

CHESAPEAKE UTILITIES CORPORATION

FLORIDA DIVISION

APRIL 1996 - MARCH 1997

PURCHASED GAS PROJECTION FILING

EXHIBIT AVW-2

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 960003-64 EXHIBIT NO. 2

COMPANY: Chesapeake

WITNESS: Wood

DATE: 2/21/96

DOCUMENT NUMBER-DATE

00496 JAN 16 8

FPSC-RECORDS/REPORTING

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
APRIL 96 Through MARCH 97

AVW-2 PAGE 1 OF 10

COST OF GAS PURCHASED		PROJECTION												TOTAL	
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR		
1	COMMODITY (Pipeline)	19,258	18,802	17,047	16,113	17,007	17,821	18,323	21,166	22,250	22,561	21,416	21,216	233,030	
2	NO NOTICE SERVICE	2,082	2,151	2,082	2,151	2,151	2,082	2,151	2,082	3,580	6,002	4,273	2,151	32,940	
3	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	COMMODITY (Other)	644,007	598,398	512,245	484,157	483,548	535,503	590,189	707,810	779,962	944,011	896,083	817,761	7,983,602	
5	DEMAND	294,245	164,480	166,749	186,848	166,875	167,646	259,725	309,408	300,576	299,663	271,549	301,570	2,909,334	
6	OTHER	646	646	646	646	646	646	646	646	646	646	646	646	7,752	
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		0	0	0	0	0	0	0	0	0	0	0	0	0	
10		0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	960,238	784,476	698,799	689,915	690,227	723,699	861,035	1,041,111	1,107,043	1,272,884	1,193,967	1,143,294	11,166,659	
12	NET UNBILLED	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13	COMPANY USE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14	TOTAL THERM SALES	896,397	720,635	634,928	628,074	626,386	659,858	797,194	977,270	1,043,202	1,209,043	1,130,126	1,079,454	10,400,568	
THERMS PURCHASED															
15	COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	3,111,144	3,037,542	2,754,005	2,602,967	2,747,432	2,879,051	2,960,150	3,419,370	3,594,433	3,644,830	3,459,781	3,435,549	37,646,284	
16	NO NOTICE SERVICE BILLING DETERMINANTS ONLY	300,000	310,000	300,000	310,000	310,000	300,000	310,000	300,000	515,840	864,900	615,720	310,000	4,746,460	
17	SWING SERVICE COMMODITY													0	
18	COMMODITY (Other) COMMODITY	3,111,144	3,037,542	2,754,005	2,602,967	2,747,432	2,879,051	2,960,150	3,419,370	3,594,433	3,644,830	3,459,781	3,435,549	37,646,284	
19	DEMAND BILLING DETERMINANTS ONLY	5,205,900	2,850,140	2,933,100	3,396,600	3,367,220	2,953,800	5,049,280	5,556,000	5,299,140	5,278,060	4,787,720	5,322,080	51,969,040	
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT															
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL PURCHASES (15+16+19)-(21+23)	3,111,144	3,037,542	2,754,005	2,602,967	2,747,432	2,879,051	2,960,150	3,419,370	3,594,433	3,644,830	3,459,781	3,435,549	37,646,284	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400	
27	TOTAL THERM SALES	3,109,944	3,036,342	2,752,805	2,601,797	2,746,232	2,877,851	2,958,950	3,418,170	3,593,233	3,643,630	3,458,581	3,434,349	37,631,884	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	
29	NO NOTICE SERVICE (2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
31	COMMODITY (Other) (4/18)	20.700	19.700	18.600	18.800	17.600	18.600	19.800	20.700	21.700	25.900	25.900	23.800	21.207	
32	DEMAND (5/19)	5.652	5.771	5.685	5.550	5.550	5.676	5.144	5.569	5.672	5.678	5.672	5.696	5.598	
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
35	DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37	TOTAL COST (11/24)	30.664	25.826	25.373	26.505	25.123	25.137	29.088	30.447	30.799	34.923	34.510	33.276	29.862	
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
39	COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
40	TOTAL THERM SALES (11/27)	30.676	25.836	25.384	26.517	25.134	25.147	29.099	30.458	30.809	34.934	34.522	33.290	29.873	
41	TRUE-UP (E-2)	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	
42	TOTAL COST OF GAS (40+41)	28.640	23.800	23.348	24.481	23.098	23.111	27.063	28.422	28.773	32.898	32.486	31.254	27.837	
43	REVENUE TAX ADJUST	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	29.392	24.255	23.794	24.949	23.539	23.553	27.581	28.965	29.323	33.527	33.107	31.851	28.166	
45	PGA FACTOR ROUNDED TO NEAREST .001	29.392	24.255	23.794	24.949	23.539	23.553	27.581	28.965	29.323	33.527	33.107	31.851	28.166	
														SUMMER AVG	24.914
														WINTER AVG	30.714

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION**
APRIL 96 Through MARCH 97

SCHEDULE E-1
EXHIBIT NO. _____
DOCKET NO. 360063-GU
CHESAPEAKE UTILITIES CORP.
AVW-2
PAGE 2 OF 10

COST OF GAS PURCHASED		PROJECTION												TOTAL	
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR		
1	COMMODITY (Pipeline)	7,624	6,817	6,316	5,642	6,199	6,163	7,051	8,747	9,491	10,002	9,980	8,846	83,078	
2	NO NOTICE SERVICE	854	775	770	753	775	729	818	854	1,539	2,641	1,966	904	13,375	
3	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	COMMODITY (Other)	261,651	216,969	189,792	199,520	176,257	185,178	223,270	292,511	332,721	418,497	417,568	340,113	3,224,659	
5	DEMAND	191,259	126,650	80,040	93,424	89,700	80,470	166,224	196,021	189,363	191,784	179,222	186,973	1,773,131	
6	OTHER	265	233	233	226	233	226	245	265	278	284	297	271	3,062	
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		0	0	0	0	0	0	0	0	0	0	0	0	0	
10		0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	461,853	351,443	277,157	269,565	273,163	272,766	397,609	500,398	533,392	623,209	609,033	537,108	5,106,695	
12	NET UNBILLED	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13	COMPANY USE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14	TOTAL THERM SALES	435,930	328,311	253,521	247,231	249,910	250,707	373,057	474,028	506,172	594,919	579,295	510,566	4,803,646	
THERMS PURCHASED															
15	COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	1,264,013	1,101,367	1,020,386	911,400	1,001,458	995,582	1,139,135	1,413,097	1,533,278	1,615,820	1,612,232	1,429,048	15,036,816	
16	NO NOTICE SERVICE BILLING DETERMINANTS ONLY	123,000	111,600	111,000	108,500	111,600	105,000	117,800	123,000	221,811	380,556	283,231	130,200	1,527,298	
17	SWING SERVICE COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	COMMODITY (Other) COMMODITY	1,264,013	1,101,367	1,020,386	911,400	1,001,458	995,582	1,139,135	1,413,097	1,533,278	1,615,820	1,612,232	1,429,048	15,036,816	
19	DEMAND BILLING DETERMINANTS ONLY	3,383,835	2,194,608	1,407,888	1,683,300	1,616,266	1,417,624	3,231,539	3,555,840	3,338,458	3,377,958	3,159,895	3,299,690	31,567,101	
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT															
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL PURCHASES (1+17+18+20)-(21+23)	1,264,013	1,101,367	1,020,386	911,400	1,001,458	995,582	1,139,135	1,413,097	1,533,278	1,615,820	1,612,232	1,429,048	15,036,816	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400	
27	TOTAL THERM SALES	1,362,813	1,100,167	1,019,186	910,200	1,000,258	994,382	1,137,935	1,411,897	1,532,078	1,614,620	1,611,032	1,427,848	15,022,416	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	
29	NO NOTICE SERVICE (2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
31	COMMODITY (Other) (4/18)	20.700	19.700	18.600	18.600	17.600	18.600	19.600	20.700	21.700	25.900	25.900	23.800	21.441	
32	DEMAND (5/19)	5.652	5.771	5.685	5.550	5.550	5.676	5.144	5.569	5.672	5.678	5.672	5.666	5.599	
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
35	DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37	TOTAL COST (11/24)	36.539	31.910	27.162	29.577	27.277	27.398	34.904	35.411	34.788	38.569	37.776	37.585	33.961	
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
39	COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
40	TOTAL THERM SALES (11/27)	36.573	31.945	27.194	29.616	27.309	27.431	34.941	35.442	34.815	38.598	37.804	37.617	33.994	
41	TRUE-UP (E-2)	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	
42	TOTAL COST OF GAS (40+41)	34.537	29.909	25.158	27.580	25.273	25.395	32.905	33.406	32.779	36.562	35.768	35.581	31.958	
43	REVENUE TAX FACTOR	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	35.197	30.480	25.639	28.107	25.756	25.880	33.534	34.044	33.405	37.261	36.451	36.261	32.566	
45	PGA FACTOR ROUNDED TO NEAREST .001	35.197	30.480	25.639	28.107	25.756	25.880	33.534	34.044	33.405	37.261	36.451	36.261	32.566	
														SUMMER AVG	28.510
														WINTER AVG	35.110

SCHEDULE E-1
EXHIBIT NO. _____
DOCKET NO. 960003-GU
CHESAPEAKE UTILITIES CORP.
AVW-2
PAGE 3 OF 10

COST OF GAS PURCHASED		PROJECTION												TOTAL	
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR		
1	COMMODITY (Pipeline)	11,434	11,905	10,731	10,471	10,808	11,659	11,272	12,419	12,759	12,560	11,436	12,420	139,953	
2	NO NOTICE SERVICE	1,228	1,377	1,312	1,398	1,377	1,353	1,334	1,228	2,041	3,361	2,307	1,248	19,505	
3	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	COMMODITY (Other)	382,356	381,426	322,453	314,637	307,291	350,325	356,919	415,299	447,271	525,514	478,515	477,547	4,758,554	
5	DEMAND	132,966	37,630	86,709	93,424	97,175	87,176	93,501	111,387	111,213	107,879	92,327	114,597	1,136,203	
6	OTHER	381	413	407	420	413	420	401	381	368	362	349	375	4,694	
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		0	0	0	0	0	0	0	0	0	0	0	0	0	
10		0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	498,385	133,032	421,612	420,350	417,094	450,933	463,426	540,714	573,651	649,675	584,934	606,187	6,059,965	
12	NET UNBILLED	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13	COMPANY USE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14	TOTAL THERM SALES	460,457	392,323	381,407	378,843	376,476	409,151	424,137	503,243	537,030	614,124	550,831	568,889	5,596,923	
THERMS PURCHASED															
15	COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	1,847,131	1,936,175	1,733,619	1,691,597	1,745,974	1,883,469	1,821,015	2,006,273	2,061,155	2,029,010	1,847,549	2,006,501	22,609,468	
16	NO NOTICE SERVICE BILLING DETERMINANTS ONLY	177,000	198,400	189,000	201,500	198,400	195,000	192,200	177,000	294,029	484,344	332,489	179,800	2,819,162	
17	SWING SERVICE COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	COMMODITY (Other) COMMODITY	1,847,131	1,936,175	1,733,619	1,691,597	1,745,974	1,883,469	1,821,015	2,006,273	2,061,155	2,029,010	1,847,549	2,006,501	22,609,468	
19	DEMAND BILLING DETERMINANTS ONLY	1,822,065	655,532	1,525,212	1,683,300	1,750,954	1,535,976	1,817,741	2,000,160	1,960,682	1,900,102	1,627,825	2,022,390	20,301,939	
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT															
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL PURCHASES (15+16+19)-(21+23)	1,847,131	1,936,175	1,733,619	1,691,597	1,745,974	1,883,469	1,821,015	2,006,273	2,061,155	2,029,010	1,847,549	2,006,501	22,609,468	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	TOTAL THERM SALES	1,847,131	1,936,175	1,733,619	1,691,597	1,745,974	1,883,469	1,821,015	2,006,273	2,061,155	2,029,010	1,847,549	2,006,501	22,609,468	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	0.619	
29	NO NOTICE SERVICE (2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
31	COMMODITY (Other) (4/18)	20.700	19.700	18.600	18.600	17.600	18.600	19.600	20.700	21.700	25.900	25.900	23.800	21.051	
32	DEMAND (5/19)	5.652	5.771	5.685	5.550	5.550	5.676	5.144	5.569	5.672	5.678	5.672	5.666	5.597	
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
35	DEMAND (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37	TOTAL COST (11/24)	26.982	22.365	24.320	24.849	23.887	23.942	25.449	26.951	27.832	32.019	31.660	30.211	26.803	
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
39	COMPANY USE (13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
40	TOTAL THERM SALES (11/27)	26.982	22.365	24.320	24.849	23.887	23.942	25.449	26.951	27.832	32.019	31.660	30.211	26.803	
41	TRUE-UP (E-2)	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	-2.036	
42	TOTAL COST OF GAS (40+41)	24.946	20.329	22.284	22.813	21.851	21.906	23.413	24.915	25.796	29.983	29.624	28.175	24.767	
43	REVENUE TAX FACTOR	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	25.422	20.718	22.710	23.249	22.269	22.324	23.860	25.391	26.288	30.556	30.190	28.714	25.240	
45	PGA FACTOR ROUNDED TO NEAREST .001	25.422	20.718	22.710	23.249	22.269	22.324	23.860	25.391	26.288	30.556	30.190	28.714	25.240	
														SUMMER AVG	22.782
														WINTER AVG	27.555

COMPANY: CHESAPEAKE UTILITIES CORPORATION
TOTAL COMPANY
REVISED ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
APRIL 95 Through MARCH 96

SCHEDULE E-1/R
EXHIBIT NO. _____
DOCKET NO. 960003-G1/
CHESAPEAKE UTILITIES CORP.
AVW-2
PAGE 4 OF 10

COST OF GAS PURCHASED		ACTUAL							REVISED PROJECTION					TOTAL
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
1 COMMODITY (Pipeline)		30,972	23,57	17,648	16,154	19,098	18,894	12,135	27,852	24,085	21,774	21,297	21,192	252,186
2 NO NOTICE SERVICE		2,082	2,152	2,082	2,151	2,151	2,082	2,151	2,082	2,151	2,151	2,013	2,151	25,399
3 SWING SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)		406,563	611,117	529,448	440,863	325,973	419,883	550,688	663,748	934,344	1,114,903	959,893	814,828	7,772,250
5 DEMAND		253,399	168,659	170,831	178,098	186,971	164,300	234,965	268,776	292,602	268,252	285,268	301,570	2,779,689
6 OTHER		(2,373)	(10,399)	(1,409)	(4,718)	(4,978)	(2,526)	(519)	(919)	646	646	646	646	(25,347)
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)		690,643	794,796	724,510	632,548	509,213	600,633	799,418	961,330	1,253,828	1,427,726	1,239,115	1,140,368	10,804,156
12 NET UNBILLED		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 COMPANY USE		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14 TOTAL THERM SALES		617,155	724,032	739,614	599,543	675,957	676,876	965,879	1,130,452	1,214,525	1,298,605	1,159,507	1,051,653	11,052,798
THERMS PURCHASED														
15 COMMODITY (Pipeline)	BILLING DETERMINANTS ONLY	3,448,420	3,079,580	2,869,260	2,674,820	2,935,970	3,053,310	3,321,410	4,037,910	4,089,680	3,738,010	3,440,478	3,423,649	40,112,597
16 NO NOTICE SERVICE	BILLING DETERMINANTS ONLY	300,000	310,000	300,000	310,000	310,000	300,000	310,000	300,000	310,000	310,000	290,000	310,000	3,660,000
17 SWING SERVICE	COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	COMMODITY	2,650,691	3,506,995	3,166,267	2,840,760	2,242,048	2,704,917	3,334,332	3,876,382	4,089,680	3,738,010	3,440,478	3,423,649	39,014,210
19 DEMAND	BILLING DETERMINANTS ONLY	3,377,690	7,867,995	3,051,200	2,890,480	(2,184,425)	2,796,460	3,483,210	4,098,880	5,115,000	5,014,560	5,051,510	5,322,080	45,884,640
20 OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)		2,650,691	3,506,995	3,166,267	2,840,760	2,242,048	2,704,917	3,334,332	3,876,382	4,089,680	3,738,010	3,440,478	3,423,649	39,014,210
25 NET UNBILLED		0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE		615	764	775	556	629	420	1,270	887	1,200	1,200	1,200	1,200	10,716
27 TOTAL THERM SALES		3,465,927	3,264,766	3,194,768	2,744,269	3,341,844	3,054,075	3,957,697	4,283,481	4,009,660	3,863,940	3,439,278	3,422,449	42,042,154
CENTS PER THERM														
28 COMMODITY (Pipeline)	(1/15)	0.898	0.756	0.615	0.604	0.650	0.553	0.365	0.685	0.589	0.583	0.619	0.619	0.629
29 NO NOTICE SERVICE	(2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	(4/18)	15.338	17.426	16.722	15.519	14.539	15.523	16.516	17.123	22.846	29.826	27.900	23.600	19.922
32 DEMAND	(5/19)	7.502	2.144	5.795	6.162	-7.644	5.875	6.746	6.557	5.720	5.748	5.647	5.666	6.058
33 OTHER	(6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34 COMMODITY Pipeline	(7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	(8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST	(11/24)	26.055	22.663	22.662	22.267	22.712	22.205	23.975	24.800	30.656	38.195	36.868	33.309	27.693
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	(13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES	(11/27)	19.927	24.345	22.678	23.050	15.237	19.667	20.199	22.443	31.270	36.950	36.901	33.321	25.698
41 TRUE-UP	(E-2)	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336
42 TOTAL COST OF GAS	(40+41)	18.591	23.009	21.342	21.714	13.901	18.331	18.863	21.107	29.934	35.614	35.565	31.985	24.362
43 REVENUE TAX FACTOR		1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		18.946	23.448	21.750	22.129	14.167	18.681	19.224	21.510	30.506	36.295	36.244	32.596	24.828
45 PGA FACTOR ROUNDED TO NEAREST .001		18.946	23.448	21.750	22.129	14.167	18.681	19.224	21.510	30.506	36.295	36.244	32.596	24.828

COMPANY: CHESAPEAKE UTILITIES CORPORATION
 ALLOCATED FIRM
 REVISED ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 APRIL 95 Through MARCH 96

SCHEDULE E-1/R
 EXHIBIT NO. _____
 DOCKET NO. 960003-GU
 CHESAPEAKE UTILITIES CORP.
 AVW-2
 PAGE 5 OF 10

COST OF GAS PURCHASED		ACTUAL								REVISED PROJECTION				
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)		11,065	6,959	5,363	5,261	5,648	5,869	4,101	11,799	10,116	9,921	9,856	8,768	94,726
2 NO NOTICE SERVICE		744	644	633	701	636	723	727	888	904	980	931	800	9,402
3 SWING SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)		145,245	182,779	160,899	143,589	96,417	145,858	186,102	283,228	392,411	508,002	444,247	337,114	3,025,891
5 DEMAND		253,399	168,659	125,550	80,144	93,504	82,150	150,378	177,392	193,116	193,128	179,718	199,036	1,896,174
6 OTHER		(848)	(3,110)	(456)	(1,537)	(1,472)	(877)	(175)	(392)	271	294	299	267	(7,736)
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)		409,605	355,931	291,989	228,158	194,733	233,723	341,133	472,915	596,818	712,325	635,052	546,075	5,018,456
12 NET UNBILLED		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 COMPANY USE		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14 TOTAL THERM SALES		445,999	265,865	299,287	224,573	262,435	253,071	407,197	587,894	575,030	632,712	570,240	507,168	5,031,491
THERMS PURCHASED														
15 COMMODITY (Pipeline)	BILLING DETERMINANTS ONLY	1,231,948	921,101	871,968	871,189	868,407	956,439	1,122,455	1,723,015	1,717,666	1,761,140	1,592,929	1,417,148	15,055,405
16 NO NOTICE SERVICE	BILLING DETERMINANTS ONLY	107,175	92,718	91,170	100,967	91,692	104,213	104,763	128,013	130,200	141,236	134,215	128,254	1,354,616
17 SWING SERVICE	COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	COMMODITY	946,959	1,048,907	962,229	925,236	663,157	939,628	1,126,822	1,654,089	1,717,666	1,761,140	1,592,929	1,417,148	14,755,910
19 DEMAND	BILLING DETERMINANTS ONLY	3,377,690	7,867,995	2,166,352	1,300,716	(3,457,253)	1,398,230	2,229,254	2,705,261	3,375,900	3,359,755	3,182,451	3,512,573	31,018,924
20 OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (1+17+18+20)-(21+23)		946,959	1,048,907	962,229	925,236	663,157	939,628	1,126,822	1,654,089	1,717,666	1,761,140	1,592,929	1,417,148	14,755,910
25 NET UNBILLED		0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE		615	764	775	556	629	420	1,270	887	1,200	1,200	1,200	1,200	10,716
27 TOTAL THERM SALES		1,238,232	1,198,822	970,893	893,752	836,505	1,060,918	1,337,465	1,827,802	1,683,300	1,759,940	1,591,729	1,415,948	15,815,326
CENTS PER THERM														
28 COMMODITY (Pipeline)	(1/15)	0.898	0.756	0.615	0.604	0.650	0.614	0.365	0.685	0.589	0.563	0.619	0.619	0.629
29 NO NOTICE SERVICE	(2/16)	0.694	0.695	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	(4/18)	15.338	17.426	16.721	15.519	14.539	15.523	16.516	17.123	22.846	28.845	27.889	23.788	20.508
32 DEMAND	(5/19)	7.502	2.144	5.795	6.162	-2.705	5.875	6.746	6.557	5.720	5.748	5.647	5.666	6.113
33 OTHER	(6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34 COMMODITY Pipeline	(7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	(8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST	(11/24)	43.255	33.934	30.345	24.659	29.365	24.874	30.274	28.591	34.746	40.447	39.867	38.533	34.010
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	(13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES	(11/27)	33.080	29.690	30.074	25.528	23.279	22.030	25.506	25.873	35.455	40.474	39.897	38.566	31.732
41 TRUE-UP	(E-2)	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336
42 TOTAL COST OF GAS	(40+41)	31.744	28.354	28.738	24.192	21.943	20.694	24.170	24.537	34.119	39.138	38.561	37.230	30.366
43 REVENUE TAX FACTOR		1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110
44 PGA FACTOR ADJUSTED FOR TAX (42x43)		32.350	28.896	29.287	24.654	22.363	21.090	24.631	25.006	34.771	39.886	39.298	37.941	30.976
45 PGA FACTOR ROUNDED TO NEAREST .001		32.350	28.896	29.287	24.654	22.363	21.090	24.631	25.006	34.771	39.886	39.298	37.941	30.976

COMPANY: CHESAPEAKE UTILITIES CORPORATION
ALLOCATED INTERRUPTIBLE
REVISED ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
APRIL 95 Through MARCH 96

SCHEDULE E-1/R
EXHIBIT NO. _____
DOCKET NO. 960003-GU
CHESAPEAKE UTILITIES CORP.
AVW-2
PAGE 6 OF 10

COST OF GAS PURCHASED		ACTUAL							REVISED PROJECTION					TOTAL
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
1 COMMODITY (Pipeline)		19,907	16,308	12,285	10,893	13,448	11,025	8,034	15,853	13,969	11,853	11,440	12,425	157,440
2 NO NOTICE SERVICE		1,338	1,508	1,449	1,450	1,515	1,359	1,424	1,194	1,247	1,171	1,081	1,281	15,997
3 SWING SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)		261,318	428,338	368,549	297,274	229,556	274,025	364,584	380,520	541,833	608,901	515,846	477,715	4,748,359
5 DEMAND		0	0	51,281	97,954	73,467	82,150	84,587	91,384	99,486	95,124	105,548	102,534	883,515
6 OTHER		(1,525)	(7,289)	(1,043)	(3,181)	(3,506)	(1,649)	(344)	(577)	375	352	347	79	(17,611)
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)		281,038	438,865	432,521	404,390	314,480	366,910	458,285	488,424	657,010	715,401	634,063	594,313	5,785,700
12 NET UNBILLED		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 COMPANY USE		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14 TOTAL THERM SALES		371,156	458,167	440,327	374,970	413,522	423,805	558,682	542,558	639,495	665,893	588,267	544,465	6,021,307
THERMS PURCHASED														
15 COMMODITY (Pipeline)	BILLING DETERMINANTS ONLY	2,216,472	2,158,579	1,997,292	1,803,631	2,067,563	2,096,871	2,198,955	2,314,895	2,372,014	1,976,870	1,847,549	2,006,501	25,057,192
16 NO NOTICE SERVICE	BILLING DETERMINANTS ONLY	192,825	217,282	208,830	209,033	218,306	195,737	205,237	171,987	179,800	168,764	155,785	181,748	2,305,384
17 SWING SERVICE	COMMODITY	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	COMMODITY	1,703,732	2,458,089	2,204,038	1,915,524	1,578,891	1,765,289	2,207,510	2,222,293	2,372,014	1,976,870	1,847,549	2,006,501	24,258,300
19 DEMAND	BILLING DETERMINANTS ONLY	0	0	884,848	1,589,764	1,272,828	1,398,230	1,253,956	1,393,619	1,739,100	1,654,805	1,869,059	1,809,507	14,865,716
20 OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (1+17+18+20)-(21+23)		1,703,732	2,458,089	2,204,038	1,915,524	1,578,891	1,765,289	2,207,510	2,222,293	2,372,014	1,976,870	1,847,549	2,006,501	24,258,300
25 NET UNBILLED		0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE		0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES		2,227,895	2,065,944	2,223,875	1,850,517	2,505,339	1,993,157	2,820,212	2,455,679	2,326,360	2,104,000	1,847,549	2,006,501	26,226,828
CENTS PER THERM														
28 COMMODITY (Pipeline)	(1/15)	0.898	0.755	0.615	0.604	0.650	0.526	0.365	0.685	0.589	0.600	0.619	0.619	0.628
29 NO NOTICE SERVICE	(2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	(4/18)	15.338	17.426	16.722	15.519	14.539	15.523	16.516	17.123	22.847	30.700	27.910	23.808	19.566
32 DEMAND	(5/19)	0.000	0.000	5.795	6.182	5.772	5.875	6.746	6.557	5.721	5.748	5.647	5.666	5.943
33 OTHER	(6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34 COMMODITY Pipeline	(7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	(8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST	(11/24)	16.495	17.854	19.624	21.111	19.918	20.760	21.978	27.698	36.189	34.319	29.619	23.850	23.850
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	(13/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES	(11/27)	12.616	21.243	19.449	21.853	12.552	18.408	17.490	19.890	28.242	34.002	34.319	29.619	22.060
41 TRUE-UP	(E-2)	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336	-1.336
42 TOTAL COST OF GAS	(40+41)	11.280	19.907	18.113	20.517	11.216	17.072	16.154	18.554	26.906	32.666	32.983	28.283	20.724
43 REVENUE TAX FACTOR		1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110	1.019110
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		11.495	20.287	18.459	20.909	11.431	17.399	16.463	18.908	27.420	33.290	33.613	28.824	21.120
45 PGA FACTOR ROUNDED TO NEAREST .001		11.495	20.287	18.459	20.909	11.431	17.399	16.463	18.908	27.420	33.290	33.613	28.824	21.120

COMPANY: CHESAPEAKE UTILITIES CORP.

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2

EXHIBIT NO.

DOCKET NO. 960003-GU

CHESAPEAKE UTILITIES CORP.

AVW-2

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FOR THE CURRENT PERIOD:

APRIL 95

Through

MARCH 96

	ACTUAL								REVISED PROJECTIONS				TOTAL PERIOD
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	407,209	811,763	530,094	441,509	328,619	420,529	551,332	604,394	934,990	1,115,549	980,539	815,474	7,780,001
2 TRANSPORTATION COST	283,434	183,033	194,418	191,039	182,594	180,104	248,088	298,945	318,838	312,177	308,578	324,914	3,024,156
3 TOTAL	690,643	994,796	724,512	632,548	509,213	600,633	799,418	903,339	1,253,828	1,427,726	1,289,115	1,140,388	10,804,157
4 FUEL REVENUES (NET OF REVENUE TAX)	817,155	724,032	739,614	599,543	675,957	678,676	985,879	1,130,452	1,214,525	1,298,805	1,158,507	1,051,653	11,052,798
5 TRUE-UP COLLECTED OR (REFUNDED)	39,303	39,303	39,303	39,303	39,303	39,303	39,303	39,303	39,303	39,303	39,303	39,301	471,834
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	856,458	763,335	778,917	638,848	715,280	718,179	1,005,182	1,169,755	1,253,828	1,337,908	1,197,810	1,090,954	11,524,432
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	165,815	(31,461)	54,407	6,298	208,047	115,546	205,764	208,416	0	(99,818)	(71,305)	(49,434)	720,275
8 INTEREST PROVISION-THIS PERIOD (21)	2,722	2,865	2,748	2,667	2,948	3,570	4,182	4,964	5,302	4,924	4,368	3,907	45,174
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	472,579	601,613	533,914	551,783	521,426	691,118	770,941	941,583	1,115,660	1,081,659	957,483	851,223	9,091,142
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,303)	(39,301)	(471,834)
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	601,613	533,914	551,783	521,426	691,118	770,941	941,583	1,115,660	1,081,659	957,483	851,223	768,394	7,683,394
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	472,579	601,613	533,914	551,783	521,426	691,118	770,941	941,583	1,115,660	1,081,659	957,483	851,223	9,091,142
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	569,091	531,049	549,018	518,758	688,170	767,361	957,402	1,110,696	1,078,357	952,538	846,855	782,488	9,339,783
14 TOTAL (12+13)	1,071,670	1,132,661	1,082,932	1,070,522	1,209,596	1,458,479	1,708,342	2,052,280	2,192,018	2,034,198	1,804,318	1,613,711	18,430,926
15 AVERAGE (50% OF 14)	535,835	566,331	541,466	535,261	604,798	729,240	854,171	1,026,140	1,096,009	1,017,099	902,159	806,855	9,215,463
16 INTEREST RATE - FIRST DAY OF MONTH	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	5.810%	5.800%	5.810%	5.810%	5.810%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	5.810%	5.800%	5.810%	5.810%	5.810%	5.810%	
18 TOTAL (16+17)	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%	11.750%	11.610%	11.610%	11.620%	11.620%	11.620%	
19 AVERAGE (50% OF 18)	6.095%	6.070%	6.085%	5.980%	5.850%	5.860%	5.875%	5.805%	5.805%	5.810%	5.810%	5.810%	
20 MONTHLY AVERAGE (19/12 Months)	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	0.490%	0.484%	0.484%	0.484%	0.484%	0.484%	
21 INTEREST PROVISION (15x20)	2,722	2,865	2,748	2,667	2,948	3,570	4,182	4,964	5,302	4,924	4,368	3,907	

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

PAGE 8 OF 10

APRIL 96 Through MARCH 97

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		AVG DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
							THIRD PARTY	AVC PIPELINE			
APRIL	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,111,144	0	3,111,144	644,007	19,258	294,245		30.777
MAY	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,037,542	0	3,037,542	598,398	18,802	164,480		25.734
JUNE	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	2,754,005	0	2,754,005	512,245	17,047	166,749		25.274
JULY	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	2,602,997	0	2,602,997	484,157	16,113	186,848		26.397
AUGUST	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	2,747,432	0	2,747,432	483,548	17,007	186,875		25.321
SEPT	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	2,879,051	0	2,879,051	535,503	17,821	167,646		25.042
OCT	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	2,960,150	0	2,960,150	580,189	18,323	259,725		28.993
NOV	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,419,370	0	3,419,370	707,810	21,166	309,408		30.368
DEC	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,594,433	0	3,594,433	779,992	22,250	300,576		30.681
JAN	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,644,830	0	3,644,830	944,011	22,561	299,663		34.741
FEB	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,459,781	0	3,459,781	896,083	21,416	271,549		34.368
MAR	VARIOUS	SYSTEM SUPPLY	FTS-1, 2	3,435,549	0	3,435,549	817,661	21,266	301,570		35.197
TOTAL				37,646,284	0	37,646,284	7,983,602	233,030	2,909,334	0	29.554

(1)

(1) COST INCLUDED IN PIPELINE COMMODITY

COMPANY: CHESAPEAKE UTILITIES CORP

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4

EXHIBIT NO. _____

DOCKET NO. 960003-GU

CHESAPEAKE UTILITIES CORP.

AVW-2 9 OF 10

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 96

Through

MARCH 97

	PRIOR PERIOD: APRIL 94 - MARCH 95			CURRENT PERIOD: APR 95 - MAR 96	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$ GAS REVENUES	8,229,757	8,006,945	(222,812)	11,524,432	11,301,620
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	210,784	212,174	1,390	720,275	721,665
3 INTEREST PROVISION FOR THIS PERIOD	43,625	42,877	(748)	45,174	44,426
4 END OF PERIOD TOTAL NET TRUE-UP	254,409	255,051	642	765,449	766,091 (1)

(+) = OVERRECOVERY

(-) = UNDERRECOVERY

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-2)

COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)

LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)

LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)

LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)

LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

766,091	equals	\$0.02036 PER THERM
37,631,884		TRUE-UP REFUND

(1) DIFFERENCE FROM SCHEDULE E-2 IS \$303 DIFFERENCE FROM A PRIOR PERIOD

SCHEDULE E-4
EXHIBIT NO. _____
DOCKET NO. 800003-GU
CHESAPEAKE UTILITIES CORP
AVW-2
PAGE 10 OF 10

APRIL 88 Through MARCH 89

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THERM SALES (FIRM)													
RESIDENTIAL	181,907	122,128	104,678	96,447	88,558	93,964	94,718	119,696	216,356	322,101	367,576	217,932	2,024,059
GS COMMERCIAL	367,294	329,219	305,573	270,711	316,022	288,274	305,636	352,143	402,091	470,794	488,354	389,423	4,295,534
GS COMMERCIAL LARGE VOL	115,321	112,539	98,890	82,104	88,910	87,813	152,011	168,320	167,020	167,020	140,278	138,866	1,546,914
GS INDUSTRIAL	2,012,751	1,845,461	997,190	1,363,658	1,409,870	1,392,131	1,536,030	1,636,138	2,237,327	2,186,725	1,878,146	2,193,827	20,789,284
LARGE VOLUME CONTRACT TRANSP.	5,088,000	5,257,600	5,088,000	5,257,800	5,257,600	5,088,000	5,257,600	5,088,000	5,257,600	5,257,600	4,748,800	5,257,700	51,904,000
	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	7,765,313	7,466,947	6,594,131	7,070,520	7,159,958	6,960,182	7,345,995	7,564,297	8,300,618	8,404,240	7,723,152	8,204,448	90,558,801
THERM SALES (INTERRUPTIBLE)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	3,140,431	3,241,585	2,996,919	2,687,007	2,741,384	3,146,769	3,126,425	3,299,573	3,428,565	3,396,420	3,082,629	3,342,911	37,630,618
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	3,140,431	3,241,585	2,996,919	2,687,007	2,741,384	3,146,769	3,126,425	3,299,573	3,428,565	3,396,420	3,082,629	3,342,911	37,630,618
TOTAL THERM SALES	10,905,744	10,708,532	9,591,050	9,757,527	9,901,342	10,106,951	10,472,420	10,863,870	11,729,183	11,800,660	10,805,781	11,547,359	128,190,419
NUMBER OF CUSTOMERS (FIRM)													
RESIDENTIAL	7,909	7,633	7,477	7,419	7,213	7,228	7,286	7,481	7,727	8,211	8,354	8,382	7,897
GS COMMERCIAL	773	759	753	749	738	745	752	759	773	784	790	790	764
GS COMMERCIAL LARGE VOL	22	22	21	20	20	20	20	20	20	22	22	22	21
GS INDUSTRIAL	38	38	38	38	38	38	38	38	38	38	38	38	38
LARGE VOLUME CONTRACT TRANSP.	3	3	3	3	3	3	3	3	3	3	3	3	3
	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL FIRM	8,745	8,455	8,292	8,229	8,012	8,034	8,099	8,301	8,561	9,106	9,207	9,235	8,523
NUMBER OF CUSTOMERS (INT.)													
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	13	13	13	13	13	13	13	13	13	13	13	13	13
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTERRUPTIBLE	13	13	13	13	13	13	13	13	13	13	13	13	13
TOTAL CUSTOMERS	8,758	8,468	8,305	8,242	8,025	8,047	8,112	8,314	8,574	9,119	9,220	9,248	8,536
THERM USE PER CUSTOMER													
RESIDENTIAL	23	16	14	13	12	13	13	16	28	39	44	26	263
GS COMMERCIAL	475	434	406	361	428	387	406	464	520	601	618	506	5,622
GS COMMERCIAL LARGE VOL	5,242	5,115	4,700	4,105	4,496	4,891	7,601	8,416	9,362	7,582	6,376	6,167	73,865
GS INDUSTRIAL	52,968	43,302	26,242	35,886	37,102	36,635	40,422	48,319	58,877	57,545	52,056	57,732	547,087
LARGE VOLUME CONTRACT TRANSP.	1,696,000	1,752,533	1,696,000	1,752,533	1,752,533	1,696,000	1,752,533	1,696,000	1,752,533	1,752,533	1,582,833	1,752,533	20,634,667
SMALL INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERRUPTIBLE	241,572	249,353	230,532	206,693	210,876	242,059	240,494	253,813	263,736	261,263	217,125	257,147	2,894,965
LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0

COMPANY: City Gas Company of Florida
(A Division of NUI Corporation)
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1
(REVISED 8/19/93)

	A	B	C	D	E	F	G	H	I	J	K	L	M
	PROJECTION												
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)													
2 NO NOTICE SERVICE RESERVATION													
3 SWING SERVICE													
4 COMMODITY (Other)													
5 DEMAND													
6 OTHER													
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)													
8 DEMAND													
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1 + 2 + 3 + 4 + 5 + 6 + 10) - (7 + 8 + 9)	2,657,240	2,393,696	2,478,216	2,357,292	2,341,068	2,316,267	2,432,173	3,124,738	3,145,232	3,554,154	3,416,325	3,445,931	33,662,333
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	(5,696)	(5,475)	(5,306)	(5,515)	(5,535)	(5,475)	(5,671)	(6,656)	(6,804)	(6,198)	(5,953)	(6,335)	(70,916)
14 TOTAL THERM SALES	2,669,830	2,405,462	2,490,778	2,368,822	2,352,486	2,327,673	2,443,739	3,137,394	3,157,721	3,569,649	3,431,829	3,460,608	33,815,991
THERMS PURCHASED													
15 COMMODITY (Pipeline) (Billing determinants only)													
16 NO NOTICE SERVICE RESERV. (Billing determinants only)													
17 SWING SERVICE (Commodity)													
18 COMMODITY (Other) (Commodity)													
19 DEMAND (Billing determinants only)													
20 OTHER (Commodity)													
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)													
22	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17 + 18 + 20) - (21 + 23)	6,997,685	6,558,694	7,005,481	6,411,172	6,344,672	6,346,048	6,433,055	7,042,267	6,934,364	8,600,840	8,607,892	8,159,907	85,442,077
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(180,000)
27 TOTAL THERM SALES (24 + 26)	6,982,685	6,543,694	6,990,481	6,396,172	6,329,672	6,331,048	6,418,055	7,027,267	6,919,364	8,585,840	8,592,892	8,144,907	85,262,077
COSTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694
29 NO NOTICE SERVICE (2/16)	---	---	---	---	---	---	---	---	---	---	---	---	---
30 SWING SERVICE (3/17)	---	---	---	---	---	---	---	---	---	---	---	---	---
31 COMMODITY (Other) (4/18)	---	---	---	---	---	---	---	---	---	---	---	---	---
32 DEMAND (5/19)	0.05798	0.05380	0.05380	0.05380	0.05380	0.05380	0.05295	0.05321	0.05321	0.05321	0.05321	0.05321	0.05798
33 OTHER (6/20)	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366	0.41366
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	---	---	---	---	---	---	---	---	---	---	---	---	---
37 TOTAL COST (11/24)	0.37973	0.36497	0.35375	0.36769	0.36898	0.36499	0.37807	0.44371	0.45357	0.41323	0.39688	0.42230	0.39398
38 NET UNBILLED (12/25)	---	---	---	---	---	---	---	---	---	---	---	---	---
39 COMPANY USE (13/26)	0.37973	0.36497	0.35375	0.36769	0.36898	0.36499	0.37807	0.44371	0.45357	0.41323	0.39688	0.42230	0.39398
40 TOTAL THERM SALES (11/27)	0.38055	0.36580	0.35451	0.36855	0.36986	0.36586	0.37896	0.44466	0.45456	0.41396	0.39758	0.42308	0.39481
41 TRUE-UP (E-2)	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180	0.00180
42 TOTAL COST OF GAS (40 + 41)	0.38235	0.36760	0.35631	0.37035	0.37166	0.36766	0.38078	0.44646	0.45636	0.41576	0.39938	0.42488	0.39661
43 REVENUE TAX FACTOR 1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44 PGA FACTOR ADJUST. FOR TAXES (42 x 43)	0.38379	0.36898	0.35765	0.37174	0.37306	0.36904	0.38219	0.44814	0.45808	0.41732	0.40088	0.42648	0.39810
45 PGA FACTOR ROUNDED TO NEAREST .001	0.38379	0.36898	0.35765	0.37174	0.37306	0.36904	0.38219	0.44814	0.45808	0.41732	0.40088	0.42648	0.39810

REVISSED ESTIMATE FOR THE PROJECTED PERIOD:

COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1/R

(REVISED 8/19/93)

ARBIT 95 Through MARCH 96

		REVISED PROJECTION													
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
COST OF GAS PURCHASED															
1	COMMODITY (Pipeline)														
2	NO NOTICE SERVICE														
3	SWING SERVICE														
4	COMMODITY (Other)														
5	DEMAND														
6	OTHER														
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)														
8	DEMAND														
9		0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL COST (1 + 2 + 3 + 4 + 5 + 6 + 10) - (7 + 8 + 9)	1,804,355	1,678,051	1,593,771	1,463,965	1,071,639	1,441,344	1,726,677	2,186,408	3,233,174	3,850,756	3,883,673	3,595,787	27,529,599	
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	COMPANY USE	(5,269)	(5,592)	(4,757)	(4,486)	(3,391)	(4,311)	(3,965)	(5,794)	(6,230)	(5,697)	(5,697)	(5,697)	(60,886)	
14	TOTAL THERM SALES	2,111,195	2,017,652	1,919,191	1,650,560	1,158,181	1,471,031	1,230,455	1,777,972	2,507,437	3,845,059	3,877,976	3,590,090	27,156,798	
THERMS PURCHASED															
15	COMMODITY (Pipeline) (Billing determinants only)														
16	NO NOTICE SERVICE RESERV. (Bill determinants)														
17	SWING SERVICE (Commodity)														
18	COMMODITY (Other) (Commodity)														
19	DEMAND (Billing determinants only)														
20	OTHER (Commodity)														
LESS END-USE CONTRACT															
21	COMMODITY (Pipeline)	213,900	213,900	207,000	213,900	213,900	207,000	0	0	0	0	0	0	1,269,600	
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TOTAL PURCHASES (17 + 18 + 20) - (21 + 23)	4,205,189	6,211,581	5,938,359	5,546,679	5,696,027	5,179,601	6,301,435	6,361,149	7,784,269	8,474,551	8,169,611	7,871,255	77,739,706	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	(16,985)	(19,446)	(16,480)	(17,031)	(15,261)	(18,230)	(16,597)	(16,530)	(15,000)	(15,000)	(15,000)	(15,000)	(196,560)	
27	TOTAL THERM SALES (24 + 26 Proj. only)	6,779,005	6,698,668	6,620,911	6,233,413	5,171,883	6,185,235	6,831,130	7,597,056	7,784,269	8,459,551	8,154,611	7,856,255	84,371,987	
COSTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	0.00694	
29	NO NOTICE SERVICE (2/16)	---	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
30	SWING SERVICE (3/17)	---	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31	COMMODITY (Other) (4/18)	0.10291	0.04851	0.09311	0.06622	0.03757	0.06952	0.07504	0.11777	0.07734	0.05321	0.05321	0.05321	0.06485	
32	DEMAND (5/19)	0.60120	0.62254	0.58017	0.38435	0.39965	0.39441	0.39372	0.39375	0.39375	0.41366	0.41366	0.41366	0.45102	
33	OTHER (6/20)	---	---	---	---	---	---	---	---	---	---	---	---	---	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	0.00717	0.00717	0.00717	0.00717	0.00717	0.00717	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00717	
35	DEMAND (8/22)	0.04191	0.04317	0.04317	0.04331	0.04331	0.04331	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.04303	
36		---	---	---	---	---	---	---	---	---	---	---	---	---	
37	TOTAL COST (11/24)	0.42908	0.27015	0.26839	0.26394	0.18814	0.27827	0.27401	0.34371	0.41535	0.45439	0.47538	0.45683	0.35413	
38	NET UNBILLED (12/25)	---	---	---	---	---	---	---	---	---	---	---	---	---	
39	COMPANY USE (13/26)	0.31021	0.28757	0.28865	0.26340	0.22220	0.23648	0.23890	0.35051	0.41535	0.45439	0.47538	0.45683	0.30976	
40	TOTAL THERM SALES (11/27)	0.26617	0.25051	0.24072	0.23486	0.20720	0.23303	0.25277	0.28780	0.41535	0.45520	0.47625	0.45770	0.32629	
41	TRUE UP (E-2)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	(0.00034)	
42	TOTAL COST OF GAS (140 + 41)	0.26583	0.25017	0.24038	0.23452	0.20686	0.23269	0.25243	0.28746	0.41501	0.45486	0.47591	0.45736	0.32595	
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	
44	PGA FACTOR ADJUSTED FOR TAX (42*43)	0.27240	0.02480	0.24128	0.23540	0.20764	0.23356	0.25338	0.28854	0.41657	0.45657	0.47770	0.45908	0.32717	
45	PGA FACTOR ROUNDED TO NEAREST .001	0.27240	0.02480	0.24128	0.23540	0.20764	0.23356	0.25338	0.28854	0.41657	0.45657	0.47770	0.45908	0.32717	

COMPANY: City Gas Company of Florida
(A Division of NUI Corporation)

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2
(REVISED 8/19/93)

FOR THE CURRENT PERIOD:

APRIL '95 Through MARCH '96

	A	B	C	D	E	F	G	H	I	J	K	L	M
	ACTUAL								REVISED PROJECTION				TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST (E-1/R Line 4 + 6)													
2 TRANSPORTATION COST (E-1/R Ln 1 + 2 + 3 + 5)													
3 TOTAL													
4 FUEL REVENUES (E-1/R Line 14) (NET OF REVENUE TAX)	2,111,195	2,017,652	1,919,191	1,650,560	1,158,181	1,471,031	1,230,455	1,777,972	2,507,437	3,845,059	3,877,976	3,590,090	27,156,799
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,566	30,616
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	2,113,745	2,020,202	1,921,741	1,653,110	1,160,731	1,473,581	1,233,005	1,780,522	2,509,987	3,847,609	3,880,526	3,592,656	27,187,415
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)													
8 INTEREST PROVISION-THIS PERIOD (21)	1,144	2,725	4,376	5,543	6,131	6,492	5,349	3,479	1,103	(662)	(693)	(724)	34,263
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	76,672	374,157	705,714	1,025,089	1,206,429	1,312,517	1,338,247	850,426	590,727	(133,907)	(140,266)	(146,656)	7,059,149
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,550)	(2,566)	(30,616)
10a FGT - PGA REFUND (if applicable)	0	0	0	0	24,213	0	3,052	145,258	0	0	0	0	172,523
10b Interim refund	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7 + 8 + 9 + 10 + 10a + 10b)	374,157	705,714	1,025,089	1,206,429	1,312,517	1,338,247	850,426	590,727	(133,907)	(140,266)	(146,656)	(153,077)	(153,077)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	76,672	374,157	705,714	1,025,089	1,206,429	1,312,517	1,338,247	850,426	590,727	(133,907)	(140,266)	(146,656)	
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7.5)	373,013	702,989	1,020,713	1,200,886	1,306,386	1,331,755	845,077	587,248	(135,010)	(139,604)	(145,963)	(152,353)	
14 TOTAL (12 + 13)	449,685	1,077,146	1,726,427	2,225,975	2,512,815	2,644,272	2,183,324	1,437,674	455,717	(273,511)	(286,229)	(299,009)	
15 AVERAGE (50% OF 14)	224,843	538,573	863,214	1,112,988	1,256,408	1,322,136	1,091,662	718,837	227,859	(136,756)	(143,115)	(149,505)	
16 INTEREST RATE - FIRST DAY OF MONTH	0.06120	0.06070	0.06100	0.06100	0.05860	0.05840	0.05940	0.05810	0.05800	0.05805	0.05805	0.05805	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06070	0.06070	0.06070	0.05860	0.05840	0.05940	0.05810	0.05800	0.05805	0.05805	0.05805	0.05805	
18 TOTAL (16 + 17)	0.12190	0.12140	0.12170	0.11960	0.11700	0.11780	0.11750	0.11610	0.11605	0.11610	0.11610	0.11610	
19 AVERAGE (50% OF 18)	0.06100	0.06070	0.06085	0.05980	0.05850	0.05890	0.05875	0.05805	0.05803	0.05805	0.05805	0.05805	
20 MONTHLY AVERAGE (19/12 Months)	0.00508	0.00506	0.00507	0.00498	0.00488	0.00491	0.00490	0.00484	0.00484	0.00484	0.00484	0.00484	
21 INTEREST PROVISION (15x20)	1,144	2,725	4,376	5,543	6,131	6,492	5,349	3,479	1,103	(662)	(693)	(724)	

COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE						SCHEDULE E-3 (REVISED 8/19/93)			
City Gas Company of Florida (A Division of NUI Corporation)		ESTIMATED FOR THE PROJECTED PERIOD OF						APRIL 96 Through MARCH 97			
A	B	C	D	E	F	G	COMMODITY COST		J	K	L
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
04/96	Various	Sys / End-Use	FTS								
05/96	Various	Sys / End-Use	FTS								
06/96	Various	Sys / End-Use	FTS								
07/96	Various	Sys / End-Use	FTS								
08/96	Various	Sys / End-Use	FTS								
09/96	Various	Sys / End-Use	FTS								
10/96	Various	Sys / End-Use	FTS								
11/96	Various	Sys / End-Use	FTS								
12/96	Various	Sys / End-Use	FTS								
01/97	Various	Sys / End-Use	FTS								
02/97	Various	Sys / End-Use	FTS								
03/97	Various	Sys / End-Use	FTS								

COMPANY: City Gas Company of Florida (A Division of NUI Corporation) ESTIMATED FOR THE PROJECTED PERIOD:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5 (REVISED 8/19/93)	
		APRIL 96 Through MARCH 97												
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
THERM SALES (FIRM)														
RESIDENTIAL (RS & GL)	1,804,563	1,606,306	1,547,677	1,397,670	1,401,420	1,404,960	1,442,115	1,610,734	1,779,029	2,764,301	2,888,528	2,526,132	22,173,435	
COMMERCIAL (CS & NGV)	3,912,387	3,901,113	3,671,980	3,782,690	3,823,584	3,821,420	3,896,470	4,147,364	3,991,423	4,687,979	4,432,421	4,484,265	48,761,096	
TOTAL FIRM	5,716,950	5,507,419	5,419,657	5,180,360	5,225,004	5,226,380	5,338,585	5,758,098	5,770,452	7,452,280	7,320,949	7,010,397	70,934,531	
THERM SALES (INTERRUPTIBLE)														
INTERRUPTIBLE (IP)	599,672	463,815	544,011	442,901	457,955	457,955	432,757	651,757	514,995	559,297	653,886	529,026	6,308,027	
LARGE INTERRUPTIBLE (ILV)	666,063	572,460	1,026,813	772,911	646,713	646,713	646,713	617,412	625,917	574,263	618,057	605,484	8,019,519	
TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL INTERRUPTIBLE	1,265,735	1,036,275	1,570,824	1,215,812	1,104,668	1,104,668	1,079,470	1,269,169	1,140,912	1,133,560	1,271,943	1,134,510	14,327,546	
TOTAL THERM SALES	6,982,685	6,543,694	6,990,481	6,396,172	6,329,672	6,331,048	6,418,055	7,027,267	6,919,364	8,585,840	8,592,892	8,144,907	85,262,077	
NUMBER OF CUSTOMERS (FIRM)														
RESIDENTIAL (RS & GL)	32,857	32,474	32,699	32,930	33,183	33,422	33,583	34,249	34,811	34,998	35,163	36,270	33,887	
COMMERCIAL (CS & NGV)	4,826	4,856	4,892	4,928	4,963	4,998	5,029	5,056	5,083	5,108	5,135	5,166	5,003	
TOTAL FIRM	37,683	37,330	37,591	37,858	38,146	38,420	38,612	39,305	39,894	40,106	40,298	41,436	38,890	
NUMBER OF CUSTOMERS (INT.)														
INTERRUPTIBLE (IP)	11	11	10	10	10	9	9	9	9	9	9	9	10	
LARGE INTERRUPTIBLE (ILV)	3	3	3	3	3	3	3	3	2	2	2	2	3	
TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL INTERRUPTIBLE	14	14	13	13	13	12	12	12	11	11	11	11	12	
TOTAL CUSTOMERS	52,197	51,344	50,604	50,871	51,159	50,432	50,624	51,317	50,905	51,117	51,309	52,547	43,902	
THERM USE PER CUSTOMER														
RESIDENTIAL (RS & GL)	19	17	17	15	15	15	15	17	19	29	30	26	236	
COMMERCIAL (CS & NGV)	811	803	791	768	770	765	775	820	787	918	863	868	9,746	
INTERRUPTIBLE (IP)	54,516	42,165	54,401	44,290	45,796	50,884	48,084	72,417	57,222	62,144	72,654	58,781	658,229	
LARGE INTERRUPTIBLE (ILV)	222,021	190,820	342,271	257,637	215,571	215,571	215,571	205,804	312,959	287,132	309,029	302,742	3,007,320	
TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	

