)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (REVERSE OF LINE 5)	(127,555)	409,104	536,659	131.18
10	TRUE-UP COLLECTED OR (REFUNDED)	(34,318)	(34,318)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	201,794	406,839	205,045	50.40
INTEREST PROVISION					
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(127,555)	409,104	536,659	131.18
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	201,666	406,839	205,173	50.43
14	TOTAL (12+13)	74,111	815,943	741,832	90.92
15	AVERAGE (50% OF 14)	37,056	407,972	370,916	90.92
16	INTEREST RATE - FIRST DAY OF MONTH	3.9000%	0.0000%	---	---
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.3600%	0.0000%	---	---
18	TOTAL (16+17)	8.2600%	0.0000%	---	---
19	AVERAGE (50% OF 18)	4.1300%	0.0000%	---	---
20	MONTHLY AVERAGE (19/12 Months)	0.344%	0.000%	---	---
21	INTEREST PROVISION (15x20)	128	0	---	---

931,857	2,071,785	1,139,928	2,071,785	931,857	44.98
(388,576)	(53,873)	334,703	(53,873)	(388,576)	721.28
543,281	2,017,912	1,474,631	2,017,912	543,281	26.92
171,332	2,012,936	1,841,604	2,012,936	171,332	8.51
0	68,636	68,636	68,636	0	0.00
171,332	2,081,572	1,910,240	2,081,572	171,332	8.23
(371,949)	63,660	435,609	63,660	(371,949)	(584.27)
334	0	(334)	0	334	0.00
576,660	411,815	(164,845)	411,815	576,660	140.03
0	(68,636)	(68,636)	(68,636)	0	0.00
0	0	0	0	0	0.00
205,045	406,839	201,794	406,839	205,045	50.40

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

(1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recently filed Schedule E-4.

(2) No interest estimated for the first two months of the current period. The remaining months' interest should equal the most recently filed Schedule E-2.

(3) Period to date for months three to the end of the period should be two months actual plus eight months estimated. Should agree to Schedule E-4.

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
MAY 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A		0			N/A	N/A		
2	APR 94		SYS SUPPLY	N/A		0			N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A		0			N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A		0			N/A	N/A		
TOTAL					5,557,890	0	5,557,890	1,147,310.04	0	0	0	20.64

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
MONTH: MAY 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
<u>TOTAL</u>			8,726	8,461	270,512	262,266		
<u>WEIGHTED AVERAGE</u>							\$2.072	\$2.138

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU
AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FOT'S FUEL RETENTION. TOTALS CHECK TO FOT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	259,700	363,850	104,150	28.62	667,938	888,640	220,702	24.84
OUTDOOR LIGHTING	(21)	198	190	(8)	(4.21)	394	380	(14)	(3.68)
RESIDENTIAL	(31)	518,174	596,030	77,856	13.06	1,214,271	1,413,840	199,569	14.12
LARGE VOLUME	(51)	1,636,884	1,664,920	28,036	1.68	3,506,465	3,517,010	10,545	0.30
OTHER	(81)	8,308	9,840	1,532	15.57	18,364	21,760	3,396	15.61
TOTAL FIRM		2,423,264	2,634,830	211,566	8.03	5,407,432	5,841,630	434,198	7.43
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	311,880	304,810	(7,070)	(2.32)	611,756	622,920	11,164	1.79
LARGE VOLUME INTERRUPTIBLE	(93)	1,547,716	1,465,470	(82,246)	(5.61)	3,522,455	2,942,780	(579,675)	(19.70)
TOTAL INTERRUPTIBLE		1,859,596	1,770,280	(89,316)	(5.05)	4,134,211	3,565,700	(568,511)	(15.94)
TOTAL THERM SALES		4,282,860	4,405,110	122,250	2.78	9,541,643	9,407,330	(134,313)	(1.43)
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,631	1,649	18	1.09	1,645	1,651	6	0.36
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,780	30,875	95	0.31	30,969	31,023	54	0.17
LARGE VOLUME	(51)	1,476	1,415	(61)	(4.31)	1,468	1,416	(52)	(3.67)
OTHER	(81)	451	437	(14)	(3.20)	451	438	(13)	(2.97)
TOTAL FIRM		34,344	34,382	38	0.11	34,539	34,534	(5)	(0.01)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		34,358	34,399	41	0.12	34,553	34,551	(2)	(0.01)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	159	221	62	28.05	406	538	132	24.54
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	66	63	(3)	(4.76)
RESIDENTIAL	(31)	17	19	2	10.53	39	46	7	15.22
LARGE VOLUME	(51)	1,109	1,177	68	5.78	2,389	2,484	95	3.82
OTHER	(81)	18	23	5	21.74	41	50	9	18.00
INTERRUPTIBLE	(61)	23,991	19,051	(4,940)	(25.93)	47,058	38,933	(8,125)	(20.87)
LARGE VOLUME INTERRUPTIBLE	(93)	1,547,716	1,465,470	(82,246)	(5.61)	3,522,455	2,942,780	(579,675)	(19.70)

GAS TRANSPORTATION

Florida Gas Transmission Company
 An ENBRIDGE COMPANY

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

 CUSTOMER
 FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

 Wire Transfer
 NCB Charlotte NC
 Account
 Route

DATE 05/31/94

DUE 06/10/94

INVOICE NO. 1703

TOTAL AMOUNT DUE \$126,826.75

 PLEASE CONTACT-JIM STIGERBACH
 AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4004

 FLORIDA PUBLIC UTILITIES COMPANY
 FIRM TRANSPORTATION

 CONTRACT 5009 SHIPPER
 TYPE

RECEIPTS	POI NO.	NAME	DELIVERIES	POI NO.	NAME	PERIOD MONTH	IC	RATE	DISCHARGES	DGC	NET	VOLUMES	AMOUNT DRY	AMOUNT
RESERVATION CHARGE						05/94	A	RES	0.5697	0.0072	0.4331	293,260	\$127,010.91	
NO NOTICE RESERVATION CHARGE						05/94	A	RRR	0.0094		0.0094	31,000	\$2,151.40	
PERMANENT ACQUISITION RESERVATION CHARGE						05/94	A	PAR	0.4331		0.4331	2,232	\$966.68	
WESTERN DIVISION REVENUE SHARING CREDIT						05/94	A	TCW					(\$1,381.68)	
MARKET II REVENUE SHARING CREDIT						05/94	A	ITF					(\$1,920.56)	
												326,482	\$126,826.75	

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94

*** END OF INVOICE 1703 ***

TRANSACTION CODE (IC): A - ACTUALS B - REVENUES

 RATE CODE (IC): COM - COMMODITY/USAGE SHY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY PAR - CONTRACT MANAGEMENT PENALTY INT - INTEREST
 T - TERC TRNG ADM - ADMINISTRATIVE FEE

Form 10-2-3094 (6/92)



FLORIDA GAS TRANSMISSION COMPANY
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188

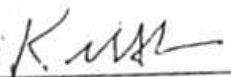
DATE OF CHECK
04-28-94

THIS CHECK IS VOID UNLESS PRINTED ON BLUE BACKGROUND
EXACTLY \$***183,736 DOLLARS 56 CENTS

AMOUNT OF CHECK
\$***183,736.56

PAY
TO THE
ORDER
OF

FLORIDA PUBLIC UTILITIES CO
DRAWER C
WEST PALM BEACH, FL
33402

BY 
AUTHORIZED REPRESENTATIVE

NORWEST BANK GRAND JUNCTION

CHECK NO. 0622118085

REMITTANCE STATEMENT
FLORIDA GAS TRANSMISSION COMPANY

PAY ENTITY		VENDOR NO.		PAGE 001 OF 001		
VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	GROSS	DISCOUNT	NET
9404005786	042794	CKR042794		183,736.56	0.00	183,736.56
1993-1994		PGA REFUND			TOTAL	183,736.56
Special Instructions PICK UP BY JIM STUDEBAKER X7420 EB3803						
143				P.O. BOX 1188 HOUSTON TEXAS 77251-1188 RETURN OF CHECKS TO: JIM STUDEBAKER, 143 MAIL OF ALL CHECKS SHOULD BE MADE BY PHONE AND DELIVERED TO: JIM STUDEBAKER, 143		

DATE OF CHECK:
05-09-94

AMOUNT OF CHECK
\$****21,355.23

33402-3395

**ENRON
CORP**

BY KMS
'FOR THE CORPORATION'

0623005433

FLORIDA GAS TRANSMISSION COMPANY

PAGE 001 of 001

DETACH THIS STATEMENT AND KEEP FOR TAX PURPOSES - DUPLICATES CANNOT BE FURNISHED - REFER TO PAGE NO. AND CONTACT REFERENCE WHEN WRITING

NAME	STATION	CONTRACT	W	CONTRACT	GROSS	ADJUSTMENT	NET
NO		NO		NO	AMOUNT	AMOUNT	AMOUNT
10	10	10	10	10	10	10	10

.. ATTACHMENT IS INCLUDED WITH THIS CHECK ..

40 N. 11 2001 18760 C+COMPRESSION CHARGE F+TREATING FEE DC+CATCHING CHARGE ST+TRANSPORTATION I+INTEREST LC+LOANS CREDIT P+LOAN RECORD
M+MAINTENANCE DEVIATION O+OTHER F+PENALTY F+PROPERTY GAS F+PROPERTY WELL ST+TAX R+RENTAL/LEASE I+TAXES

00-1084

CHICK BATH
05/09/94

CHECK NO.
0523005437

Amount of cash
\$21,355.23

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DOI 10.1002/pola.21254

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CONFIDENTIAL INVOICE
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Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of May 1994 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-4	PURCHASED FROM, SYSTEM SUPPLY, TOTAL PURCHASED COMMODITY COST/THIRD PARTY, OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1, 2) (1)
A-4	7	1-10	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1, 2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of May 1994 Gas Purchase Invoices and related transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICES	15-16	1-80	SEE BELOW & PG 16 REVISES PG 21
GAS INVOICE	21	1-80	SEE BELOW & IS REVISED BY PG 16
IMBALANCE TRADING AGREEMENT EXHIBIT /INVOICE & CHECK COPY	17-20	1-80	SEE BELOW

It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT									
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995									
CURRENT MONTH: JUNE 1994									
PERIOD TO DATE									
ORIGINAL									
DIFFERENCE									
AMOUNT									
%									
ACTUAL									
ESTIMATE									
AMOUNT									
%									
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	19,105	34,891	(15,786)	(45.24)	89,083	120,775	(219,858)	(182.04)	
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	9,438	11,805	(2,367)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	474,423	783,685	(309,262)	(39.40)	1,814,351	2,855,470	(1,241,119)	(43.46)	
5 DEMAND	123,849	153,100	(29,311)	(19.14)	573,221	748,732	(175,511)	(23.44)	
6 OTHER	(4,047)	0	(4,047)	0.00	(7,884)	0	(7,884)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	4,679	285	4,394	1,541.75	14,738	579	14,159	2,445.42	
8 DEMAND	13,409	1,187	12,252	1,058.95	29,236	2,352	26,884	1,143.03	
9 COMMODITY (Other)	49,522	0	49,522	0.00	49,522	0	49,522	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST	547,802	972,898	(425,096)	(43.88)	1,996,547	3,733,851	(1,737,304)	(46.53)	
12 NET UNBILLED	2,603	1,754	849	48.40	7,061	6,730	331	4.92	
13 COMPANY USE	869,250	969,702	(100,452)	(10.36)	2,684,968	3,724,190	(1,039,222)	(27.89)	
14 TOTAL THERM SALES									
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,830,900	2,845,254	(14,354)	(0.54)	9,174,190	9,132,128	42,062	0.46	
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	1,360,000	1,360,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,540,850	2,702,363	(161,513)	(5.98)	8,098,740	9,360,853	(1,262,113)	(13.13)	
19 DEMAND	2,859,600	2,859,600	0	0.00	12,208,680	13,979,320	(1,770,640)	(12.13)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	365,640	21,600	344,040	1,592.78	1,378,630	43,920	1,334,710	3,038.96	
22 DEMAND	309,600	21,600	288,000	1,333.33	1,322,590	43,920	1,278,670	2,911.36	
23 COMMODITY (Other)	258,000	0	258,000	0.00	258,000	0	258,000	0.00	
24 TOTAL PURCHASES	1,917,210	2,880,763	(763,553)	(28.48)	6,462,110	9,316,933	(2,854,823)	(30.64)	
25 NET UNBILLED	8,148	4,730	3,418	72.22	22,848	16,380	6,468	39.49	
26 COMPANY USE	4,826,891	2,678,033	2,150,858	80.37	14,420,175	9,300,553	5,119,622	55.05	
27 TOTAL THERM SALES (24-26 Estimated Only)									
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.728	1.319	(0.593)	(44.96)	(1.080)	1.323	(2.403)	(181.63)
29 NO NOTICE SERVICE	(2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	(4/18)	18.672	29.000	(10.328)	(35.81)	19.933	30.504	(10.571)	(34.65)
32 DEMAND	(5/19)	4.331	5.356	(1.025)	(19.14)	4.695	5.356	(0.661)	(12.34)
33 OTHER	(6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	(7/21)	1.280	1.319	(0.039)	(2.96)	1.069	1.318	(0.249)	(18.89)
35 DEMAND	(8/22)	4.331	5.356	(1.025)	(19.14)	2.211	5.355	(3.144)	(58.71)
36 COMMODITY Other	(9/23)	19.195	0.000	19.195	0.00	19.195	0.000	19.195	0.00
37 TOTAL COST OF PURCHASES	(11/24)	28.573	36.292	(7.719)	(21.27)	30.896	40.076	(9.180)	(22.91)
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE	(13/26)	31.954	37.082	(5.128)	(13.83)	30.904	41.087	(10.183)	(24.13)
40 TOTAL COST OF THERM SOLD	(11/27)	11.349	36.356	(25.007)	(68.78)	13.846	40.147	(26.301)	(65.41)
41 TRUE-UP	(E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS	(40+41)	10.278	35.285	(25.007)	(70.87)	12.775	39.076	(26.301)	(67.31)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)		10.278	35.41767	(25.101)	(70.87)	12.82303	39.22293	(26.400)	(67.31)
45 PGA FACTOR ROUNDED TO NEAREST .001		10.317	35.418	(25.101)	(70.87)	12.823	39.223	(26.400)	(67.31)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

	CURRENT MONTH: JUNE 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	19,105	34,891	(15,786)	(45.24)	(99,083)	120,775	(219,858)	(182.04)
2 NO NOTICE SERVICE	2,082	2,804	(522)	(20.05)	9,438	11,805	(2,367)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	474,423	783,885	(309,262)	(39.46)	1,814,351	2,855,470	(1,241,119)	(43.46)
5 DEMAND	123,849	153,160	(29,311)	(19.14)	573,221	748,732	(175,511)	(23.44)
6 OTHER	(4,047)	0	(4,047)	0.00	(7,884)	0	(7,884)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	4,679	285	4,394	1,541.75	14,738	579	14,159	2,445.42
8 DEMAND	13,409	1,157	12,252	(11.096)	29,236	2,352	26,884	1,143.03
9 COMMODITY (Other)	49,522	0	49,522	(49.522)	49,522	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	547,802	972,898	(425,096)	(43.89)	1,996,547	3,733,851	(1,737,304)	(46.53)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,803	1,754	849	48.40	7,061	6,730	331	4.92
14 TOTAL THERM SALES	869,250	969,702	(100,452)	(10.36)	2,684,968	3,724,190	(1,039,222)	(27.90)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,830,900	2,845,254	(14,354)	(0.54)	9,174,190	9,132,128	42,062	0.46
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	1,360,000	1,360,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,540,850	2,702,383	(161,513)	(5.98)	8,098,746	9,360,853	(1,262,113)	(13.48)
19 DEMAND	2,859,600	2,859,600	0	0.00	12,208,680	13,979,320	(1,770,640)	(12.87)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	365,640	21,600	344,040	1,592.78	1,378,630	43,920	1,334,710	3,038.96
22 DEMAND	309,600	21,600	288,000	1,333.33	1,322,590	43,920	1,278,670	2,911.36
23 COMMODITY (Other)	258,000	0	258,000	0.00	258,000	0	258,000	0.00
24 TOTAL PURCHASES (17+18+20)-(21+23)	1,917,210	2,680,763	(763,553)	(28.48)	6,462,110	9,316,933	(2,854,823)	(30.64)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,146	4,730	3,416	72.22	22,848	16,380	6,468	39.49
27 TOTAL THERM SALES (24-26 Estimated Only)	4,826,891	2,676,033	2,150,858	80.37	14,420,175	9,300,553	5,119,622	55.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.726	1.319	(0.593)	(44.96)	(1.080)	1.323	(2.403)	(181.63)
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.668	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	18.672	29.000	(10.328)	(35.61)	19.933	30.504	(10.571)	(34.65)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.695	5.356	(0.661)	(12.00)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.280	1.319	(0.039)	(2.96)	1.069	1.318	(0.249)	(18.89)
35 DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	2.211	5.355	(3.144)	(58.71)
36 COMMODITY Other (9/23)	19.195	0.000	19.195	0.00	19.195	0.000	19.195	0.00
37 TOTAL COST OF PURCHASES (11/24)	28.573	36.292	(7.719)	(21.77)	30.896	40.076	(9.180)	(22.91)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	31.954	37.082	(5.128)	(13.83)	30.904	41.087	(10.183)	(24.78)
40 TOTAL COST OF THERM SOLD (11/27)	11.349	36.356	(25.007)	(68.78)	13.846	40.147	(26.301)	(65.51)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	10.278	35.285	(25.007)	(70.87)	12.775	39.076	(26.301)	(67.31)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	10.31665	35.41767	(25.101)	(70.87)	12.82303	39.22293	(26.400)	(67.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	10.317	35.418	(25.101)	(70.87)	12.823	39.223	(26.400)	(67.31)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995**

	CURRENT MONTH: JUNE 1994				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	19,105	34,891	(15,786)	(45.24)	(99,083)	120,775	(219,898)	(182.04)
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	9,438	11,805	(2,367)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	474,423	783,685	(309,262)	(39.46)	1,614,351	2,855,470	(1,241,119)	(43.46)
5 DEMAND	123,849	153,160	(29,311)	(19.14)	573,221	748,732	(175,511)	(23.44)
6 OTHER	(4,047)	0	(4,047)	0.00	(7,884)	0	(7,884)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	4,679	285	4,394	1,541.75	14,738	579	14,159	2,445.42
8 DEMAND	13,408	1,157	12,252	1,058.95	29,236	2,352	26,884	1,143.03
9 COMMODITY (Other)	49,522	0	49,522	0.00	49,522	0	49,522	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(106,520)	106,520	(100.00)	0	(851,050)	851,050	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	547,802	866,378	(318,576)	(36.77)	1,996,547	2,882,801	(886,254)	(30.74)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,603	1,754	849	48.40	7,061	6,730	331	4.92
14 TOTAL THERM SALES	869,250	864,624	4,626	0.54	2,684,968	2,876,071	(191,103)	(6.64)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,630,900	2,645,254	(14,354)	(0.54)	9,174,190	9,132,128	42,062	0.46
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	1,360,000	1,360,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,540,850	2,702,383	(161,513)	(5.98)	8,098,740	8,360,853	(262,113)	(3.48)
19 DEMAND	2,859,800	2,859,800	0	0.00	12,208,680	13,979,320	(1,770,640)	(12.67)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	365,640	21,800	344,040	1,592.78	1,378,630	43,920	1,334,710	3,038.96
22 DEMAND	309,800	21,800	288,000	1,333.33	1,322,590	43,920	1,278,670	2,911.36
23 COMMODITY (Other)	258,000	0	258,000	0.00	258,000	0	258,000	0.00
24 TOTAL PURCHASES (1+17+18+20)-(21+23)	1,917,210	2,680,783	(763,553)	(28.48)	8,462,110	9,316,933	(854,823)	(30.64)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,148	4,730	3,418	72.22	22,848	16,380	6,468	39.49
27 TOTAL THERM SALES (24+26 Estimated Only)	4,826,891	2,676,033	2,150,858	80.37	14,420,175	9,300,553	5,119,622	55.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.726	1.319	(0.593)	(44.96)	(1.080)	1.323	(2.403)	(181.63)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	18.672	29.000	(10.328)	(35.81)	19.933	30.504	(10.571)	(34.65)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.695	5.356	(0.661)	(12.34)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.280	1.319	(0.039)	(2.96)	1.069	1.318	(0.249)	(18.89)
35 DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	2.211	5.355	(3.144)	(58.71)
36 COMMODITY Other (9/23)	19.195	0.000	19.195	0.00	19.195	0.000	19.195	0.00
37 TOTAL COST OF PURCHASES (11/24)	28.673	32.318	(3.745)	(11.59)	30.896	30.942	(0.046)	(0.15)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	31.954	37.082	(5.128)	(13.83)	30.904	41.087	(10.183)	(24.78)
40 TOTAL COST OF THERM SOLD (11/27)	11.349	32.375	(21.026)	(64.95)	13.846	30.996	(17.150)	(55.33)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	10.278	31.304	(21.026)	(67.17)	12.775	29.925	(17.150)	(57.31)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	10.31665	31.42170	(21.105)	(67.17)	12.82303	30.03752	(17.214)	(57.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	10.317	31.422	(21.105)	(67.17)	12.823	30.038	(17.215)	(57.31)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: JUNE 1994

	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS	2,588,590	18,611.98	0.719
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	56,040	2,453.43	4.378
4 No Notice Commodity Adjustment	(13,730)	(98.72)	0.719
5 PGA Refund	0	(1,861.45)	0.000
6 Commodity Adjustments	0	0.00	0.000
7	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,630,900	19,105.24	0.726
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Operational Flow Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
13 Other	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE			
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,540,850	481,164.63	18.937
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Commodity Other - Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(6,741.41)	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Adjustments	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,540,850	474,423.22	18.672
DEMAND			
25 Demand (Pipeline) Entitlement	2,859,600	123,849.28	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	0	0.00	0.000
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,859,600	123,849.28	4.331
OTHER			
33 Revenue Sharing - FGT	0	(4,047.03)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER		(4,047.03)	0.000

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	CURRENT MONTH:		JUNE 1994		ACTUAL	ESTIMATE (3)	PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE				ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%					AMOUNT	%
TRUE-UP CALCULATION										
1 PURCHASED GAS COST (Sch. A-1 Line 4)	424,901	783,685	358,784	45.78	1,564,829	2,855,470	1,290,641	45.20		
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	127,960	84,135	(43,825)	(52.09)	462,663	30,262	(432,401)	(1,428.86)		
3 TOTAL	552,861	867,820	314,959	36.29	2,027,492	2,885,732	858,240	29.74		
4 FUEL REVENUES	874,309	866,066	(8,243)	(0.95)	2,715,913	2,879,002	163,089	5.66		
(NET OF REVENUE TAX)										
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	102,954	102,954	0	0.00		
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	908,627	900,384	(8,243)	(0.92)	2,818,867	2,981,956	163,089	5.47		
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	355,766	32,564	(323,202)	(992.51)	791,375	96,224	(695,151)	(722.43)		
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,338	0	(1,338)	0.00	33,984	34,318	334	0.00		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	201,794	406,839	205,045	50.40	(197,825)	377,497	575,322	152.40		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(102,954)	(102,954)	0	0.00		
10a FLEX RATE REFUND (If applicable)	0	0	0	0.00	0	0	0	0.00		
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	524,580	405,085	(119,495)	(29.50)	524,580	405,085	(119,495)	(29.50)		
INTEREST PROVISION										
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	201,794	406,839	205,045	50.40	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	523,242	405,085	(118,157)	(29.17)						
14 TOTAL (12+13)	725,036	811,924	86,888	10.70						
15 AVERAGE (50% OF 14)	362,518	405,962	43,444	10.70						
16 INTEREST RATE - FIRST DAY OF MONTH	4.3600%	0.0000%	—	—						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.5000%	0.0000%	—	—						
18 TOTAL (16+17)	8.8600%	0.0000%	—	—						
19 AVERAGE (50% OF 18)	4.4300%	0.0000%	—	—						
20 MONTHLY AVERAGE (19/12 Months)	0.369%	0.000%	—	—						
21 INTEREST PROVISION (15x20)	1,338	0	—	—						

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recently filed Schedule E-4.
- (2) No interest estimated for the first two months of the current period. The remaining months' interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months three to the end of the period should be two months actual plus eight months estimated. Should agree to Schedule E-4.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
JUNE 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
					8,098,740	(258,000)	7,840,740	1,628,474.67	0	0	0	20.77
TOTAL												

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
MONTH: JUNE 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
TOTAL			7,583	7,350	235,065	227,899		
WEIGHTED AVERAGE							\$1.843	\$1.901

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		JUNE 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	179,160	225,380	46,220	20.51	847,098	1,114,020	266,922	23.96
OUTDOOR LIGHTING	(21)	234	190	(44)	(23.16)	628	570	(58)	(10.18)
RESIDENTIAL	(31)	498,165	505,330	7,165	1.42	1,712,436	1,919,170	206,734	10.77
LARGE VOLUME	(51)	1,780,853	1,605,300	(175,553)	(10.94)	5,338,959	5,122,310	(216,649)	(4.23)
OTHER	(81)	6,621	8,910	289	3.24	26,985	30,670	3,685	12.01
TOTAL FIRM		2,467,033	2,345,110	(121,923)	(5.20)	7,926,106	8,186,740	260,634	3.18
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	263,167	278,550	15,383	5.52	874,923	901,470	26,547	2.94
LARGE VOLUME INTERRUPTIBLE	(93)	2,096,691	1,770,060	(326,631)	(18.45)	5,619,146	4,712,840	(906,306)	(19.23)
TOTAL INTERRUPTIBLE		2,359,858	2,048,610	(311,248)	(15.19)	6,494,069	5,614,310	(879,759)	(15.67)
TOTAL THERM SALES		4,826,891	4,393,720	(433,171)	(9.86)	14,420,175	13,801,050	(619,125)	(4.49)
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
NUMBER OF CUSTOMERS (FIRM)									
GENERAL SERVICE	(11)	1,585	1,646	61	3.71	1,625	1,649	24	1.46
OUTDOOR LIGHTING	(21)	7	8	(1)	(16.67)	6	6	0	0.00
RESIDENTIAL	(31)	30,414	30,492	78	0.26	30,784	30,846	62	0.20
LARGE VOLUME	(51)	1,514	1,421	(93)	(6.54)	1,483	1,417	(66)	(4.66)
OTHER	(81)	450	435	(15)	(3.45)	450	437	(13)	(2.97)
TOTAL FIRM		33,970	34,000	30	0.09	34,348	34,355	7	0.02
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	12	16	4	25.00	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		13	17	4	23.53	14	17	3	17.65
TOTAL CUSTOMERS		33,983	34,017	34	0.10	34,362	34,372	10	0.03
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	113	137	24	17.52	521	676	155	22.93
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	105	95	(10)	(10.53)
RESIDENTIAL	(31)	16	17	1	5.88	56	62	6	9.68
LARGE VOLUME	(51)	1,176	1,130	(46)	(4.07)	3,600	3,615	15	0.41
OTHER	(81)	19	20	1	5.00	60	70	10	14.29
INTERRUPTIBLE	(61)	21,931	17,409	(4,522)	(25.98)	67,302	56,342	(10,960)	(19.45)
LARGE VOLUME INTERRUPTIBLE	(93)	2,096,691	1,770,060	(326,631)	(18.45)	5,619,146	4,712,840	(906,306)	(19.23)

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	0	0	0	0	0	0	0	0	0

卩

Florida Gas Transmission Company

WIMBOWEON HAY ALLEN

—

[illegible]

Wire Transfer
10018 Charlotte NC
Account
Route

FLORIDA PUBLIC UTILITIES COMPANY

Date 02/10/94

07/20/94

ON BOARD

TOTAL AMOUNT DUE	\$18,913.26
------------------	-------------

PLEASE CONTACT JIM STODOLAK
AT 1717/9453-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 1004

INVESTMENT UTILITIES COMPANY

SHOPPER

6000

RECPTS	POI NO.	NAME	DEBIT	DATE	RATE	TOTAL	DISC	NET	VOLUMES
Usage Charge - No Notice for DELAND									
Usage Charge - No Notice for SANFORD									
Usage Charge	16103	FPU-SANFORD WEST	06/94	A	COR	0.0259	0.0460	0.8719	(321.79)
Usage Charge	16104	FPU-SANFORD WEST	06/94	A	COR	0.0259	0.0460	-0.8719	(1,070)
Usage Charge	16105	FPU-WEST PAUL BEACH	06/94	A	COR	0.0259	0.0460	0.8719	16,400
Usage Charge	16106	FPU-LAKE WORTH SOUTH	06/94	A	COR	0.0259	0.0460	0.8719	20,950
Usage Charge	16107	FPU-LAKE WORTH	06/94	A	COR	0.0259	0.0460	0.8719	31,900
Usage Charge	16108	FPU-BOTWINE BEACH	06/94	A	COR	0.0259	0.0460	0.8719	23,366
Usage Charge	16109	FPU-ROCK BAY	06/94	A	COR	0.0259	0.0460	0.8719	35,366
Usage Charge	16110	FPU-SANFORD	06/94	A	COR	0.0259	0.0460	0.8719	17,550
Usage Charge	16111	FPU-SANFORD WEST	06/94	A	COR	0.0259	0.0460	0.8719	34,511
Usage Charge	16112	FPU-SANFORD WEST	06/94	A	COR	0.0259	0.0460	0.8719	13,740
Usage Charge	16113	FPU-SANFORD WEST	06/94	A	COR	0.0259	0.0460	0.8719	13,731

DATE CODE INQ. COM. COMMODITY/USAGE SVY. SERVICE RES. RESERVATION/BOOKING FAC. FACILITY
NON. SCHEDULING PENALTY MILE. CONTRACT MAINTENANCE PENALTY INQ. REQUEST

..... ACTUAL T - 1000000

Form 067 2494 (10/92)

GAS TRANSPORTATION



Florida Gas Transmission Company
An Enbridge Company

PAGE 2

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE NO.