COMPAN

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

CITY GAS CO. OF FLORIDA

(REVISED 8/19/93)

FOR THE PERIOD:

APRIL 94

Through

MARCH 95

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	04/94 - 03/95	\$21,385,439
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	04/94 - 03/95	\$21,781,946
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2 - 1)		\$396,507
4 INTEREST PROVISION FOR THE PERIOD	04/94 - 03/95	\$3,026
4 a FGT REFUND		\$850,590
5 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4+4a)		\$1,250,123
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 1994 Through MARCH 1995 E-4 Line 4 Col.4 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD (APRIL 1995 - MARCH 1996)		\$1,204,067
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 1996 Through MARCH 1997 PERIOD (5 - 6)		\$46,056

Bachman

**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	
COST OF GAS PURCHASED				AMOUNT	%			AMOUNT	%
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									
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	8,394,160	8,164,800	229,360	2.81	8,394,160	8,164,800	229,360	2.81
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	3,258,783	3,518,558	(259,775)	(7.67)	3,258,783	3,518,558	(259,775)	(7.67)
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	0.026	3.91	0.694	0.668	0.026	3.91
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	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)	16.564	41.550	(24.986)	(60.13)	16.564	41.550	(24.986)	(60.13)
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)

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 960003-64 EXHIBIT NO. 4

COMPANY/

WITNESS: FPUC/Bachman

DATE: 2/21/96

**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 6/8/94

	CURRENT MONTH: APRIL 1994				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	1,502,356	(574,992)	(38.27)	927,366	1,502,356	(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	6,164,800	(1,770,640)	(21.69)	6,394,160	6,164,800	(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 (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 (10/71)	(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 5/8/94**

ESTIMATED FOR THE PERIOD OF APRIL 1994 THROUGH MARCH 1995									
		CURRENT MONTH:				PERIOD TO DATE			
				APRIL 1994				PERIOD TO DATE	
				DIFFERENCE				DIFFERENCE	
COST OF GAS PURCHASED		ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
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)	0.894	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)	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)								
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 (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	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 (42+43)	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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
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 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	2,945,970	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: APRIL 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)	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)	(128.02)	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 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:				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 ENBRON/SONAT Affiliates

PAGE

1

DATE	04/30/94	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 # 001658806 Route # 053000196
DUE	05/10/94		
INVOICE NO	1528		
TOTAL AMOUNT DUE	\$326,063.86		

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

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO	NAME	POI NO	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
NEW INVOICE TO REVISE APRIL 1994 RESERVATION INVOICE FOR FLORIDA PUBLIC UTILITIES (ORIG. INVOICE NO IS 1440)												
				04/94	A	RES	0.3659	0.0672		0.4331	816,480	\$353,617.49
				04/94	A	KHR	0.0094			0.0694	75,000	\$5,205.00
				04/94	A	TRL	0.3001			0.3001	(25,740)	(\$7,724.57)
				04/94	A	TRL	0.1500			0.1500	(114,028)	(\$17,104.20)
				04/94	A	TRL	0.1500			0.1500	(5,400)	(\$810.00)
				04/94	A	TRL	0.2500			0.2500	(18,000)	(\$4,500.00)
				04/94	A	TRL	0.1500			0.1500	(13,896)	(\$2,084.40)
				04/94	A	TCM						(\$535.46)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94											714,416	\$326,063.86

*** END OF INVOICE 1528 ***

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

RATE CODE (RC): COM - COMMODITY/USAGE SVS - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY INB - CONTRACT IMBALANCE PENALTY INT - INTEREST
Z - FEEC FILING ADM - ADMINISTRATIVE FEE

Form 0623694 (6/93)

GAS TRANSPORTATION

 Florida Gas Transmission Company

 An ENRON/SONATASBIO

PAGE 1

DATE	04/30/94	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 WCKB Charlotte NC Account # 001658806 Route # 053000196
DUE	05/10/94		
INVOICE NO	1527		
TOTAL AMOUNT DUE	(\$293,782.53)		

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

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		RATES			NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	MMBTU DRY	AMOUNT
TO REVERSE INCORRECT INVOICE NO. 1440											
				04/94	A	RES	0.3659	0.0672		0.4331	(816,480) (\$353,617.49)
				04/94	A	WWR	0.0694			0.0694	(75,000) (\$5,205.00)
				04/94	A	TRL	0.3001			0.3001	25,740 \$7,724.57
				04/94	A	TRL	0.4331			0.4331	114,028 \$49,385.53
				04/94	A	TRL	0.1500			0.1500	5,400 \$810.00
				04/94	A	TRL	0.2500			0.2500	18,000 \$4,500.00
				04/94	A	TRL	0.1500			0.1500	13,896 \$2,084.40
				04/94	A	TCV					\$535.46
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94										(714,416)	(\$293,782.53)

*** END OF INVOICE 1527 ***

TRANSACTION CODE (C): A - ACTUALS R - REVERSALS

 RATE CODE (R): COM - COMMODITY USAGE SPV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY 240 - CONTRACT IMBALANCE PENALTY INT - INTEREST
 I - FERC FILING ADM - ADMINISTRATIVE FEE

Form 062-3694 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENBRON/SONAT Affiliate

PAGE

1

DATE	04/30/94	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:	
DUE	05/10/94		Wire Transfer	
INVOICE NO.	1440		NORIS Charlotte NC	
TOTAL AMOUNT DUE	\$293,782.53		Account # 001658806 Route # 053000196	

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

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			04/94	A	RES	0.3659	0.0672		0.4331	816,480	\$353,617.49
	NO NOTICE RESERVATION CHARGE			04/94	A	XNR	0.0694			0.0694	75,000	\$5,205.00
	TEMPORARY RELINQUISHMENT CREDIT			04/94	A	TRL	0.3301			0.3001	(25,740)	(\$7,724.57)
	TEMPORARY RELINQUISHMENT CREDIT			04/94	A	TRL	0.4331			0.4331	(114,028)	(\$49,385.53)
	TEMPORARY RELINQUISHMENT CREDIT			04/94	A	TRL	0.1530			0.1500	(5,400)	(\$810.00)
	TEMPORARY RELINQUISHMENT CREDIT			04/94	A	TRL	0.2500			0.2500	(18,000)	(\$4,500.00)
	TEMPORARY RELINQUISHMENT CREDIT			04/94	A	TRL	0.1500			0.1500	(13,896)	(\$2,084.40)
	WESTERN DIVISION REVENUE SHARING CREDIT			04/94	A	TCW						(.46)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94											714,416	\$293,782.53

*** END OF INVOICE 1440 ***

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

RATE CODE (RC): COM = COMMODITY/USAGE SER = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
SCH = SCHEDULING PENALTY INB = CONTRACT IMBALANCE PENALTY INT = INTEREST
I = PERIC FILING ADM = ADMINISTRATIVE FEE

Form OG2-3694 (8/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENBRON/SONAT Affiliates

PAGE 1

DATE	05/10/94	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 NCNB Charlotte NC Account # 009658806 Route # 053000196
DUE	05/20/94		
INVOICE NO	1545		
TOTAL AMOUNT DUE	\$38,698.01		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 1084 PLEASE CONTACT JIM STUBBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD	RATES				NET	VOLUMES	AMOUNT
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NW/RTJ DRY	
	Usage Charge - No Notice for DELAND			04/94	A	COM	0.0259	0.0734	0.0993	4,438	\$440.69
	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	16,491	\$644.95
	Usage Charge	16103	FPU-RIVIERA BEACH	04/94	A	COM	0.0259	0.0734	0.0993	24,500	\$2,432.85
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	04/94	A	COM	0.0259	0.0734	0.0993	24,500	\$2,432.85
	Usage Charge	16105	FPU-WEST PALM BEACH	04/94	A	COM	0.0259	0.0734	0.0993	64,000	\$6,355.26
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	04/94	A	COM	0.0259	0.0734	0.0993	101,933	\$10,121.95
	Usage Charge	16107	FPU-LAKE WORTH	04/94	A	COM	0.0259	0.0734	0.0993	39,541	\$3,928.42
	Usage Charge	16108	FPU-BYNTON BEACH	04/94	A	COM	0.0259	0.0734	0.0993	24,500	\$2,432.85
	Usage Charge	16109	FPU-BOCA RATON	04/94	A	COM	0.0259	0.0734	0.0993	60,000	\$5,958.00
	Usage Charge	16156	FPU-SANFORD	04/94	A	COM	0.0259	0.0734	0.0993	14,710	\$1,456.77

TRANSACTION CODE (POI): A - ACTUALS E - REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE SVY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY INS - CONTRACT INSURANCE FUMALTY INT - INTEREST
 T - TERC FUND ADM - ADMINISTRATIVE FEE

Form 062-3694 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company
 AN ENERGY CORPORATION

PAGE

2

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REINSTATEMENT AND VES 301

DATE	05/10/94	CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Wire Transfer NGBS Charlotte NC ACCOUNT # 001658806 Route # 053200196
DUE	05/20/94		
INVOICE NO.	1545		
TOTAL AMOUNT DUE	\$38,098.01		

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

TYPE		FIAR-TRANSPORTATION				RATES				VOLUMES		AMOUNT
RECEIPTS		DELIVERIES		PROD	TC	RC	BASE	SURCHARGES	DISC	NET	WABTU DRY	
POI NO.	NAME	POI NO.	NAME	MONTH								
Usage Charge		16157	IPU-SAXFORD WEST	04/94	A	COM	0.0259	9.0734		0.0993	14,703	\$1,459.73
Usage Charge		16158	IPU-DELAND	04/94	A	COM	0.0259	9.0734		0.0993	22,200	\$2,204.66
											389,708	\$38,698.01

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/94.

*** END OF INVOICE 1545 ***

TRANSACTION CODE (IC) A - ACTUALS B - REVERSALS

 RATE CODE (IC) COM - COMMODITY USAGE SVY - SERVICE BLS - RESERVATION/DURAND FAC - FACILITY
 SCH - SCHEDULING PENALTY BMS - CONTRACT MAINTENANCE PENALTY INT - INTEREST
 X - FISC PLUNG ADM - ADMINISTRATIVE FEE

Form 06-3-894 (6/93)

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001

BATCH TYPE: M

DATE: 4/19/94

YEAR 1994 PERIOD 04

PERIOD 04

DESCRIPTION: MISC. ADJ.

SOURCE CODE: JE

REFER #: 5.

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 2420-10 12/97

**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)	(157,480)	39,390	(198,850)	(499.75)	(118,188)	85,884	(204,172)	(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	(7,302)	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	2,760,953	(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)	2,848,210	2,981,958	(315,748)	(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)	2,811,920	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	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (15-21)	2,623,890	2,938,638	(315,748)	(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	2,934,348	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)	(238.40)
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)	0.440	5.354	(4.914)	(91.78)
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)	(64.64)
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)	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

SCHEDULE A-1/R

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995												
		CURRENT MONTH:				MAY 1994				PERIOD TO DATE		
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
COST OF GAS PURCHASED												
1	COMMODITY (Pipeline)	(157,460)	99,390	(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	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	1,060,000	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	42.815	(30.786)	(71.90)	15.102	42.709	(27.607)	(64.64)			
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)	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	41.90098	(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**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	MAY 1994		DIFFERENCE		MAY 1994		DIFFERENCE	
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	(157,460)	39,390	(196,850)	(439.75)	(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)	(25.05)
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)	15,527	1,195	14,332	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	2,981,956	(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	0.668	(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)	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	(157,459.65)	(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

		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)	553,201	1,059,738	506,537	47.80	1,139,928	2,071,785	931,857	44.98
2	TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	(30,633)	(116,929)	(86,296)	73.80	334,703	(53,873)	(388,576)	721.28
3	TOTAL	522,568	942,809	420,241	44.57	1,474,631	2,017,912	543,281	26.92
4	FUEL REVENUES (NET OF REVENUE TAX)	851,789	940,544	88,755	9.44	1,841,604	2,012,936	171,332	8.51
5	TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	68,636	68,636	0	0.00
6	FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	886,107	974,862	88,755	9.10	1,910,240	2,081,572	171,332	8.23
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	363,539	32,053	(331,486)	(1,034.18)	435,609	63,660	(371,949)	(584.27)
8	INTEREST PROVISION-THIS PERIOD (21) (2)	128	0	(128)	0.00	(334)	0	334	0.00
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(127,555)	409,104	536,659	131.18	(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	(68,636)	(68,636)	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)	201,794	406,839	205,045	50.40	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	* 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)	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	---	---				

- (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 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)	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)	611,758	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)

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 ÷ AVERAGE BTU CONTENT CUBIC PURCHASED	1.0404	1.0468	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 × PRESSURE CORRECTION FACTOR	1.05	1.06	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND												
1. AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CUBIC PURCHASED	1.0404	1.0468	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 × PRESSURE CORRECTION FACTOR	1.06	1.06	0	0	0	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE

1

DATE	05/31/94	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 WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	06/10/94		
INVOICE NO.	1703		
TOTAL AMOUNT DUE	\$126,826.75		

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

RECEIPTS		DELIVERIES		PROD		RATES		VOLUMES				
POI NO	NAME	POI NO	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			05/94	A	RES	0.3659	0.0672		0.4331	293,260	\$127,010.91
	NO NOTICE RESERVATION CHARGE			05/94	A	NMR	0.0694			0.0694	31,000	\$2,151.40
	PERMANENT ACQUISITION RESERVATION CHARGE			05/94	A	PAQ	0.4331			0.4331	2,232	\$966.68
	WESTERN DIVISION REVENUE SHARING CREDIT			05/94	A	TCV						(\$1,381.68)
	MARKET IT REVENUE SHARING CREDIT			05/94	A	ITF						(\$1,920.56)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94											326,492	\$126,826.75

*** END OF INVOICE 1703 ***

TRANSACTION CODE (TC): A - ACTUALS B - REVERSALS

 RATE CODE (RC): COM - COMMODITY USAGE SVI - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY WIB - CONTRACT WARRANTY PENALTY INT - INTEREST
 X - FERC FILING ADH - ADMINISTRATIVE FEE

Form 062-3694 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/SOHAY Affiliates

PAGE

1

DATE	06/10/94	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 NCMB Charlotte NC Account # 001658806 Route # 053000196
DUE	06/20/94		
INVOICE NO.	1808		
TOTAL AMOUNT DUE	\$26,276.88		

CONTRACT	5009	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4884	PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	TRANSPORTATION			

RECEIPTS		DELIVERIES		INVOICE		RATES		VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DAY	AMOUNT
Usage Charge - No Notice For DELAND				05/94	A	COM	0.0259	0.0734		0.0993	(489)	(\$48.56)
Usage Charge - No Notice For SANFORD				05/94	A	COM	0.0259	0.0734		0.0993	612	\$60.77
Usage Charge		16103	FPU-ECUVERA BEACH	05/94	A	COM	0.0259	0.0734		0.0993	28,500	\$2,035.45
Usage Charge		16104	FPU-WEST PALM BEACH	05/94	A	COM	0.0259	0.0734		0.0993	24,550	\$2,437.82
Usage Charge		16105	FPU-WEST PALM BEACH	05/94	A	COM	0.0259	0.0734		0.0993	43,750	\$4,344.38
Usage Charge		16106	FPU-LAKE WORTH SOUTH	05/94	A	COM	0.0259	0.0734		0.0993	17,732	\$1,760.79
Usage Charge		16107	FPU-LAKE WORTH	05/94	A	COM	0.0259	0.0734		0.0993	38,516	\$3,824.64
Usage Charge		16108	FPU-BOYNTON BEACH	05/94	A	COM	0.0259	0.0734		0.0993	24,800	\$2,464.00
Usage Charge		16109	FPU-BOCA RATON	05/94	A	COM	0.0259	0.0734		0.0993	41,500	\$4,120.95
Usage Charge		16156	FPU-SANFORD	05/94	A	COM	0.0259	0.0734		0.0993	15,146	\$1,305.48
Usage Charge		16157	FPU-SANFORD WEST	05/94	A	COM	0.0259	0.0734		0.0993	15,204	\$1,509.78

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

 RATE CODE (RC): COM - COMMODITY USAGE SVY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY BMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - ELAC FRING ADM - ADMINISTRATIVE FEE

Form 062 3694 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

An BROWN/SONATA Affiliates

PAGE

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DATE	06/10/94	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 NO. Wire Transfer BOMB Charlotte NC Account # 001658806 Route # 053000196
DUE	06/20/94		
INVOICE NO.	1808		
TOTAL AMOUNT DUE	\$26,276.88		

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

RECEIPTS		DELIVERIES		RATES				VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	BASE	SURCHARGES	DISC	NET	AMBTU DRY	AMOUNT
Usage Charge		16158	FPU-DELAND	05/94	A	CON	0.0734		0.0993	24,800	\$2,462.64
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94										264,621	\$26,276.88
END OF INVOICE 1808 ***											

TRANSACTION CODE (BC): A = ACTUALS & = REVERSAIS

 RATE CODE (BC): COM = COMMODITY/USAGE SER = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
 SCH = SCHEDULING PENALTY SUB = CONTRACT GUARANTEE PENALTY INT = INTEREST
 X = FERC FILING ADM = ADMINISTRATIVE FEE

Form 062-3694 (6/93)

CHECK NO.
0622118085

**ENRON
CORP**

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 K. [Signature]
AUTHORIZED REPRESENTATIVE

NORWEST BANK GRAND JUNCTION

⑈0622118085⑈ ⑆102100918⑆ 606 0034033⑈

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	AMOUNT	NET	
				GROSS	DISCOUNT	
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 BEFORE STATEMENT RETURN TO SENDER. SIGNATURE OF CARRIER ATTACHED AUTHORIZES PAYMENT IN FULL OF ALL ITEMS SHOWN HEREIN IN CASE OF CHECK OF DISCREPANCY RETURN BOTH CHECK AND STATEMENT		

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Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GJ

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**

	CURRENT MONTH: JUNE 1994				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	19,105	34,891	(15,786)	(45.24)	(99,083)	126,775	(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)	(39.46)	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)	4,879	285	4,394	1,541.75	14,738	579	14,159	2,445.42
8 DEMAND	13,409	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	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)	(43.69)	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	2,603	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)	2,630,900	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	2,702,363	(161,513)	(5.98)	8,098,740	9,360,853	(1,262,113)	(13)
19 DEMAND	2,859,600	2,859,600	0	0.00	12,208,680	13,979,320	(1,770,640)	(12)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	366,640	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+17+18+20)-(21+23)	1,917,210	2,680,767	(763,557)	(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	8,146	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	2,678,033	2,150,858	80.37	14,420,175	9,300,553	5,119,622	55.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.758	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)	(35.01)	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)	(24.71)
40 TOTAL COST OF THERM SOLD (11/27)	11.349	36.356	(25.007)	(68.78)	13.845	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)	10.31665	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**

SCHEDULE A-1/R

	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	2,604	(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	783,885	(309,262)	(39.45)	1,614,351	2,855,470	(1,241,119)	(43.45)
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	(11.095)	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)	(43.69)	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	2,603	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)	2,630,900	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	2,702,363	(161,513)	(5.98)	8,098,740	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)	(12.67)
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	8,148	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)	0.728	1.319	(0.593)	(44.95)	(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)	(35.61)	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)	(12.7)
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)	(24.78)
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 (42x43)	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	(219,858)	(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)	(39.46)	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	13,409	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	9,132,120	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)	(13.48)
19 DEMAND	2,859,600	2,859,600	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	21,600	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+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	8,148	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)	(44.98)	(1.080)	1.323	(2.403)	(181.63)
29 NO NOTICE SERVICE (2/16)	0.694	0.888	(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)	(35.61)	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)	(12.34)
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	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 (42+43)	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	0	0.00	0.000
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	0	(4,047.03)	0.000

SYSTEM SUPPLY AND END USE

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	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								
<u>TOTAL</u>			7,583	7,350	235,065	227,899		
<u>WEIGHTED AVERAGE</u>							\$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)	8,621	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	6	(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

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 * PRESSURE CORRECTION FACTOR	1.05	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 * PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	0	0	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

AN ENVIROSEARCH COMPANY

PAGE 1

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

Wire Transfer
FCIB Charlotte NC
Account # 001518006
Route # 001000196

DATE	06/15/74	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY
DATE	07/10/74		
INVOICE NO	2016		
TOTAL AMOUNT DUE	\$121,884.25		

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

RECEIPTS	NAME	PO NO.	NAME	PO NO.	MONTH	TO	FROM	BLDG	SURCHARGES	DISC	NET	VOLUMES	MMBTU DRY	AMOUNT
----------	------	--------	------	--------	-------	----	------	------	------------	------	-----	---------	-----------	--------

RESERVATION CHARGE		06/74	A	RES					0.0672		0.4331	281,800		\$122,913.78
NO NOTICE RESERVATION CHARGE		06/74	A	MNR					0.0694		0.0694	10,000		\$2,082.00
PERMANENT ACQUISITION RESERVATION CHARGE		06/74	A	PAG					0.4331		0.4331	2,160		\$935.50
MARKET 11 REVENUE SHARING CREDIT		06/74	A	117										(\$4,067.03)
														\$121,884.25

*** END OF INVOICE 2016 ***

TRANS CODE (CODE NO.) A - ACTUALS & REVENUES
DATE CODE NO. CODE COMMENTS/ISSUE
SIN - SERVICE RES - RESERVATION/ISSUE
SOL - SCHEDULED PAYMENT
S - FISCAL YEAR ADD - ADMINISTRATIVE FEE

Form 002 2094 (6/73)

GAS TRANSPORTATION

Florida Gas Transmission Company

AGREEMENT/STATE/ALBANY

PAGE 1

DATE	07/10/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR FUTURE INVOICES
DUE	07/20/94			
INVOICE NO.	2155			
TOTAL AMOUNT DUE	\$18,513.28			

VITA Transfer
RICH Charlotte NC
Account # 001558004
Route # 053000194

CONTRACT 5009 SHIPPER TYPE TFLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4094 PLEASE CONTACT JIM STODOLSKA AT (713) 553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	POI NO.	NAME	POI NO.	NAME	DATE	TYPE	BALES	DOC	NET	VOLUMES	AMOUNT
Usage Charge - no Notice for DELAND					06/94	A	0.0259	0.0460	0.0719	(303)	(327.79)
Usage Charge - no Notice for SANFORD					06/94	A	0.0259	0.0460	0.0719	(1,070)	(376.93)
Usage Charge	16103	FWU-SANFORD	06/94	A	0.0259	0.0460	0.0719	0.0719	16,400	\$1,322.96	
Usage Charge	16104	FWU-DESBOROUGH	06/94	A	0.0259	0.0460	0.0719	0.0719	20,050	\$1,441.60	
Usage Charge	16105	FWU-WEST PALM BEACH	06/94	A	0.0259	0.0460	0.0719	0.0719	35,500	\$2,437.41	
Usage Charge	16106	FWU-LAKE WORTH SOUTH	06/94	A	0.0259	0.0460	0.0719	0.0719	23,366	\$1,680.02	
Usage Charge	16107	FWU-LAKE WORTH	06/94	A	0.0259	0.0460	0.0719	0.0719	35,366	\$2,544.25	
Usage Charge	16108	FWU-BOTANICAL BEACH	06/94	A	0.0259	0.0460	0.0719	0.0719	17,550	\$1,285.85	
Usage Charge	16109	FWU-BOCA RATON	06/94	A	0.0259	0.0460	0.0719	0.0719	34,511	\$2,481.34	
Usage Charge	16156	FWU-SANFORD	06/94	A	0.0259	0.0460	0.0719	0.0719	13,740	\$987.91	
Usage Charge	16157	FWU-SANFORD WEST	06/94	A	0.0259	0.0460	0.0719	0.0719	13,731	\$987.26	

TRANSACTION CODE: PCE -- ACTUALS & REVENUES
DATE CODE: PCE, COM, COM/CONF, VOLUME, SV, SERVICE, HT, INTERSECTION, INC, FACILITY
CON - SCHEDULED FURNISH, MA - CONTRACT, MAJOR, MINOR, MT - FURNISH
I - FISCAL YEAR, AD - ADMINISTRATIVE FEE

Form 003 3894 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

AN ENERCON COMPANY

PAGE 2

PLEASE REFLECT GAS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

Wire Transfer:
NOR Charlotte NC
Account # 001558004
Swift # 033000196

DATE	07/10/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY
DATE	07/20/94		
INVOICE NO.	2153		
TOTAL AMOUNT DUE	\$18,513.26		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT JIM STODOLSKA AT (713)853-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	POI NO.	NAME	TYPE	DELIVERIES	POI NO.	NAME	DATE	DISC	NET	VOLUMES	AMOUNT
Usage Charge	16136	PU-BELAND					06/94	A	0.0460	22.425	\$1,612.36
Usage Charge	16273	FLORIDA INDUSTRIES					06/94	A	0.0259	35.800	\$1,855.02
TOTAL CONTRACT 5009 FOR MONTH OF 06/94											
TOTAL INVOICE 2153 ***											
TOTAL AMOUNT DUE \$18,513.26											

TRANSACTION CODE POI A - ACTUALS E - ESTIMATES

DATE CODE POI COM - COMMERCIAL/INDUSTRY SV - SERVICE RT - RESIDENTIAL/RETAIL INC - FACTORY
101 - FORTIFIED FINANCIAL WA - CONTRACT MANUFACTURE PR - PETROLEUM
E - FINE TUNE AOM - ADJUSTING FEE

Form GAS 2094 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS/SEMIAT ALBANY

Page 1

DATE	07/10/96	CARD#	FLORIDA PUBLIC UTILITIES COMPANY	NAME REFERENCE THIS INVOICE NO. ON YOUR REINSTATEMENT AND MAIL NO.
BILL	07/29/96	ATTN:	MR. PAUL CRENSHAW	Wire Transfer
INVOICE NO.	2152	POST OFFICE BOX	BOX C	KORE Charlotte NC
		401 S DIXIE HWY		Account # 00155800
		WEST PALM BEACH, FL 33402		Route # 001000196
TOTAL AMOUNT DUE	\$2,453.43			

CONTRACT 5007 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT JIM SHROEDER AT (773) 257-7220 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		TYPE		RATES		VOLUMES	
POI NO.	NAME	POI NO.	NAME	DISCOUNT	NET	MMBtu Dth	AMOUNT

Usage Charge	16104	SPU-LINE NORTH SOUTH	06/96	A	COM	0.0378	5.604	\$2,453.43
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TOTAL FOR CONTRACT 5007 FOR MONTH 06/96
END OF INVOICE 2152

TRANSACTION CODE (T) A - ACTUALS F - ESTIMATES
DATE CODE (DC) COM - COMMODITY/STAGE SV - SERVICE UT - UTILITY/STAGE FAC - FACILITY
SON - SCHEDULED INQUIRY WAB - CONTRACT WORKBOOK INQUIRY WD - INTEREST
I - INQUIRY ADV - ADVISORY/INQUIRY

Form GAS 2094 (6/92)

CHECK NO.
0625000658

**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

NORWEST BANK GRAND JUNCTION

K. M. M.
BY
AUTHORIZED REPRESENTATIVE

C625000658 1:1021009181: 606 0034033*

CHECK NO. 0625000658

REMITTANCE STATEMENT
FLORIDA GAS TRANSMISSION COMPANY

001 001

PAY ENTITY		VENDOR NO.		AMOUNT		
VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	GROSS	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
ALL OF THE ABOVE SHOULD BE PAID IN FULL BY THE DATE OF THE CHECK OR BY THE DATE OF THE DEPOSIT SLIP

CHECK NO
0622123448

**ENRON
CORP**

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

DATE OF CHECK
06-21-94

This check is VOID unless printed on BLUE background
EXACTLY \$*****1,861 DOLLARS 45 CENTS

AMOUNT OF CHECK
\$*****1,861.45

PAY
TO THE
ORDER
OF

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

NORWEST BANK GRAND JUNCTION

BY *K. M. M.*
AUTHORIZED REPRESENTATIVE

0622123448 1021009181 606 0034033*

CHECK NO. 0622123448

REMITTANCE STATEMENT
FLORIDA GAS TRANSMISSION COMPANY

2104900

PAGE 001 OF 001

PAY ENTITY		062		VENDOR NO.		2104900		AMOUNT		PAGE 001 OF 001	
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

An ENRON/SONAT Affiliates

PAGE 1

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

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

Wire Transfer
FCHB Charlotte NC
ACCOUNT # 031658806
Route # 053000196

DATE 06/30/94

DATE 07/10/94

INVOICE NO. 1992

TOTAL AMOUNT DUE \$1,422.53

CONTRACT SHIPPER

CUSTOMER NO. 4084

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

CASH IN/CASH OUT

TYPE

RECEIPTS

POI NO.

NAME

DELIVERIES

MONTH

TC

PC

BASE

SURCHARGES

DOC

NET

VOLUMES

AMOUNT

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Net Market Delivery Imbalance

Net No Notice Imbalance

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TOTAL FOR MONTH OF 03/94

*** END OF INVOICE 1992 ***

TRANSACTION CODE (PC) A - ACTUALS B - REVERSALS
RATE CODE (PC) C - CONTRACT D - SERVICE ETS - RESERVATION/REWARD FAC - FACILITY
SCH - SCHEDULING PENALTY MIB - CONTRACT RISK/PRICE FULTY ENT - ENTIRETY
T - TFC TRNG ADM - ADMINISTRATIVE FEE

Form GAS 2004 (8/93)

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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**

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995									
		CURRENT MONTH: JULY 1994				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	18,425	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	3,528,715	(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	4,600,567	(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)	3,491,948	4,587,954	(1,096,006)	(23.89)
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,282,140	2,585,538	(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)	(15.1)
19	DEMAND	2,687,560	2,954,920	(267,360)	(9.05)	14,638,240	16,934,240	(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)	(32.09)
32	DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13.46)
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	33.831	(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**

COST OF GAS PURCHASED	CURRENT MONTH:				JULY 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,423	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	3,528,715	(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)	3,491,946	4,587,954	(1,096,008)	(23.8)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	2,282,140	2,585,598	(303,458)	(11.74)	11,198,330	11,717,720	(519,396)	(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)	14,638,240	16,934,240	(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	18,882,205	11,913,790	6,968,415	56.81				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.720	1.319	(0.599)	(45.41)	(0.753)	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	33.831	(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)	(64.25)				
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)	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**

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

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 (3)	DIFFERENCE	
				AMOUNT	%			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	20.50
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	8,067	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)	(4.33)	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	1.0402	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	14.929	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
An ENBRON/SONAT Affiliate

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 WIRE TO Wire Transfer WCB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/10/94		
INVOICE NO	2308		
TOTAL AMOUNT DUE	\$124,075.59		

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

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

*** END OF INVOICE 2308 ***

TRANSACTION CODE (C) A = ACTUALS L = REVERSALS

 RATE CODE (RC) COM = COMMODITY/USAGE SRV = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
 SCH = SCHEDULING PENALTY INB = CONTRACT IMBALANCE PENALTY INT = INTEREST
 F = PERC FILING ADM = ADMINISTRATIVE FEE

Form G-2 06/94 10-190

GAS TRANSPORTATION

Florida Gas Transmission Company
 A ENRON/SONAT Affiliates

PAGE 1

DATE	07/31/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHEIDEMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395
DUE	08/10/94	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WEIL TO	WIRE TRANSFER NORIS CHARLOTTE NC ACCOUNT # 001658806 ROUTE # 053000196
INVOICE NO.	2423		
TOTAL AMOUNT DUE	\$7,644.94		

CONTRACT SHIPPER CUSTOMER NO. 4084 PLEASE CONTACT JIM STUBBAKER
 TYPE CASH IN/CASH OUT AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DEBITES		PROD		MONTH		TC		RC		BASE		SURCHARGES		DISC		NET		VOLUMES		AMOUNT	
POI NO	NAME	POI NO	NAME																				
	MARKET DEL. NETTED TRANSPORTATION			04/94	NTM					0.4652				0.4652						1.418		\$659.65	
	NET MARKET DELIVERY IMBALANCE			04/94	MON					2.5752				2.5752						2.538		\$6,535.86	
	NET RECEIPT PPA IMBALANCE			04/94	RPI					2.1100				2.1100						213		\$449.43	
																				4.169		\$7,644.94	

TOTAL FOR MONTH OF 04/94.

*** END OF INVOICE 2423 ***

TRANSACTION CODE: 1 - ACTUAL - REVENUE

 BATT CODE: R2 COM - COMMODITY USAGE IN - SERVICE RES - RESERVATION/PLACING INC - FACILITY
 SEC - SCHEDULING FINANCIAL MGR - CONTRACT MANAGEMENT INT - INTEREST
 1 - FINANCIALS ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS, TENN 38103

PAGE

DATE 03/10/94

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY

PLEASE PRINT THE INVOICE NO. ON YOUR REMITTANCE AND MAIL TO:

DUPLICATE 03/20/94

ATTN: JACE BROWN

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

W/rt Transfer
RTTB Charlotte NC
Account # 001658806
Route # 053000706

INVOICE NO. 2514

TOTAL AMOUNT DUE \$11,395.10

CONTRACT 3009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4094

PLEASE CONTACT JIM STUCKEBAKER

AT (713) 253-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS

POI NO. NAME

POI NO. NAME

POI NO. NAME

BASE RATES

DSC

NET

VOLUME

AMOUNT

SHIP CHARGE - NO NOTICE 1ST DELAY

SHIP CHARGE - NO NOTICE 1ST DELAY

SHIP CHARGE - NO NOTICE 1ST DELAY

SHIP CHARGE - NO NOTICE 1ST DELAY

SHIP CHARGE - NO NOTICE 1ST DELAY

SHIP CHARGE - NO NOTICE 1ST DELAY

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SHIP CHARGE - NO NOTICE 1ST DELAY

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS BRANCH ADDRESS

PAGE 2

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BRIDEN

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

PLEASE INSTRUCT THIS AGENCY NO ON YOUR STATEMENTS AND MAIL TO:

VIRE Transfer

BOX CHARLOTTE NC

ACCOUNT # 001658806

BRIDGE # 053000196

DATE	08/10/94
DU	08/20/94
AMOUNT	2514
TOTAL AMOUNT DUE	\$18,175.99

CONTRACT 5009 SHIPPER VFLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4094 PLEASE CONTACT JIM STUBBINS AT (713) 653-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	TYPE	PO NO.	NAME	PO NO.	NAME	RATES	DISC	NET	VOLUMES	AMOUNT
----------	------	--------	------	--------	------	-------	------	-----	---------	--------

CHARGE CHART	16158	07/94	A	COM	0.0468	0.0718	24,989	\$1,790.71
CHARGE CHART	16273	07/94	A	CON	0.0025	0.0718	26,736	\$1,922.32
							232,795	\$18,175.99

FABRICANO INDUSTRIES
10114 FOR CONTRACT 5009 FOR CONTRACT 07/94
CREDIT ADVANCE 2514 ***

TRANSACTION CODE NO. 4 - ACTUAL 1 - INITIAL
M1 CODE M1: COM - COMMODITY/ADJUST M2 - 2514 M3 - ESTIMATION/REMARK M4 - 16273
M5 - 2514 M6 - CONTRACT EVALUATION/REMARK M7 - 16158
1 - INSTRUCTIONS ADV - ADMINISTRATIVE USE

Form GAS 3554 (9/93)

Florida Gas Transmission Company
A TITEX COMPANY



Wire Transfer
WDB Charlotte NC
Account: # 001638324
Route # 053000196

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

[illegible]

GAS TRANSPORTATION

Florida Gas Transmission Company

AAERON/50 NAT AREA

PAGE 2

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

WIRE TRANSFER
WELLS CHARLOTTE NC
ACCOUNT # 061658506
ROUTE # 053000196

CUSTOMER

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

DATE

08/10/94

DUPLICATE

05/20/94

INVOICE NO.

2039

TOTAL AMOUNT DUE

(\$26,276.85)

CONTRACT

5009

SHEET

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUCKEBAUER

AT (713) 553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIVED

TYPE

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUCKEBAUER

AT (713) 553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

POI NO. NAME

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUCKEBAUER

AT (713) 553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

Usage Charge

10152

99.01 DOLLAR

05/94 1 DOW

0.0259 0.0734

0.0993

(24,802)

(32,442.84)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94

(24,802)

(32,442.84)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94

(24,802)

(32,442.84)

INSTRUCTIONS: 0001 NO. A - ACTUAL 1 - ESTIMATE

001 CODE NO. 0001 - CONTRACT/INVOICE 001 - SERVICE 001 - ESTIMATE/INVOICE 001 - INVOICE

FORM 001 08/10/94 00/00

Florida Gas Transmission Company
ADMINISTRATIVE

AN IRONPULSE PLANI AGENCY

5

PLEASE CONTACT JIM STODOLSKY
AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS NOTICE

(6.09) 0.0007 0.074

EAST COAST INC	CORP - COLUMBIA/ALABAMA	SVC • SERVICE	ELS • RELIABILITY/STANDARD	IAC • /ACTIVITY
COA - COLUMBIAN	WILSON & SONS	ELC • RELIABILITY/STANDARD	IN • RELIABILITY	

2 • JHEC 11765 Adm • ADMINISTRATIVE 123

GAS TRANSPORTATION

Florida Gas Transmission Company

ALBANY/SEMI-ANNUAL

PAGE 2

DATE 08/10/96

COMPANY

FLORIDA PUBLIC UTILITIES COMPANY

PLEASE REFERENCE INVOICE NO. ON YOUR REMITTANCE AND WEI NO.

DATE 08/20/96

ATTN: JACK BROOK

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

INVOICE NO. 2640

WEST PALM BEACH, FL 33402-3395

ROUTE # 003000196

TOTAL AMOUNT DUE \$21,336.66

CONTRACT 5009

SUPPLIER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 484

PLEASE CONTACT JIM STUDEBAKER AT (713) 223-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS

POI NO. NAME

DELIVERIES

MONTHLY

RATES

VOLUMES

AMOUNT

Usage Charge

161 SC

PU-DELAND

25/96

0.0992

21,306

\$2,112.66

Usage Charge

161 SC

PU-DELAND

25/96

0.0992

21,306

\$2,112.66

INVOICE CONTRACT NO. - ACTUAL & INVOICE

DATE CODE R.D.

COM. COMPANY ADDRESS ST. SERVICE RD. - LUTHERVILLE, MD 21703

DATE 08/20/96 10/77

1-713-223-7120

ADDITIONAL INFO

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS, TENN 38101

PAGE 2

PLEASE REFERENCE THIS INVOICE NO. ON YOUR STATE-MAILED AND WIRE TO

DATE 02/10/79

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY

BUT 02/20/79

ATTN: JACK BROWNE

POST OFFICE BOX 1395

WEST PALM BEACH, FL 33402-1395

INVOICE NO. 2641

UTILITY TRIMETER
RCHS CHARTER 1018 MC
ACCOUNT # 001652808
ROUTE # 053000179

TOTAL AMOUNT DUE \$178,513.26

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4094

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

RECEIVED	TYPE	DELIVERED	PO NO.	NAME	RATES	DISC	NET	VOLUMES	AMOUNT
15158	TRV-DELAND	02/01	8	CON	0.0460		0.0718	(72,425)	(\$1,612.36)
16273	FLORIDA UTILITIES	02/01	8	CON	0.0299		0.0719	(73,800)	(\$1,835.02)
								(73,486)	(\$18,513.26)

15158

16273

02/01

8

CON

0.0460

0.0718

(72,425)

(\$1,612.36)

16273

FLORIDA UTILITIES

02/01

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(73,800)

(\$1,835.02)

(73,486)

(\$18,513.26)

TRANSACTION CODE EQ = ACTUAL 1. REVISED

DATE CODE 010 COM - COMING OFFLINE BY - USER US - ESTIMATION/DRAWING FAC - INCLIN

SCN - SCHEDULED PAYMENT PAID - CONTRACT PAYMENT PAY - PAYMENT

1 - ITEM NUMBER ADD - ADDITIONAL INFO

DATE 02/08/79 4/07

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS@GATLFL.COM

PAGE 1

PLEASE REFLECT THE INVOICE NO. ON YOUR REMITTANCE AND PAY TO:

WIRE TRANSFER
RTIB CHARLOTTE NC
ACCOUNT # 001652806
ROUTE # 003000196

DATE	03/13/96	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY
DUPLICATE	03/20/96	ATTN: JACK WELCH	
INVOICE NO.	2342	POST OFFICE BOX 2395	
TOTAL AMOUNT DUE	\$75,425.35	WEST PALM BEACH, FL 33402-2395	

CONTRACT 3209 SERVICE FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT JIM STUBBART AT (713) 853-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

INVOICE NO.	NAME	INVOICE NO.	NAME	DATE	BASE	SURCHARGES	DISC	NET	VOLUME	AMOUNT
									MMBTDU	

19887 CHARGE - NO NOTICE FOR DELAY	06/96	A	CON	0.0719	10033	(927.79)				
19888 CHARGE - NO NOTICE FOR DELAY	06/96	A	CON	0.0719	489	325.14				
19889 CHARGE	06/96	A	CON	0.0719	18,406	\$1,322.94				
19890 CHARGE	06/96	A	CON	0.0719	20,080	\$1,441.60				
19891 CHARGE	06/96	A	CON	0.0719	33,900	\$2,437.47				
19892 CHARGE	06/96	A	CON	0.0719	23,366	\$1,680.02				
19893 CHARGE	06/96	A	CON	0.0719	31,323	\$2,254.25				
19894 CHARGE	06/96	A	CON	0.0719	17,250	\$1,251.81				
19895 CHARGE	06/96	A	CON	0.0719	31,551	\$2,281.34				
19896 CHARGE	06/96	A	CON	0.0719	12,740	\$907.97				
19897 CHARGE	06/96	A	CON	0.0719	13,731	\$987.26				

PLEASE CONTACT JIM STUBBART AT (713) 853-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE
WIRE TRANSFER
RTIB CHARLOTTE NC
ACCOUNT # 001652806
ROUTE # 003000196

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMORANDUM

PAGE 1

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

CUSTOMER

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

WIRE TRANSFER

WIRE TRANSFER
NORCHAMBERS NC
ACCOUNT # 001652806
ROUTE # 033000196

DATE 06/10/94

BILL 06/20/94

INVOICE NO 2642

TOTAL AMOUNT DUE \$18,425.35

CONTRACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBART

AT (713) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE

FLORIDA TRANSPORTATION

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBART

AT (713) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPT

DELIVERED

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBART

AT (713) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

POI NO. NAME

POI NO. NAME

CUSTOMER NO. 4084

PLEASE CONTACT JIM STUBBART

AT (713) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

SHIPPER DATE

SHIPPER DATE

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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, TENNESSEE

1945

PLEASE RETURNED INFORMATION TO GAS TRANSPORTATION AND WEILL

DATE 08/10/45

CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY

1000000000

DATE 08/10/45

ATTN: JACK REID

ONE CONTRACT NO. 1000000000

DATE 08/10/45

POST OFFICE BOX 1391

RECEIVED 8/10/45

DATE 08/10/45

WEST PALM BEACH, FLORIDA 33405

RECEIVED 8/10/45

AMOUNT DUE \$22.00

CONTACT NAME SPENCE

CUSTOMER NO. 1000

PLEASE CONTACT JIM STELLARD

CONTACT NAME SPENCE

CUSTOMER NO. 1000

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PLEASE CONTACT JIM STELLARD

APRIL 1994 THROUGH MARCH 1995										
ESTIMATED FOR THE PERIOD OF:										
CURRENT MONTH AUGUST 1994 PERIOD TO DATE										
COST OF GAS PURCHASED										
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%				AMOUNT	%	
1 COMMODITY (Pipeline)	17,097	31,889	(14,792)	(46.39)		(67,416)	185,768	(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	111.31		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)		13,576,170	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)	2,369,830	2,467,245	(97,415)	(3.96)		12,478,510	14,468,275	(1,989,765)	(13.7)	
19 DEMAND	2,582,600	2,954,920	(372,320)	(12.60)		17,220,840	19,889,160	(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 (1+17+18+20)-(21+23)	2,354,830	2,444,925	(90,095)	(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	68.98	
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)	(137.82)	
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)	(31.96)	
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)	(18.6)	
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							
		ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
				AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED													
1	COMMODITY (Pipeline)	17,097	31,889	(14,792)	(46.39)	(87,416)	186,768	(254,184)	(136.10)				
2	NO NOTICE SERVICE	2,151	2,591	(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	1,893	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)	(21.77)				
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	14,468,275	(1,989,765)	(13.75)				
19	DEMAND	2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,160	(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	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)	(31.96)				
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)	(14.26)				
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)	(18.64)				
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	111,032	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)	(6.47)
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	14,488,275	(1,989,765)	(13.75)
19 DEMAND	2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,160	(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	88,580	1,086,890	1,227.29
22 DEMAND	15,000	22,320	(7,320)	(32.80)	1,119,410	88,580	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	2,440,615	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)	(30.82)	19.668	28.908	(9.240)	(31.96)
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)	(14.26)
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	31.665	(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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
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 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	2,719,630	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: AUGUST 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)	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	149,939	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%	0.000%	---	---				
21	INTEREST PROVISION (15*20)	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	PIPE/LINE			
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	8,635	280,047	273,880		
WEIGHTED AVERAGE							\$1.796	\$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)	6	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 $\times$ 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 $\times$ PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

AN ENERGY SERVICES COMPANY

1000

PLEASE PRINTING THIS INVOICE NO. ON YOUR RETURNED AND WE'LL DO

DATE 08/31/94

CUSTOMER

DATE 09/10/94

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

WIRE TRANSFER

ACB# 08/10/94
ACCOUNT # 001655006
ROUTE # 033000196

INVOICE NO. 2717

TOTAL AMOUNT DUE \$126,267.41

CONTACT 5009 SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

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

TYPE FIBER OPTIC CABLE

RECEIPTS											
PO NO.	NAME										
DELIVERIES											
PO NO.	NAME	PROD.	MO.	IC	NC	BASE	SURCHARGES	DISC	NET	VOLUMES	
			MONTH							MMBTU DRY	AMOUNT

RESERVATION CHARGE

NO NOTICE RESERVATION CHARGE

WESTERN DIVISION REVENUE SHARING CREDIT

WACRET 117 REVENUE SHARING CREDIT

08/94	A	RES	0.3659	0.0672	0.4331	293,260	\$127,010.97
08/94	A	WTR	0.0699		0.0694	31,000	\$2,191.41
08/94	A	TOW					(3392.12)
08/94	A	117					(32,522.77)

*** END OF INVOICE 2717 ***

TRANSPORTATION COSTS: A - ACTUALS B - ESTIMATES

WIRE TRANSFER: C - COMPANY'S WIRE TRANSFER D - RESERVATION/COMBINED E - 117 CREDIT

1 - 117 CREDIT 2 - 117 CREDIT 3 - 117 CREDIT 4 - 117 CREDIT 5 - 117 CREDIT

Form 002 3094 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company

A. ENERGY/SONATA AFFILIATE

PAGE 1

DATE	09/10/94	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 BILLCANCE AND WIRE TO: Wire Transfer WORA Charlotte NC Account # 001658806 Route # 053000196
DUE	09/20/94		
INVOICE NO	1863		
TOTAL AMOUNT DUE	\$19,813.18		

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

RECEIPTS		DELIVERY		RATES		VOLUMES		AMOUNT
POI NO.	NAME	POI NO.	NAME	DATE	CHARGES	DISC	NET	
Usage Charge - No Notice For DELAND				08/94	A CON	0.0259	0.0719	(1,122) (\$80.67)
Usage Charge - No Notice For SANFORD				08/94	A CON	0.0259	0.0719	(1,474) (\$105.98)
Usage Charge		16103	FPU-SANFORD	08/94	A CON	0.0259	0.0719	19,850 \$1,427.22
Usage Charge		16104	FPU-WEST PALM BEACH	08/94	A CON	0.0259	0.0719	24,800 \$1,783.12
Usage Charge		16105	FPU-WEST PALM BEACH	08/94	A CON	0.0259	0.0719	31,000 \$2,228.90
Usage Charge		16106	FPU-LAKE WORTH SOUTH	08/94	A CON	0.0259	0.0719	19,232 \$1,382.78
Usage Charge		16107	FPU-LAKE WORTH	08/94	A CON	0.0259	0.0719	34,800 \$2,502.12
Usage Charge		16108	FPU-BOYNTON BEACH	08/94	A CON	0.0259	0.0719	18,300 \$1,377.77
Usage Charge		16109	FPU-BOCA RATON	08/94	A CON	0.0259	0.0719	36,600 \$2,631.54
Usage Charge		16156	FPU-SANFORD	08/94	A CON	0.0259	0.0719	11,010 \$791.62
Usage Charge		16157	FPU-SANFORD WEST	08/94	A CON	0.0259	0.0719	19,438 \$1,397.59

TRANSACTION CODE (TC): A = ACHIEVE E = REVERSALS

 RATE CODE (RC): COM = COMMODITY/USAGE SVY = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
 SCH = SCHEDULING PENALTY INS = CONTRACT INSURANCE PENALTY INT = INTEREST
 T = TERC PRNG ADM = ADMINISTRATIVE FEE

Form 062-3094 (6/93)

GAS TRANSCRIPTION

Florida Gas Transmission Company

LA 00000000000000000000

PAGE 2

DATE	09/10/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE T.O.
SUM	09/20/94	ATTN: JACK BROWN		Wire Transfer
INVOICE NO.	2863	POST OFFICE BOX 1195		BOB CHARLOTTE NC
TOTAL AMOUNT DUE	\$19,613.18	WEST PALM BEACH, FL 33402-1195		ACCOUNT # 001552806
				Telex # 053000116

CONTRACT

5009

SHAPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

PLEASE CONTACT JIM STODOLSKY AT (773)353-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.

RECEIPTS	POI NO.	NAME	TYPE	DEBITED	POI NO.	NAME	RATES	DISC	NET	VOLUMES	AMOUNT
----------	---------	------	------	---------	---------	------	-------	------	-----	---------	--------

Usage Charge	14158	REGULAR	08/94	A	CON		0.0044		0.8719	25,310	\$1,822.67
Usage Charge	14273	REGULAR	08/94	A	CON		0.0044		0.8719	35,000	\$2,516.50
										277,704	\$19,613.18

TRANSACTION CODES: BCL - ACTUALS I - REVERSALS
 EAT - CONF NO. COM - COMMON USAGE SP - SERVICE US - RESERVATION/DEMAND INC - FACILITY
 ICH - SCHEDULING/INACT 2AB - CONTRACT IMBALANCE RESULT INF - OUTLET
 I - TIME INQUIRY ADM - ADMINISTRATIVE FEE

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
INTENTIONALLY LEFT BLANK

	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**

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

		CURRENT MONTH				PERIOD TO DATE			
		ORIGINAL	DIFFERENCE		ORIGINAL	DIFFERENCE			
		ESTIMATE	AMOUNT	%	ESTIMATE	AMOUNT	%		
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	18,898	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	153,160	(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	246.45
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	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)	2,349,980	2,440,102	(90,122)	(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	22,748,760	(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	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	16,849,172	(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	0.668	(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	38.193	(17.417)	(45.60)	26.569	37.919	(11.350)	(29.91)
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)	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

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED 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	153,160	(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	39.64
14 TOTAL THERM SALES	805,355	940,019	(134,664)	(14.33)	5,055,678	6,370,139	(1,314,461)	(20.61)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,349,960	2,440,102	(90,142)	(3.69)	15,928,130	16,575,532	(647,402)	(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	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	16,849,172	(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)	(34.71)
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)	20.778	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	37.988	(24.728)	(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 (42+43)	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

	CURRENT MONTH:				SEPTEMBER 1994				PERIOD TO DATE			
			DIFFERENCE				DIFFERENCE				DIFFERENCE	
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED												
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	153,160	(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	(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)	(4.98)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	2,349,960	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)	(4.85)	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	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	16,849,172	(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)	0.894	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)	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	38.807	(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

		CURRENT MONTH:				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	36.92	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.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USEACTUAL 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			8,943	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)	49,686	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	1,648	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)	24,659	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	1.0135	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	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
 A MEMPHIS AREA COMPANY

PAGE

1

DATE

09/30/94

CUSTOMER

FLORIDA PUBLIC UTILITIES COMPANY

PLEASE REFUND THE AMOUNT ON YOUR STATEMENT AND WE WILL TO

DATE

10/10/94

CUSTOMER

ATTN: JACK BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

INVOICE NO.