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

Wire Transfer:
RCSB Charlotte NC
Account
Route

DATE: 07/10/94

DUE: 07/20/94

INVOICE NO: 2153

TOTAL AMOUNT DUE \$18,513.26

CONTRACT NO. 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUBBARDEN AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE: FIRM TRANSPORTATION

RECEIPTS	POI NO.	NAME	DELIVER TO	POI NO.	UNIT	DATE	DISC.	NET	VOLUMES	AMOUNT
Usage Charge	16158	FLU-BELAND	06/94	A	CON	06/09	0.0440	0.0719	22,425	\$1,612.36
Usage Charge	16273	FLU-BELAND INDUSTRIES	06/94	A	CON	06/09	0.0440	0.0719	25,800	\$1,855.02
									257,456	\$18,513.26

TOTAL INVOICE CONTRACT 5009 FOR MONTH OF 06/94

TOTAL INVOICE INVOICE 2153 ***

LATE CODE (NO) COM - COMMERCIAL USE SVY - SERVICE HTS - HERRINGSPRING FAC - FACILITY
SCH - SCHEDULING PENALTY PAB - CONTRACT SCHEDULE PENALTY PRT - PRESTIGE
F - FISC PENALTY ADM - ADMINISTRATIVE FEE

TRANSACTION CODE (NO) A - ACTUALS E - ESTIMATES

Form GAS 3084 (6/93)

GAS TRANSPORTATION



Florida Gas Transmission Company

A SENECA/STANDARD/AT&T

PAGE

1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WHEN TO

DATE 07/10/94

DUE 07/20/94

INVOICE NO. 2152

TOTAL AMOUNT DUE \$2,453.43

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: MR. FRANK CRESSMAN
 POST OFFICE BOX DEUR C
 401 S DIXIE HWY
 WEST PALM BEACH, FL 33402

Ulric Trautner
 RCHS Charlotte NC
 ACCOUNT
 Route

PLEASE CONTACT JIM STUBBS
 AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4004

SHIPPER FLORIDA PUBLIC UTILITIES COMPANY

CONTRACT 5007

PREPARED BY

TYPE

RECEIPTS

POI NO. NAME

Usage Charge

16106

TYU-LAKE WORTH SOUTH

06/94

A COM

013715

0.4378

5,604

\$2,453.43

5,604

\$2,453.43

TOTAL FOR CONTRACT 5007 FOR MONTH OF 06/94

SEE INVOICE 2152 ***

TRANSACTION CODE (C) A - ACTUALS E - REVERSALS

DATE CODE (P) COM - COMMODITY/USAGE STY - SERVICE RES - RESERVATION/DENIAL FAC - FACILITY
 SCH - SCHEDULING PENALTY WAB - CONTRACT WAB/BACK PENALTY WID - WIRELESS
 I - ITC (TAP) ADM - ADMINISTRATIVE FEE

Form 002 3094 (6/92)

**ENRON
CORP**

FLORIDA GAS TRANSMISSION COMPANY
P.O. BOX 3
HOUSTON, TEXAS 77251-1188

DATE OF CHECK
06-07-94

This check is VOID unless printed on BLUE background
EXACTLY \$*****8,163 DOLLARS 94 CENTS

AMOUNT OF CHECK
\$*****8,163.94

PAY
TO THE
ORDER
OF

FLORIDA PUBLIC UTILITIES CO
ATTN: MR MARC SCHNEIDERMAN
P O BOX 3385
WEST PALM BEACH, FL
33402-3385

BY *K. M. M.*
"AUTHORIZED REPRESENTATIVE"

NORWEST BANK GRAND JUNCTION

REMITTANCE STATEMENT
FLORIDA GAS TRANSMISSION COMPANY

CHECK NO. 0625000658

001 001

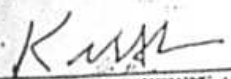
PAY ENTITY		VENDOR NO.		PAGE 01 OF 01		
VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT	DISCOUNT	NET
9406000002	060794	CKR060794		8,163.94	0.00	8,163.94
** ATTACHMENT IS INCLUDED WITH THIS CHECK **						
2/94 IMBALANCE CASH OUT-					TOTAL	8,163.94
Special Instructions						
2						

P.O. BOX 1188 HOUSTON TEXAS 77251-1188

**ENRON
CORP**FLOF GAS TRANSMISSION COMPANY
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188DATE OF CHECK
05-21-94

This check is VOID unless printed on BLUE background

EXACTLY \$*****1,861 DOLLARS 45 CENTS

AMOUNT OF CHECK
\$*****1,861.45PAY
TO THE
ORDER
OFFLORIDA PUBLIC UTILITIES CO
DRAWER C
WEST PALM BEACH, FL
33402BY 

AUTHORIZED REPRESENTATIVE

NORWEST BANK GRAND JUNCTION

0622123448

REMITTANCE STATEMENT
FLORIDA GAS TRANSMISSION COMPANY

CHECK NO. 0622123448

2104900

PAGE 001 OF 001

PAY ENTITY		VENDOR NO.		AMOUNT		
VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	GROSS	DISCOUNT	NET
9406004184	062094	CKR062094		1,861.45	0.00	1,861.45
					TOTAL	1,861.45
Special Instructions HOLD FOR PICKUP BY JIM STUDEBAKER EB3920A X7420						
P.O. BOX 1188, HOUSTON, TEXAS 77251-1188						
139						

GAS TRANSPORTATION



Florida Gas Transmission Company

A-ENBON/SONAT/ALBAM

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

Wire Transfer
RMB Charlotte NC
ACCOUNT
Enroute

CUSTOMER:
FLORIDA PUBLIC UTILITIES COMPANY
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

DATE 06/30/94

BIRTH 07/10/94

INVOICE NO. 1992

TOTAL AMOUNT DUE \$1,422.53

CONTRACT SHIPPER

CUSTOMER NO. 4004

PLEASE CONTACT JIM VITTOREKATZ
AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CASH IN/CASH OUT

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FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		MAY 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	259,700	363,850	104,150	28.62	667,938	888,640	220,702	24.84
OUTDOOR LIGHTING	(21)	198	190	(8)	(4.21)	394	380	(14)	(3.68)
RESIDENTIAL	(31)	518,174	596,030	77,856	13.06	1,214,271	1,413,840	199,569	14.12
LARGE VOLUME	(51)	1,688,525	1,664,920	(23,605)	(1.42)	3,558,106	3,517,010	(41,096)	(1.17)
OTHER	(81)	8,308	9,840	1,532	15.57	18,364	21,760	3,396	15.61
TOTAL FIRM		2,474,905	2,634,830	159,925	6.07	5,459,073	5,841,630	382,557	6.55
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	311,880	304,810	(7,070)	(2.32)	611,756	622,920	11,164	1.79
LARGE VOLUME INTERRUPTIBLE	(93)	1,547,716	1,465,470	(82,246)	(5.61)	3,522,455	2,942,780	(579,675)	(19.70)
TOTAL INTERRUPTIBLE		1,859,596	1,770,280	(89,316)	(5.05)	4,134,211	3,565,700	(568,511)	(15.94)
TOTAL THERM SALES		4,334,501	4,405,110	70,609	1.60	9,593,284	9,407,330	(185,954)	(1.98)
NUMBER OF CUSTOMERS (FIRM)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,631	1,649	18	1.09	1,645	1,651	6	0.36
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,780	30,875	95	0.31	30,969	31,023	54	0.17
LARGE VOLUME	(51)	1,476	1,415	(61)	(4.31)	1,468	1,416	(52)	(3.67)
OTHER	(81)	451	437	(14)	(3.20)	451	438	(13)	(2.97)
TOTAL FIRM		34,344	34,382	38	0.11	34,539	34,534	(5)	(0.01)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		34,358	34,399	41	0.12	34,553	34,551	(2)	(0.01)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	159	221	62	28.05	406	538	132	24.54
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	66	63	(3)	(4.76)
RESIDENTIAL	(31)	17	19	2	10.53	39	46	7	15.22
LARGE VOLUME	(51)	1,144	1,177	33	2.80	2,424	2,484	60	2.42
OTHER	(81)	18	23	5	21.74	41	50	9	18.00
INTERRUPTIBLE	(61)	23,991	19,051	(4,940)	(25.93)	47,058	38,933	(8,125)	(20.87)
LARGE VOLUME INTERRUPTIBLE	(93)	1,547,716	1,465,470	(82,246)	(5.61)	3,522,455	2,942,780	(579,675)	(19.70)

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**

ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

CURRENT MONTH: JULY 1994

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)		16,425	34,104	(17,679)	(51.84)	84,513	154,879	(239,392)	(154.57)
2 NO NOTICE SERVICE		2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)		453,705	673,245	(219,460)	(32.60)	2,018,614	3,528,715	(1,510,101)	(42.79)
5 DEMAND*		116,378	158,265	(41,887)	(25.45)	678,445	906,997	(228,552)	(25.20)
6 OTHER		(6,053)	0	(6,053)	0.00	(13,937)	0	(13,937)	0.00
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)		286	294	(8)	(2.72)	13,169	873	12,296	1,408.48
8 DEMAND		1,725	1,195	530	44.35	19,787	3,547	16,240	457.85
9 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	(1+2+3+4+5+6+10)-(7+8+9)	580,695	866,816	(286,121)	(33.01)	2,577,242	4,600,667	(2,023,425)	(43.98)
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		3,217	1,563	1,654	105.82	10,278	8,293	1,985	23.94
14 TOTAL THERM SALES		806,978	863,764	(56,786)	(6.57)	3,491,946	4,587,954	(1,096,008)	(23.89)
THERMS PURCHASED									
15 COMMODITY (Pipeline)		2,282,140	2,585,598	(303,458)	(11.74)	11,198,330	11,717,728	(519,398)	(4.43)
16 NO NOTICE SERVICE		310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)		2,288,140	2,640,177	(372,037)	(14.09)	10,108,880	12,001,030	(1,892,150)	(15.1)
19 DEMAND		2,687,260	2,954,920	(267,660)	(9.05)	14,638,240	16,934,240	(2,296,000)	(13.58)
20 OTHER		0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)		39,820	22,320	17,500	78.41	1,160,450	66,240	1,094,210	1,651.89
22 DEMAND		39,820	22,320	17,500	78.41	1,104,410	68,240	1,036,170	1,567.29
23 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES	(+17+18+20)-(21+23)	2,228,320	2,617,857	(389,537)	(14.88)	8,948,430	11,934,790	(2,986,360)	(25.02)
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
26 COMPANY USE		9,809	4,620	5,189	112.32	32,657	21,000	11,657	55.51
27 TOTAL THERM SALES	(24-26 Estimated Only)	4,262,030	2,613,237	1,648,793	63.09	18,682,205	11,913,790	6,768,415	56.81
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.720	1.319	(0.599)	(45.41)	(0.755)	1.322	(2.077)	(157.11)
29 NO NOTICE SERVICE	(2/16)	0.894	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	(4/18)	20.007	25.500	(5.493)	(21.54)	19.969	29.403	(9.434)	(32.09)
32 DEMAND	(5/19)	4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13.43)
33 OTHER	(6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	(7/21)	0.719	1.317	(0.599)	(45.48)	1.135	1.318	(0.183)	(13.88)
35 DEMAND	(8/22)	4.332	5.354	(1.022)	(19.09)	1.792	5.355	(3.563)	(66.54)
36 COMMODITY Other	(9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	26.060	33.112	(7.052)	(21.30)	28.801	38.548	(9.747)	(25.29)
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE	(13/26)	32.796	33.831	(1.035)	(3.06)	31.473	39.490	(8.017)	(20.30)
40 TOTAL COST OF THERM SOLD	(11/27)	13.825	33.170	(19.545)	(58.92)	13.795	38.616	(24.821)	(64.28)
41 TRUE-UP	(E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS	(40+41)	12.554	32.099	(19.545)	(60.89)	12.724	37.545	(24.821)	(66.11)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		12.60120	32.21969	(19.618)	(60.89)	12.77184	37.68617	(24.914)	(66.11)
45 PGA FACTOR ROUNDED TO NEAREST .001		12.601	32.220	(19.619)	(60.89)	12.772	37.686	(24.914)	(66.11)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,425	34,104	(17,679)	(51.84)	(84,513)	154,879	(239,392)	(154.57)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	453,785	673,245	(219,460)	(32.40)	2,018,614	3,528,715	(1,510,101)	(42.79)
5 DEMAND	116,398	158,265	(41,867)	(26.45)	678,445	906,997	(228,552)	(25.20)
6 OTHER	(6,053)	0	(6,053)	0.00	(13,937)	0	(13,937)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	286	294	(8)	(2.72)	13,169	873	12,296	1,408.48
8 DEMAND	1,725	1,195	530	44.35	19,787	3,547	16,240	457.85
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	580,695	866,816	(286,121)	(33.01)	2,577,242	4,600,667	(2,023,425)	(43.98)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,217	1,563	1,654	105.82	10,278	8,293	1,985	23.94
14 TOTAL THERM SALES	806,978	863,764	(56,786)	(6.57)	3,491,945	4,587,954	(1,096,008)	(23.87)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,282,140	2,585,598	(303,458)	(11.74)	11,198,330	11,717,728	(519,398)	(4.43)
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,268,140	2,640,177	(372,037)	(14.09)	10,108,880	12,001,030	(1,892,150)	(15.77)
19 DEMAND	2,687,560	2,954,920	(267,360)	(9.05)	14,838,240	16,934,240	(2,096,000)	(13.56)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	39,820	22,320	17,500	78.41	1,160,450	66,240	1,094,210	1,651.89
22 DEMAND	39,820	22,320	17,500	78.41	1,104,410	66,240	1,038,170	1,567.29
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (*17+18+20)-(21+23)	2,228,320	2,617,857	(389,537)	(14.88)	8,948,430	11,934,790	(2,986,360)	(25.02)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,809	4,620	5,189	112.32	32,657	21,000	11,657	55.51
27 TOTAL THERM SALES (24-26 Estimated Only)	4,262,030	2,613,237	1,648,793	63.09	18,682,205	11,913,790	6,768,415	56.81
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.720	1.319	(0.599)	(45.41)	(0.755)	1.322	(2.077)	(157.11)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	20.007	25.500	(5.493)	(21.54)	19.969	29.403	(9.434)	(32.09)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13.4)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.718	1.317	(0.599)	(45.48)	1.135	1.318	(0.183)	(13.88)
35 DEMAND (8/22)	4.332	5.354	(1.022)	(19.09)	1.792	5.355	(3.563)	(66.54)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	26.060	33.112	(7.052)	(21.30)	28.801	38.548	(9.747)	(25.29)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	32.796	33.631	(1.035)	(3.06)	31.473	39.490	(8.017)	(20.30)
40 TOTAL COST OF THERM SOLD (11/27)	13.625	33.170	(19.545)	(58.92)	13.795	38.616	(24.821)	(64.28)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	12.554	32.099	(19.545)	(60.89)	12.724	37.545	(24.821)	(66.11)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.60120	32.21969	(19.618)	(60.89)	12.77184	37.68617	(24.914)	(66.11)
45 PGA FACTOR ROUNDED TO NEAREST .001	12.601	32.220	(19.619)	(60.89)	12.772	37.686	(24.914)	(66.11)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

APRIL 1994 THROUGH MARCH 1995													
CURRENT MONTH:				JULY 1994				PERIOD TO DATE					
				FLEXDOWN		DIFFERENCE				FLEXDOWN		DIFFERENCE	
				ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%		
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)				16,425	34,104	(17,679)	(51.84)	(84,513)	154,879	(239,392)	(154.57)		
2 NO NOTICE SERVICE				2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)		
3 SWING SERVICE				0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)				453,785	673,245	(219,460)	(32.60)	2,018,614	3,529,715	(1,510,101)	(42.79)		
5 DEMAND				116,398	158,265	(41,867)	(26.45)	678,445	906,997	(228,552)	(25.20)		
6 OTHER				(6,053)	0	(6,053)	0.00	(13,937)	0	(13,937)	0.00		
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)				286	294	(8)	(2.72)	13,169	873	12,296	1,408.48		
8 DEMAND				1,725	1,195	530	44.35	19,787	3,547	16,240	457.85		
9 COMMODITY (Other)				0	0	0	0.00	0	0	0	0.00		
10 Second Prior Month Purchase Adj. (OPTIONAL)				0	1,407	(1,407)	(100.00)	0	(849,643)	849,643	(100.00)		
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)				580,695	868,223	(287,528)	(33.12)	2,577,242	3,751,024	(1,173,782)	(31.29)		
12 NET UNBILLED				0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE				3,217	1,563	1,654	105.82	10,278	8,293	1,985	23.94		
14 TOTAL THERM SALES				806,978	866,660	(59,682)	(6.89)	3,491,948	3,742,731	(250,783)	(6.7)		
THERMS PURCHASED													
15 COMMODITY (Pipeline)				2,282,140	2,585,598	(303,458)	(11.74)	11,198,330	11,717,728	(519,398)	(4.43)		
16 NO NOTICE SERVICE				310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00		
17 SWING SERVICE				0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)				2,268,140	2,640,177	(372,037)	(14.09)	10,108,880	12,001,030	(1,892,150)	(15.77)		
19 DEMAND				2,687,580	2,954,920	(267,360)	(8.05)	14,838,240	16,034,240	(2,296,000)	(13.56)		
20 OTHER				0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)				39,820	22,320	17,500	78.41	1,160,450	66,240	1,094,210	1,651.89		
22 DEMAND				39,820	22,320	17,500	78.41	1,104,410	66,240	1,038,170	1,567.29		
23 COMMODITY (Other)				0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (*17+18+20)-(21+23)				2,228,320	2,617,857	(389,537)	(14.88)	8,948,430	11,934,790	(2,986,360)	(25.02)		
25 NET UNBILLED				0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE				9,809	4,620	5,189	112.32	32,657	21,000	11,657	55.51		
27 TOTAL THERM SALES (24-26 Estimated Only)				4,262,030	2,613,237	1,648,793	63.09	18,682,205	11,913,790	6,768,415	56.81		
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)				0.720	1.319	(0.599)	(45.41)	(0.755)	1.322	(2.077)	(157.11)		
29 NO NOTICE SERVICE (2/16)				0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)		
30 SWING SERVICE (3/17)				0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
31 COMMODITY (Other) (4/18)				20.007	25.500	(5.493)	(21.54)	19.969	29.403	(9.434)	(32.091)		
32 DEMAND (5/19)				4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13)		
33 OTHER (6/20)				0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)				-0.718	1.317	(0.599)	(45.48)	1.135	1.318	(0.183)	(13.88)		
35 DEMAND (8/22)				4.332	5.354	(1.022)	(19.09)	1.792	5.355	(3.563)	(66.54)		
36 COMMODITY Other (9/23)				0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
37 TOTAL COST OF PURCHASES (11/24)				26.060	33.165	(7.105)	(21.42)	28.801	31.429	(2.628)	(8.36)		
38 NET UNBILLED (12/25)				0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
39 COMPANY USE (13/26)				32.796	33.831	(1.035)	(3.06)	31.473	39.490	(8.017)	(20.30)		
40 TOTAL COST OF THERM SOLD (11/27)				13.625	33.224	(19.599)	(58.99)	13.795	31.485	(17.690)	(56.19)		
41 TRUE-UP (E-2)				(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)				12.554	32.153	(19.599)	(60.96)	12.724	30.414	(17.690)	(58.16)		
43 REVENUE TAX FACTOR				1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00		
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)				12.60120	32.27390	(19.673)	(60.96)	12.77184	30.52836	(17.757)	(58.16)		
45 PGA FACTOR ROUNDED TO NEAREST .001				12.601	32.274	(19.673)	(60.96)	12.772	30.528	(17.756)	(58.16)		

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: JULY 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	2,546,830	18,311.73	0.719
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	0	0.00	0.000
4 No Notice Commodity Adjustment	(18,880)	(135.74)	0.719
5 Commodity Adjustments - May 94	5,960	59.18	0.993
6 Commodity Adjustments - June 94	15,590	112.09	0.719
7 Less: Offsystem Sales	(267,360)	(1,922.32)	0.719
8 TOTAL COMMODITY (Pipeline)	2,282,140	16,424.94	0.720
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	98,570	26,434.50	26.818
11 Alert Day Volumes - FGT	(98,570)	(26,434.50)	26.818
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,535,500	500,879.42	19.755
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Commodity Other - Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	7,644.94	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(267,360)	(54,739.06)	20.474
24 TOTAL COMMODITY (Other)	2,268,140	453,785.30	20.007
DEMAND			
25 Demand (Pipeline) Entitlement	2,954,920	127,977.59	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	267,360	11,579.36	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,687,560	116,398.23	4.331
OTHER			
33 Revenue Sharing - FGT	0	(6,053.40)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(6,053.40)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH: JULY 1994				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%		(3)	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	453,785	673,245	219,460	32.60	2,018,614	3,528,715	1,510,101	42.79
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	128,921	196,467	67,546	34.38	591,584	226,729	(364,855)	(160.92)
3	TOTAL	582,706	869,712	287,006	33.00	2,610,198	3,755,444	1,145,246	30.50
4	FUEL REVENUES (NET OF REVENUE TAX)	808,989	868,149	59,160	6.81	3,524,902	3,747,151	222,249	5.93
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	137,272	137,272	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	843,307	902,467	59,160	6.56	3,662,174	3,884,423	222,249	5.72
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	260,601	32,755	(227,846)	(695.61)	1,051,976	128,979	(922,997)	(715.62)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	2,381	0	(2,381)	0.00	3,385	0	(3,385)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	524,580	386,247	(138,333)	(35.81)	(164,845)	392,977	557,822	141.95
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(137,272)	(137,272)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	753,244	384,684	(368,560)	(95.81)	753,244	384,684	(368,560)	(95.81)
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	524,580	386,247	(138,333)	(35.81)	* If line 5 is a refund add to line 4 if line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	750,863	384,684	(366,179)	(95.19)				
14	TOTAL (12+13)	1,275,443	770,931	(504,512)	(65.44)				
15	AVERAGE (50% OF 14)	637,722	385,466	(252,256)	(65.44)				
16	INTEREST RATE - FIRST DAY OF MONTH	4.5000%	0.0000%	—	—				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.4600%	0.0000%	—	—				
18	TOTAL (16+17)	8.9600%	0.0000%	—	—				
19	AVERAGE (50% OF 18)	4.4800%	0.0000%	—	—				
20	MONTHLY AVERAGE (19/12 Months)	0.373%	0.000%	—	—				
21	INTEREST PROVISION (15x20)	2,381	0	—	—				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
JULY 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					10,108,880	525,360	10,634,240	2,129,354.09	0	0	0	20.02

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: JULY 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
TOTAL			8,271	8,087	256,332	250,708		
WEIGHTED AVERAGE							\$1.954	\$1.998

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		JULY 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	149,998	186,600	36,602	19.62	997,096	1,300,620	303,524	23.34
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	824	760	(64)	(8.42)
RESIDENTIAL	(31)	428,717	471,400	42,683	9.05	2,141,153	2,390,570	249,417	10.43
LARGE VOLUME	(51)	1,634,552	1,621,230	(13,322)	(0.82)	6,973,511	6,743,540	(229,971)	(3.41)
OTHER	(81)	7,311	8,240	929	11.27	34,296	38,910	4,614	11.86
TOTAL FIRM		2,220,774	2,287,660	66,886	2.92	10,146,880	10,474,400	327,520	3.13
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	263,260	275,620	12,360	4.48	1,138,183	1,177,090	38,907	3.31
LARGE VOLUME INTERRUPTIBLE	(93)	1,777,996	2,282,960	504,964	22.12	7,397,142	6,995,800	(401,342)	(5.74)
TOTAL INTERRUPTIBLE		2,041,256	2,558,580	517,324	20.22	8,535,325	8,172,890	(362,435)	(4.43)
TOTAL THERM SALES		4,262,030	4,846,240	584,210	12.05	18,682,205	18,647,290	(34,915)	(0.19)
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,597	1,647	50	3.04	1,618	1,649	31	1.88
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,165	30,348	183	0.60	30,629	30,722	93	0.30
LARGE VOLUME	(51)	1,485	1,423	(62)	(4.36)	1,484	1,419	(65)	(4.58)
OTHER	(81)	437	435	(2)	(0.46)	447	437	(10)	(2.29)
TOTAL FIRM		33,690	33,859	169	0.50	34,184	34,233	49	0.14
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	12	16	4	25.00	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		13	17	4	23.53	14	17	3	17.65
TOTAL CUSTOMERS		33,703	33,876	173	0.51	34,198	34,250	52	0.15
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	94	113	19	16.81	616	789	173	21.93
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	137	127	(10)	(7.87)
RESIDENTIAL	(31)	14	16	2	12.50	70	78	8	10.26
LARGE VOLUME	(51)	1,101	1,139	38	3.34	4,699	4,752	53	1.12
OTHER	(81)	17	19	2	10.53	77	89	12	13.48
INTERRUPTIBLE	(61)	21,938	17,226	(4,712)	(27.35)	87,553	73,568	(13,985)	(19.01)
LARGE VOLUME INTERRUPTIBLE	(93)	1,777,996	2,282,960	504,964	22.12	7,397,142	6,995,800	(401,342)	(5.74)

ACTUAL FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0462	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	0	0	0	0	0	0	0	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	0	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

A MEMPHIS AREA

PAGE 1

DATE	07/31/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WE'LL TO
BILL	08/10/94			Wire Transfer MCNB Charlotte NC Account Route
INVOICE NO.	2308			
TOTAL AMOUNT DUE	\$124,075.59			

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
TYPE FIRM TRANSPORTATION
PLEASE CONTACT JIM STUBBS
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		RATES		VOLUMES				
POI NO	NAME	POI NO	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
RESERVATION CHARGE												
NO NOTICE RESERVATION CHARGE												
PERMANENT ACQUISITION RESERVATION CHARGE												
EASTERN DIVISION REVENUE SHARING CREDIT												
MARKET 11 REVENUE SHARING CREDIT												
07/94	A	RES		0.3659		0.0672		0.4331		293,260		\$127,010.91
07/94	A	NUR		0.0694				0.0694		31,000		\$2,151.40
07/94	A	PAG		0.4331				0.4331		2,232		\$966.68
07/94	A	TCU										(\$16.65)
07/94	A	117										(\$6,036.75)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/94.											326,492	\$124,075.59

*** END OF INVOICE 2308 ***

TRANSACTION CODE: 00 ACTUALS: 00

 EASTERN DIVISION: 00
 SOUTH DIVISION: 00
 WEST DIVISION: 00
 NORTH DIVISION: 00
 TOTAL: 00

GAS TRANSPORTATION

Florida Gas Transmission Company

A MEMBER OF THE SOUTHERN GAS SYSTEM

PAGE 1

DATE	07/31/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHEIDEMANN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395
DU	08/10/94	WIRE TRANSFER	NCHS Charlotte NC
INVOICE NO	2423	ACCOUNT	ROUTE
TOTAL AMOUNT DUE	\$7,644.94		

CONTRACT SHIPPER CUSTOMER NO 4004 PLEASE CONTACT JIM STUBBART
AT (773)283-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	SHIPPER	TYPE	CASH IN/CASH OUT	PROO	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
POI NO	NAME											MMBTU DRY	

Market Del. Netted Transportation
Net Market Delivery Imbalance
Net Receipt PPA Imbalance

04/94 NTH 0.4652 1,418 \$659.45
04/94 MCH 2.5752 2,538 \$6,535.86
04/94 RPI 2.1100 213 \$449.43
TOTAL FOR MONTH OF 04/94 4,169 \$7,644.94

TRANSACTION CODE: 02 4 - ACTUAL 1 - ESTIMATE
LATE CODE: 02 00 - COMMODITY/USAGL 30 - SERVICE 83 - RESERVATION/OWING 14 - FACILITY
55 - SCHEDULING PPA 57 - CONTRACT BALANCE PPA 57 - NETTIST
1 - FISCAL YR ADJ - ADJUSTMENT FEE

Form G-2 (05/94) 10

THIS INVOICE NO. ON YOUR INVOICE AND WEET 12

12

TRANSPORTATION

TRANSPORTATION

12

TRANSPORTATION

Florida Gas Transmission Company

TRANSPORTATION

08/10/94

08/20/94

2514

UNIT DOLLARS \$18,175.99

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BECK

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

PLEASE RETURN THIS INVOICE NO. ON YOUR INVOICE AND WEET 12

12

Wire Transfer

ACH Charles M

Bank

5009

SPRINKLER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STRUBBLES

AT (772) 353-7029 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STRUBBLES

AT (772) 353-7029 WITH ANY QUESTIONS REGARDING THIS INVOICE

NAME

16152

SPRINKLER

07/94

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07/94

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13

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMORANDUM

PAGE

DATE 08/19/94

BILL 08/26/94

INVOICE NO. 2639

TOTAL AMOUNT DUE (\$26,276.88)

CARRIER

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROOK
POST OFFICE BOX 1195
WEST PALM BEACH, FL 33402-1195

PLEASE REFERENCE THIS INVOICE NO. ON YOUR STATEMENT AND VARIATION

Wire Transfer
HOB Charlotte NC
Account
Four

CONTRACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 404

PLEASE CONTACT JIM STUBBINS
AT (713) 853-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FLORIDA TRANSPORTATION

RECEIPTS
POI NO. NAME

POI NO. NAME

RATES

DISC

NET

VOLUMES

AMOUNT DUE

AMOUNT

Usage Charge - No Notice For Delay

Usage Charge - No Notice For Delay

Usage Charge

Usage Charge

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Usage Charge

Form 002-06-94 10/97

TRANSMISSION CODE (T) A - ACTUALS & ESTIMATES

GAS CODE (G) COM - COMBUSTION

SERV CODE (S) SERV - SERVICE

LNG - LIQUID

SCN - SCHEDULED MONTH

CONTRACT NUMBER

ADDITIONAL INFORMATION

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS/KAT ALBEE

PAGE 2

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BROWN

POST OFFICE BOX 1195

WEST PALM BEACH, FL 33402-1195

PLEASE REFERENCE THIS INVOICE NO. ON YOUR BILLS/INVOICES AND MAIL TO:

VIRG TRINSTER

8008 CHARLOTTE MC

ACCOUNT

ROUTE

DATE 02/10/94

DATE 02/20/94

INVOICE NO. 2039

TOTAL AMOUNT DUE (\$26,276.88)

CONTRACT 5009 SHIPPED FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4204

PLEASE CONTACT JIM STODOLSKY AT (713)853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIVED

TYPE

FIVE

RATES

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VOLUMES

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PO NO. NAME

PO NO. NAME

PO NO. NAME

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Usage Charge

10155

990-21400

05/94

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TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/94

TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/94

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TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/94

INVOICE NO. 2039

DATE 02/10/94

CUSTOMER NO. 4204

CUSTOMER NO. 4204

CUSTOMER NO. 4204

CUSTOMER NO. 4204

CUSTOMER NO. 4204

Form 002 0894 (4/93)

GAS TRANSPORTATION

 Florida Gas Transmission Company
 MEMPHIS, TENNESSEE

MCI

2

CASH/PAID

05/18/74

FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BROOK

POST OFFICE BOX 1395

WEST PALM BEACH, FL 33402-3395

PLEASE REFER TO INVOICE NO. ON YOUR BILLING AND WE'LL

SUE TRINER

ACCU-CHARITABLE INC

ACCU-CHARITABLE INC

ROUTE

INVOICE NO. 2640

TOTAL AMOUNT DUE \$22,336.04

CONTRACT 5009

SUPPLY

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

PLEASE CONTACT JIM STUBBS

AT (713) 521-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS
POI NO. NAMEDENVER
POI NO. NAMEHOUSTON
POI NO. NAME

SUBSIDIARY

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05/74 A COM

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GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS/SENAF Area

1401 2

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND MAIL TO

DATE: 03/10/76

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY

BUT: 03/20/75

ATTN: JACK BROWN

POST OFFICE BOX 1395

WEST PALM BEACH, FL 33402-1395

INVOICE NO: 2641

Utility Transfer
ECOB CH...
Account
Route

TOTAL AMOUNT DUE (\$18,513.26)

CONTRACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STODERAKI AT (713) 555-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEPTS

FLORIDA TRANSPORTATION

DATE: 03/10/76

BASE: 1.00000000

POI NO. NAME

POI NO. NAME

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GAS TRANSPORTATION

Florida Gas Transmission Company
 A GATCO COMPANY

PAGE 1

DATE 02/13/79

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY

BILL 02/20/79

ATTN: JACK BROWN

PROJECT NO 2542

POST OFFICE BOX 2195

WEST PALM BEACH, FL 33402-2195

TOTAL AMOUNT DUE \$18,425.35

CONTACT 5099

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

PLEASE CONTACT JIM STODOLSKY
AT (713) 553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

PLEASE REFERENCE THIS PROJECT NO. ON YOUR REMITTANCE AND VARI TO:

 WIRE TRANSFER
 ECHS CHARLOTTE NC
 ACCOUNT
 BOWTE

RECEIPT	NAME	TYPE	DATE	QUANTITY	UNIT	AMOUNT
PO NO.	NAME	PO NO.	NAME	QUANTITY	UNIT	AMOUNT

JASPER CHARGE - NO ACTION FOR DELAY	06/79	A	CON	0.0239	0.0440	0.0719	20.03	(\$41.75)
JASPER CHARGE - NO ACTION FOR DELAY	06/79	A	CON	0.0239	0.0440	0.0719	4.89	\$33.14
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	18.406	\$1,322.96
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	20.050	\$1,441.60
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	33.900	\$2,437.61
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	25.366	\$1,880.02
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	35.205	\$2,544.25
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	17.550	\$1,261.85
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	34.511	\$2,481.34
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	12.740	\$987.91
JASPER CHARGE	06/79	A	CON	0.0239	0.0440	0.0719	13.731	\$987.26

BALANCE ON CREDIT \$1,441.60

LATE CHARGE FOR CASH DISCOUNT/PAID \$1,441.60

FROM 06/25/79 (6/73)

1. 10% DISCOUNT

2. 10% DISCOUNT

3. 10% DISCOUNT

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	A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY						
2	Post Office Box 3395						
3	West Palm Beach, Florida 33402-3395						
4							
5	INVOICE						
6							
7						Date:	August 1, 1994
8						Due Date:	August 10, 1994
9							
10							
11							
12							
13							
14							
15	INVOICE NUMBER:		121120150801				
16							
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
18							
19	Commodity Cost of Gas *		MMBtu				
20							
21							
22							
23	FTS-1 Reservation Charge		MMBtu				
24							
25	FTS-1 Usage Charge		MMBtu		\$0.0719		
26							
27	FPU Administrative Charge		MMBtu				
28							
29	TOTAL DUE						
30							
31	*						
32							
33							
34							
35							
36							
37	Please remit payment to:		Florida Public Utilities Company				
38			Attention: Christopher M. Snyder				
39			Post Office Box 3395				
40			West Palm Beach, Florida 33402-3395				
41							
42	Please enclose one copy of this invoice with payment.						
43							

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS, TN 38102

1965

DATE 08/10/74

CONTRACT

FLORIDA PUBLIC UTILITIES COMPANY

PLEASE CONTACT JIM STUBBS AT 773-3551-7200 WITH ANY QUESTIONS REGARDING THIS INVOICE

DATE 08/20/74

CONTRACT

ATTN: JIM STUBBS
POST OFFICE BOX 1396
WEST PALM BEACH, FL 33402-3396

ACCOUNT #

10000

AMOUNT DUE \$15,478.44

AMOUNT DUE \$15,478.44

CONTRACT 5002

SHIPMENT

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 408

PLEASE CONTACT JIM STUBBS AT 773-3551-7200 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPT

DELIVERED AND RECEIVED

DATE 08/10/74

DATE

VOLUMES

AMOUNT

RECEIPT NO. 10001

DELIVERED AND RECEIVED

DATE 08/10/74

DATE

VOLUMES

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RECEIPT NO. 10001

DELIVERED AND RECEIVED

DATE 08/10/74

DATE

VOLUMES

AMOUNT

GAS TRANSPORTATION

Florida Gas Transmission Company

FACILITY NAME: SAKAT 25-004

FACILITY

PLEASE PRINTED AND PROVIDE ONE COPY TO THE FOLLOWING AND RETURN TO:

DATE: 08/10/94

CITY: JACKSONVILLE

FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACKSONVILLE

DATE: 08/20/94

CITY: JACKSONVILLE

FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACKSONVILLE

DATE: 08/20/94

CITY: JACKSONVILLE

FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACKSONVILLE

TOTAL AMOUNT DUE: \$120,434.50

CONTRACT: 5002

SHIPPER: SAKAT

DELIVER TO: FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO: 200

PLEASE CONTACT JIM STICKLER AT (713) 253-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS

PO NO. NAME

DELIVERIES

PROD MONTH TC AC BASE SURCHARGES DSC NET VOLUME MONTHLY AMOUNT

To reverse alert day charge for 07/12/94.

07/94 1 DAD

(\$1,165) (\$13,797.84)

To reverse alert day charge for 07/13/94.

07/94 1 DAD

(\$1,712) (\$13,836.54)

TOTAL FOR CONTRACT 5002 FOR MONTH OF 07/94:

(\$1,877) (\$28,634.38)

*** END OF INVOICE 265 ***

INVOICE NO. 00000000000000000000

DATE: 08/10/94

CITY: JACKSONVILLE FLORIDA PUBLIC UTILITIES COMPANY

Form GAS 3054 (10-93)

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995										
CURRENT MONTH: AUGUST 1994										
PERIOD TO DATE										
COST OF GAS PURCHASED										
ACTUAL ORIGINAL ESTIMATE DIFFERENCE AMOUNT % ACTUAL ORIGINAL ESTIMATE DIFFERENCE AMOUNT %										
1 COMMODITY (Pipeline) 17,097 31,889 (14,792) (46.39) 13,740 17,187 (3,447) (20.06)										
2 NO NOTICE SERVICE 2,151 2,691 (540) (20.07) 13,740 17,187 (3,447) (20.06)										
3 SWING SERVICE 0 0 0 0.00 0 0 0 0.00										
4 COMMODITY (Other) 435,661 653,620 (218,159) (33.37) 2,454,275 4,182,535 (1,728,260) (41.32)										
5 DEMAND 111,852 158,265 (46,413) (29.33) 790,297 1,065,262 (274,965) (25.81)										
6 OTHER (2,915) 0 (2,915) 0.00 (16,852) 0 (16,852) 0.00										
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline) 108 294 (186) (63.27) 13,277 1,167 12,110 1,037.70										
8 DEMAND 650 1,195 (545) (45.61) 20,437 4,742 15,695 330.98										
9 COMMODITY (Other) 0 0 0 0.00 0 0 0 0.00										
10 Second Prior Month Purchase Adj. (OPTIONAL) 0 0 0 0.00 0 0 0 0.00										
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9) 563,068 845,176 (282,088) (33.38) 3,140,330 5,445,843 (2,305,513) (42.34)										
12 NET UNBILLED 0 0 0 0.00 0 0 0 0.00										
13 COMPANY USE 3,214 1,521 1,693 111.31 13,492 9,814 3,678 37.48										
14 TOTAL THERM SALES 758,377 842,166 (83,789) (9.95) 4,250,323 5,430,120 (1,179,797) (21.73)										
THERMS PURCHASED										
15 COMMODITY (Pipeline) 2,377,840 2,417,704 (39,864) (1.65) 13,578,170 14,135,430 (557,260) (3.96)										
16 NO NOTICE SERVICE 310,000 310,000 0 0.00 1,980,000 1,980,000 0 0.00										
17 SWING SERVICE 0 0 0 0.00 0 0 0 0.00										
18 COMMODITY (Other) 2,389,630 2,487,245 (97,615) (3.96) 12,478,510 14,468,275 (1,989,765) (13.1)										
19 DEMAND 2,582,600 2,954,920 (372,320) (12.60) 17,220,840 18,889,160 (2,668,320) (13.42)										
20 OTHER 0 0 0 0.00 0 0 0 0.00										
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline) 15,000 22,320 (7,320) (32.80) 1,175,450 88,560 1,086,890 1,227.29										
22 DEMAND 15,000 22,320 (7,320) (32.80) 1,119,410 88,560 1,030,850 1,164.01										
23 COMMODITY (Other) 0 0 0 0.00 0 0 0 0.00										
24 TOTAL PURCHASES (+17+18+20)-(21+23) 2,354,630 2,444,925 (90,295) (3.69) 11,303,060 14,379,715 (3,076,655) (21.40)										
25 NET UNBILLED 0 0 0 0.00 0 0 0 0.00										
26 COMPANY USE 10,108 4,310 5,798 134.52 42,765 25,310 17,455 88.96										
27 TOTAL THERM SALES (24-26 Estimated Only) 4,293,654 2,440,615 1,853,039 75.93 22,975,859 14,354,405 8,621,454 60.06										
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15) 0.719 1.319 (0.600) (45.49) (0.497) 1.321 (1.818) (137.62)										
29 NO NOTICE SERVICE (2/16) 0.694 0.868 (0.174) (20.05) 0.694 0.868 (0.174) (20.05)										
30 SWING SERVICE (3/17) 0.000 0.000 0.000 0.00 0.000 0.000 0.000 0.00										
31 COMMODITY (Other) (4/18) 18.385 26.500 (8.115) (30.62) 19.868 26.908 (6.940) (25.96)										
32 DEMAND (5/19) 4.331 5.356 (1.025) (19.14) 4.589 5.356 (0.767) (14.32)										
33 OTHER (6/20) 0.000 0.000 0.000 0.00 0.000 0.000 0.000 0.00										
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21) 0.720 1.317 (0.597) (45.33) 1.130 1.318 (0.188) (14.26)										
35 DEMAND (8/22) 4.333 5.354 (1.021) (19.07) 1.826 5.355 (3.529) (65.90)										
36 COMMODITY Other (9/23) 0.000 0.000 0.000 0.00 0.000 0.000 0.000 0.00										
37 TOTAL COST OF PURCHASES (11/24) 23.914 34.569 (10.655) (30.82) 27.783 37.872 (10.089) (26.64)										
38 NET UNBILLED (12/25) 0.000 0.000 0.000 0.00 0.000 0.000 0.000 0.00										
39 COMPANY USE (13/26) 31.797 35.290 (3.493) (9.90) 31.549 38.775 (7.226) (18.63)										
40 TOTAL COST OF THERM SOLD (11/27) 13.114 34.630 (21.516) (62.13) 13.668 37.938 (24.270) (63.97)										
41 TRUE-UP (E-2) (1.071) (1.071) 0.000 0.00 (1.071) (1.071) 0.000 0.00										
42 TOTAL COST OF GAS (40+41) 12.043 33.559 (21.516) (64.11) 12.597 36.867 (24.270) (65.83)										
43 REVENUE TAX FACTOR 1.00376 1.00376 0.000 0.00 1.00376 1.00376 0.000 0.00										
44 PGA FACTOR ADJUSTED FOR TAXES (42x43) 12.08828 33.68518 (21.597) (64.11) 12.64436 37.00562 (24.361) (65.83)										
45 PGA FACTOR ROUNDED TO NEAREST .001 12.088 33.685 (21.597) (64.11) 12.644 37.006 (24.362) (65.83)										

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

SCHEDULE A-1/R

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995												
CURRENT MONTH:					AUGUST 1994				PERIOD TO DATE			
					REVISED		DIFFERENCE		REVISED		DIFFERENCE	
					ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)					17,097	31,889	(14,792)	(46.39)	(67,416)	186,768	(254,184)	(136.10)
2 NO NOTICE SERVICE					2,151	2,691	(540)	(20.07)	13,740	17,187	(3,447)	(20.06)
3 SWING SERVICE					0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)					435,661	653,820	(218,159)	(33.37)	2,454,275	4,182,535	(1,728,260)	(41.32)
5 DEMAND					111,852	158,265	(46,413)	(29.33)	790,297	1,065,262	(274,965)	(25.81)
6 OTHER					(2,915)	0	(2,915)	0.00	(16,852)	0	(16,852)	0.00
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)					108	294	(186)	(63.27)	13,277	1,167	12,110	1,037.70
8 DEMAND					650	1,195	(545)	(45.61)	20,437	4,742	15,695	330.98
9 COMMODITY (Other)					0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)					0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)					563,088	845,176	(282,088)	(33.38)	3,140,330	5,445,843	(2,305,513)	(42.34)
12 NET UNBILLED					0	0	0	0.00	0	0	0	0.00
13 COMPANY USE					3,214	1,521	1,693	111.21	13,492	9,814	3,678	37.48
14 TOTAL THERM SALES					758,377	842,166	(83,789)	(9.95)	4,250,323	5,430,120	(1,179,797)	(21.77)
THERMS PURCHASED												
15 COMMODITY (Pipeline)					2,377,840	2,417,704	(39,864)	(1.65)	13,576,170	14,136,430	(559,260)	(3.96)
16 NO NOTICE SERVICE					310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE					0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)					2,369,630	2,467,245	(97,615)	(3.96)	12,478,510	14,488,275	(1,909,765)	(13.75)
19 DEMAND					2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,180	(2,668,320)	(13.42)
20 OTHER					0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)					15,000	22,320	(7,320)	(32.80)	1,175,450	88,560	1,086,890	1,227.29
22 DEMAND					15,000	22,320	(7,320)	(32.80)	1,119,410	88,560	1,030,850	1,184.01
23 COMMODITY (Other)					0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)					2,354,630	2,444,925	(90,295)	(3.89)	11,303,060	14,379,715	(3,076,655)	(21.40)
25 NET UNBILLED					0	0	0	0.00	0	0	0	0.00
26 COMPANY USE					10,108	4,310	5,798	134.52	42,765	25,310	17,455	68.96
27 TOTAL THERM SALES (24-26 Estimated Only)					4,293,654	2,440,615	1,853,039	75.93	22,975,859	14,354,405	8,621,454	60.06
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)					0.719	1.319	(0.600)	(45.49)	(0.497)	1.321	(1.818)	(137.62)
29 NO NOTICE SERVICE (2/16)					0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)					0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)					18.385	26.500	(8.115)	(30.62)	19.668	28.908	(9.240)	(31.961)
32 DEMAND (5/19)					4.331	5.356	(1.025)	(19.14)	4.589	5.356	(0.767)	(14.00)
33 OTHER (6/20)					0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)					0.720	1.317	(0.597)	(45.33)	1.130	1.318	(0.188)	(14.28)
35 DEMAND (8/22)					4.333	5.354	(1.021)	(19.07)	1.826	5.355	(3.529)	(65.90)
36 COMMODITY Other (9/23)					0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)					23.914	34.569	(10.655)	(30.82)	27.783	37.872	(10.089)	(26.64)
38 NET UNBILLED (12/25)					0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)					31.797	35.290	(3.493)	(9.90)	31.549	38.775	(7.226)	(18.64)
40 TOTAL COST OF THERM SOLD (11/27)					13.114	34.630	(21.516)	(62.13)	13.668	37.938	(24.270)	(63.97)
41 TRUE-UP (E-2)					(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)					12.043	33.559	(21.516)	(64.11)	12.597	36.867	(24.270)	(65.83)
43 REVENUE TAX FACTOR					1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)					12.08828	33.68518	(21.597)	(64.11)	12.64436	37.00562	(24.361)	(65.83)
45 PGA FACTOR ROUNDED TO NEAREST .001					12.088	33.685	(21.597)	(64.11)	12.644	37.006	(24.362)	(65.83)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995**

COST OF GAS PURCHASED	CURRENT MONTH:		AUGUST 1994		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	17,097	31,889	(14,792)	(46.39)	(67,416)	186,768	(254,184)	(136.10)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	13,740	17,187	(3,447)	(20.06)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	435,661	653,820	(218,159)	(33.37)	2,454,275	4,182,535	(1,728,260)	(41.32)
5 DEMAND	111,852	158,265	(46,413)	(29.33)	790,297	1,065,262	(274,965)	(25.81)
6 OTHER	(2,915)	0	(2,915)	0.00	(16,852)	0	(16,852)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	108	294	(186)	(63.27)	13,277	1,167	12,110	1,037.70
8 DEMAND	650	1,195	(545)	(45.61)	20,437	4,742	15,695	330.98
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(42,906)	42,906	(100.00)	0	(892,549)	892,549	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	563,088	802,270	(239,182)	(29.81)	3,140,330	4,553,294	(1,412,964)	(31.03)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,214	1,521	1,693	111.31	13,492	9,814	3,678	37.48
14 TOTAL THERM SALES	758,377	800,749	(42,372)	(5.29)	4,250,323	4,543,480	(293,157)	(6.4)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,377,840	2,417,704	(39,864)	(1.65)	13,576,170	14,135,430	(559,260)	(3.96)
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,369,630	2,467,245	(97,615)	(3.96)	12,478,510	14,468,275	(1,989,765)	(13.75)
19 DEMAND	2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,180	(2,668,320)	(13.42)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	15,000	22,320	(7,320)	(32.80)	1,175,450	88,560	1,086,890	1,227.29
22 DEMAND	15,000	22,320	(7,320)	(32.80)	1,119,410	88,560	1,030,850	1,184.01
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,354,630	2,444,925	(90,295)	(3.69)	11,303,060	14,379,715	(3,076,655)	(21.40)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,108	4,310	5,798	134.52	42,765	25,310	17,455	68.96
27 TOTAL THERM SALES (24-26 Estimated Only)	4,293,654	2,440,815	1,853,039	75.93	22,975,859	14,354,405	8,621,454	60.06
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.497)	1.321	(1.818)	(137.32)
29 NO NOTICE SERVICE (2/16)	0.694	0.688	(0.174)	(20.05)	0.694	0.688	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	18.385	26.500	(8.115)	(30.82)	19.668	28.908	(9.240)	(31.961)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.589	5.356	(0.767)	(14.14)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.720	1.317	(0.597)	(45.33)	1.130	1.318	(0.188)	(14.26)
35 DEMAND (8/22)	4.333	5.354	(1.021)	(19.07)	1.826	5.355	(3.529)	(65.90)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	23.914	32.814	(8.900)	(27.12)	27.783	31.685	(3.882)	(12.26)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	31.797	35.290	(3.493)	(9.90)	31.549	38.775	(7.226)	(18.64)
40 TOTAL COST OF THERM SOLD (11/27)	13.114	32.872	(19.758)	(60.11)	13.668	31.721	(18.053)	(56.91)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	12.043	31.801	(19.758)	(62.13)	12.597	30.650	(18.053)	(58.90)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.08828	31.92057	(19.832)	(62.13)	12.64436	30.76524	(18.121)	(58.90)
45 PGA FACTOR ROUNDED TO NEAREST .001	12.088	31.921	(19.833)	(62.13)	12.644	30.765	(18.121)	(58.90)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: AUGUST 1994

	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS	2,753,800	19,799.83	0.719
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	0	0.00	0.000
4 No Notice Commodity Adjustment	(25,960)	(186.65)	0.719
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(350,000)	(2,516.50)	0.719
8 TOTAL COMMODITY (Pipeline)	2,377,840	17,096.68	0.719
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operations Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	2,719,630	503,618.87	18.518
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Commodity Other - Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	(2,097.83)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(350,000)	(65,860.38)	18.817
24 TOTAL COMMODITY (Other)	2,369,630	435,660.66	18.385
DEMAND			
25 Demand (Pipeline) Entitlement	2,932,600	127,010.91	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	350,000	15,158.50	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,582,600	111,852.41	4.331
OTHER			
33 Revenue Sharing - FGT	0	(2,914.88)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(2,914.88)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:				PERIOD TO DATE			
	AUGUST 1994							
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%		(3)	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	435,661	653,820	218,159	33.37	2,454,275	4,182,535	1,728,260	41.32
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	128,185	149,933	21,754	14.51	719,769	376,668	(343,101)	(91.09)
3 TOTAL	563,846	803,759	239,913	29.85	3,174,044	4,559,203	1,385,159	30.38
4 FUEL REVENUES (NET OF REVENUE TAX)	759,135	802,238	43,103	5.37	4,284,037	4,549,389	265,352	5.83
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	171,590	171,590	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	793,453	836,556	43,103	5.15	4,455,627	4,720,979	265,352	5.62
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	229,607	32,797	(196,810)	(600.09)	1,281,583	161,776	(1,119,807)	(692.20)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	3,290	0	(3,290)	0.00	6,675	0	(6,675)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	753,244	384,684	(368,560)	(95.81)	(164,845)	392,977	557,822	141.95
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(171,590)	(171,590)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	951,823	383,163	(568,660)	(148.41)	951,823	383,163	(568,660)	(148.41)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	753,244	384,684	(368,560)	(95.81)	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	948,533	383,163	(565,370)	(147.55)				
14 TOTAL (12+13)	1,701,777	767,847	(933,930)	(121.63)				
15 AVERAGE (50% OF 14)	850,889	383,924	(466,965)	(121.63)				
16 INTEREST RATE - FIRST DAY OF MONTH	4.4600%	0.0000%	—	—				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.8200%	0.0000%	—	—				
18 TOTAL (16+17)	9.2800%	0.0000%	—	—				
19 AVERAGE (50% OF 18)	4.6400%	0.0000%	—	—				
20 MONTHLY AVERAGE (19/12 Months)	0.387%	0.0000%	—	—				
21 INTEREST PROVISION (15x20)	3,290	0	—	—				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
AUGUST 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					12,478,510	875,360	13,353,870	2,632,972.96	0	0	0	19.72

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: AUGUST 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
TOTAL			9,034	8,835	280,047	273,800		
WEIGHTED AVERAGE							\$1.798	\$1.839

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		AUGUST 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	141,444	170,500	29,056	17.04	1,138,540	1,471,120	332,580	22.61
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	1,020	950	(70)	(7.37)
RESIDENTIAL	(31)	396,246	431,660	35,414	8.20	2,537,399	2,822,230	284,831	10.09
LARGE VOLUME	(51)	1,537,183	1,511,630	(25,553)	(1.69)	8,510,694	8,255,170	(255,524)	(3.10)
OTHER	(81)	7,102	8,200	1,098	13.39	41,398	47,110	5,712	12.12
TOTAL FIRM		2,082,171	2,122,180	40,009	1.89	12,229,051	12,596,580	367,529	2.92
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	329,615	273,200	(56,415)	(20.65)	1,467,798	1,450,290	(17,508)	(1.21)
LARGE VOLUME INTERRUPTIBLE	(93)	1,881,868	2,158,420	276,552	12.81	9,279,010	9,154,220	(124,790)	(1.36)
TOTAL INTERRUPTIBLE		2,211,483	2,431,620	220,137	9.05	10,746,808	10,604,510	(142,298)	(1.34)
TOTAL THERM SALES		4,293,654	4,553,800	260,146	5.71	22,975,859	23,201,090	225,231	0.97
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,595	1,646	51	3.10	1,613	1,648	35	2.12
OUTDOOR LIGHTING	(21)	8	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,024	30,266	242	0.80	30,508	30,630	122	0.40
LARGE VOLUME	(51)	1,476	1,428	(48)	(3.36)	1,482	1,421	(61)	(4.29)
OTHER	(81)	437	432	(5)	(1.16)	445	436	(9)	(2.06)
TOTAL FIRM		33,538	33,778	240	0.71	34,054	34,141	87	0.25
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		33,552	33,795	243	0.72	34,068	34,158	90	0.26
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	89	104	15	14.42	706	893	187	20.94
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	170	158	(12)	(7.59)
RESIDENTIAL	(31)	13	14	1	7.14	83	92	9	9.78
LARGE VOLUME	(51)	1,041	1,059	18	1.70	5,743	5,809	66	1.14
OTHER	(81)	16	19	3	15.79	93	108	15	13.89
INTERRUPTIBLE	(61)	25,355	17,075	(8,280)	(48.49)	112,908	90,643	(22,265)	(24.56)
LARGE VOLUME INTERRUPTIBLE	(93)	1,881,868	2,158,420	276,552	12.81	9,279,010	9,154,220	(124,790)	(1.36)

ACTUAL FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	0	0	0	0	0	0	0

Florida Gas Transmission Company
an ENBRON/SPRINT affiliate

B. INDIAN/INUIT AT AGLON

Q1. What are the main components of a business plan?

Wire Transfer 1008 Quintero St. Account Info	
---	--

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 13195
WEST PALM BEACH, FL 33402-7395

Discussion

08/11/96

Line

INVOICE NO.

END ENPOINT VALUE

9126 267-63

CONTACT

DECEMBER PUBLIC UTILITIES COMPANY

CUSTOMER NO. _____

五

PLEASE CONTACT JIM STROEMER

AL (713)853-7429 WITH ANY QUESTIONS REGARDING THIS [MAGAZINE]

1

[illegible]

POL NO. 7-10-11-NANES

MUNSON

1

574

134

EXHIBIT C-1

100

RESERVATION CHANGE

NO NOTICE RESERVATION CHARGE

WESTERN DIVISION REVENUE SHARING CREDIT

credit it toward sharing credit

FOR CONTACT GOOD FOR MONTH OR MORE

see end of volume 2747 000

RESEARCH CORPORATION • 400 N. W. 11th St. • Miami, Fla.

DATE: 10/10/2008 TIME: 10:10:10 AM
 FROM: [REDACTED] TO: [REDACTED]
 SUBJECT: [REDACTED]
 [REDACTED]

Environ Monit Assess (2008) 140:293–303

Florida Gas Transmission Company

6. INFORMATIONAL ATTITUDE

NAME _____

FOR MORE ON THE ENVIRONMENT, VISIT WWW.EPA.GOV

Wire Transfer
Wells Fargo Bank
Account
Name

CUSTOMER:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

[illegible]

DATE CODE (FC) COM - COMPOUND/SPACE STV - SERVICE US - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY MIB - CONTRACT IMBANCE PENALTY PB - PREPARE
T - FIRM FIRMING AOM - AOM/RETAIL BMT - B2

TRANSACTION CODE (TO: A - NORMAL I - INTERVALS)

Form 342-3494 10/19/2018

GAS TRANSPORTATION

 Florida Gas Transmission Company

An EXXON/SONATACOMpany

PAGE

2

DATE	09/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROUN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33462-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer BOKS Charlotte NC Account Route
DUE	09/20/94		
INVOICE NO.	2863		
TOTAL AMOUNT DUE	\$19,613.18		

CONTRACT	5009	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4064	PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.
		TYPE	PIPELINE			

RECEIPTS		DEBIT		CREDIT		RATES		VOLUMES		AMOUNT
POI NO.	NAME	POI NO.	NAME	MONTH	DAY	CHARGES	DRUG	NET	MMBTU DRY	
Usage Charge		16158	PU-BELAND	08/94	A	CON		0.8719	25,350	\$1,822.67
Usage Charge		16275	FLORIDA INDUSTRIES	08/94	A	CON		0.8719	35,000	\$2,516.50
CONTRACT 5009 FOR MONTH OF 08/94									272,784	\$19,613.18
INVOICE 2863 ***										

TRANSACTION CODE (BC): A = ACTUALS Z = REVERSALS

 RATE CODE (BC): COM = COMMODITY/USAGE SV = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
 SCH = SCHEDULING PENALTY 2MB = CONTRACT BALANCE PENALTY INT = INTEREST
 T = TERC PRNG ADM = ADMINISTRATIVE FEE

Form 062-3694 (6/93)

CONFIDENTIAL INVOICE
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CONFIDENTIAL INVOICE
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CONFIDENTIAL INVOICE
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	A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY						
2	Post Office Box 3395						
3	West Palm Beach, Florida 33402-3395						
4							
5	INVOICE						
6							
7	Date: August 12, 1994						
8							
9							
10							
11							
12							
13							
14							
15							
16	INVOICE NUMBER:		GS2				
17							
18	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
19							
20	May 94 Market Deliveries Imbalance						
21	Trading		MMBtu				
22							
23	TOTAL DUE						
24							
25							
26							
27							
28							
29	Please remit payment to:		Florida Public Utilities Company				
30			Attention: Christopher M. Snyder				
31			Post Office Box 3395				
32			West Palm Beach, Florida 33402-3395				
33							
34	Please enclose one copy of this invoice with payment.						
35							

CONFIDENTIAL INVOICE
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A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY					
2	Post Office Box 3395					
3	West Palm Beach, Florida 33402-3395					
4						
5	INVOICE					
6						
7	Date: September 1, 1994					
8	Due Date: September 10, 1994					
9						
10						
11						
12						
13						
14						
15	INVOICE NUMBER:		121120150801			
16						
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
18						
19	Commodity Cost of Gas *		MMBtu			
20			MMBtu			
21						
22	FTS-1 Reservation Charge		MMBtu			
23						
24	FTS-1 Usage Charge		MMBtu		\$0.0719	
25						
26	FPU Administrative Charge		MMBtu			
27						
28	TOTAL DUE					
29						
30	*					
31						
32						
33						
34						
35						
36	Please remit payment to:		Florida Public Utilities Company			
37			Attention: Christopher M. Snyder			
38			Post Office Box 3395			
39			West Palm Beach, Florida 33402-3395			
40						
41	Please enclose one copy of this invoice with payment.					
42						

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	18,856	32,185	(15,289)	(47.50)	(50,520)	218,953	(269,473)	(123.07)
2 NO NOTICE SERVICE	2,032	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	367,449	756,658	(389,209)	(51.44)	2,821,724	4,939,193	(2,117,469)	(42.87)
5 DEMAND	111,350	153,160	(41,810)	(27.30)	901,647	1,218,422	(316,775)	(26.00)
6 OTHER	(5,502)	0	(5,502)	0.00	(22,354)	0	(22,354)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	285	(285)	(100.00)	13,277	1,452	11,825	814.39
8 DEMAND	0	1,157	(1,157)	(100.00)	20,437	5,899	14,538	248.45
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	492,275	943,185	(450,890)	(47.81)	3,632,605	6,389,008	(2,756,403)	(43.14)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,587	1,704	883	51.82	16,079	11,518	4,561	39.60
14 TOTAL THERM SALES	805,355	940,019	(134,664)	(14.33)	5,055,678	6,370,139	(1,314,461)	(20.63)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,349,960	2,440,102	(90,142)	(3.69)	15,828,130	16,575,532	(649,402)	(3.92)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,369,470	2,491,057	(121,587)	(4.88)	14,847,980	16,959,332	(2,111,352)	(12.45)
19 DEMAND	2,571,000	2,859,600	(288,600)	(10.09)	19,791,840	22,748,760	(2,956,920)	(13.00)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	21,800	(21,800)	(100.00)	1,175,450	110,160	1,065,290	967.04
22 DEMAND	0	21,800	(21,800)	(100.00)	1,119,410	110,160	1,009,250	918.17
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,369,470	2,469,457	(99,987)	(4.05)	13,672,530	16,649,172	(3,176,642)	(18.95)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,475	4,370	4,105	93.94	51,240	29,680	21,560	72.64
27 TOTAL THERM SALES (24-26 Estimated Only)	4,420,231	2,465,087	1,955,144	79.31	27,396,090	16,819,492	10,576,598	62.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.317)	1.321	(1.638)	(124.00)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	15.508	30.375	(14.867)	(48.94)	19.004	29.124	(10.120)	(34.75)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.556	5.356	(0.800)	(14.94)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	1.319	(1.319)	(100.00)	1.130	1.318	(0.188)	(14.26)
35 DEMAND (8/22)	0.000	5.356	(5.356)	(100.00)	1.826	5.355	(3.529)	(65.90)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	20.776	38.193	(17.417)	(45.60)	26.569	37.919	(11.350)	(29.9)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	30.525	38.993	(8.468)	(21.72)	31.380	38.807	(7.427)	(19.14)
40 TOTAL COST OF THERM SOLD (11/27)	11.137	38.261	(27.124)	(70.89)	13.260	37.986	(24.726)	(65.09)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	10.066	37.190	(27.124)	(72.93)	12.189	36.915	(24.726)	(66.98)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	10.10385	37.32983	(27.226)	(72.93)	12.23483	37.05380	(24.819)	(66.98)
45 PGA FACTOR ROUNDED TO NEAREST .001	10.104	37.330	(27.226)	(72.93)	12.235	37.054	(24.819)	(66.98)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995												
		CURRENT MONTH:		SEPTEMBER 1994		PERIOD TO DATE						
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE				
COST OF GAS PURCHASED				AMOUNT	%			AMOUNT	%			
1	COMMODITY (Pipeline)	16,896	32,185	(15,289)	(47.53)	(50,520)	218,953	(269,473)	(123.07)			
2	NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)			
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00			
4	COMMODITY (Other)	367,449	756,658	(389,209)	(51.44)	2,821,724	4,539,193	(2,117,469)	(42.87)			
5	DEMAND	111,350	153,160	(41,810)	(27.30)	901,647	1,218,422	(316,775)	(26.00)			
6	OTHER	(5,502)	0	(5,502)	0.00	(22,354)	0	(22,354)	0.00			
LESS END-USE CONTRACT												
7	COMMODITY (Pipeline)	0	285	(285)	(100.00)	13,277	1,452	11,825	814.39			
8	DEMAND	0	1,157	(1,157)	(100.00)	20,437	5,899	14,538	248.45			
9	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00			
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00			
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	492,275	943,165	(450,890)	(47.81)	3,632,605	6,389,008	(2,756,403)	(43.14)			
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00			
13	COMPANY USE	2,587	1,704	883	51.82	16,079	11,518	4,561	28.86			
14	TOTAL THERM SALES	805,355	240,019	(134,864)	(14.33)	5,055,678	6,370,139	(1,314,461)	(20.87)			
THERMS PURCHASED												
15	COMMODITY (Pipeline)	2,349,980	2,440,102	(90,122)	(3.89)	15,926,130	16,575,532	(649,402)	(3.92)			
16	NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00			
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00			
18	COMMODITY (Other)	2,369,470	2,491,057	(121,587)	(4.88)	14,847,980	16,959,332	(2,111,352)	(12.45)			
19	DEMAND	2,571,000	2,859,600	(288,600)	(10.09)	19,791,840	22,748,760	(2,956,920)	(13.00)			
20	OTHER	0	0	0	0.00	0	0	0	0.00			
LESS END-USE CONTRACT												
21	COMMODITY (Pipeline)	0	21,600	(21,600)	(100.00)	1,175,450	110,160	1,065,290	967.04			
22	DEMAND	0	21,600	(21,600)	(100.00)	1,119,410	110,160	1,009,250	912.17			
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00			
24	TOTAL PURCHASES (+17+18+20)-(21+23)	2,369,470	2,469,457	(99,987)	(4.05)	13,672,530	16,849,172	(3,176,642)	(18.85)			
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00			
26	COMPANY USE	8,475	4,370	4,105	93.94	51,240	29,680	21,560	72.64			
27	TOTAL THERM SALES (24-26 Estimated Only)	4,420,231	2,465,087	1,955,144	79.31	27,396,090	16,819,492	10,576,598	62.88			
CENTS PER THERM												
28	COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.317)	1.321	(1.638)	(124.00)			
29	NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)			
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
31	COMMODITY (Other) (4/18)	15.508	30.375	(14.867)	(48.94)	19.004	29.124	(10.120)	(34.77)			
32	DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.556	5.356	(0.800)	(14.94)			
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
LESS END-USE CONTRACT												
34	COMMODITY Pipeline (7/21)	0.000	1.319	(1.319)	(100.00)	1.130	1.318	(0.188)	(14.26)			
35	DEMAND (8/22)	0.000	5.356	(5.356)	(100.00)	1.826	5.355	(3.529)	(65.90)			
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
37	TOTAL COST OF PURCHASES (11/24)	20.776	38.193	(17.417)	(45.60)	26.569	37.919	(11.350)	(29.93)			
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
39	COMPANY USE (13/26)	30.525	38.993	(8.468)	(21.72)	31.380	38.807	(7.427)	(19.14)			
40	TOTAL COST OF THERM SOLD (11/27)	11.137	38.261	(27.124)	(70.89)	13.260	37.986	(24.726)	(65.09)			
41	TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00			
42	TOTAL COST OF GAS (40+41)	10.066	37.190	(27.124)	(72.93)	12.189	36.915	(24.726)	(66.98)			
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00			
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	10.10385	37.32983	(27.226)	(72.93)	12.23483	37.05380	(24.819)	(66.98)			
45	PGA FACTOR ROUNDED TO NEAREST .001	10.104	37.330	(27.226)	(72.93)	12.235	37.054	(24.819)	(66.98)			