3004

Wire Transfer
NOR Charlotte NC
Account # 001658056
Route # 053000196

TOTAL AMOUNT DUE

\$119,493.46

CONTRACT

5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO.

4084

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

TYPE FIRM TRANSPORTATION

RECEIPTS

FOR NO. NAME

DELIVERIES

PROD MONTH

TC

RC

BASE

SURCHARGES

DISC

NET

VOLUMES

AMOUNT

RESERVATION CHARGE

09/94

A

RES

0.3659

0.0672

0.4331

283,800

\$122,913.7

NO NOTICE RESERVATION CHARGE

09/94

A

NRS

0.0694

0.0694

30,000

\$2,082.0

WESTERN DIVISION REVENUE SHARING CREDIT

09/94

A

TCU

0.0694

0.0694

31,523.6

(\$1,523.6)

MARKET 11 REVENUE SHARING CREDIT

09/94

A

TTF

0.0694

0.0694

313,800

(\$3,978.6)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/94.

313,800

\$119,493.4

*** END OF INVOICE 3004 ***

TRANSACTION CODE NO. 4 - ACTUALS 1 - REVENUES

Form 003 3/8/94 15/94

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS/SEMIAT ALBION

PAGE 1

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

Wire Transfer
KCB Charlotte NC
ACCOUNT # 001655706
ROUTE # 003000196

DATE	10/10/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY
DLR	10/20/94	ATTN: JACK STONE	
INVOICE NO.	3156	POST OFFICE BOX 3395	
		WEST PALM BEACH, FL 33402-3395	
TOTAL AMOUNT DUE	\$18,815.95		

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

RECEIPTS		DELIVERIES		MONTH		IC		BASE		SURCHARGES		DISC		NET		VOLUMES		AMOUNT	
POI NO.	NAME	POI NO.	NAME	MO	DAY	IC	RC	BASE	SURCHARGES	DISC	NET	AMBTU	DAY	AMOUNT					
Usage Charge - No Notice For Delay																			
16103	FWU-LAKE WORTH	09/94	A	COM	0.0259	0.0460	0.0719	(177)											
16104	FWU-WEST PALM BEACH	09/94	A	COM	0.0259	0.0460	0.0719	(605)											
16105	FWU-WEST PALM BEACH	09/94	A	COM	0.0259	0.0460	0.0719	18,600											
16106	FWU-LAKE WORTH	09/94	A	COM	0.0259	0.0460	0.0719	24,000											
16107	FWU-LAKE WORTH	09/94	A	COM	0.0259	0.0460	0.0719	30,000											
16108	FWU-BENTON BEACH	09/94	A	COM	0.0259	0.0460	0.0719	23,500											
16109	FWU-BOCA RATON	09/94	A	COM	0.0259	0.0460	0.0719	37,104											
16110	FWU-SANFORD	09/94	A	COM	0.0259	0.0460	0.0719	16,700											
16111	FWU-SANFORD	09/94	A	COM	0.0259	0.0460	0.0719	32,000											
16112	FWU-SANFORD	09/94	A	COM	0.0259	0.0460	0.0719	8,940											
16113	FWU-SANFORD	09/94	A	COM	0.0259	0.0460	0.0719	19,500											

TRANSACTION CODE POI: A - ACTUALS & REVERSALS

GAS TRANSPORTATION

Florida Gas Transmission Company
 A MEMPHIS GAS ALBION

PAGE 1

THIS INVOICE IS THE PROPERTY OF THE COMPANY. IT IS TO BE RETURNED TO THE COMPANY IF NOT PAID BY THE DUE DATE.

Wire Transfer
Wells Fargo Bank
Account # 001655506
Route # 053000196
CUSTOMER
 FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BRIDEN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

DATE 07/13/94

DUPLICATE 10/20/94

INVOICE NO. 3156

TOTAL AMOUNT DUE \$15,815.95

CONTRACT 5809 **SHIPPER** FLORIDA PUBLIC UTILITIES COMPANY **CUSTOMER NO.** 4004 **PLEASE CONTACT JIM STODOLSKY AT (773) 265-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.**
TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PERIOD		RATES		VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	IC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge	16158	PRO-DELANO		09/94	A	COM	0.8259	0.0469		0.0719	25,430	\$1,828.42
Usage Charge	16275	FLORIAN INVESTMENTS		09/94	A	COM	0.0759	0.0460		0.0719	26,700	\$1,919.75
TOTAL FOR CONTRACT 5809 FOR MONTH OF 09/94.												
*** END OF INVOICE 3156 ***												
Usage Charge											261,595	\$18,815.95

TRANSACTION CODE PG A - ACTUALS B - FIRMED

B-100 04/01/93 01/01/94

GAS TRANSPORTATION

Florida Gas Transmission Company

A MEMBER OF THE ENBRON GROUP

PAGE 1

DATE	09/30/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: MAIC SCHNEIDERMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND MAIL TO:
PO#	10/10/94			Wire Transfer WCB Charlotte NC Account # 00155806 Routing # 053000196
INVOICE NO.	3115			
TOTAL AMOUNT DUE	\$2,657.35			

CONTRACT SHIPPER TYPE CASH IN/CASH OUT CUSTOMER NO. 4004 PLEASE CONTACT JIM STODERAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		TC		RC		BASE		SURCHARGES		DISC		NET		VOLUMES		AMOUNT	
POI NO.	NAME	POI NO.	NAME	MONTH														MM/BB/YY			
	Market Del. Settled Transportation			06/94		RTM				0.4378						0.4378		801		\$359.4	
	Net Market Delivery Imbalance			06/94		MDM				2.4078						2.4078		958		\$2,306.6	
				TOTAL FOR MONTH OF 06/94.														1,759		\$2,657.35	

*** END OF INVOICE 3115 ***

TRANSACTION CODE (C) A - ACTUALS B - ESTIMATES

Form GAS 3084 (3/94)

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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**

ESTIMATED FOR THE PERIOD OF APRIL 1994 THROUGH MARCH 1995												
		CURRENT MONTH		OCTOBER 1994		PERIOD TO DATE						
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT %					
COST OF GAS PURCHASED												
1	COMMODITY (Pipeline)	32,213	59,025	(26,812)	(45.42)	(18,307)	277,978	(296,285)	(108.59)			
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	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)	(18.94)			
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	19,652,796	(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)	14,435,460	17,682,636	(3,247,176)	(18.36)			
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00			
26	COMPANY USE	8,283	4,710	3,573	75.86	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)	(35.65)			
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)	3.397	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)	(29.31)			
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/R

	CURRENT MONTH:				OCTOBER 1994				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE 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)	(25.38)			
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)	(18.54)			
THERMS PURCHASED												
15 COMMODITY (Pipeline)		4,465,990	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	19,652,796	(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+22)		762,930	833,464	(70,534)	(8.46)	14,435,460	17,682,636	(3,247,176)	(18.36)			
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00			
26 COMPANY USE		8,283	4,710	3,573	75.86	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)	(35.35)			
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)	0.863	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**

	CURRENT MONTH:				OCTOBER 1994				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %			
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	(297,536)	(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)		13,585	24,533	(10,948)	(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+10)-(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	198.54	5,795,824	5,568,637	227,187	4.1			
THERMS PURCHASED												
15 COMMODITY (Pipeline)		4,465,990	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	19,652,796	(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)	14,435,460	17,682,636	(3,247,176)	(18.36)			
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00			
26 COMPANY USE		8,283	4,710	3,573	75.86	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	31,695,575	17,648,246	14,047,329	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)	(75.15)			
32 DEMAND (5/19)		4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.15)			
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)	(56.56)			
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 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	2,826,280	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:				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				AMOUNT	%		(3)	AMOUNT	%
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)	(236.32)	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

An ENBRON/SONAT ARISSA

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 WIRE TO Wire Transfer WCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	11/10/94		
INVOICE NO	3329		
TOTAL AMOUNT DUE	\$209,036.42		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER
TYPE FIRM TRANSPORTATION 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				10/94	A	RES	0.3659	0.0672		0.4331	482,515	\$208,977.25
D NOTICE RESERVATION CHARGE				10/94	A	NWR	0.0694			0.0694	62,000	\$4,302.80
EASTERN DIVISION REVENUE SHARING CREDIT				10/94	A	TCV						(\$890.65)
MARKET 11 REVENUE SHARING CREDIT				10/94	A	ITF						(\$3,352.98)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/94.											544,515	\$209,036.42

*** END OF INVOICE 3329 ***

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

Form 062-3694 15/94

GAS TRANSPORTATION

Florida Gas Transmission Company

An AMEREN/SONAT A/C Co.

PAGE

DATE	11/16/94	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 RCB Charlotte NC Account # 001658806 Route # 053000196
DUE	11/20/94		
INVOICE NO.	3443		
TOTAL AMOUNT DUE	\$33,404.06		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE FIRM TRANSPORTATION PLEASE CONTACT JIM STUDEBAKER
 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	MMSTU DRY	AMOUNT
Usage Charge - No Notice For DELAND												
Usage Charge - No Notice For SANFORD				10/94	A	COM	0.0259	0.0458		0.0717	(772)	(\$55.2
Usage Charge - No Notice For WEST PALM BEACH				10/94	A	COM	0.0259	0.0458		0.0717	(4,093)	(\$293.4
Usage Charge				10/94	A	COM	0.0259	0.0458		0.0717	356	\$25.5
Usage Charge		16103	FPU-RIVIERA BEACH	10/94	A	COM	0.0259	0.0458		0.0717	25,700	\$1,842.6
Usage Charge		16104	FPU-WEST PALM BEACH WEST	10/94	A	COM	0.0259	0.0458		0.0717	21,295	\$1,526.8
Usage Charge		16105	FPU-WEST PALM BEACH	10/94	A	COM	0.0259	0.0458		0.0717	38,100	\$2,731.7
Usage Charge		16106	FPU-LAKE WORTH SOUTH	10/94	A	COM	0.0259	0.0458		0.0717	203,775	\$14,610.6
Usage Charge		16107	FPU-LAKE WORTH	10/94	A	COM	0.0259	0.0458		0.0717	37,420	\$2,683.0
Usage Charge		16108	FPU-BOYNTON BEACH	10/94	A	COM	0.0259	0.0458		0.0717	23,200	\$1,663.4
Usage Charge		16109	FPU-BOCA RATON	10/94	A	COM	0.0259	0.0458		0.0717	42,750	\$3,065.1
Usage Charge		16156	FPU-SANFORD	10/94	A	COM	0.0259	0.0458		0.0717	11,144	\$799.0

TRANSACTION CODE (TC) A = ACTUALS E = REVERSALS

Form 06/23/94 (1/92)

FROM: ELIENCO CORP.

TO

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GAS TRANSPORTATION

Florida Gas Transmission Company

An ENBRON/SONAT Affiliates

DATE	11/10/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THE ENBRON/SONAT NE 134 TR 02/0001/0002. APPROVED BY: Wire Transfer MCRB Charlotte NC Account # 00165806 Route # 053000196
DUE	11/20/94			
POI NO. 1	3443			
TOTAL AMOUNT DUE	\$33,404.04			

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

RECEIPTS		DELIVERIES		PROC		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	BC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16157	FPU-SANFORD WEST	10/94	A	CON	0.0259	0.0458		0.0717	18,958	\$1,358.7
Usage Charge		16158	FPU-DELAND	10/94	A	CON	0.0259	0.0458		0.0717	28,250	\$2,025.5
Usage Charge		16273	FARMLAND INDUSTRIES	10/94	A	CON	0.0259	0.0458		0.0717	19,811	\$1,420.4
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/94.											465,886	\$33,404.0

*** END OF INVOICE 3443 ***

TRANSACTION CODE (TC): A = ACTUALS, B = ESTIMATES

Form 0623-94 11/92

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/ENRIMAT Affiliates

PAGE 1

DATE	11/10/94	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 # 001658806 Route # 053000196
DUE	11/20/94			
INVOICE NO.	3442			
TOTAL AMOUNT DUE	\$229.34			

CONTRACT	5007	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	PREFERRED TRANSPORT			

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	BC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16706	FPI-LAKE WORTH SOUTH	10/94	A	CON	0.3918	0.0458		0.4376	524	\$229.3
TOTAL FOR CONTRACT 5007 FOR MONTH OF 10/94.											524	\$229.3

*** END OF INVOICE 3442 ***

TRANSACTION CODE (P: A = ACTUALS E = REVERSALS)

Form 067-3694 (5/94)

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1	FLORIDA PUBLIC UTILITIES COMPANY						
2	Post Office Box 3395						
3	West Palm Beach, Florida 33402-3395						
4							
5	INVOICE						
6							
7	Date: November 1, 1994						
8	Due Date: November 10, 1994						
9							
10							
11							
12							
13							
14	INVOICE NUMBER:		121120151101				
15							
16	Description		Basis	Units	Price	Amount	
17							
18	Commodity Cost of Gas *		MMBtu				
19							
20	FTS-1 Reservation Charge		MMBtu				
21							
22	FTS-1 Usage Charge		MMBtu		\$0.0717		
23							
24	FPU Administrative Charge		MMBtu				
25							
26	TOTAL DUE						
27							
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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							

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: NOVEMBER 1994

COST OF GAS PURCHASED				THERMS PURCHASED				LESS END-USE CONTRACT			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE
1 COMMODITY (Pipeline)	25,428	40,057	(14,631)	15 COMMODITY (Pipeline)	3,546,230	3,036,887	509,343	16 COMMODITY (Pipeline)	930,000	930,000	0
2 NO NOTICE SERVICE	6,454	8,072	(1,618)	16 NO NOTICE SERVICE	0	0	0	17 SWING SERVICE	3,127,994	(86,924)	0
3 SWING SERVICE	500,178	840,648	(340,470)	17 SWING SERVICE	3,041,070	3,127,994	(86,924)	18 COMMODITY (Other)	5,981,990	11,334,000	(5,352,010)
4 COMMODITY (Other)	284,533	733,944	(449,411)	18 COMMODITY (Other)	0	0	0	19 DEMAND	0	0	0
5 DEMAND	(4,339)	0	(4,339)	19 DEMAND	0	0	0	20 OTHER	0	0	0
6 OTHER	5,804	0	5,804	20 OTHER	505,160	0	505,160	21 COMMODITY (Pipeline)	505,160	0	505,160
7 COMMODITY (Pipeline)	18,129	0	18,129	21 COMMODITY (Pipeline)	505,160	0	505,160	22 DEMAND	0	0	0
8 DEMAND	0	0	0	22 DEMAND	0	0	0	23 COMMODITY (Other)	2,535,910	3,127,994	(592,084)
9 COMMODITY (Other)	0	0	0	23 COMMODITY (Other)	0	0	0	24 TOTAL PURCHASES	0	0	0
10 Second Prior Month Purchase Adj. (OPTIONAL)	787,319	1,822,721	(1,035,402)	24 TOTAL PURCHASES	7,660	5,470	2,190	25 NET UNBILLED	0	0	0
11 TOTAL COST	0	2,923	(1,083)	25 NET UNBILLED	0	0	0	26 COMPANY USE	4,739,484	3,122,524	1,616,960
12 NET UNBILLED	1,840	2,923	(1,083)	26 COMPANY USE	0	0	0	27 TOTAL THERM SALES			
13 COMPANY USE	700,693	1,819,798	(1,119,105)	27 TOTAL THERM SALES							
14 TOTAL THERM SALES											

**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				NOVEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	25,428	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	6,488,877	(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	32,848	25,985	6,861	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	(919,105)	(56.74)	6,486,517	8,789,874	(2,273,357)	(25.92)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,546,230	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	5,961,990	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	76.87				
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)	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	7,660	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	1,615,970	51.78	36,635,069	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 (2/16)	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)	16.447	26.875	(10.428)	(38.80)	18.186	28.475	(10.289)	(36.1)				
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	5.356	(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)	16.612	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)				

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**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)	25,420	40,057	(14,637)	(36.53)	7,119	318,035	(310,916)	(97.76)
2 NO NOTICE SERVICE	8,454	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	783,699	3,620	0.46	4,967,871	6,365,485	(1,397,614)	(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)	6,496,517	6,349,413	147,104	2.32
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,546,230	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	38,907,010	(8,506,140)	(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	1,970,160	1,575,690	79.98
22 DEMAND	505,180	0	505,180	0.00	3,484,570	1,970,160	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)	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	7,660	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	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)	0.694	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)	16.447	26.875	(10.428)	(38.80)	18.186	28.475	(10.289)	(36.13)
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	5.358	(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)	16.612	25.098	(8.486)	(33.31)	13.560	30.648	(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	29.68620	(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

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 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 FGTS FUEL RETENTION. TOTALS CHECK TO FGTS 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	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	(6)	(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)						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	1,616	1,660	44	2.65	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)						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		33,828	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

WEST PALM BEACH		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
THE GAS PURCHASED		1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED													
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 * 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													
THE GAS PURCHASED		1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	0.0000	0.0000	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 * 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 ENRON/ENBRIAT AFFILIATE

PAGE 1

DATE	11/30/96	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:
DEL	12/10/96	ATTN:	JACK BECK	WIRE TRANSFER
INVOICE NO.	3634	POST OFFICE BOX	3395	WCHS CHARLOTTE NC
		WEST PALM BEACH, FL	33402-3395	ACCOUNT # 001658006
				ROUTE # 053000190
TOTAL AMOUNT DUE	\$335,732.93			

CONTRACT	5009	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT ENTRY NUMBER
		TYPE	FIRM TRANSPORTATION			AT (713)851-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.

RECEIPTS			DELIVERIES			PROD		BATES		VOLUMES					
POI NO	NAME		POI NO	NAME		MONTH	IC	RC	BASE	SURCHARGES	DISC	NET	MMBtu	DAY	AMOUNT
RESERVATION CHARGE															
			11/96	A	RES				0.3659	0.0672		0.4331	816,480		\$335,617.45
NO NOTICE RESERVATION CHARGE															
			11/96	A	NNE				0.0694			0.0694	93,000		\$6,454.20
WESTERN DIVISION REVENUE SHARING CREDIT															
			11/96	A	TCU										(\$1,195.98)
MARKET IT REVENUE SHARING CREDIT															
			11/96	A	ITF										(\$3,142.72)

*** END OF INVOICE 3634 ***

TRANSACTION CODE: POI A - ACTUALS B - REVENUES

Form 0623094 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMORANDUM

PAGE 1

DATE 12/10/94

DEL 12/20/94

INVOICE NO. 3792

TOTAL AMOUNT DUE \$45,538.94

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACE BROWN
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

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

Wire Transfer
WCB Charlotte NC
ACCOUNT # 001558556
BRANCH # 051000156

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 1064

PLEASE CONTACT CARY MISENER
AT (713) 253-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS	DELIVERIES	PROD	TC	IC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
POI NO. NAME	POI NO. NAME	MONTH							MMBtu DRY	
Usage Charge - 90 Notice For DELAY		11/94	A	COM	0.0259	0.0458	0.0717	(1.745)	(132)	
Usage Charge - 90 Notice For SLOWED		11/94	A	COM	0.0259	0.0458	0.0717	(2.580)	(218)	
Usage Charge - 90 Notice For WEST PALM BEACH		11/94	A	COM	0.0259	0.0458	0.0717	5.495	1397	
Usage Charge	16103 FPU-RIVIERA BEACH	11/94	A	COM	0.0259	0.0458	0.0717	29.401	52.105	
Usage Charge	16104 FPU-WEST PALM BEACH WEST	11/94	A	COM	0.0259	0.0458	0.0717	21.925	51.507	
Usage Charge	16105 FPU-WEST PALM BEACH	11/94	A	COM	0.0259	0.0458	0.0717	44.700	53.205	
Usage Charge	16106 FPU-LAKE WORTH SOUTH	11/94	A	COM	0.0259	0.0458	0.0717	86.150	56.177	
Usage Charge	16107 FPU-LAKE WORTH	11/94	A	COM	0.0259	0.0458	0.0717	39.828	51.52	
Usage Charge	16108 FPU-BOTWINE BEACH	11/94	A	COM	0.0259	0.0458	0.0717	21.300	51.32	
Usage Charge	16109 FPU-BOCA RATON	11/94	A	COM	0.0259	0.0458	0.0717	47.300	53.39	
Usage Charge	16136 FPU-SARFORD	11/94	A	COM	0.0259	0.0458	0.0717	12.870	592	

TRANSACTION CODE (NO. A - ACTUAL B - BILLED)

Form 06-20994 (5/7/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

As a member of the AT&T family

Page 1

DATE	12/10/76	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRON POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND MAIL TO:
BILL	12/20/76			Wire Transfer NAB Charleotte NC Account # 00155006 Route # 053000196
INVOICE NO.	3792			
TOTAL AMOUNT DUE	\$45,538.94			

CONTRACT	5009	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4004	PLEASE CONTACT EXIST MISPLER AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	FIRM TRANSPORTATION			

RECEIPTS			DELIVERIES			PROO		MONTH		EATES		VOLUMES	
POI NO.	NAME		POI NO.	NAME		TC	RC	BASE	SURCHARGES	DISC	NET	MMBtu DRY	AMOUNT
Usage Charge	16157	FWU-SARFORD WEST	11/76	A	COM	0.0259	0.0458	0.0717	20,300		\$1,435.5		
Usage Charge	16158	FWU-DELAID	11/76	A	COM	0.0259	0.0458	0.0717	30,600		\$2,196.0		
Usage Charge	16235	COCA COLA-PLYMOUTH	11/76	A	COM	0.0259	0.0890	0.1149	280		\$32.1		
Usage Charge	16264	COCA COLA-MERIDALE	11/76	A	COM	0.0259	0.0890	0.1149	27,592		\$3,178.3		
Usage Charge	16285	FLORIDA GLOBAL	11/76	A	COM	0.0259	0.0890	0.1149	56,749		\$5,831.0		
Usage Charge	16273	FLORLAND INDUSTRIES	11/76	A	COM	0.0259	0.0890	0.1149	26,660		\$2,853.4		
Usage Charge	57345	RADEE POWER PARTNERS NET	11/76	A	COM	0.0259	0.0458	0.0717	5,000		\$358.5		
Usage Charge	58912	FPL MARTIN NORTH	11/76	A	COM	0.0259	0.0458	0.0717	110,000		\$87.5		
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/76.													\$45,538.94

*** END OF INVOICE 3792 ***

TRANSACTION CODE FOL: A - ACTUALS 1 - FORTS-44

Form 06/20/94 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.						

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
			MMBtu		
			MMBtu		
			MMBtu		
			MMBtu		
			MMBtu		
			MMBtu		
TOTALS					

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

SunBank/South Florida, NA	
501 East Las Olas Boulevard	
Ft. Lauderdale, Florida 33301	
ABA #067006076	
For the credit of Florida Public Utilities Company	
General Account No. 6627 627006416	

Please enclose one copy of this invoice with payment.

PUBLIC	UTILITIES	COMPANY
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Date:	December 1, 1994
Due Date:	December 10, 1994

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:		121123641201				
Description of Deliveries	PQI	Basis	Units	Price	Amount	
		MMBtu				
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		MMBtu				
TOTALS						
Mail payment to:			Wire transfer payment to:			
Florida Public Utilities Company			SunBank/South Florida, NA			
Attention: Christopher M. Snyder			501 East Las Olas Boulevard			
Post Office Box 3395			Ft. Lauderdale, Florida 33301			
West Palm Beach, Florida 33402-3395			ABA #067006076			
			For the credit of Florida Public Utilities Company			
			General Account No. 6627 627006416			
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 MAR/H 1995**

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

	CURRENT MONTH:				PERIOD TO DATE			
	DECEMBER 1994		DIFFERENCE		DECEMBER 1994		DIFFERENCE	
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	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	32,648	3,594	11.01
8 DEMAND	18,340	0	18,340	0.00	138,463	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	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	23,975	(1,479)	(6.17)
14 TOTAL THERM SALES	661,150	2,018,836	(1,357,686)	(67.25)	7,157,667	8,515,353	(1,357,686)	(15.94)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,248,380	3,872,011	376,369	9.72	28,186,730	27,810,361	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)	(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	40,816,250	446,761	1.09
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	6.093	(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)	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	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)	13.30385	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			
			FLEXDOWN		DIFFERENCE				FLEXDOWN		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	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)	(10.81)				
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	138,463	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	5,766,017	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	796,494	(135,344)	(16.99)	7,157,667	7,293,011	(135,344)	(1.86)				
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)	(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	40,816,250	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	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	20.098	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 MA (CH 1995)**

		CURRENT MONTH: JANUARY 1995				PERIOD TO DATE			
		ORIGINAL		DIFFERENCE		ORIGINAL		DIFFERENCE	
		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	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)	47,272	59,078	(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		263,380	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)	6,934,044	12,946,877	(6,012,833)	(46.44)
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		653	3,616	(2,963)	(76.41)	23,349	23,340	9	0.04
14 TOTAL THERM SALES		604,496	2,013,321	(1,190,823)	(59.84)	7,962,165	12,792,031	(4,829,866)	(37.76)
THERMS PURCHASED									
15 COMMODITY (Pipeline)		5,063,340	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		6,081,280	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	4,496,350	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)	(6.65)	24,456,740	29,343,970	(4,887,230)	(16.65)
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	46,781,972	29,289,170	17,492,802	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)	(36.88)	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)	17.386	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

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			
				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	6,108,601	(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	(60,873)	(30,937)	(35,936)	118.16		
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	2,006,937	(985,876)	(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)	(76.41)	23,349	27,591	(4,242)	ERR		
14 TOTAL THERM SALES		804,498	2,003,321	(1,198,823)	(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	29,050,560	(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	4,496,350	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)	(5.65)	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	3.56		
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)	17.824	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	44.155	(20.091)	(45.50)	28.352	35.277	(6.925)	(19.83)		
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	19.926	(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)	13.80873	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	CURRENT MONTH:				JANUARY 1995				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN 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	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)	5,488,961	4,537,219	961,742	21.20	46,761,972	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	0.361	(0.134)	(37.12)				
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.894	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	13.80673	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	%		
TRUE-UP CALCULATION											
1	PURCHASED GAS COST (Sch. A-1 Line 4)	766,329	1,176,062	409,733	34.84	5,160,735	6,108,801	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.

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					28,953,090	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								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
TOTAL			16,584	16,232	514,062	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)	1,646	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)	(31.80)
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	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	1.05	1.05	1.05	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	1.0334	1.0324	1.0330	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	1.05	1.05	1.05	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMPHIS-SHARAT SPRING

PAGE 1

DATE	01/31/95	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR STATEMENT AND MAIL TO:
DEL	02/10/95	ATTN: JACK BROOK		Wire Transfer
INVOICE NO.	4288	POST OFFICE BOX 3395		ECOB Charlotte NC
		WEST PALM BEACH, FL 33402-3395		Account # 001638806
				Route # 003000196
TOTAL AMOUNT DUE	\$254,284.05			

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT KATIE MISHLER
TYPE PIPE TRANSPORTATION AT (713) 653-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROG		MONTH		TC		RC		BASE		SURCHARGES		DISC		NET		VOLUMES		AMOUNT	
POI NO.	NAME	POI NO.	NAME																				
	RESERVATION CHARGE			01/95	A	RES	0.3659	0.0672		0.4331		863.696		\$365,404.76									
	NO NOTICE RESERVATION CHARGE			01/95	A	NR	0.0694			0.0694		164.300		\$11,402.42									
	TEMPORARY BELT/INQUIRY CREDIT			01/95	A	TEL	0.4331			0.4331		(1111.600)		(\$48,333.96)									
	TEMPORARY BELT/INQUIRY CREDIT			01/95	A	TEL	0.4331			0.4331		(93.000)		(\$40,278.30)									
	WESTERN DIVISION REVENUE SHARING CREDIT			01/95	A	TCU								(\$5,264.79)									
	MARKET IT REVENUE SHARING CREDIT			01/95	A	ITP								(\$23,644.06)									

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/95. 803.396 \$254,284.05

*** END OF INVOICE 4288 ***

TRANSACTION CODE (POI: A - ACTUALS; T - REVENUE)

Form 0023094 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENBRON/SONAT Affiliates

PAGE 1

DATE	07/18/95	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 MAIL TO:
DAY	07/20/95			Wire Transfer ICCB Charlotte NC Account # 001658006 Route # 053000196
INVOICE NO.	4271			
TOTAL AMOUNT DUE	\$714.00			

CONTACT

SHEPHER

CUSTOMER NO. 4006

PLEASE CONTACT JIM STUDEBAKER
AT (713) 653-3964 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE CASH IN/CASH OUT

RECEIPTS		DELIVERIES		PROC		RATES		VOLUMES	
POI NO.	NAME	POI NO.	NAME	MONTH	TC	BC	BASE	SURCHARGES	DISC
				07/94		NET	1,5000		

Net Receipt Imbalance

07/94

NET

1,5000

1,5000

476

\$714.00

TOTAL FOR MONTH OF 07/94.

476

\$714.00 -

*** END OF INVOICE 4271 ***

FLORIDA TOWN CODE (PO) A = ACTUALS B = ESTIMATES

09415/94

Florida Gas Transmission Company

AN EDITORIAL BOARD MEMBER

TOTAL AMOUNT DUE	\$57,777.73
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WEST PALM BEACH, FL. JUNE 20, 2017

Source: 0530000196

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FLIM TRANSPORTATION

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11

From 062-3694 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON COMPANY

PAGE 2

DATE	02/16/95	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 BORG Charlotte NC Account # 001658806 Route # 053000196
DUE	02/20/95		
INVOICE NO.	4427		
TOTAL AMOUNT DUE	\$57,777.75		

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

RECEIPTS		DELIVERIES		PROD		RATES				NET	VOLUMES	
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC		MMBTU DRY	AMOUNT
Usage Charge		16157	FPU-SANFORD WEST	01/95	A	CON	0.0259	0.0458		0.0717	31,400	\$2,251.2
Usage Charge		16158	FPU-DELAND	01/95	A	CON	0.0259	0.0458		0.0717	44,200	\$3,169.7
Usage Charge		16273	FARLAND INDUSTRIES	01/95	A	CON	0.0259	0.0458		0.0717	30,968	\$2,220.4
TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/95.											526,566	\$57,777.7

*** END OF INVOICE 4427 ***

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

Form 0623094 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

As Directed by Order 15800

Page 1

DATE 12/10/75

BILL 12/20/75

INVOICE NO. 4425

TOTAL AMOUNT DUE \$3,433.26

CUSTOMER

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

PLEASE REPRODUCE THIS INVOICE NO. ON YOUR REMITTANCE SLIP WHEN DUE

Wire Transfer
MOR Charlotte NC
Account # 071636666
Route # 003000196

CONTRACT 5007

SUPPLIER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4064

PLEASE CONTACT CATER MISHLER
AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE REFERRED TRANSPORT

RECEIPTS	PO NO.	NAME	DELIVERIES	MO.	TC	RC	BASE	SLURCHARGES	DISC	NET	VOLUME	AMOUNT
PO NO.	NAME	PO NO.	NAME	MONTH	TC	RC	BASE	SLURCHARGES	DISC	NET	AMOUNT	AMOUNT

Usage Charge	16106	174	LAKE WORTH SOUTH	01/75	A	COM	0.3918	0.0658	0.5376	12.416	\$3,433.26	
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TOTAL FOR CONTRACT 5007 FOR MONTH OF 01/75.

*** END OF INVOICE 4425 ***

TRANSACTION CODE P01 A - ACTION 1 - LINES

Form 0023094 (5/74)

GAS TRANSPORTATION

Florida Gas Transmission Company

ADDRESS/PHONE/FAX

PAGE

DATE	02/16/79	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLANT SERVICE BLDG INVOICE NO. ON YOUR REMITTANCE AND WHAT TO
208	02/20/79	ATTN: JACK BRON		Wire Transfer
INVOICE NO.	4407	POST OFFICE BOX 3395		RCB Charlotte NC
		WEST PALM BEACH, FL 33402-3395		Account # 00165806
				Route # 051000196
TOTAL AMOUNT DUE	(337,355.26)			

CONTRACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4004

PLEASE CONTACT GARY MISLER
AT (770) 805-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS	POI NO.	NAME	POI NO.	NAME	PROD. MONTH	TO	IC	BASE	SUBCHARGES	DISC	NET	VOLUMES	AMOUNT
Usage Charge - No Notice For Delay					12/74	A	COM	0.0239	0.0454		0.0717	52	\$3.7
Usage Charge - No Notice For Delay					12/74	A	COM	0.0239	0.0453		0.0717	53	\$3.6
Usage Charge - No Notice For Delay					12/74	A	COM	0.0239	0.0453		0.0717	5,242	\$375.2
Usage Charge	16103	FW-RIVERA BEACH	12/74	A	COM	0.0239	0.0453		0.0717			(33,799)	(32,588.4)
Usage Charge	16104	FW-WEST PALM BEACH WEST	12/74	A	COM	0.0239	0.0453		0.0717			(22,852)	(81,438.45)
Usage Charge	16105	FW-WEST PALM BEACH	12/74	A	COM	0.0239	0.0453		0.0717			(65,908)	(64,725.45)
Usage Charge	16106	FW-LAKE WORTH SOUTH	12/74	A	COM	0.0239	0.0453		0.0717			(93,577)	(86,709.4)
Usage Charge	16107	FW-LAKE WORTH	12/74	A	COM	0.0239	0.0453		0.0717			(47,310)	(92.0)
Usage Charge	16108	FW-BOTTON BEACH	12/74	A	COM	0.0239	0.0453		0.0717			(24,800)	(31,921.5)
Usage Charge	16109	FW-FOCA RATION	12/74	A	COM	0.0239	0.0453		0.0717			(61,100)	(84,300.8)
Usage Charge	16156	FW-SANFORD	12/74	A	COM	0.0239	0.0453		0.0717			(19,437)	(81,393.7)

TRANSACTION CODE PNC A - ACQUISITION - INTERNAL

Form GAS-3092A 15/74

GAS TRANSPORTATION

 Florida Gas Transmission Company

A-87800000000000000000

PAGE 4

DATE	02/12/75	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE RETURN TO THE INVOICE NO. ON YOUR RETURNED MAIL WITH TO:
DEL	2720779	ATTN: JACK BROWN		Wire Transfer
INVOICE NO.	4407	POST OFFICE BOX 1195		WCB Charlotte NC
		WEST PALM BEACH, FL 33402-3395		Account # 001653805
TOTAL AMOUNT DUE	(\$17,265.26)			Route # 051000790

CONTRACT 5009 SERVICE FISCAL PUBLIC UTILITIES COMPANY CUSTOMER NO. 1084 PLEASE CONTACT CREDIT MANAGER AT (713) 283-7423 WITH ANY QUESTIONS REGARDING THIS INVOICE.

FISCAL TRANSPORTATION

RECEIPTS	DEL/ETES	MOD	TO	INC	BASE	STORAGE	CHARGES	DISC	NET	VOLUMES	AMOUNT
ROI NO.	NAME	ROI NO.	NAME	MONTH						AMOUNT DUE	
Usage Charge	16157	TPU-SARDINO WEST		12/74	A	COM	0.0059	0.0458	0.0717	(22,000)	(\$1,577.00)
Usage Charge	16158	TPU-OLULAO		12/74	A	COM	0.0059	0.0458	0.0717	(35,800)	(\$2,566.00)
Usage Charge	16273	PANHANDLE INDOCTRIAL		12/74	A	COM	0.0059	0.1720	0.1989	(34,210)	(\$6,804.00)
										(59,010)	(\$37,265.00)

SEE INVOICE #4407

SEE INVOICE #4407

TRANSACTION CODE: FISCAL A - ACTUAL B - REVERSAL

Form GAS-2074 (5/74)

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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:	February 1, 1995
9						Due Date:	February 10, 1995
10							
11							
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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:				JANUARY 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
COST OF GAS PURCHASED			AMOUNT	%			AMOUNT	%			AMOUNT	%
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	14,281	(2,859)	(20.05)	47,232	59,078	(11,844)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	766,329	1,178,062	(409,733)	(34.84)	5,160,735	8,864,378	(3,703,641)	(41.78)				
5 DEMAND	263,380	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)	6,934,044	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	3,618	(2,763)	(76.41)	23,349	23,340	9	0.04				
TOTAL THERM SALES	804,498	2,003,321	(1,198,823)	(59.84)	7,962,165	12,792,031	(4,829,866)	(37.78)				
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	4,545,189	147,111	3.24	28,953,090	31,314,130	(2,361,040)	(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	4,496,350	1,970,180	2,526,190	128.22				
22 DEMAND	325,120	0	325,120	0.00	4,310,910	1,970,180	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	4,545,189	(302,169)	(6.65)	24,456,740	29,343,970	(4,887,230)	(16.65)				
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	48,781,972	29,289,170	19,492,802	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)	(36.88)	17.824	28.308	(10.484)	(37.04)				
32 DEMAND (5/19)	4.331	6.478	(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	1.00378	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**

	CURRENT MONTH:				PERIOD TO DATE			
	JANUARY 1995		DIFFERENCE		JANUARY 1995		DIFFERENCE	
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	33,521	58,205	(24,684)	(42.41)	75,380	116,398	(41,016)	(35.24)
2 NO NOTICE SERVICE	11,402	14,231	(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)	76,329	1,178,082	(1,097,333)	(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	(68,873)	(30,837)	(35,936)	116.16
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	7,764	0	7,764	0.00	44,004	32,648	11,356	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
TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,021,061	2,008,937	(985,876)	(49.12)	6,934,044	8,997,298	(2,063,252)	(22.93)
4 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	853	3,818	(2,763)	(78.41)	23,349	27,591	(4,242)	ERR
14 TOTAL THERM SALES	804,498	2,003,321	(1,198,823)	(59.84)	7,982,165	10,518,874	(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	4,545,189	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)	(48.06)	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	4,498,350	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	4,545,189	(302,169)	(6.85)	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)	63,513	62,123	1,390	1.69
27 TOTAL THERM SALES (24-26 Estimated Only)	5,498,961	4,537,219	961,742	21.20	48,781,972	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	0.361	(0.134)	(37.12)
29 NO NOTICE SERVICE (2/16)	0.694	0.688	(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	6.478	(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)	(81.82)	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	19.926	(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)	13.80873	18.92589	(5.117)	(27.04)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.583	43.324	(25.781)	(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**

	CURRENT MONTH:				PERIOD TO DATE			
	JANUARY 1995				FLEXDOWN			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
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)	768,329	1,178,062	(409,733)	(34.84)	5,180,735	6,108,801	(948,066)	(15.52)
5 DEMAND	283,380	758,409	(485,029)	(85.27)	1,911,833	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	(1,170,486)	1,170,486	(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	3,618	(2,765)	(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	8,125,886	(163,701)	(2.01)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,083,340	4,412,785	670,555	15.20	33,270,070	32,223,148	1,046,924	3.25
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,606,000	6,606,000	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	53,624,470	(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 (+17+18+20)-(21+23)	4,243,020	4,545,169	(302,149)	(6.65)	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)	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	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	0.361	(0.134)	(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)	(16.67)
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	14.827	0.001	0.00
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 (42+43)	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			
		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	6,108,801	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	824,158	832,855	8,697	1.04	8,156,528	8,278,635	122,107	1.47
	(NET OF REVENUE TAX)								
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.

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					28,953,090	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								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
	TOTAL		18,584	16,232	514,082	503,168		
			WEIGHTED AVERAGE				\$1.587	\$1.621

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:		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
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
NUMBER OF CUSTOMERS (FIRM)									
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
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0404	1.0408	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	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	1.05	1.05	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	1.0324	1.0330	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	1.05	1.05	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

ADDRESS ONLY AREA

PAGE 1

DATE	01/31/79	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRIDEN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE RETURN THIS INVOICE NO. ON YOUR REMITTANCE AND MAIL TO Wire Transfer RCBB Charlotte NC Account # 001658004 Route # 053000196
OUR	02/16/79			
INVOICE NO.	4288			
TOTAL AMOUNT DUE	\$254,284.05			

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
TYPE FIRM TRANSPORTATION
PLEASE CONTACT EXTERIOR NUMBER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DEBITES		PROD		MONTH		TC		BC		BASE		SUBSIDIES		DSC		NET		VOLUMES		AMOUNT	
PCI NO.	NAME	PCI NO.	NAME	MONTH	TC	BC	BASE	SUBSIDIES	DSC	NET	AMOUNT DRY	AMOUNT											
	RESERVATION CHARGE			01/79	A	813	0.3659	0.0672		0.4331	863,696	5365,404.76											
	NO NOTICE RESERVATION CHARGE			01/79	A	808	0.0696			0.0696	164,300	511,402.42											
	TEMPORARY RELINQUISHMENT CREDIT			01/79	A	781	0.4331			0.4331	(1111,600)	(3448,333.96)											
	TEMPORARY RELINQUISHMENT CREDIT			01/79	A	781	0.4331			0.4331	(93,000)	(2440,278.30)											
	WESTERN DIVISION REVENUE SHARING CREDIT			01/79	A	784						(33,266.75)											
	MARKET IT REVENUE SHARING CREDIT			01/79	A	717						(1328,644.01)											

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/79.

863,396 \$254,284.05

*** END OF INVOICE 4288 ***

TRANSACTION CODE (PC: A - ACTUALS & - REVERSED)

Form 003 3694 (5/79)

GAS TRANSPORTATION

Florida Gas Transmission Company

MEMORANDUM

DATE	02/18/75	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE PRINT OR TYPE NAME AND ADDRESS OF CUSTOMER
SHIP	02/20/75	ATTN: JACK BEGAN	POST OFFICE BOX 1395	
INVOICE NO.	4427	WEST PALM BEACH, FL 33402-1395		
TOTAL AMOUNT DUE	\$27,777.13			

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT EXTER NUMBER AT (772) 853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

ITEM TRANSPORTATION

RECEIPTS	DELIVERIES	PROG	DATES	VOLUMES	AMOUNT
PO NO. NAME	PO NO. NAME	MO. TO. FC. LAST	SEQUENCES	NET	
Usage Charge - No Section Per DELAY		01/75 A COM	0.0029	0.0058	2.073
Usage Charge - No Section Per DELAY		01/75 A COM	0.0029	0.0458	13.628
Usage Charge - No Section Per DELAY		01/75 A COM	0.0029	0.0058	16.008
Usage Charge - No Section Per DELAY		01/75 A COM	0.0029	0.0458	12.473
Usage Charge	16103 FPU-RTYVIBA BEACH	01/75 A COM	0.0029	0.0058	25.158
Usage Charge	16104 FPU-WEST PALM BEACH WEST	01/75 A COM	0.0029	0.0058	81.660
Usage Charge	16105 FPU-WEST PALM BEACH	01/75 A COM	0.0029	0.0058	32.481
Usage Charge	16106 FPU-LAKE WORTH SOUTH	01/75 A COM	0.0029	0.0058	37.481
Usage Charge	16107 FPU-LAKE WORTH	01/75 A COM	0.0029	0.0058	31.416
Usage Charge	16108 FPU-SCOTTSDALE BE/CI	01/75 A COM	0.0029	0.0058	32.057
Usage Charge	16109 FPU-BOCA RATON	01/75 A COM	0.0029	0.0058	33.449
Usage Charge	16156 FPU-SANDBOR	01/75 A COM	0.0029	0.0058	32.217

INVESTIGATION CODES: B3 A-MC21M3 E-2700M413

Form 0433994 (5/7/74)

GAS TRANSPORTATION

Florida Gas Transmission Company

Amended Schedule A/E/SA

PAGE 2

DATE	02/11/95	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRONK POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REMIT TO THE ABOVE NO. ON YOUR REMITTANCE AND WIRE NO.
DATE	02/20/95			Wire Transfer WCOM Charlotte NC Account # 001638006 Routing # 053000196
INVOICE NO.	4427			
TOTAL AMOUNT DUE	537,177.13			

CONTRACT 5809 SHARPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4984
TYPE FIRM TRANSPORTATION
PLEASE CONTACT EXTER HENSLER AT (773) 663-7120 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES				RATES		VOLUMES				
POI NO.	NAME	POI NO.	NAME	PROD. MONTH	TC	RC	BASE	SURCHARGES	DESC	NET	MAINT DRY	AMOUNT
Usage Charge		14157	PRO-SHARPER WEST	01/95	A	CON	0.0029	0.0458		0.0717	31,400	\$2,251.
Usage Charge		14158	PRO-DELAND	01/95	A	CON	0.0029	0.0458		0.0717	44,200	\$3,169
Usage Charge		14273	FLORLAND INDUSTRIES	01/95	A	CON	0.0029	0.0458		0.0717	30,908	\$2,220
TOTAL FOR CONTRACT 5809 FOR MONTH OF 01/95.												537,177
*** END OF INVOICE 4427 ***												

TRANSACTION CODE: PCD, A - ACTIONS & - REVENUES

Form 0423694 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company
An Incorporated Member

PAGE 1

DATE	02/10/75	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRADY POST OFFICE BOX 1375 WEST PALM BEACH, FL 33402-1375	PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE NO.
DATE	02/10/75			Wire Transfer RBS Charlotte NC ACCOUNT # 007451066 Bank # 003000176
INVOICE NO.	4426			
TOTAL AMOUNT DUE	\$5,433.26			

CONTRACT	5007	SUPPLIER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4004	PLEASE CONTACT EITHER NUMBER AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	PREFERRED TRANSPORT			

RECEIPTS		DEBITES		PROD MONTH		BASE		EXTRA		DISC		NET		VOLUMES		AMOUNT	
POI NO.	NAME	POI NO.	NAME	MO	YR	RC	RC	BASE	SURCHARGES	DISC		NET		MMBTD CRY			
Usage Charge		16106	FPO-LAKE WORTH SQ/IN	01/75	A	CON		0.3978	0.0058			0.4376		12.416		\$5,433.	

TOTAL FOR CONTRACT 5007 FOR MONTH OF 01/75.
COST OF INVOICE 4426 ***

GAS TRANSPORTATION

Florida Gas Transmission Company

As a member of the Florida Gas Transmission Company

BILL	02/10/79	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS SERVICE NO. ON YOUR INVOICES AND WHEN NO.
BILL	02/20/79	ATTN: JACK BRON	POST OFFICE BOX 3395	Wire Transfer
INVOICE NO.	4408	WEST PALM BEACH, FL 33402-3395		ECR Charlotte NC
TOTAL AMOUNT DUE	\$17,734.82			Account # 001608005
				Route # 0030007096

CONTRACT 5009 SERVICE TYPE FIRM TRANSPORTATION CUSTOMER NO. 4004 PLEASE CONTACT EXTERIOR NUMBER AT (713) 633-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	DEBITES	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
PO NO.	NAME	PO NO.	NAME	PO NO.	NAME	PO NO.	NAME	PO NO.	NAME
Usage Charge - No Notice For DELAY		12/79	A	CON	0.0239	0.0659	0.0717	(572)	(31.7)
Usage Charge - No Notice For SHARED		12/79	A	CON	0.0239	0.0654	0.0717	(536)	(341.6)
Usage Charge - No Notice For WEST PALM BEACH		12/79	A	CON	0.0239	0.0659	0.0717	(532)	(3378.8)
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	35,990	32,580.4
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	22,852	21,628.4
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	45,900	44,725.0
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	99,377	96,709.4
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	47,310	45,792.1
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	25,800	25,921.5
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	61,100	54,300.1
Usage Charge		12/79	A	CON	0.0239	0.0659	0.0717	19,439	18,391.1

TRANSACTION CODE: PCL A - ACTUALS B - REVERALS

Form 0012 3404 12/79/4

GAS TRANSPORTATION

Florida Gas Transmission Company

A MEMBER OF THE FLORIDA GAS TRANSMISSION SYSTEM

PRICE

DATE	02/18/75	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THE SERVICE NO. ON YOUR REMITTANCE IN @ WHEN TO
BILL	02/20/75	ATTN: JACK BROWN		
PROJECT NO.	4408	POST OFFICE BOX 3395		
		WEST PALM BEACH, FL 33402-3395		
TOTAL AMOUNT DUE	\$33,754.32			

CONTRACT 5009 SERVICE TYPE FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4006 PLEASE CONTACT CARRY NUMBER AT (772) 621-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DEBITED		MONTH		BASE		RATES		VOLUMES	
POI NO.	NAME	POI NO.	NAME	MONTH	RC	BASE	SURCHARGES	DISC	NET	AMOUNT DRY	AMOUNT
Usage Charge	16157	FRU-SURCHARGE WEST	12/74	A	CON	0.0058	0.0458		0.0217	22,000	\$1,577.
Usage Charge	16158	FRU-DELIV	12/74	A	CON	0.0029	0.0458		0.0217	35,800	\$2,566.
Usage Charge	16273	FRU-DELIV	12/74	A	CON	0.0029	0.1750		0.1989	6,455	\$1,285.
Usage Charge	16273	FRU-DELIV	12/74	A	CON	0.0029	0.0458		0.0717	27,755	\$1,990.
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/74.											\$33,754.

TAKE OR PAY SURCHARGE PROVIDED BY 01/27/75

SEE END OF INVOICE 4408 FOR

TRANSACTION CODE PG. A - ACTUALS & - REVENUES

Form 04520494 12/74

GAS TRANSPORTATION

Florida Gas Transmission Company

ALBION/STANTON AVE

DATE 02/16/75

02/20/75

4487

(137,265.26)

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

PLEASE CONTACT YOUR RETAILER
AT (772) 851-7239 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4024

TYPE FIRM TRANSPORTATION

RECEIPTS	DEBIT	MOD	MCN	IC	NC	BASE	DISCOUNTS	DGC	NET	VOLUMES	AMOUNT
RCI NO.	NAME	RCI NO.	NAME	MCN	IC	NC	BASE	DISCOUNTS	DGC	NET	AMOUNT

Usage Charge - No Notice For DELAY	12/74	A	CON	0.0259	0.0454	0.0717	52	33.1
Usage Charge - No Notice For SAVED	12/74	A	CON	0.0259	0.0654	0.0717	656	54.5
Usage Charge - No Notice For WEST PALM BEACH	12/74	A	CON	0.0259	0.0454	0.0717	5,242	375.1
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	13,990	1,000.0
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	122,852	9,158.1
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	165,900	12,475.1
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	193,577	14,470.0
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	147,310	11,092.0
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	126,800	9,521.0
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	141,100	10,500.0
Usage Charge	12/74	A	CON	0.0259	0.0454	0.0717	119,479	8,975.0

TRANSACTION CODE FOR A - ADJUD 1 - 01/10/75

Form 06/2/68 15/7/74

Florida Gas Transmission Company
A-80690702 OF GAS T. Pipeline

INTERNATIONAL ALLIANCE

INDEX

FLORIDA PUBLIC UTILITIES COMPANY
ATTN: JUDY BROWN
GAINESVILLE
FLORIDA 32609-1000

PLEASE RETURNED THIS SECOND NO. ON YOUR FURNITURE AND WE WILL TO
 1111 GUYTON DR. DOWNSIDE MD 21204

POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Wire Transfer
BICOM Charlotte NC
Account # 001ASB836
Reference # 051000196

5009	PLUMBER PUBLIC UTILITIES COMPANY	1006
SHIPPER		
CONTRACT		

PLEASE CONTACT SALES REPRESENTATIVE AT (713) 653-7620 WITH ANY QUESTIONS REGARDING THIS INVOICE

INVOICE 66178

see **Proctor, Indict 6407** see

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FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date: February 1, 1995
Due Date: February 10, 1995

INVOICE NUMBER: 121120150201

Description	Basis	Units	Price	Amount
Commodity Cost of Gas *	Tier 1	MMBtu		
FTS-1 Reservation Charge		MMBtu		
FTS-1 Usage Charge		MMBtu	\$0.1989	
FPU Administrative Charge		MMBtu		
TOTAL DUE				
*				

Mail 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.