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

APRIL 1994 Through MARCH 1995									
CURRENT MONTH:					PERIOD TO DATE				
COST OF GAS PURCHASED	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	16,896	32,185	(15,289)	(47.50)	(50,520)	218,953	(269,473)	(123.07)	
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	367,449	756,658	(389,209)	(51.44)	2,821,724	4,939,193	(2,117,469)	(42.87)	
5 DEMAND	111,350	153,180	(41,810)	(27.30)	901,647	1,218,422	(316,775)	(26.00)	
6 OTHER	(5,502)	0	(5,502)	0.00	(22,354)	0	(22,354)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	285	(285)	(100.00)	13,277	1,452	11,825	814.39	
8 DEMAND	0	1,157	(1,157)	(100.00)	20,437	5,899	14,538	248.45	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(164,228)	164,228	(100.00)	0	(1,056,777)	1,056,777	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	492,275	778,937	(286,662)	(36.80)	3,632,605	5,332,231	(1,699,626)	(31.87)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,587	1,704	883	51.82	16,079	11,518	4,561	39.60	
14 TOTAL THERM SALES	805,355	777,233	28,122	3.62	5,055,678	5,320,713	(265,035)	(4.95)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,349,980	2,440,102	(90,142)	(3.69)	15,926,130	16,575,532	(649,402)	(3.92)	
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,369,470	2,491,057	(121,587)	(4.88)	14,847,980	16,959,332	(2,111,352)	(12.45)	
19 DEMAND	2,571,000	2,859,600	(288,600)	(10.09)	19,791,840	22,748,780	(2,956,920)	(13.00)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	21,600	(21,600)	(100.00)	1,175,450	10,160	1,065,290	967.04	
22 DEMAND	0	21,600	(21,600)	(100.00)	1,119,410	110,160	1,009,250	916.17	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,369,470	2,469,457	(99,987)	(4.05)	13,672,530	16,349,172	(3,176,642)	(18.85)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,475	4,370	4,105	93.94	51,240	29,680	21,560	72.64	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,420,231	2,465,087	1,955,144	79.31	27,396,090	16,819,492	10,576,598	62.88	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.317)	1.321	(1.638)	(124.00)	
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.668	(0.174)	(20.05)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	15.508	30.375	(14.867)	(48.94)	19.004	29.124	(10.120)	(34.75)	
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.556	5.356	(0.800)	(14.94)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	1.319	(1.319)	(100.00)	1.130	1.318	(0.188)	(14.26)	
35 DEMAND (8/22)	0.000	5.356	(5.356)	(100.00)	1.826	5.355	(3.529)	(65.90)	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	20.776	31.543	(10.767)	(34.13)	26.569	31.647	(5.078)	(16.05)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	30.525	38.993	(8.468)	(21.72)	31.380	38.607	(7.427)	(19.14)	
40 TOTAL COST OF THERM SOLD (11/27)	11.137	31.599	(20.462)	(64.76)	13.260	31.703	(18.443)	(58.17)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	10.066	30.528	(20.462)	(67.03)	12.189	30.632	(18.443)	(60.21)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	10.10385	30.64279	(20.539)	(67.03)	12.23483	30.74718	(18.512)	(60.21)	
45 PGA FACTOR ROUNDED TO NEAREST .001	10.104	30.643	(20.539)	(67.03)	12.235	30.747	(18.512)	(60.21)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: SEPTEMBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	2,624,740	18,871.89	0.719
2 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline – Scheduled PTS	0	0.00	0.000
4 No Notice Commodity Adjustment	(7,780)	(55.94)	0.719
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(267,000)	(1,919.73)	0.719
8 TOTAL COMMODITY (Pipeline)	2,349,960	16,896.22	0.719
SWING SERVICE			
9 Swing Service – Scheduled	0	0.00	0.000
10 Alert Day Volumes – FGT	0	0.00	0.000
11 Alert Day Volumes – FGT	0	0.00	0.000
12 Operational Flow Order Volumes – FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS	2,636,470	406,656.35	15.424
18 Commodity Other – Scheduled ITS	0	0.00	0.000
19 Commodity Other – Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	2,657.35	0.000
21 Imbalance Cashout – Other Shippers	0	0.00	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(267,000)	(41,864.55)	15.680
24 TOTAL COMMODITY (Other)	2,369,470	367,449.15	15.508
DEMAND			
25 Demand (Pipeline) Entitlement	2,838,000	122,913.78	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	267,000	11,563.77	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,571,000	111,350.01	4.331
OTHER			
33 Revenue Sharing – FGT	0	(5,502.32)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(5,502.32)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		FOR THE PERIOD OF:				PERIOD TO DATE			
		CURRENT MONTH:		SEPTEMBER 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%		(3)	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	367,449	756,658	389,209	51.44	2,821,724	4,939,193	2,117,469	42.87
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	124,826	23,721	(101,105)	(426.23)	844,595	400,389	(444,206)	(110.94)
3	TOTAL	492,275	780,379	288,104	26.92	3,666,319	5,339,582	1,673,263	31.34
4	FUEL REVENUES (NET OF REVENUE TAX)	805,355	778,675	(26,680)	(3.43)	5,089,392	5,328,064	238,672	4.48
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	205,908	205,908	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	839,673	812,993	(26,680)	(3.28)	5,295,300	5,533,972	238,672	4.31
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	347,398	32,614	(314,784)	(965.18)	1,628,981	194,390	(1,434,591)	(738.00)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	4,554	0	(4,554)	0.00	11,229	0	(11,229)	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	951,823	383,163	(568,660)	(148.41)	(164,845)	392,977	557,822	141.95
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(205,908)	(205,908)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,269,457	381,459	(887,998)	(232.79)	1,269,457	381,459	(887,998)	(232.79)
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	951,823	383,163	(568,660)	(148.41)	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,264,903	381,459	(883,444)	(231.60)				
14	TOTAL (12+13)	2,216,726	764,622	(1,452,104)	(189.91)				
15	AVERAGE (50% OF 14)	1,108,363	382,311	(726,052)	(189.91)				
16	INTEREST RATE - FIRST DAY OF MONTH	4.8200%	0.0000%	—	—				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.0400%	0.0000%	—	—				
18	TOTAL (16+17)	9.8600%	0.0000%	—	—				
19	AVERAGE (50% OF 18)	4.9300%	0.0000%	—	—				
20	MONTHLY AVERAGE (19/12 Months)	0.411%	0.000%	—	—				
21	INTEREST PROVISION (15x20)	4,554	0	—	—				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
SEPTEMBER 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					14,847,980	1,142,360	15,990,340	3,039,629.31	0	0	0	19.01

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: SEPTEMBER 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
TOTAL			8,948	8,751	268,388	262,474		
WEIGHTED AVERAGE							\$1.515	\$1.549

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		SEPTEMBER 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	161,746	176,580	14,834	8.40	1,300,286	1,647,700	347,414	21.08
OUTDOOR LIGHTING	(21)	(270)	190	460	242.11	750	1,140	390	34.21
RESIDENTIAL	(31)	446,061	442,740	(3,321)	(0.75)	2,983,460	3,264,970	281,510	8.62
LARGE VOLUME	(51)	1,717,779	1,518,200	(199,579)	(13.15)	10,228,473	9,773,370	(455,103)	(4.66)
OTHER	(81)	8,288	7,810	(478)	(6.12)	49,688	54,920	5,234	9.53
TOTAL FIRM		2,333,604	2,145,520	(188,084)	(8.77)	14,562,655	14,742,100	179,445	1.22
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	320,565	272,990	(47,575)	(17.43)	1,788,363	1,723,280	(65,083)	(3.78)
LARGE VOLUME INTERRUPTIBLE	(93)	1,766,062	1,889,420	123,358	6.53	11,045,072	11,043,640	(1,432)	(0.01)
TOTAL INTERRUPTIBLE		2,086,627	2,162,410	75,783	3.50	12,833,435	12,766,920	(66,515)	(0.52)
TOTAL THERM SALES		4,420,231	4,307,930	(112,301)	(2.61)	27,396,090	27,509,020	112,930	0.41
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,609	1,648	39	2.37	1,613	1,548	35	2.12
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	29,998	30,194	196	0.65	30,423	30,558	135	0.44
LARGE VOLUME	(51)	1,476	1,432	(44)	(3.07)	1,481	1,423	(58)	(4.08)
OTHER	(81)	438	431	(7)	(1.62)	444	435	(9)	(2.07)
TOTAL FIRM		33,527	33,711	184	0.55	33,967	34,070	103	0.30
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		33,541	33,728	187	0.55	33,981	34,087	106	0.31
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	101	107	6	5.61	806	1,000	194	19.40
OUTDOOR LIGHTING	(21)	(45)	32	77	240.63	125	190	65	34.21
RESIDENTIAL	(31)	15	15	0	0.00	98	107	9	8.41
LARGE VOLUME	(51)	1,164	1,060	(104)	(9.81)	6,906	6,868	(38)	(0.55)
OTHER	(81)	19	18	(1)	(5.56)	112	126	14	11.11
INTERRUPTIBLE	(61)	24,650	17,062	(7,597)	(44.53)	137,566	107,705	(29,861)	(27.72)
LARGE VOLUME INTERRUPTIBLE	(93)	1,766,062	1,889,420	123,358	6.53	11,045,072	11,043,640	(1,432)	(0.01)

ACTUAL FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.1135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	1.06	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	1.06	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company
An ENRON/SONAT Affiliates

PAGE

1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WHERE TO

DATE	09/30/94	CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395 Account Route
DUE	10/10/94	
INVOICE NO.	3004	
TOTAL AMOUNT DUE	\$119,493.46	

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBAKER
AT (713)853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	TYPE	FIRED TRANSPORTATION
5009				

RECEIPTS	POI NO.	NAME	DELIVERIES	POI NO.	NAME	PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
RESERVATION CHARGE						09/94	A	RES	0.3459	0.0672		0.4331	253,800	\$122,913.7
NO NOTICE RESERVATION CHARGE						09/94	A	RES	0.0694			0.0694	30,000	\$2,082.0
WESTERN DIVISION REVENUE SHARING CREDIT						09/94	A	TCM						(\$1,523.6)
MARKET 11 REVENUE SHARING CREDIT						09/94	A	ITF						(\$1,978.6)
													313,800	\$119,493.4

TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/94.

*** END OF INVOICE 3004 ***

TRANSACTION CODE (C) A = ACTUALS R = REVERSALS

Form 002 3494 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

AN ENTERPRISE GROUP COMPANY

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND HAVE TO

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Wire Transfer
JCSB Charlotte NC
Account
Forte

DATE 10/12/94

DUPLICATE 10/20/94

DUPLICATE

INVOICE NO. 3156

TOTAL AMOUNT DUE \$18,815.95

PLEASE CONTACT JIM STUBBACHER
AT (773)851-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT 5089 SUPPLIER TYPE

FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084

DELIVERIES

RECIBITS	POI NO.	NAME	DELIVERIES	MONTH	VC	MC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
Usage Charge	16158	PPU-DELAND	09/94	A	CON	0.0000	0.0000	0.0000	0.0000	0.0000	25,430	\$1,828.42
Usage Charge	16275	PPU-DELAND INDUSTRIES	09/94	A	CON	0.0000	0.0000	0.0000	0.0000	0.0000	26,700	\$1,919.71
											251,496	\$18,815.95

TOTAL FOR CONTRACT 5089 FOR MONTH OF 09/94.

SEE END OF INVOICE 3156 ***

TRANSACTION CODE P01 A = ACTUALS R = REVERSALS

END OF INVOICE

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENBRON/PRIMAT Affiliates

PAGE

1

PLEASE REFERENCE THE INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

Wire Transfer
NCHS Charlotte NC
Account
Route

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

DATE 09/30/94

BUR 10/10/94

INVOICE NO 3115

TOTAL AMOUNT DUE \$2,657.35

CONTRACT SHIPPER

CUSTOMER NO. 4004

PLEASE CONTACT JIM STUBBAKER
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE CASH IN/CASH OUT

RECEIPTS	DELIVERIES	PRIO	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
POI NO.	NAME	POI NO.	NAME								
Market Del. Netted Transportation		06/94	RTN			9.4378			0.4378	801	\$359.4
Net Market Delivery Imbalance		06/94	MON			2.4078			2.4078	958	\$2,306.4
										1,759	\$2,657.35

TOTAL FOR MONTH OF 06/94.

*** END OF INVOICE 3115 ***

TRANSACTION CODE POI A - ACTUALS R - REVERSALS

Form 002 3/94 15/94

CONFIDENTIAL INVOICE
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CONFIDENTIAL INVOICE
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	A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY						
2	Post Office Box 3395						
3	West Palm Beach, Florida 33402-3395						
4							
5	INVOICE						
6							
7						Date:	October 1, 1994
8						Due Date:	October 10, 1994
9							
10							
11							
12							
13							
14	INVOICE NUMBER:		121120151001				
15							
16	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
17							
18	Commodity Cost of Gas *		MMBtu				
19							
20	FTS-1 Reservation Charge		MMBtu				
21							
22	FTS-1 Usage Charge		MMBtu		\$0.0719		
23							
24	FPU Administrative Charge		MMBtu				
25							
26	TOTAL DUE						
27							
28							
29							
30							
31							
32							
33	Please remit payment to:		Florida Public Utilities Company				
34			Attention: Christopher M. Snyder				
35			Post Office Box 3395				
36			West Palm Beach, Florida 33402-3395				
37							
38	Please enclose one copy of this invoice with payment.						
39							

CONFIDENTIAL INVOICE
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**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

		CURRENT MONTH				OCTOBER 1994				PERIOD TO DATE			
		ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE	
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED													
1	COMMODITY (Pipeline)	32,213	59,025	(26,812)	(45.42)	18,307	277,978	(258,285)	(108.59)				
2	NO NOTICE SERVICE	4,303	5,352	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)				
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4	COMMODITY (Other)	409,400	707,036	(297,636)	(42.10)	3,231,124	5,646,229	(2,415,105)	(42.77)				
5	DEMAND	200,397	258,435	(58,038)	(22.46)	1,102,044	1,476,857	(374,813)	(25.38)				
6	OTHER	(4,244)	0	(4,244)	0.00	(26,598)	0	(26,598)	0.00				
LESS END-USE CONTRACT													
7	COMMODITY (Pipeline)	13,565	24,533	(10,968)	(44.71)	26,842	25,985	857	3.30				
8	DEMAND	80,557	99,622	(19,065)	(19.14)	100,994	105,521	(4,527)	(4.29)				
9	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11	TOTAL COST (1+2+3+4+5+6-10)-(7+8+9)	547,947	905,723	(357,776)	(39.50)	4,180,552	7,294,731	(3,114,179)	(42.69)				
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13	COMPANY USE	2,404	1,631	773	47.39	18,483	13,149	5,334	40.57				
14	TOTAL THERM SALES	740,146	779,937	(39,791)	(5.10)	5,795,824	7,150,078	(1,354,252)	(18.94)				
THERMS PURCHASED													
15	COMMODITY (Pipeline)	4,485,990	4,475,014	(9,024)	(0.20)	20,392,120	21,050,548	(658,428)	(3.13)				
16	NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18	COMMODITY (Other)	2,628,170	2,693,464	(65,294)	(2.42)	17,476,150	19,852,798	(2,376,648)	(11.08)				
19	DEMAND	4,827,040	4,825,150	(1,890)	(4.11)	24,418,880	27,573,910	(3,155,030)	(11.44)				
20	OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT													
21	COMMODITY (Pipeline)	1,885,240	1,860,000	25,240	0.28	3,040,690	1,970,180	1,070,510	54.34				
22	DEMAND	1,860,000	1,860,000	0	0.00	2,979,410	1,070,180	1,909,230	51.23				
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24	TOTAL PURCHASES (+17+18+20)-(21+23)	782,930	833,464	(70,534)	(8.46)	14,435,460	17,682,638	(3,247,178)	(18.38)				
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26	COMPANY USE	8,283	4,710	3,573	75.86	59,523	34,390	25,133	73.08				
27	TOTAL THERM SALES (24-26 Estimated Only)	4,499,485	828,754	3,670,731	442.92	31,895,575	17,648,246	14,247,329	80.73				
CENTS PER THERM													
28	COMMODITY (Pipeline) (1/15)	0.721	1.319	(0.598)	(45.34)	(0.090)	1.321	(1.411)	(108.81)				
29	NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31	COMMODITY (Other) (4/18)	15.577	26.250	(10.673)	(40.66)	18.489	28.730	(10.241)	(35.65)				
32	DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.74)				
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT													
34	COMMODITY Pipeline (7/21)	0.727	1.319	(0.592)	(44.88)	0.883	1.319	(0.436)	(33.06)				
35	DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	3.390	5.356	(1.966)	(36.71)				
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37	TOTAL COST OF PURCHASES (11/24)	71.821	108.670	(36.849)	(33.91)	28.960	41.254	(12.294)	(29.11)				
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39	COMPANY USE (13/26)	29.023	34.628	(5.605)	(16.19)	31.052	38.235	(7.183)	(18.79)				
40	TOTAL COST OF THERM SOLD (11/27)	12.178	109.287	(97.109)	(88.86)	13.107	41.334	(28.227)	(68.29)				
41	TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42	TOTAL COST OF GAS (40+41)	11.107	108.216	(97.109)	(89.74)	12.036	40.263	(28.227)	(70.11)				
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	11.14876	108.62289	(97.474)	(89.74)	12.08126	40.41439	(28.333)	(70.11)				
45	PGA FACTOR ROUNDED TO NEAREST .001	11.149	108.623	(97.474)	(89.74)	12.081	40.414	(28.333)	(70.11)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

COST OF GAS PURCHASED	CURRENT MONTH:				OCTOBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	32,213	59,025	(26,812)	(45.42)	(18,307)	277,978	(296,285)	(106.59)				
2 NO NOTICE SERVICE	4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	409,400	707,036	(297,636)	(42.10)	3,231,124	5,646,229	(2,415,105)	(42.77)				
5 DEMAND	200,397	258,435	(58,038)	(22.46)	1,102,044	1,476,857	(374,813)	(25.36)				
6 OTHER	(4,244)	0	(4,244)	0.00	(26,598)	0	(26,598)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	13,565	24,533	(10,968)	(44.71)	26,842	25,985	857	3.30				
8 DEMAND	80,557	99,622	(19,065)	(19.14)	100,994	105,521	(4,527)	(4.29)				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	547,947	905,723	(357,776)	(39.50)	4,180,552	7,294,731	(3,114,179)	(42.69)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,404	1,631	773	47.39	18,483	13,149	5,334	40.57				
14 TOTAL THERM SALES	740,146	779,937	(39,791)	(5.10)	5,795,824	7,150,076	(1,354,252)	(18.54)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,465,990	4,475,014	(9,024)	(0.20)	20,392,120	21,050,548	(658,428)	(3.13)				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,628,170	2,693,464	(65,294)	(2.42)	17,476,150	19,852,796	(2,176,646)	(11.08)				
19 DEMAND	4,627,040	4,825,150	(198,110)	(4.11)	24,418,880	27,573,910	(3,155,030)	(11.44)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	1,865,240	1,860,000	5,240	0.28	3,040,690	1,970,160	1,070,530	54.34				
22 DEMAND	1,860,000	1,860,000	0	0.00	2,979,410	1,970,160	1,009,250	51.23				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	762,930	833,464	(70,534)	(8.46)	14,435,480	17,682,636	(3,247,156)	(18.36)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	8,283	4,710	3,573	75.88	59,523	34,390	25,133	73.08				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,499,485	828,754	3,670,731	442.92	31,895,575	17,648,246	14,247,329	80.73				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.721	1.319	(0.598)	(45.34)	(0.090)	1.321	(1.411)	(106.81)				
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	15.577	26.250	(10.673)	(40.66)	18.489	28.730	(10.241)	(35.44)				
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.35)				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	0.727	1.319	(0.592)	(44.88)	0.883	1.319	(0.436)	(33.06)				
35 DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	3.390	5.356	(1.966)	(36.71)				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	71.821	108.670	(36.849)	(33.91)	28.960	41.254	(12.294)	(29.80)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	29.023	34.628	(5.605)	(16.19)	31.052	38.235	(7.183)	(18.79)				
40 TOTAL COST OF THERM SOLD (11/27)	12.178	109.287	(97.109)	(88.86)	13.107	41.334	(28.227)	(68.29)				
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	11.107	108.216	(97.109)	(89.74)	12.036	40.263	(28.227)	(70.11)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	11.14876	108.62289	(97.474)	(89.74)	12.08126	40.41439	(28.333)	(70.11)				
45 PGA FACTOR ROUNDED TO NEAREST .001	11.149	108.623	(97.474)	(89.74)	12.081	40.414	(28.333)	(70.11)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

SCHEDULE A-1/FLEXDOWN

		CURRENT MONTH:				PERIOD TO DATE			
		OCTOBER 1994		DIFFERENCE		OCTOBER 1994		DIFFERENCE	
		ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)		32,213	59,025	(26,812)	(45.42)	(18,307)	277,978	(296,285)	(106.59)
2 NO NOTICE SERVICE		4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)		409,400	707,036	(297,636)	(42.10)	3,231,124	5,646,229	(2,415,105)	(42.77)
5 DEMAND		200,397	258,435	(58,038)	(22.46)	1,102,044	1,476,857	(374,813)	(25.38)
6 OTHER		(4,244)	0	(4,244)	0.00	(26,598)	0	(26,598)	0.00
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)		13,565	24,533	(10,968)	(44.71)	26,842	25,985	857	3.30
8 DEMAND		80,557	99,622	(19,065)	(19.14)	100,994	105,521	(4,527)	(4.29)
9 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)		0	(656,168)	656,168	(100.00)	0	(1,712,945)	1,712,945	(100.00)
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9)		547,947	249,555	298,392	119.57	4,180,552	5,581,786	(1,401,234)	(25.10)
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		2,404	1,631	773	47.39	18,483	13,149	5,334	40.57
14 TOTAL THERM SALES		740,146	247,924	492,222	196.54	5,795,824	5,568,637	227,187	4.1
THERMS PURCHASED									
15 COMMODITY (Pipeline)		4,485,990	4,475,014	(9,024)	(0.20)	20,392,120	21,050,546	(658,426)	(3.13)
16 NO NOTICE SERVICE		620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)		2,628,170	2,693,464	(65,294)	(2.42)	17,476,150	19,852,796	(2,176,646)	(11.08)
19 DEMAND		4,627,040	4,825,150	(198,110)	(4.11)	24,418,880	27,573,910	(3,155,030)	(11.44)
20 OTHER		0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)		1,865,240	1,860,000	5,240	0.28	3,040,890	1,970,160	1,070,730	54.34
22 DEMAND		1,860,000	1,860,000	0	0.00	2,979,410	1,970,160	1,009,250	51.23
23 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)		762,930	833,464	(70,534)	(8.46)	14,435,460	17,682,636	(3,247,176)	(18.76)
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
26 COMPANY USE		8,283	4,710	3,573	75.86	59,523	34,390	25,133	73.08
27 TOTAL THERM SALES (24-26 Estimated Only)		4,499,485	828,754	3,670,731	442.92	31,895,575	17,648,246	14,247,329	80.73
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.721	1.319	(0.598)	(45.34)	(0.090)	1.321	(1.411)	(106.81)
29 NO NOTICE SERVICE	(2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	(4/18)	15.577	26.250	(10.673)	(40.66)	18.489	28.730	(10.241)	(35.11)
32 DEMAND	(5/19)	4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.74)
33 OTHER	(6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	(7/21)	0.727	1.319	(0.592)	(44.88)	0.883	1.319	(0.436)	(33.06)
35 DEMAND	(8/22)	4.331	5.356	(1.025)	(19.14)	3.390	5.356	(1.966)	(36.71)
36 COMMODITY Other	(9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)		71.821	29.942	41.879	139.87	28.960	31.566	(2.606)	(8.26)
38 NET UNBILLED (12/25)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)		29.023	34.628	(5.605)	(16.19)	31.052	38.235	(7.183)	(18.79)
40 TOTAL COST OF THERM SOLD (11/27)		12.178	30.112	(17.934)	(59.56)	13.107	31.628	(18.521)	(58.56)
41 TRUE-UP (E-2)		(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)		11.107	29.041	(17.934)	(61.75)	12.036	30.557	(18.521)	(60.61)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		11.14876	29.15019	(18.001)	(61.75)	12.08126	30.67189	(18.591)	(60.61)
45 PGA FACTOR ROUNDED TO NEAREST .001		11.149	29.150	(18.001)	(61.75)	12.081	30.672	(18.591)	(60.61)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: OCTOBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	4,703,950	33,727.33	0.717
2 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline – Scheduled PTS	5,240	229.30	4.376
4 No Notice Commodity Adjustment	(45,090)	(323.29)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(198,110)	(1,420.45)	0.717
8 TOTAL COMMODITY (Pipeline)	4,465,990	32,212.89	0.721
SWING SERVICE			
9 Swing Service – Scheduled	0	0.00	0.000
10 Alert Day Volumes – FGT	0	0.00	0.000
11 Alert Day Volumes – FGT	0	0.00	0.000
12 Optional Flow Order Volumes – FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS	2,826,280	429,020.11	15.180
18 Commodity Other – Scheduled ITS	0	0.00	0.000
19 Commodity Other – Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	0.00	0.000
21 Imbalance Cashout – Other Shippers	0	10,374.03	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(198,110)	(29,994.38)	15.140
24 TOTAL COMMODITY (Other)	2,628,170	409,399.76	15.577
DEMAND			
25 Demand (Pipeline) Entitlement	4,825,150	208,977.25	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	198,110	8,580.14	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,627,040	200,397.11	4.331
OTHER			
33 Revenue Sharing – FGT	0	(4,243.63)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(4,243.63)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH:				OCTOBER 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE			
				AMOUNT	%			AMOUNT	%		
			(3)								
TRUE-UP CALCULATION											
1	PURCHASED GAS COST (Sch. A-1 Line 4)	409,400	707,036	297,636	42.10	3,231,124	5,646,229	2,415,105	42.77		
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	232,669	(333,326)	(565,995)	169.80	1,077,264	67,063	(1,010,201)	(1,506.35)		
3	TOTAL	642,069	373,710	(268,359)	(71.81)	4,308,388	5,713,292	1,404,904	24.59		
4	FUEL REVENUES (NET OF REVENUE TAX)	834,268	372,079	(462,189)	(124.22)	5,923,660	5,700,143	(223,517)	(3.92)		
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	240,226	240,226	0	0.00		
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	868,586	406,397	(462,189)	(113.73)	6,163,886	5,940,369	(223,517)	(3.76)		
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	226,517	32,687	(193,830)	(592.99)	1,855,498	227,077	(1,628,421)	(717.12)		
8	INTEREST PROVISION-THIS PERIOD (21) (2)	5,713	0	(5,713)	0.00	16,942	0	(16,942)	0.00		
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	1,269,457	381,459	(887,998)	(232.79)	(164,845)	392,977	557,822	141.95		
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(240,226)	(240,226)	0	0.00		
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00		
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,467,369	379,828	(1,087,541)	(286.32)	1,467,369	379,828	(1,087,541)	(286.32)		
INTEREST PROVISION											
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,269,457	381,459	(887,998)	(232.79)	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4					
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,461,656	379,828	(1,081,828)	(284.82)						
14	TOTAL (12+13)	2,731,113	761,287	(1,969,826)	(258.75)						
15	AVERAGE (50% OF 14)	1,365,557	380,644	(984,913)	(258.75)						
16	INTEREST RATE - FIRST DAY OF MONTH	5.0400%	0.0000%	---	---						
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.0000%	0.0000%	---	---						
18	TOTAL (16+17)	10.0400%	0.0000%	---	---						
19	AVERAGE (50% OF 18)	5.0200%	0.0000%	---	---						
20	MONTHLY AVERAGE (19/12 Months)	0.418%	0.000%	---	---						
21	INTEREST PROVISION (15x20)	5,713	0	---	---						

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
OCTOBER 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
14	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
15	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
16	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
17	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
18	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					17,476,150	1,340,470	18,816,620	3,468,649.42	0	0	0	18.43

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
MONTH: OCTOBER 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
TOTAL			9,693	9,482	290,791	284,395		
WEIGHTED AVERAGE							\$1.458	\$1.490

NOTES: GROSS AMOUNT MMBTUD AND NET AMOUNT MMBTUD DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		OCTOBER 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	192,952	241,280	48,328	20.03	1,493,238	1,888,980	395,742	20.95
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	946	1,330	384	28.87
RESIDENTIAL	(31)	466,031	478,090	12,059	2.52	3,449,491	3,743,060	293,569	7.84
LARGE VOLUME	(51)	1,571,802	1,575,850	4,048	0.26	11,800,275	11,349,220	(451,055)	(3.97)
OTHER	(81)	7,919	8,010	91	1.14	57,605	62,930	5,325	8.46
TOTAL FIRM		2,238,900	2,303,420	64,520	2.80	16,801,555	17,045,520	243,965	1.43
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	329,354	311,580	(17,774)	(5.70)	2,117,717	2,034,860	(82,857)	(4.07)
LARGE VOLUME INTERRUPTIBLE	(93)	1,931,231	1,834,640	(96,591)	(5.26)	12,976,303	12,878,280	(98,023)	(0.76)
TOTAL INTERRUPTIBLE		2,260,585	2,146,220	(114,365)	(5.33)	15,094,020	14,913,140	(180,880)	(1.21)
TOTAL THERM SALES		4,499,485	4,449,640	(49,845)	(1.12)	31,895,575	31,958,660	63,085	0.20
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,611	1,653	42	2.54	1,612	1,649	37	2.24
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,027	30,276	249	0.82	30,367	30,517	150	0.49
LARGE VOLUME	(51)	1,477	1,433	(44)	(3.07)	1,480	1,424	(56)	(3.93)
OTHER	(81)	438	433	(5)	(1.15)	443	435	(8)	(1.84)
TOTAL FIRM		33,559	33,801	242	0.72	33,908	34,031	123	0.36
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		33,573	33,818	245	0.72	33,922	34,048	126	0.37
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	120	146	26	17.81	926	1,146	220	19.20
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	158	222	64	28.83
RESIDENTIAL	(31)	16	16	0	0.00	114	123	9	7.32
LARGE VOLUME	(51)	1,064	1,100	36	3.27	7,973	7,970	(3)	(0.04)
OTHER	(81)	18	18	0	0.00	130	145	15	10.34
INTERRUPTIBLE	(61)	25,335	19,474	(5,861)	(30.10)	162,901	127,179	(35,722)	(28.09)
LARGE VOLUME INTERRUPTIBLE	(93)	1,931,231	1,834,640	(96,591)	(5.26)	12,976,303	12,878,280	(98,023)	(0.76)

ACTUAL FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	1.06	1.05	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	1.06	1.05	0	0	0	0	0

GAS TRANSPORTATION



Florida Gas Transmission Company

A TENERSON COMPANY

PAGE 1

DATE	10/31/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND MAIL TO
POI	11/10/94			Wire Transfer NICHOLAS CHARLES MC ACCOUNT ROUTE
INVOICE NO.	3329			
TOTAL AMOUNT DUE	\$209,036.42			

CONTRACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

PLEASE CONTACT JIM STUDEBAKER
AT (773)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIEN TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		MONTH		TC		RC		BASE		SURCHARGES		DISC		NET		VOLUMES		AMOUNT	
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT											

RESERVATION CHARGE

3 NOTICE RESERVATION CHARGE

EASTERN DIVISION REVENUE SHARING CREDIT

MARKET 11 REVENUE SHARING CREDIT

TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/94.

544,515

\$209,036.42

*** END OF INVOICE 3329 ***

TRANSACTION CODE: PO A-ACTUALS & REVENUES

Form 06/26/94 13/94

GAS TRANSPORTATION



Florida Gas Transmission Company
MEMPHIS, TENN.

DATE: 11/20/96

RUE: 11/20/96

MPOD NO: 3443

TOTAL AMOUNT DUE: \$33,404.04

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BROWN

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

PLEASE RETURN TO: FLORIDA PUBLIC UTILITIES COMPANY

Life Transfer

KCHS Charlotte NC

Account

Route

CONTRACT 5009 SUPPLY FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

PLEASE CONTACT JIM STURGEON
AT (713)253-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE: FIRM TRANSPORTATION

RECEIPTS

PO NO. NAME

DELIVERIES
PO NO. NAME

Usage Charge - No Notice For Delay

Usage Charge - No Notice For Delay

Usage Charge - No Notice For Delay

Usage Charge

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PLANNING CODE: NO. A - ACTUALS - FINANCIAL

11

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS/ST. LOUIS

DATE 11/10/94

DATE 11/20/94

DATE 11/21/94

TOTAL AMOUNT DUE \$33,404.04

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BRIDEN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

PLEASE BILL TO THE FOLLOWING ADDRESS

Wire Transfer
KCBS Charlotte NC
Account
Source

CONTRACT 5009 SERVICE FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STODOLSKY
AT (713) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS

POI NO.	NAME	DEBITES	POI NO.	NAME	FROM	TO	TC	IC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
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Usage Charge	16157	FW-SHARPO WEST	10/94	A	CON	0.0299	0.0458	0.0717	18.958	\$1,358.77			0.36	197
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Usage Charge	16158	FW-DELANO	10/94	A	CON	0.0299	0.0458	0.0717	28.256	\$2,025.55			0.36	197
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Usage Charge	16273	FARLAND INDUSTRIES	10/94	A	CON	0.0259	0.0458	0.0717	19.811	\$1,420.44			1.713	12
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TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/94.

465.886 \$33,404.04

*** END OF INVOICE 3443 ***

TRANSACTION CODE FOR A - ADVANCE - RENEWAL

Item 06/20/94 11/94

ك

As Environmentalists Align

2002

PLEASE PRINTED THE NAME OF THE PERSON WHO WILL BE RECEIVING THE CARD

Wire Transfer

WEST PALM BEACH, FL 33402-3395

References

CUSTOMER NO. 4024

PLEASE CONTACT JIM STUBBINS
AT (773)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

DELMETTES

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16305 FNU-LAKE NORTH SOUTH

TOTAL FUR CONTRACT \$507 FOR MONTH OF 10/96.

END OF INVOICE 3442

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FLORIDA PUBLIC UTILITIES COMPANY

Post Office Box 3395

West Palm Beach, Florida 33402-3395

INVOICE

Date: November 1, 1994

Due Date: November 10, 1994

INVOICE NUMBER: 121120151101

Description	Basis	Units	Price	Amount
Commodity Cost of Gas *	MMBtu			
FTS-1 Reservation Charge	MMBtu			
FTS-1 Usage Charge	MMBtu		\$0.0717	
FPU Administrative Charge	MMBtu			
TOTAL DUE				

Please remit payment to:

Florida Public Utilities Company
 Attention: Christopher M. Snyder
 Post Office Box 3395
 West Palm Beach, Florida 33402-3395

Please enclose one copy of this invoice with payment.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

		CURRENT MONTH				PERIOD TO DATE			
		APRIL 1994		MARCH 1995		APRIL 1994		MARCH 1995	
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)		25,428	40,057	(14,631)	(36.53)	7,119	318,035	(310,916)	(97.75)
2 NO NOTICE SERVICE		6,454	8,072	(1,618)	(20.04)	26,579	33,245	(6,666)	(20.05)
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)		500,178	840,648	(340,470)	(40.50)	3,731,302	6,486,877	(2,755,575)	(42.48)
5 DEMAND		284,533	733,944	(449,411)	(61.23)	1,386,577	2,210,801	(824,224)	(37.28)
6 OTHER		(4,339)	0	(4,339)	0.00	(30,937)	0	(30,937)	0.00
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)		5,804	0	5,804	0.00	32,646	25,985	6,661	25.61
8 DEMAND		19,129	0	19,129	0.00	120,123	105,521	14,602	13.84
9 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj (OPTIONAL)		0	0	0	0.00	0	0	0	0.00
11 TOTAL COST	(1+2+3+4+5+6+10)-(7+8+9)	787,319	1,622,721	(835,402)	(51.48)	4,967,871	8,917,452	(3,949,581)	(44.29)
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		1,840	2,923	(1,083)	(37.05)	20,323	16,072	4,251	26.45
14 TOTAL THERM SALES		700,693	1,619,798	(919,105)	(56.74)	6,496,517	8,769,874	(2,273,357)	(25.92)
THERMS PURCHASED									
15 COMMODITY (Pipeline)		3,548,230	3,036,887	509,343	16.77	23,938,350	24,087,433	(149,083)	(0.62)
16 NO NOTICE SERVICE		930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)		3,041,070	3,127,994	(86,924)	(2.78)	20,517,220	22,780,790	(2,263,570)	(9.94)
19 DEMAND		5,981,990	11,334,000	(5,352,010)	(47.22)	30,400,870	38,907,910	(8,507,040)	(21.86)
20 OTHER		0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)		505,180	0	505,180	0.00	3,545,850	1,970,180	1,575,690	79.98
22 DEMAND		505,180	0	505,180	0.00	3,484,570	1,970,180	1,514,410	76.87
23 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES	(+17+18+20)-(21+23)	2,535,910	3,127,994	(592,084)	(18.93)	18,971,370	20,810,630	(1,839,260)	(18.45)
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
26 COMPANY USE		7,680	5,470	2,190	40.04	67,183	39,860	27,323	68.55
27 TOTAL THERM SALES	(24-26 Estimated Only)	4,739,494	3,122,524	1,616,970	51.78	36,835,069	20,770,770	15,864,299	76.38
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.717	1.319	(0.602)	(45.64)	0.030	1.320	(1.290)	(97.73)
29 NO NOTICE SERVICE	(2/18)	0.894	0.868	(0.174)	(20.05)	0.894	0.868	(0.174)	(20.05)
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	(4/18)	16.447	26.875	(10.428)	(38.80)	15.186	28.475	(10.289)	(36.13)
32 DEMAND	(5/19)	4.756	8.476	(1.720)	(26.56)	4.561	5.682	(1.121)	(19.73)
33 OTHER	(6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	(7/21)	1.149	0.000	1.149	0.00	0.921	1.319	(0.398)	(30.17)
35 DEMAND	(8/22)	3.787	0.000	3.787	0.00	3.447	5.356	(1.909)	(35.64)
36 COMMODITY Other	(9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	31.047	51.877	(20.830)	(40.15)	29.272	42.850	(13.578)	(31.69)
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE	(13/26)	24.021	53.437	(29.416)	(55.05)	30.250	40.321	(10.071)	(24.98)
40 TOTAL COST OF THERM SOLD	(11/27)	16.812	51.968	(35.356)	(68.03)	13.560	42.933	(29.373)	(68.42)
41 TRUE-UP	(E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS	(40+41)	15.541	50.897	(35.356)	(69.47)	12.489	41.862	(29.373)	(70.17)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		15.59943	51.08837	(35.489)	(69.47)	12.53596	42.01940	(29.483)	(70.17)
45 PGA FACTOR ROUNDED TO NEAREST .001		15.599	51.088	(35.489)	(69.47)	12.536	42.019	(29.483)	(70.17)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	CURRENT MONTH				NOVEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	25,426	40,057	(14,631)	(36.53)	7,119	318,035	(310,916)	(97.76)				
2 NO NOTICE SERVICE	6,454	8,072	(1,618)	(20.04)	26,579	33,245	(6,666)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	500,178	840,648	(340,470)	(40.50)	3,731,302	6,486,877	(2,755,575)	(42.48)				
5 DEMAND	284,533	733,944	(449,411)	(61.23)	1,386,577	2,210,801	(824,224)	(37.28)				
6 OTHER	(4,339)	0	(4,339)	0.00	(30,937)	0	(30,937)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	5,804	0	5,804	0.00	32,646	25,985	6,661	25.63				
8 DEMAND	19,129	0	19,129	0.00	120,123	105,521	14,602	13.84				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	787,319	1,622,721	(835,402)	(51.48)	4,967,871	8,917,452	(3,949,581)	(44.29)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,840	2,923	(1,083)	(37.05)	20,323	16,072	4,251	26.4				
14 TOTAL THERM SALES	700,893	1,619,798	(918,905)	(56.74)	6,496,517	8,769,874	(2,273,357)	(25.82)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,548,230	3,036,887	509,343	16.77	23,938,350	24,087,433	(149,083)	(0.62)				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,041,070	3,127,994	(86,924)	(2.78)	20,517,220	22,780,790	(2,263,570)	(9.84)				
19 DEMAND	5,981,990	11,334,000	(5,352,010)	(47.22)	30,400,870	38,907,910	(8,507,040)	(21.86)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	505,180	0	505,180	0.00	3,545,850	1,970,180	1,575,690	79.98				
22 DEMAND	505,180	0	505,180	0.00	3,484,570	1,970,180	1,514,410	78.87				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (1+17+18+20)-(21+23)	2,535,910	3,127,994	(592,084)	(18.93)	18,971,370	20,810,630	(1,839,260)	(18.45)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	7,660	5,470	2,190	40.04	67,183	39,860	27,323	68.55				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,739,494	3,122,524	1,616,970	51.78	36,635,069	20,770,770	15,864,299	78.38				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.717	1.319	(0.602)	(45.64)	0.030	1.320	(1.290)	(97.73)				
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	18.447	26.875	(10,428)	(38.80)	18.186	28.475	(10,289)	(38.1)				
32 DEMAND (5/19)	4.756	6.478	(1.720)	(26.56)	4.561	5.682	(1.121)	(19.73)				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	1.149	0.000	1.149	0.00	0.921	1.319	(0.398)	(30.17)				
35 DEMAND (8/22)	3.787	0.000	3.787	0.00	3.447	5.356	(1.909)	(35.64)				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	31.047	51.877	(20,830)	(40.15)	29.272	42.850	(13,578)	(31.69)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	24.021	53.437	(29,416)	(55.05)	30.250	40.321	(10,071)	(24.96)				
40 TOTAL COST OF THERM SOLD (11/27)	16.612	51.968	(35,356)	(68.03)	13.560	42.933	(29,373)	(68.42)				
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	15.541	50.897	(35,356)	(69.47)	12.489	41.862	(29,373)	(70.17)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	15.59943	51.08837	(35,489)	(69.47)	12.53596	42.01940	(29,483)	(70.17)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.599	51.088	(35,489)	(69.47)	12.536	42.019	(29,483)	(70.17)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995**

SCHEDULE A-1/FLEXDOWN

	CURRENT MONTH: NOVEMBER 1994				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	25,426	40,057	(14,631)	(36.53)	7,119	318,031	(310,916)	(97.78)
2 NO NOTICE SERVICE	6,454	8,072	(1,618)	(20.04)	26,579	33,245	(6,666)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	500,178	840,648	(340,470)	(40.50)	3,731,302	6,486,877	(2,755,575)	(42.48)
5 DEMAND	284,533	733,944	(449,411)	(61.23)	1,386,577	2,210,801	(824,224)	(37.28)
6 OTHER	(4,339)	0	(4,339)	0.00	(30,937)	0	(30,937)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	5,804	0	5,804	0.00	32,646	25,985	6,661	25.63
8 DEMAND	19,129	0	19,129	0.00	120,123	105,521	14,602	13.84
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(839,022)	839,022	(100.00)	0	(2,551,967)	2,551,967	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	787,319	783,899	3,620	0.46	4,967,671	6,365,485	(1,397,814)	(21.96)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,840	2,923	(1,083)	(37.05)	20,323	18,072	2,251	26.45
14 TOTAL THERM SALES	700,693	780,776	(80,083)	(10.26)	6,498,517	6,349,413	149,104	2.32
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,546,230	3,036,887	509,343	16.77	23,838,350	24,087,433	(249,083)	(0.82)
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,041,070	3,127,994	(86,924)	(2.78)	20,517,220	22,780,790	(2,263,570)	(9.94)
19 DEMAND	5,981,990	11,334,000	(5,352,010)	(47.22)	30,400,870	38,907,910	(8,507,040)	(21.86)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	505,160	0	505,160	0.00	3,545,850	1,970,160	1,575,690	79.98
22 DEMAND	505,160	0	505,160	0.00	3,484,570	1,970,160	1,514,410	76.37
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (1+17+18+20)-(21+23)	2,535,910	3,127,994	(592,084)	(18.93)	16,971,370	20,810,630	(3,839,260)	(18.45)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,680	5,470	2,190	40.04	67,183	39,860	27,323	68.55
27 TOTAL THERM SALES (24-26 Estimated Only)	4,739,494	3,122,524	1,616,970	51.78	36,635,089	20,770,770	15,864,299	76.38
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.717	1.319	(0.602)	(45.64)	0.030	1.320	(1.290)	(97.73)
29 NO NOTICE SERVICE (2/18)	0.894	0.868	(0.026)	(2.92)	0.894	0.868	(0.026)	(2.92)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	16.447	26.875	(10.428)	(38.80)	18.186	28.475	(10.289)	(36.13)
32 DEMAND (5/19)	4.756	6.476	(1.720)	(26.56)	4.561	5.682	(1.121)	(19.73)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.149	0.000	1.149	0.00	0.921	1.319	(0.398)	(30.17)
35 DEMAND (8/22)	3.787	0.000	3.787	0.00	3.447	5.358	(1.909)	(35.64)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	31.047	25.054	5.993	23.92	29.272	30.588	(1.316)	(4.30)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	24.021	53.437	(29.416)	(55.05)	30.250	40.321	(10.071)	(24.98)
40 TOTAL COST OF THERM SOLD (11/27)	16.812	25.098	(8.486)	(33.81)	13.560	30.646	(17.086)	(55.75)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	15.541	24.027	(8.486)	(35.32)	12.489	29.575	(17.086)	(57.77)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.59943	24.11734	(8.518)	(35.32)	12.53596	29.68820	(17.150)	(57.77)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.599	24.117	(8.518)	(35.32)	12.536	29.688	(17.150)	(57.77)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: NOVEMBER 1994

	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS	5,717,340	45,455.06	0.795
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	0	0.00	0.000
4 No Notice Commodity Adjustment	11,700	83.88	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(2,182,810)	(20,112.47)	0.921
8 TOTAL COMMODITY (Pipeline)	3,546,230	25,426.47	0.717
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	5,223,880	867,073.16	16.598
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Commodity Other - Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	619.57	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(2,182,810)	(367,515.08)	16.837
24 TOTAL COMMODITY (Other)	3,041,070	500,177.65	16.447
DEMAND			
25 Demand (Pipeline) Entitlement	8,164,800	353,617.49	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	2,182,810	69,084.50	3.165
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	5,981,990	284,532.99	4.756
OTHER			
33 Revenue Sharing - FGT	0	(4,338.76)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(4,338.76)	0.000

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	CURRENT MONTH:		NOVEMBER 1994		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	500,178	340,648	340,470	40.50	3,731,302	6,486,877	2,755,575	42.48
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	312,074	(56,949)	(369,023)	647.99	1,389,338	10,114	(1,379,224)	(13,636.78)
3 TOTAL	812,252	783,699	(28,553)	(3.64)	5,120,640	6,496,991	1,376,351	21.18
4 FUEL REVENUES	725,626	780,776	55,150	7.06	6,649,286	6,480,919	(168,367)	(2.60)
(NET OF REVENUE TAX)								
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	274,544	274,544	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD - (LINE 4 (+ or -) LINE 5)	759,944	815,094	55,150	6.77	6,923,830	6,755,463	(168,367)	(2.49)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(52,308)	31,395	83,703	266.61	1,803,190	258,472	(1,544,718)	(597.63)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	6,325	0	(6,325)	0.00	23,267	0	(23,267)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	1,467,369	379,828	(1,087,541)	(286.32)	(164,845)	392,977	557,822	141.95
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(274,544)	(274,544)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	1,387,068	376,905	(1,010,163)	(268.02)	1,387,068	376,905	(1,010,163)	(268.02)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,467,369	379,828	(1,087,541)	(286.32)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,380,743	376,905	(1,003,838)	(266.34)				
14 TOTAL (12+13)	2,848,112	756,733	(2,091,379)	(276.37)				
15 AVERAGE (50% OF 14)	1,424,056	378,367	(1,045,990)	(276.37)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.0000%	0.0000%	—	—				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.6600%	0.0000%	—	—				
18 TOTAL (16+17)	10.6600%	0.0000%	—	—				
19 AVERAGE (50% OF 18)	5.3300%	0.0000%	—	—				
20 MONTHLY AVERAGE (19/12 Months)	0.444%	0.000%	—	—				
21 INTEREST PROVISION (15x20)	6,325	0	—	—				

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: NOVEMBER 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
	TOTAL		17,765	17,373	532,941	521,218		
	WEIGHTED AVERAGE						\$1.627	\$1.664

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

FOR THE PERIOD OF:		APRIL 1994 Through MARCH 1995				PERIOD TO DATE			
		CURRENT MONTH:		NOVEMBER 1994		TOTAL THERM SALES		DIFFERENCE	
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	310,254	413,120	102,866	24.90	1,803,492	2,302,100	498,608	21.66
OUTDOOR LIGHTING	(21)	196	190	(5)	(3.16)	1,142	1,520	378	24.87
RESIDENTIAL	(31)	553,604	630,090	76,486	12.14	4,003,095	4,373,150	370,055	8.46
LARGE VOLUME	(51)	1,709,584	1,680,370	(29,214)	(1.74)	13,509,859	13,029,590	(480,269)	(3.69)
OTHER	(81)	8,508	10,120	1,612	15.93	66,113	73,050	6,937	9.50
TOTAL FIRM		2,582,146	2,733,890	151,744	5.55	19,383,701	19,779,410	395,709	2.00
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	328,074	303,030	(25,044)	(8.26)	2,445,791	2,337,890	(107,901)	(4.62)
LARGE VOLUME INTERRUPTIBLE	(93)	1,829,274	1,815,790	(13,484)	(0.74)	14,805,577	14,694,070	(111,507)	(0.76)
TOTAL INTERRUPTIBLE		2,157,348	2,118,820	(38,528)	(1.82)	17,251,368	17,031,960	(219,408)	(1.29)
TOTAL THERM SALES		4,739,494	4,852,710	113,216	2.33	36,635,069	36,811,370	176,301	0.48
NUMBER OF CUSTOMERS (FIRM)									
GENERAL SERVICE	(11)	1,616	1,660	44	2.85	1,613	1,650	37	2.24
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,269	30,592	323	1.06	30,354	30,527	173	0.57
LARGE VOLUME	(51)	1,486	1,419	(67)	(4.72)	1,481	1,423	(58)	(4.08)
OTHER	(81)	437	434	(3)	(0.69)	442	435	(7)	(1.61)
TOTAL FIRM		33,814	34,111	297	0.87	33,896	34,041	145	0.43
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		33,828	34,128	300	0.88	33,910	34,058	148	0.43
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	192	249	57	22.89	1,118	1,395	277	19.86
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	190	253	63	24.90
RESIDENTIAL	(31)	18	21	3	14.29	132	143	11	7.69
LARGE VOLUME	(51)	1,150	1,184	34	2.87	9,122	9,156	34	0.37
OTHER	(81)	19	23	4	17.39	150	168	18	10.71
INTERRUPTIBLE	(61)	25,236	18,939	(6,297)	(33.25)	188,138	146,118	(42,020)	(28.76)
LARGE VOLUME INTERRUPTIBLE	(93)	1,829,274	1,815,790	(13,484)	(0.74)	14,805,577	14,694,070	(111,507)	(0.76)

CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1. AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	0.0000	0.0000	0.0000	0.0000
2. PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3. BILLING FACTOR												
BTU CONTENT $\times$ PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	1.06	1.05	1.05	0	0	0	0
SANFORD & DELAND:												
1. AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	0.0000	0.0000	0.0000	0.0000
2. PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3. BILLING FACTOR												
BTU CONTENT $\times$ PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	1.06	1.05	1.05	0	0	0	0

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENBRUN/SONAT Affiliates

Page

DATE 11/26/94

BILL TO 12/18/94

INVOICE NO. 3434

TOTAL AMOUNT DUE \$355,732.93

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WHEN TO

Wire Transfer
FICB Charlotte NC
ACCOUNT
Route

PLEASE CONTACT EATREY HESLER
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.

CONTRACT 3009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084

TYPE FIRM TRANSPORTATION

RECEIPTS	POI NO.	NAME	DELIVERIES	POI NO.	NAME	PRIO	MONTH	TC	RC	BASE	RATES		NET	VOLUMES		
											SURCHARGES	DISC		MMBTU	DRY	
RESERVATION CHARGE																
NO NOTICE RESERVATION CHARGE						11/94	A	RES		0.3659	0.0672	0.4331		316,400	\$353,617.46	
WESTERN DIVISION REVENUE SHARING CREDIT						11/94	A	NR		0.0694		0.0694		93,000	\$5,454.22	
MARKET 11 REVENUE SHARING CREDIT						11/94	A	TCW							(\$1,195.96)	
						11/94	A	117							(\$3,142.72)	
TOTAL FOR CONTRACT 3009 FOR MONTH OF 11/94.														909,400	\$355,732.93	

*** END OF INVOICE 3434 ***

TRANSACTION CODE (POI, A, ACTUALS, R, REVERSALS)

Form 0602 2604 (11/94)

GAS TRANSPORTATION

 Florida Gas Transmission Company

An ENRON/SQUAT Affiliates

PAGE 1

DATE	12/10/94	CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCRB Charlotte NC ACCOUNT Route
DUE	12/20/94		
INVOICE NO.	3792		
TOTAL AMOUNT DUE	\$45,538.94		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
TYPE FIRM TRANSPORTATION
PLEASE CONTACT KATHY WISLER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD MONTH	TC	IC	BASE	RATES		NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME					SURCHARGES	DISC		MMBTU DRY	AMOUNT
	Usage Charge - No Notice For DELAND			11/94	A	COM	0.0259	0.0458		0.0717	(1,745)	(5125)
	Usage Charge - No Notice For SANFORD			11/94	A	COM	0.0259	0.0458		0.0717	(2,580)	(5184)
	Usage Charge - No Notice For WEST PALM BEACH			11/94	A	COM	0.0259	0.0458		0.0717	5,495	1391
	Usage Charge	16103	FPU-RIVIERA BEACH	11/94	A	COM	0.0259	0.0458		0.0717	29,400	12,107
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	11/94	A	COM	0.0259	0.0458		0.0717	21,925	11,507
	Usage Charge	16105	FPU-WEST PALM BEACH	11/94	A	COM	0.0259	0.0458		0.0717	44,700	13,204
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	11/94	A	COM	0.0259	0.0458		0.0717	56,130	16,177
	Usage Charge	16107	FPU-LAKE WORTH	11/94	A	COM	0.0259	0.0458		0.0717	39,828	11,525
	Usage Charge	16108	FPU-BOYNTON BEACH	11/94	A	COM	0.0259	0.0458		0.0717	21,300	11,52
	Usage Charge	16109	FPU-SOCA RATON	11/94	A	COM	0.0259	0.0458		0.0717	47,300	13,39
	Usage Charge	16156	FPU-SANFORD	11/94	A	COM	0.0259	0.0458		0.0717	12,870	192

TRANSACTION CODE (IC): A = ACTUALS R = REVERSALS

Form G023094 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

AN ENRON COMPANY

PAGE 2

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WHEN TO:

Wire Transfer
KCSB Charlotte NC
ACCOUNT
Bancile

CUSTOMER:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACE BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

12/10/94

12/10/94

3792

TOTAL AMOUNT DUE \$45,538.94

PLEASE CONTACT KATY HESLER
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.

CUSTOMER NO. 4084

SHIPPER FLORIDA PUBLIC UTILITIES COMPANY

CONTRACT 5009

TYPE FISH TRANSPORTATION

RECEIPTS		DELIVERIES		PROO MONTH	IC	BASE	RATES		NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME				SURCHARGES	DISC		MMBTU DRY	AMOUNT
Usage Charge		16157	FPU-SANFORD WEST	11/94	A	CON	0.0259	0.0458	0.0717	20,300	\$1,435.5
Usage Charge		16158	FPU-DELAND	11/94	A	CON	0.0259	0.0458	0.0717	30,600	\$2,194.01
Usage Charge		16255	COCA COLA-PLMOUTH	11/94	A	CON	0.0259	0.0890	0.1149	200	\$32.1
Usage Charge		16264	COCA COLA-AUBURNDALE	11/94	A	CON	0.0259	0.0890	0.1149	27,592	\$3,170.3
Usage Charge		16265	FLORIDA GLOBAL	11/94	A	CON	0.0259	0.0890	0.1149	50,749	\$5,831.6
Usage Charge		16273	FARMLAND INDUSTRIES	11/94	A	CON	0.0259	0.0890	0.1149	24,660	\$2,833.4
Usage Charge		57345	KAUDER POWER PARTNERS NET	11/94	A	CON	0.0259	0.0458	0.0717	5,000	\$358.5
Usage Charge		58912	FPL MARTIN NORTH	11/94	A	CON	0.0259	0.0458	0.0717	110,000	\$87.0
										572,904	\$45,538.5

TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/94.

*** END OF INVOICE 3792 ***

TRANSACTION CODE (IC): A = ACTUALS B = REVENUES

Form GAS 3.0 4.15/94

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	A	B	C	D	E	F	G
1	FLORIDA						
2	PUBLIC UTILITIES COMPANY						
3							
4							
5							
6	INVOICE						
7							
8	Date: December 1, 1994						
9	Due Date: December 10, 1994						
10							
11							
12							
13							
14							
15	INVOICE NUMBER:		121120151201				
16							
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
18							
19	Commodity Cost of Gas *		MMBtu				
20							
21	FTS-1 Reservation Charge		MMBtu				
22							
23	FTS-1 Usage Charge		MMBtu		\$0.1149		
24							
25	FPU Administrative Charge		MMBtu				
26							
27	TOTAL DUE						
28							
29							
30							
31							
32							
33							
34	Mail payment to:		Florida Public Utilities Company				
35			Attention: Christopher M. Snyder				
36			Post Office Box 3395				
37			West Palm Beach, Florida 33402-3395				
38							
39	Please enclose one copy of this invoice with payment.						

FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date:	December 1, 1994
Due Date:	December 10, 1994

INVOICE NUMBER:	121123551201
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Description of Deliveries	POI	Basis	Units	Price	Amount
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MMBtu

MMBtu

MMBtu

MMBtu

MM8tu

MMBtu

[illegible]

Mail payment to:

Wire transfer payment to:

Florida Public Utilities Company

Attention: Christopher M. Snyder

Post Office Box 3395

West Palm Beach, Florida	33402-3395
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SunBank/South Florida, NA

501 East Las Olas Boulevard

Ft. Lauderdale, Florida	33301
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ABA

For the credit of Florida Public Utilities Company
General Account No _____

Please enclose one copy of this invoice with payment.			
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FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date: December 1, 1994
Due Date: December 10, 1994

INVOICE NUMBER: 121123561201

Description of Deliveries	Basis	Units	Price	Amount
Commodity Cost of Gas *	Tier #1	MMBtu		
	Tier #2	MMBtu		
FTS-1 Reservation Charges				
FTS-1 Usage Charges			\$0.1149	
TOTAL DUE				

Mail payment to:

Florida Public Utilities Company
Attention: Christopher M. Snyder
Post Office Box 3395
West Palm Beach, Florida 33402-3395

Wire transfer payment to:

SunBank/South Florida, NA
501 East Las Olas Boulevard
Ft. Lauderdale, Florida 33301
ABA

For the credit of Florida Public Utilities Company
General Account No.

Please enclose one copy of this invoice with payment.