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 PERIOD OF APRIL 1994 THROUGH MARCH 1995
 ESTIMATED FOR THE PERIOD OF
 FEBRUARY 1995
 CURRENT MONTH

COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	PERIOD TO DATE	
			AMOUNT	%
1. COMMODITY (Pipeline)	36,361	53,416	(15,055)	(28.16)
2. NO NOTICE SERVICE	0	0	0	0.00
3. SWING SERVICE	0	0	0	0.00
4. COMMODITY (Other)	615,819	960,324	(244,505)	(28.42)
5. DEMAND	247,011	985,014	(438,003)	(63.94)
6. OTHER	(21,609)	0	(21,609)	0.00
LESS END-USE CONTRACT				
7. COMMODITY (Pipeline)	1,288	0	1,288	0.00
8. DEMAND	4,192	0	4,192	0.00
9. COMMODITY (Other)	0	0	0	0.00
10. Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00
11. TOTAL COST:	682,456	1,609,205	(726,747)	(45.16)
12. NET UNBILLED	0	0	0	0.00
13. COMPANY USE	532	2,991	(2,359)	(31.66)
14. TOTAL THERM SALES	825,174	1,606,304	(781,130)	(48.63)
THE RMS PURCHASED				
15. COMMODITY (Pipeline)	4,236,680	4,049,772	186,908	4.60
16. NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00
17. SWING SERVICE	0	0	0	0.00
18. COMMODITY (Other)	4,202,850	4,171,265	31,585	0.76
19. DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)
20. OTHER	0	0	0	0.00
LESS END-USE CONTRACT				
21. COMMODITY (Pipeline)	125,220	0	125,220	0.00
22. DEMAND	114,570	0	114,570	0.00
23. COMMODITY (Other)	0	0	0	0.00
24. TOTAL PURCHASES	4,077,730	4,171,265	(93,535)	(2.24)
25. NET UNBILLED	0	0	0	0.00
26. COMPANY USE	3,066	7,300	(4,234)	(58.00)
27. TOTAL THERM SALES	5,679,246	4,163,965	1,515,283	36.39
CENTS PER THERM				
28. COMMODITY (Pipeline)	(1/15)	1,319	(0,413)	(31.31)
29. NO NOTICE SERVICE	(2/16)	0.694	(0,174)	(20.05)
30. SWING SERVICE	(3/17)	0.000	0.000	0.00
31. COMMODITY (Other)	(4/18)	14,652	(5,973)	(28.98)
32. DEMAND	(5/19)	4,331	(2,145)	(33.12)
33. OTHER	(6/20)	0.000	0.000	0.00
LESS END-USE CONTRACT				
34. COMMODITY Pipeline	(7/21)	1,029	1,029	0.00
35. DEMAND	(8/22)	3,659	3,659	0.00
36. COMMODITY Other	(9/23)	0.000	0.000	0.00
37. TOTAL COST OF PURCHASES	(11/24)	21,641	38,578	(43.90)
38. NET UNBILLED	(12/25)	0.000	0.000	0.00
39. COMPANY USE	(13/26)	17,352	39,740	(56.34)
40. TOTAL COST OF THERM SOLD	(14/27)	15,538	38,646	(59.79)
41. TRUE-UP	(E-2)	(1,071)	0.000	0.00
42. TOTAL COST OF GAS	(40+41)	14,467	37,575	(61.50)
43. REVENUE TAX FACTOR		1,00376	0.000	0.00
44. PGA FACTOR ADJUSTED FOR TAXES (42+43)		14,52140	37,71628	(61.50)
45. PGA FACTOR ROUNDED TO NEAREST .001		14,521	37,716	(61.50)

**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		FEBRUARY 1995		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)	615,619	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)	186.01
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,646	12,646	36.74
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.66
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)	4,236,060	4,049,772	186,288	4.60	37,506,130	36,272,918	1,233,212	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	0.76	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 (*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)	(35.26)
29 NO NOTICE SERVICE (2/16)	0.694	0.888	(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)	(16.1)
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.1)
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)

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

CURRENT MONTH:

FEBRUARY 1995

PERIOD TO DATE

COST OF GAS PURCHASED

	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE 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	8,969,125	(1,192,571)	(17.11)
5 DEMAND	247,011	665,014	(418,003)	(83.94)	2,158,944	3,588,409	(1,429,465)	(39.84)
6 OTHER	(21,639)	0	(21,639)	0.00	(88,482)	(30,937)	(57,545)	(186.01)

LESS END-USE CONTRACT

7 COMMODITY (Pipeline)	1,286	0	1,286	0.00	45,292	32,646	12,646	28.74
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.66
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	892,458	767,668	124,790	14.95	7,816,502	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)	(81.66)	23,881	30,492	(6,611)	(21.68)
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	4.60	37,506,130	36,272,916	1,233,212	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)	4,202,960	4,171,265	31,695	0.76	33,156,040	33,221,826	(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	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	5,679,248	4,163,965	1,515,283	26.39	62,441,220	49,317,434	13,123,786	6.33

CENTS PER THERM

(24-26 Estimated Only)

28 COMMODITY (Pipeline)	(1/15)	0.956	1.319	(0.413)	(31.31)	0.303	0.466	(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)	(26.96)	17.422	20.978	(3.556)	(16.00)
32 DEMAND	(5/19)	4.531	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.00)
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)	1.029	0.000	1.029	0.00	0.880	0.921	(0.050)	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)	(58.34)	27.583	34.099	(6.516)	(19.11)
40 TOTAL COST OF THERM SOLD	(14/27)	15.536	18.436	(2.898)	(15.72)	14.905	14.648	(0.257)	(1.74)
41 TRUE-UP	(15/28)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS	(16/29)	14.467	17.365	(2.898)	(16.62)	13.834	13.877	(0.043)	(0.31)
43 REVENUE TAX FACTOR	(17/30)	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	(18/31)	14.52140	17.43029	(2.909)	(16.69)	13.86802	13.92916	(0.061)	(0.31)
45 PGA FACTOR ADJUSTED TO NEAREST .001	(19/32)	14.521	17.430	(2.909)	(16.69)	13.868	13.929	(0.061)	(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)	4,236,060	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	330,042.98	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

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	4,175,060	37,341,100	6,539,140.39	0	0	0	17.51

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: FEBRUARY 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								
15								
16								
17								
18								
19								
	TOTAL		16,212	15,867	453,924	444,283		
	WEIGHTED AVERAGE						\$1.438	\$1.469

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:		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)	(24.86)	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	1,660	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 (3)	DIFFERENCE	
				AMOUNT	%			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	1.06	1.06	1.05	1.05	1.06	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

A-888888/888888 Address

Page 1

DATE	02/28/95	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO
DEL	03/14/95	ATTN: JACK BROWN		Wire Transfer
AMOUNT	4581	POST OFFICE BOX 3395		NCHS Charlotte NC
		WEST PALM BEACH, FL 33402-3395		ACCOUNT # 001658806
				ROUTE # 053000196
TOTAL AMOUNT DUE	\$246,454.37			

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004
 TYPE FIRM TRANSPORTATION
 PLEASE CONTACT KATIE MISLER AT (713) 853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO	NAME	POI NO	NAME	MONTH	TC	NC	BASE	SURCHARGES	DISC	NET	MMBTLU DAY	AMOUNT
RESERVATION CHARGE												
	NO NOTICE RESERVATION CHARGE			02/95	A	RES	0.3659	0.0672		0.4331	762,048	\$330,042.99
	TEMPORARY RELINQUISHMENT CREDIT			02/95	A	NRR	0.0694			0.0694	120,420	\$8,355.78
	TEMPORARY RELINQUISHMENT CREDIT			02/95	A	TRL	0.4331			0.4331	(100,800)	(\$43,656.48)
	TEMPORARY RELINQUISHMENT CREDIT			02/95	A	TRL	0.4331			0.4331	(61,600)	(\$26,678.96)
	WESTERN DIVISION REVENUE SHARING CREDIT			02/95	A	TCU						(\$4,884.70)
MARKET 11 REVENUE SHARING CREDIT												

TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95: 720,048 \$246,454.37

*** END OF INVOICE 4581 ***

TRANSACTION CODE (NO. A - ACTUALS & REVERSALS)

Form 0022094 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company
 A MEMBERSHIP COMPANY

PAGE 1

DATE 03/16/95

BILL 02/28/95

INVOICE NO. 4733

TOTAL AMOUNT DUE \$32,372.91

CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BROWN

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

TOTAL DEPOSIT BALANCE NO. ON YOUR REFERENCE AND WIRE TO:

Wire Transfer

NOR Charlotte NC

Account # 00155006

Route # 000000196

CONTACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4034

PLEASE CONTACT KERRY WISNER

TYPE FIRM TRANSPORTATION

AT (773) 553-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS

DELIVERIES

FOI NO. NAME

FOI NO. NAME

PROO

MONTH

TC

BC

BASE

BATES

DISC

NET

VOLUMES

AMOUNT

Large Charge - No Notice for DELAY

FOI NO. NAME

PROO

MONTH

TC

BC

BASE

BATES

DISC

NET

VOLUMES

AMOUNT

Large Charge - No Notice for SANDO

FOI NO. NAME

PROO

MONTH

TC

BC

BASE

BATES

DISC

NET

VOLUMES

AMOUNT

Large Charge - No Notice for WEST PALM BEACH

FOI NO. NAME

PROO

MONTH

TC

BC

BASE

BATES

DISC

NET

VOLUMES

AMOUNT

Large Charge

FOI NO. NAME

PROO

MONTH

TC

BC

BASE

BATES

DISC

NET

VOLUMES

AMOUNT

Large Charge

FOI NO. NAME

PROO

MONTH

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 INVOICE CODE: 001 A - CREDIT 1 - INVOICE
 Form 002 3094 (3/7/94)

GAS TRANSPORTATION

Florida Gas Transmission Company

A. ENRON-SHARAT ADDRESS

PAGE 2

DATE 01/13/95
DUE 01/20/95

CUSTOMER

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

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

Attn: Treasurer
ICM Charlotte NC
Account # 001658206
Route # 051000196

INVOICE NO. 4733

TOTAL AMOUNT DUE \$12,372.91

CONTACT 5009

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4204

PLEASE CONTACT EXTER NUMBER
AT (713)251-7629 WITH ANY QUESTIONS REGARDING THIS INVO.

TYPE FIRM TRANSPORTATION

RECEIPTS

POI NO. NAME

DELIVERIES

POI NO. NAME

PERIOD MONTH TC RC BASE SURCHARGES DISC NET

VOLUMES
WABTU DRY AMOUNT1713 Large Charge
830 Large Charge
407 Large Charge16157 FTY-SANFORD WEST
16158 FTY-DELAHO
16273 FAYOLAND INDUSTRIES02/95 A COM 0.0259 0.0458 0.0717 30,820 \$2,209.
02/95 A COM 0.0259 0.0458 0.0717 38,230 \$2,742.
02/95 A COM 0.0259 0.0458 0.0717 29,316 \$2,101.

TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95. 451,505 \$12,372.

*** END OF INVOICE 4733 ***

TO

FROM
UNSUBSCRIBER CONF NO. A - ACTUALS & - BIRTHDAY
00123094 (1/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

4-88001000001/0000

PAGE 1

DATE 03/10/95

INVOICE NO. 4732

TOTAL AMOUNT DUE \$420.08

CUSTOMER

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

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REQUESTS AND WRITE TO:

Wire Transfer
FCM Charlotte NC
Account # 001658006
Route # 053000196

CONTRACT 5007

SHIPPER

FLORIDA PUBLIC UTILITIES COMPANY

CUSTOMER NO. 4094

PLEASE CONTACT KATHY MISLER
AT (754) 653-7420 WITH ANY QUESTIONS REGARDING THIS INV.

TYPE REFERRED TRANSPORT

RECEIPTS

POI NO. NAME

DELIVERIES

POI NO. NAME

PROD MONTH TC BC BASE SURCHARGES DISC NET VOLUMES MONTHLY DRY AMOUNT

Usage Charge

16175 FPU-WEST PALM BEACH

02/95 A COM 0.3918 0.0428 0.4376 332 9154.

Usage Charge

16105 FPU-LAKE WORTH SOUTH

02/95 A COM 0.3918 0.0428 0.4376 1,005 3466.

TOTAL FOR CONTRACT 5007 FOR MONTH OF 02/95. 1,417 3420.

*** END OF INVOICE 4732 ***

FROM : INFORMATION CODE FPU, A - ACTUALS & - RENTALS
Form 0020694 (3/79A)

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1	FLORIDA						
2	PUBLIC UTILITIES COMPANY						
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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		
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34	TOTAL DUE						
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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					
				AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED													
1	COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.65)	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	40,407,206	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	84,621,710	(27,283,040)	(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 (+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)	(62.66)	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)	(62.66)	14.29455	43.15465	(28.860)	(66.88)				
45	PGA FACTOR ROUNDED TO NEAREST .001	17.805	47.679	(29.874)	(62.66)	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)	(12.07)
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	8,138,982	(1,775,965)	(21.82)
5 DEMAND	554,553	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	46,067	32,646	13,441	41.17
8 DEMAND	1,664	0	1,664	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)	24,797	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)	3,906,270	4,104,761	(198,491)	(4.84)	37,062,310	37,326,586	(264,276)	(0.71)
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.22)	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 (1+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)	6,092,699	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	6.476	(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)	18.809	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:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN 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)	586,463	1,169,857	(583,394)	(49.87)	6,363,017	8,138,962	(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	1,664	0	1,664	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	(1,234,803)	1,234,803	(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	3,962,476	8,127,602	834,874	10.27
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)	(27.51)
14 TOTAL THERM SALES	752,183	751,855	328	0.04	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
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	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 (24-26 Estimated Only)	6,092,699	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	6.476	(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	18.404	11.790	64.06	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
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)	18.809	18.436	0.373	2.02	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
42 TOTAL COST OF GAS (40+41)	17.738	17.365	0.373	2.15	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
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.80469	17.43029	0.374	2.15	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

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.

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
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

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: MARCH 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								
15								
16								
17								
18								
19								
TOTAL			14,256	13,926	441,991	431,718		
WEIGHTED AVERAGE							\$1.445	\$1.480

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:		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

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	1.0318
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	1.05	1.05	1.05	1.06	1.05	1.05	1.05	1.05	1.05	1.05
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	1.0318
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	1.05

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)

COST OF GAS PURCHASED	PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
1 COMMODITY (Pipeline)	20,347	19,259	18,284	17,821	16,828	16,653	16,466	15,967	15,361	14,500	14,391	13,189	226,896
2 NO NOTICE SERVICE	5,205	2,151	2,082	2,151	2,151	2,082	4,303	4,454	9,251	11,402	8,356	7,530	63,118
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	1,012,534	1,018,642	742,619	676,940	638,769	778,814	977,187	960,441	1,136,930	1,064,719	1,268,990	1,224,278	11,552,261
5 DEMAND	567,558	223,218	198,019	199,969	199,969	193,519	233,333	544,733	591,256	592,169	529,367	578,701	4,641,429
6 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5+6+7+8+9+10)	1,595,744	1,263,487	961,084	896,881	896,537	991,068	1,233,899	1,527,595	1,756,818	1,662,807	1,830,112	1,833,696	16,493,704
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	2,871	2,277	1,730	1,615	1,634	1,733	2,219	2,746	3,168	3,049	3,226	3,303	29,891
14 TOTAL THERM SALES	1,592,873	1,261,204	959,354	895,266	894,903	989,285	1,231,680	1,524,849	1,753,650	1,659,758	1,826,818	1,830,295	16,464,013
THERMS PURCHASED													
15 COMMODITY (Pipeline)	3,873,570	3,135,200	2,983,470	2,934,040	2,768,350	2,758,960	3,023,810	3,285,120	4,051,980	4,485,240	4,365,370	4,303,140	41,946,050
16 NO NOTICE SERVICE	750,000	310,000	300,000	310,000	310,000	300,000	620,000	930,000	1,333,000	1,543,000	1,204,000	1,085,000	8,666,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	3,873,570	3,135,200	2,983,470	2,934,040	2,768,350	2,758,960	3,023,810	3,285,120	4,051,980	4,485,240	4,365,370	4,303,140	41,946,050
19 DEMAND	8,659,000	4,010,780	3,281,400	3,225,780	3,235,780	3,131,400	4,333,330	8,004,000	10,161,800	10,223,800	8,800,400	9,334,800	78,422,270
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18+20+22)	3,873,570	3,135,200	2,983,470	2,934,040	2,768,350	2,758,960	3,023,810	3,285,120	4,051,980	4,485,240	4,365,370	4,303,140	41,946,050
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	8,670	5,630	5,360	5,280	4,970	4,950	5,430	5,870	7,290	8,070	7,840	7,730	75,390
27 TOTAL THERM SALES	3,882,600	3,129,570	2,978,110	2,928,760	2,763,380	2,752,010	3,018,160	3,290,990	4,044,890	4,477,170	4,357,530	4,295,410	41,870,660
CENTS PER THERM													
28 COMMODITY (Pipeline)	0.525	0.615	0.613	0.607	0.601	0.604	0.611	0.609	0.528	0.546	0.559	0.559	0.555
29 NO NOTICE SERVICE	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
30 SWING SERVICE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
32 DEMAND	28.142	32.487	24.883	23.072	24.917	28.249	32.319	29.415	28.059	23.736	29.074	28.431	27.541
33 OTHER	0.294	5.565	6.035	6.190	6.190	6.190	5.374	6.606	5.816	5.792	6.004	6.206	6.058
LESS END-USE CONTRACT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
34 COMMODITY Pipeline	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST	41.196	40.300	32.213	30.568	32.819	35.948	40.809	46.765	43.408	37.742	41.923	42.613	39.321
38 NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40 TOTAL THERM SALES	41.270	40.372	32.271	30.623	32.878	36.013	40.882	46.870	43.457	37.762	42.041	42.730	39.323
41 TRUE-UP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
42 TOTAL COST OF GAS	40.253	39.355	31.254	29.606	31.861	34.996	39.865	45.853	42.466	36.793	40.862	41.673	38.375
43 REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44 PGA FACTOR ADJUSTED FOR TAXES (42/43)	40.404	39.503	31.371	29.718	31.985	35.1271	40.015	46.0249	42.6272	36.9311	41.136	41.8294	38.5193
45 PGA FACTOR ROUNDED TO NEAREST .001	40.404	39.503	31.371	29.718	31.981	35.127	40.015	46.025	42.627	36.931	41.136	41.829	38.519

* FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 960003-GU EXHIBIT NO. 5

COMPANY: F P U C / Beckman

WITNESS: DATE: 2/24/96

EXHIBIT NO. 960003-GU

FLORIDA PUBLIC UTILITIES COMPANY

PAGE 1 OF 6

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION										SCHEDULE E-1/R		
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		APRIL 1995 Through: MARCH 1996												
COST OF GAS PURCHASED		ACTUAL								REVISED PROJECTION				
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	M/R	TOTAL
1	COMMODITY (Pipeline)	17,043	26,865	66,926	25,843	21,380	17,240	18,694	22,659	37,313	41,927	38,151	37,142	371,183
2	NO NOTICE SERVICE	5,205	2,151	2,082	2,151	2,151	2,082	4,303	6,454	11,570	14,261	10,824	9,418	72,652
3	SWING SERVICE	0	0	0	0	2,674	0	0	0	0	0	0	0	2,674
4	COMMODITY (Other)	497,475	461,388	1,356,375	402,240	403,511	437,205	525,322	731,085	1,285,845	1,276,153	1,303,784	1,269,294	9,949,677
5	DEMAND	499,533	343,497	531,441	331,905	197,853	135,824	224,546	494,361	663,924	663,924	621,090	663,924	5,421,625
6	OTHER	(3,070)	(17,734)	(3,552)	(7,634)	(7,038)	(2,508)	(476)	(1,030)	0	0	0	0	(43,242)
LESS END-USE CONTRACT														
7	COMMODITY (Pipeline)	77	10,742	8,746	9,217	4,280	1,061	244	0	0	0	0	0	34,347
8	DEMAND	161	147,387	138,030	143,386	3,606	817	680	0	0	0	0	0	434,067
9										0	0	0	0	0
10										0	0	0	0	0
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	1,015,948	650,038	1,806,499	601,702	612,665	637,965	771,465	1,253,529	1,998,652	1,996,265	1,973,849	1,979,778	15,306,355
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13	COMPANY USE	1,179	2,041	2,711	2,650	2,477	2,530	2,467	1,761	1,940	1,670	2,843	3,599	28,068
14	TOTAL THERM SALES	761,553	778,178	1,916,488	617,414	698,499	748,574	743,172	645,515	1,996,712	1,994,395	1,971,006	1,976,179	15,247,685
THERMS PURCHASED														
15	COMMODITY (Pipeline)	3,128,990	4,780,760	9,786,220	4,676,240	3,018,290	2,749,430	3,052,910	3,959,170	4,164,370	4,679,300	4,257,970	4,145,330	52,380,980
16	NO NOTICE SERVICE	750,000	310,000	300,000	310,000	310,000	300,000	620,000	930,000	1,333,000	1,643,000	1,247,000	1,085,000	9,138,000
17	SWING SERVICE	0	0	0	0	10,240	0	0	0	0	0	0	0	10,240
18	COMMODITY (Other)	3,120,290	2,625,340	7,942,560	2,778,580	2,867,110	2,700,680	3,030,710	4,015,480	4,164,370	4,679,300	4,257,970	4,145,330	46,327,700
19	DEMAND	6,044,000	5,202,400	10,785,160	5,122,440	3,270,780	2,381,400	4,353,330	5,334,000	11,711,800	11,711,800	10,956,200	11,711,800	88,585,110
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21	COMMODITY (Pipeline)	10,710	2,124,440	1,825,800	1,911,810	196,830	47,010	34,000	0	0	0	0	0	6,152,600
22	DEMAND	10,710	2,124,440	1,825,800	1,911,810	120,190	27,230	34,000	0	0	0	0	0	6,054,180
23										0	0	0	0	0
24	TOTAL PURCHASES (17+18+20)-(21+23)	3,118,280	2,656,320	6,116,760	666,770	2,678,520	2,653,670	2,996,710	4,015,480	4,164,370	4,679,300	4,257,970	4,145,330	42,349,480
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	5,274	7,750	9,097	9,086	9,835	9,736	9,999	7,153	7,470	8,400	7,640	7,450	98,490
27	TOTAL THERM SALES (24-26 Estimated Only)	5,299,492	5,141,661	4,838,698	5,079,497	5,333,185	4,970,597	5,222,326	4,445,810	4,156,900	4,670,900	4,250,330	4,137,880	57,547,335
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.545	0.562	0.685	0.553	0.708	0.627	0.612	0.572	0.696	0.696	0.696	0.696	0.709
29	NO NOTICE SERVICE (2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.668	0.668	0.668	0.668	0.795
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	26.113	0.000	0.000	0.000	0.000	0.000	0.000	0.000	26.113
31	COMMODITY (Other) (4/18)	15.943	17.574	17.077	14.476	14.074	16.189	17.333	18.207	30.877	27.272	30.620	30.620	21.477
32	DEMAND (5/19)	8.265	6.803	4.928	6.479	6.049	7.803	5.158	9.268	5.669	5.669	5.669	5.669	6.120
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	0.719	0.506	0.479	0.482	2.143	2.257	0.718	0.000	0.000	0.000	0.000	0.000	0.558
35	DEMAND (8/22)	1.503	6.938	7.560	7.500	3.000	3.000	2.000	0.000	0.000	0.000	0.000	0.000	7.170
36		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST (11/24)	32.580	24.773	29.534	69.419	22.873	24.041	25.744	31.218	47.994	42.662	46.357	47.759	36.143
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	22.355	26.335	29.801	29.166	25.186	25.986	25.701	24.619	25.971	22.262	37.212	48.309	28.498
40	TOTAL THERM SALES (11/27)	19.171	12.798	37.334	11.846	11.408	12.835	14.772	28.195	48.080	42.738	46.440	47.845	26.598
41	TRUE-UP (E-2)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)
42	TOTAL COST OF GAS (40+41)	15.759	9.386	33.922	8.434	8.076	9.423	11.360	24.783	44.668	39.326	43.028	44.433	23.186
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.8179	9.4215	34.0500	8.4654	8.1062	9.4582	11.4032	24.8766	44.8363	39.4742	43.1897	44.6003	23.2730
45	PGA FACTOR ROUNDED TO NEAREST .001	15.818	9.421	34.05	8.465	8.106	9.458	11.403	24.877	44.836	39.474	43.190	44.600	23.273

DOCUMENT NUMBER-DATE

00509 JAN 16 1996

FPSC-RECORDS/REPORTING

EXHIBIT NO. _____
DOCKET NO. 960003-GU
FLORIDA PUBLIC UTILITIES COMPANY
(GMB-3)
PAGE 2 OF 6

FOR THE CURRENT PERIOD:

APRIL 1995

Through

MARCH 1996

	ACTUAL								REVISED PROJECTION				TOTAL PERIOD
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	497,475	461,368	1,356,375	402,240	403,511	437,205	525,322	731,085	1,265,845	1,276,133	1,303,784	1,269,294	9,949,577
2 TRANSPORTATION COST	518,711	354,779	1,068,900	352,665	217,020	202,638	247,067	522,444	712,807	720,112	670,065	710,484	5,825,092
3 TOTAL	1,016,186	816,167	1,953,275	754,305	620,531	639,843	772,389	1,253,529	1,998,652	1,996,245	1,973,849	1,979,778	15,774,769
4 FUEL REVENUES (NET OF REVENUE TAX)	761,791	936,307	2,063,264	970,017	708,365	750,452	744,096	845,515	1,996,712	1,994,395	1,971,006	1,976,179	15,716,099
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,634	1,399,531
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	678,418	1,052,934	2,179,891	1,086,644	822,992	867,079	860,723	962,142	2,113,339	2,111,022	2,087,633	2,092,813	17,115,630
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(137,768)	236,767	226,816	332,339	202,491	227,236	88,334	(291,387)	114,687	114,757	113,784	113,035	1,340,861
8 INTEREST PROVISION-THIS PERIOD (21)	1,661	1,323	1,917	2,705	3,394	3,916	4,127	3,042	2,064	2,064	2,063	2,057	30,333
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	454,276	201,542	323,005	434,911	653,328	742,556	857,081	832,915	427,943	428,067	428,261	427,481	454,276
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,634)	(1,399,531)
10a FLEX RATE REFUND (if applicable)							0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	201,542	323,005	434,911	653,328	742,556	857,081	832,915	427,943	428,067	428,261	427,481	425,939	425,939
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	454,276	201,542	323,005	434,911	653,328	742,556	857,081	832,915	427,943	428,067	428,261	427,481	454,276
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	199,881	321,682	432,994	650,623	739,162	853,165	828,788	424,901	426,003	426,197	425,418	423,882	395,606
14 TOTAL (12+13)	654,157	523,224	755,999	1,085,534	1,392,490	1,595,721	1,685,869	1,257,816	853,946	854,264	853,679	851,363	849,882
15 AVERAGE (50% OF 14)	327,079	261,612	378,000	542,767	696,245	797,861	842,935	628,908	426,973	427,132	426,840	425,682	424,941
16 INTEREST RATE - FIRST DAY OF MONTH	6.1200%	6.0700%	6.0700%	6.1000%	5.8600%	5.8400%	5.9400%	5.8100%	5.8000%	5.8000%	5.8000%	5.8000%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.0700%	6.0700%	6.1000%	5.8600%	5.8400%	5.9400%	5.8100%	5.8000%	5.8000%	5.8000%	5.8000%	5.8000%	
18 TOTAL (16+17)	12.1900%	12.1400%	12.1700%	11.9600%	11.7000%	11.7800%	11.7500%	11.6100%	11.6000%	11.6000%	11.6000%	11.6000%	
19 AVERAGE (50% OF 18)	6.0950%	6.0700%	6.0850%	5.9800%	5.8500%	5.8900%	5.8750%	5.8050%	5.8000%	5.8000%	5.8000%	5.8000%	
20 MONTHLY AVERAGE (19/12 Months)	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	0.490%	0.484%	0.483%	0.483%	0.483%	0.483%	
21 INTEREST PROVISION (19x20)	1,661	1,323	1,917	2,705	3,394	3,916	4,127	3,042	2,064	2,064	2,063	2,057	

ESTIMATED FOR THE PROJECTED PERIOD OF:

APRIL 1996 Through MARCH 1997

MONTH	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			
APRIL	VARIOUS	SYS SUPPLY	N/A	3,873,570	0	3,873,570	1,012,634	20,347	562,763	INCLUDED IN COST	41.20
MAY	VARIOUS	SYS SUPPLY	N/A	3,135,200	0	3,135,200	1,018,142	19,269	225,370	INCLUDED IN COST	40.30
JUNE	VARIOUS	SYS SUPPLY	N/A	2,983,470	0	2,983,470	742,679	18,284	200,101	INCLUDED IN COST	32.21
JULY	VARIOUS	SYS SUPPLY	N/A	2,934,040	0	2,934,040	676,940	17,821	202,120	INCLUDED IN COST	30.57
AUGUST	VARIOUS	SYS SUPPLY	N/A	2,768,350	0	2,768,350	689,789	16,628	202,120	INCLUDED IN COST	32.82
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	2,756,960	0	2,756,960	778,814	16,653	195,601	INCLUDED IN COST	35.95
OCTOBER	VARIOUS	SYS SUPPLY	N/A	3,023,610	0	3,023,610	977,197	18,466	238,236	INCLUDED IN COST	40.81
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	3,265,120	0	3,265,120	960,441	15,967	551,187	INCLUDED IN COST	46.79
DECEMBER	VARIOUS	SYS SUPPLY	N/A	4,051,980	0	4,051,980	1,136,930	21,381	600,507	INCLUDED IN COST	43.41
JANUARY	VARIOUS	SYS SUPPLY	N/A	4,485,240	0	4,485,240	1,064,719	24,500	603,588	INCLUDED IN COST	37.74
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	4,365,370	0	4,365,370	1,268,998	24,391	536,723	INCLUDED IN COST	41.92
MARCH	VARIOUS	SYS SUPPLY	N/A	4,303,140	0	4,303,140	1,224,278	23,189	586,231	INCLUDED IN COST	42.61
TOTAL				41,946,050	0	41,946,050	11,552,261	236,896	4,704,547		39.32

EXHIBIT NO. _____

DOCKET NO. 960003-GU

FLORIDA PUBLIC UTILITIES COMPANY
(GMB-3)

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ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 1996

Through

MARCH 1997

	PRIOR PERIOD: APRIL 1994 - MARCH 1995			CURRENT PERIOD: APR 95 - MAR 96	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$14,676,220	\$10,153,639	(\$4,522,581)	\$17,115,630	\$12,593,049
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$1,926,701	\$988,861	(\$937,840)	\$1,340,861	\$403,021
3 INTEREST PROVISION FOR THIS PERIOD	49,490	42,075	(7,415)	30,333	22,918
4 END OF PERIOD TOTAL NET TRUE-UP	\$1,976,191	\$1,030,936	(\$945,255)	\$1,371,194	\$425,939
TOTAL TRUE-UP DOLLARS					\$425,939
PROJECTED THERM SALES FOR APRIL 1996 - MARCH 1997					41,870,540
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY					1.017
NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).					

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 1998 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THERM SALES (FIRM)													
GENERAL SERVICE (11)	796,590	558,800	484,110	410,090	425,270	450,550	522,480	563,320	831,570	1,092,060	1,111,640	1,031,750	8,308,230
OUTDOOR LIGHTING (21)	170	160	170	140	120	70	140	140	140	150	160	160	1,720
RESIDENTIAL (31)	832,210	615,260	531,340	484,020	437,880	466,100	495,550	647,330	1,005,900	1,279,880	1,141,590	995,320	8,932,380
LARGE VOLUME (51)	1,783,540	1,614,120	1,605,290	1,634,520	1,521,470	1,503,540	1,629,380	1,629,550	1,753,970	1,862,470	1,867,200	1,811,990	19,817,140
OTHER (81)	11,200	9,500	8,860	8,040	7,780	7,850	7,720	9,660	13,290	19,700	17,740	15,110	136,450
TOTAL FIRM	3,423,810	2,797,840	2,629,770	2,536,810	2,392,520	2,428,110	2,655,270	2,880,000	3,604,870	4,054,260	3,938,330	3,854,330	37,195,920
THERM SALES (INTERRUPTIBLE)													
INTERRUPTIBLE (61)	442,790	331,710	348,330	391,950	370,850	323,890	362,900	379,250	439,810	422,900	419,180	441,060	4,574,620
INTERR TRANSPORT (92)	24,080	26,280	20,700	20,350	21,990	22,030	24,450	24,480	30,930	31,650	28,140	28,180	303,260
LARGE VOLUME INT (93)	1,601,900	1,481,920	1,835,380	2,110,230	2,062,590	1,832,920	1,844,630	1,774,110	1,199,030	1,229,480	1,103,340	1,539,670	19,615,400
LESS: TRANSPORTATION	(1,625,980)	(1,506,200)	(1,856,080)	(2,130,580)	(2,084,580)	(1,854,950)	(1,869,080)	(1,796,590)	(1,229,960)	(1,261,130)	(1,131,480)	(1,558,050)	(19,918,680)
TOTAL INTERRUPTIBLE	442,790	331,710	348,330	391,950	370,850	323,890	362,900	379,250	439,810	422,900	419,180	441,060	4,574,620
TOTAL THERM SALES	3,866,600	3,129,550	2,978,100	2,928,760	2,763,370	2,752,000	3,018,170	3,259,250	4,044,680	4,477,160	4,357,510	4,295,390	41,870,540
NUMBER OF CUSTOMERS (FIRM)													
GENERAL SERVICE (11)	2,395	2,397	2,399	2,402	2,410	2,416	2,428	2,441	2,448	2,407	2,410	2,413	2,414
OUTDOOR LIGHTING (21)	5	5	5	4	4	4	4	4	4	5	5	5	5
RESIDENTIAL (31)	31,239	30,876	30,433	30,176	30,026	29,964	29,994	30,425	30,896	31,438	31,470	31,502	30,703
LARGE VOLUME (51)	897	899	898	899	902	903	907	912	921	889	892	898	901
OTHER (81)	415	414	414	412	410	410	410	409	409	420	420	419	414
TOTAL FIRM	34,951	34,591	34,149	33,883	33,752	33,697	33,743	34,191	34,678	35,159	35,197	35,237	34,437
NUMBER OF CUSTOMERS (INT.)													
INTERRUPTIBLE (61)	14	14	14	14	14	14	14	14	14	14	14	14	14
INTERR TRANSPORT (92)	1	1	1	1	1	1	1	1	1	1	1	1	1
LARGE VOLUME INT (93)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL INTERRUPTIBLE	16	16	16	16	16	16	16	16	16	16	16	16	16
TOTAL CUSTOMERS	34,967	34,607	34,165	33,909	33,768	33,713	33,759	34,207	34,694	35,175	35,213	35,253	34,453
THERM USE PER CUSTOMER													
GENERAL SERVICE (11)	333	233	202	171	176	186	215	243	340	454	461	428	3,442
OUTDOOR LIGHTING (21)	34	32	34	35	30	18	35	35	35	30	32	32	362
RESIDENTIAL (31)	27	20	17	16	15	16	17	21	33	41	36	32	291
LARGE VOLUME (51)	1,968	1,795	1,788	1,818	1,687	1,665	1,796	1,767	1,904	1,870	1,869	2,018	21,964
OTHER (81)	27	23	21	20	19	19	19	24	32	47	42	36	330
INTERRUPTIBLE (61)	31,628	23,694	24,881	27,996	26,489	23,135	25,921	27,089	31,415	30,207	29,941	31,504	333,901
INTERR TRANSPORT (92)	24,080	26,280	20,700	20,350	21,990	22,030	24,450	24,480	30,930	31,650	28,140	28,180	303,260
LARGE VOLUME INT (93)	1,601,900	1,481,920	1,835,380	2,110,230	2,062,590	1,832,920	1,844,630	1,774,110	1,199,030	1,229,480	1,103,340	1,539,670	19,615,400

COMPANY: Indiantown Gas Company

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATIONSCHEDULE E-1
(REVISED 6/08/94)

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

APRIL 96 Through MARCH 97

COST OF GAS PURCHASED	PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
1 COMMODITY (Pipeline) Includes No Notice Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
2 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
4 COMMODITY (Other)	244,672	188,486	151,790	77,165	72,875	72,648	72,389	153,253	178,202	246,185	247,809	244,487	1,949,962
5 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
6 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ((1+2+3+4+5+6)-(7+8+9+10))	244,672	188,486	151,790	77,165	72,875	72,648	72,389	153,253	178,202	246,185	247,809	244,487	1,949,962
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
14 THERM SALES REVENUES	244,672	188,486	151,790	77,165	72,875	72,648	72,389	153,253	178,202	246,185	247,809	244,487	1,949,962
THERMS PURCHASED													
15 COMMODITY (Pipeline) Billing Determinants On	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE RESERV Billing Determinants On	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other) Commodity	662,833	517,633	441,083	224,233	224,833	224,133	223,333	445,333	517,833	666,933	671,333	662,333	5,481,850
19 DEMAND Billing Determinants On	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER Commodity	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	662,833	517,633	441,083	224,233	224,833	224,133	223,333	445,333	517,833	666,933	671,333	662,333	5,481,850
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	662,833	517,633	441,083	224,233	224,833	224,133	223,333	445,333	517,833	666,933	671,333	662,333	5,481,850
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
29 NO NOTICE RESERV (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30 SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	0.36913	0.36413	0.34413	0.34413	0.32413	0.32413	0.32413	0.34413	0.34413	0.36913	0.36913	0.36913	0.35571
32 DEMAND (5/19)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
33 OTHER (6/20)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
37 TOTAL COST OF PURCHASES (11/24)	0.36913	0.36413	0.34413	0.34413	0.32413	0.32413	0.32413	0.34413	0.34413	0.36913	0.36913	0.36913	0.35571
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
40 TOTAL COST OF THERMS SOI (11/27)	0.36913	0.36413	0.34413	0.34413	0.32413	0.32413	0.32413	0.34413	0.34413	0.36913	0.36913	0.36913	0.35571
41 TRUE-UP (E-2)	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437	-0.00437
42 TOTAL COST OF GAS (40+41)	0.36476	0.35976	0.33976	0.33976	0.31976	0.31976	0.31976	0.33976	0.33976	0.36476	0.36476	0.36476	0.35134
43 REVENUE TAX FACTOR	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911
44 PGA FACTOR ADJUSTED FOR (42x43)	37.1733	36.6637	34.6255	34.6255	32.5873	32.5873	32.5873	34.6255	34.6255	37.1733	37.1733	37.1733	36.9058
45 PGA FACTOR ROUNDED TO NEAREST .001	37.173	36.664	34.625	34.625	32.587	32.587	32.587	34.625	34.625	37.173	37.173	37.173	36.906

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 960003-64

EXHIBIT NO. 10

COMPANY/ WITNESS: Indiantown Gas

DATE: 2/21/96

DOCUMENT NUMBER - DATE

00574 JAN 17 96

FPSC-RECORDS/REPORTING

COMPANY: Indiantown Gas Company

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2
(REVISED 8/19/93)

FOR THE CURRENT PERIOD:

APRIL 95

Through

MARCH 96

	ACTUAL								REVISED PROJECTION				TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST													\$0
2 TRANSPORTATION COST	\$216,441	\$264,714	\$96,332	\$132,564	\$274,336	\$87,069	\$55,593	\$215,417	\$415,000	\$350,000	\$350,000	\$350,000	\$2,807,466
3 TOTAL	\$216,441	\$264,714	\$96,332	\$132,564	\$274,336	\$87,069	\$55,593	\$215,417	\$415,000	\$350,000	\$350,000	\$350,000	\$2,807,466
4 FUEL REVENUES (NET OF REVENUE TAX)	\$209,487	\$256,552	\$110,396	\$134,299	\$267,481	\$82,157	\$72,068	\$189,537	\$415,000	\$350,000	\$350,000	\$350,000	\$2,786,957
5 TRUE-UP COLLECTED OR (REFUNDED)	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$1,459	\$17,508
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$210,926	\$258,011	\$111,855	\$135,753	\$268,940	\$83,616	\$73,627	\$190,996	\$416,459	\$351,459	\$351,459	\$351,459	\$2,804,465
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$5,515)	(\$6,703)	\$15,523	\$3,194	(\$5,396)	(\$3,453)	\$17,934	(\$24,421)	\$1,459	\$1,459	\$1,459	\$1,459	(\$3,001)
8 INTEREST PROVISION-THIS PERIOD (21)	\$202	\$164	\$180	\$217	\$201	\$175	\$203	\$179	\$120	\$122	\$123	\$124	\$2,010
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$43,241	\$36,469	\$28,471	\$42,715	\$44,667	\$38,013	\$33,276	\$49,954	\$24,253	\$24,372	\$24,495	\$24,618	\$414,543
** TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$1,459)	(\$17,508)
10 FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
** TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$36,469	\$28,471	\$42,715	\$44,667	\$38,013	\$33,276	\$49,954	\$24,253	\$24,372	\$24,495	\$24,618	\$24,742	\$24,742
INTEREST PROVISION													
** BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$43,241	\$36,469	\$28,471	\$42,715	\$44,667	\$38,013	\$33,276	\$49,954	\$24,253	\$24,372	\$24,495	\$24,618	\$414,543
** ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$36,267	\$28,307	\$42,535	\$44,460	\$37,812	\$33,101	\$49,751	\$24,074	\$21,253	\$24,372	\$24,495	\$24,618	\$394,034
** TOTAL (12+13)	\$79,508	\$64,776	\$71,005	\$87,165	\$82,479	\$71,114	\$83,026	\$74,028	\$48,506	\$48,745	\$48,990	\$49,236	\$808,576
** AVERAGE (50% OF 14)	\$39,754	\$32,388	\$35,503	\$43,582	\$41,239	\$35,557	\$41,513	\$37,014	\$24,253	\$24,372	\$24,495	\$24,618	\$404,288
** INTEREST RATE - FIRST DAY OF MONTH	6.12	6.07	6.07	6.10	6.08	6.04	5.94	5.81	5.80	6.03	6.03	6.03	
** INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07	6.07	6.10	6.06	6.04	6.04	5.81	5.80	6.03	6.03	6.03	6.03	0.00
** TOTAL (16+17)	12.19	12.14	12.17	11.96	11.70	11.78	11.75	11.61	11.83	12.06	12.06	12.06	0.00
** AVERAGE (50% OF 18)	6.10	6.07	6.09	6.08	6.05	6.09	6.08	6.01	6.02	6.03	6.03	6.03	
** MONTHLY AVERAGE (19/12 Months)	0.51	0.51	0.51	0.50	0.49	0.48	0.49	0.48	0.49	0.50	0.50	0.50	
** INTEREST PROVISION (15x20)	202	164	180	217	201	175	203	179	120	122	123	124	2010

COMPANY: indiantown Gas Company	TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE	SCHEDULE E-3 (REVISED 8/19/93)
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COMPANY: indiantown Gas Company	TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE	SCHEDULE E-3 (REVISED 8/19/93)
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COMPANY: indiantown Gas Company	TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE	SCHEDULE E-3 (REVISED 8/19/93)
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ESTIMATED FOR THE PROJECTED PERIOD OF: APRIL 96 Through MARCH 97

[illegible]

COMPANY: Indiantown Gas Company

CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD

SCHEDULE E-4
(REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 96

Through

MARCH 97

	PRIOR PERIOD: APRIL 94 - MARCH 95			CURRENT PERIOD: APRIL 95 - MARCH 96	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	1482662	1528399	45737	2804465	2850202
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	36094	60670	24576	-3001.00	21575
3 INTEREST PROVISION FOR THIS PERIOD	710	1070	360	2010	2370
4 END OF PERIOD TOTAL NET TRUE-UP	36804	61740	24936	-991	23945

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	\$23,945	equals	\$0.00437 PER THERM
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	5,481,850		TRUE UP REFUND
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)			
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)			
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)			
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)			

SCHEDULE E-5
(REVISED 8/19/93)

APRIL 96 Through MARCH 97

[illegible]

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96 Page 1 of 3

	CURRENT MONTH: SEPTEMBER 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$268,641	\$211,905	(\$56,736)	(26.77)	\$1,707,164	\$1,824,216	(\$82,948)	(5.11)
2 NO NOTICE SERVICE	\$41,640	\$41,640	\$0	0.00	\$254,004	\$254,004	\$0	0.00
3 SWING SERVICE	\$1,432,729	\$787,950	(\$644,779)	(81.83)	\$7,496,900	\$3,603,490	(\$3,893,410)	(108.05)
4 COMMODITY (Other)	\$2,391,843	\$2,622,919	\$231,076	8.81	\$17,829,369	\$10,355,575	\$1,526,208	7.89
5 DEMAND	\$2,387,420	\$2,314,024	(\$73,396)	(3.17)	\$15,370,137	\$15,865,610	\$486,473	3.07
6 OTHER	\$142,813	\$0	(\$142,813)	0.00	\$445,187	\$0	(\$445,187)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$87,103	\$78,213	(\$8,890)	(11.37)	\$655,736	\$636,169	(\$19,567)	(3.08)
8 DEMAND	\$577,508	\$504,448	(\$73,060)	(14.48)	\$3,518,802	\$3,551,588	\$34,786	0.98
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,000,478	\$5,395,777	(\$604,699)	(11.21)	\$38,939,234	\$36,515,136	(\$2,424,098)	(6.64)
12 NET UNBILLED	\$19,800	\$0	(\$19,800)	0.00	(\$888,621)	\$0	\$888,621	0.00
13 COMPANY USE	\$9,311	\$0	(\$9,311)	0.00	\$55,861	\$0	(\$55,861)	0.00
14 TOTAL THERM SALES	\$5,704,125	\$5,395,777	(\$308,348)	(5.71)	\$36,410,076	\$36,515,136	\$105,060	0.29

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 96-0003-CW EXHIBIT NO. 1
COMPANY: FCS
WITNESS: JES/30/10/11
DATE: 8/21/96

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 1a of 85

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: SEPTEMBER 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	40,111,770	32,144,079	(7,967,691)	(24.79)	243,484,955	241,928,239	(1,556,716)	(0.64)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	36,600,000	36,600,000	0	0.00
17 SWING SERVICE (Commodity)	8,650,050	4,635,000	(4,015,050)	(86.62)	45,678,170	18,885,000	(26,793,170)	(141.88)
18 COMMODITY (Other) (Commodity)	13,826,618	16,600,750	2,774,132	16.71	105,912,636	128,881,377	22,968,741	17.82
19 DEMAND (Billing Determinants Only)	41,855,180	38,307,222	(3,547,958)	(9.26)	299,783,168	306,262,202	6,479,034	2.12
20 OTHER	0	0	0	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	12,148,230	10,908,329	(1,239,901)	(11.37)	89,255,750	88,019,063	(236,687)	(0.27)
22 DEMAND	14,326,530	13,084,907	(1,241,623)	(9.49)	96,610,300	94,527,736	(2,082,564)	(2.20)
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	22,478,668	21,235,750	(1,240,918)	(5.84)	151,590,806	147,768,377	(3,824,429)	(2.59)
25 NET UNBILLED	78,238	0	(78,238)	0.00	(4,027,032)	0	4,027,032	0.00
26 COMPANY USE	36,642	0	(36,642)	0.00	225,953	0	(225,953)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,534,662	21,235,750	(1,298,912)	(6.12)	151,705,697	147,768,377	(3,939,320)	(2.67)

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL
COMPANY: PEOPLES GAS SYSTEM, INC.
ESTIMATED FOR THE PERIOD OF: APRIL 95 THROUGH MARCH 96
CURRENT MONTH: SEPTEMBER 1995

COMMODITY (Pipeline)	THEIRMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THEIRM-Line 28
1 Commodity Pipeline (F-GT)	38,740,390	\$259,309	\$0.00669
2 Cashouts-Peoples Transportation Customers	391,170	\$2,805	\$0.00717
3 Cashout-(F-GT) May '95	990,210	\$8,528	\$0.00666
4			
5	40,111,770	\$288,641	\$0.00670
6			
7			
8 TOTAL COMMODITY (Pipeline)	8,650,050	\$1,341,008	\$0.15503
9 Swing Service-Demand-3rd Party Suppliers			
10 Swing Service-Commodity-3rd Party Suppliers			
11	8,650,050	\$1,432,728	\$0.16563
12			
13	12,873,450	\$2,227,760	\$0.17305
14	15,758	\$5,869	\$0.37862
15	408,230	\$3,071	\$0.14231
16 TOTAL SWING SERVICE	0	\$108,272	\$0.00000
17 Purchases from 3rd Party Suppliers	570,300	\$47,204	\$0.16100
18 City of Sunrise	(793,180)	\$31,791	\$0.16806
19 Cashouts-Peoples Transportation Customers	191,510	\$10,408	\$0.17300
20 Purchases from 3rd Party Suppliers-Aug. '95 Accrual Adj.	61,530	108.59	\$0.17299
21 Bookouts-May '95	630	\$2,391,843	\$0.04781
22 Bookouts-Jun '95	13,826,618	\$2,673,679	\$0.18848
23a Cashout-(F-GT)-May '95			\$0.04331
23b Purchases from 3rd Party Suppliers-Prior Period Adj.			\$0.04331
24 Purchases from 3rd Party Suppliers-Prior Period Adj.			\$0.04331
25 TOTAL COMMODITY (Other)			\$0.05012
26 Demand (F-GT)			
27 Demand (SHGISO GA)			\$0.05704
28 Temporary Acquisition Reservation Charge-(F-GT)			\$0.00000
29 Temporary Readjustment Credit-(F-GT)			\$0.00000
30 Cashouts-Peoples Transportation Customers			\$0.00000
31 Cashout-(F-GT)-May '95			\$0.00000
32	41,855,180	\$2,387,420	\$0.05704
33			
34			
35 TOTAL DEMAND			
36 Revenue Sharing F-GT			\$0.00000
37 Legal Fees			\$0.00000
38 Administrative Costs			\$0.00000
39 Uncollectible Scheduling Penalties			\$0.00000
40			
41			
42			
43 TOTAL OTHER			\$0.00000

FOR THE PERIOD OF:

APRIL 83

THRU

MARCH 85

PERIOD TO DATE

Page 1 of 1

	CURRENT MONTH	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4+8-12)	\$3,815,261	\$3,410,888	(\$404,382)	(10.10589)	\$35,270,417	\$22,556,065	(\$2,311,252)	(6.00146)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,175,804	1,864,808	(310,996)	(0.08778)	13,812,857	13,556,073	(256,884)	(0.00182)
3 TOTAL	5,991,165	5,285,777	(705,388)	(0.00933)	38,883,274	36,112,138	(2,771,136)	(0.00711)
4 FUEL REVENUES	5,704,125	5,285,777	(418,348)	(0.00406)	38,410,076	33,515,126	(4,894,950)	(0.00288)
(NET OF REVENUE TAX)	28,830	28,830	0	0.00000	171,780	171,780	0	0.00000
5 TRUE UP REFUND(COLLECTION)	5,732,755	5,426,407	(306,348)	(0.00379)	38,581,856	36,688,918	(1,892,938)	(0.00287)
6 FUEL REVENUE APPLICABLE TO PERIOD								
(LINE 4 (+) - LINE 5)	(288,410)	28,830	287,640	(1.11079)	(2,301,518)	171,778	2,473,296	(1.07464)
7 TRUE UP PROVISION - THIS PERIOD								
(LINE 6 - LINE 3)	12,560	15,812	3,252	0.25800	69,285	95,371	26,086	0.00420
8 INTEREST PROVISION THIS PERIOD (71)	2,702,482	3,221,736	519,253	0.19214	4,718,347	3,142,180	(1,576,167)	(0.23277)
9 BEGINNING OF PERIOD TRUE UP AND INTEREST	(28,830)	(28,830)	0	0.00000	(171,780)	(171,780)	0	0.00000
10 TRUE UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	0	0	0	0.00000	0	0	0	0.00000
10A FLEX RATE (REFUND (if applicable))	2,428,003	3,221,548	803,545	0.23342	2,223,346	3,221,548	1,004,202	0.28731
11 TOTAL ESTIMATED TRUE UP (7+8+9+10+10A)	0	0	0	0.00000	84,559	0	(84,559)	0.00000
11A FOT REFUND	2,428,003	3,221,548	803,545	0.23342	2,428,003	3,221,548	803,545	0.23342
12AD, TOTAL ESTIMATED TRUE UP (11+11A)								
INTEREST PROVISION								
13 BEGINNING TRUE UP AND INTEREST PROVISION (9)	2,702,482	3,221,736	519,253	0.19214				
14 ENDING TRUE UP BEFORE INTEREST (13+7+5)	2,415,443	3,221,736	806,293	0.23381				
15 TOTAL (13+14)	5,117,925	6,443,471	1,325,546	0.25800				
16 AVERAGE (50% OF 13)	2,558,963	3,221,736	662,773	0.25800				
17 INTEREST RATE - FIRST DAY OF MONTH	5.84	5.84	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.84	5.84	0	0.00000				
19 TOTAL (17+18)	11,780	11,780	0	0.00000				
20 AVERAGE (50% OF 19)	5,890	5,890	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.481	0.481	0	0.00000				
22 INTEREST PROVISION (19+21)	\$112,560	\$119,813	\$7,253	\$9.25900				

* If line 5 is a refund add to line 4

If line 5 is a collection (+) subtract from line 4

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 85 Through MARCH 88

SCHEDULE A-3
Page 1 of 1

ACTUAL FOR THE PERIOD OF: SEPT 1983									
PRESENT MONTH									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	PURCHASED TOTAL	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST
1 SEPT. 1985	POT	PQS	FTS-1 COMAL PIPELINE	20,884,000	12,150,510	20,884,000		\$222,155.84	
2 SEPT. 1985	POT	PQS	FTS-1 COMAL PIPELINE			7,758,500		87,118.15	
3 SEPT. 1985	POT	PQS	FTS-2 COMAL PIPELINE			20,505,800		27,152.88	
4 SEPT. 1985	POT	PQS	FTS-1 DEMAND		14,328,810	14,328,810			\$1,321,208.18
5 SEPT. 1985	POT	PQS	FTS-1 DEMAND	7,800,000		7,800,000			567,270.60
6 SEPT. 1985	POT	PQS	FTS-2 DEMAND	8,000,000		8,000,000			41,840.00
7 SEPT. 1985	POT	PQS	NO NOTICE	2,178,000		2,178,000			410,485.54
8 SEPT. 1985	POT	PQS	SONATISO GA DEMAND		2,178,500	2,178,500			52,789.08
9 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
10 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
11 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
12 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
13 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
14 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
15 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
16 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
17 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
18 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
19 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
20 SEPT. 1985	POT	PQS	SONATISO GA DEMAND						
21 TOTAL				197,819,260	28,657,870	128,993,880	\$2,628,877.73	\$249,232.70	\$3,093,012.73
									\$0.00
									\$5.18

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 1 of 2

FOR THE PERIOD OF:

APRIL 80

Through

MARCH 86

PRESENT MONTH:

SEPTEMBER 1980

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCT/SUPPLIER	RECEIPT POINT	GROSS AMOUNT	NET AMOUNT	MONTHLY GROSS	MONTHLY NET	WELLHEAD PRICE	CITYGATE PRICE
		Monthly	Monthly	Monthly	Monthly	Monthly	(\$/Btu)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	SUBTOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from the supplier(s).