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

SCHEDULE A-1/R
REVISED 2/16/95

	CURRENT MONTH:				DECEMBER 1994				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
1 COMMODITY (Pipeline)		34,740	51,072	(16,332)	(31.98)	41,859	58,191	(16,332)	(28.07)			
2 NO NOTICE SERVICE		9,251	11,570	(2,319)	(20.04)	35,830	38,149	(2,319)	(8.08)			
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00			
4 COMMODITY (Other)		663,104	1,201,437	(538,333)	(44.81)	4,394,406	4,932,739	(538,333)	(10.91)			
5 DEMAND		261,976	758,409	(496,433)	(65.46)	1,648,353	2,144,985	(496,433)	(23.14)			
6 OTHER		(2,025)	0	(2,025)	0.00	(32,962)	(30,937)	(2,025)	6.85			
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)		3,594	0	3,594	0.00	36,240	32,546	3,594	11.01			
8 DEMAND		18,340	0	18,340	0.00	138,463	130,123	18,340	15.27			
9 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00			
10 Second Prior Month Purchase Adj. (OPTIONAL)		0	0	0	0.00	0	0	0	0.00			
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)		945,112	2,022,488	(1,077,376)	(53.27)	5,912,983	6,990,359	(1,077,376)	(15.41)			
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00			
13 COMPANY USE		2,173	3,652	(1,479)	(40.50)	22,496	23,675	(1,479)	(8.17)			
14 TOTAL THERM SALES		681,150	2,018,836	(1,357,686)	(67.25)	7,157,667	6,515,353	(1,357,686)	(15.94)			
THERMS PURCHASED												
15 COMMODITY (Pipeline)		4,248,380	3,872,011	376,369	9.72	28,186,730	27,610,361	376,369	1.35			
16 NO NOTICE SERVICE		1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00			
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00			
18 COMMODITY (Other)		3,743,570	3,988,171	(244,601)	(6.13)	24,260,790	24,505,391	(244,601)	(1.00)			
19 DEMAND		6,048,860	11,711,800	(5,662,940)	(48.35)	36,449,730	42,112,670	(5,662,940)	(13.45)			
20 OTHER		0	0	0	0.00	0	0	0	0.00			
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)		501,220	0	501,220	0.00	4,047,070	3,545,850	501,220	14.14			
22 DEMAND		501,220	0	501,220	0.00	3,985,790	3,484,570	501,220	14.38			
23 COMMODITY (Other)		0	0	0	0.00	0	0	0	0.00			
24 TOTAL PURCHASES (+17+18+20)-(21+23)		3,242,350	3,988,171	(745,821)	(18.70)	20,213,720	20,959,541	(745,821)	(3.56)			
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00			
26 COMPANY USE		11,418	6,990	4,428	63.35	78,601	74,173	4,428	5.97			
27 TOTAL THERM SALES (24-26 Estimated Only)		4,627,942	3,981,181	646,761	16.25	41,263,011	40,616,250	646,761	1.59			
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)		0.818	1.319	(0.501)	(37.98)	0.149	0.209	(0.060)	(28.71)			
29 NO NOTICE SERVICE (2/16)		0.694	0.868	(0.174)	(20.05)	0.694	0.739	(0.045)	(6.09)			
30 SWING SERVICE (3/17)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
31 COMMODITY (Other) (4/18)		17.713	30.125	(12.412)	(41.20)	18.113	20.129	(2.016)	(10.02)			
32 DEMAND (5/19)		4.331	6.476	(2.145)	(33.12)	4.523	5.093	(0.570)	(11.19)			
33 OTHER (6/20)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)		0.717	0.000	0.717	0.00	0.895	0.921	(0.026)	(2.82)			
35 DEMAND (8/22)		3.659	0.000	3.659	0.00	3.474	3.447	0.027	0.78			
36 COMMODITY Other (9/23)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
37 TOTAL COST OF PURCHASES (11/24)		29.149	50.712	(21.563)	(42.52)	29.252	33.352	(4.100)	(12.29)			
38 NET UNBILLED (12/25)		0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00			
39 COMPANY USE (13/26)		0.031	52.246	(33.215)	(63.57)	28.621	32.323	(3.702)	(11.45)			
40 TOTAL COST OF THERM SOLD (11/27)		20.422	50.801	(30.379)	(59.80)	14.330	17.211	(2.881)	(16.74)			
41 TRUE-UP (E-2)		(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00			
42 TOTAL COST OF GAS (40+41)		19.351	49.730	(30.379)	(61.09)	13.259	16.140	(2.881)	(17.85)			
43 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00			
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		19.42376	49.91698	(30.493)	(61.09)	13.30885	16.20069	(2.892)	(17.85)			
45 PGA FACTOR ROUNDED TO NEAREST .001		19.424	49.917	(30.493)	(61.09)	13.309	16.201	(2.892)	(17.85)			

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

SCHEDULE A-1/FLEXDOWN
REVISED 2/16/95

	CURRENT MONTH: DECEMBER 1994				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	34,740	51,072	(16,332)	(31.98)	41,859	58,191	(16,332)	(28.07)
2 NO NOTICE SERVICE	9,251	11,570	(2,319)	(20.04)	35,830	38,149	(2,319)	(6.08)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	663,104	1,201,437	(538,333)	(44.81)	4,394,406	4,932,739	(538,333)	(10.91)
5 DEMAND	261,976	758,409	(496,433)	(65.46)	1,648,553	2,144,986	(496,433)	(23.14)
6 OTHER	(2,025)	0	(2,025)	0.00	(32,962)	(30,937)	(2,025)	6.55
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	3,594	0	3,594	0.00	36,240	32,646	3,594	11.01
8 DEMAND	18,340	0	18,340	0.00	138,483	120,123	18,340	15.27
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,222,342)	1,222,342	(100.00)	0	(1,222,342)	1,222,342	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	945,112	800,146	144,966	18.12	5,912,983	5,768,017	144,966	2.51
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,173	3,652	(1,479)	(40.50)	22,496	23,975	(1,479)	(6.17)
14 TOTAL THERM SALES	661,150	798,494	(135,344)	(15.99)	7,157,667	7,293,011	(135,344)	(1.88)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,248,380	3,872,011	376,369	9.72	28,186,730	27,810,361	376,369	1.35
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,743,570	3,988,171	(244,601)	(8.13)	24,280,790	24,505,391	(244,601)	(1.00)
19 DEMAND	8,048,880	11,711,800	(5,662,940)	(48.35)	38,449,730	42,112,670	(5,662,940)	(13.45)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	501,220	0	501,220	0.00	4,047,070	3,545,850	501,220	14.14
22 DEMAND	501,220	0	501,220	0.00	3,985,790	3,484,570	501,220	14.38
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,242,350	3,988,171	(745,821)	(18.70)	20,213,720	20,959,541	(745,821)	(3.36)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	11,418	6,990	4,428	63.35	78,601	74,173	4,428	5.97
27 TOTAL THERM SALES (24-26 Estimated Only)	4,627,942	3,981,161	646,781	16.25	41,263,011	40,816,250	646,781	1.59
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.818	1.319	(0.501)	(37.98)	0.149	0.209	(0.060)	(28.71)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.739	(0.045)	(6.09)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	17.713	30.125	(12.412)	(41.20)	18.113	20.129	(2.016)	(10.02)
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.523	5.093	(0.570)	(11.19)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.895	0.921	(0.026)	(2.82)
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.474	3.447	0.027	0.78
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	29.149	20.063	9.086	45.29	29.252	27.520	1.732	6.29
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	19.031	52.246	(33.215)	(63.57)	28.621	32.323	(3.702)	(11.45)
40 TOTAL COST OF THERM SOLD (11/27)	20.422	20.068	0.324	1.61	14.330	14.201	0.129	0.91
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	19.351	19.027	0.324	1.70	13.259	13.130	0.129	0.98
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	19.42376	19.09854	0.325	1.70	13.30885	13.17937	0.129	0.98
45 PGA FACTOR ROUNDED TO NEAREST .001	19.424	19.099	0.325	1.70	13.309	13.179	0.130	0.99

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1995													
		CURRENT MONTH:				JANUARY 1995				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED													
1	COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)	75,380	427,312	(351,932)	(82.36)				
2	NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	59,076	(11,844)	(20.05)				
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4	COMMODITY (Other)	766,329	1,176,062	(409,733)	(34.84)	5,160,735	8,864,376	(3,703,641)	(41.78)				
5	DEMAND	263,360	758,409	(495,029)	(65.27)	1,911,933	3,727,619	(1,815,686)	(48.71)				
6	OTHER	(33,911)	0	(33,911)	0.00	(66,873)	0	(66,873)	0.00				
LESS END-USE CONTRACT													
7	COMMODITY (Pipeline)	7,764	0	7,764	0.00	44,004	25,985	18,019	69.34				
8	DEMAND	11,896	0	11,896	0.00	150,359	105,521	44,838	42.49				
9	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,021,061	2,006,937	(985,876)	(49.12)	6,934,014	12,946,877	(6,012,833)	(46.44)				
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13	COMPANY USE	853	3,616	(2,763)	(76.41)	23,349	23,340	9	0.04				
14	TOTAL THERM SALES	804,498	2,003,321	(1,198,823)	(59.84)	7,962,165	12,792,031	(4,829,866)	(37.76)				
THERMS PURCHASED													
15	COMMODITY (Pipeline)	5,083,340	4,412,785	670,555	15.20	33,270,070	32,372,229	897,841	2.77				
16	NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00				
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18	COMMODITY (Other)	4,692,300	4,545,169	147,131	3.24	28,953,090	31,314,130	(2,361,040)	(7.54)				
19	DEMAND	6,061,280	11,711,800	(5,650,520)	(48.08)	42,531,010	62,331,510	(19,800,500)	(31.77)				
20	OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT													
21	COMMODITY (Pipeline)	449,280	0	449,280	0.00	4,496,350	1,970,160	2,526,190	128.22				
22	DEMAND	325,120	0	325,120	0.00	4,310,910	1,970,160	2,340,750	118.81				
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24	TOTAL PURCHASES (+17+18+20)-(21+23)	4,243,020	4,545,169	(302,149)	(6.85)	24,456,740	29,343,970	(4,887,230)	(18.85)				
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26	COMPANY USE	4,912	7,950	(3,038)	(38.21)	83,513	54,800	28,713	52.40				
27	TOTAL THERM SALES (24-26 Estimated Only)	5,498,961	4,537,219	961,742	21.20	46,761,972	29,269,170	17,472,802	59.66				
CENTS PER THERM													
28	COMMODITY (Pipeline) (1/15)	0.659	1.319	(0.660)	(50.04)	0.227	1.320	(1.093)	(82.80)				
29	NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31	COMMODITY (Other) (4/18)	16.332	25.875	(9.543)	(36.86)	17.824	28.308	(10.484)	(37.04)				
32	DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.495	5.980	(1.485)	(24.83)				
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT													
34	COMMODITY Pipeline (7/21)	1.728	0.000	1.728	0.00	0.979	1.319	(0.340)	(25.78)				
35	DEMAND (8/22)	3.659	0.000	3.659	0.00	3.488	5.356	(1.868)	(34.88)				
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37	TOTAL COST OF PURCHASES (11/24)	24.064	44.155	(20.091)	(45.50)	28.352	44.121	(15.769)	(35.74)				
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39	COMPANY USE (13/26)	17.366	45.484	(28.118)	(61.82)	27.959	42.591	(14.632)	(34.35)				
40	TOTAL COST OF THERM SOLD (11/27)	18.568	44.233	(25.665)	(58.02)	14.828	44.204	(29.376)	(66.46)				
41	TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42	TOTAL COST OF GAS (40+41)	17.497	43.162	(25.665)	(59.46)	13.757	43.133	(29.376)	(68.11)				
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.56279	43.32429	(25.762)	(59.46)	13.80873	43.29518	(29.486)	(68.11)				
45	PGA FACTOR ROUNDED TO NEAREST .001	17.563	43.324	(25.761)	(59.46)	13.809	43.295	(29.486)	(68.10)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

COST OF GAS PURCHASED	CURRENT MONTH:				JANUARY 1995				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)	75,380	116,396	(41,016)	(35.24)				
2 NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	57,410	(5,178)	(9.88)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	766,329	1,176,062	(409,733)	(34.84)	5,160,735	6,108,801	(948,066)	(15.52)				
5 DEMAND	253,380	758,409	(495,029)	(65.27)	1,911,933	2,903,395	(991,462)	(34.15)				
6 OTHER	(33,911)	0	(33,911)	0.00	(66,873)	(30,937)	(35,936)	116.16				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	7,764	0	7,764	0.00	44,004	32,646	11,358	34.79				
8 DEMAND	11,896	0	11,896	0.00	150,359	120,123	30,236	25.17				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,021,061	2,006,837	(985,776)	(49.12)	6,934,044	8,997,296	(2,063,252)	(22.93)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	853	3,616	(2,763)	(78.41)	23,349	27,591	(4,242)	ERR				
14 TOTAL THERM SALES	804,488	2,003,321	(1,198,833)	(59.84)	7,962,165	10,518,674	(2,556,509)	(24.30)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	5,083,340	4,412,785	670,555	15.20	33,270,070	32,223,146	1,046,924	3.25				
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	4,692,300	4,545,169	147,131	3.24	28,953,090	29,050,590	(97,470)	(0.34)				
19 DEMAND	6,081,280	11,711,800	(5,630,520)	(48.06)	42,531,010	53,824,470	(11,293,460)	(20.98)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	449,280	0	449,280	0.00	4,436,350	3,545,850	890,500	20.81				
22 DEMAND	325,120	0	325,120	0.00	4,310,910	3,484,570	826,340	23.71				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,243,020	4,545,169	(302,149)	(6.65)	24,456,740	25,504,710	(1,047,970)	(4.11)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	4,912	7,950	(3,038)	(38.21)	83,513	82,123	1,390	1.69				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,498,961	4,537,219	961,742	21.20	46,761,972	45,153,469	1,608,503	3.58				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.659	1.319	(0.660)	(50.04)	0.227	0.361	(0.134)	(37.12)				
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.770	(0.076)	(9.87)				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	16.332	25.875	(9.543)	(36.88)	17.524	21.028	(3.204)	(15.24)				
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.495	5.394	(0.899)	(16.67)				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	1.728	0.000	1.728	0.00	0.979	0.921	0.058	6.30				
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.488	3.447	0.041	1.19				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	24.064	44.155	(20.091)	(45.50)	28.352	35.277	(6.925)	(19.63)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	17.366	45.484	(28.118)	(61.82)	27.959	33.597	(5.638)	(16.78)				
40 TOTAL COST OF THERM SOLD (11/27)	18.568	44.233	(25.665)	(58.02)	14.828	19.925	(5.098)	(25.58)				
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	17.497	43.162	(25.665)	(59.46)	13.757	18.855	(5.098)	(27.04)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.56279	43.32429	(25.762)	(59.46)	13.80673	18.92589	(5.117)	(27.04)				
45 PGA FACTOR ROUNDED TO NEAREST .001	17.563	43.324	(25.761)	(59.46)	13.809	18.926	(5.117)	(27.04)				

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

COST OF GAS PURCHASED	CURR ENT MONTH: JANUARY 1995				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)	75,380	116,396	(41,016)	(35.24)
2 NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	52,410	(5,178)	(9.88)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	766,329	1,176,062	(409,733)	(34.84)	5,160,735	6,108,801	(948,066)	(15.52)
5 DEMAND	263,380	758,409	(495,029)	(65.27)	1,911,933	2,903,395	(991,462)	(34.15)
6 OTHER	(33,911)	0	(33,911)	0.00	(66,873)	(30,937)	(35,936)	116.16
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	7,764	0	7,764	0.00	44,004	32,646	11,358	34.79
8 DEMAND	11,896	0	11,896	0.00	150,359	120,123	30,236	25.17
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,170,466)	1,170,466	(100.00)	0	(2,392,808)	2,392,808	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,021,061	836,471	184,590	22.07	6,934,044	6,604,488	329,556	4.99
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	853	3,616	(2,763)	(76.41)	23,349	27,591	(4,242)	(15.37)
14 TOTAL THERM SALES	804,498	832,855	(28,357)	(3.40)	7,962,165	8,125,866	(163,701)	(2.01)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,083,340	4,412,785	670,555	15.20	33,270,070	32,223,146	1,046,924	3.25
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,692,300	4,545,169	147,131	3.24	28,953,090	29,050,560	(97,470)	(0.34)
19 DEMAND	6,081,280	11,711,800	(5,630,520)	(48.08)	42,531,010	53,824,470	(11,293,460)	(20.98)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	449,280	0	449,280	0.00	4,496,350	3,545,850	950,500	26.81
22 DEMAND	325,120	0	325,120	0.00	4,310,910	3,484,570	826,340	23.71
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,243,020	4,545,169	(302,149)	(6.65)	24,456,740	25,504,710	(1,047,970)	(4.11)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,912	7,950	(3,038)	(38.21)	83,513	82,123	1,390	1.69
27 TOTAL THERM SALES (24-26 Estimated Only)	5,498,961	4,537,219	961,742	21.20	45,761,972	45,153,469	1,608,503	3.56
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.659	1.319	(0.660)	(50.04)	0.227	0.381	(0.154)	(37.12)
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.770	(0.076)	(9.87)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	16.332	25.875	(9.543)	(36.88)	17.824	21.028	(3.204)	(15.24)
32 DEMAND (5/19)	4.331	8.478	(2.145)	(33.12)	4.495	5.394	(0.899)	(16.87)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.728	0.000	1.728	0.00	0.979	0.921	0.058	6.30
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.488	3.447	0.041	1.19
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	24.064	18.404	5.660	30.75	28.352	25.895	2.457	9.49
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.366	45.484	(28.118)	(61.82)	27.959	33.597	(5.638)	(16.78)
40 TOTAL COST OF THERM SOLD (11/27)	18.568	18.436	0.132	0.72	14.828	14.627	0.201	1.37
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	17.497	17.365	0.132	0.76	13.757	13.556	0.201	1.48
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.56279	17.43029	0.132	0.76	13.80873	13.60697	0.202	1.48
45 PGA FACTOR ROUNDED TO NEAREST .001	17.563	17.430	0.133	0.76	13.809	13.607	0.202	1.48

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: JANUARY 1995

	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS	5,356,800	38,408.27	0.717
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	124,160	5,433.24	4.376
4 No Notice Commodity Adjustment	(87,940)	(630.54)	0.717
5 Commodity Adjustments - FTS (12/94)	(4,590,480)	(37,265.26)	0.812
6 Commodity Adjustments - FTS (12/94)	4,590,480	33,734.82	0.735
7 Less: Offsystem Sales	(309,680)	(6,159.54)	1.989
8 TOTAL COMMODITY (Pipeline)	5,083,340	33,520.99	0.659
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	5,001,980	815,815.25	16.310
18 Commodity Other - Scheduled PTS	0	0.00	0.000
19 Commodity Other - Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	714.00	0.000
21 Imbalance Cashout - Other Shippers	0	2,117.32	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(309,680)	(52,317.67)	16.894
24 TOTAL COMMODITY (Other)	4,692,300	766,328.90	16.332
DEMAND			
25 Demand (Pipeline) Entitlement	8,436,960	365,404.74	4.331
26 Less Relinquished to End-Users	2,046,000	88,612.26	4.331
27 Less Relinquished Off System	309,680	13,412.24	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	6,081,280	263,380.24	4.331
OTHER			
33 Revenue Sharing - FGT	0	(33,910.85)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(33,910.85)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:				PERIOD TO DATE			
	JANUARY 1995							
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%		(3)	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	766,329	1,176,062	409,733	34.84	5,160,735	6,106,801	948,066	15.52
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	274,392	(339,591)	(613,983)	180.80	1,967,672	648,456	(1,319,216)	(203.44)
3 TOTAL	1,040,721	836,471	(204,250)	(24.42)	7,128,407	6,757,257	(371,150)	(5.49)
4 FUEL REVENUES (NET OF REVENUE TAX)	824,158	832,855	8,697	1.04	8,156,528	8,278,635	122,107	1.47
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	343,180	343,180	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	858,476	867,173	8,697	1.00	8,499,708	8,621,815	122,107	1.42
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(182,245)	30,702	212,947	693.59	1,371,301	1,864,558	493,257	26.45
8 INTEREST PROVISION-THIS PERIOD (21) (2)	5,059	6,547	1,488	0.00	34,391	36,348	1,957	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	1,109,171	1,389,950	280,779	20.20	(164,845)	(164,845)	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(343,180)	(343,180)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	897,667	1,392,881	495,214	35.55	897,667	1,392,881	495,214	35.55
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,109,171	1,389,950	280,779	20.20	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	892,608	1,386,334	493,726	35.61				
14 TOTAL (12+13)	2,001,779	2,776,284	774,505	27.90				
15 AVERAGE (50% OF 14)	1,000,890	1,388,142	387,253	27.90				
16 INTEREST RATE - FIRST DAY OF MONTH	6.0300%	5.6600%	—	—				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.1000%	5.6600%	—	—				
18 TOTAL (16+17)	12.1300%	11.3200%	—	—				
19 AVERAGE (50% OF 18)	6.0650%	5.6600%	—	—				
20 MONTHLY AVERAGE (19/12 Months)	0.505%	0.472%	—	—				
21 INTEREST PROVISION (15x20)	5,059	6,547	—	—				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USEACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
JANUARY 1995

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
14	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
15	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
16	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
17	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
18	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
19	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
20	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
21	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
22	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
23	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
24	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
25	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
26	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
27	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
28	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
29	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					28,953,000	4,175,060	33,128,150	5,879,580.05	0	0	0	17.75

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: JANUARY 1995

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
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22								
23								
24								
25								
26								
27								
28								
TOTAL			16,584	16,232	514,082	503,168		
WEIGHTED AVERAGE							\$1.587	\$1.621

NOTES: GROSS AMOUNT MMBTUD AND NET AMOUNT MMBTUD DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		JANUARY 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	694,708	712,370	17,662	2.48	2,934,326	3,631,080	696,754	19.19
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	1,534	1,900	366	19.26
RESIDENTIAL	(31)	1,312,070	1,220,160	(91,910)	(7.53)	6,114,088	6,578,560	464,472	7.06
LARGE VOLUME	(51)	2,216,109	2,107,730	(108,379)	(5.14)	17,657,724	17,072,490	(585,234)	(3.43)
OTHER	(81)	19,031	19,350	319	1.65	95,302	107,090	11,788	11.01
TOTAL FIRM		4,242,114	4,059,800	(182,314)	(4.49)	26,802,974	27,391,120	588,146	2.15
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	402,728	352,970	(49,758)	(14.10)	3,224,383	3,010,970	(213,413)	(7.09)
LARGE VOLUME INTERRUPTIBLE	(93)	854,119	1,264,770	410,651	32.47	16,734,615	17,098,010	363,395	2.13
TOTAL INTERRUPTIBLE		1,256,847	1,617,740	360,893	22.31	19,958,998	20,108,980	149,982	0.75
TOTAL THERM SALES		5,498,961	5,677,540	178,579	3.15	46,761,972	47,500,100	738,128	1.55
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	1,648	1,690	44	2.60	1,618	1,657	39	2.35
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,025	31,306	281	0.90	30,451	30,656	205	0.67
LARGE VOLUME	(51)	1,505	1,449	(56)	(3.86)	1,485	1,428	(57)	(3.99)
OTHER	(81)	429	440	11	2.50	440	435	(5)	(1.15)
TOTAL FIRM		34,611	34,891	280	0.80	34,000	34,182	182	0.53
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	14	16	2	12.50	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		15	17	2	11.76	14	17	3	17.65
TOTAL CUSTOMERS		34,626	34,908	282	0.81	34,014	34,199	185	0.54
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	422	422	0	0.00	1,814	2,191	377	17.21
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	256	317	61	19.24
RESIDENTIAL	(31)	42	39	(3)	(7.69)	201	215	14	6.51
LARGE VOLUME	(51)	1,472	1,455	(17)	(1.17)	11,891	11,956	65	0.54
OTHER	(81)	44	44	0	0.00	217	246	29	11.79
INTERRUPTIBLE	(61)	28,766	22,061	(6,705)	(30.39)	248,029	188,186	(59,843)	(31.80)
LARGE VOLUME INTERRUPTIBLE	(93)	854,119	1,264,770	410,651	32.47	16,734,615	17,098,010	363,395	2.13

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	0.0000	0.0000
CCF PURCHASED _____												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	1.06	1.05	1.05	1.05	1.05	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	0.0000	0.0000
CCF PURCHASED _____												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	1.06	1.05	1.05	1.05	1.05	0	0

GAS TRANSPORTATION



Florida Gas Transmission Company

A BENTON/SONNET AFFILIATE

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

Wire Transfer
NORIS Charlotte NC
Account
Burger

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

DATE 01/31/95

DUE 02/10/95

INVOICE NO. 4288

TOTAL AMOUNT DUE \$254,284.05

PLEASE CONTACT GARY MISLER
AT (713)853-7428 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4004

FLORIDA PUBLIC UTILITIES COMPANY

SHIPPER

CONTRACT 5009

FIRM TRANSPORTATION

TYPE

RECEIPTS POI NO.	NAME	DELIVERIES POI NO.	NAME	PROG MONTH	TC	RC	BASE	SURCHARGES	RATES DISC	NET	VOLUMES MMBTU DRY	AMOUNT
RESERVATION CHARGE				01/95	A	RES	0.3659	0.0672	0.4331	0.4331	843,696	\$365,404.76
NO NOTICE RESERVATION CHARGE				01/95	A	RES	0.0694		0.0694	0.0694	164,300	\$11,482.62
TEMPORARY RELINQUISHMENT CREDIT				01/95	A	REL	0.4331		0.4331	0.4331	(111,600)	(\$48,333.96)
TEMPORARY RELINQUISHMENT CREDIT				01/95	A	REL	0.4331		0.4331	0.4331	(93,000)	(\$40,278.30)
WESTERN DIVISION REVENUE SHARING CREDIT				01/95	A	TCM						(\$5,266.79)
MARKET 17 REVENUE SHARING CREDIT				01/95	A	ITF						(\$28,644.06)
											803,396	\$254,284.05

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/95.

*** END OF INVOICE 4288 ***

TRANSACTION CODE (TC) A = ACTUALS R = REVERSALS

Form 002-3094 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliates

PAGE 1

DATE	01/18/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NORIE Charlotte NC Account Route
DUE	01/28/95		
INVOICE NO.	4271		
TOTAL AMOUNT DUE	\$714.00		

CONTRACT SHIPPER CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER
AT (713)853-3984 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE CASH IN/CASH OUT

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Net Receipt Imbalance				09/94		NR1	1.5000			1.5000	476	\$714.00
				TOTAL FOR MONTH OF 09/94.							476	\$714.00
*** END OF INVOICE 4271 ***												

TRANSACTION CODE (TC): A = ACTUALS R = REVERSALS

094 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/ESMAT Venture

PAGE

DATE	02/17/95	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND HAVE TO:
DU	02/02/95		ATTN: JACE BECK	Wire Transfer
INVOICE NO.	4427		POST OFFICE BOX 3395	1088 Charlotte NC
			WEST PALM BEACH, FL 33402-3395	Account
				Balance
TOTAL AMOUNT DUE	\$37,777.73			

CONTRACT 5009 SHELPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT ENTRY NUMBER AT (713)825-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	DELIVERIES	PO NO.	NAME	MO	TO	SC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
Usage Charge - No Notice For Demand				01/95	A	CON	0.0259	0.0058	-	0.0717	2,073	\$148.6
Usage Charge - No Notice For Demand				01/95	A	CON	0.0259	0.0058	-	0.0717	2,623	\$188.4
Usage Charge - No Notice For Demand				01/95	A	CON	0.0259	0.0058	-	0.0717	18,239	\$1,390.7
Usage Charge	16103	PPU-ETIENNA BEACH		01/95	A	CON	0.0259	0.0058	-	0.0717	34,500	\$2,473.6
Usage Charge	16104	PPU-WEST PALM BEACH WEST		01/95	A	CON	0.0259	0.0058	-	0.0717	25,158	\$1,660.4
Usage Charge	16105	PPU-WEST PALM BEACH		01/95	A	CON	0.0259	0.0058	-	0.0717	85,808	\$6,008.4
Usage Charge	16106	PPU-LAKE MORTHE SOUTH		01/95	A	CON	0.0259	0.0058	-	0.0717	104,347	\$7,481.4
Usage Charge	16107	PPU-LAKE MORTHE		01/95	A	CON	0.0259	0.0058	-	0.0717	47,500	\$3,418.6
Usage Charge	16108	PPU-BORTRON BEACH		01/95	A	CON	0.0259	0.0058	-	0.0717	28,700	\$2,057.7
Usage Charge	16109	PPU-BOCA RATON		01/95	A	CON	0.0259	0.0058	-	0.0717	76,000	\$5,449.2
Usage Charge	16156	PPU-SANFORD		01/95	A	CON	0.0259	0.0058	-	0.0717	20,927	\$1,517.1

INVOICING CODE B3 A = ACTUALS R = REVERSED

Form 042-3/84 (5/94)

フ

Florida Gas Transmission Company

441 WILSON/10 MAY 1993

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Wire Transfer
Account
Route

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 13195
WEST PALM BEACH, FL 33407-13195

TOTAL AMOUNT DUE	\$17,777.73
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4TH FLOOR, 1000 15TH AVENUE, NEW YORK, N.Y. 10036

CUSTOMER NO. 4384

FLORIDA PUBLIC UTILITIES COMPANY

1999

WITH TRANSPORTATION

2

1

RECEIPTS		DELIVERIES		PROD	RATES			VOLUMES					
POI NO.	NAME	POI NO.	NAME	MONTH	TC	MC	BASE	SURCHARGES	DISC	NET	WET	DRY	AMOUNT
Usage Charge		16157	FRU-SAMFORD WEST	01/95	A	CON	0.3259	0.6458		0.6717	31,400		\$2,251.
Usage Charge		16158	FRU-DELAID	01/95	A	CON	0.3259	0.6458		0.6717	44,200		\$3,169.
Usage Charge		16273	FARMLAND INDUSTRIES	01/95	A	CON	0.3259	0.6458		0.6717	30,948		\$2,229.
											526,565		\$37,777.

TOTAL FOR CONTRACT \$209 FOR MONTH OF 01/95.

- END OF INVOICE - 4427 -

TRANSACTION CODE TO: A - ACTUALS I - ESTIMATES

0473194 (5/92)

GAS TRANSPORTATION



Florida Gas Transmission Company
A MEMPHIS-BELT AIRBORNE

PAGE

DATE 02/10/95

DATE 02/23/95

INVOICE NO. 4404

TOTAL AMOUNT DUE \$37,754.32

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 1395
WEST PALM BEACH, FL 33462-1395

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:
Wire Transfer
RBS Charlotte NC
Account
RBS

CONTRACT 5009 FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT EXACT NUMBER AT (713) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS

PO NO.	NAME	SERVER	DRIVER'S	PO NO.	NAME	PROG	PERIOD	RATES	DISC	NET	VOLUMES	AMOUNT DUE
Usage Charge - No Notice For BELAND							12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge - No Notice For BELAND							12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge - No Notice For WEST PALM BEACH							12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16105						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16104						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16105						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16106						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16107						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16108						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16109						12/94	A	CON	0.0059	0.0059	0.0717
Usage Charge	16156						12/94	A	CON	0.0059	0.0059	0.0717

TRANSACTION CODE NO: A = ACTUALS E = REVERSAIS

Form 0412-16194 12/94

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1	FLORIDA						
2	PUBLIC UTILITIES COMPANY						
3							
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6	INVOICE						
7							
8						Date:	February 1, 1995
9						Due Date:	February 10, 1995
10							
11							
12							
13							
14							
15	INVOICE NUMBER:		121120150201				
16							
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
18							
19	Commodity Cost of Gas *		Tier 1	MMBtu			
20	FTS-1 Reservation Charge			MMBtu			
21	FTS-1 Usage Charge			MMBtu	\$0.1989		
22	FPU Administrative Charge			MMBtu			
23							
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26							
27	TOTAL DUE						
28							
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32							
33							
34	Mail payment to:			Florida Public Utilities Company			
35				Attention: Christopher M. Snyder			
36				Post Office Box 3395			
37				West Palm Beach, Florida 33402-3395			
38							
39	Please enclose one copy of this invoice with payment.						
40							
41							

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

SCHEDULE A-1

	CURRENT MONTH: JANUARY 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)	75,380	427,312	(351,932)	(82.38)
2 NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	59,078	(11,846)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	766,329	1,176,062	(409,733)	(34.84)	5,160,735	8,864,376	(3,703,641)	(41.78)
5 DEMAND	263,380	758,409	(495,029)	(85.27)	1,911,933	3,727,619	(1,815,686)	(48.71)
6 OTHER	(33,911)	0	(33,911)	0.00	(66,873)	0	(66,873)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	7,764	0	7,764	0.00	44,004	25,985	18,019	69.34
8 DEMAND	11,896	0	11,896	0.00	150,359	105,521	44,838	42.49
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6-10)-(7+8+9)	1,021,061	2,008,937	(987,876)	(49.12)	6,934,044	12,946,877	(6,012,833)	(46.44)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	853	3,818	(2,965)	(76.41)	23,349	23,349	0	0.04
TOTAL THERM SALES	804,488	2,003,321	(1,198,833)	(59.84)	7,962,165	12,792,031	(4,829,866)	(37.76)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,083,340	4,412,785	670,555	15.20	33,270,070	32,372,229	897,841	2.77
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	8,808,000	8,808,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,692,300	4,545,189	147,111	3.24	28,953,080	31,314,130	(2,361,049)	(7.54)
19 DEMAND	6,081,280	11,711,800	(5,630,520)	(48.08)	42,531,010	62,331,510	(19,800,500)	(31.77)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	449,280	0	449,280	0.00	4,498,350	1,970,180	2,528,170	128.22
22 DEMAND	325,120	0	325,120	0.00	4,310,910	1,970,180	2,340,730	118.81
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (1+17+18+20)-(21+23)	4,243,020	4,545,189	(302,169)	(6.85)	24,458,740	29,343,970	(4,885,230)	(16.65)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,912	7,850	(3,038)	(38.21)	83,513	54,800	28,713	52.40
TOTAL THERM SALES (24-26 Estimated Only)	5,498,961	4,537,219	961,742	21.20	46,781,972	29,289,170	17,492,802	59.66
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.859	1.319	(0.460)	(50.04)	0.227	1.320	(1.093)	(82.80)
29 NO NOTICE SERVICE (2/16)	0.894	0.898	(0.004)	(0.44)	0.894	0.898	(0.004)	(0.44)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	16.332	25.875	(9.543)	(36.88)	17.824	28.308	(10.484)	(37.04)
32 DEMAND (5/19)	4.331	6.478	(2.147)	(33.12)	4.495	5.980	(1.485)	(24.83)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.728	0.000	1.728	0.00	0.979	1.319	(0.340)	(25.79)
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.488	5.356	(1.868)	(34.88)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	24.064	44.155	(20.091)	(45.50)	28.352	44.121	(15.769)	(35.74)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.366	45.484	(28.118)	(61.82)	27.959	42.591	(14.632)	(34.35)
40 TOTAL COST OF THERM SOLD (11/27)	18.568	44.233	(25.665)	(58.02)	14.828	44.204	(29.376)	(66.46)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	17.497	43.162	(25.665)	(59.46)	13.757	43.133	(29.376)	(68.11)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	17.56279	43.32429	(25.761)	(59.46)	13.80873	43.29518	(29.486)	(68.11)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.563	43.324	(25.761)	(59.46)	13.809	43.295	(29.486)	(68.11)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995**

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

	CURRENT MONTH			JANUARY 1995			PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	AMOUNT	%		ACTUAL	REVISED ESTIMATE	DIFFERENCE
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)			75,380	116,396	(41,016)
2 NO NOTICE SERVICE	11,402	14,281	(2,879)	(20.05)			47,232	52,410	(5,178)
3 SWING SERVICE	0	0	0	0.00			0	0	0.00
4 COMMODITY (Other)	766,329	1,176,082	(409,753)	(34.84)			5,160,735	6,108,801	(948,066)
5 DEMAND	263,380	758,409	(495,029)	(85.27)			1,911,933	2,903,395	(991,462)
6 OTHER	(33,911)	0	(33,911)	0.00			(68,873)	(30,937)	(37,936)
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	7,764	0	7,764	0.00			44,004	32,646	11,358
8 DEMAND	11,896	0	11,896	0.00			150,359	120,123	30,236
9 COMMODITY (Other)	0	0	0	0.00			0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00			0	0	0.00
TOTAL COST	1,021,061	2,008,837	(987,776)	(49.12)			6,934,044	8,997,296	(2,063,252)
11 NET UNBILLED	853	0	853	(2.76)			0	0	0.00
12 COMPANY USE	804,498	2,003,321	(1,198,823)	(78.41)			23,349	27,581	(4,232)
13 TOTAL THERM SALES	5,083,340	4,412,785	670,555	15.20			7,882,165	10,518,874	(2,636,709)
THERMS PURCHASED									
15 COMMODITY (Pipeline)	1,643,000	1,643,000	0	0.00			8,800,000	8,800,000	0.00
16 NO NOTICE SERVICE	0	0	0	0.00			0	0	0.00
17 SWING SERVICE	4,882,300	4,545,169	337,131	3.24			28,953,090	29,050,980	(97,890)
18 COMMODITY (Other)	6,081,280	11,711,800	(5,630,520)	(48.08)			42,531,910	53,824,470	(11,292,560)
19 DEMAND	0	0	0	0.00			0	0	0.00
20 OTHER	0	0	0	0.00			0	0	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	448,280	0	448,280	0.00			4,488,350	3,545,850	942,500
22 DEMAND	325,120	0	325,120	0.00			4,310,910	3,484,570	826,340
23 COMMODITY (Other)	4,243,020	4,545,169	(302,149)	(6.85)			24,458,740	25,504,710	(1,045,970)
24 TOTAL PURCHASES	4,912	7,950	(3,038)	(38.21)			83,513	82,123	1,390
25 NET UNBILLED	5,498,981	4,537,219	961,762	21.20			48,781,872	45,153,459	3,628,413
26 COMPANY USE	0	0	0	0.00			0	0	0.00
27 TOTAL THERM SALES	10,582,320	9,949,994	632,326	6.03			116,664,744	113,787,832	2,876,912
CENTS PER THERM									
28 COMMODITY (Pipeline)	0.659	1.319	(0.660)	(50.04)			0.227	0.381	(0.154)
29 NO NOTICE SERVICE	0.004	0.000	0.004	(0.174)			0.004	0.000	0.004
30 SWING SERVICE	16.332	25.975	(9.643)	(36.86)			17.824	21.028	(3.204)
31 COMMODITY (Other)	4.331	8.476	(4.145)	(33.12)			4.495	5.394	(0.899)
32 DEMAND	0.000	0.000	0.000	0.00			0.000	0.000	0.000
33 OTHER	0.000	0.000	0.000	0.00			0.000	0.000	0.000
LESS END-USE CONTRACT									
34 COMMODITY Pipeline	1.728	0.000	1.728	0.00			0.979	0.921	0.058
35 DEMAND	3.659	0.000	3.659	0.00			3.468	3.447	0.021
36 COMMODITY Other	24.064	44.155	(20.091)	(45.50)			28.352	35.277	(6.925)
37 TOTAL COST OF PURCHASES	0.000	0.000	0.000	0.00			0.000	0.000	0.000
38 NET UNBILLED	17.366	45.484	(28.118)	(81.82)			27.959	33.597	(5.638)
39 COMPANY USE	18.568	44.233	(25.665)	(58.02)			14.828	19.926	(5.098)
40 TOTAL COST OF THERM SOLD	0.000	0.000	0.000	0.00			0.000	0.000	0.000
41 TRUE-UP	17.497	43.162	(25.665)	(59.46)			13.577	18.855	(5.278)
42 TOTAL COST OF GAS	1.00376	1.00376	0.000	0.00			1.00376	1.00376	0.000
43 REVENUE TAX FACTOR	17.56279	43.32429	(25.762)	(59.46)			13.80873	18.92589	(5.117)
44 PGA FACTOR ADJUSTED FOR TAXES	17.563	43.324	(25.761)	(59.46)			13.809	18.926	(5.117)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.563	43.324	(25.761)	(59.46)			13.809	18.926	(5.117)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

		CURRENT MONTH		JANUARY 1995		PERIOD TO DATE			
		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)	75,380	116,398	(41,018)	(35.24)
2	NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	52,410	(5,178)	(9.88)
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	766,329	1,176,062	(409,733)	(34.84)	5,160,735	6,108,801	(948,066)	(15.52)
5	DEMAND	203,380	758,409	(485,029)	(65.27)	1,911,933	2,903,395	(991,462)	(34.15)
6	OTHER	(33,911)	0	(33,911)	0.00	(66,873)	(30,937)	(35,936)	116.16
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	7,764	0	7,764	0.00	44,004	32,646	11,358	34.79
8	DEMAND	11,896	0	11,896	0.00	150,358	120,123	30,236	25.17
9	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,170,466)	1,170,466	(100.00)	0	(2,392,808)	2,392,808	(100.00)
TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)		1,021,061	836,471	184,590	22.07	6,934,044	6,604,488	329,556	4.99
NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	853	3,616	(2,763)	(76.41)	23,349	27,591	(4,242)	(15.37)
14	TOTAL THERM SALES	604,498	832,855	(228,357)	(34.40)	7,962,165	8,125,866	(163,701)	(2.01)
THERMS PURCHASED									
15	COMMODITY (Pipeline)	5,083,340	4,412,785	670,555	15.20	33,270,070	32,223,146	1,046,924	3.25
16	NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	4,692,300	4,545,169	147,131	3.24	28,953,080	28,050,560	902,520	3.14
19	DEMAND	6,061,280	11,711,800	(5,650,520)	(48.08)	42,531,010	53,824,470	(11,293,460)	(20.98)
20	OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	449,280	0	449,280	0.00	4,498,350	3,545,850	952,500	26.81
22	DEMAND	325,120	0	325,120	0.00	4,310,910	3,484,570	826,340	23.71
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (1+17+18+20)-(21+23)	4,243,020	4,545,169	(302,149)	(5.85)	24,458,740	25,504,710	(1,045,970)	(4.11)
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	4,912	7,950	(3,038)	(38.21)	63,513	82,123	(18,610)	(1.69)
27	TOTAL THERM SALES (24-26 Estimated Only)	5,498,961	4,537,219	961,742	21.20	48,761,972	45,153,469	3,608,503	3.56
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.659	1.319	(0.660)	(50.04)	0.227	0.381	(0.154)	(37.12)
29	NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.770	(0.076)	(9.87)
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31	COMMODITY (Other) (4/18)	16.332	25.875	(9.543)	(36.88)	17.824	21.028	(3.204)	(15.24)
32	DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.495	5.394	(0.899)	(16.67)
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	1.728	0.000	1.728	0.00	0.979	0.921	0.058	6.30
35	DEMAND (8/22)	3.659	0.000	3.659	0.00	3.488	3.447	0.041	1.19
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST OF PURCHASES (11/24)	24.064	18.404	5.660	30.75	28.352	25.895	2.457	9.49
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39	COMPANY USE (13/26)	17.366	45.484	(28.118)	(61.82)	27.959	33.597	(5.638)	(16.78)
40	TOTAL COST OF THERM SOLD (11/27)	18.568	18.436	0.132	0.72	14.828	14.627	0.201	1.37
41	TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	17.497	17.365	0.132	0.76	13.757	13.556	0.201	1.48
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.56279	17.43029	0.132	0.76	13.80873	13.60697	0.202	1.48
45	PGA FACTOR ROUNDED TO NEAREST 001	17.563	17.430	0.133	0.76	13.809	13.607	0.202	1.48

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: JANUARY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	5,356,800	38,408.27	0.717
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	124,160	5,433.24	4.376
4 No Notice Commodity Adjustment	(87,940)	(630.54)	0.717
5 Commodity Adjustments - FTS (12/94)	(4,590,480)	(37,265.26)	0.812
6 Commodity Adjustments - FTS (12/94)	4,590,480	33,734.82	0.735
7 Less: Offsystem Sales	(309,680)	(6,159.54)	1.989
8 TOTAL COMMODITY (Pipeline)	5,083,340	33,520.99	0.659
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	5,001,980	815,815.25	16.310
18 Commodity Other - Scheduled PTS	0	0.00	0.000
19 Commodity Other - Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	714.00	0.000
21 Imbalance Cashout - Other Shippers	0	2,117.32	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(309,680)	(52,317.67)	16.894
24 TOTAL COMMODITY (Other)	4,692,300	766,328.90	16.332
DEMAND			
25 Demand (Pipeline) Entitlement	8,436,960	365,404.74	4.331
26 Less Relinquished to End-Users	2,046,000	88,612.26	4.331
27 Less Relinquished Off System	309,680	13,412.24	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	6,081,280	263,380.24	4.331
OTHER			
33 Revenue Sharing - FGT	0	(33,910.85)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(33,910.85)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

CURRENT MONTH: JANUARY 1995				PERIOD TO DATE			
ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
		AMOUNT	%			AMOUNT	%
766,329	1,176,067	409,733	34.84	5,160,735	6,108,801	948,066	15.52
274,392	(339,591)	(613,983)	180.80	1,967,672	648,456	(1,319,216)	(203.44)
1,040,721	836,471	(204,250)	(24.42)	7,128,407	6,757,257	(371,150)	(5.49)
824,158	832,855	8,697	1.04	8,156,528	8,278,635	122,107	1.47
34,318	34,318	0	0.00	343,180	343,180	0	0.00
858,476	867,173	8,697	1.00	8,499,708	8,621,815	122,107	1.42
(182,245)	30,702	212,947	693.59	1,371,301	1,864,558	493,257	26.45
5,059	6,547	1,488	0.00	34,391	36,348	1,957	0.00
1,109,171	1,389,950	280,779	20.20	(164,845)	(164,845)	0	0.00
(34,318)	(34,318)	0	0.00	(343,180)	(343,180)	0	0.00
0	0	0	0.00	0	0	0	0.00
897,667	1,392,881	495,214	35.55	897,667	1,392,881	495,214	35.55

INTEREST PROVISION

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,109,171	1,389,950	280,779	20.20
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	892,603	1,386,334	493,726	35.61
14 TOTAL (12+13)	2,001,779	2,776,284	774,505	27.90
15 AVERAGE (50% OF 14)	1,000,890	1,388,142	387,253	27.90
16 INTEREST RATE - FIRST DAY OF MONTH	6.0300%	5.6600%	—	—
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.1000%	5.6600%	—	—
18 TOTAL (16+17)	12.1300%	11.3200%	—	—
19 AVERAGE (50% OF 18)	6.0650%	5.6600%	—	—
20 MONTHLY AVERAGE (19/12 Months)	0.505%	0.472%	—	—
21 INTEREST PROVISION (15x20)	5,059	6,547	—	—

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
JANUARY 1995

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
14	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
15	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
16	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
17	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
18	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
19	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
20	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
21	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
22	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
23	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
24	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
25	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
26	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
27	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
28	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
29	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					28,953,000	4,175,060	33,128,150	5,879,580.05	0	0	0	17.75

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: JANUARY 1995

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBTU/D	NET AMOUNT MMBTU/D	MONTHLY GROSS MMBTU	MONTHLY NET MMBTU	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
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12								
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14								
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23								
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25								
26								
27								
28								
	TOTAL		16,584	16,232	514,082	503,168		
			WEIGHTED AVERAGE				\$1.587	\$1.621

NOTES: GROSS AMOUNT MMBTUD AND NET AMOUNT MMBTUD DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS LIMITU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		JANUARY 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	694,708	712,370	17,662	2.48	2,934,326	3,631,080	696,754	19.19
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	1,534	1,900	366	19.26
RESIDENTIAL	(31)	1,312,070	1,220,160	(91,910)	(7.53)	6,114,088	6,578,560	464,472	7.06
LARGE VOLUME	(51)	2,216,109	2,107,730	(108,379)	(5.14)	17,657,724	17,072,490	(585,234)	(3.43)
OTHER	(81)	19,031	19,350	319	1.65	95,302	107,090	11,788	11.01
TOTAL FIRM		4,242,114	4,059,800	(182,314)	(4.49)	26,802,974	27,391,120	588,146	2.15
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	402,728	352,970	(49,758)	(14.10)	3,224,383	3,610,970	(213,413)	(7.09)
LARGE VOLUME INTERRUPTIBLE	(93)	854,119	1,264,770	410,651	32.47	16,734,615	17,098,010	363,395	2.13
TOTAL INTERRUPTIBLE		1,256,847	1,617,740	360,893	22.31	19,958,998	20,108,980	149,982	0.75
TOTAL THERM SALES		5,498,961	5,677,540	178,579	3.15	46,761,972	47,500,100	738,128	1.55
NUMBER OF CUSTOMERS (FIRM)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,646	1,690	44	2.60	1,618	1,657	39	2.35
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,025	31,306	281	0.90	30,451	30,656	205	0.67
LARGE VOLUME	(51)	1,505	1,449	(56)	(3.86)	1,485	1,428	(57)	(3.99)
OTHER	(81)	429	440	11	2.50	440	435	(5)	(1.15)
TOTAL FIRM		34,611	34,891	280	0.80	34,000	34,182	182	0.53
NUMBER OF CUSTOMERS (INTERRUPTIBLE)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	14	16	2	12.50	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		15	17	2	11.76	14	17	3	17.65
TOTAL CUSTOMERS		34,626	34,908	282	0.81	34,014	34,199	185	0.54
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	422	422	0	0.00	1,814	2,191	377	17.21
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	256	317	61	19.24
RESIDENTIAL	(31)	42	39	(3)	(7.69)	201	215	14	6.51
LARGE VOLUME	(51)	1,472	1,455	(17)	(1.17)	11,891	11,956	65	0.54
OTHER	(81)	44	44	0	0.00	217	246	29	11.79
INTERRUPTIBLE	(61)	28,766	22,061	(6,705)	(30.39)	248,029	188,186	(59,843)	(31.60)
LARGE VOLUME INTERRUPTIBLE	(93)	854,119	1,264,770	410,651	32.47	16,734,615	17,098,010	363,395	2.13

GAS TRANSPORTATION



PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND MAIL TO:

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BRIDGES
POST OFFICE BOX 1375
WEST PALM BEACH, FL 33402-1375

Wire Transfer
BOKB CH-1000000000
ACCOUNT
BOKB

DATE 01/31/95

DATE 02/16/95

INVOICE NO. 4258

TOTAL AMOUNT DUE \$254,284.00

PLEASE CONTACT EASTERN MILES
AT (713)853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4004

SHIPPER FLORIDA PUBLIC UTILITIES COMPANY

SHIPPER TYPE FIRM TRANSPORTATION

CONTRACT 5009

RECEIPTS	DELIVERIES	PROG	MONTH	TC	RC	BASE	SURCHARGES	D/C	NET	VOLUMES	AMOUNT
POI NO.	NAME	POI NO.	NAME							MMBTDU DRY	
RESERVATION CHARGE				01/95	A	RES	0.3659	0.0672	0.4331	843,696	\$365,434.74
NO NOTICE RESERVATION CHARGE				01/95	A	MR	0.0694		0.0694	164,300	\$11,402.42
TEMPORARY RELINQUISHMENT CREDIT				01/95	A	TEL	0.4331		0.4331	(111,600)	(\$48,333.94)
TEMPORARY RELINQUISHMENT CREDIT				01/95	A	TEL	0.4331		0.4331	(93,000)	(\$40,278.30)
WESTERN DIVISION REVENUE SHARING CREDIT				01/95	A	TCU					(85,266.75)
MARKET 11 REVENUE SHARING CREDIT				01/95	A	117					(128,644.00)
										803,396	\$254,284.00

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/95.

*** END OF INVOICE 4258 ***

TRANSACTION CODE (RC) A = ACTUALS R = REVENUES

Form 002 3694 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENBRIDGE/ENBRIDGE Affiliates

PAGE 1

DATE 01/18/95		PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO	
DUE 01/28/95		Wire Transfer	
INVOICE NO. 4271		BOSB Charlotte NC	
TOTAL AMOUNT DUE \$714.00		Account	
		Route	
CUSTOMER		FLORIDA PUBLIC UTILITIES COMPANY	
		ATTN: MAC SCHMEIDEMANN	
		POST OFFICE BOX 3395	
		WEST PALM BEACH, FL 33402-3395	

CUSTOMER NO. 4004
PLEASE CONTACT JIM STRUBBERGER
AT (713)853-3964 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT
SHIPPER
TYPE
CASE IN/CASE OUT

RECEIPTS	DELIVERIES	PROD	MONTH	TC	BC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
POI NO.	NAME	POI NO.	NAME							MMBtu DRY	
Net Receipt Imbalance											
				09/94	MB	1,5000			1,5000	476	\$714.00

TOTAL FOR MONTH OF 09/94.

*** END OF INVOICE 4271 ***

TRANSACTION CODE (RC, A = ACTUALS, R = REVERSALS)

094 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

An Enbridge Energy Partner

PAGE 2

DATE	02/18/95	PLEASE REVERSE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:
DUE	02/20/95	Wire Transfer
INVOICE NO.	4427	BOHE Charlotte NC
TOTAL AMOUNT DUE	527,777.75	Account
		Boyle

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACE BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

PLEASE CONTACT EXTER HESLER
AT (713) 853-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4006

FLORIDA PUBLIC UTILITIES COMPANY

SHIPPER

5809

CONTRACT

TYPE FIRM TRANSPORTATION

RECEIPTS POI NO.	NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	BC	BASE	SURCHARGES	DISC	NET	VOLUMES MMBTU DRY	AMOUNT
Usage Charge		16157	FPO-SUPPLY WEST	01/95	A	CON	0.0039	0.0039	0.0039	0.0717	31,400	\$2,251.
Usage Charge		16158	FPO-DELAND	01/95	A	CON	0.0039	0.0039	0.0039	0.0717	44,200	\$3,169.
Usage Charge		16273	FARLAND INDUSTRIES	01/95	A	CON	0.0039	0.0039	0.0039	0.0717	36,968	\$2,220.
											526,816	\$37,777.

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/95.

*** END OF INVOICE 4427 ***

TRANSACTION CODE REF: A = ACTUALS B = REVERSALS

Form 002-2694 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

THE UNIVERSITY OF CHICAGO

100

ON THE 21ST DAY OF JANUARY 1964, THE FOLLOWING INFORMATION WAS RECEIVED:

Air Transfer

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BERGMAN
POST OFFICE BOX 13195
WEST PALM BEACH, FL 33402-13195

Signature

DATE

9577 ON 22074

FOR ENCLAVE TOTAL	13,533.24
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PLEASE CONTACT KATY NILES
AT (713) 853-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

FLORIDA PUBLIC UTILITIES COMPTROLLER

5007 5007

PERFUMES • TRANSPORT

[illegible][illegible]

TOTAL FOR CONTRACT 5007 FOR WHITE OF 01/75.

one party to the other.

CONSTRUCTION CODE BOOK - A - ACCESS 1 - UNIVERSAL

Form 042-3494 (3/794)

GAS TRANSPORTATION



Florida Gas Transmission Company

ALBANY/ROSELAND AREA

PAGE

DATE	02/10/75	PLEASE REFERENCE THIS INVOICE NO. ON YOUR STATEMENT AND WIRE NO. Wire Transfer ICBS Charlotte NC Account Build 3
DATE	02/02/75	
INVOICE NO.	4408	
TOTAL AMOUNT DUE	\$33,734.82	

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK EDDIE
 POST OFFICE BOX 3393
 WEST PALM BEACH, FL 33402-3393

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT EXISTING READER AT 0713/053-7020 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT	SHIPPER	SHIPPER TYPE	SHIPPER NAME	SHIPPER ADDRESS	SHIPPER CITY	SHIPPER STATE	SHIPPER ZIP	SHIPPER PHONE	SHIPPER FAX	SHIPPER EMAIL	SHIPPER WEBSITE	SHIPPER URL	SHIPPER LOGO	SHIPPER SIGNATURE	SHIPPER DATE	SHIPPER TIME	SHIPPER AMOUNT	SHIPPER VOLUME	SHIPPER DRY	SHIPPER AMOUNT
16105	Usage Charge - No Notice For DELAY																			
16106	Usage Charge - No Notice For DELAY																			
16107	Usage Charge - No Notice For DELAY																			
16108	Usage Charge - No Notice For DELAY																			
16109	Usage Charge - No Notice For DELAY																			
16110	Usage Charge - No Notice For DELAY																			
16111	Usage Charge - No Notice For DELAY																			
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16154	Usage Charge - No Notice For DELAY																			
16155	Usage Charge - No Notice For DELAY																			
16156	Usage Charge - No Notice For DELAY																			

TRANSACTION CODE (PC) A - ADVIS 8 - REVERSAL

Form 0612 3/04 12/94

GAS TRANSPORTATION



Florida Gas Transmission Company

A. C. 00000000000000000000

PRICE

PLEASE REMIT THIS INVOICE NO. ON YOUR REMITTANCE AND WHEN TO

Wire Transfer
BOS Charlotte NC
Account
Bosque

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACE BISHOP
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

DATE 02/10/99

02/10/99

4408

535,734.32

PLEASE CONTACT EXISTING NUMBER
AT (703) 563-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4006

FLORIDA PUBLIC UTILITIES COMPANY

SHIPPER

CONTRACT 5009

TYPE FIRM TRANSPORTATION

RECEIPTS	POI NO.	NAME	POI NO.	NAME	DATE	RATE	DISC	NET	VOLUMES	AMOUNT
Usage Charge	14157	FTO-SUPPERS WEST	12/94	A	CON	0.0000	0.0000	0.0000	22,000	\$1,377.
Usage Charge	14158	FTO-BELAND	12/94	A	CON	0.0000	0.0000	0.0000	35,000	\$2,544.
Usage Charge	14273	FABRICAND INDUSTRIES	12/94	A	CON	0.0000	0.0000	0.0000	6,435	\$1,283.
Usage Charge	14273	FABRICAND INDUSTRIES	12/94	A	CON	0.0000	0.0000	0.0000	27,735	\$1,990.
									439,040	\$33,734.

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/94

TAXES OR PAY SURCHARGE PROVIDED BY STATE

SEE BILLS OF MATERIALS FOR

TRANSACTION CODE (POI: A - ACTUALS B - BILLS)

Form 0433-0004 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

LIU, Y. AND J. H. WANG. 1993. The

fact

FOR INFORMATION DEVELOPMENT ONLY AND ON BEHALF OF THE DEVELOPMENT FINANCE

Wire Transfer
 2008 Charlotte NC
 Account
 Route

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 1395
WEST DEER BEACH, FL 33402-1395

Abstract

—

497

(157 245 341)

PLEASE CONTACT CATHY HICKLER
AT 202-295-7230 WITH ANY QUESTIONS REGARDING THIS INVOICE

[illegible]

PROFESSOR - 1 ENERGY - A DE GRADUATION

05/04/2015 15:03:00

GAS TRANSPORTATION



Florida Gas Transmission Company

A - ESTIMATED GREAT ALLISON

PAGE 4

DATE	02/13/75	PLEASE REFERENCE THIS INVOICE NO. ON YOUR PURCHASE ORDER AND VISA NO.
BILL	02/20/75	Wire Transfer
INVOICE NO.	4407	SCM Charlotte NC
TOTAL / MONTH END	(137,265.26)	Account
		Source

CONTRACT	5009	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4094	PLEASE CONTACT JERRY HENSLER AT (713) 853-7638 WITH ANY QUESTIONS REGARDING THIS INVOICE									
		TYPE	TYPE												
			PERIOD												
RECEIPTS	DELIVERIES	PROD	MO	DAY	TIME	BASE	CHARGES	DISC	NET	VOLUMES	AMOUNT	CITY	AMOUNT		
PO NO.	NAME	NAME	NAME	NAME	NAME	NAME	NAME	NAME	NAME	NAME	NAME	NAME	NAME		
Usage Charge	16157	FW-SUNFLOW WEST	12/74	A	CON	0.0039	0.0038		0.0717	(22,000)	(31,577)				
Usage Charge	16158	FW-RELAND	12/74	A	CON	0.0039	0.0038		0.0717	(25,800)	(32,566)				
Usage Charge	16275	FW-RELAND	12/74	A	CON	0.0039	0.0038		0.1989	(34,210)	(54,804)				
													(539,043)		
													(137,265)		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/74

REVERSE INVOICE #4118

*** INVOICE INVOICE 4407 ***

TRANSACTION CODE (C) A - ACTUALS B - ESTIMATES

Form 0013-3494 (5/74)

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A	B	C	D	E	F	G
1	FLORIDA					
2	PUBLIC UTILITIES COMPANY					
3						
4						
5	INVOICE					
6						
7						
8					Date:	February 1, 1995
9					Due Date:	February 10, 1995
10						
11						
12						
13						
14						
15	INVOICE NUMBER:		121120150201			
16						
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
18						
19	Commodity Cost of Gas *		Tier 1	MMBtu		
20						
21	FTS-1 Reservation Charge			MMBtu		
22						
23	FTS-1 Usage Charge			MMBtu	\$0.1989	
24						
25	FPU Administrative Charge			MMBtu		
26						
27	TOTAL DUE					
28						
29						
30						
31						
32						
33						
34	Mail payment to:		Florida Public Utilities Company			
35			Attention: Christopher M. Snyder			
36			Post Office Box 3395			
37			West Palm Beach, Florida 33402-3395			
38						
39	Please enclose one copy of this invoice with payment.					
40						
41						

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995**

SCHEDULE A-1

	CURRENT MONTH: FEBRUARY 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	38,381	53,418	(15,035)	(28.18)	113,741	480,728	(366,987)	(76.34)
2 NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	69,527	(13,939)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	615,819	860,324	(244,505)	(28.42)	5,776,554	9,724,700	(3,948,146)	(40.60)
5 DEMAND	247,011	685,014	(438,003)	(63.94)	2,158,944	4,412,633	(2,253,689)	(51.07)
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	0	(88,482)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	25,985	19,307	74.30
8 DEMAND	4,192	0	4,192	0.00	154,551	105,521	49,030	46.46
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	882,458	1,609,205	(726,747)	(45.18)	7,816,502	14,556,082	(6,739,580)	(46.30)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	26,241	(2,360)	(8.99)
14 TOTAL THERM SALES	825,174	1,606,304	(781,130)	(48.63)	8,787,339	14,398,335	(5,610,996)	(38.97)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.60	37,506,130	38,422,001	(915,871)	(2.38)
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,202,950	4,171,285	31,665	0.78	33,156,040	35,485,395	(2,329,355)	(6.56)
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	72,909,910	(24,675,580)	(33.84)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	1,970,160	2,651,410	134.58
22 DEMAND	114,570	0	114,570	0.00	4,425,480	1,970,160	2,455,320	124.63
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (15+16+17+18+19+20)	4,077,730	4,171,285	(93,555)	(2.24)	28,534,470	33,515,235	(4,980,765)	(14.86)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,068	7,300	(4,232)	(58.00)	86,579	82,100	4,479	5.47
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,183,985	1,515,263	36.39	52,441,220	33,453,135	18,988,085	56.76
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.908	1.319	(0.413)	(31.31)	0.303	1.320	(1.017)	(77.05)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	14.652	20.625	(5.973)	(28.96)	17.422	27.405	(9.983)	(36.43)
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	6.052	(1.576)	(26.04)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.029	0.000	1.029	0.00	0.980	1.319	(0.339)	(25.70)
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	5.356	(1.864)	(34.80)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	21.641	38.578	(16.937)	(43.90)	27.393	43.431	(16.038)	(36.93)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.352	39.740	(22.388)	(56.34)	27.583	42.256	(14.673)	(34.72)
40 TOTAL COST OF THERM SOLD (11/27)	15.538	38.646	(23.108)	(59.79)	14.905	43.512	(28.607)	(65.75)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	14.467	37.575	(23.108)	(61.50)	13.834	42.441	(28.607)	(67.40)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.52140	37.71628	(23.195)	(61.50)	13.88602	42.60058	(28.715)	(67.40)
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.886	42.601	(28.715)	(67.40)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

SCHEDULE A-1/R

COST OF GAS PURCHASED	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	38,361	53,416	(15,055)	(28.18)	113,741	169,812	(56,071)	(33.02)
2 NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	62,861	(7,273)	(11.57)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	615,819	860,324	(244,505)	(28.42)	5,776,554	6,969,125	(1,192,571)	(17.11)
5 DEMAND	247,011	685,014	(438,003)	(63.94)	2,158,944	3,588,409	(1,429,465)	(39.84)
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	(30,937)	(57,545)	188.01
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,648	12,646	38.74
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.86
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	882,458	1,609,205	(726,747)	(45.16)	7,816,502	10,606,501	(2,789,999)	(26.30)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	30,492	(6,611)	ERR
14 TOTAL THERM SALES	825,174	1,606,304	(781,130)	(48.63)	8,787,339	12,124,978	(3,337,639)	(27)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,238,060	4,049,772	188,288	4.60	37,508,130	36,272,918	1,235,212	3.40
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.78	33,156,040	33,221,825	(65,785)	(0.20)
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	64,402,870	(16,168,540)	(25.11)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	3,545,850	1,075,720	30.34
22 DEMAND	114,570	0	114,570	0.00	4,425,480	3,484,570	940,910	27.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (1+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	29,675,975	(1,141,505)	(3.85)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	89,423	(2,844)	(3.18)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	49,317,434	3,123,786	6.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.906	1.319	(0.413)	(31.31)	0.303	0.468	(0.165)	(35.28)
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	14.652	20.625	(5.973)	(28.96)	17.422	20.978	(3.556)	(16)
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.029	0.000	1.029	0.00	0.980	0.921	0.059	6.41
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	3.447	0.045	1.31
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	21.641	38.578	(16.937)	(43.90)	27.393	35.741	(8.348)	(23.36)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.352	39.740	(22.388)	(56.34)	27.583	34.099	(6.516)	(19.11)
40 TOTAL COST OF THERM SOLD (11/27)	15.538	38.646	(23.108)	(59.79)	14.905	21.507	(6.602)	(30.70)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	14.467	37.575	(23.108)	(61.50)	13.834	20.436	(6.602)	(32.31)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.52140	37.71628	(23.195)	(61.50)	13.88602	20.51284	(6.627)	(32.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.886	20.513	(6.627)	(32.31)

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

SCHEDULE A-1/FLEXDOWN

ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

COST OF GAS PURCHASED	CURRENT MONTH: FEBRUARY 1995				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	38,361	53,416	(15,055)	(28.18)	113,741	169,812	(56,071)	(33.02)
2 NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	62,861	(7,273)	(11.57)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	615,819	860,324	(244,505)	(28.42)	5,778,554	6,969,125	(1,190,571)	(17.11)
5 DEMAND	247,711	685,014	(438,003)	(63.94)	2,158,944	3,588,409	(1,429,465)	(39.84)
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	(30,937)	(57,545)	186.01
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,646	12,646	38.74
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.86
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(841,537)	841,537	(100.00)	0	(3,234,345)	3,234,345	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+3+9)	882,458	767,668	114,790	14.95	7,818,502	7,372,156	444,346	6.03
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	532	2,901	(2,369)	(81.86)	23,881	30,492	(6,611)	(21.88)
14 TOTAL THERM SALES	825,174	764,767	60,407	7.90	8,787,339	8,890,633	(103,294)	(1.17)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.80	37,506,130	38,272,918	(766,788)	(2.04)
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,202,950	4,171,285	31,665	0.76	33,156,040	33,221,825	(65,785)	(0.20)
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(48.09)	48,234,330	64,402,870	(16,168,540)	(25.11)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,821,570	3,545,850	1,275,720	30.34
22 DEMAND	114,570	0	114,570	0.00	4,425,480	3,484,570	940,910	27.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (1+17+20)-(21+23)	4,077,730	4,171,285	(93,555)	(2.24)	28,534,470	29,675,975	(1,141,505)	(3.85)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	89,423	(2,844)	(3.13)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,879,248	4,183,965	1,515,283	36.39	52,441,220	49,317,434	3,123,786	6.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.906	1.317	(0.413)	(31.31)	0.303	0.468	(0.165)	(35.26)
29 NO NOTICE SERVICE (2/16)	0.894	0.868	(0.174)	(20.05)	0.894	0.785	(0.091)	(11.59)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	14.652	20.625	(5.973)	(28.96)	17.422	20.978	(3.556)	(18.43)
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.43)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	1.029	0.000	1.029	0.00	0.980	0.921	0.059	6.41
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	3.447	0.045	1.31
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	21.641	18.404	3.237	17.59	27.393	24.842	2.551	10.27
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.352	39.740	(22.388)	(56.34)	27.583	34.099	(6.516)	(19.11)
40 TOTAL COST OF THERM SOLD (11/27)	15.538	18.436	(2.898)	(15.72)	14.905	14.948	(0.043)	(0.29)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	14.467	17.365	(2.898)	(16.69)	13.834	13.877	(0.043)	(0.31)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.52140	17.43029	(2.909)	(16.69)	13.88602	13.92918	(0.043)	(0.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	17.430	(2.909)	(16.69)	13.886	13.929	(0.043)	(0.31)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: FEBRUARY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	4,557,400	32,676.56	0.717
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	14,170	620.08	4.376
4 No Notice Commodity Adjustment	(42,350)	(303.65)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(293,160)	5,367.61	(1.831)
8 TOTAL COMMODITY (Pipeline)	4,226,060	38,360.60	0.906
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS	4,492,590	658,998.74	14.669
18 Commodity Other - Scheduled PTS	3,520	561.60	15.955
19 Commodity Other - Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	392.27	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(293,160)	(44,134.08)	15.055
24 TOTAL COMMODITY (Other)	4,202,950	615,818.53	14.652
DEMAND			
25 Demand (Pipeline) Entitlement	7,620,480	330,042.99	4.331
26 Less Relinquished to End-Users	1,624,000	70,335.44	4.331
27 Less Relinquished Off System	293,160	12,696.76	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	5,703,320	247,010.79	4.331
OTHER			
33 Revenue Sharing - FGT	0	(21,608.94)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(21,608.94)	0.000