(2) Included in the monthly gross volumes above are 801,537 member's nominations at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per month.

(3) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per month.

FOR THE PERIOD OF:

APRIL 05

Through

MARCH 06

PRESENT MONTH:

SEPTEMBER 1995

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCE/SUPPLIER	RECEIPT POINT	GROSS AMOUNT Mmbtu/d	NET AMOUNT Mmbtu/d	MONTHLY GROSS Mmbtu	MONTHLY NET Mmbtu	WELLHEAD PRICE \$/Mmbtu	CITYGATE PRICE \$/GALF
19		0	0	0	0	0.00000	0.00000
20		0	0	0	0	0.00000	0.00000
21		0	0	0	0	0.00000	0.00000
22		0	0	0	0	0.00000	0.00000
23		0	0	0	0	0.00000	0.00000
24		0	0	0	0	0.00000	0.00000
25		0	0	0	0	0.00000	0.00000
26		0	0	0	0	0.00000	0.00000
27		0	0	0	0	0.00000	0.00000
28		0	0	0	0	0.00000	0.00000
29		0	0	0	0	0.00000	0.00000
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						

(1) The wellhead price stated for each receipt point represents the actual cost of gas to PG&S from the supplier(s).

(2) Included in the monthly gross volumes above are 801,537 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.

(3) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

FOR THE MONTH OF:

SEPTEMBER 1993

PERIOD TO DATE

PERIOD TO DATE

		CURRENT MONTH		PERIOD TO DATE		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE
THERM SALES (FIRM)							
1 RESIDENTIAL	2,112,437	2,158,771	44,314	0.0208	14,094,349	14,728,313	644,873
2 SMALL COMM. SERVICE	188,903	188,347	556	0.0003	1,029,127	1,023,278	4,161
3 COMMERCIAL SERVICE	8,338,088	8,359,503	21,415	0.0003	41,517,883	41,961,160	443,177
4 COMMERCIAL LV-1	7,448,215	7,448,215	0	0.0000	48,028,098	48,028,098	0
5 COMMERCIAL LV-2	1,790,021	1,775,239	14,782	0.0008	11,209,487	10,273,594	935,893
6 COMM. ST. LIGHTING	28,016	18,883	9,133	0.0328	140,112	108,168	31,944
7 WHOLESALE	8,441	11,400	2,959	0.0354	65,347	64,800	547
8 NATURAL GAS VEH. SALES	44,808	87,822	43,014	0.0961	288,115	360,481	72,366
9 OFF SYSTEM SALES	0	0	0	0.0000	1,283,020	0	1,283,020
10 TOTAL FIRM SALES	18,182,585	18,188,171	5,586	0.0003	117,985,318	118,919,818	934,500
THERM SALES (INTERRUPTIBLE)							
10 INTERRUPTIBLE SMALL	2,107,907	2,043,880	64,027	0.0174	20,023,068	22,889,409	2,866,341
11 INTERRUPTIBLE LV-1	711,402	820,266	108,864	0.0308	30,414,457	32,722,064	2,307,607
12 INTERRUPTIBLE LV-2	832,687	4,874,204	4,041,517	0.0000	3,262,873	32,422,443	29,159,570
13 TOTAL INT. SALES	4,532,088	4,874,204	342,116	0.0075	33,700,378	108,202,881	74,502,503
14 TOTAL SALES	22,714,673	22,714,673	0	0.0000	151,705,696	151,705,696	0
THERM SALES (TRANSPORTATION)							
15 TRANSPORTATION	1,642,278	1,688,000	45,722	0.0262	9,587,330	10,224,000	636,670
16 INTERRUPTIBLE SMALL	8,132,182	11,738,120	3,605,938	0.2816	56,414,932	71,078,077	14,663,145
17 INTERRUPTIBLE LV-1	28,286,178	28,168,111	118,067	0.0004	258,282,837	258,282,837	0
18 OFF SYSTEM SALES, TRANSP.	400,000	43,270,231	42,870,231	0.0107	17,889,720	268,988,482	251,098,762
19 TOTAL TRANSPORTATION	88,239,608	88,239,608	0	0.0000	340,184,818	340,184,818	0
20 TOTAL THROUGHPUT	72,123,278	72,123,278	0	0.0000	481,878,314	419,229,743	178,648,571
NUMBER OF CUSTOMERS (FIRM)							
20 RESIDENTIAL	173,743	175,458	1,715	0.0103	1,048,501	1,044,119	4,382
21 SMALL COMMERCIAL	4,844	4,844	0	0.0000	20,648	20,648	0
22 COMMERCIAL SERVICE	14,448	14,448	0	0.0000	88,544	87,282	1,262
23 COMMERCIAL LV-1	1,664	1,664	0	0.0000	9,278	9,278	0
24 COMMERCIAL LV-2	38	31	7	0.1842	233	184	49
25 COMM. ST. LIGHTING	35	22	13	0.3714	183	132	51
26 WHOLESALE	16	20	4	0.2500	12	12	0
27 NATURAL GAS VEH. SALES	0	0	0	0.0000	6	6	0
28 OFF SYSTEM SALES	194,821	195,404	583	0.0030	1,118,106	1,182,148	64,042
28 TOTAL FIRM	194,821	195,404	583	0.0030	1,118,106	1,182,148	64,042
NUMBER OF CUSTOMERS (INT)							
28 INTERRUPTIBLE SMALL	72	63	9	0.1250	442	578	136
29 INTERRUPTIBLE LV-1	25	11	14	0.5600	164	46	118
30 INTERRUPTIBLE LV-2	4	0	4	0.0000	24	0	24
31 TOTAL INT.	101	74	27	0.2673	530	444	86
32 TOTAL INT.	101	74	27	0.2673	530	444	86
NUMBER OF CUSTOMERS (TRANSP.)							
32 INTERRUPTIBLE SMALL	18	14	4	0.2222	88	84	4
33 INTERRUPTIBLE LV-1	20	7	13	0.6500	112	108	4
34 INTERRUPTIBLE LV-2	7	0	7	0.0000	42	42	0
35 OFF SYSTEM SALES, TRANSP.	1	0	1	0.0000	14	0	14
36 TOTAL TRANSPORTATION	46	29	17	0.3714	268	234	34
37 TOTAL CUSTOMERS	194,882	197,019	2,137	0.0109	1,173,978	1,182,826	8,848
THERM USE PER CUSTOMER							
38 RESIDENTIAL	12	12	0	0.0000	13	14	1
39 SMALL COMMERCIAL	32	31	1	0.0031	34	34	0
40 COMMERCIAL SERVICE	438	448	10	0.0022	479	480	1
41 COMMERCIAL LV-1	4,832	4,832	0	0.0000	8,203	8,208	5
42 COMMERCIAL LV-2	45,888	45,888	0	0.0000	48,021	48,021	0
43 COMM. ST. LIGHTING	887	887	0	0.0000	728	827	99
44 WHOLESALE	2,700	6,700	4,000	0.1481	6,468	5,487	981
45 NATURAL GAS VEH. SALES	2,800	4,832	2,032	0.0725	3,110	4,832	1,722
46 OFF SYSTEM SALES	0	0	0	0.0000	272,606	0	272,606
47 INTERRUPTIBLE SMALL	43,185	87,840	44,655	0.1034	45,224	60,052	14,828
48 INTERRUPTIBLE LV-1	28,440	84,573	56,133	0.2011	72,222	147,318	75,096
49 INTERRUPTIBLE LV-2	123,172	0	123,172	0.0000	137,618	0	137,618
50 INTERRUPTIBLE LV-1 (TRANSP.)	81,228	120,428	39,200	0.0481	100,818	121,725	20,907
51 INTERRUPTIBLE LV-2 (TRANSP.)	456,108	652,118	196,010	0.0434	603,705	154,428	449,277
52 OFF SYSTEM SALES (TRANSP.)	550,000	4,308,487	3,758,487	0.6833	8,101,491	4,387,372	3,714,119

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 1 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0325	1.0344	1.0364									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054									
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0285	1.0305	1.0295	1.0305	1.0315	1.0305	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.046	1.048	1.047	1.048	1.049	1.048	0.000	0.000	0.000	0.000	0.000	0.000

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 2 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

SOUTH FLORIDA, EUSTIS, DAYTONA, and PALM BEACH GARDENS DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0344	1.0354	1.0335	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR				1.052	1.053	1.051	0.000	0.000	0.000	0.000	0.000	0.000
BTU CONTENT x PRESSURE CORRECTION FACTOR												
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0374	1.0374	1.0364	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR				1.055	1.055	1.054	0.000	0.000	0.000	0.000	0.000	0.000
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

Page 3 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1955 THROUGH MARCH 1956

TAMPA, ST. PETE, LAKELAND, HIGHLANDS, and SARASOTA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>				1.0453	1.0433	1.0462	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687	1.01687
3 BILLING FACTOR												
BTU CONTENT ÷ PRESSURE CORRECTION FACTOR				1.063	1.061	1.064	0.000	0.000	0.000	0.000	0.000	0.000
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT ÷ PRESSURE CORRECTION FACTOR												

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

SCHEDULE A-1

APRIL 94 through MARCH 95 Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	(\$3,061)	\$0	\$3,061	ERR	\$20,327	\$0	(\$20,327)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10	\$6,295,813	\$6,481,668	\$185,855	2.87	\$49,838,766	\$48,522,650	(\$1,316,116)	(2.71)
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	(\$66,196)	\$0	\$66,196	0.00	(\$1,266,082)	\$0	\$1,266,082	0.00
12 NET UNBILLED	\$12,270	\$0	(\$12,270)	0.00	\$62,254	\$0	(\$62,254)	0.00
13 COMPANY USE	\$6,136,962	\$6,481,668	\$344,706	5.32	\$49,537,809	\$48,522,650	(\$1,015,159)	(2.09)
14 TOTAL THERM SALES								

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER	24,941,644	23,659,400	(1,282,244)	(5.42)	181,659,228	170,294,400	(11,564,828)	(6.79)
24 TOTAL PURCHASES	(242,799)	0	242,799	0.00	(4,161,991)	0	4,161,991	0.00
25 NET UNBILLED	44,793	0	(44,793)	0.00	219,396	0	(219,396)	0.00
26 COMPANY USE								
27 TOTAL THERM SALES (24-26 Estimated Only)	22,721,358	23,659,400	938,042	3.96	178,876,382	170,294,400	(8,580,982)	(5.04)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 3 of 3

		CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
CENTS PER THERM				AMOUNT	%			AMOUNT	%
28	COMMODITY (Pipeline) (1/15)	0.00739	0.00729	(0.00010)	(1.43)	0.00856	0.00802	(0.00054)	(6.71)
29	NO NOTICE SERVICE (2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30	SWING SERVICE (3/17)								
31	COMMODITY (Other) (4/18)								
32	DEMAND (5/19)	0.04604	0.04685	0.00081	1.73	0.04728	0.04720	(0.00408)	(9.43)
33	OTHER (6/20)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT									
34	COMMODITY (Pipeline) (7/21)	0.00729	0.00719	(0.00010)	0.00	0.00000	0.00000	0.00000	0.00
35	DEMAND (8/22)	0.04473	0.04331	(0.00142)	0.00	0.00000	0.00000	0.00000	0.00
36	OTHER (9/23)	0.21953	0.00000	(0.21953)	0.00	0.00000	0.00000	0.00000	0.00
37	TOTAL COST OF PURCHASES (11/24)	0.26242	0.27396	0.02154	7.86	0.27405	0.28493	0.01088	3.82
38	NET UNBILLED (12/25)	0.27264	0.00000	(0.27264)	0.00	0.00000	0.00000	0.00000	0.00
39	COMPANY USE (13/26)	0.27393	0.00000	(0.27393)	0.00	0.00000	0.00000	0.00000	0.00
40	TOTAL COST OF THERMS SOL (11/27)	0.27709	0.27396	(0.00313)	(1.14)	0.27862	0.28493	0.00631	2.21
41	TRUE-UP (E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.27614	0.27301	(0.00313)	(1.15)	0.27767	0.28398	0.00631	2.22
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.27718	0.27403	(0.00314)	(1.15)	0.27872	0.28505	0.00633	2.22
45	PGA FACTOR ROUNDED TO NEAREST .001	27.718	27.403	(0.31422)	(1.15)	27.872	28.505	0.63348	2.22

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95
CURRENT MONTH: OCTOBER 1994

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00729
2 Commodity Pipeline (SNG/SO GA)			\$0.00885
3 Commodity Pipeline (SFCA)	0	0	\$0.00717
4	0	0	\$0.00000
5	0	0	\$0.00000
6			\$0.00000
7			\$0.00739
8 TOTAL COMMODITY (Pipeline)			\$0.00000
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Adj. Sep '94			\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Adj. Sep '94	39,890	\$11,119	\$0.00000
13 Alert Day Charges-FGT	30,710	\$30,710	\$0.00000
14 Operational Flow Order Charges-FGT			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise	(340,790)		\$0.00000
19 Bookouts	538,480	\$189,808	\$0.00000
20 Imbalance Cashout-FGT-Jul '94	0	\$0	\$0.00000
21	0	\$0	\$0.00000
22	0	\$0	\$0.00000
22a			
23			
24 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
25 Demand (FGT)			\$0.04331
26 Demand (SNG/SO GA)			\$0.05542
27 Demand (SFCA)			\$0.04331
28 Temporary Relinquishment Credit-(FGT)	0	\$0	\$0.04148
29	0	\$0	\$0.00000
30			\$0.00000
31			\$0.04804
32 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
33 Revenue Sharing-FGT	0	(\$59,741)	\$0.00000
34 Legal Fees	0	\$18,947	\$0.00000
35 Administrative Costs	0	\$37,733	\$0.00000
36	0	\$0	\$0.00000
37	0	\$0	\$0.00000
38	0	\$0	\$0.00000
39	0	(\$3,081)	\$0.00000
40 TOTAL OTHER			

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

Page 1 of 1

	CURRENT MONTH: OCTOBER 94				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	\$3,060,710	\$4,240,238	\$1,180,028	\$0.2850	\$28,461,402	\$38,898,787	\$7,434,385	\$0.26121
2 TRANSPORTATION COST	3,223,223	2,341,430	(281,803)	(0.20462)	21,315,108	12,826,863	(8,488,246)	(0.40781)
3 TOTAL	6,283,933	6,481,668	198,735	0.03163	49,776,511	48,822,650	(1,253,861)	(0.02519)
4 FUEL REVENUES	6,136,962	6,481,668	344,706	0.05617	49,837,808	48,822,650	(1,015,159)	(0.02049)
(NET OF REVENUE TAX)								
5 TRUE-UP REFUND(COLLECTION)	26,976	26,976	0	0.00000	188,832	188,832	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	6,163,938	6,508,644	344,706	0.05592	49,728,641	48,711,482	(1,016,159)	(0.02041)
(LINE 4 (+ or -) LINE 5)								
7 TRUE-UP PROVISION - THIS PERIOD	(119,605)	26,976	146,581	(1.22554)	(49,870)	188,832	238,702	(4.78648)
(LINE 6 - LINE 3)								
8 INTEREST PROVISION-THIS PERIOD (21)	12,927	24,447	11,521	0.89121	81,165	181,404	100,238	1.85911
9 BEGINNING OF PERIOD TRUE-UP AND	3,163,354	6,844,010	2,680,656	0.84739	650,827	6,717,053	6,066,226	7.78834
INTEREST								
10 TRUE-UP COLLECTED OR (REFUNDED)	(26,976)	(26,976)	0	0.00000	(188,832)	(188,832)	0	0.00000
(REVERSE OF LINE 5)								
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	3,039,730	6,868,458	2,838,727	0.93896	462,991	6,868,458	6,405,467	11.67809
11a FORT REFUND	0	0	0	0.00000	2,568,739	0	(2,568,739)	0.00000
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	3,039,730	6,868,458	2,838,727	0.93896	3,039,730	6,868,458	2,838,727	0.93896
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND	3,163,354	5,844,010	2,680,656	0.84739				
INTEREST PROVISION (9)								
14 ENDING TRUE-UP BEFORE	3,016,804	5,844,010	2,827,207	0.93715				
INTEREST (13+7-9)								
15 TOTAL (13+14)	6,180,188	11,688,021	5,507,833	0.89121				
16 AVERAGE (50% OF 15)	3,090,094	5,844,010	2,753,916	0.89121				
17 INTEREST RATE - FIRST	5.04	5.04	0	0.00000				
DAY OF MONTH								
18 INTEREST RATE - FIRST	5.00	5.00	0	0.00000				
DAY OF SUBSEQUENT MONTH								
19 TOTAL (17+18)	10.040	10.040	0	0.00000				
20 AVERAGE (50% OF 19)	5.020	5.020	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0	0	0	0.00000				
22 INTEREST PROVISION (15+21)	\$12,927	\$24,447	\$11,521	\$0.89121				

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

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 84 Through MARCH 85											
SCHEDULE A-3											
ACTUAL FOR THE PERIOD OF: PRESENT MONTH: OCT. 1994											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	COMMODITY COST		(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 OCT. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
2 OCT. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
3 OCT. 1994	FGT	PGS	PTS-1 COMM. PIPELINE								\$4.38
4 OCT. 1994	FGT	PGS	PTS-1 COMM. PIPELINE								\$4.38
5 OCT. 1994	FGT	PGS	PTS-1 COMM. PIPELINE								\$4.43
6 OCT. 1994	FGT	PGS	FTS-1 DEMAND								\$4.33
7 OCT. 1994	FGT	PGS	FTS-1 DEMAND								\$0.89
8 OCT. 1994	FGT	PGS	NO NOTICE								\$0.72
9 OCT. 1994	SFCA	PGS	COMM. PIPELINE								\$4.33
10 OCT. 1994	SFCA	PGS	DEMAND								
11 OCT. 1994		PGS	COMM. OTHER								
12 OCT. 1994		PGS	SONAT/SO GA COMM. PIPELINE								
13 OCT. 1994		PGS	SONAT/SO GA COMM. PIPELINE								
14 OCT. 1994		PGS	SONAT/SO GA DEMAND								
15 OCT. 1994		PGS	SONAT/SO GA DEMAND								
16 OCT. 1994		PGS	COMM. OTHER								
17 OCT. 1994		PGS	COMM. OTHER								
18 OCT. 1994		PGS	SWING								
19 OCT. 1994		PGS	COMM. OTHER								
20 OCT. 1994		PGS	COMM. OTHER								
21 OCT. 1994		PGS	COMM. OTHER								
22 OCT. 1994		PGS	COMM. OTHER								
23 OCT. 1994		PGS	COMM. OTHER								
24 OCT. 1994		PGS	SWING								\$4.81
25 OCT. 1994	CASHOUT CHARGES	PGS	DEMAND								\$0.83
26 OCT. 1994	CASHOUT CHARGES	PGS	COMM. PIPELINE								\$8.74
27 OCT. 1994	CASHOUT CHARGES	PGS	COMM. OTHER								
28 TOTAL				139,858,490	41,013,445	180,888,935	14,058,723.47	\$498,452.82	\$3,825,744.14	(\$80,035.00)	\$1.65

FOR THE PERIOD OF: APRIL 84 Through MARCH 85
PRESENT MONTH: OCTOBER 1984

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE MONTHLY
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 2 of 2

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

PRESENT MONTH:

OCTOBER 1994

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMSB/D	NET AMOUNT MMSB/D	MONTHLY GROSS MMSB/D	MONTHLY NET MMSB/D	WELLHEAD PRICE MMSB/D	CITYGATE PRICE MMSB/D
19 CITRUS MARKETING COMPANIES							
20 CITRUS MARKETING COMPANIES							
21 CROOK TYPING GAS SERVICES							
22 COASTAL GAS MARKETING							
23 MID NATURAL GAS							
24 NATURAL GAS CLEARINGHOUSE							
25 NATURAL GAS CLEARINGHOUSE							
26 NATURAL GAS CLEARINGHOUSE							
27 NATURAL GAS CLEARINGHOUSE							
28 NATURAL GAS CLEARINGHOUSE							
29 NATURAL GAS CLEARINGHOUSE							
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						
37	WEIGHTED AVERAGE						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PDS from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTB-1 Demand Charge + FGT Commodity Component
- * other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-3

FOR THE MONTH OF:

OCTOBER 1984

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE
THERM SALES (FIRM)						
1 RESIDENTIAL	2,076,923	2,230,646	153,723	15,356,773	16,467,834	1,111,061
2 SMALL COMM. SERVICE	156,336	214,710	57,374	1,159,397	1,239,313	79,916
3 COMMERCIAL SERVICE	6,179,288	6,090,306	88,982	46,156,540	45,828,155	328,385
4 COMMERCIAL LV-1	7,325,342	7,505,396	180,054	53,700,597	56,082,380	2,381,783
5 COMMERCIAL LV-2	1,945,750	2,584,858	639,108	14,326,088	16,343,004	2,016,916
6 COMM. ST. LIGHTING	17,043	9,070	8,073	187,406	73,344	114,062
7 WHOLESALE	12,650	0	12,650	58,167	78,588	20,421
8 NATURAL GAS VEH. SALES	42,319	0	42,319	381,643	18,531	363,112
9 TOTAL FIRM SALES	17,756,480	18,744,114	987,634	132,868,800	138,193,588	5,324,788
THERM SALES (INTERUPTIBLE)						
10 INTERUPTIBLE LV-1	3,631,817	3,320,376	311,441	28,313,381	25,118,778	3,194,603
11 INTERUPTIBLE LV-2	1,016,681	1,167,216	150,535	9,318,286	10,838,066	1,519,780
12 TOTAL INT. SALES	4,648,498	4,487,592	160,906	37,631,667	35,956,844	1,674,823
13 TOTAL SALES	22,404,978	23,231,706	826,728	170,500,467	174,150,432	3,649,965
THERM SALES (TRANSPORTATION)						
14 INTERUPTIBLE SMALL	1,501,932	1,010,187	491,745	9,812,781	7,964,165	1,848,616
15 INTERUPTIBLE LV-1	11,208,387	11,181,851	26,536	86,787,825	86,787,825	0
16 INTERUPTIBLE LV-2	23,074,816	21,541,387	1,533,429	214,638,555	212,854,865	1,783,690
17 TOTAL TRANSPORTATION	45,785,135	33,734,425	12,050,710	304,753,165	276,855,355	27,897,810
18 TOTAL SALES	68,594,193	66,936,391	1,657,802	483,008,208	449,005,388	34,002,820
THERM SALES (TRANSP.)						
19 TOTAL TRANSPORTATION	11,208,387	11,181,851	26,536	86,787,825	86,787,825	0
20 RESIDENTIAL	170,306	189,136	18,830	1,187,778	1,250,280	62,502
21 SMALL COMMERCIAL	5,080	4,818	262	34,853	35,280	427
22 COMMERCIAL SERVICE	14,113	14,872	759	88,201	100,653	12,452
23 COMMERCIAL LV-1	1,538	1,730	191	10,865	11,879	1,014
24 COMMERCIAL LV-2	37	50	13	283	328	45
25 COMM. ST. LIGHTING	2	19	17	148	139	9
26 WHOLESALE	12	2	10	14	14	0
27 NATURAL GAS VEH. SALES	191,112	190,628	484	1,332,882	1,345,781	12,899
28 TOTAL FIRM	191,112	190,628	484	1,332,882	1,345,781	12,899
NUMBER OF CUSTOMERS (INT.)						
29 INTERUPTIBLE LV-1	72	67	5	486	469	17
30 INTERUPTIBLE LV-2	23	8	15	181	84	97
31 INTERUPTIBLE LV-2	6	0	6	35	0	35
32 TOTAL INT.	100	75	25	682	813	131
NUMBER OF CUSTOMERS (TRANSP.)						
33 INTERUPTIBLE SMALL	13	8	5	132	123	9
34 INTERUPTIBLE LV-1	18	7	11	132	123	9
35 INTERUPTIBLE LV-2	8	22	14	50	48	2
36 TOTAL TRANSPORTATION	29	32	3	271	278	7
37 TOTAL CUSTOMERS	191,251	190,735	516	1,233,836	1,246,334	12,498
THERM USE PER CUSTOMER						
38 RESIDENTIAL	13	13	0	13	14	1
39 SMALL COMMERCIAL	31	45	14	455	454	1
40 COMMERCIAL SERVICE	438	408	30	6,036	4,721	1,315
41 COMMERCIAL LV-1	4,760	4,196	564	54,472	49,826	4,646
42 COMMERCIAL LV-2	62,888	51,687	11,201	64,727	49,826	14,901
43 COMM. ST. LIGHTING	741	475	266	727	528	199
44 WHOLESALE	6,425	4,839	1,586	4,155	6,478	2,323
45 NATURAL GAS VEH. SALES	5,355	0	5,355	3,514	53,558	50,044
46 INTERUPTIBLE SMALL	50,581	49,558	1,023	58,258	183,501	125,243
47 INTERUPTIBLE LV-1	46,813	44,882	1,931	67,877	125,867	57,990
48 INTERUPTIBLE LV-2	46,813	0	46,813	218,705	112,640	106,065
49 INTERUPTIBLE SMALL (TRANS)	115,533	116,271	738	603,190	705,430	102,240
50 INTERUPTIBLE LV-1 (TRANS)	622,577	658,631	36,054	3,735,405	3,735,405	0
51 INTERUPTIBLE LV-2 (TRANS)	4,134,314	3,077,434	1,056,880	4,292,531	3,735,405	557,126

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	0	0	0	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0423	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	0	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	0	0	0	0	0

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

	CURRENT MONTH: NOVEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	\$15,801	\$0	(\$15,801)	ERR	\$36,128	\$0	(\$36,128)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,187,013	\$8,337,492	\$170,479	2.04	\$58,005,778	\$58,860,142	(\$1,145,838)	(2.01)
12 NET UNBILLED	\$288,077	\$0	(\$288,077)	0.00	(\$978,005)	\$0	\$978,005	0.00
13 COMPANY USE	\$5,451	\$0	(\$5,451)	0.00	\$67,705	\$0	(\$67,705)	0.00
14 TOTAL THERM SALES	\$8,198,228	\$8,337,492	\$139,264	1.67	\$57,738,037	\$58,860,142	(\$875,895)	(1.54)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: NOVEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)	0	0	0	ERR	0	0	0	ERR
20 OTHER (Commodity)								
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER	30,175,732	30,434,350	258,618	0.85	212,034,980	200,728,750	(11,308,210)	(5.83)
24 TOTAL PURCHASES	1,055,188	0	(1,055,188)	0.00	(3,106,805)	0	3,106,805	0.00
25 NET UNBILLED	19,896	0	(19,896)	0.00	239,292	0	(239,292)	0.00
26 COMPANY USE	29,314,253	30,434,350	1,120,097	3.88	208,189,635	200,728,750	(7,480,885)	(3.72)
27 TOTAL THERM SALES (24-26 Estimated Only)								

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 15b of 35

COMPANY: PEOPLES GAS SYSTEM, INC.

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

ESTIMATED FOR THE PERIOD OF: APRIL 84 through MARCH 85
CURRENT MONTH: NOVEMBER 1984

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			
2 Commodity Pipeline (SNG/SGO GA)	393,470	2,828	\$0.01176
3 Commodity Pipeline (SECA)	0	0	\$0.01148
4 Imbalance Cathout-FGT-Aug '84			\$0.00718
5 Cathouts-Peoples Transportation Customers			\$0.00827
6			\$0.00000
7			\$0.01174
8 TOTAL COMMODITY (Pipeline)			\$0.00000
9 SWING SERVICE			
10 Swing Service-Demand-3rd Party Suppliers			\$0.00000
11 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
12 Swing Service-Demand-3rd Party Suppliers-Jul, Oct '84			\$0.00000
13 Swing Service-Commodity-3rd Party Suppliers-Jul, Oct '84			\$0.00000
14			
15			
16 TOTAL SWING SERVICE			
17 COMMODITY OTHER			
18 Purchases from 3rd Party Suppliers	342,370	\$3,588	\$0.17200
19 City of Sources	20,750	\$1	\$0.00000
20 Bookouts	0		\$0.13738
21 Imbalance Cathout-FGT-Aug '84			
22 Imbalance Cathout-FGT-Jul '84			
23 Purchases from 3rd Party Suppliers-Prior Period Adj.			
24 Cathouts-Peoples Transportation Customers			
25			
26 TOTAL COMMODITY (Other)			
27 DEMAND			
28 Demand (FGT)			
29 Demand (SNG/SGO GA)			
30 Demand (SECA)	393,470	\$14,397	\$0.03658
31 Temporary Reimbursement Credit-(FGT)			\$0.05001
32 Temporary Reimbursement Credit-(SNG/SGO GA)			\$0.18171
33 Temporary Reimbursement Credit-(SECA)			\$0.04331
34 Cathouts-Peoples Transportation Customers			\$0.04174
35 Imbalance Cathout-FGT-Aug '84			\$0.04535
36			\$0.03658
37			
38			
39			
40 TOTAL OTHER			
OTHER			
33 Revenue Sharing-FGT			
34 Legal Fees			
35 Administrative Costs			
36			
37			
38			
39			
40 TOTAL OTHER			

COMPANY: PEOPLES GAS SYSTEM, INC.

SCHEDULE A-2

FOR THE PERIOD OF:

APRIL 04

THROUGH

MARCH 05

Page 1 of 1

	CURRENT MONTH: NOVEMBER 04	PERIOD TO DATE		PERIOD TO DATE	
		AMOUNT	%	AMOUNT	%
TRUE-UP CALCULATION	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE
1 PURCHASED GAS COST	\$2,000,000	\$2,000,000	\$0.00000	\$2,000,000	\$2,000,000
2 TRANSPORTATION COST	4,100,000	2,210,000	(1,890,000)	25,400,117	14,873,838
3 TOTAL	6,100,000	4,210,000	(1,890,000)	27,520,073	16,873,838
4 FUEL REVENUES	2,100,000	0.00000	0.00000	0.00000	0.00000
(NET OF REVENUE TAX)	20,000	20,000	0.00000	210,000	210,000
5 TRUE-UP REFUND(COLLECTION)	2,000,000	2,000,000	0.00000	2,000,000	2,000,000
6 FUEL REVENUE APPLICABLE TO PERIOD *	2,000,000	2,000,000	0.00000	2,000,000	2,000,000
(LINE 4 (+ or -) LINE 5)	0.00000	0.00000	0.00000	0.00000	0.00000
7 TRUE-UP PROVISION - THIS PERIOD	0.00000	0.00000	0.00000	0.00000	0.00000
(LINE 6 - LINE 3)	12,000	20,000	8,000	64,704	177,470
8 INTEREST PROVISION-THIS PERIOD (21)	2,000,000	2,000,000	0.00000	2,000,000	2,000,000
9 BEGINNING OF PERIOD TRUE-UP AND	0.00000	0.00000	0.00000	0.00000	0.00000
INTEREST	0.00000	0.00000	0.00000	0.00000	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED)	0.00000	0.00000	0.00000	0.00000	0.00000
(REVERSE OF LINE 9)	0.00000	0.00000	0.00000	0.00000	0.00000
10a FLEX RATE REFUND (if applicable)	2,000,000	2,000,000	0.00000	2,000,000	2,000,000
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	0.00000	0.00000	0.00000	0.00000	0.00000
11a FORT REFUND	0.00000	0.00000	0.00000	0.00000	0.00000
12a TOTAL ESTACT TRUE-UP (11+11a)	0.00000	0.00000	0.00000	0.00000	0.00000
INTEREST PROVISION	0.00000	0.00000	0.00000	0.00000	0.00000
13 BEGINNING TRUE-UP AND	0.00000	0.00000	0.00000	0.00000	0.00000
INTEREST PROVISION (9)	0.00000	0.00000	0.00000	0.00000	0.00000
14 ENDING TRUE-UP BEFORE	0.00000	0.00000	0.00000	0.00000	0.00000
INTEREST (13+7-8)	0.00000	0.00000	0.00000	0.00000	0.00000
15 TOTAL (13+14)	0.00000	0.00000	0.00000	0.00000	0.00000
16 AVERAGE (50% OF 15)	0.00000	0.00000	0.00000	0.00000	0.00000
17 INTEREST RATE - FIRST	0.00000	0.00000	0.00000	0.00000	0.00000
DAY OF MONTH	0.00000	0.00000	0.00000	0.00000	0.00000
18 INTEREST RATE - FIRST	0.00000	0.00000	0.00000	0.00000	0.00000
DAY OF SUBSEQUENT MONTH	0.00000	0.00000	0.00000	0.00000	0.00000
19 TOTAL (17+18)	0.00000	0.00000	0.00000	0.00000	0.00000
20 AVERAGE (50% OF 19)	0.00000	0.00000	0.00000	0.00000	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.00000	0.00000	0.00000	0.00000	0.00000
22 INTEREST PROVISION (19+21)	0.00000	0.00000	0.00000	0.00000	0.00000

* If line 6 is a refund add to line 4
If line 6 is a collection (-) subtract from line 4

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 84 Through MARCH 85											
ACTUAL FOR THE PERIOD OF: PRESENT MONTH											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)
MONTH	PURCHASED FROM	PURCHASED FOR	TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 NOV. 1984	FGT	POS	FTS-1 COAL PIPELINE				THIRD PARTY				\$1.15
2 NOV. 1984	FGT	POS	FTS-1 COAL PIPELINE								\$1.15
3 NOV. 1984	FGT	POS	FTS-1 COAL PIPELINE								\$4.81
4 NOV. 1984	FGT	POS	FTS-1 COAL PIPELINE								\$4.83
5 NOV. 1984	FGT	POS	FTS-1 DEMAND								\$4.41
6 NOV. 1984	FGT	POS	FTS-1 DEMAND								\$4.35
7 NOV. 1984	FGT	POS	NO NOTICE								\$0.88
8 NOV. 1984	SFCA	POS	COAL PIPELINE								\$1.15
9 NOV. 1984	SFCA	POS	DEMAND								\$4.33
10 NOV. 1984		POS	COAL OTHER								
11 NOV. 1984		POS	SONATISO GA COAL PIPELINE								
12 NOV. 1984		POS	SONATISO GA COAL PIPELINE								
13 NOV. 1984		POS	SONATISO GA DEMAND								
14 NOV. 1984		POS	SONATISO GA DEMAND								
15 NOV. 1984		POS	COAL OTHER								
16 NOV. 1984		POS	COAL OTHER								
17 NOV. 1984		POS	SWIND								
18 NOV. 1984		POS	COAL OTHER								
19 NOV. 1984		POS	COAL OTHER								
20 NOV. 1984		POS	COAL OTHER								
21 NOV. 1984		POS	SWIND								
22 NOV. 1984		POS	COAL OTHER								
23 NOV. 1984		POS	COAL OTHER								
24 NOV. 1984		POS	DEMAND								\$4.51
25 NOV. 1984	CASHOUT CHARGES		COAL PIPELINE								\$1.06
26 NOV. 1984	CASHOUT CHARGES		COAL OTHER								\$13.88
27 NOV. 1984	CASHOUT CHARGES		COAL OTHER								
28	TOTAL			137,605,283	27,680,700	175,485,983	153,319,304.68		8,728,778.80	13,948,832.86	\$118,710.87
											\$3.78

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 1 of 2

FOR THE PERIOD OF:

APRIL 84

Through

MARCH 85

PRESENT MONTH:

NOVEMBER 1984

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MAMBY	NET AMOUNT MAMBY	MONTHLY GROSS MAMBY	MONTHLY NET MAMBY	WELLHEAD PRICE MAMBY	CITYGATE PRICE GALBY
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

COMPLAIN: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 2 of 2

FOR THE PERIOD OF:

APRIL 84

Through

MARCH 85

NOVEMBER 1984

PRESENT MONTH:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE (G&E)F
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	TOTAL						
37	WEIGHTED AVERAGE						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PDS from its supplier(s).

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTS-1 Diamond charge + FGT Commodity Component + other associated pipeline charges.

CURRENT MONTH

FOR THE MONTH OF:

NOVEMBER 1994

PERIOD TO DATE

	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,458,844	3,150,769	891,926	0.36,74	18,006,616	19,813,403	1,717,787	0.09,93
2 SMALL COMM. SERVICE	181,427	213,308	32,481	0.1793	1,560,824	1,642,281	192,458	0.14247
3 COMMERCIAL SERVICE	9,977,585	7,395,526	2,582,059	0.14137	63,088,135	63,721,891	633,756	0.01197
4 COMMERCIAL LV-1	8,143,222	8,713,444	570,222	0.19779	63,344,339	66,789,124	3,444,785	0.02871
5 COMMERCIAL LV-2	2,091,046	2,448,206	356,160	0.16985	16,417,133	18,798,209	2,372,076	0.14448
6 COMM. ST. LIGHTING	16,166	19,185	3,019	0.03146	132,751	82,629	50,122	0.33110
7 WHOLESALE	9,589	11,462	1,873	0.19520	67,746	88,160	20,414	0.20113
8 NATURAL GAS VEH. SALES	46,174	0	(46,174)	0.00000	336,817	0	(336,817)	0.00000
8A OFF SYSTEM SALES	100,000	0	(100,000)	0.00000	100,000	0	(100,000)	0.00000
9 TOTAL FIRM SALES	19,983,661	23,640,109	3,656,448	0.18420	182,922,561	189,834,397	6,911,836	0.04520
THERM SALES (INTERUPTIBLE)								
10 INTERUPTIBLE E. SMALL	3,556,168	3,494,231	(61,937)	(0.1167)	32,358,459	28,813,000	(3,545,459)	(0.11331)
11 INTERUPTIBLE LV-1	4,002,456	1,906,882	(2,095,574)	(0.52381)	13,400,713	12,742,858	(657,855)	(0.04908)
12 INTERUPTIBLE LV-2	1,312,068	0	(1,312,068)	(1.00000)	8,968,782	0	(8,968,782)	(1.00000)
13 TOTAL INT. SALES	8,869,692	8,401,113	(468,579)	(0.42308)	66,818,934	41,366,948	(25,451,986)	(0.34068)
14 TOTAL SALES	28,853,353	29,041,922	(188,569)	(0.00659)	297,659,294	291,190,346	(6,468,948)	(0.02194)
THERM SALES (TRANSPORTATION)								
15 INTERUPTIBLE E. SMALL	1,533,197	1,080,167	(453,030)	(0.29576)	11,448,088	8,134,332	(3,313,756)	(0.28834)
16 INTERUPTIBLE LV-1	8,374,978	11,697,813	3,322,835	0.33708	88,599,294	86,386,528	(2,212,766)	(0.02508)
17 INTERUPTIBLE LV-2	20,775,982	24,658,687	3,882,705	0.20113	246,402,647	207,880,632	(38,522,015)	(0.15648)
18 TOTAL TRANSPORTATION	41,484,157	37,436,667	(4,047,490)	(0.10078)	346,467,928	314,000,402	(32,467,526)	(0.09340)
19 TOTAL THROUGHPUT	70,399,017	66,275,289	(4,123,728)	(0.05853)	664,007,233	616,280,787	(47,726,446)	(0.07230)
NUMBER OF CUSTOMERS (FIRM)								
20 RESIDENTIAL	172,168	172,239	71	(0.00041)	1,350,011	1,359,617	9,606	0.00073
21 SMALL COMMERCIAL	6,160	6,260	100	0.01644	40,113	40,640	527	0.01304
22 COMMERCIAL SERVICE	14,183	14,413	230	0.01622	113,484	116,766	3,282	0.01570
23 COMMERCIAL LV-1	1,535	1,684	149	0.09707	12,600	13,663	1,063	0.08404
24 COMMERCIAL LV-2	38	45	7	0.18421	301	372	71	0.23607
25 COMM. ST. LIGHTING	22	19	(3)	(0.13636)	171	158	(13)	(0.07602)
26 WHOLESALE	2	2	0	0.00000	16	16	0	0.00000
27 NATURAL GAS VEH. SALES	14	0	(14)	(1.00000)	97	0	(97)	(1.00000)
27A OFF SYSTEM SALES	1	0	(1)	(1.00000)	1	0	(1)	(1.00000)
28 TOTAL FIRM	193,711	193,662	(49)	(0.00026)	1,516,684	1,529,433	12,749	0.00834
NUMBER OF CUSTOMERS (INT)								
29 INTERUPTIBLE E. SMALL	70	67	(3)	(0.04286)	666	638	(28)	(0.04191)
30 INTERUPTIBLE LV-1	28	8	(20)	(0.68221)	187	64	(123)	(0.65778)
31 INTERUPTIBLE LV-2	6	0	(6)	(1.00000)	40	0	(40)	(1.00000)
32 TOTAL INT.	104	75	(29)	(0.28743)	793	600	(193)	(0.24337)
NUMBER OF CUSTOMERS (TRANSP)								
33 INTERUPTIBLE E. SMALL	13	8	(5)	(0.38462)	101	64	(37)	(0.36634)
34 INTERUPTIBLE LV-1	18	17	(1)	(0.05556)	181	140	(41)	(0.22680)
35 INTERUPTIBLE LV-2	8	7	(1)	(0.12500)	68	68	0	0.00000
36 TOTAL TRANSPORTATION	29	22	(7)	(0.24138)	210	260	50	0.23810
37 TOTAL CUSTOMERS	193,681	193,759	78	(0.00040)	1,527,787	1,540,283	12,496	0.00819
THERM USE PER CUSTOMER								
38 RESIDENTIAL	14	19	5	0.3571	34	34	0	0.0000
39 SMALL COMMERCIAL	35	41	6	0.1714	468	468	0	0.0000
40 COMMERCIAL SERVICE	488	548	60	0.1229	4,881	4,881	0	0.0000
41 COMMERCIAL LV-1	8,306	8,768	462	0.0557	6,642	6,642	0	0.0000
42 COMMERCIAL LV-2	65,038	64,360	(678)	(0.01042)	60,373	60,373	0	0.0000
43 COMM. ST. LIGHTING	702	483	(219)	(0.3119)	622	622	0	0.0000
44 WHOLESALE	4,786	8,731	3,945	0.8243	4,236	6,510	2,274	0.5393
45 NATURAL GAS VEH. SALES	3,227	0	(3,227)	(1.00000)	2,472	0	(2,472)	(1.00000)
45A OFF SYSTEM SALES	100,000	0	(100,000)	(1.00000)	100,000	0	(100,000)	(1.00000)
46 INTERUPTIBLE E. SMALL	66,817	62,163	(4,654)	(0.06965)	63,382	63,382	0	0.0000
47 INTERUPTIBLE LV-1	167,018	167,018	0	0.00000	167,018	167,018	0	0.0000
48 INTERUPTIBLE LV-2	262,414	228,382	(34,032)	(0.12972)	224,169	224,169	0	0.0000
49 INTERUPTIBLE E. SMALL (TRANS)	117,584	136,021	18,437	0.15691	113,328	127,099	13,771	0.12161
50 INTERUPTIBLE LV-1 (TRANS)	620,832	687,213	66,381	0.10693	693,373	702,651	9,278	0.01341
51 INTERUPTIBLE LV-2 (TRANS)	3,846,899	3,607,952	(238,947)	(0.06215)	4,231,078	3,709,974	(521,104)	(0.12314)

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1984 THROUGH MARCH 1985

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0453	1.0433	1.0403	1.0384	1.0403	1.0374	1.0335	1.0325	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	0	0	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0423	1.0364	1.0384	1.0268	1.0285	1.0278	1.0276	1.0286	0	0	0	0
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.048	1.045	1.045	1.046	0	0	0	0

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: DECEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	\$74,499	\$0	(\$74,499)	ERR	\$110,627	\$38,128	(\$74,499)	(206.21)
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,338,087	\$10,895,194	\$1,559,107	14.31	\$87,341,865	\$68,900,972	\$1,559,107	2.28
12 NET UNBILLED	\$437,220	\$0	(\$437,220)	0.00	(\$540,785)	(\$978,005)	(\$437,220)	0.00
13 COMPANY USE	\$8,668	\$0	(\$8,668)	0.00	\$74,371	\$87,705	(\$8,668)	0.00
14 TOTAL THERM SALES	\$9,593,077	\$10,895,194	\$1,302,117	11.95	\$87,329,114	\$68,631,231	\$1,302,117	1.90

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: DECEMBER 94				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER								
24 TOTAL PURCHASES	30,713,985	39,769,760	3,055,795	7.68	248,748,925	251,804,720	3,055,795	1.21
25 NET UNBILLED	1,601,480	0	(1,601,480)	0.00	(1,505,325)	(3,106,805)	(1,601,480)	0.00
26 COMPANY USE	24,334	0	(24,334)	0.00	263,628	239,282	(24,334)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	33,811,398	39,769,760	5,958,364	14.98	242,001,031	247,959,395	5,958,364	2.40

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 3 of 3

CENTS PER THERM		CURRENT MONTH: DECEMBER 94				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
28 COMMODITY (Pipeline)	(1/15)	0.00477	0.00725	0.00248	34.16	0.00842	0.00866	0.00024	2.77
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)								
31 COMMODITY (Other)	(4/18)								
32 DEMAND	(5/19)	0.04646	0.04646	(0.00000)	(0.01)	0.04748	0.04748	(0.00000)	(0.01)
33 OTHER	(6/20)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00834	0.00717	(0.00117)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND	(8/22)	0.04276	0.04331	0.00055	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER	(9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.25429	0.27396	0.01966	7.18	0.27072	0.27363	0.00291	1.06
38 NET UNBILLED	(12/25)	0.27301	0.00000	(0.27301)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.27394	0.00000	(0.27394)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.27612	0.27396	(0.00217)	(0.79)	0.27827	0.27787	(0.00040)	(0.14)
41 TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.27517	0.27301	(0.00217)	(0.79)	0.27732	0.27692	(0.00040)	(0.14)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.27621	0.27403	(0.00217)	(0.79)	0.27836	0.27796	(0.00040)	(0.14)
45 PGA FACTOR ROUNDED TO NEAREST .001		27.621	27.403	(0.21739)	(0.79)	27.836	27.796	(0.04005)	(0.14)

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95
CURRENT MONTH: DECEMBER 1994

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			\$0.00778
1 Commodity Pipeline (FGT)			\$0.00465
2 Commodity Pipeline (SNG/SO GA)			\$0.00717
3 Commodity Pipeline (SFCA)	0	(134,623)	\$0.00000
4 Commodity Pipeline (FGT)-Adj. Nov '94			\$0.00338
5 Cashouts-Peoples Transportation Customers	0	0	\$0.00000
6			\$0.00477
7			
8 TOTAL COMMODITY (Pipeline)	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
SWING SERVICE			\$0.00000
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Adj. Nov '94	0	\$0	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Adj. Nov '94	0	\$0	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
COMMODITY OTHER			
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise	(14,190)		\$0.13765
19 Bookouts	0	\$0	\$0.00000
20 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
21	0	\$0	\$0.00000
22	0		
22a			
23			
24 TOTAL COMMODITY (Other)	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
DEMAND			\$0.04331
25 Demand (FGT)			\$0.07442
26 Demand (SNG/SO GA)			\$0.04331
27 Demand (SFCA)			\$0.04331
28 Temporary Relinquishment Credit-(FGT)			\$0.04467
29 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
30			\$0.04646
31			
32 TOTAL DEMAND	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
OTHER	0	(\$20,471)	\$0.00000
33 Revenue Sharing-FG I	0	\$50,809	\$0.00000
34 Legal Fees	0	\$44,182	\$0.00000
35 Administrative Costs	0	\$0	\$0.00000
36	0	\$0	\$0.00000
37	0	\$0	\$0.00000
38	0	\$74,499	\$0.00000
39			
40 TOTAL OTHER			

FOR THE PERIOD OF: APRIL 84 Through MARCH 85

Page 1 of 1

CURRENT MONTH: DECEMBER 84					PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST	\$4,339,883	\$8,251,828	\$2,912,235	\$0.54540	\$37,797,548	\$46,798,782	\$2,912,235	\$0.07705
2 TRANSPORTATION COST	3,589,828	2,643,386	(1,346,442)	(0.33747)	28,468,945	28,123,465	(1,346,480)	(0.04688)
3 TOTAL	8,339,421	10,895,194	1,555,773	0.18783	87,287,494	88,833,287	1,545,773	0.02238
4 FUEL REVENUES	8,883,877	10,885,194	1,302,117	0.13574	87,228,114	88,831,231	1,302,117	0.01834
(NET OF REVENUE TAX)								
5 TRUE-UP REFUND(COLLECTION)	28,878	28,878	0	0.00000	242,784	242,784	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,830,083	10,822,170	1,302,117	0.13535	87,271,888	88,274,015	1,302,117	0.01827
(LINE 4 (+ or -) LINE 5)								
7 TRUE-UP PROVISION - THIS PERIOD	200,832	28,878	(283,856)	(0.80718)	204,404	40,748	(283,856)	(0.86814)
(LINE 6 - LINE 5)								
8 INTEREST PROVISION-THIS PERIOD (21)	18,844	18,002	(642)	(0.04108)	80,346	78,707	(642)	(0.00789)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,079,835	3,079,835	0	0.00000	650,527	650,527	0	0.00000
10 TRUE-UP COLLECTED OR (REFUNDED)	(28,878)	(28,878)	0	0.00000	(242,784)	(242,784)	0	0.00000
(REVERSE OF LINE 5)								
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10a)	3,359,235	3,084,837	(284,398)	(0.07868)	782,488	528,188	(284,398)	(0.33567)
11a FOT REFUND	0	0	0	0.00000	2,568,738	2,568,738	0	0.00000
12a TOTAL ESTACT TRUE-UP (11+11a)	3,359,235	3,084,837	(284,398)	(0.07868)	3,359,235	3,084,837	(284,398)	(0.07868)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,079,835	3,079,835	0	0.00000				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	3,343,581	3,079,835	(263,656)	(0.07865)				
15 TOTAL (13+14)	6,423,525	6,159,870	(263,655)	(0.04105)				
16 AVERAGE (50% OF 15)	3,211,763	3,079,835	(131,828)	(0.04105)				
17 INTEREST RATE - FIRST DAY OF MONTH	6.66	6.66	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.03	6.03	0	0.00000				
DAY OF SUBSEQUENT MONTH								
19 TOTAL (17+18)	11,890	11,890	0	0.00000				
20 AVERAGE (50% OF 19)	5,945	5,945	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.487	0.487	0	0.00000				
22 INTEREST PROVISION (19x21)	\$15,844	\$15,002	(\$842)	(0.04105)				