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
FEBRUARY 1995

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
14	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
15	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
16	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
17	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
18	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
19	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
20	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
21	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
22	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
23	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
24	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
25	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
26	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
27	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
28	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
29	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
30	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
31	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
32	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
33	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
34	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
35	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					33,166,040	1,175,060	37,341,100	6,539,140.39	0	0	0	17.51

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		FEBRUARY 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	773,039	669,020	(104,019)	(15.55)	3,707,365	4,300,100	592,735	13.78
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.34)	1,730	2,090	360	17.21
RESIDENTIAL	(31)	1,396,998	1,101,450	(295,548)	(26.83)	7,511,086	7,680,010	168,924	2.20
LARGE VOLUME	(51)	2,172,114	1,947,080	(225,034)	(11.56)	19,829,838	19,019,570	(810,268)	(4.26)
OTHER	(81)	21,305	17,090	(4,215)	(24.66)	116,607	124,180	7,574	6.10
TOTAL FIRM		4,363,652	3,734,830	(628,822)	(16.84)	31,166,626	31,125,950	(40,676)	(0.13)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	387,504	314,940	(72,564)	(23.04)	3,611,887	3,325,910	(285,977)	(8.60)
LARGE VOLUME INTERRUPTIBLE	(93)	928,092	1,236,970	308,878	24.97	17,662,707	18,334,980	672,273	3.67
TOTAL INTERRUPTIBLE		1,315,596	1,551,910	236,314	15.23	21,274,594	21,660,890	386,296	1.78
TOTAL THERM SALES		5,679,248	5,286,740	(392,508)	(7.42)	52,441,220	52,786,840	345,620	0.65
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,659	1,694	35	2.07	1,621	1,680	39	2.35
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,169	31,418	249	0.79	30,517	30,726	209	0.68
LARGE VOLUME	(51)	1,514	1,454	(60)	(4.13)	1,488	1,431	(57)	(3.98)
OTHER	(81)	429	440	11	2.50	439	436	(3)	(0.69)
TOTAL FIRM		34,777	35,012	235	0.67	34,071	34,259	188	0.55
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	14	16	2	12.50	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		15	17	2	11.76	14	17	3	17.65
TOTAL CUSTOMERS		34,792	35,029	237	0.68	34,085	34,276	191	0.56
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	466	395	(71)	(17.97)	2,287	2,590	303	11.70
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	288	348	60	17.24
RESIDENTIAL	(31)	45	35	(10)	(28.57)	246	250	4	1.60
LARGE VOLUME	(51)	1,435	1,339	(96)	(7.17)	13,327	13,291	(36)	(0.27)
OTHER	(81)	50	39	(11)	(28.21)	266	285	19	6.67
INTERRUPTIBLE	(61)	27,679	19,684	(7,995)	(40.62)	277,837	207,869	(69,968)	(33.66)
LARGE VOLUME INTERRUPTIBLE	(93)	928,092	1,236,970	308,878	24.97	17,662,707	18,334,980	672,273	3.67

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH: FEBRUARY 1995				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%		(3)	AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	615,819	860,324	244,505	28.42	5,776,554	6,969,125	1,192,571	17.11
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	272,119	(92,656)	(364,775)	393.69	2,239,791	555,800	(1,683,991)	(302.99)
3	TOTAL	887,938	767,668	(120,270)	(15.67)	8,016,345	7,524,925	(491,420)	(6.53)
4	FUEL REVENUES (NET OF REVENUE TAX)	830,654	764,767	(65,887)	(8.62)	8,987,182	9,043,402	56,220	0.62
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	377,498	377,498	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	864,972	799,085	(65,887)	(8.25)	9,364,680	9,420,900	56,220	0.60
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(22,966)	31,417	54,383	173.10	1,348,335	1,895,975	547,640	28.88
8	INTEREST PROVISION-THIS PERIOD (21) (2)	4,399	6,563	2,164	0.00	38,790	42,911	4,121	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	897,667	1,392,881	495,214	35.55	(164,845)	(164,845)	0	0.00
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(377,498)	(377,498)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	844,782	1,396,543	551,761	39.51	844,782	1,396,543	551,761	39.51
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	897,667	1,392,881	495,214	35.55	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	840,383	1,389,980	549,597	39.54				
14	TOTAL (12+13)	1,738,050	2,782,861	1,044,811	37.54				
15	AVERAGE (50% OF 14)	869,025	1,391,431	522,406	37.54				
16	INTEREST RATE - FIRST DAY OF MONTH	6.1000%	5.6600%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.0500%	5.6600%	---	---				
18	TOTAL (16+17)	12.1500%	11.3200%	---	---				
19	AVERAGE (50% OF 18)	6.0750%	5.6600%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.506%	0.472%	---	---				
21	INTEREST PROVISION (15x20)	4,399	6,563	---	---				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	1.0347	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	1.0347	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	1.06	1.05	1.05	1.05	1.05	1.05	0

GAS TRANSPORTATION



Florida Gas Transmission Company

INTERCOM/SONAT Alliance

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Wire Transfer
KOBAS Charlotte NC
Account
Route

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-1395

DATE	02/28/95
DUE	03/10/95
INVOICE NO	4581
TOTAL AMOUNT DUE	\$246,454.37

PLEASE CONTACT KATHY MUEHLER
AT (713) 853-7420 WITH ANY QUESTIONS

CONTRACT	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	408A
	TITLE	FISH TRANSPORTATION		

RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES MAR/RTU DRY	AMOUNT
POI NO.	NAME	POI NO.	NAME									
RESERVATION CHARGE												
	NO NOTICE RESERVATION CHARGE			02/95	E	RES	0.3659	0.0472		0.4331	752,048	\$330,042.99
	TEMPORARY RELINQUISHMENT CREDIT			02/95	A	MR	0.0694			0.0694	120,400	\$8,355.76
	TEMPORARY RELINQUISHMENT CREDIT			02/95	A	TEL	0.4331			0.4331	(100,800)	(\$43,656.48)
	WESTERN DIVISION REVENUE SHARING CREDIT			02/95	A	TEL	0.4331			0.4331	(61,600)	(\$26,678.96)
	MARKET 17 REVENUE SHARING CREDIT			02/95	A	TCU						(\$4,884.70)
				02/95	A	ITF						(\$18,736.24)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.											720,048	\$26,454.37

TRANSACTION COST (TC) A = ACTUAL; E = EXPECTEDS

Form 067309A (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company An Enbridge/NAT Asset

DATE 03/10/95

DUZ 03/28/95

INVOICE NO. 4733

TOTAL AMOUNT DUE \$32,372.91

CUSTOMER
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3195
WEST PALM BEACH, FL 33402-1395

Wire Transfer
BOKB Charlotte NC
Account
Route

PLEASE ADVANCE THIS INVOICE NO. ON YOUR REFERENCE AND MAIL TO:

PLEASE CONTACT GARY KESLER
AT (713)553-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4084

FLORIDA PUBLIC UTILITIES COMPANY

SHIPPER

CONTRACT 5009

TYPE FIRM TRANSPORTATION

RECEIPTS

DELIVERIES

VOLUMES

POI NO.	NAME	POI NO.	NAME	PRCD MONTH	YC	MC	BASE	SURCHARGES	DISC	NET	AMOUNT DRY	AMOUNT
16103	age Charge - No Notice For DELAND	16103	FFU-RIVIERA BEACH	02/95	A	CON	0.0259	0.0458	0.0717	1.218	157.	157.
16104	age Charge - No Notice For SANFORD	16104	FFU-WEST PALM BEACH WEST	02/95	A	CON	0.0259	0.0458	0.0717	16,327	1374.	1374.
16105	age Charge - No Notice For WEST PALM BEACH	16105	FFU-WEST PALM BEACH	02/95	A	CON	0.0259	0.0458	0.0717	4.874	339.	339.
16106	age Charge	16106	FFU-LAKE WORTH SOUTH	02/95	A	CON	0.0259	0.0458	0.0717	29,389	92,095.4	92,095.4
16107	age Charge	16107	FFU-LAKE WORTH	02/95	A	CON	0.0259	0.0458	0.0717	25,313	81,814.5	81,814.5
16108	age Charge	16108	FFU-BOTOMION BEACH	02/95	A	CON	0.0259	0.0458	0.0717	72,009	85,142.	85,142.
16109	age Charge	16109	FFU-BOCA RATON	02/95	A	CON	0.0259	0.0458	0.0717	50,122	94,310.7	94,310.7
16156	age Charge	16156	FFU-SANFORD	02/95	A	CON	0.0259	0.0458	0.0717	46,131	77,307.2	77,307.2
										31,000	92,222.7	92,222.7
										62,400	94,488.4	94,488.4
										30,985	92,221.2	92,221.2

INFORMATION CODE (FCI) A = ADVANCE S = INVOICES

run 06.2 3694 15/94

GAS TRANSPORTATION


Florida Gas Transmission Company
 A PUBLIC SERVICE COMPANY

PAGE 2

DATE 01/10/95

BUS 21/20/95

INVOICE NO. 4723

TOTAL AMOUNT DUE \$32,372.91

 CUSTOMER
 FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

PLEASE REFERENCE THIS INVOICE NO. ON YOUR INVOICES AND WIRE TO:

 Wire Transfer
 FCB Charlotte NC
 Account
 Route

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4206

 PLEASE CONTACT GATF READER
 AT (713)553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS

POI NO.

NAME

DELIVERIES

POI NO.

NAME

PROO

MONTH

TC

RC

BASE

SURCHARGES

DISC

NET

VOLUMES

MASTU DRY

AMOUNT

1995 03-10

1214

16157

FPU-SUMFORD WEST

02/95

A

CON

0.0259

0.0458

6.0717

20,200

\$2,209.

16158

FPU-DELAIR

02/95

A

CON

0.0259

0.0458

0.0717

30,250

\$2,742.

16273

FARMLAND TRANSPORTERS

02/95

A

CON

0.0259

0.0458

0.0717

29,316

\$2,101.

TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.

\$\$\$ END OF INVOICE 4723 \$\$\$

TRANSACTION CODE (PO) A = ACTUALS E = ESTIMATES

FORM 0612-36594 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

AN ENRON/SONAT AFFILIATE

PAGE

DATE	03/10/95
TIME	03/28/95
INVOICE NO.	4732
TOTAL AMOUNT DUE	\$620.08

CUSTOMER:
FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

PLEASE REFERENCE THIS INVOICE AND, ON YOUR REMITTANCE AND WIRE NO.

Wire Transfer
FCB Charlotte NC
ACCOUNT
FICB

CONTRACT 5007 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
TYPE PREFERRED TRANSPORT

PLEASE CONTACT KATHY MISLER
AT (713) 863-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	DELIVERIES	PROG	TC	BC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT DRY	AMOUNT
POI NO.	NAME	POI NO.	NAME	MONTH							
16105	FWU-WEST PALM BEACH	02/95	A	CON	0.3918	0.0458	0.4376	0.4376	332	9154	9154
16106	FWU-LAKE WORTH SOUTH	02/95	A	CON	0.3918	0.0458	0.4376	0.4376	1,665	5466	5466

TOTAL FOR CONTRACT 5007 FOR MONTH OF 02/95.

*** END OF INVOICE 4732 ***

TRANSACTION CODE FOR A - ACTUALS B - REVENUES

Form 002,694 (5/94)

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1	FLORIDA						
2	PUBLIC UTILITIES COMPANY						
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5							
6	INVOICE						
7							
8						Date:	March 1, 1995
9						Due Date:	March 10, 1995
10							
11							
12							
13							
14							
15	INVOICE NUMBER:		121120150301				
16							
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
18							
19	Commodity Cost of Gas *		Tier 1	MMBtu			
20							
21	FTS-1 Reservation Charge			MMBtu			
22							
23	FTS-1 Usage Charge			MMBtu	\$0.0717		
24							
25	FPU Administrative Charge			MMBtu			
26							
27	December 1994 FTS-1 Usage Charge			MMBtu	\$0.1989		
28				MMBtu	\$0.1989		
29				MMBtu	\$0.0717		
30							
31	January 1995 FTS-1 Usage Charge			MMBtu	\$0.1989		
32				MMBtu	\$0.0717		
33							
34	TOTAL DUE						
35							
36							
37							
38							
39							
40							
41	Mail payment to:			Florida Public Utilities Company			
42				Attention: Christopher M. Snyder			
43				Post Office Box 3395			
44				West Palm Beach, Florida 33402-3395			
45							
46	Please enclose one copy of this invoice with payment.						

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**

ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH: MARCH 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
COST OF GAS PURCHASED			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.85)	135,369	533,293	(397,924)	(74.62)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,118	78,945	(15,827)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	586,463	1,169,857	(583,394)	(49.87)	6,363,017	10,894,557	(4,531,540)	(41.59)
5 DEMAND	554,053	758,409	(204,356)	(26.95)	2,712,997	5,171,042	(2,458,045)	(47.53)
6 OTHER	(21,240)	0	(21,240)	0.00	(109,722)	0	(109,722)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	795	0	795	0.00	46,087	25,985	20,102	77.36
8 DEMAND	1,664	0	1,664	0.00	156,215	105,521	50,694	48.04
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,145,974	1,990,249	(844,275)	(42.42)	8,962,476	16,546,331	(7,583,855)	(45.83)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	826	3,591	(2,765)	(77.00)	24,707	29,832	(5,125)	(17.18)
14 TOTAL THERM SALES	752,183	1,986,658	(1,234,475)	(62.14)	9,539,522	16,384,993	(6,845,471)	(41.78)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,017,210	3,985,205	32,005	0.80	41,523,340	40,407,208	1,116,134	2.76
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,906,270	4,104,761	(198,491)	(4.84)	37,062,310	39,590,156	(2,527,846)	(6.39)
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.26)	57,338,670	64,621,710	(7,283,040)	(32.24)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	110,940	0	110,940	0.00	4,732,510	1,970,160	2,762,350	140.21
22 DEMAND	110,940	0	110,940	0.00	4,536,420	1,970,160	2,566,260	130.26
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (1+17+18+20)-(21+23)	3,795,330	4,104,761	(309,431)	(7.54)	32,329,800	37,619,996	(5,290,196)	(14.06)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,757	7,190	(2,433)	(33.84)	91,336	69,290	22,046	31.82
27 TOTAL THERM SALES (24-26 Estimated Only)	6,092,699	4,097,571	1,995,128	48.69	58,533,919	37,550,706	20,983,213	55.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.538	1.319	(0.781)	(59.21)	0.328	1.320	(0.994)	(75.30)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	15.013	28.500	(13.487)	(47.32)	17.168	27.518	(10.350)	(37.61)
32 DEMAND (5/19)	6.086	6.476	(0.390)	(6.02)	4.732	6.111	(1.379)	(22.57)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.974	1.319	(0.345)	(26.16)
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	3.444	5.356	(1.912)	(35.70)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	30.194	48.486	(18.292)	(37.73)	27.722	43.983	(16.261)	(36.97)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.364	49.944	(32.580)	(65.23)	27.051	43.054	(16.003)	(37.17)
40 TOTAL COST OF THERM SOLD (11/27)	18.809	48.571	(29.762)	(61.28)	15.312	44.064	(28.752)	(65.25)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	17.738	47.500	(29.762)	(66.66)	14.241	42.993	(28.752)	(66.88)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.80469	47.67860	(29.874)	(66.66)	14.29455	43.15465	(28.860)	(66.88)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.805	47.679	(29.874)	(66.66)	14.295	43.155	(28.860)	(66.88)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

COST OF GAS PURCHASED	CURRENT MONTH: MARCH 1995				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.85)	135,369	222,377	(87,008)	(39.13)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,118	72,279	(9,161)	(12.67)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	568,463	1,169,857	(583,394)	(49.87)	6,363,017	8,138,982	(1,775,965)	(21.82)
5 DEMAND	554,053	758,409	(204,356)	(26.95)	2,712,997	4,346,818	(1,633,821)	(37.59)
6 OTHER	(21,240)	0	(21,240)	0.00	(109,722)	(30,937)	(78,785)	254.66
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	795	0	795	0.00	46,087	32,646	13,441	41.17
8 DEMAND	1,654	0	1,654	0.00	156,215	120,123	36,092	30.05
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,145,974	1,990,249	(844,275)	(42.42)	8,962,476	12,596,750	(3,634,274)	(28.85)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	826	3,591	(2,765)	(77.00)	24,707	34,083	(9,376)	ERR
14 TOTAL THERM SALES	752,183	1,986,658	(1,234,475)	(62.14)	9,539,522	14,111,636	(4,572,114)	(32.40)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,017,210	3,985,205	32,005	0.80	41,523,340	40,258,123	1,265,217	3.14
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,908,270	4,104,761	(196,491)	(4.84)	37,062,310	37,326,586	(264,276)	(0.71)
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.26)	57,338,670	76,114,670	(18,776,000)	(24.67)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	110,940	0	110,940	0.00	4,732,510	3,545,850	1,186,660	33.47
22 DEMAND	110,940	0	110,940	0.00	4,536,420	3,484,570	1,051,850	30.19
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,795,330	4,104,761	(309,431)	(7.54)	32,329,800	33,780,736	(1,450,936)	(4.30)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,757	7,190	(2,433)	(33.84)	91,336	96,613	(5,277)	(5.46)
27 TOTAL THERM SALES (24-25 Estimated Only)	6,092,689	4,097,571	1,995,128	48.69	58,533,919	53,415,005	5,118,914	9.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.538	1.319	(0.781)	(59.21)	0.326	0.552	(0.226)	(40.94)
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	15.013	28.500	(13.487)	(47.32)	17.168	21.805	(4.637)	(21.27)
32 DEMAND (5/19)	6.086	8.476	(0.390)	(6.02)	4.732	5.711	(0.979)	(17.14)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.974	0.921	0.053	5.75
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	3.444	3.447	(0.003)	(0.09)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	30.194	48.486	(18.292)	(37.73)	27.722	37.290	(9.568)	(25.66)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.364	49.944	(32.580)	(65.23)	27.051	35.278	(8.227)	(23.32)
40 TOTAL COST OF THERM SOLD (11/27)	18.609	48.571	(29.762)	(61.28)	15.312	23.583	(8.271)	(35.07)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	17.738	47.500	(29.762)	(62.66)	14.241	22.512	(8.271)	(36.74)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.80469	47.67860	(29.874)	(62.66)	14.29455	22.59665	(8.302)	(36.74)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.805	47.679	(29.874)	(62.66)	14.295	22.597	(8.302)	(36.74)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**

ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

COST OF GAS PURCHASED	CURRENT MONTH:				MARCH 1995				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.65)	135,369	222,377	(87,008)	(39.13)	135,369	222,377	(87,008)	(39.13)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,118	72,279	(9,161)	(12.67)	63,118	72,279	(9,161)	(12.67)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	586,463	1,169,857	(583,394)	(49.87)	6,363,017	8,138,982	(1,775,965)	(21.82)	6,363,017	8,138,982	(1,775,965)	(21.82)
5 DEMAND	554,053	758,409	(204,356)	(26.95)	2,712,997	4,346,818	(1,633,821)	(37.59)	2,712,997	4,346,818	(1,633,821)	(37.59)
6 OTHER	(21,240)	0	(21,240)	0.00	(109,722)	(30,937)	(78,785)	254.66	(109,722)	(30,937)	(78,785)	254.66
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	795	0	795	0.00	46,087	32,646	13,441	41.17	46,087	32,646	13,441	41.17
8 DEMAND	1,664	0	1,664	0.00	156,215	120,123	36,092	30.05	156,215	120,123	36,092	30.05
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,234,803)	1,234,803	(100.00)	0	(4,469,148)	4,469,148	(100.00)	0	(4,469,148)	4,469,148	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,145,974	755,446	390,528	51.70	8,962,476	8,127,602	834,874	10.27	8,962,476	8,127,602	834,874	10.27
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	826	3,591	(2,765)	(77.00)	24,707	34,083	(9,376)	(27.51)	24,707	34,083	(9,376)	(27.51)
14 TOTAL THERM SALES	752,183	751,855	328	0.04	9,539,522	9,642,488	(102,966)	(1.07)	9,539,522	9,642,488	(102,966)	(1.07)
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,017,210	3,985,205	32,005	0.80	41,523,340	40,258,123	1,265,217	3.14	41,523,340	40,258,123	1,265,217	3.14
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,908,270	4,104,761	(196,491)	(4.84)	37,062,310	37,326,586	(264,276)	(0.71)	37,062,310	37,326,586	(264,276)	(0.71)
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.26)	57,338,670	76,114,670	(18,776,000)	(24.67)	57,338,670	76,114,670	(18,776,000)	(24.67)
20 OTHER	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	110,940	0	110,940	0.00	4,732,510	3,545,850	1,186,660	33.47	4,732,510	3,545,850	1,186,660	33.47
22 DEMAND	110,940	0	110,940	0.00	4,536,420	3,484,570	1,051,850	30.19	4,536,420	3,484,570	1,051,850	30.19
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,795,330	4,104,761	(309,431)	(7.54)	32,329,800	33,780,736	(1,450,936)	(4.30)	32,329,800	33,780,736	(1,450,936)	(4.30)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,757	7,190	(2,433)	(33.84)	91,336	95,613	(4,277)	(5.46)	91,336	95,613	(4,277)	(5.46)
27 TOTAL THERM SALES (24-26 Estimated On/)	6,092,699	4,097,571	1,995,128	48.69	58,533,919	53,415,005	5,118,914	9.58	58,533,919	53,415,005	5,118,914	9.58
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.538	1.319	(0.781)	(59.21)	0.326	0.552	(0.226)	(40.94)	0.326	0.552	(0.226)	(40.94)
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)	0.694	0.795	(0.101)	(12.70)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	15.013	28.500	(13.487)	(47.32)	17.168	21.805	(4.637)	(21.27)	17.168	21.805	(4.637)	(21.27)
32 DEMAND (5/19)	6.086	6.476	(0.390)	(6.02)	4.732	5.711	(0.979)	(17.14)	4.732	5.711	(0.979)	(17.14)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.974	0.921	0.053	5.75	0.974	0.921	0.053	5.75
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	3.444	3.447	(0.003)	(0.09)	3.444	3.447	(0.003)	(0.09)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	30.194	18.404	11.790	64.06	27.722	24.060	3.662	15.22	27.722	24.060	3.662	15.22
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	17.364	49.944	(32.580)	(65.23)	27.051	35.278	(8.227)	(23.32)	27.051	35.278	(8.227)	(23.32)
40 TOTAL COST OF THERM SOLD (11/27)	18.809	18.436	0.373	2.02	15.312	15.216	0.096	0.63	15.312	15.216	0.096	0.63
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	17.738	17.365	0.373	2.15	14.241	14.145	0.096	0.68	14.241	14.145	0.096	0.68
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.80469	17.43029	0.374	2.15	14.29455	14.19819	0.096	0.68	14.29455	14.19819	0.096	0.68
45 PGA FACTOR ROUNDED TO NEAREST .001	17.805	17.430	0.375	2.15	14.295	14.198	0.097	0.68	14.295	14.198	0.097	0.68

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: MARCH 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	4,428,110	24,574.08	0.555
2 Commodity Pipeline – Scheduled PTS	0	0.00	0.000
3 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
4 No Notice Commodity Adjustment	(101,740)	(729.48)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(309,160)	(2,216.68)	0.717
8 TOTAL COMMODITY (Pipeline)	4,017,210	21,627.92	0.538
SWING SERVICE			
9 Swing Service – Scheduled	0	0.00	0.000
10 Alert Day Volumes – FGT	0	0.00	0.000
11 Alert Day Volumes – FGT	0	0.00	0.000
12 Operational Flow Order Volumes – FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS	4,215,430	638,783.78	15.153
18 Commodity Other – Scheduled PTS	0	0.00	0.000
19 Commodity Other – Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	1,973.40	0.000
21 Imbalance Cashout – Other Shippers	0	(6,984.15)	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(309,160)	(47,310.25)	15.303
24 TOTAL COMMODITY (Other)	3,906,270	586,462.78	15.013
DEMAND			
25 Demand (Pipeline) Entitlement	11,711,800	611,551.06	5.222
26 Less Relinquished to End-Users	2,298,300	44,108.35	1.919
27 Less Relinquished Off System	309,160	13,389.72	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	9,104,340	554,052.99	6.086
OTHER			
33 Revenue Sharing – FGT	0	(21,240.42)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(21,240.42)	0.000

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH: MARCH 1995				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION									
1	PURCHASED GAS COST (Sch. A-1 Line 4)	586,463	1,169,857	583,394	49.87	6,363,017	8,138,982	1,775,965	21.82
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	561,970	(414,411)	(976,381)	235.61	2,801,761	141,389	(2,660,372)	(1,881.60)
3	TOTAL	1,148,433	755,446	(392,987)	(52.02)	9,164,778	8,280,371	(884,407)	(10.68)
4	FUEL REVENUES (NET OF REVENUE TAX)	754,642	751,855	(2,787)	(0.37)	9,741,824	9,795,257	53,433	0.55
5	TRUE-UP (COLLECTED) OR REFUNDED	34,317	34,317	0	0.00	411,815	411,815	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	788,959	786,172	(2,787)	(0.35)	10,153,639	10,207,072	53,433	0.52
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(359,474)	30,726	390,200	1,269.93	988,861	1,926,701	937,840	48.68
8	INTEREST PROVISION-THIS PERIOD (21) (2)	3,285	6,579	3,294	0.00	42,075	49,490	7,415	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	844,782	1,396,543	551,761	39.51	(164,845)	(164,845)	(0)	0.00
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,317)	(34,317)	0	0.00	(411,815)	(411,815)	0	0.00
10a	FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	454,276	1,399,531	945,255	67.54	454,276	1,399,531	945,255	67.54
INTEREST PROVISION									
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	844,782	1,396,543	551,761	39.51	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	450,991	1,392,952	941,961	67.62				
14	TOTAL (12+13)	1,295,773	2,789,495	1,493,722	53.55				
15	AVERAGE (50% OF 14)	647,886	1,394,748	746,861	53.55				
16	INTEREST RATE - FIRST DAY OF MONTH	6.0500%	5.6600%	---	---				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.1200%	5.6600%	---	---				
18	TOTAL (16+17)	12.1700%	11.3200%	---	---				
19	AVERAGE (50% OF 18)	6.0850%	5.6600%	---	---				
20	MONTHLY AVERAGE (19/12 Months)	0.507%	0.472%	---	---				
21	INTEREST PROVISION (15x20)	3,285	6,579	---	---				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:APRIL 1994 Through MARCH 1995
MARCH 1995

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94		SYS SUPPLY	N/A					N/A	N/A		
2	APR 94		SYS SUPPLY	N/A					N/A	N/A		
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A		
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A		
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A		
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A		
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A		
14	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
15	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
16	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
17	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
18	OCT 94		SYS SUPPLY	N/A					N/A	N/A		
19	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
20	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
21	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
22	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
23	NOV 94		SYS SUPPLY	N/A					N/A	N/A		
24	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
25	DEC 94		SYS SUPPLY	N/A					N/A	N/A		
26	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
27	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
28	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
29	JAN 95		SYS SUPPLY	N/A					N/A	N/A		
30	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
31	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
32	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
33	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
34	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
35	FEB 95		SYS SUPPLY	N/A					N/A	N/A		
36	MAR 95		SYS SUPPLY	N/A					N/A	N/A		
37	MAR 95		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					37,072,310	4,777,380	41,849,690	7,177,924.17	0	0	0	17.15

SCHEDULE A-3

APRIL 1994 Through MARCH 1995
MARCH 1995

[illegible]

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		MARCH 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	644,588	574,980	(69,608)	(12.11)	4,351,953	4,875,080	523,127	10.73
OUTDOOR LIGHTING	(21)	196	120	(76)	(63.33)	1,926	2,210	284	12.83
RESIDENTIAL	(31)	1,036,541	973,110	(63,431)	(6.52)	8,547,627	8,653,120	105,493	1.22
LARGE VOLUME	(51)	2,248,750	2,224,890	(23,860)	(1.07)	22,078,588	21,244,460	(834,128)	(3.93)
OTHER	(81)	14,560	15,910	1,350	8.49	131,167	140,090	8,924	6.37
TOTAL FIRM		3,944,635	3,789,010	(155,625)	(4.11)	35,111,261	34,914,960	(196,301)	(0.56)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	382,137	348,860	(33,277)	(9.54)	3,994,024	3,674,770	(319,254)	(8.69)
LARGE VOLUME INTERRUPTIBLE	(93)	1,765,927	1,517,630	(248,297)	(16.36)	19,428,634	19,852,610	423,976	2.14
TOTAL INTERRUPTIBLE		2,148,064	1,866,490	(281,574)	(15.09)	23,422,658	23,527,380	104,722	0.45
TOTAL THERM SALES		6,092,699	5,655,500	(437,199)	(7.73)	58,533,919	58,442,340	(91,579)	(0.16)
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,654	1,690	36	2.13	1,624	1,662	38	2.29
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,258	31,475	217	0.69	30,578	30,788	210	0.68
LARGE VOLUME	(51)	1,528	1,456	(72)	(4.95)	1,491	1,433	(58)	(4.05)
OTHER	(81)	429	441	12	2.72	438	436	(2)	(0.46)
TOTAL FIRM		34,875	35,068	193	0.55	34,137	34,325	188	0.55
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	2	1	(1)	(100.00)	1	1	0	0.00
TOTAL INTERRUPTIBLE		15	17	2	11.76	14	17	3	17.65
TOTAL CUSTOMERS		34,890	35,085	195	0.56	34,151	34,342	191	0.56
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	390	340	(50)	(14.71)	2,680	2,933	253	8.63
OUTDOOR LIGHTING	(21)	33	20	(13)	(65.00)	321	368	47	12.77
RESIDENTIAL	(31)	33	31	(2)	(6.45)	280	281	1	0.36
LARGE VOLUME	(51)	1,472	1,528	56	3.66	14,808	14,825	17	0.11
OTHER	(81)	34	36	2	5.56	299	321	22	6.85
INTERRUPTIBLE	(61)	29,395	21,804	(7,591)	(34.81)	307,233	229,673	(77,560)	(33.77)
LARGE VOLUME INTERRUPTIBLE	(93)	882,964	1,517,630	634,666	41.82	19,428,634	19,852,610	423,976	2.14

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7 (REVISED 8/19/93)
FOR THE PERIOD:		APRIL 94	Through	MARCH 95
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3		9,164,778
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6		10,153,639
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			988,861
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8		42,075
5	FOR THE PERIOD (3+4)			1,030,936
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 94 Through MARCH 95 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 95 Through MARCH 96 PERIOD	E-4 Line 4 Col.4		1,976,191
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 Through MARCH 97 PERIOD	(5-6)		(945,255)