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

ACTUAL FOR THE PERIOD OF: PRESENT MONTH:				TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE APRIL 94 Through MARCH 95				SCHEDULE A-3			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	COST PIPELINE	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 DEC. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
2 DEC. 1994	FGT	PGS	FTS-1 COMM. PIPELINE								\$0.72
3 DEC. 1994	FGT	PGS	PTS-1 COMM. PIPELINE								\$4.38
4 DEC. 1994	FGT	PGS	PTS-1 COMM. PIPELINE								\$4.38
5 DEC. 1994	FGT	PGS	FTS-1 DEMAND								\$4.33
6 DEC. 1994	FGT	PGS	FTS-1 DEMAND								\$4.35
7 DEC. 1994	FGT	PGS	NO NOTICE								\$0.69
8 DEC. 1994	SFCA	PGS	COMM. PIPELINE								\$0.72
9 DEC. 1994	SFCA	PGS	DEMAND								\$4.33
10 DEC. 1994		PGS	COMM. OTHER								
11 DEC. 1994		PGS	SONAT/SO GA COMM. PIPELINE								
12 DEC. 1994		PGS	SONAT/SO GA COMM. PIPELINE								
13 DEC. 1994		PGS	SONAT/SO GA DEMAND								
14 DEC. 1994		PGS	SONAT/SO GA DEMAND								
15 DEC. 1994		PGS	COMM. OTHER								
16 DEC. 1994		PGS	COMM. OTHER								
17 DEC. 1994		PGS	SWING								
18 DEC. 1994		PGS	COMM. OTHER								
19 DEC. 1994		PGS	COMM. OTHER								
20 DEC. 1994		PGS	COMM. OTHER								
21 DEC. 1994		PGS	COMM. OTHER								
22 DEC. 1994		PGS	COMM. OTHER								
23 DEC. 1994		PGS	SWING								
24 DEC. 1994		PGS	COMM. OTHER								
25 DEC. 1994		PGS	COMM. OTHER								\$4.43
26 DEC. 1994	CASHOUT CHARGES	PGS	DEMAND								\$0.70
27 DEC. 1994	CASHOUT CHARGES	PGS	COMM. PIPELINE								\$13.99
28 DEC. 1994	CASHOUT CHARGES	PGS	COMM. OTHER								
29 TOTAL				166,774,249	42,579,029	209,353,269	\$8,742,668.60	\$558,012.46	\$4,304,780.35	\$178,789.63	\$5.63

FOR THE PERIOD OF: APRIL 84 Through MARCH 85

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	DECEMBER 1984		MONTHLY		(G) WELLHEAD PRICE (\$/MBtu)	(H) CITYGATE PRICE (\$/Cf)
		(C) GROSS AMOUNT (\$/MBtu)	(D) NET AMOUNT (\$/MBtu)	(E) MONTHLY GROSS (\$/MBtu)	(F) MONTHLY NET (\$/MBtu)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PCS from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component
- * Other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 2 of 2

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 94

Through

MARCH 95

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	DECEMBER 1994		MONTHLY		(G) WELLHEAD PRICE MONTHLY	(H) CITYGATE PRICE (G&V)*
			(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS AMOUNT	(F) MONTHLY NET AMOUNT	(G) WELLHEAD PRICE MONTHLY		
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33		0	0	0	0	0.00000	0.00000	
34		0	0	0	0	0.00000	0.00000	
35								
36	TOTAL							
37	WEIGHTED AVERAGE							

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component
- * other associated pipeline charges.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF:

DECEMBER 1994

PERIOD TO DATE

	CURRENT MONTH				DECEMBER 1994			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,487,161	6,887,379	2,418,120	0.350860	21,547,787	26,680,672	4,132,886	0.19180
2 SMALL COMM. SERVICE	217,087	308,891	88,804	0.40768	1,687,281	1,848,872	161,591	0.07728
3 COMMERCIAL SERVICE	7,978,177	9,038,824	1,060,647	0.13281	61,082,311	62,767,215	1,684,904	0.02776
4 COMMERCIAL LV-1	8,187,858	10,700,840	2,512,982	0.30822	72,811,884	78,488,764	5,676,880	0.06488
5 COMMERCIAL LV-2	2,184,817	2,680,807	495,990	0.22722	18,801,680	21,380,112	2,578,432	0.14817
6 COMM. ST. LIGHTING	18,348	8,344	(9,994)	(0.54333)	141,586	11,778	(130,808)	(0.33388)
7 WHOLESALE	13,781	14,500	719	0.05148	81,547	102,660	21,113	0.25821
8 NATURAL GAS VEH. SALES	41,233	0	(41,233)	(1.00000)	378,050	0	(378,050)	(1.00000)
8A OFF SYSTEM SALES	880,200	0	(880,200)	(1.00000)	880,200	0	(880,200)	(1.00000)
8 TOTAL FIRM SALES	23,850,078	28,823,079	4,972,991	0.20823	178,873,268	188,358,073	9,484,785	0.04932
THERM SALES (TRANSPORTATION)								
9 TOTAL FIRM SALES	4,878,487	2,888,358	(1,990,129)	(0.40813)	36,948,958	32,688,358	(4,260,600)	(0.11775)
10 INTERRUPTIBLE SMALL	2,918,926	2,342,286	(576,640)	(0.40198)	17,317,843	18,068,344	750,501	0.04340
11 INTERRUPTIBLE LV-1	1,284,056	9,327,746	8,043,690	0.00000	10,230,006	47,483,703	37,253,697	0.36061
12 INTERRUPTIBLE LV-2	8,860,472	24,881,421	16,020,949	0.38827	84,487,408	236,041,778	151,554,370	0.37285
13 TOTAL INT. SALES	22,811,388	24,881,421	2,070,033	0.09078	241,378,681	236,041,778	(5,336,903)	(0.02205)
THERM SALES (TRANSPORTATION)								
14 TOTAL SALES	1,001,707	1,268,167	266,460	0.26623	13,047,738	8,374,408	(4,673,330)	(0.35813)
15 INTERRUPTIBLE SMALL	8,481,027	11,078,766	2,597,739	0.30636	88,082,322	108,341,204	20,258,882	0.23112
16 INTERRUPTIBLE LV-1	38,228,001	24,741,887	(13,486,114)	(0.35281)	281,528,448	232,232,488	(49,295,960)	(0.17504)
17 INTERRUPTIBLE LV-2	47,280,728	27,087,800	(20,192,928)	(0.42811)	283,728,464	251,648,302	(32,080,162)	(0.11308)
18 TOTAL TRANSPORTATION	81,182,121	72,469,311	(8,712,810)	(0.10718)	615,109,244	587,690,079	(27,419,165)	(0.04481)
THERM SALES (FIRM)								
19 TOTAL THROUGHPUT	174,794	173,882	(912)	(0.00519)	1,834,086	1,841,368	7,282	0.00040
20 RESIDENTIAL	8,223	8,282	59	0.01121	46,336	46,832	496	0.01064
21 SMALL COMMERCIAL	14,478	14,478	0	0.01231	127,788	128,744	956	0.01632
22 COMMERCIAL LV-1	1,837	1,894	57	0.10215	14,027	18,287	4,260	0.08881
23 COMMERCIAL LV-2	38	44	6	0.18788	339	417	78	0.23008
24 COMM. ST. LIGHTING	2	19	17	0.20833	195	177	(18)	(0.08211)
25 WHOLESALE	2	2	0	0.00000	18	18	0	0.00000
26 NATURAL GAS VEH. SALES	2	0	(2)	(1.00000)	111	0	(111)	(1.00000)
27 OFF SYSTEM SALES	195,828	195,281	(547)	(0.00283)	1,723,620	1,734,814	11,194	0.00648
28 TOTAL FIRM	174,794	173,882	(912)	(0.00519)	1,834,086	1,841,368	7,282	0.00040
NUMBER OF CUSTOMERS (INT.)								
29 INTERRUPTIBLE SMALL	70	67	(3)	(0.43286)	638	603	(35)	(0.05474)
30 INTERRUPTIBLE LV-1	24	8	(16)	(0.66667)	211	72	(139)	(0.65877)
31 INTERRUPTIBLE LV-2	6	8	2	0.33333	48	878	830	1.72917
32 TOTAL INT.	99	76	(23)	(0.23232)	697	1,563	866	1.24117
NUMBER OF CUSTOMERS (TRANSP.)								
33 INTERRUPTIBLE SMALL	13	8	(5)	(0.38462)	114	72	(42)	(0.36843)
34 INTERRUPTIBLE LV-1	18	17	(1)	(0.05556)	168	167	(1)	(0.00595)
35 INTERRUPTIBLE LV-2	8	7	(1)	(0.12500)	88	83	(5)	(0.04444)
36 TOTAL TRANSPORTATION	29	22	(7)	(0.24138)	348	292	(56)	(0.16112)
37 TOTAL CUSTOMERS	198,074	195,485	(2,589)	(0.01297)	1,723,861	1,738,781	14,920	0.00857
THERM USE PER CUSTOMER								
38 RESIDENTIAL	20	34	14	0.70000	14	17	3	0.21429
39 SMALL COMMERCIAL	42	68	26	0.61905	36	40	4	0.11111
40 COMMERCIAL SERVICE	648	624	(24)	(0.03704)	478	484	6	0.01255
41 COMMERCIAL LV-1	8,986	6,317	(2,669)	(0.29711)	8,168	6,014	(2,154)	(0.26371)
42 COMMERCIAL LV-2	67,487	68,884	1,397	0.02056	64,872	61,371	(3,501)	(0.05401)
43 COMM. ST. LIGHTING	780	487	(293)	(0.37576)	728	618	(110)	(0.15111)
44 WHOLESALE	8,886	7,280	(1,606)	(0.18075)	4,820	6,703	1,883	0.39244
45 NATURAL GAS VEH. SALES	2,946	0	(2,946)	(1.00000)	3,408	ERR	ERR	ERR
46 OFF SYSTEM SALES	440,100	88,483	(351,617)	(0.79667)	88,824	ERR	ERR	ERR
47 INTERRUPTIBLE SMALL	68,880	282,738	213,858	0.31044	227,251	208,518	(18,733)	(0.08244)
48 INTERRUPTIBLE LV-1	282,811	158,021	(124,790)	(0.44233)	82,074	ERR	ERR	ERR
49 INTERRUPTIBLE LV-2	122,208	680,827	558,619	0.45711	120,201	ERR	ERR	ERR
50 INTERRUPTIBLE SMALL (TRANS)	628,724	3,524,687	2,895,963	0.46067	4,287,089	3,687,817	(600,272)	(0.13991)
51 INTERRUPTIBLE LV-2 (TRANS)	4,828,280	2,524,687	(2,303,593)	(0.47611)	4,287,089	3,687,817	(600,272)	(0.13991)

COMPANY PEOPLES GAS SYSTEM, INC.

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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	0	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0433	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	1.0285	1.0285	0	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	0	0	0

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 84 through MARCH 85

Page 1 of 3

	CURRENT MONTH: JANUARY 85				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	(\$237,782)	\$0	\$237,782	ERR	(\$127,155)	\$36,128	\$163,283	451.96
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$9,402,130	\$9,001,975	(\$400,155)	(4.45)	\$76,743,994	\$77,902,947	\$1,158,952	1.49
12 NET UNBILLED	\$817,943	\$0	(\$817,943)	0.00	\$277,158	(\$978,005)	(\$1,255,163)	0.00
13 COMPANY USE	\$6,994	\$0	(\$6,994)	0.00	\$81,365	\$67,705	(\$13,660)	0.00
14 TOTAL THERM SALES	\$10,981,986	\$9,001,975	(\$1,980,011)	(22.00)	\$78,311,100	\$77,833,206	(\$477,894)	(0.87)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
	ACTUAL	PEV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER (Commodity)	0	0	0	ERR	0	0	0	ERR
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER	39,070,879	34,100,000	(4,970,879)	(14.58)	287,819,804	285,904,720	(1,915,084)	(0.67)
24 TOTAL PURCHASES	3,548,539	0	(3,548,539)	0.00	2,041,214	(3,108,805)	(5,148,019)	0.00
25 NET UNBILLED	28,499	0	(28,499)	0.00	290,125	239,292	(50,833)	0.00
26 COMPANY USE	38,914,080	34,100,000	(4,814,080)	(14.12)	280,915,091	282,059,395	1,144,304	0.41
27 TOTAL THERM SALES (24-26 Estimated Only)								

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 30b of 85

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 3 of 3

		CURRENT MONTH: JANUARY 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
CENTS PER THERM									
25 COMMODITY (Pipeline)	(1/15)	0.00986	0.00728	(0.00260)	(35.90)	0.00860	0.00849	(0.00012)	(1.36)
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)								
31 COMMODITY (Other)	(4/18)	0.04813	0.04164	(0.00648)	(15.57)	0.04755	0.04679	(0.00076)	(1.62)
32 DEMAND	(5/19)	ERR	0.00000	ERR	ERR	ERR	ERR	ERR	ERR
33 OTHER	(6/20)								
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00655	0.00717	0.00062	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND	(8/22)	0.04355	0.04331	(0.00024)	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER	(9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.24084	0.26399	0.02334	8.84	0.26664	0.27248	0.00584	2.14
38 NET UNBILLED	(12/25)	0.23063	0.00000	(0.23063)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.26393	0.00000	(0.26393)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.24161	0.26399	0.02237	8.48	0.27319	0.27619	0.00300	1.09
41 TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.24066	0.26304	0.02237	8.51	0.27224	0.27524	0.00300	1.09
43 REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.24157	0.26403	0.02246	8.51	0.27327	0.27628	0.00301	1.09
45 PGA FACTOR ROUNDED TO NEAREST .001		24.157	26.403	2.24590	8.51	27.327	27.628	0.30118	1.09

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL '94 through MARCH '95
CURRENT MONTH: JANUARY 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			
1 Commodity Pipeline (FGT)			\$0.00893
2 Commodity Pipeline (SNG/SO GA)			\$0.00773
3 Commodity Pipeline (SFCA)			\$0.00717
4 Commodity Pipeline (Other Capacity)			\$0.00717
5 Cashouts-Peoples Transportation Customers			\$0.00698
6 Commodity Pipeline (SNG/SO GA)-Adj. Dec. '94			\$42.83585
7			
8 TOTAL COMMODITY (Pipeline)			\$0.00988
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Dec. '94 Accrual Adj.			\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Dec. '94 Accrual Adj.	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise			
19 Cashouts-Peoples Transportation Customers			
20 Purchases from 3rd Party Suppliers-Adj. Prior Months			
21 Purchases from 3rd Party Suppliers-Adj. Prior Period			
22 Purchases from 3rd Party Suppliers-Dec. '94 Accrual Adj.			
22a			
23			
24 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
25 Demand (FGT)			\$0.04331
26 Demand (SNG/SO GA)			\$0.08502
27 Demand (SFCA)			\$0.04331
28 Temporary Relinquishment Credit-(FGT)			\$0.04331
29 Cashouts-Peoples Transportation Customers			\$0.04258
30 Demand (Other Capacity)			\$0.04331
31 Demand (SNG/SO GA)-Adj. Prior Month			\$0.00000
32 Permanent Relinquishment-(FGT)			\$0.04331
33			
34 TOTAL DEMAND			\$0.04813
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
35 Revenue Sharing-FGT	0	(\$292,407)	\$0.00000
36 Legal Fees	0	\$9,058	\$0.00000
37 Administrative Costs	0	\$45,587	\$0.00000
38	0	\$0	\$0.00000
39	0	0	0
40	0	\$0	\$0.00000
41	0		
42 TOTAL OTHER		(\$237,782)	\$0.00000

FOR THE PERIOD OF: APRIL 84 THROUGH MARCH 85

	CURRENT MONTH: JANUARY 85		PERIOD TO DATE	
	ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%
TRUE-UP CALCULATION				
1 PURCHASED GAS COST	\$5,080,184	\$7,142,345	\$1,544,081	\$0.27582
2 TRANSPORTATION COST	2,788,872	1,858,720	(1,337,242)	(0.51821)
3 TOTAL	8,288,126	8,001,875	(286,181)	(0.04153)
4 FUEL REVENUES (NET OF REVENUE TAX)	10,881,088	8,001,875	(1,880,011)	(0.18020)
5 TRUE-UP REFUND(COLLECTION)	28,878	28,878	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	11,208,982	8,028,851	(1,880,011)	(0.17585)
(LINE 4 (+) - LINE 5)				
7 TRUE-UP PROVISION - THIS PERIOD	1,813,827	28,878	(1,506,851)	(0.88328)
(LINE 6 - LINE 3)				
8 INTEREST PROVISION-THIS PERIOD (21)	20,848	15,642	(5,346)	(0.25471)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,388,235	2,084,837	(284,298)	(0.07888)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 8)	(28,878)	(28,878)	0	0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000
11 TOTAL ESTIM. TRUE-UP (7+8+9+10+10a)	4,987,074	2,110,578	(1,806,494)	(0.37218)
11a FGT REFUND	0	0	0	0.00000
12 ADJ TOTAL ESTIM. TRUE-UP (11+11a)	4,987,074	2,110,578	(1,806,494)	(0.37218)
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,339,225	2,084,837	(284,298)	(0.07888)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-9)	4,848,085	2,084,837	(1,851,148)	(0.37427)
15 TOTAL (13+14)	8,308,320	8,189,874	(2,115,446)	(0.25471)
16 AVERAGE (50% OF 15)	4,152,860	2,084,837	(1,057,723)	(0.25471)
17 INTEREST RATE - FIRST	8.03	8.03	0	0.00000
DAY OF MONTH				
18 INTEREST RATE - FIRST	8.10	8.10	0	0.00000
DAY OF SUBSEQUENT MONTH				
19 TOTAL (17+18)	12.130	12.130	0	0.00000
20 AVERAGE (50% OF 19)	8.085	8.085	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.505	0.505	0	0.00000
	\$20,988	\$19,842	(\$5,346)	(0.25471)

* If line 5 be a refund add to line 4
If line 5 be 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

TRANSPORTATION PURCHASES											
SCHEDULE A-3											
SYSTEM SUPPLY AND END USE											
APRIL 84 Through MARCH 85											
ACTUAL FOR THE PERIOD OF:											
JAN. 1995											
PRESENT MONTH:											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 JAN. 1995	FGT	POS	FTS-1 COMAL PIPELINE								\$0.72
2 JAN. 1995	FGT	POS	FTS-1 COMAL PIPELINE								\$0.72
3 JAN. 1995	FGT	POS	FTS-1 COMAL PIPELINE								\$4.38
4 JAN. 1995	FGT	POS	FTS-1 COMAL PIPELINE								\$4.38
5 JAN. 1995	FGT	POS	FTS-1 DEMAND								\$4.35
6 JAN. 1995	FGT	POS	FTS-1 DEMAND								\$0.88
7 JAN. 1995	FGT	POS	NO NOTICE								\$0.72
8 JAN. 1995	SFCA	POS	COMAL PIPELINE								\$4.33
9 JAN. 1995	SFCA	POS	DEMAND								
10 JAN. 1995		POS	COMAL OTHER								
11 JAN. 1995		POS	SONATISO GA COMAL PIPELINE								
12 JAN. 1995		POS	SONATISO GA COMAL PIPELINE								
13 JAN. 1995		POS	SONATISO GA DEMAND								
14 JAN. 1995		POS	SONATISO GA DEMAND								
15 JAN. 1995		POS	COMAL PIPELINE								
16 JAN. 1995		POS	DEMAND								
17 JAN. 1995		POS	COMAL OTHER								
18 JAN. 1995		POS	COMAL OTHER								
19 JAN. 1995		POS	SWING								
20 JAN. 1995		POS	COMAL OTHER								
21 JAN. 1995		POS	COMAL OTHER								
22 JAN. 1995		POS	COMAL OTHER								
23 JAN. 1995		POS	COMAL OTHER								
24 JAN. 1995		POS	COMAL OTHER								
25 JAN. 1995		POS	SWING								\$4.28
26 JAN. 1995		POS	DEMAND								\$0.70
27 JAN. 1995	CASHOUT CHARGES	POS	COMAL PIPELINE								\$13.11
28 JAN. 1995	CASHOUT CHARGES	POS	COMAL OTHER								
TOTAL				170,548,900	42,358,140	212,827,040	\$7,063,523.50	\$781,131.58	\$4,089,738.54	\$0.00	\$5.80

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 1 of 3

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 84
JANUARY 1985

Through

MARCH 85

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu	NET AMOUNT MMBtu	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE \$/MMBtu	CITYGATE PRICE \$/GAL
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component
- * other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 2 of 3

FOR THE PERIOD OF:

APRIL 94

Through

MARCH 95

PRESENT MONTH:

JANUARY 1995

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MUSD	NET AMOUNT MUSD	MONTHLY GROSS MUSD	MONTHLY NET MUSD	WELLHEAD PRICE \$/MUSD	CITYGATE PRICE (\$/GALYF)
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S from its supplier(s).

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component

* other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 3 of 3FOR THE PERIOD OF:
PRESENT MONTH:APRIL 84
JANUARY 1985

Through

MARCH 85

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE MONTHLY	(H) CITYGATE PRICE (D&E/F)
37							
38							
39							
40							
41							
42							
43							
44							
45		0	0	0	0	0.00000	0.00000
46		0	0	0	0	0.00000	0.00000
47		0	0	0	0	0.00000	0.00000
48		0	0	0	0	0.00000	0.00000
49		0	0	0	0	0.00000	0.00000
50		0	0	0	0	0.00000	0.00000
51		0	0	0	0	0.00000	0.00000
52		0	0	0	0	0.00000	0.00000
53							
54	TOTAL						
55	WEIGHTED AVERAGE						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component
- * other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE MONTH OF:

JANUARY 1998

PERIOD TO DATE

	CURRENT MONTH				TOTAL THERM SALES			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	6,387,744	6,608,707	(878,037)	(0.13748)	27,838,511	31,190,380	3,354,869	0.11851
2 SMALL COMM. SERVICE	343,389	288,768	(54,621)	(0.15906)	1,811,288	2,137,840	326,552	0.18044
3 COMMERCIAL SERVICE	9,847,201	9,000,011	(847,190)	(0.08644)	70,809,812	71,787,238	977,426	0.01378
4 COMMERCIAL LV-1	11,049,781	11,129,164	79,383	0.00718	83,661,836	87,828,928	4,167,092	0.04964
5 COMMERCIAL LV-2	2,628,710	2,670,376	41,666	0.01584	21,061,380	22,950,992	1,889,612	0.08968
6 COMM. ST. LIGHTING	18,398	19,463	1,065	(0.05887)	181,383	182,316	933	0.00512
7 WHOLESALE	13,028	12,860	168	0.01273	94,872	118,620	23,748	0.23313
8 NATURAL GAS VEH. SALES	42,728	0	(42,728)	(1.00000)	420,370	0	(420,370)	(1.00000)
8A OFF SYSTEM SALES	200,000	0	(200,000)	(1.00000)	1,180,200	0	(1,180,200)	(1.00000)
9 TOTAL FIRM SALES	30,283,036	29,823,839	(459,197)	(0.00154)	207,238,333	216,881,112	9,642,779	0.04664
THERM SALES (INTERUPTIBLE)								
10 INTERUPTIBLE SMALL	3,186,884	4,334,583	1,037,699	0.32568	46,146,940	36,833,342	(9,313,598)	(0.20202)
11 INTERUPTIBLE LV-1	4,814,181	2,867,717	(1,946,464)	(0.40418)	21,831,794	17,683,061	(4,148,733)	(0.19141)
12 INTERUPTIBLE LV-2	8,581,887	8,802,600	(220,713)	(0.02582)	51,070,883	64,488,303	13,417,420	0.26271
13 TOTAL INT. SALES	26,514,060	25,335,639	(1,178,421)	(0.04421)	73,048,427	64,488,303	(8,560,124)	(0.11726)
14 TOTAL SALES					280,286,761	271,367,416	(8,919,345)	(0.03182)
THERM SALES (TRANSPORTATION)								
15 INTERUPTIBLE SMALL	1,388,941	1,240,167	(148,774)	(0.10716)	14,834,736	10,614,686	(4,220,050)	(0.28435)
16 INTERUPTIBLE LV-1	11,200,710	11,227,410	26,700	0.00238	110,283,022	121,168,714	10,885,692	0.09831
17 INTERUPTIBLE LV-2	38,119,198	34,741,987	(3,377,211)	(0.08861)	219,747,748	287,074,466	67,326,718	0.30641
18 TOTAL TRANSPORTATION	51,209,849	37,209,564	(14,000,285)	(0.27335)	444,948,513	358,887,246	(86,061,267)	(0.19361)
19 TOTAL THROUGHPUT	90,120,910	72,835,183	(17,285,727)	(0.19183)	725,230,284	660,225,281	(65,005,003)	(0.08982)
NUMBER OF CUSTOMERS (FIRM)								
20 RESIDENTIAL	177,434	178,138	704	(0.00394)	1,713,328	1,718,607	5,279	0.00031
21 SMALL COMMERCIAL	6,248	6,248	0	0.00000	50,682	61,120	10,438	0.02088
22 COMMERCIAL SERVICE	14,388	14,438	50	0.00348	142,172	144,240	2,068	0.01446
23 COMMERCIAL LV-1	1,841	1,700	(141)	(0.07658)	18,878	18,887	9	0.00048
24 COMMERCIAL LV-2	39	44	5	0.12821	219	198	(21)	(0.09589)
25 COMM. ST. LIGHTING	21	21	0	0.00000	20	20	0	0.00000
26 WHOLESALE	2	2	0	0.00000	125	0	(125)	(1.00000)
27 NATURAL GAS VEH. SALES	14	0	(14)	(1.00000)	6	0	(6)	(1.00000)
27A OFF SYSTEM SALES	2	0	(2)	(1.00000)	6	0	(6)	(1.00000)
28 TOTAL FIRM	189,891	189,888	(3)	(0.00001)	1,921,321	1,931,603	10,282	0.00053
NUMBER OF CUSTOMERS (INT.)								
29 INTERUPTIBLE SMALL	70	67	(3)	(0.04286)	698	670	(28)	(0.03736)
30 INTERUPTIBLE LV-1	24	0	(24)	(1.00000)	225	80	(145)	(0.64444)
31 INTERUPTIBLE LV-2	6	0	(6)	(1.00000)	50	0	(50)	(1.00000)
32 TOTAL INT.	99	76	(23)	(0.23232)	881	750	(131)	(0.14881)
NUMBER OF CUSTOMERS (TRANSP.)								
33 INTERUPTIBLE SMALL	13	8	(5)	(0.38462)	127	80	(47)	(0.37008)
34 INTERUPTIBLE LV-1	18	17	(1)	(0.16667)	188	174	(14)	(0.07447)
35 INTERUPTIBLE LV-2	0	7	7	(1.00000)	74	70	(4)	(0.05405)
36 TOTAL TRANSPORTATION	40	22	(18)	(0.45000)	389	324	(65)	(0.16710)
37 TOTAL CUSTOMERS	189,838	189,786	(52)	(0.00003)	1,922,681	1,932,677	9,996	0.00051
THERM USE PER CUSTOMER								
38 RESIDENTIAL	38	31	(7)	(0.18421)	16	18	2	0.12500
39 SMALL COMMERCIAL	86	86	0	0.00000	38	42	4	0.10526
40 COMMERCIAL SERVICE	686	621	(65)	(0.09476)	498	487	(11)	(0.02209)
41 COMMERCIAL LV-1	7,171	6,547	(624)	(0.08700)	6,364	6,188	(176)	(0.02765)
42 COMMERCIAL LV-2	83,068	89,420	6,352	0.00765	68,718	81,864	13,146	0.19126
43 COMM. ST. LIGHTING	808	803	(5)	(0.00062)	727	817	90	0.12379
44 WHOLESALE	6,513	6,380	(133)	(0.02042)	4,729	6,831	2,102	0.44588
45 NATURAL GAS VEH. SALES	3,081	0	(3,081)	(1.00000)	3,356	ERR	ERR	ERR
45A OFF SYSTEM SALES	100,000	0	(100,000)	(1.00000)	236,040	ERR	ERR	ERR
46 INTERUPTIBLE SMALL	46,871	63,207	16,336	0.34856	87,681	54,976	(32,705)	(0.37306)
47 INTERUPTIBLE LV-1	188,080	17,836	(170,244)	(0.09000)	82,801	ERR	ERR	ERR
48 INTERUPTIBLE LV-2	167,877	0	(167,877)	(1.00000)	221,414	132,683	(88,731)	(0.39658)
49 INTERUPTIBLE SMALL (TRANS)	145,149	168,021	22,872	0.15711	117,696	ERR	ERR	ERR
50 INTERUPTIBLE LV-1 (TRANS)	693,511	860,438	166,927	0.24070	686,508	686,572	64	0.00009
51 INTERUPTIBLE LV-2 (TRANS)	4,764,900	3,534,667	(1,230,233)	(0.25811)	4,320,816	3,973,482	(347,334)	(0.08016)

COMPANY: PEOPLES GAS SYSTEM, INC.

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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	1.0335	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	1.051	0	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0384	1.0384	1.0266	1.0285	1.0276	1.0276	1.0285	1.0285	1.0276	0	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	0	0

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: FEBRUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)								
2 NO NOTICE SERVICE								
3 SWING SERVICE								
4 COMMODITY (Other)								
5 DEMAND								
6 OTHER	\$8,199	\$0	(\$8,199)	ERR	(\$120,956)	\$36,128	\$157,084	434.80
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)								
8 DEMAND								
9 OTHER								
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$8,885,070	\$7,824,075	(\$1,040,995)	(13.31)	\$85,609,064	\$85,727,022	\$117,958	0.14
12 NET UNBILLED	\$122,974	\$0	(\$122,974)	0.00	\$400,132	(\$978,005)	(\$1,378,137)	0.00
13 COMPANY USE	\$5,039	\$0	(\$5,039)	0.00	\$86,404	\$67,705	(\$18,699)	0.00
14 TOTAL THERM SALES	\$10,267,950	\$7,824,075	(\$2,443,875)	(31.24)	\$86,579,051	\$85,457,281	(\$3,121,770)	(3.65)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: FEBRUARY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)								
16 NO NOTICE SERVICE (Billing Determinants Only)								
17 SWING SERVICE (Commodity)								
18 COMMODITY (Other) (Commodity)								
19 DEMAND (Billing Determinants Only)								
20 OTHER	130,910	0	(130,910)	ERR	130,910	0	(130,910)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)								
22 DEMAND								
23 OTHER	38,802,942	30,800,000	(8,002,942)	(25.98)	328,622,748	316,704,720	(9,918,028)	(3.13)
24 TOTAL PURCHASES	1,079,190	0	(1,079,190)	0.00	3,120,404	(3,108,805)	(6,227,209)	0.00
25 NET UNBILLED	19,833	0	(19,833)	0.00	309,958	239,292	(70,666)	0.00
26 COMPANY USE	39,988,037	30,800,000	(9,188,037)	(29.83)	320,903,128	312,859,395	(8,043,733)	(2.57)
27 TOTAL THERM SALES (24-26 Estimated Only)								

Composite Exhibit No. _____
Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 37b of 85

COMPANY: PEOPLE'S GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 94 through MARCH 95

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: FEBRUARY 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
		0.00893	0.00728	(0.00167)	(22.93)	0.00864	0.00837	(0.00026)	(3.16)
28 COMMODITY (Pipeline)	(1/15)								
29 NO NOTICE SERVICE	(2/16)	0.00894	0.00694	0.00000	0.00	0.00894	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)								
31 COMMODITY (Other)	(4/18)								
32 DEMAND	(5/19)	0.04758	0.04183	(0.00585)	(14.00)	0.04758	0.04826	(0.00130)	(2.81)
33 OTHER	(6/20)	0.04735	0.00000	(0.04735)	ERR	(0.92396)	ERR	ERR	ERR
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00840	0.00717	(0.00123)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND	(8/22)	0.04260	0.04331	0.00071	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER	(9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.22846	0.25403	0.02556	10.06	0.26210	0.27068	0.00858	3.17
38 NET UNBILLED	(12/25)	0.11395	0.00000	(0.11395)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.25407	0.00000	(0.25407)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.22169	0.25403	0.03234	12.73	0.26878	0.27401	0.00724	2.64
41 TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.22074	0.25308	0.03234	12.78	0.26583	0.27306	0.00724	2.65
43 REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.22157	0.25403	0.03246	12.78	0.26682	0.27409	0.00726	2.65
45 PGA FACTOR ROUNDED TO NEAREST .001		22.157	25.403	3.24569	12.78	26.682	27.409	0.72631	2.65

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95
CURRENT MONTH: FEBRUARY 1995

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)			\$0.00984
2 Commodity Pipeline (SNG/SO GA)			\$0.00550
3 Commodity Pipeline (SFCA)			\$0.00717
4 Cashouts-Peoples Transportation Customers			\$0.00879
5 Commodity Pipeline (SNG/SO GA)-Adj. Jan. '95	0	\$0	\$0.00471
6			\$0.00000
7			\$0.00893
8 TOTAL COMMODITY (Pipeline)			
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers			\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers			\$0.00000
11 Swing Service-Demand-3rd Party Suppliers-Jan. '95 Accrual Adj.			\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jan. '95 Accrual Adj.	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14			
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers			
18 City of Sunrise			
19 Cashouts-Peoples Transportation Customers			
20 Purchases from 3rd Party Suppliers-Adj. Prior Months			
21 Purchases from 3rd Party Suppliers-Adj. Prior Period			
22 Purchases from 3rd Party Suppliers-Jan. '95 Accrual Adj.	124,230	\$19,628	\$0.15800
22a Imbalance Cashout-FGT	427,080		
23 Bookouts			
24			
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)			\$0.04331
27 Demand (SNG/SO GA)			\$0.07282
28 Demand (SFCA)			\$0.04331
29 Temporary Relinquishment Credit-(FGT)			\$0.04331
30 Cashouts-Peoples Transportation Customers			\$0.04528
31 Demand (SNG/SO GA)Adj. Prior Month	0	\$0	\$0.02044
32	0	\$0	\$0.00000
33			\$0.00000
34			\$0.04768
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$184,694)	\$0.00000
37 Legal Fees	0	\$13,835	\$0.00000
38 Administrative Costs	0	\$47,664	\$0.00000
39 Operational Flow Order Penalty Charges-FGT	248,750	\$248,750	\$1.00000
40 Less Oper. Flow Order Penalty Chgs. Billed to Customers	(117,840)	(\$119,155)	\$1.01116
41	0	\$0	\$0.00000
42	130,910	\$8,199	\$0.04735
43 TOTAL OTHER			

FOR THE PERIOD OF:

APRIL 04

Through

MARCH 05

PERIOD TO DATE

Page 1 of 1

CURRENT MONTH: FEBRUARY 05									
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST	\$5,006,812	\$5,430,356	\$323,544	6.07545	\$48,452,824	\$53,208,383	\$4,837,859	\$2,09885	
2 TRANSPORTATION COST	2,803,218	2,385,718	(1,417,500)	(0.37271)	27,070,158	22,268,834	(4,701,202)	(0.12882)	
3 TOTAL	8,809,031	7,824,075	(1,025,956)	(0.11682)	85,522,880	85,898,217	136,657	0.00160	
4 FUEL REVENUES	10,287,260	7,824,075	(2,443,875)	(0.23801)	88,578,031	85,457,281	(3,121,770)	(0.03534)	
(NET OF REVENUE TAX)									
5 TRUE-UP REFUND(COLLECTION)	28,378	28,378	0	0.00000	298,736	298,736	0	0.00000	
6 FUEL REVENUE APPLICABLE TO PERIOD *	10,289,828	7,851,051	(2,443,875)	(0.23738)	88,878,787	85,794,017	(3,121,770)	(0.03513)	
(LINE 4 (+ or -) LINE 5)									
7 TRUE-UP PROVISION - THIS PERIOD	1,434,896	28,378	(1,407,820)	(0.88120)	3,353,138	94,700	(3,258,438)	(0.87178)	
(LINE 6 - LINE 3)									
8 INTEREST PROVISION-THIS PERIOD (21)	28,710	15,747	(12,962)	(0.45150)	130,048	111,086	(18,962)	(0.14372)	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,987,874	3,110,578	(1,856,494)	(0.37378)	850,827	850,827	0	0.00000	
INTEREST									
10 TRUE-UP COLLECTED OR (REFUNDED)	(28,978)	(28,978)	0	0.00000	(298,736)	(298,736)	0	0.00000	
(REVERSE OF LINE 9)									
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000	
11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)	8,403,703	3,128,328	(3,277,378)	(0.31178)	3,836,944	558,587	(3,277,378)	(0.85418)	
11a FOT REFUND	0	0	0	0.00000	2,568,730	2,568,730	0	0.00000	
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	8,403,703	3,128,328	(3,277,378)	(0.31178)	6,403,703	3,128,328	(3,277,378)	(0.51178)	
INTEREST PROVISION									
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	4,987,874	3,110,578	(1,856,494)	(0.37378)					
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	0,374,893	3,110,578	(3,284,414)	(0.81207)					
15 TOTAL (13+14)	11,342,087	6,221,156	(5,120,908)	(0.45150)					
16 AVERAGE (50% OF 15)	8,871,034	3,110,578	(2,560,454)	(0.28150)					
17 INTEREST RATE - FIRST DAY OF MONTH	6.10	6.10	0	0.00000					
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.05	6.05	0	0.00000					
19 TOTAL (17+18)	12.150	12.150	0	0.00000					
20 AVERAGE (50% OF 19)	6.075	6.075	0	0.00000					
21 MONTHLY AVERAGE (20/12 Months)	0.506	0.506	0	0.00000					
22 INTEREST PROVISION (19x21)	\$28,710	\$19,747	(\$12,962)	(0.45150)					

- If line 5 be a refund add to line 4

If line 5 be a collection () subtract from line 4

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 84 Through MARCH 85

SCHEDULE A.3

ACTUAL FOR THE PERIOD OF:

FEB. 1985

PRESENT MONTH:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 FEB. 1985	PGT	POS	ITS-1 COMAL PIPELINE								\$0.72
2 FEB. 1985	PGT	POS	ITS-1 COMAL PIPELINE								\$0.72
3 FEB. 1985	PGT	POS	ITS-1 COMAL PIPELINE								\$4.38
4 FEB. 1985	PGT	POS	ITS-1 COMAL PIPELINE								\$4.38
5 FEB. 1985	PGT	POS	ITS-1 DEMAND								\$4.33
6 FEB. 1985	PGT	POS	ITS-1 DEMAND								\$4.33
7 FEB. 1985	PGT	POS	NO NOTICE								\$0.88
8 FEB. 1985	PGT	POS	COMAL PIPELINE								\$0.72
9 FEB. 1985	PGT	POS	DEMAND								\$4.33
10 FEB. 1985	PGT	POS	COMAL OTHER								
11 FEB. 1985	PGT	POS	SONATISO GA COMAL PIPELINE								
12 FEB. 1985	PGT	POS	SONATISO GA COMAL PIPELINE								
13 FEB. 1985	PGT	POS	SONATISO GA DEMAND								
14 FEB. 1985	PGT	POS	SONATISO GA DEMAND								
15 FEB. 1985	PGT	POS	COMAL OTHER								
16 FEB. 1985	PGT	POS	COMAL OTHER								
17 FEB. 1985	PGT	POS	COMAL OTHER								
18 FEB. 1985	PGT	POS	COMAL OTHER								
19 FEB. 1985	PGT	POS	COMAL OTHER								
20 FEB. 1985	PGT	POS	COMAL OTHER								
21 FEB. 1985	PGT	POS	COMAL OTHER								
22 FEB. 1985	PGT	POS	COMAL OTHER								
23 FEB. 1985	PGT	POS	COMAL OTHER								
24 FEB. 1985	PGT	POS	COMAL OTHER								
25 FEB. 1985	PGT	POS	COMAL OTHER								
26 FEB. 1985	PGT	POS	COMAL OTHER								
27 FEB. 1985	PGT	POS	COMAL OTHER								
28 FEB. 1985	PGT	POS	COMAL OTHER								
29 FEB. 1985	PGT	POS	COMAL OTHER								
30 FEB. 1985	PGT	POS	COMAL OTHER								
31 FEB. 1985	PGT	POS	COMAL OTHER								
1 MAR. 1985	PGT	POS	COMAL OTHER								
2 MAR. 1985	PGT	POS	COMAL OTHER								
3 MAR. 1985	PGT	POS	COMAL OTHER								
4 MAR. 1985	PGT	POS	COMAL OTHER								
5 MAR. 1985	PGT	POS	COMAL OTHER								
6 MAR. 1985	PGT	POS	COMAL OTHER								
7 MAR. 1985	PGT	POS	COMAL OTHER								
8 MAR. 1985	PGT	POS	COMAL OTHER								
9 MAR. 1985	PGT	POS	COMAL OTHER								
10 MAR. 1985	PGT	POS	COMAL OTHER								
11 MAR. 1985	PGT	POS	COMAL OTHER								
12 MAR. 1985	PGT	POS	COMAL OTHER								
13 MAR. 1985	PGT	POS	COMAL OTHER								
14 MAR. 1985	PGT	POS	COMAL OTHER								
15 MAR. 1985	PGT	POS	COMAL OTHER								
16 MAR. 1985	PGT	POS	COMAL OTHER								
17 MAR. 1985	PGT	POS	COMAL OTHER								
18 MAR. 1985	PGT	POS	COMAL OTHER								
19 MAR. 1985	PGT	POS	COMAL OTHER								
20 MAR. 1985	PGT	POS	COMAL OTHER								
21 MAR. 1985	PGT	POS	COMAL OTHER								
22 MAR. 1985	PGT	POS	COMAL OTHER								
23 MAR. 1985	PGT	POS	COMAL OTHER								
24 MAR. 1985	PGT	POS	COMAL OTHER								
25 MAR. 1985	PGT	POS	COMAL OTHER								
26 MAR. 1985	PGT	POS	COMAL OTHER								
27 MAR. 1985	PGT	POS	COMAL OTHER								
28 MAR. 1985	PGT	POS	COMAL OTHER								
29 MAR. 1985	PGT	POS	COMAL OTHER								
30 MAR. 1985	PGT	POS	COMAL OTHER								
31 MAR. 1985	PGT	POS	COMAL OTHER								
TOTAL				183,328,878	47,001,416	210,330,294	48,488,538.18	\$173,468.95	\$3,992,840.32	\$287,905.00	\$5.50

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-1

Page 1 of 4

FOR THE PERIOD OF:

APRIL 84

Through

MARCH 85

PRESENT MONTH:

FEBRUARY 1985

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MAMBU	(D) NET AMOUNT MAMBU	(E) MONTHLY GROSS MAMBU	(F) MONTHLY NET MAMBU	(G) WELLHEAD PRICE \$/MBU	(H) CITYGATE PRICE \$/CUEYF
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S

from its supplier(s).

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component

* other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 2 of 4

FOR THE PERIOD OF:

APRIL 84

Through

MARCH 85

PRESENT MONTH:

FEBRUARY 1985

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE (Case)
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component
- * other associated pipeline charges.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 3 of 4

FOR THE PERIOD OF:

APRIL 84

Through

MARCH 85

PRESENT MONTH:

FEBRUARY 1985

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE GA/EYF
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).

(2) The volumes listed above represent gas moved on Florida Gas Transmission.

(3) The prices listed above represent gas moved on Florida Gas Transmission.

(4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component

* other associated pipeline charges.

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 84 Through MARCH 85
FEBRUARY 1985

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE MONTHLY	(H) CITYGATE PRICE (Dollars per Cf)
55							
56							
57							
58							
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70							
71							
72							
73	TOTAL						
74	WEIGHTED AVERAGE						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S from its supplier(s).
- (2) The volume listed above represents gas moved on Florida Gas Transmission.
- (3) The prices listed above represent gas moved on Florida Gas Transmission.
- (4) City Gate price = Wellhead price + FGT FTS-1 Demand charge + FGT Commodity Component + other associated pipeline charges.

THERM SALES (FIRM)												
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%				
1 RESIDENTIAL	7,728,147	6,842,550	(1,885,597)	(0.2416)	35,353,558	37,032,430	1,678,872	0.04719				
2 SMALL COMM. SERVICE	433,760	502,482	(131,265)	(0.3028)	81,469,437	81,181,445	287,992	0.00035				
3 COMMERCIAL SERVICE	10,500,824	9,426,439	(1,074,385)	(0.1022)	85,164,032	86,848,467	1,684,435	0.00196				
4 COMMERCIAL LV-1	11,827,188	11,327,479	(500,709)	(0.00424)	23,568,253	28,634,498	5,066,245	0.21488				
5 COMMERCIAL LV-2	2,504,893	2,682,908	(178,015)	(0.00699)	109,123	113,177	4,054	0.00371				
6 COMM. ST. LIGHTING	18,729	18,816	(87)	(0.00046)	109,872	128,480	18,608	0.16951				
7 WHOLESALE	15,200	10,080	(5,120)	(0.3368)	481,209	0	(481,209)	(0.10000)				
8 NATURAL GAS VEH. SALES	40,418	0	(40,418)	(0.00000)	1,817,400	0	(1,817,400)	(0.00000)				
9 OFF SYSTEM SALES	237,200	0	(237,200)	(0.00000)	238,887,214	246,479,484	7,592,270	0.03244				
10 TOTAL FIRM SALES	22,660,850	20,938,472	(1,722,378)	(0.00762)	219,887,214	246,479,484	26,592,270	0.01244				
THERM SALES (INTERUPTIBLE)												
10 INTERUPTIBLE SMALL	3,761,014	4,121,344	(360,330)	(0.09178)	43,808,564	40,584,482	(3,224,082)	(0.00743)				
11 INTERUPTIBLE LV-1	3,423,208	2,668,716	(754,492)	(0.22032)	23,586,100	18,718,777	(4,867,323)	(0.20633)				
12 INTERUPTIBLE LV-2	122,827	9,426,439	(9,303,612)	(0.00000)	11,283,519	0	(11,283,519)	(0.00000)				
13 TOTAL INT. SALES	7,327,146	6,188,856	(1,138,290)	(0.15541)	80,315,574	60,812,288	(19,503,286)	(0.24281)				
14 TOTAL SALES	29,988,027	27,127,328	(2,860,699)	(0.00959)	320,272,787	307,182,843	(13,089,944)	(0.04085)				
THERM SALES (TRANSPORTATION)												
15 INTERUPTIBLE SMALL	1,682,346	1,340,187	(342,159)	(0.20344)	18,817,084	11,884,833	(6,932,251)	(0.36858)				
16 INTERUPTIBLE LV-1	8,986,071	11,784,002	(2,797,931)	(0.31213)	120,287,103	132,832,806	12,545,703	0.10441				
17 INTERUPTIBLE LV-2	23,288,161	24,182,587	(894,426)	(0.00381)	333,137,807	281,208,033	(52,929,774)	(0.15883)				
17 OFF SYSTEM SALES, TRANSP.	2,072,790	37,182,826	(35,110,036)	(0.00000)	2,874,790	0	(2,874,790)	(0.00000)				
18 TOTAL TRANSPORTATION	48,031,371	72,387,254	(24,355,883)	(0.33713)	493,878,884	428,045,612	(65,833,272)	(0.13352)				
19 TOTAL THROUGHPUT	89,019,408	72,387,254	(16,632,154)	(0.18678)	814,248,672	722,198,515	(92,050,157)	(0.09554)				
NUMBER OF CUSTOMERS (FIRM)												
20 RESIDENTIAL	178,030	178,465	(435)	(0.00024)	1,890,349	1,893,872	3,523	0.00019				
21 SMALL COMMERCIAL	5,380	5,380	0	(0.00000)	55,845	55,845	0	0.00000				
22 COMMERCIAL SERVICE	14,440	14,539	(99)	(0.00068)	158,812	158,779	33	0.00002				
23 COMMERCIAL LV-1	1,448	1,705	(257)	(0.1775)	17,136	18,562	1,426	0.00828				
24 COMMERCIAL LV-2	40	44	(4)	(0.00909)	418	505	87	0.20813				
25 COMM. ST. LIGHTING	26	22	4	(0.15385)	265	220	45	(0.16961)				
26 WHOLESALE	2	0	2	(0.00000)	2	22	20	1,000.000				
27 NATURAL GAS VEH. SALES	14	0	14	(0.00000)	139	0	(139)	(0.00000)				
27 OFF SYSTEM SALES	2	0	2	(0.00000)	7	0	(7)	(0.00000)				
28 TOTAL FIRM	199,282	197,066	(2,216)	(0.01112)	2,120,883	2,129,648	8,765	0.00041				
NUMBER OF CUSTOMERS (INT)												
28 INTERUPTIBLE SMALL	71	67	(4)	(0.00563)	767	737	30	0.00391				
29 INTERUPTIBLE LV-1	24	0	(24)	(0.00000)	288	0	(288)	(0.00000)				
31 INTERUPTIBLE LV-2	8	0	(8)	(0.00000)	85	0	(85)	(0.00000)				
32 TOTAL INT.	100	78	(22)	(0.22000)	1,081	825	(256)	(0.23682)				
NUMBER OF CUSTOMERS (TRANSP)												
33 INTERUPTIBLE SMALL	13	8	(5)	(0.38462)	160	88	(72)	(0.45000)				
34 INTERUPTIBLE LV-1	19	17	(2)	(0.10526)	207	181	(26)	(0.01256)				
35 INTERUPTIBLE LV-2	8	7	(1)	(0.12500)	82	77	(5)	(0.00610)				
35 OFF SYSTEM SALES, TRANSP.	2	0	(2)	(0.00000)	2	0	(2)	(0.00000)				
36 TOTAL TRANSPORTATION	42	32	(10)	(0.23810)	431	356	(75)	(0.17403)				
37 TOTAL CUSTOMERS	199,404	197,172	(2,232)	(0.01116)	2,122,195	2,129,750	7,555	0.00036				
THERM USE PER CUSTOMER												
38 RESIDENTIAL	42	33	(9)	(0.2143)	18	42	24	0.00000				
39 SMALL COMMERCIAL	82	37	(45)	(0.5488)	42	43	1	0.00238				
40 COMMERCIAL SERVICE	727	648	(79)	(0.1073)	520	511	(9)	(0.0173)				
41 COMMERCIAL LV-1	7,482	6,541	(941)	(0.1258)	8,568	5,202	(3,366)	(0.3928)				
42 COMMERCIAL LV-2	87,822	60,986	(26,836)	(0.3056)	85,900	82,742	(3,158)	(0.00368)				
43 COMM. ST. LIGHTING	720	483	(237)	(0.3292)	735	514	(221)	(0.30068)				
44 WHOLESALE	2,888	6,020	(3,132)	(0.5388)	4,984	8,764	3,780	0.07600				
45 NATURAL GAS VEH. SALES	168,500	0	(168,500)	(0.00000)	3,318	0	(3,318)	(0.00000)				
45 OFF SYSTEM SALES	52,972	81,511	(28,539)	(0.3468)	87,548	55,588	(31,960)	(0.36500)				
46 INTERUPTIBLE SMALL	143,054	228,213	(84,159)	(0.5881)	203,700	134,714	(69,986)	(0.34360)				
47 INTERUPTIBLE LV-1	28,585	193,411	(164,826)	(0.5773)	118,853	0	(118,853)	(0.00000)				
48 INTERUPTIBLE LV-2	139,411	193,021	(53,610)	(0.2798)	880,982	885,982	5,000	0.00057				
49 INTERUPTIBLE SMALL (TRANSP.)	836,004	4,172,550	(3,336,546)	(0.39775)	4,308,438	3,852,702	(455,736)	(0.10578)				
50 INTERUPTIBLE LV-1 (TRANSP.)	4,172,550	0	(4,172,550)	(0.00000)	1,987,385	0	(1,987,385)	(0.00000)				
51 INTERUPTIBLE LV-2 (TRANSP.)	1,987,385	0	(1,987,385)	(0.00000)	0	0	0	0.00000				
52 OFF SYSTEM SALES (TRANSP.)	0	0	0	(0.00000)	0	0	0	0.00000				

COMPANY: PEOPLES GAS SYSTEM, INC.

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
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	1.0335	1.0325	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	1.051	1.050	0
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ <u>AVERAGE BTU CONTENT</u> <u>CCF PURCHASED</u>	1.0423	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	1.0285	1.0285	1.0276	1.0256	0
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	0
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	1.043	0

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

SCHEDULE A-1

APRIL 94 through MARCH 95

Page 1 of 3

ESTIMATED FOR THE PERIOD OF:

PERIOD TO DATE

	CURRENT MONTH, MARCH 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
	\$400,891	\$341,858	(\$59,033)	(17.27)	\$5,251,727	\$5,188,584	(\$63,143)	(1.20)
1 COMMODITY (Pipeline)	\$43,028	\$43,028	\$0	0.00	\$508,620	\$508,620	\$0	0.00
2 NO NOTICE SERVICE	\$1,785,198	\$0	(\$1,785,198)	ERR	\$15,315,834	\$8,920,227	(\$6,395,607)	(71.79)
3 SWING SERVICE	\$4,068,368	\$5,320,264	\$1,251,896	23.53	\$52,607,294	\$58,678,354	\$6,071,060	10.35
4 COMMODITY (Other)	\$3,372,903	\$3,411,306	\$38,403	1.13	\$34,055,327	\$34,259,224	\$203,897	0.60
5 DEMAND	\$241,539	\$0	(\$241,539)	ERR	\$120,583	\$38,128	(\$84,455)	(233.77)
6 OTHER								
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$118,844	\$103,028	(\$15,816)	0.00	\$1,989,430	\$2,019,448	\$30,018	0.00
8 DEMAND	\$617,242	\$664,458	\$47,216	0.00	\$11,103,039	\$11,511,868	\$408,829	0.00
9 OTHER	\$0	\$0	\$0	0.00	(\$20,194)	(\$20,194)	\$0	0.00
10	\$9,178,038	\$8,348,972	(\$829,066)	(9.91)	\$94,785,103	\$94,075,994	(\$709,109)	(0.75)
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	(\$899,841)	\$0	\$899,841	0.00	(\$499,509)	(\$978,005)	(\$478,496)	0.00
12 NET UNBILLED	\$4,680	\$0	(\$4,680)	0.00	\$91,084	\$67,705	(\$23,379)	0.00
13 COMPANY USE	\$7,455,880	\$8,348,972	\$893,092	10.70	\$98,034,931	\$93,808,253	(\$4,226,678)	(2.38)
14 TOTAL THERM SALES								

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A 1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: MARCH 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
		DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	49,500,774	51,284,512	1,783,738	3.48	611,181,970	630,007,194	18,825,224	2.99
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	73,000,000	73,000,000	0	0.00
17 SWING SERVICE (Commodity)	11,278,200	0	(11,278,200)	ERR	87,401,310	48,568,910	(38,832,400)	(79.95)
18 COMMODITY (Other) (Commodity)	23,233,084	34,207,320	10,974,236	32.08	272,789,482	301,399,892	28,610,410	9.49
19 DEMAND (Billing Determinants Only)	71,292,620	71,218,104	(74,516)	(0.10)	716,375,733	738,005,704	21,629,971	2.93
20 OTHER	241,040	0	(241,040)	ERR	371,950	0	(371,950)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	15,250,350	14,845,191	(405,159)	0.00	242,477,690	253,665,253	11,387,563	0.00
22 DEMAND	16,621,450	15,416,662	(1,204,788)	0.00	258,026,521	264,615,195	6,588,674	0.00
23 OTHER	0	0	0	0.00	(437,924)	(437,924)	0	0.00
24 TOTAL PURCHASES	34,511,284	34,207,320	(303,964)	(0.89)	361,134,030	350,917,040	(10,221,990)	(2.91)
25 NET UNBILLED	(3,038,603)	0	3,038,603	0.00	81,801	(3,106,805)	(3,188,606)	0.00
26 COMPANY USE	19,174	0	(19,174)	0.00	329,132	239,292	(89,840)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	34,428,400	34,207,320	(219,080)	(0.64)	355,329,528	347,066,715	(8,262,813)	(2.38)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A 1

ESTIMATED FOR THE PERIOD OF: APRIL 94 through MARCH 95 Page 3 of 3

CENTS PER THERM		CURRENT MONTH: MARCH 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline)	(1/15)	0.00810	0.00687	(0.00143)	(21.49)	0.00859	0.00823	(0.00036)	(4.38)
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)	0.15829	0.00000	(0.15829)	ERR	0.17524	0.18368	0.00843	4.59
31 COMMODITY (Other)	(4/18)	0.17511	0.15553	(0.01958)	(12.59)	0.19285	0.19469	0.00184	0.94
32 DEMAND	(5/19)	0.04731	0.04790	0.00059	1.23	0.04754	0.04842	(0.00112)	(2.41)
33 OTHER	(6/20)	1.00207	0.00000	(1.00207)	ERR	0.32419	ERR	ERR	ERR
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00778	0.00694	(0.00084)	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND	(8/22)	0.03714	0.04310	0.00596	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER	(9/23)	ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.26589	0.24407	(0.02182)	(8.94)	0.26247	0.26809	0.00562	2.10
38 NET UNBILLED	(12/25)	0.29607	0.00000	(0.29607)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.24408	0.00000	(0.24408)	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.26654	0.24407	(0.02247)	(8.21)	0.26875	0.27108	0.00431	1.59
41 TRUE-UP	(E-4)	(0.00095)	(0.00095)	0.00000	0.00	(0.00095)	(0.00095)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.26559	0.24312	(0.02247)	(8.24)	0.26580	0.27011	0.00431	1.59
43 REVENUE TAX FACTOR		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.26659	0.24403	(0.02256)	(8.24)	0.26680	0.27113	0.00432	1.59
45 PGA FACTOR ROUNDED TO NEAREST .001		26.659	24.403	(2.25555)	(9.24)	28.680	27.113	0.43238	1.59

COMPANY: PEOPLES GAS SYSTEM, INC.

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

ESTIMATED FOR THE PERIOD OF: APRIL '94 through MARCH '95
CURRENT MONTH: MARCH 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)	37,312,440	\$263,831	\$0.00707
1 Commodity Pipeline (FGT)	9,323,390	\$116,670	\$0.01251
2 Commodity Pipeline (SNG/SO GA)	2,223,390	\$15,942	\$0.00717
3	641,554	\$4,447	\$0.00693
4 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
5	0	\$0	\$0.00000
6			
7	49,500,774	\$400,891	\$0.00810
8 TOTAL COMMODITY (Pipeline)			
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers	11,278,200	\$153,067	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	0	\$1,620,775	\$0.14371
11 Swing Service-Commodity-3rd Party Suppliers-Adj. Dec. '94	0	\$11,356	\$0.00000
12	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14	0	\$0	\$0.00000
15	11,278,200	\$1,785,198	\$0.15829
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	22,718,030	\$3,850,056	\$0.17387
18 City of Sunrise	15,255	\$5,754	\$0.37716
19 Cashouts-Peoples Transportation Customers	656,086	\$92,547	\$0.14106
20 Purchases from 3rd Party Suppliers-Adj. Prior Months	642,320	\$148,055	\$0.23050
21 Purchases from 3rd Party Suppliers-Adj. Prior Period	(1,487)	(\$351)	\$0.23630
22 Purchases from 3rd Party Suppliers-Feb. '95 Accrual Adj.	(195,990)	(\$31,248)	\$0.15914
22a Imbalance Cashout-FGT	(423,740)	(\$68,103)	\$0.15800
23 Bookouts	(177,390)	(\$30,343)	\$0.17105
24	23,233,084	\$4,068,366	\$0.17511
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	85,311,070	\$3,895,020	\$0.04566
27 Demand (SNG/SO GA)	9,432,266	\$492,745	\$0.05224
28	2,232,000	\$98,668	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(26,324,270)	(\$1,140,104)	\$0.04331
30 Cashouts-Peoples Transportation Customers	641,554	\$28,575	\$0.04454
31	0	\$0	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34	71,292,620	\$3,372,903	\$0.04731
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$172,720)	\$0.00000
37 Legal Fees	0	\$97,983	\$0.00000
38 Administrative Costs	0	\$122,225	\$0.00000
39 Operational Flow Order Penalty Charges-FGT	323,380	\$323,380	\$1.00000
40 Less Oper. Flow Order Penalty Chgs. Billed to Customers	(93,980)	(\$140,970)	\$1.50000
41 Less Oper. Flow Order Penalty Chgs. Billed to Customers-Adj. Jan. '95	11,640	\$11,640	\$1.00000
42	241,040	\$241,539	\$1.00207
43 TOTAL OTHER			

FOR THE PERIOD OF: APRIL 94 Through MARCH 95 PERIOD TO DATE

Page 1 of 1

	CURRENT MONTH	MARCH 95	PERIOD TO DATE	
			AMOUNT	%
TRUE-UP CALCULATION	ACTUAL	ESTIMATE	DIFFERENCE	
1 PURCHASED GAS COST	\$4,063,886	\$3,330,394	\$1,258,678	\$0.30872
2 TRANSPORTATION COST	8,107,873	3,028,708	(2,078,865)	(0.40703)
3 TOTAL	8,171,323	8,348,872	(872,380)	(0.00867)
4 FUEL REVENUES	7,455,880	8,348,872	893,092	0.19178
(NET OF REVENUE TAX)	28,972	28,978	6	0.00015
5 TRUE-UP REFUND(COLLECTION)	7,482,852	8,378,848	895,996	0.11835
6 FUEL REVENUE APPLICABLE TO PERIOD	(LINE 4 (+ or -) LINE 5)			
7 TRUE-UP PROVISION - THIS PERIOD	(LINE 6 - LINE 5)			
8 INTEREST PROVISION-THIS PERIOD (71)	28,123	15,853	(12,270)	(0.43628)
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	8,403,703	3,138,328	(2,277,378)	(0.51178)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	(28,972)	(28,978)	(6)	0.00015
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10a)	4,718,347	3,142,180	(1,574,167)	(0.33277)
11a FOT REFUND	0	0	0	0.00000
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	4,718,347	3,142,180	(1,574,167)	(0.33277)
INTEREST PROVISION				
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	8,403,703	3,138,328	(2,277,378)	(0.51178)
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	4,888,320	3,138,328	(1,581,888)	(0.32315)
15 TOTAL (13+14)	11,091,928	6,202,653	(4,839,275)	(0.43628)
16 AVERAGE (50% OF 15)	5,545,964	3,138,328	(2,418,837)	(0.43628)
17 INTEREST RATE - FIRST DAY OF MONTH	8.05	8.05	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	8.12	8.12	0	0.00000
19 TOTAL (17+18)	12,178	12,178	0	0.00000
20 AVERAGE (50% OF 19)	6,089	6,089	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	0.507	0.507	0	0.00000
22 INTEREST PROVISION (16+21)	\$28,123	\$15,853	(\$12,270)	(\$0.28278)

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

TRANSPORTATION PURCHASES

SYSTEM SUPPLY AND END USE

APRIL 84 Through MARCH 85

SCHEDULE A-3
Page 1 of 1

ACTUAL FOR THE PERIOD OF:

MAR. 1995

PRESENT MONTH

ACTUAL FOR THE PERIOD OF:											
MAR. 1995											
PRESENT MONTH											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 MAR. 1995	F-GT	P-GS	FTS-1 COMAL PIPELINE	30,963,820	12,270,540	12,270,540		\$222,708.17			\$0.72
2 MAR. 1995	F-GT	P-GS	FTS-1 COMAL PIPELINE	6,056,000	12,270,540	6,056,000		87,978.77			\$0.72
3 MAR. 1995	F-GT	P-GS	FTS-2 COMAL PIPELINE	292,827		292,827		29,008.24			\$0.48
4 MAR. 1995	F-GT	P-GS	FTS-1 COMAL PIPELINE		292,820	292,820		12,813.80			\$0.38
5 MAR. 1995	F-GT	P-GS	FTS-1 COMAL PIPELINE	82,728,800		82,728,800		12,813.80			\$0.38
6 MAR. 1995	F-GT	P-GS	FTS-1 DEMAND		12,270,540	12,270,540		\$2,296,198.28			\$4.33
7 MAR. 1995	F-GT	P-GS	FTS-1 DEMAND	8,200,000		8,200,000		631,437.13			\$4.33
8 MAR. 1995	F-GT	P-GS	FTS-2 DEMAND	8,200,000		8,200,000		\$468,720.00			\$7.06
9 MAR. 1995	F-GT	P-GS	NO NOTICE	2,223,380		2,223,380		43,028.00			\$0.88
10 MAR. 1995	F-GT	P-GS	COMAL PIPELINE	2,232,000		2,232,000		15,941.71			\$0.72
11 MAR. 1995		P-GS	DEMAND					66,687.82			\$4.33
12 MAR. 1995		P-GS	COMAL OTHER								\$1.25
13 MAR. 1995		P-GS	SONATISO GA COMAL PIPELINE	8,323,380		8,323,380		118,870.21			\$0.47
14 MAR. 1995		P-GS	SONATISO GA COMAL PIPELINE	568,990		568,990		2,728.87			\$0.47
15 MAR. 1995		P-GS	SONATISO GA DEMAND	8,432,268		8,432,268		482,744.85			\$5.22
16 MAR. 1995		P-GS	SONATISO GA DEMAND	2,250,810		2,250,810		87,528.00			\$3.00
17 MAR. 1995		P-GS	COMAL OTHER								
18 MAR. 1995		P-GS	SWING								
19 MAR. 1995		P-GS	COMAL OTHER								
20 MAR. 1995		P-GS	COMAL OTHER								
21 MAR. 1995		P-GS	COMAL OTHER								
22 MAR. 1995		P-GS	COMAL OTHER								
23 MAR. 1995		P-GS	COMAL OTHER								
24 MAR. 1995		P-GS	SWING								
25 MAR. 1995		P-GS	SWING								
26 MAR. 1995		P-GS	COMAL OTHER								
27 MAR. 1995		P-GS	DEMAND	641,554		641,554		28,574.50			\$4.43
28 MAR. 1995		P-GS	COMAL PIPELINE	641,554		641,554		4,447.38			\$0.69
29 MAR. 1995		P-GS	COMAL OTHER	656,006		656,006		82,701.14			\$12.81
30 MAR. 1995		P-GS	OTHER	323,360		323,360					\$100.00
31 MAR. 1995		P-GS	OTHER								\$150.00
			OPER. FLOW ORDER PENALTIES								\$140,870.00
			OPER. FLOW ORDER PENALTIES								\$150.00
			OTHER								\$5.54
			OTHER								\$5.54
			OTHER								\$5.54
			OTHER								\$5.54
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			OTHER								\$5.54
			OTHER								\$5.54
			OTHER								\$5.54
			OTHER								

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 84 Through MARCH 85
MARCH 1983

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT	NET AMOUNT	MONTHLY GROSS	MONTHLY NET	WELLHEAD PRICE	CITYGATE PRICE
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).
- (2) The volumetric prices listed above represent gas moved on Florida Gas Transmission.
- (3) Included in the monthly net volumes above are 600,000 mmbtu's received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.47% per mmbtu. However, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.17% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 2 of 2

FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 84 Through MARCH 85

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE (GAL)/F
18		0	0	0	0	0.00000	0.00000
19		0	0	0	0	0.00000	0.00000
20		0	0	0	0	0.00000	0.00000
21		0	0	0	0	0.00000	0.00000
22		0	0	0	0	0.00000	0.00000
23		0	0	0	0	0.00000	0.00000
24		0	0	0	0	0.00000	0.00000
25		0	0	0	0	0.00000	0.00000
26		0	0	0	0	0.00000	0.00000
27		0	0	0	0	0.00000	0.00000
28		0	0	0	0	0.00000	0.00000
29		0	0	0	0	0.00000	0.00000
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).

(2) The volumetric price listed above represent gas moved on Florida Gas Transmission.

(3) Included in the monthly net volumes above are 605,600 mmbtu's received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.47% per mmbtu. However, the above monthly net volumes are all calculated as if all gas moved to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.17% per mmbtu.

Composite Exhibit No. _____

Docket No. 950003-GU
Peoples Gas System, Inc.
(EE-1)
Page 48b of 85

[illegible]

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: APRIL 1984 THROUGH MARCH 1985

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0453	1.0433	1.0403	1.0364	1.0403	1.0374	1.0335	1.0325	1.0335	1.0335	1.0325	1.0325
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.063	1.061	1.058	1.054	1.058	1.055	1.051	1.050	1.051	1.051	1.050	1.050

JACKSONVILLE ONLY:

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> ÷ AVERAGE BTU CONTENT CCF PURCHASED	1.0423	1.0384	1.0394	1.0266	1.0285	1.0276	1.0276	1.0285	1.0285	1.0276	1.0256	1.0276
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.060	1.056	1.057	1.044	1.046	1.045	1.045	1.046	1.046	1.045	1.043	1.045

FOR THE PERIOD: APRIL 94 THROUGH MARCH 95

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Mar.'95	\$94,694,019
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Mar.'95	\$96,358,639
3 ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)		\$1,664,620
4 INTEREST PROVISION	A-2 Line 8, Period To Date Mar.'95	\$158,168
5 FOR THE PERIOD (3+4)		\$1,822,788
6 ADJUSTMENT	A-2 Line 11a, Period To Date Mar.'95	\$2,568,739
7 NET FOR THE PERIOD (5+6)		\$4,389,527
8 LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD APRIL 94 THROUGH MARCH 95 WHICH WAS INCLUDED IN THE CURRENT APRIL 95 THROUGH MARCH 96 PERIOD	E-4 Line 4 Col. 4	16,738
9 FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 THROUGH MARCH 97 PERIOD (7-8)		\$4,372,789

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$298,851	\$311,921	\$13,070	4.19	\$298,851	\$311,921	\$13,070	4.19
2 NO NOTICE SERVICE	\$41,640	\$41,640	\$0	0.00	\$41,640	\$41,640	\$0	0.00
3 SWING SERVICE	\$895,305	\$0	(\$895,305)	ERR	\$895,305	\$0	(\$895,305)	ERR
4 COMMODITY (Other)	\$3,877,059	\$3,606,648	(\$370,411)	(10.27)	\$3,877,059	\$3,606,648	(\$370,411)	(10.27)
5 DEMAND	\$3,328,802	\$3,408,547	\$81,745	2.40	\$3,328,802	\$3,408,547	\$81,745	2.40
6 OTHER	\$35,606	\$0	(\$35,606)	ERR	\$35,606	\$0	(\$35,606)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$129,900	\$108,453	(\$21,447)	0.00	\$129,900	\$108,453	(\$21,447)	0.00
8 DEMAND	\$499,235	\$699,337	\$200,102	0.00	\$499,235	\$699,337	\$200,102	0.00
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$7,946,128	\$8,560,966	(\$1,385,162)	(21.11)	\$7,946,128	\$8,560,966	(\$1,385,162)	(21.11)
12 NET UNBILLED	(\$421,788)	\$0	\$421,788	0.00	(\$421,788)	\$0	\$421,788	0.00
13 COMPANY USE	\$7,189	\$0	(\$7,189)	0.00	\$7,189	\$0	(\$7,189)	0.00
14 TOTAL THERM SALES	\$7,029,609	\$8,560,966	(\$468,643)	(7.14)	\$7,029,609	\$8,560,966	(\$468,643)	(7.14)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 95 through MARCH 96

Page 2 of 3

ESTIMATED FOR THE PERIOD OF:

THERMS PURCHASED	CURRENT MONTH: APRIL 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	47,630,275	44,658,454	(2,971,821)	(6.65)	47,630,275	44,658,454	(2,971,821)	(6.65)
16 NO NOTICE SERVICE (Billing Determinants Only)	6,000,000	6,000,000	0	0.00	6,000,000	6,000,000	0	0.00
17 SWING SERVICE (Commodity)	5,298,000	0	(5,298,000)	ERR	5,298,000	0	(5,298,000)	ERR
18 COMMODITY (Other) (Commodity)	24,829,685	26,875,170	2,045,485	7.61	24,829,685	26,875,170	2,045,485	7.61
19 DEMAND (Billing Determinants Only)	68,406,195	70,060,200	1,654,005	2.38	68,406,195	70,060,200	1,654,005	2.38
20 OTHER	2,630	0	(2,630)	ERR	2,630	0	(2,630)	ERR
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	15,664,570	15,339,910	(324,660)	0.00	15,664,570	15,339,910	(324,660)	0.00
22 DEMAND	15,305,910	17,233,529	1,927,619	0.00	15,305,910	17,233,529	1,927,619	0.00
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17-18-23)	30,127,685	26,875,170	(3,252,515)	(12.10)	30,127,685	26,875,170	(3,252,515)	(12.10)
25 NET UNBILLED	(1,734,430)	0	1,734,430	0.00	(1,734,430)	0	1,734,430	0.00
26 COMPANY USE	29,448	0	(29,448)	0.00	29,448	0	(29,448)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	30,653,212	26,875,170	(3,780,042)	(14.07)	30,653,212	26,875,170	(3,780,042)	(14.07)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: APRIL 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline)	(1/15)	0.00627	0.00698	0.00071	10.17	0.00627	0.00698	0.00071	10.17
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)	0.16899	0.00000	(0.16899)	ERR	0.16899	0.00000	(0.16899)	ERR
31 COMMODITY (Other)	(4/18)	0.16017	0.13420	(0.02597)	(19.35)	0.16017	0.13420	(0.02597)	(19.35)
32 DEMAND	(5/19)	0.04863	0.04865	0.00002	0.04	0.04863	0.04865	0.00002	0.04
33 OTHER	(6/20)	13.53825	0.00000	(13.53825)	ERR	13.53825	0.00000	(13.53825)	ERR
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00829	0.00707	(0.00122)	0.00	0.00829	0.00707	(0.00122)	0.00
35 DEMAND	(8/22)	0.03262	0.04058	0.00796	0.00	0.03262	0.04058	0.00796	0.00
36 OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.26375	0.24413	(0.01962)	(8.04)	0.26375	0.24413	(0.01962)	(8.04)
38 NET UNBILLED	(12/25)	0.24319	0.00000	(0.24319)	0.00	0.24319	0.00000	(0.24319)	0.00
39 COMPANY USE	(13/26)	0.24413	0.00000	(0.24413)	0.00	0.24413	0.00000	(0.24413)	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.25921	0.24413	(0.01508)	(6.18)	0.25921	0.24413	(0.01508)	(6.18)
41 TRUE-UP	(E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.25819	0.24311	(0.01508)	(6.20)	0.25819	0.24311	(0.01508)	(6.20)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.25916	0.24403	(0.01513)	(6.20)	0.25916	0.24403	(0.01513)	(6.20)
45 PGA FACTOR ROUNDED TO NEAREST .001		25.916	24.403	(1.51290)	(6.20)	25.916	24.403	(1.51290)	(6.20)

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96
CURRENT MONTH: APRIL 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			
1 Commodity Pipeline (FGT)	35,591,740	\$254,229	\$0.00714
2 Commodity Pipeline (SNG/ISO GA)	5,582,190	\$48,850	\$0.00875
3	2,160,000	\$15,487	\$0.00717
4 Cashouts-Peoples Transportation Customers	1,142,495	\$8,191	\$0.00717
5 Commodity Pipeline (SNG/ISO GA)-Adj. of Prior Month	350	\$616	\$1.76111
6 Refund of Winter Period SO GA IT	0	(\$51,132)	\$0.00000
7 Imbalance Cashout-FGT-Dec. '94	3,153,500	\$22,611	\$0.00717
8 TOTAL COMMODITY (Pipeline)	47,630,275	\$296,851	\$0.00627
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers	5,298,000	\$70,532	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	0	\$824,773	\$0.15568
11 Swing Service-Demand-3rd Party Suppliers-Mar. '95 Accrual Adj.	0	\$1	\$0.00000
12	0	\$0	\$0.00000
13	0	\$0	\$0.00000
14	0	\$0	\$0.00000
15	5,298,000	\$895,305	\$0.16899
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	23,374,540	\$3,776,114	\$0.16155
18 City of Sunrise	13,439	\$4,944	\$0.36788
19 Cashouts-Peoples Transportation Customers	1,172,088	\$183,259	\$0.15929
20 Purchases from 3rd Party Suppliers-Adj. Prior Month	100,000	\$14,300	\$0.14300
21 Purchases from 3rd Party Suppliers-Adj. Prior Period	33,010	\$7,730	\$0.23417
22 Purchases from 3rd Party Suppliers-Mar. '95 Accrual Adj.	(29,730)	(\$7,407)	\$0.24915
22a Imbalance Cashout-FGT-Dec. '94	(487,150)	(\$77,944)	\$0.16000
23 Bookouts-Jan. '95	653,490	\$96,063	\$0.14700
24	24,829,685	\$3,977,059	\$0.16017
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	82,665,300	\$3,771,628	\$0.04562
27 Demand (SNG/ISO GA)	8,160,000	\$451,498	\$0.05533
28	2,160,000	\$93,550	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(25,475,100)	(\$1,103,327)	\$0.04331
30 Temporary Relinquishment Credit-(FGT)	(3,400,000)	(\$51,000)	\$0.01500
31 Cashouts-Peoples Transportation Customers	1,142,495	\$49,470	\$0.04330
32 Imbalance Cashout-FGT-Dec. '94	3,153,500	\$115,387	\$0.03659
33 Commodity Pipeline (SNG/ISO GA)-Adj. of Prior Month	0	(\$302)	\$0.00000
34	63,406,195	\$3,326,802	\$0.04863
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$28,935)	\$0.00000
37 Legal Fees	0	\$12,543	\$0.00000
38 Administrative Costs	0	\$46,052	\$0.00000
39 Oper. Flow Order Penalty Chgs. Billed to Customers-Adj. Prior Month	2,630	\$3,945	\$1.50000
40	0	\$0	ERR
41	0	\$0	ERR
42	2,630	\$35,606	\$13.53825
43 TOTAL OTHER			

FOR THE PERIOD OF:

APRIL 83

THROUGH

MARCH 84

Page 1 of 1

PERIOD TO DATE

DIFFERENCE

%

CURRENT MONTH:

APRIL 83

DIFFERENCE

AMOUNT

%

ACTUAL

ESTIMATE

AMOUNT

%

TRUE-UP CALCULATION

1 PURCHASED GAS COST (A. L. LINES 3+4+8+12)

2 TRANSPORTATION COST (A. L. LINES 1+2+3+6+7+8)

3 TOTAL

4 FUEL REVENUES

(NET OF REVENUE TAX)

5 TRUE-UP REFUND(COLLECTION)

6 FUEL REVENUE APPLICABLE TO PERIOD *

(LINE 4 (+ or -) LINE 5)

7 TRUE-UP PROVISION - THIS PERIOD

(LINE 6 - LINE 3)

8 INTEREST PROVISION THIS PERIOD (21)

9 BEGINNING OF PERIOD TRUE-UP AND

INTEREST

10 TRUE-UP COLLECTED OR (REFUNDED)

(REVERSE OF LINE 5)

10a FLEX RATE REFUND (if applicable)

11 TOTAL ESTACT TRUE-UP (7+8+9+10+10a)

11a FOT REFUND

12 ADJ TOTAL ESTACT TRUE-UP (11+11a)

INTEREST PROVISION

13 BEGINNING TRUE-UP AND

INTEREST PROVISION (1)

14 ENDING TRUE-UP BEFORE

INTEREST (13+7-5)

15 TOTAL (13+14)

16 AVERAGE (50% OF 15)

17 INTEREST RATE - FIRST

DAY OF MONTH

18 INTEREST RATE - FIRST

DAY OF SUBSEQUENT MONTH

18 TOTAL (17+18)

20 AVERAGE (50% OF 19)

21 MONTHLY AVERAGE (2012 Months)

22 INTEREST PROVISION (18+21)

* If line 5 be a refund add to line 4

If line 5 be a collection (-) subtract from line 4

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND FUND USE
APRIL 88 Through MARCH 89

SCHEDULE A-3
Page 1 of 1

ACTUAL FOR THE PERIOD OF:

APR 1988

PRESENT MONTH:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 APR. 1988	FOI	POS	FTS-1 COMAL PIPELINE	28,314,040	15,305,910	28,314,040		\$270,181.87			\$0.72
2 APR. 1988	FOI	POS	FTS-1 COMAL PIPELINE			15,305,910		109,844.86			\$0.72
3 APR. 1988	FOI	POS	FTS-2 COMAL PIPELINE	6,918,040		6,918,040		28,382.20			\$0.48
4 APR. 1988	FOI	POS	FTS-1 COMAL PIPELINE	358,880		358,880		15,894.98			\$4.38
5 APR. 1988	FOI	POS	FTS-1 COMAL PIPELINE		358,880	358,880		15,894.98			\$4.38
6 APR. 1988	FOI	POS	FTS-1 DEMAND	47,790,200		47,790,200		\$2,163,898.85			\$4.32
7 APR. 1988	FOI	POS	FTS-1 DEMAND		15,305,910	15,305,910		\$32,313.81			\$3.48
8 APR. 1988	FOI	POS	FTS-2 DEMAND	8,000,000		8,000,000		\$483,800.00			\$7.56
9 APR. 1988	FOI	POS	WFO NOTICE	8,000,000		8,000,000		41,840.00			\$0.88
10 APR. 1988	FOI	POS	COMAL PIPELINE	2,180,000		2,180,000		16,487.20			\$0.72
11 APR. 1988	FOI	POS	DEMAND	2,180,000		2,180,000			\$3,549.80		\$4.32
12 APR. 1988	FOI	POS	COMAL OTHER								
13 APR. 1988	FOI	POS	SONATISO GA COMAL PIPELINE	6,582,180		6,582,180		(2,282.57)			(\$0.04)
14 APR. 1988	FOI	POS	SONATISO GA COMAL PIPELINE		0	0		0.00			ENR
15 APR. 1988	FOI	POS	SONATISO GA DEMAND	8,180,000		8,180,000			451,488.00		\$5.32
16 APR. 1988	FOI	POS	SONATISO GA DEMAND		0	0			0.00		ENR
17 APR. 1988	FOI	POS	COMAL OTHER								
18 APR. 1988	FOI	POS	SWING								
19 APR. 1988	FOI	POS	COMAL OTHER								
20 APR. 1988	FOI	POS	COMAL OTHER								
21 APR. 1988	FOI	POS	COMAL OTHER								
22 APR. 1988	FOI	POS	COMAL OTHER								
23 APR. 1988	FOI	POS	COMAL OTHER								
24 APR. 1988	FOI	POS	COMAL OTHER								
25 APR. 1988	FOI	POS	COMAL OTHER								
26 APR. 1988	FOI	POS	DEMAND	1,142,485		1,142,485			48,470.08		\$4.32
27 APR. 1988	FOI	POS	COMAL PIPELINE	1,142,485		1,142,485					\$0.72
28 APR. 1988	FOI	POS	COMAL PIPELINE								\$0.72
29 APR. 1988	FOI	POS	COMAL OTHER	1,172,088		1,172,088					\$13.93
30 APR. 1988	FOI	POS	OTHER		2,820	2,820				3,848.00	\$190.00
TOTAL				145,873,748	30,873,110	176,546,858	\$4,785,145.78	\$471,087.17	\$3,783,870.84	\$3,848.00	\$5.11

TRANSPORTATION SYSTEM SUPPLY

COMPANY: PEOPLES GAS SYSTEM, INC.

FOR THE PERIOD OF:

APRIL 85

Through

MARCH 86

PRESENT MONTH:

APRIL 1985

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C)	(D)	(E)	(F)	(G)	(H)
		GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE MONTHLY
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).
- (2) The volumes/prices listed above represent gas moved on Florida Gas Transmission.
- (3) Included in the monthly net volumes above are 501,904 mmbtu's received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.59% per mmbtu. However, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.59% per mmbtu.

FOR THE PERIOD OF:								
APRIL 85 Through MARCH 86								
PRESENT MONTH								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT Mmbtu/d	NET AMOUNT Mmbtu/d	MONTHLY GROSS Mmbtu	MONTHLY NET Mmbtu	WELLHEAD PRICE \$/Mmbtu	CITYGATE PRICE \$/GAL	
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	TOTAL							
37	WEIGHTED AVERAGE							

- (1) The weighted price listed for each receipt point represents the actual cost of gas to POS from its supplier(s).
- (2) The volumes/prices listed above represent gas moved on Florida Gas Transmission.
- (3) Included in the monthly net volumes above are 501,504 mmbtu/s received at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.89% per mmbtu. However, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.59% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF:

APRIL 1985

PERIOD TO DATE

		CURRENT MONTH		APRIL 1985		MAY 1985		JUNE 1985		JULY 1985		AUGUST 1985		TOTAL YEAR TO DATE			
		ACTUAL		ESTIMATE		DIFFERENCE		%		ACTUAL		ESTIMATE		DIFFERENCE		%	

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0325	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0285	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.046	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

	CURRENT MONTH: MAY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$320,830	\$321,000	\$170	0.05	\$619,681	\$632,921	\$13,240	2.09
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	0.00	\$84,668	\$84,668	\$0	0.00
3 SWING SERVICE	\$1,602,231	\$0	(\$1,602,231)	ERR	\$2,467,536	\$0	(\$2,467,536)	ERR
4 COMMODITY (Other)	\$3,385,810	\$4,934,492	\$1,548,682	31.38	\$7,362,869	\$8,541,140	\$1,178,271	13.80
5 DEMAND	\$2,563,035	\$2,439,398	(\$123,637)	(5.07)	\$5,889,837	\$5,847,945	(\$41,892)	(0.72)
6 OTHER	(\$7,369)	\$0	\$7,369	ERR	\$28,237	\$0	(\$28,237)	ERR
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$122,966	\$111,052	(\$11,914)	0.00	\$252,867	\$219,505	(\$33,362)	0.00
8 DEMAND	\$594,269	\$667,999	\$93,730	0.00	\$1,093,505	\$1,387,336	\$293,831	0.00
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$7,190,329	\$6,938,866	(\$251,463)	(3.62)	\$15,136,457	\$13,499,832	(\$1,636,625)	(12.12)
12 NET UNBILLED	(\$399,797)	\$0	\$399,797	0.00	(\$821,585)	\$0	\$821,585	0.00
13 COMPANY USE	\$6,476	\$0	(\$6,476)	0.00	\$13,665	\$0	(\$13,665)	0.00
14 TOTAL THERM SALES	\$6,343,228	\$6,938,866	\$595,638	8.58	\$13,372,837	\$13,499,832	\$126,995	0.94

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: MAY 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
		0.00749	0.00690	(0.00058)	(8.47)	0.00685	0.00694	0.00009	1.36
28 COMMODITY (Pipeline)	(1/15)								
		0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
29 NO NOTICE SERVICE	(2/16)								
		0.16912	0.00000	(0.16912)	ERR	0.16907	ERR	ERR	ERR
30 SWING SERVICE	(3/17)								
		0.17168	0.17362	0.00194	1.12	0.16527	0.15446	(0.01081)	(7.00)
31 COMMODITY (Other)	(4/18)								
		0.04958	0.04816	(0.00140)	(2.90)	0.04903	0.04845	(0.00058)	(1.21)
32 DEMAND	(5/19)								
		ERR	0.00000	ERR	ERR	10.73634	ERR	ERR	ERR
33 OTHER	(6/20)								
LESS END-USE CONTRACT									
		0.00735	0.00717	(0.00018)	0.00	0.00000	0.00000	0.00000	0.00
34 COMMODITY (Pipeline)	(7/21)								
		0.03569	0.03799	0.00230	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND	(8/22)								
		ERR	0.00000	ERR	0.00	0.00000	0.00000	0.00000	0.00
36 OTHER	(9/23)								
		0.24629	0.24413	(0.00215)	(0.88)	0.25515	0.24414	(0.01102)	(4.51)
37 TOTAL COST OF PURCHASES	(11/24)								
		0.24311	0.00000	(0.24311)	0.00	0.00000	0.00000	0.00000	0.00
38 NET UNBILLED	(12/25)								
		0.24410	0.00000	(0.24410)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)								
		0.25942	0.24413	(0.01529)	(6.26)	0.25931	0.24414	(0.01517)	(6.22)
40 TOTAL COST OF THERMS SOLD	(11/27)								
		(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
41 TRUE-UP	(E-4)								
		0.25840	0.24311	(0.01529)	(6.29)	0.25829	0.24312	(0.01517)	(6.24)
42 TOTAL COST OF GAS	(40+41)								
		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
43 REVENUE TAX FACTOR									
		0.25937	0.24403	(0.01534)	(6.29)	0.25926	0.24403	(0.01523)	(6.24)
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)								
		25.937	24.403	(1.53430)	(6.29)	25.926	24.403	(1.52304)	(6.24)
45 PGA FACTOR ROUNDED TO NEAREST .001									

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL 95 through MARCH 96
CURRENT MONTH: MAY 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)	31,468,880	\$212,452	\$0.00675
1 Commodity Pipeline (FGT)	9,524,190	\$94,982	\$0.00997
2 Commodity Pipeline (SNG/SO GA)	1,868,388	\$13,398	\$0.00717
3 Cashouts-Peoples Transportation Customers	0	\$0	\$0.00000
4	0	\$0	\$0.00000
5	0	\$0	\$0.00000
6		\$320,830	\$0.00749
7	42,859,458		
8 TOTAL COMMODITY (Pipeline)	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
SWING SERVICE		\$68,558	\$0.00000
9 Swing Service-Demand-3rd Party Suppliers	8,723,930	\$1,112,225	\$0.16541
10 Swing Service-Commodity-3rd Party Suppliers	400,000	\$54,400	\$0.13600
11 Swing Service-Commodity-3rd Party Suppliers-Adj. Jan. '95		\$5,223	\$0.00000
12 Swing Service-Demand-3rd Party Suppliers-Apr. '95 Accrual Adj.	2,350,000	\$381,825	\$0.15397
13 Swing Service-Commodity-3rd Party Suppliers-Apr. '95 Accrual Adj.	0	\$0	\$0.00000
14		\$1,602,231	\$0.16912
15	9,473,930		
16 TOTAL SWING SERVICE	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
COMMODITY OTHER		\$3,464,508	\$0.17133
17 Purchases from 3rd Party Suppliers	20,220,830	\$4,581	\$0.38341
18 City of Sunrise	12,605	\$70	\$0.00000
19 City of St. Petersburg	0	\$280,191	\$0.14618
20 Cashouts-Peoples Transportation Customers	1,916,779	(\$383,539)	\$0.14967
21 Purchases from 3rd Party Suppliers-Apr. '95 Accrual Adj.	(2,429,000)	\$0	\$0.00000
22	0	\$0	\$0.00000
22a	0	\$0	\$0.00000
23		\$3,385,810	\$0.17168
24	19,721,214		
25 TOTAL COMMODITY (Other)	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
DEMAND		\$2,782,802	\$0.04781
26 Demand (FGT)	57,782,140	\$507,534	\$0.04943
27 Demand (SNG/SO GA)	10,267,150	\$298,058	\$0.04331
28 Temporary Acquisition Reservation Charge-(FGT)	8,882,000	(\$1,088,279)	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(25,081,480)	\$80,918	\$0.04331
30 Cashouts-Peoples Transportation Customers	1,868,388	\$0	\$0.00000
31	0	\$0	\$0.00000
32	0	\$0	\$0.00000
33		\$2,563,035	\$0.04958
34	51,716,198		
35 TOTAL DEMAND	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
OTHER		(\$125,112)	\$0.00000
36 Revenue Sharing-FGT	0	\$71,638	\$0.00000
37 Legal Fees	0	\$48,105	\$0.00000
38 Administrative Costs	0	\$0	\$0.00000
39	0	\$0	\$0.00000
40	0	\$0	\$0.00000
41	0	(\$7,369)	ERR
42	0		
43 TOTAL OTHER			

FOR THE PERIOD OF:

APRIL 83

THROUGH

MARCH 88

PERIOD TO DATE

	CURRENT MONTH	ESTIMATE	DIFFERENCE		CURRENT MONTH	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4+8-13)	\$4,881,564	\$4,834,482	(\$47,072)	(0.00945)	\$9,848,740	\$9,541,140	(\$1,306,600)	(0.01328)
2 TRANSPORTATION COST (A-1, LINES 1+2+6+7-8)	2,202,289	2,004,375	(187,914)	(0.00867)	8,278,052	4,804,883	(3,473,169)	(0.04181)
3 TOTAL	7,183,853	6,838,857	(344,996)	(0.00479)	18,126,792	14,346,023	(3,780,769)	(0.02142)
4 FUEL REVENUES	6,343,278	6,338,868	4,410	0.00007	13,372,837	13,489,332	116,495	0.00086
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	0.00000	37,280	37,280	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	6,371,858	6,367,698	4,160	0.00006	13,410,117	13,526,612	116,495	0.00086
7 TRUE-UP PROVISION - THIS PERIOD	(811,893)	20,328	832,221	(0.00000)	(1,882,885)	37,280	(1,920,165)	(0.00000)
8 BEGINNING OF PERIOD TRUE-UP AND INTEREST	17,241	18,875	(1,634)	(0.00741)	38,868	31,935	(6,933)	(0.01782)
9 INTEREST PROVISION THIS PERIOD (21)	3,828,683	3,158,140	(670,543)	(0.01751)	4,718,347	3,142,180	(1,576,167)	(0.03377)
10 TRUE-UP COLLECTED OR (REFUNDED)	(28,830)	(28,830)	0	0.00000	(37,280)	(37,280)	0	0.00000
11a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (7+8+9+10+11a)	3,800,378	3,174,114	(626,264)	(0.01648)	3,800,378	3,174,114	(626,264)	(0.01648)
11a FOT REFUND	3,800,378	3,174,114	(626,264)	(0.01648)	3,800,378	3,174,114	(626,264)	(0.01648)
12a TOTAL ESTACT TRUE-UP (11+11a)	3,800,378	3,174,114	(626,264)	(0.01648)	3,800,378	3,174,114	(626,264)	(0.01648)
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,888,038	2,158,140	(729,898)	(0.02528)				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	2,888,038	2,158,139	(729,899)	(0.02528)				
15 TOTAL (13+14)	8,818,701	8,316,278	(502,423)	(0.00571)				
16 AVERAGE (50% OF 15)	2,400,350	2,158,139	(242,211)	(0.01009)				
17 INTEREST RATE - FIRST DAY OF MONTH	6.07	6.07	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.07	6.07	0	0.00000				
19 TOTAL (17+18)	12.140	12.140	0	0.00000				
20 AVERAGE (50% OF 19)	6.070	6.070	0	0.00000				
21 MONTHLY AVERAGE (20*12 Months)	0.508	0.508	0	0.00000				
22 INTEREST PROVISION (19*21)	\$17,241	\$15,975	(\$1,266)	(0.00734)				

* If Bore 5 be a refund add to Bore 4

If Bore 5 be a collection () subtract from Bore 4

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 85 Through MARCH 86

SCHEDULE A-3
Page 1 of 1

ACTUAL FOR THE PERIOD OF:

MAY 1985

PRESENT MONTH:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MONTH	PURCHASED FROM	PURCHASED FOR	TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST THIRD PARTY	PIPELINE COST	DEMAND COST	OTHER CHARGES	TOTAL CENTS PER THERM
1 MAY 1985	FOT	POS	FTS-1 COMAL PIPELINE	23,884,110	18,851,710	23,884,110	\$172,602.12				\$0.72
2 MAY 1985	FOT	POS	FTS-1 COMAL PIPELINE		18,851,710	18,851,710	118,405.22				\$0.72
3 MAY 1985	FOT	POS	FTS-2 COMAL PIPELINE	7,382,350		7,382,350	24,317.75				\$0.46
4 MAY 1985	FOT	POS	FTS-1 COMAL PIPELINE	118,420		118,420	6,182.06				\$4.26
5 MAY 1985	FOT	POS	FTS-1 COMAL PIPELINE		81,380	81,380	2,881.19				\$4.28
6 MAY 1985	FOT	POS	FTS-1 DEMAND	21,522,860		21,522,860	\$1,268,346.37				\$4.33
7 MAY 1985	FOT	POS	FTS-1 DEMAND		18,851,710	18,851,710	884,388.29				\$3.57
8 MAY 1985	FOT	POS	FTS-2 DEMAND	8,080,000		8,080,000	\$808,338.00				\$7.26
9 MAY 1985	FOT	POS	FTS-2 DEMAND	8,300,000		8,300,000	43,028.00				\$0.69
10 MAY 1985	FOT	POS	NO NOTICE								
11 MAY 1985	FOT	POS	COMAL OTHER								
12 MAY 1985	FOT	POS	SONATIZO GA COMAL PIPELINE	8,524,180		8,524,180	\$4,981.83				\$1.00
13 MAY 1985	FOT	POS	SONATIZO GA COMAL PIPELINE		0	0	0.00				ENR
14 MAY 1985	FOT	POS	SONATIZO GA DEMAND	10,287,150		10,287,150	\$07,534.40				\$4.94
15 MAY 1985	FOT	POS	SONATIZO GA DEMAND		0	0	0.00				ENR
16 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
17 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
18 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
19 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
20 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
21 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
22 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
23 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
24 MAY 1985	FOT	POS	SONATIZO GA DEMAND								
25 TOTAL				129,639,185	33,284,600	162,923,785	\$4,851,237.04	\$429,388.87	\$3,187,872.31	\$0.00	\$5.25

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4
Page 1 of 2

FOR THE PERIOD OF:

APRIL 85 Through MARCH 86
1 MAY 1985

PRESENT MONTH								JULY 1993	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MONTHLY	NET AMOUNT MONTHLY	MONTHLY GROSS MONTHLY	MONTHLY NET MONTHLY	WELLHEAD PRICE MONTHLY	CITYGATE PRICE (0.5)YF		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	TOTAL								

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).

(2) The volumes/prices listed above represent gas moved on Florida Gas Transmission except for 310,000 received by the Southern pipeline at a wellhead price of 1.84 per month.

(3) Included in the monthly net volumes above are 735,235 member's nominated at the City Gate via FOT FTS-2 capacity having a fuel surcharge of 2.55% per month and 302,174 member's nominated at the City Gate that flowed on the Southern pipeline; however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FOT FTS-1 capacity having a fuel surcharge of 2.55% per month.

COMPANY: PEOPLES GAS SYSTEM, INC. TRANSPORTATION SYSTEM SUPPLY

FOR THE PERIOD OF:

APRIL 84

Through

MARCH 85

(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MONTHLY	(D) NET AMOUNT MONTHLY	(E) MONTHLY GROSS MONTHLY	(F) MONTHLY NET MONTHLY	(G) WELLHEAD PRICE \$/MBTU	(H) CITYGATE PRICE \$/GAL
19							
20							
21							
22							
23							
24		0	0	0	0	0.00000	0.00000
25		0	0	0	0	0.00000	0.00000
26		0	0	0	0	0.00000	0.00000
27		0	0	0	0	0.00000	0.00000
28		0	0	0	0	0.00000	0.00000
29		0	0	0	0	0.00000	0.00000
30		0	0	0	0	0.00000	0.00000
31		0	0	0	0	0.00000	0.00000
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35		0	0	0	0	0.00000	0.00000
36	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to P.G.S. from its supplier(s).
- (2) The volumetric prices listed above represent gas moved on Florida Gas Transmission except for 310,000' received by the Southern pipeline at a wellhead price of 1.54 per mbtu.
- (3) Included in the monthly net volumes above are 735,235 mbtu's nominated at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 2.85% per mbtu and 302,174 mbtu's nominated at the City Gate that flowed on the Southern pipeline; however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 2.58% per mbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF:

MAY 1985

PERIOD TO DATE

	CURRENT MONTH			TOTAL THERM SALES			TOTAL THERM SALES		
	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE	ACTUAL	ESTIMATE	DIFFERENCE
THERM SALES (FIRM)									
1 RESIDENTIAL	2,441,512	2,441,207	305	68,858	68,858	0	6,535,804	6,535,443	361
2 SMALL COMM. SERVICE	232,870	182,468	150,402	482,862	381,518	101,344	15,324,478	15,324,478	0
3 COMMERCIAL SERVICE	6,888,478	7,217,224	328,746	16,646,782	17,287,061	640,279	56,446,782	56,446,782	0
4 COMMERCIAL LV-1	2,912,411	8,298,443	5,386,032	37,623,222	37,623,222	0	12,327,644	12,327,644	0
5 COMMERCIAL LV-2	1,833,804	1,748,911	84,893	6,828,416	6,828,416	0	23,154	23,154	0
6 COMM. ST. LIGHTING	17,771	17,885	114	32,811	32,811	0	20,000	20,000	0
7 WHOLESALE	48,858	88,283	39,425	82,448	188,879	106,431	108,234	108,234	0
8 NATURAL GAS VEH. SALES	1,172,030	88,283	1,083,747	1,172,030	1,172,030	0	1,172,030	1,172,030	0
9 TOTAL FIRM SALES	20,855,632	20,889,211	33,579	43,442,448	43,239,790	202,658	151,879	151,879	0
TOTAL THERM SALES									
10 INTERRUPTIBLE SMALL	3,812,748	4,014,485	201,737	60,750	60,750	0	8,382,232	8,382,232	0
11 INTERRUPTIBLE LV-1	2,874,480	2,880,172	5,692	16,478,778	16,478,778	0	6,351,985	6,351,985	0
12 INTERRUPTIBLE LV-2	624,684	6,832,887	6,208,203	17,408,482	17,408,482	0	13,284,428	13,284,428	0
13 TOTAL INT. SALES	7,311,912	20,827,879	13,515,967	33,835,132	33,835,132	0	29,739,416	29,739,416	0
TOTAL THERM SALES									
14 TOTAL SALES	27,717,811	27,717,811	0	78,272,580	78,272,580	0	80,312,212	80,312,212	0
TOTAL THERM SALES									
15 TRANSPORTATION	1,488,280	1,786,300	298,020	138,311	138,311	0	3,413,220	3,413,220	0
16 TRANSPORTATION SMALL	6,117,832	11,328,428	5,210,596	2,231,881	2,231,881	0	18,848,877	18,848,877	0
17 TRANSPORTATION LV-1	48,214,876	31,878,363	16,336,513	17,229,512	17,229,512	0	82,762,172	82,762,172	0
18 OFF SYSTEM SALES-TRANSP.	4,160,000	48,208,982	44,048,982	14,180,000	14,180,000	0	7,660,430	7,660,430	0
19 TOTAL TRANSPORTATION	81,982,882	72,231,879	9,750,983	33,640,603	33,640,603	0	118,189,784	118,189,784	0
TOTAL THERM SALES									
20 TOTAL THROUGHPUT	176,538	176,538	0	87	87	0	355,942	355,942	0
TOTAL THERM SALES									
21 SMALL COMMERCIAL	6,552	6,156	396	103	103	0	19,286	19,286	0
22 COMMERCIAL SERVICE	14,487	14,428	59	51	51	0	28,818	28,818	0
23 COMMERCIAL LV-1	1,442	1,381	61	8	8	0	2,170	2,170	0
24 COMMERCIAL LV-2	28	28	0	78	78	0	80	80	0
25 COMM. ST. LIGHTING	2	2	0	78	78	0	44	44	0
26 WHOLESALE	15	20	5	8	8	0	40	40	0
27 NATURAL GAS VEH. SALES	2	2	0	8	8	0	10	10	0
28 TOTAL SYSTEM SALES	188,782	188,880	98	277	277	0	387,235	387,235	0
TOTAL THERM SALES									
29 INTERRUPTIBLE SMALL	76	63	13	13	13	0	138	138	0
30 INTERRUPTIBLE LV-1	24	11	13	13	13	0	22	22	0
31 INTERRUPTIBLE LV-2	4	7	3	13	13	0	148	148	0
32 TOTAL INT.	104	81	23	39	39	0	288	288	0
TOTAL THERM SALES									
33 INTERRUPTIBLE SMALL	18	18	0	0	0	0	36	36	0
34 INTERRUPTIBLE LV-1	7	7	0	0	0	0	14	14	0
35 INTERRUPTIBLE LV-2	2	2	0	0	0	0	8	8	0
36 OFF SYSTEM SALES-TRANSP.	42	38	4	23	23	0	78	78	0
37 TOTAL TRANSPORTATION	198,849	197,083	1,766	244	244	0	387,235	387,235	0
TOTAL THERM SALES									
38 TOTAL CUSTOMERS	14	14	0	1	1	0	18	17	1
TOTAL THERM SALES									
39 RESIDENTIAL	48	38	10	1	1	0	27	27	0
40 SMALL COMMERCIAL	488	488	0	14	14	0	6,487	6,485	2
41 COMMERCIAL SERVICE	6,131	6,208	77	77	77	0	81,005	81,005	0
42 COMMERCIAL LV-1	47,072	68,187	21,115	11,135	11,135	0	68,788	68,788	0
43 COMMERCIAL LV-2	613	804	191	192	192	0	8,000	8,000	0
44 COMM. ST. LIGHTING	4,400	4,400	0	800	800	0	8,278	8,278	0
45 WHOLESALE	3,124	4,914	1,790	1,790	1,790	0	3,122	3,122	0
46 NATURAL GAS VEH. SALES	48,320	0	48,320	0	0	48,320	0	48,320	0
47 OFF SYSTEM SALES	173,440	288,288	114,848	17,002	17,002	0	47,870	47,870	0
48 INTERRUPTIBLE SMALL	15,531	15,531	0	131,548	131,548	0	143,266	143,266	0
49 INTERRUPTIBLE LV-1	11,218	178,278	167,060	13,521	13,521	0	132,485	132,485	0
50 INTERRUPTIBLE LV-2	883,202	883,202	0	17,009	17,009	0	17,009	17,009	0
51 INTERRUPTIBLE LV-1 (TRANSP.)	8,313,654	8,313,654	0	12,888	12,888	0	818,818	818,818	0
52 OFF SYSTEM SALES-TRANSP.	7,015,000	4,810,768	2,204,232	12,888	12,888	0	8,313,654	8,313,654	0
TOTAL THERM SALES									
53 TOTAL CUSTOMERS	14	14	0	1	1	0	18	17	1
TOTAL THERM SALES									
54 RESIDENTIAL	48	38	10	1	1	0	27	27	0
55 SMALL COMMERCIAL	488	488	0	14	14	0	6,487	6,485	2
56 COMMERCIAL SERVICE	6,131	6,208	77	77	77	0	81,005	81,005	0
57 COMMERCIAL LV-1	47,072	68,187	21,115	11,135	11,135	0	68,788	68,788	0
58 COMMERCIAL LV-2	613	804	191	192	192	0	8,000	8,000	0
59 COMM. ST. LIGHTING	4,400	4,400	0	800	800	0	8,278	8,278	0
60 WHOLESALE	3,124	4,914	1,790	1,790	1,790	0	3,122	3,122	0
61 NATURAL GAS VEH. SALES	48,320	0	48,320	0	0	48,320	0	48,320	0
62 OFF SYSTEM SALES	173,440	288,288	114,848	17,002	17,002	0	47,870	47,870	0
63 INTERRUPTIBLE SMALL	15,531	15,531	0	131,548	131,548	0	143,266	143,266	0
64 INTERRUPTIBLE LV-1	11,218	178,278	167,060	13,521	13,521	0	132,485	132,485	0
65 INTERRUPTIBLE LV-2	883,202	883,202	0	17,009	17,009	0	17,009	17,009	0
66 INTERRUPTIBLE LV-1 (TRANSP.)	8,313,654	8,313,654	0	12,888	12,888	0	818,818	818,818	0
67 OFF SYSTEM SALES-TRANSP.	7,015,000	4,810,768	2,204,232	12,888	12,888	0	8,313,654	8,313,654	0
TOTAL THERM SALES									
68 TOTAL CUSTOMERS	14	14	0	1	1	0	18	17	1
TOTAL THERM SALES									
69 RESIDENTIAL	48	38	10	1	1	0	27	27	0
70 SMALL COMMERCIAL	488	488	0	14	14	0	6,487	6,485	2
71 COMMERCIAL SERVICE	6,131	6,208	77	77	77	0	81,005	81,005	0
72 COMMERCIAL LV-1	47,072	68,187	21,115	11,135	11,135	0	68,788	68,788	0
73 COMMERCIAL LV-2	613	804	191	192	192	0	8,000	8,000	0
74 COMM. ST. LIGHTING	4,400	4,400	0	800	800	0	8,278	8,278	0
75 WHOLESALE	3,124	4,914	1,790	1,790	1,790	0	3,122	3,122	0
76 NATURAL GAS VEH. SALES	48,320	0	48,320	0	0	48,320	0	48,320	0
77 OFF SYSTEM SALES	173,440	288,288	114,848	17,002	17,002	0	47,870	47,870	0
78 INTERRUPTIBLE SMALL	15,531	15,531	0	131,548	131,548	0	143,266	143,266	0
79 INTERRUPTIBLE LV-1	11,218	178,278	167,060	13,521	13,521	0	132,485	132,485	0
80 INTERRUPTIBLE LV-2	883,202	883,202	0	17,009	17,009	0	17,009	17,009	0
81 INTERRUPTIBLE LV-1 (TRANSP.)	8,313,654	8,313,654	0	12,888	12,888	0	818,818	818,818	0
82 OFF SYSTEM SALES-TRANSP.	7,015,000	4,810,768	2,204,232	12,888	12,888	0	8,313,654	8,313,654	0
TOTAL THERM SALES									
83 TOTAL CUSTOMERS	14	14	0	1	1	0	18	17	1
TOTAL THERM SALES									
84 RESIDENTIAL	48	38	10	1	1	0	27	27	0
85 SMALL COMMERCIAL	488	488	0	14	14	0	6,487	6,485	2
86 COMMERCIAL SERVICE	6,131	6,208	77	77	77	0	81,005	81,005	0
87 COMMERCIAL LV-1	47,072	68,187	21,115	11,135	11,135	0	68,788	68,788	0
88 COMMERCIAL LV-2	613	804	191	192	192	0	8,000	8,000	0
89 COMM. ST. LIGHTING	4,400	4,400	0	800	800	0	8,278	8,278	0
90 WHOLESALE	3,124	4,914	1,790	1,790	1,790	0	3,122	3,122	0
91 NATURAL GAS VEH. SALES	48,320	0	48,320	0	0	48,320	0	48,320	0
92 OFF SYSTEM SALES	173,440	288,288	114,848	17,002	17,002	0	47,870	47,870	0
93 INTERRUPTIBLE SMALL	15,531	15,531	0	131,548	131,548	0	143,266	143,266	0
94 INTERRUPTIBLE LV-1	11,218	178,278	167,060	13,521	13,521	0	132,485	132,485	0
95 INTERRUPTIBLE LV-2	883,202	883,202	0	17,009	17,009	0	17,009	17,009	0
96 INTERRUPTIBLE LV-1 (TRANSP.)	8,313,654	8,313,654	0	12,888	12,888	0	818,818	818,818	0
97 OFF SYSTEM SALES-TRANSP.	7,015,000	4,810,768	2,204,232	12,888	12,888	0	8,313,654	8,313,654	0
TOTAL THERM SALES									
98 TOTAL CUSTOMERS	14	14	0	1	1	0	18	17	1
TOTAL THERM SALES									
99 RESIDENTIAL	48	38	10	1	1	0	27	27	0
100 SMALL COMMERCIAL	488	488	0	14	14	0	6,487	6,485	2

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED * AVERAGE BTU CONTENT	1.0325	1.0344	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.050	1.052	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
JACKSONVILLE ONLY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED * AVERAGE BTU CONTENT	1.0285	1.0305	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.046	1.048	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

	CURRENT MONTH: JUNE 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$303,271	\$284,137	(\$19,134)	(6.73)	\$922,952	\$917,058	(\$5,894)	(0.64)
2 NO NOTICE SERVICE	\$41,640	\$41,640	\$0	0.00	\$126,308	\$126,308	\$0	0.00
3 SWING SERVICE	\$1,058,220	\$1,014,750	(\$43,470)	(4.28)	\$3,555,756	\$1,014,750	(\$2,541,006)	(250.41)
4 COMMODITY (Other)	\$3,104,827	\$3,108,087	\$3,160	0.10	\$10,467,795	\$11,649,227	\$1,181,432	10.14
5 DEMAND	\$2,404,544	\$2,516,394	\$111,850	4.44	\$8,294,381	\$8,364,338	\$69,958	0.84
6 OTHER	\$87,369	\$0	(\$87,369)	0.00	\$115,605	\$0	(\$115,605)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$122,432	\$115,109	(\$7,323)	(6.38)	\$375,299	\$334,614	(\$40,685)	(12.16)
8 DEMAND	\$650,500	\$559,873	(\$90,627)	(16.19)	\$1,744,005	\$1,947,209	\$203,204	10.44
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,227,037	\$6,290,026	\$62,989	1.00	\$21,363,494	\$19,789,858	(\$1,573,636)	(7.95)
12 NET UNBILLED	(\$105,581)	\$0	\$105,581	0.00	(\$927,166)	\$0	\$927,166	0.00
13 COMPANY USE	\$0	\$0	\$0	0.00	\$13,665	\$0	(\$13,665)	0.00
14 TOTAL THERM SALES	\$5,663,562	\$6,290,026	\$626,464	8.96	\$19,036,399	\$19,789,858	\$753,459	3.81

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 95 through MARCH 96

Page 2 of 3

ESTIMATED FOR THE PERIOD OF:

THERMS PURCHASED	CURRENT MONTH: JUNE 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	40,036,327	42,522,824	2,486,497	5.85	130,528,060	133,693,602	3,167,542	2.37
16 NO NOTICE SERVICE (Billing Determinants Only)	8,000,000	8,000,000	0	0.00	18,200,000	18,200,000	0	0.00
17 SWING SERVICE (Commodity)	5,839,580	4,950,000	(889,580)	(17.97)	20,611,510	4,950,000	(15,661,510)	(316.39)
18 COMMODITY (Other) (Commodity)	17,315,526	20,814,940	3,499,414	18.81	61,868,425	78,111,330	14,244,905	18.72
19 DEMAND (Billing Determinants Only)	48,928,059	48,115,800	1,187,741	2.47	167,052,462	168,825,660	1,773,208	1.05
20 OTHER	3,320	0	(3,320)	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	16,745,580	15,681,074	(1,064,506)	(6.82)	49,143,240	48,489,473	(2,653,767)	(5.71)
22 DEMAND	18,860,050	15,582,319	(3,277,731)	(21.03)	50,817,670	50,925,862	108,192	0.21
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	23,155,106	25,764,940	2,609,834	10.13	82,477,935	81,081,330	(1,416,605)	(1.75)
25 NET UNBILLED	(434,291)	0	434,291	0.00	(3,813,231)	0	3,813,231	0.00
26 COMPANY USE	0	0	0	0.00	55,978	0	(55,978)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	23,695,942	25,764,940	2,068,998	8.03	82,068,165	81,081,330	(1,008,835)	(1.24)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 95 through MARCH 96

Page 3 of 3

ESTIMATED FOR THE PERIOD OF:		CURRENT MONTH: JUNE 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
CENTS PER THERM									
		0.00757	0.00668	(0.00089)	(13.36)	0.00707	0.00688	(0.00021)	(3.09)
28 COMMODITY (Pipeline)	(1/15)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
29 NO NOTICE SERVICE	(2/16)	0.18122	0.20500	0.02378	11.80	0.17251	0.20500	0.03249	15.85
30 SWING SERVICE	(3/17)	0.17931	0.14932	(0.02999)	(20.09)	0.16920	0.15306	(0.01614)	(10.55)
31 COMMODITY (Other)	(4/18)	0.05124	0.05230	0.00106	2.03	0.04985	0.04954	(0.00011)	(0.22)
32 DEMAND	(5/19)	26.31586	0.00000	(26.31586)	0.00	19.42945	0.00000	0.00000	0.00
33 OTHER	(6/20)								
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00731	0.00735	0.00004	0.00	0.00764	0.00720	(0.00044)	(6.10)
35 DEMAND	(8/22)	0.03448	0.03593	0.00144	0.00	0.03432	0.03824	0.00392	10.24
36 OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.26893	0.24413	(0.02480)	(10.16)	0.25902	0.24413	(0.01489)	(6.10)
38 NET UNBILLED	(12/25)	0.24311	0.00000	(0.24311)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.26279	0.24413	(0.01866)	(7.64)	0.26031	0.24413	(0.01618)	(6.63)
41 TRUE-UP	(E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.26177	0.24311	(0.01866)	(7.67)	0.25929	0.24311	(0.01618)	(6.66)
43 REVENUE TAX FACTOR		1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.26275	0.24403	(0.01873)	(7.67)	0.26027	0.24403	(0.01624)	(6.66)
45 PGA FACTOR ROUNDED TO NEAREST .001		26.275	24.403	(1.87281)	(7.67)	26.027	24.403	(1.62405)	(6.66)

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL '95 through MARCH '96
CURRENT MONTH: JUNE 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			
1 Commodity Pipeline (FGT)	30,552,850	\$205,349	\$0.00872
2 Commodity Pipeline (SNG/SO GA)	8,494,840	\$90,830	\$0.01069
3 Cashouts-Peoples Transportation Customers	888,857	\$8,375	\$0.00717
4 Imbalance Cashout-FGT-Feb. '95	99,980	\$717	\$0.00717
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7	40,036,327	\$303,271	\$0.00757
8 TOTAL COMMODITY (Pipeline)			
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$83,929	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	5,819,370	\$991,720	\$0.17042
11 Swing Service-Demand-3rd Party Suppliers-Adj. Apr. '95		\$778	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Adj. Apr. '95	60,000	\$7,775	\$0.15550
13 Swing Service-Demand-3rd Party Suppliers-May '95 Accrual Adj.		(\$336)	\$0.00000
14 Swing Service-Commodity-3rd Party Suppliers-May '95 Accrual Adj.	(29,790)	(\$5,815)	\$0.18949
15	5,839,580	\$1,058,220	\$0.18122
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	17,562,710	\$3,188,228	\$0.18040
18 City of Sunrise	11,997	\$5,841	\$0.48891
19 Cashouts-Peoples Transportation Customers	923,079	\$129,108	\$0.13987
20 Purchases from 3rd Party Suppliers-May '95 Accrual Adj.	(1,144,890)	(\$193,019)	\$0.16859
21 Bookouts	(37,370)	(\$5,232)	\$0.14000
22	0	\$0	\$0.00000
22a	0	\$0	\$0.00000
23	0	\$0	\$0.00000
24	17,315,528	\$3,104,827	\$0.17931
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	55,918,200	\$2,673,879	\$0.04781
27 Demand (SNG/SO GA)	8,633,422	\$490,473	\$0.05748
28 Temporary Acquisition Reservation Charge-(FGT)	5,760,000	\$249,488	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(24,272,400)	(\$1,051,238)	\$0.04331
30 Cashouts-Peoples Transportation Customers	888,857	\$38,505	\$0.04332
31 Imbalance Cashout-FGT-Feb. '95	99,980	\$3,658	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34	48,928,059	\$2,404,544	\$0.05124
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$21,309)	\$0.00000
37 Legal Fees	0	\$10,043	\$0.00000
38 Administrative Costs	0	\$57,787	\$0.00000
39 Odorant Costs	0	\$39,208	\$0.00000
40 Oper. Flow Order Penalty Chgs. Billed to Customers-Adj. Prior Month	3,320	\$1,660	\$0.50000
41	0	\$0	\$0.00000
42	3,320	\$87,389	\$26.31588
43 TOTAL OTHER			

FOR THE PERIOD OF:

APRIL 15 Through JUNE 30

MONTH

PERIOD TO DATE

	CURRENT MONTH: APRIL 15	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4+9-13)	\$4,182,146	\$4,122,837	(\$59,309)	0.0014	\$14,008,888	\$12,883,877	(\$1,245,009)	0.0088
2 TRANSPORTATION COST (A-1, LINES 1+2+3+6-7-8)	2,083,891	2,187,189	103,298	0.0050	7,238,043	7,123,882	(\$114,161)	0.0016
3 TOTAL	6,227,037	6,290,026	62,989	0.0010	21,246,931	19,788,859	(\$1,458,072)	0.0068
4 FUEL REVENUES	8,683,562	8,290,026	393,536	0.0045	18,038,399	18,788,858	750,459	0.0042
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	0.0000	85,880	85,880	0	0.0000
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,682,182	8,318,856	363,326	0.0042	18,122,289	18,878,748	756,459	0.0042
7 TRUE-UP PROVISION - THIS PERIOD (LINE 4 - LINE 6)	(334,445)	28,830	363,275	0.0045	(2,227,548)	85,880	2,313,428	0.0045
8 INTEREST PROVISION-THIS PERIOD (21)	13,811	18,088	4,277	0.0003	52,887	48,030	4,857	0.0009
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,005,278	3,174,114	168,836	0.0056	4,718,347	3,142,180	(\$1,576,167)	0.0037
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	0	0	0	0.0000	0	0	0	0.0000
10a FLEX RATE REFUND (if applicable)	2,455,814	2,180,208	275,606	0.0114	2,455,814	2,180,208	275,606	0.0114
11 TOTAL ESTACT TRUE-UP (7+8+9-10+10a)	0	0	0	0.0000	0	0	0	0.0000
11a FGT REFUND	2,455,814	2,180,208	275,606	0.0114	2,455,814	2,180,208	275,606	0.0114
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	2,455,814	2,180,208	275,606	0.0114	2,455,814	2,180,208	275,606	0.0114
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,005,278	3,174,114	168,836	0.0056				
14 ENDING TRUE-UP BEFORE INTEREST (13+7-9)	2,441,803	3,174,114	732,311	0.2991				
15 TOTAL (13+14)	8,447,081	8,348,227	98,854	0.0012				
16 AVERAGE (50% OF 15)	2,722,541	3,174,114	450,573	0.1654				
17 INTEREST RATE - FIRST DAY OF MONTH	8.07	8.07	0	0.0000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	8.10	8.10	0	0.0000				
19 TOTAL (17+18)	12.170	12.170	0	0.0000				
20 AVERAGE (50% OF 19)	6.085	6.085	0	0.0000				
21 MONTHLY AVERAGE (20x12 Months)	0.507	0.507	0	0.0000				
22 INTEREST PROVISION (16x12)	\$13,811	\$18,088	\$4,277	0.0003				

* If line 8 is a refund add to line 4

If line 8 is a collection () subtract from line 4

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 85 THROUGH MARCH 86

SCHEDULE A-3
Page 1 of 1

ACTUAL FOR THE PERIOD OF:

JUNE 1985

PRESENT MONTH										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
MONTH	PURCHASED FROM	PURCHASED FOR	TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST	PERMITS	DEMAND COST	OTHER CHARGES
1 JUNE 1985	FOOT	POS	FTS-1 COMAL PIPELINE	23,745,080	18,681,750	22,746,080	8170,282.23			
2 JUNE 1985	FOOT	POS	FTS-1 COMAL PIPELINE		18,681,750	18,681,750	118,824.86			
3 JUNE 1985	FOOT	POS	FTS-2 COMAL PIPELINE	8,743,820		8,743,820	22,202.43			
4 JUNE 1985	FOOT	POS	FTS-1 COMAL PIPELINE	82,820		82,820	2,783.20			
5 JUNE 1985	FOOT	POS	FTS-1 COMAL PIPELINE		82,820	82,820	2,783.20			
6 JUNE 1985	FOOT	POS	FTS-1 DEMAND	28,805,800		28,805,800	81,282,227.18			
7 JUNE 1985	FOOT	POS	FTS-1 DEMAND		18,681,750	18,681,750	664,217.26			
8 JUNE 1985	FOOT	POS	FTS-2 DEMAND	7,800,000		7,800,000	\$588,880.00			
9 JUNE 1985	FOOT	POS	FTS-2 DEMAND		8,000,000	8,000,000	41,640.00			
10 JUNE 1985	FOOT	POS	NO NOTICE							
11 JUNE 1985	FOOT	POS	COMAL OTHER							
12 JUNE 1985	FOOT	POS	COMAL OTHER							
13 JUNE 1985	FOOT	POS	SONATARIO GA COMAL PIPELINE	8,484,840		8,484,840	80,820.28			
14 JUNE 1985	FOOT	POS	SONATARIO GA COMAL PIPELINE		0	0	0.00			
15 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND	8,533,422		8,533,422	480,473.23			
16 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND		2,178,200	2,178,200	81,658.47			
17 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
18 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
19 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
20 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
21 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
22 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
23 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
24 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
25 JUNE 1985	FOOT	POS	SONATARIO GA DEMAND							
TOTAL				117,068,685	35,695,820	152,875,215	\$4,288,055.84	\$124,871.83	\$2,132,328.82	\$0.00

FOR THE PERIOD OF: APRIL 85 Through MARCH 86
PRESENT MONTH: APRIL 1984

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MAINTAINED	NET AMOUNT MAINTAINED	MONTHLY GROSS MAINTAINED	MONTHLY NET MAINTAINED	WELLHEAD PRICE MAINTAINED	CITYGATE PRICE (GAS) IF MAINTAINED
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	TOTAL						

- (1) The wellhead price listed for each receipt point represents the actual cost of gas to PG&S from its supplier(s).
- (2) The volumes listed above represent gas moved on Florida Gas Transmission except for 390,000 received by the Southern Natural Gas pipeline.
- (3) Included in the monthly net volumes above are 760,000 member's nominated at the City Gate via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu and 375,541 member's nominated at the City Gate that flowed on the Southern pipeline; however, the above monthly net volumes are all calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

FOR THE MONTH OF:

JUNE 1995

PERIOD TO DATE

	CURRENT MONTH				TOTAL THERM SALES			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,191,271	2,208,794	114,883	0.051261	7,827,875	8,367,194	611,231	0.08768
2 SMALL COMM. SERVICE	41,381	17,158	128,177	3.101832	924,883	632,803	17,820	0.02331
3 COMMERCIAL SERVICE	8,647,340	8,914,020	268,880	0.004012	21,853,131	22,228,514	645,383	0.02916
4 COMMERCIAL LV-1	7,788,517	8,028,480	242,964	0.003120	24,688,044	25,418,131	729,088	0.02957
5 COMMERCIAL LV-2	1,008,457	1,728,171	(712,328)	(0.06882)	6,828,813	8,368,718	(831,186)	(0.10117)
6 COMM. ST. LIGHTING	18,708	17,871	(837)	(0.00443)	59,486	63,138	(3,652)	(0.00582)
7 WHOLESALE	15,465	17,871	(2,406)	(0.01554)	44,210	31,400	12,810	(0.28082)
8 NATURAL GAS VEH. SALES	85,354	15,460	42,898	0.27888	148,438	287,732	(149,294)	(0.10164)
9 OFF SYSTEM SALES	80,800	0	(80,800)	(1.00000)	1,333,020	97,504	1,235,516	(1.00000)
10 TOTAL FIRM SALES	18,695,422	18,284,816	689,384	0.003153	82,128,100	83,298,808	67,508	0.00109
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE SMALL	2,330,648	2,272,218	483,773	0.136628	10,312,878	11,307,382	(1,494,573)	(0.14480)
11 INTERRUPTIBLE LV-1	1,153,782	1,588,948	(435,166)	(0.36070)	8,066,856	8,850,041	(1,110,816)	(0.12377)
12 INTERRUPTIBLE LV-2	488,872	0,272,786	(488,872)	(1.00000)	1,556,428	18,787,283	(1,856,855)	(1.00000)
13 TOTAL INT. SALES	8,008,810	0,272,786	372,358	0.07444	18,330,064	18,787,283	(457,219)	(0.02444)
14 TOTAL SALES	27,695,942	24,857,681	951,438	0.00408	82,068,165	80,082,889	(1,955,286)	(0.02397)
THERM SALES (TRANSPORTATION)								
15 TOTAL SALES	1,458,643	1,711,000	(252,357)	(0.14389)	4,908,842	8,326,500	(3,417,658)	(0.04833)
16 INTERRUPTIBLE SMALL	8,288,888	11,778,781	(2,281,183)	(0.24488)	28,037,278	38,094,246	(10,056,968)	(0.26402)
17 INTERRUPTIBLE LV-1	48,178,131	20,148,111	(14,800,220)	(0.31198)	133,883,888	82,887,284	(50,996,604)	(0.38108)
18 OFF SYSTEM SALES-TRANSP.	8,577,680	43,838,872	(35,261,192)	(0.41000)	13,158,120	133,829,428	(120,671,308)	(0.90800)
19 TOTAL TRANSPORTATION	81,888,882	69,284,453	(12,604,429)	(0.15400)	179,747,246	247,746,140	(67,998,894)	(0.27451)
20 TOTAL FIRM	194,928	189,271	1,442	0.000740	682,478	583,706	98,772	0.00168
NUMBER OF CUSTOMERS (FIRM)								
20 RESIDENTIAL	173,520	176,031	(1,581)	(0.00091)	628,382	628,411	(29)	(0.00005)
21 SMALL COMMERCIAL	4,884	4,884	0	0.00000	18,320	18,481	(161)	(0.00087)
22 COMMERCIAL SERVICE	14,321	14,519	(198)	(0.00138)	43,400	43,421	(21)	(0.00048)
23 COMMERCIAL LV-1	1,533	1,530	3	0.00020	4,812	4,760	52	0.00107
24 COMMERCIAL LV-2	38	31	7	(0.18421)	117	81	36	(0.24222)
25 COMM. ST. LIGHTING	33	22	11	(0.33333)	90	86	4	0.00455
26 WHOLESALE	2	2	0	0.00000	6	6	0	0.00000
27 NATURAL GAS VEH. SALES	1	0	1	(1.00000)	45	40	5	0.12500
28 OFF SYSTEM SALES	1	0	1	(1.00000)	3	0	3	(1.00000)
29 TOTAL FIRM	194,928	189,271	1,442	0.000740	682,478	583,706	98,772	0.00168
NUMBER OF CUSTOMERS (INT.)								
30 INTERRUPTIBLE SMALL	78	63	(15)	(0.19231)	222	188	34	(0.14865)
31 INTERRUPTIBLE LV-1	24	11	(13)	(0.54167)	72	33	39	(0.44444)
32 INTERRUPTIBLE LV-2	4	0	(4)	(1.00000)	12	0	12	(1.00000)
33 TOTAL INT.	103	74	(29)	(0.28155)	306	221	85	(0.27451)
NUMBER OF CUSTOMERS (TRANSP.)								
34 INTERRUPTIBLE SMALL	14	14	0	0.00000	43	42	1	(0.02326)
35 INTERRUPTIBLE LV-1	18	18	0	0.00000	65	64	1	(0.01538)
36 INTERRUPTIBLE LV-2	7	7	0	0.00000	21	21	0	0.00000
37 OFF SYSTEM SALES-TRANSP.	1	0	(1)	(1.00000)	10	10	0	0.00000
38 TOTAL TRANSPORTATION	41	39	(2)	(0.00488)	128	117	11	(0.08603)
39 TOTAL FIRM	189,072	189,484	(412)	(0.00213)	682,811	584,045	98,766	0.00168
THERM USE PER CUSTOMER								
38 RESIDENTIAL	13	13	0	0.00000	18	18	0	0.00000
39 SMALL COMMERCIAL	482	476	6	0.00126	500	510	(10)	(0.01961)
40 COMMERCIAL SERVICE	5,019	5,048	(29)	(0.00057)	6,351	6,340	11	0.00017
41 COMMERCIAL LV-1	48,860	54,006	(5,146)	(0.00953)	80,341	87,788	(7,447)	(0.00848)
42 COMMERCIAL LV-2	858	817	41	0.00477	862	805	57	0.00653
43 COMM. ST. LIGHTING	6,385	6,700	(315)	(0.00471)	7,370	6,233	1,137	(0.18242)
44 WHOLESALE	3,724	4,943	(1,219)	(0.02465)	5,322	4,882	440	(0.09042)
45 NATURAL GAS VEH. SALES	80,000	48,902	31,098	(0.37745)	417,877	82,472	335,405	(0.78982)
46 OFF SYSTEM SALES	44,267	148,328	(104,061)	(0.23500)	111,882	216,607	(104,725)	(0.48342)
47 INTERRUPTIBLE SMALL	49,238	49,238	0	0.00000	129,719	129,719	0	0.00000
48 INTERRUPTIBLE LV-1	132,188	122,214	10,974	(0.00829)	154,160	124,688	29,472	(0.19078)
49 INTERRUPTIBLE LV-2	484,137	484,137	0	0.00000	600,788	600,788	0	0.00000
50 INTERRUPTIBLE LV-1 (TRANSP.)	6,448,880	4,308,587	(2,140,293)	(0.33333)	8,384,822	4,422,252	3,962,570	(0.47141)
51 INTERRUPTIBLE LV-2 (TRANSP.)	5,577,680	0	(5,577,680)	(1.00000)	1,312,812	0	1,312,812	(1.00000)
52 OFF SYSTEM SALES (TRANSP.)	0	0	0	0.00000	0	0	0	0.00000

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0325	1.0344	1.0364	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 p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

JACKSONVILLE ONLY:

1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED	1.0285	1.0305	1.0295	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 p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.046	1.048	1.047	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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

Page 1 of 3

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

	CURRENT MONTH: JULY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	\$251,197	\$278,422	\$25,225	9.13	\$1,174,149	\$1,193,480	\$19,331	1.62
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	0.00	\$169,338	\$169,338	\$0	0.00
3 SWING SERVICE	\$1,308,398	\$921,475	(\$386,923)	(41.89)	\$4,884,153	\$1,838,225	(\$2,927,928)	(151.22)
4 COMMODITY (Other)	\$2,811,269	\$2,292,047	(\$519,222)	(13.93)	\$13,078,084	\$13,941,274	\$862,210	6.18
5 DEMAND	\$2,288,758	\$2,800,274	\$531,516	12.75	\$10,583,138	\$10,964,813	\$401,477	3.66
6 OTHER	\$171,475	\$0	(\$171,475)	0.00	\$287,081	\$0	(\$287,081)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$98,059	\$127,221	\$31,162	24.49	\$471,358	\$481,835	(\$9,523)	(2.06)
8 DEMAND	\$597,037	\$519,318	(\$77,719)	(14.97)	\$2,341,041	\$2,468,527	\$125,486	5.09
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10	\$5,981,028	\$5,488,708	(\$474,320)	(8.64)	\$27,324,520	\$25,278,584	(\$2,047,956)	(8.10)
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$107,377	\$0	(\$107,377)	0.00	(\$819,789)	\$0	\$819,789	0.00
12 NET UNBILLED	\$24,442	\$0	(\$24,442)	0.00	\$38,107	\$0	(\$38,107)	0.00
13 COMPANY USE	\$5,983,032	\$5,488,708	(\$498,326)	(9.05)	\$25,019,431	\$25,278,584	\$257,133	1.02
14 TOTAL THERM SALES								

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 95 through MARCH 96

Page 2 of 3

ESTIMATED FOR THE PERIOD OF:

THERMS PURCHASED	CURRENT MONTH: JULY 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,517,648	39,689,931	3,172,283	7.99	167,043,708	173,383,533	6,339,825	3.66
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	24,400,000	24,400,000	0	0.00
17 SWING SERVICE (Commodity)	8,324,590	4,495,000	(3,829,590)	(85.20)	28,936,100	9,445,000	(19,491,100)	(206.36)
18 COMMODITY (Other) (Commodity)	15,745,265	17,979,660	2,234,395	12.43	77,611,690	94,090,990	16,479,300	17.51
19 DEMAND (Billing Determinants Only)	43,397,270	49,719,660	6,322,390	12.72	210,449,722	218,545,320	8,095,598	3.70
20 OTHER	0	0	0	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	13,397,350	17,215,271	3,817,921	22.18	62,540,590	63,704,744	1,164,154	1.83
22 DEMAND	15,648,260	17,110,977	1,462,717	8.55	66,465,930	68,036,839	1,570,909	2.31
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	24,069,855	22,474,660	(1,595,195)	(7.10)	106,547,790	103,535,990	(3,011,800)	(2.91)
25 NET UNBILLED	441,679	0	(441,679)	0.00	(3,371,552)	0	3,371,552	0.00
26 COMPANY USE	100,110	0	(100,110)	0.00	156,088	0	(156,088)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	24,240,241	22,474,660	(1,765,581)	(7.86)	106,308,406	103,535,990	(2,772,416)	(2.68)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

SCHEDULE A-1

APRIL 95 through MARCH 96

Page 3 of 3

ESTIMATED FOR THE PERIOD OF:

		CURRENT MONTH: JULY 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX	DIFFERENCE		ACTUAL	REV. FLEX	DIFFERENCE	
			DOWN EST.	AMOUNT	%		DOWN EST.	AMOUNT	%
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.00688	0.00696	0.00009	1.23	0.00703	0.00688	(0.00015)	(2.11)
29 NO NOTICE SERVICE	(2/16)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)	0.15717	0.20500	0.04783	23.33	0.16810	0.20500	0.03690	18.00
31 COMMODITY (Other)	(4/18)	0.16584	0.12748	(0.03836)	(30.09)	0.16852	0.14817	(0.02035)	(13.74)
32 DEMAND	(5/19)	0.05228	0.05230	0.00002	0.04	0.05018	0.05017	(0.00002)	(0.04)
33 OTHER	(6/20)	ERR	0.00000	ERR	0.00	48.24863	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00717	0.00739	0.00022	0.00	0.00754	0.00725	(0.00029)	(3.96)
35 DEMAND	(8/22)	0.03815	0.03035	(0.00780)	0.00	0.03522	0.03625	0.00103	2.84
36 OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.24786	0.24413	(0.00353)	(1.44)	0.25845	0.24413	(0.01232)	(5.05)
38 NET UNBILLED	(12/25)	0.24311	0.00000	(0.24311)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.24591	0.24413	(0.00178)	(0.73)	0.25703	0.24413	(0.01290)	(5.28)
41 TRUE-UP	(E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.24489	0.24311	(0.00178)	(0.73)	0.25601	0.24311	(0.01290)	(5.31)
43 REVENUE TAX FACTOR		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.24582	0.24403	(0.00178)	(0.73)	0.25697	0.24403	(0.01295)	(5.31)
45 PGA FACTOR ROUNDED TO NEAREST .001		24.582	24.403	(0.17825)	(0.73)	25.697	24.403	(1.29460)	(5.31)

COMPANY: PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAILESTIMATED FOR THE PERIOD OF: APRIL '95 through MARCH '96
CURRENT MONTH: JULY 1995

	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
COMMODITY (Pipeline)			
1 Commodity Pipeline (FGT)	31,775,680	\$210,068	\$0.00661
2 Commodity Pipeline (SNG/SO GA)	4,153,420	\$29,780	\$0.00717
3 Cashouts-Peoples Transportation Customers	576,778	\$4,138	\$0.00717
4 Commodity Pipeline (SNG/SO GA)-Adj.-Jun. '95	11,770	\$7,214	\$0.61289
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7	36,517,648	\$251,197	\$0.00688
8 TOTAL COMMODITY (Pipeline)			
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers	8,324,590	\$75,673	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers		\$1,236,070	\$0.14648
11 Swing Service-Demand-3rd Party Suppliers-Jun. '95 Accrual Adj.	0	\$557	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jun. '95 Accrual Adj.		(\$3,603)	\$0.00000
13			
14	8,324,590	\$1,308,398	\$0.15717
15			
16 TOTAL SWING SERVICE			
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	14,810,940	\$2,501,477	\$0.16889
18 City of Sunrise	11,301	\$6,077	\$0.53778
19 Cashouts-Peoples Transportation Customers	598,984	\$75,265	\$0.12565
20 Purchases from 3rd Party Suppliers-Jun. '95 Accrual Adj.	0	\$6,208	\$0.00000
21 Bookouts-Mar. '95	(681,160)	(\$134,870)	\$0.19800
22 Cashout-(FGT)-Mar. '95	481,060	\$73,121	\$0.00000
22a Purchases from 3rd Party Suppliers-Prior Month Adj.	11,860	\$1,878	\$0.00000
23 Purchases from 3rd Party Suppliers-Prior Period Adj.	512,280	\$82,113	\$0.00000
24	15,745,265	\$2,611,269	\$0.16584
25 TOTAL COMMODITY (Other)			
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	57,782,140	\$2,762,802	\$0.04781
27 Demand (SNG/SO GA)	4,167,832	\$329,470	\$0.07905
28 Temporary Acquisition Reservation Charge-(FGT)	5,952,000	\$257,781	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(25,081,480)	(\$1,086,279)	\$0.04331
30 Cashouts-Peoples Transportation Customers	576,778	\$24,981	\$0.04331
31 Demand (SNG/SO GA)-Prior Period Adj.	0	(\$20,000)	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34	43,397,270	\$2,268,758	\$0.05228
35 TOTAL DEMAND			
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$48,017)	\$0.00000
37 Legal Fees	0	\$16,703	\$0.00000
38 Administrative Costs	0	\$172,789	\$0.00000
39	0	\$0	\$0.00000
40	0	\$0	\$0.00000
41	0	\$0	\$0.00000
42	0	\$171,475	\$0.00000
43 TOTAL OTHER			

FOR THE PERIOD OF:

APRIL 93 Through

MARCH 94

PERIOD TO DATE

Page 1 of 1

	CURRENT MONTH	JULY 93	PERIOD TO DATE	
			AMOUNT	%
TRUE-UP CALCULATION	ACTUAL	ESTIMATE	DIFFERENCE	%
1 PURCHASED GAS COST (A-1, LINES 3+4+8-13)	\$3,885,225	\$3,313,922	(\$571,303)	(14.7201)
2 TRANSPORTATION COST (A-1, LINES 1+2+6+7-9)	2,041,260	2,272,165	231,925	0.11256
3 TOTAL	5,926,585	5,586,087	(340,498)	(0.05782)
4 FUEL REVENUES	3,883,032	5,486,708	(1,603,676)	(0.04296)
5 TRUE-UP REFUND COLLECTION	28,820	28,820	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	8,011,682	5,515,216	(2,496,466)	(0.04236)
7 TRUE-UP PROVISION - THIS PERIOD	78,077	28,820	(49,257)	(0.01887)
8 INTEREST PROVISION THIS PERIOD (T1)	12,353	15,898	3,545	0.28688
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,453,614	3,190,208	736,595	0.29815
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 9)	0	0	0	0.00000
10a FLEX RATE REFUND (if applicable)	2,514,414	3,208,108	693,692	0.27508
11 TOTAL ESTACT TRUE-UP (7+8+9+10-10a)	0	0	0	0.00000
11a FOT REFUND	2,514,414	3,208,108	693,692	0.27508
12 ADJ TOTAL ESTACT TRUE-UP (11+11a)	2,514,414	3,208,108	693,692	0.27508
INTEREST PROVISION	2,453,614	3,190,208	736,595	0.29815
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,502,081	3,190,208	688,127	0.27503
14 ENDING TRUE-UP BEFORE INTEREST (13+7-9)	4,957,875	6,380,417	1,422,542	0.28688
15 TOTAL (13+14)	2,478,337	3,190,208	711,871	0.28688
16 AVERAGE (50% OF 15)	6.10	6.10	0	0.00000
17 INTEREST RATE - FIRST DAY OF MONTH	6.86	6.86	0	0.00000
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	11.960	11.960	0	0.00000
19 TOTAL (17+18)	8.980	8.980	0	0.00000
20 AVERAGE (50% OF 19)	0.488	0	0	0.00000
21 MONTHLY AVERAGE (20/12 Months)	112.353	115.898	3,545	0.28688
22 INTEREST PROVISION (18+21)				

* If line 5 is a refund add to line 4

If line 5 is a collection {} subtract from line 4

SCHEDULE A-3
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 85 Through MARCH 88

Page 1 of 1

ACTUAL FOR THE PERIOD OF:										
PRESENT MONTH:										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST	PIPELINE COST	DEMAND COST	OTHER CHARGES
1 JULY 1985	FOI	POS	FTS-1 COMAL PIPELINE	24,311,940	13,387,350	13,387,350	8174,316.81	86,059.02		
2 JULY 1985	FOI	POS	FTS-1 COMAL PIPELINE					35,761.31		
3 JULY 1985	FOI	POS	FTS-2 COMAL PIPELINE	7,483,740		7,483,740		0.00		
4 JULY 1985	FOI	POS	FTS-1 COMAL PIPELINE	0	0	0		0.00		
5 JULY 1985	FOI	POS	FTS-1 COMAL PIPELINE	20,592,860		20,592,860			81,374,886.07	
6 JULY 1985	FOI	POS	FTS-1 DEMAND		13,387,350	13,387,350			537,142.14	
7 JULY 1985	FOI	POS	FTS-1 DEMAND	8,060,000		8,060,000			\$609,336.00	
8 JULY 1985	FOI	POS	FTS-2 DEMAND	6,200,000		6,200,000			43,028.00	
9 JULY 1985	FOI	POS	NO NOTICE							
10 JULY 1985	FOI	POS	COMAL OTHER							
11 JULY 1985	FOI	POS	SOUL/TSO GA COMAL PIPELINE	4,153,420		4,153,420	29,778.86	0.00		
12 JULY 1985	FOI	POS	SOUL/TSO GA COMAL PIPELINE		0	0			229,478.08	
13 JULY 1985	FOI	POS	SOUL/TSO GA DEMAND	4,187,832		4,187,832			48,851.87	
14 JULY 1985	FOI	POS	SOUL/TSO GA DEMAND		2,350,810	2,350,810				
15 JULY 1985	FOI	POS	SWING							
16 JULY 1985	FOI	POS	COMAL OTHER							
17 JULY 1985	FOI	POS	COMAL OTHER							
18 JULY 1985	FOI	POS	COMAL OTHER							
19 JULY 1985	FOI	POS	COMAL OTHER							
20 JULY 1985	FOI	POS	COMAL OTHER							
21 JULY 1985	FOI	POS	COMAL OTHER							
22 JULY 1985	FOI	POS	DEMAND	553,886		553,886			23,893.86	
23 JULY 1985	FOI	POS	COMAL PIPELINE	553,886		553,886				
24 JULY 1985	FOI	POS	COMAL OTHER	878,314		878,314	72,487.58	3,872.22		
25 TOTAL				109,758,408	78,045,810	138,814,018	83,810,044.89	1339,878.92	82,893,444.89	\$0.00
										\$3.15

FOR THE PERIOD OF:

APRIL 05

Through

MARCH 22

PRESENT MONTH:

July 1973

PRESENT MONTH:								JULY 1985	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	RECEIPT POINT	GROSS AMOUNT L/IBWHD	NET AMOUNT L/IBWHD	MONTHLY GROSS L/IBWHD	MONTHLY NET L/IBWHD	WELLHEAD PRICE L/IBWHD	CITYGATE PRICE (G-E)/F		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	SUBTOTAL								

2. For each receipt point represents the actual cost of gas to PQS from its supplier(s).

(1) The weighted price listed for each receipt point represents the actual cost to gas users. One example of a receipt point is:

(2) The monthly gross volumes listed above represent gas moved in the Firm Use System.

(3) Included in the monthly gross volumes above are weekly volumes for the City of Los Angeles FOT PTS-1 capacity having a fuel surcharge of 3.85% per month.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 2 of 2

FOR THE PERIOD OF:

APRIL 8, 1988 Through MARCH 1, 1989

PRESENT MONTH:

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT	NET AMOUNT	MONTHLY GROSS	MONTHLY NET	WELLHEAD PRICE	CITYGATE PRICE
		MMBtu	MMBtu	MMBtu	MMBtu	\$/MMBtu	\$/GALYF
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32		0	0	0	0	0.00000	0.00000
33		0	0	0	0	0.00000	0.00000
34		0	0	0	0	0.00000	0.00000
35							
36	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).

(2) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 228,138 mmbtu's moved on the Southern Natural Gas pipeline.

(3) Included in the monthly gross volumes above are 696,918 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.

(4) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

FOR THE MONTH OF:

MAY 1985

PERIOD TO DATE

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FIRM)								
1 RESIDENTIAL	2,366,111	2,162,407	(203,704)	(8.63133)	18,837,756	16,518,603	2,319,153	13.4381
2 SMALL COMM. SERVICE	228,560	183,643	(44,917)	(19.6500)	774,882	716,448	58,434	8.1642
3 COMMERCIAL SERVICE	6,842,313	6,608,207	(234,106)	(3.42127)	28,535,564	28,546,171	(11,607)	(0.0407)
4 COMMERCIAL LV-1	8,220,168	7,819,467	(400,701)	(4.87433)	32,904,222	32,975,588	(71,366)	(0.2165)
5 COMMERCIAL LV-2	1,878,477	1,878,477	(0.00000)	(0.00000)	7,725,509	6,518,182	1,207,327	18.5233
6 COMM. ST. LIGHTING	37,003	18,728	(18,275)	(49.3885)	88,549	81,148	7,401	8.8108
7 WHOLESALE	7,928	11,400	(3,472)	(43.7800)	42,800	42,800	(0.00000)	(0.00000)
8 NATURAL GAS VEH. SALES	48,838	97,543	(48,705)	(99.8247)	198,238	208,315	(10,077)	(4.8324)
8A OFF SYSTEM SALES	0	0	0	0.00000	1,283,038	0	1,283,038	(0.0128)
9 TOTAL FIRM SALES	19,496,008	18,309,869	(1,186,139)	(6.09129)	81,624,106	80,506,818	1,117,288	1.3693
THERM SALES (INTERUPTIBLE)								
10 INTERUPTIBLE SMALL	2,388,420	2,664,419	(275,999)	(11.5623)	13,581,218	15,463,728	(1,882,510)	(13.5081)
11 INTERUPTIBLE LV-1	987,858	822,236	(165,622)	(16.7660)	9,085,212	7,872,276	1,212,936	15.4080
12 INTERUPTIBLE LV-2	488,158	0	(488,158)	(100.0000)	2,914,787	0	2,914,787	(0.00000)
13 TOTAL INT. SALES	4,764,236	4,878,811	(114,575)	(2.40487)	24,974,787	23,326,104	1,648,683	7.0542
14 TOTAL SALES	24,260,244	23,188,680	(1,071,564)	(4.41613)	106,598,893	103,832,922	2,765,971	2.6473
THERM SALES (TRANSPORTATION)								
15 INTERUPTIBLE & SMALL	1,487,864	1,818,506	(330,642)	(22.2148)	8,316,717	6,852,500	1,464,217	21.3648
16 INTERUPTIBLE & LV-1	9,278,158	12,047,400	(2,769,242)	(29.8544)	37,348,431	47,071,641	(9,723,210)	(25.9212)
17 INTERUPTIBLE & LV-2	43,418,422	20,328,400	(23,090,022)	(53.1889)	177,878,011	123,713,884	54,164,127	30.8468
17A OFF SYSTEM SALES-TRANSP.	1,478,350	0	(1,478,350)	(100.0000)	14,606,220	0	14,606,220	(0.00000)
18 TOTAL TRANSPORTATION	65,423,832	44,805,800	(20,618,032)	(31.5113)	228,379,478	178,128,428	50,251,050	22.4773
19 TOTAL THERMO-INT	79,892,872	67,288,716	(12,604,156)	(15.7819)	341,878,884	281,881,644	60,000,240	17.4723
NUMBER OF CUSTOMERS (FIRM)								
20 RESIDENTIAL	172,860	174,458	(1,598)	(0.91868)	701,872	704,098	(2,226)	(0.3163)
21 SMALL COMMERCIAL	4,537	4,537	0	0.00000	28,177	29,541	(1,364)	(4.7904)
22 COMMERCIAL SERVICE	14,032	14,555	(523)	(3.72600)	87,803	88,179	(376)	(0.4280)
23 COMMERCIAL LV-1	1,831	1,832	(1)	(0.05462)	8,164	8,262	(98)	(1.1990)
24 COMMERCIAL LV-2	36	31	(5)	(13.8889)	166	122	44	26.5386
25 COMM. ST. LIGHTING	2	2	0	0.00000	122	88	34	27.7049
26 WHOLESALE	15	28	(13)	(86.6667)	8	8	0	0.00000
27 NATURAL GAS VEH. SALES	0	0	0	0.00000	3	0	3	100.0000
27A OFF SYSTEM SALES	0	0	0	0.00000	0	0	0	0.00000
28 TOTAL FIRM	183,888	186,753	(2,865)	(1.55814)	789,488	789,488	0	0.00000
NUMBER OF CUSTOMERS (INT)								
28 INTERUPTIBLE & SMALL	78	83	(5)	(6.41026)	387	382	5	1.3115
29 INTERUPTIBLE & LV-1	34	11	(23)	(67.6471)	98	44	54	55.1020
30 INTERUPTIBLE & LV-2	4	0	(4)	(100.0000)	16	0	16	100.0000
31 TOTAL INT.	103	74	(29)	(28.1553)	408	386	22	5.4145
NUMBER OF CUSTOMERS (TRANSP)								
32 INTERUPTIBLE & SMALL	13	14	(1)	(7.69231)	60	66	(6)	(10.0000)
33 INTERUPTIBLE & LV-1	7	7	0	0.00000	28	28	0	0.00000
34 INTERUPTIBLE & LV-2	1	0	(1)	(100.0000)	11	0	11	100.0000
35 OFF SYSTEM SALES-TRANSP.	1	0	(1)	(100.0000)	172	168	4	2.3232
36 TOTAL TRANSPORTATION	44	39	(5)	(11.3636)	173	168	5	2.9729
37 TOTAL CUSTOMERS	184,126	186,878	(2,752)	(1.49486)	787,617	789,531	(1,914)	(0.2418)
THERM USE PER CUSTOMER								
38 RESIDENTIAL	13	12	(1)	(7.69231)	14	16	(2)	(14.2857)
39 SMALL COMMERCIAL	48	48	0	0.00000	36	36	0	0.00000
40 COMMERCIAL SERVICE	8,300	4,748	(3,552)	(42.8072)	484	486	(2)	(0.4115)
41 COMMERCIAL LV-1	47,428	84,177	(36,749)	(77.4580)	6,238	6,191	47	0.7591
42 COMMERCIAL LV-2	844	851	(7)	(0.83068)	48,813	48,810	3	0.0061
43 COMM. ST. LIGHTING	3,964	8,750	(4,786)	(120.7200)	710	818	(108)	(15.1823)
44 WHOLESALE	2,356	4,879	(2,523)	(107.1270)	6,518	6,350	168	2.5772
45 NATURAL GAS VEH. SALES	43,846	82,848	(39,002)	(89.0938)	3,205	4,841	(1,636)	(50.4624)
46 OFF SYSTEM SALES	0	0	0	0.00000	0	0	0	0.00000
47 INTERUPTIBLE & SMALL	11,438	11,438	0	0.00000	417,877	417,877	0	0.00000
48 INTERUPTIBLE & LV-1	82,115	115,428	(33,313)	(40.5700)	45,796	61,344	(15,548)	(34.5841)
49 INTERUPTIBLE & LV-2	481,008	970,422	(489,414)	(101.5380)	128,324	122,372	6,052	4.9444
50 INTERUPTIBLE & LV-1 (TRANSP)	8,202,353	4,403,328	(3,798,975)	(46.3159)	100,482	122,372	(21,890)	(21.3878)
51 OFF SYSTEM SALES (TRANSP)	1,478,350	0	(1,478,350)	(100.0000)	8,216,250	4,411,346	3,804,904	46.3159

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

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ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0325	1.0344	1.0364									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054									
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0285	1.0305	1.0295	1.0305	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.046	1.048	1.047	1.048	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

Page 2 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999

SOUTH FLORIDA, EUSTIS, DAYTONA, and PALM BEACH GARDENS DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED				1.0344	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
2 PRESSURE CORRECTION FACTOR				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR				1.052	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
BTU CONTENT x PRESSURE CORRECTION FACTOR												
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED				1.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
2 PRESSURE CORRECTION FACTOR				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR				1.055	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
BTU CONTENT x PRESSURE CORRECTION FACTOR												

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED				1.0453	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
THERMS PURCHASED = AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR				1.063	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
BTU CONTENT x PRESSURE CORRECTION FACTOR												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT												
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 1 of 3

COST OF GAS PURCHASED	CURRENT MONTH: AUGUST 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$264,374	\$218,831	(\$45,543)	(20.81)	\$1,438,522	\$1,412,311	(\$26,211)	(1.86)
2 NO NOTICE SERVICE	\$43,028	\$43,028	\$0	0.00	\$212,364	\$212,364	\$0	0.00
3 SWING SERVICE	\$1,200,026	\$879,315	(\$320,711)	(36.47)	\$8,064,180	\$2,815,540	(\$3,248,640)	(115.38)
4 COMMODITY (Other)	\$2,355,462	\$2,791,382	\$432,920	15.51	\$15,437,526	\$18,732,656	\$1,295,130	7.74
5 DEMAND	\$2,428,581	\$2,586,973	\$158,392	6.12	\$12,991,717	\$13,551,586	\$559,869	4.13
6 OTHER	\$15,294	\$0	(\$15,294)	0.00	\$302,374	\$0	(\$302,374)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	\$97,275	\$96,121	(\$1,154)	(1.20)	\$568,633	\$557,956	(\$10,677)	(1.91)
8 DEMAND	\$598,251	\$580,613	(\$17,638)	(3.04)	\$2,939,293	\$3,047,110	\$107,817	3.54
9 OTHER	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00
10								
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$5,614,238	\$5,842,795	\$228,557	3.91	\$32,838,758	\$31,119,359	(\$1,819,399)	(5.85)
12 NET UNBILLED	(\$88,632)	\$0	\$88,632	0.00	(\$908,421)	\$0	\$908,421	0.00
13 COMPANY USE	\$8,443	\$0	(\$8,443)	0.00	\$46,550	\$0	(\$46,550)	0.00
14 TOTAL THERM SALES	\$5,686,520	\$5,842,795	\$156,275	2.67	\$30,705,951	\$31,119,359	\$413,408	1.33

COMPANY: PEOPLES GAS SYSTEM, INC

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

SCHEDULE A-1

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 2 of 3

THERMS PURCHASED	CURRENT MONTH: AUGUST 95				PERIOD TO DATE			
	ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
15 COMMODITY (Pipeline)(Billing Determinants Only)	36,329,477	36,400,627	71,150	0.20	203,373,195	209,784,160	6,410,975	3.06
16 NO NOTICE SERVICE (Billing Determinants Only)	6,200,000	6,200,000	0	0.00	30,600,000	30,600,000	0	0.00
17 SWING SERVICE (Commodity)	8,092,020	4,805,000	(3,287,020)	(68.41)	37,028,120	14,250,000	(22,778,120)	(159.85)
18 COMMODITY (Other) (Commodity)	14,474,328	16,189,637	3,715,309	20.43	92,086,018	112,280,627	20,194,609	17.99
19 DEMAND (Billing Determinants Only)	47,478,266	49,409,660	1,931,394	3.91	257,927,988	267,954,980	10,026,992	3.74
20 OTHER	0	0	0	0.00	5,950	0	(5,950)	0.00
LESS END-USE CONTRACT		0						
21 COMMODITY (Pipeline)	13,566,930	13,405,990	(160,940)	(1.20)	76,107,520	77,110,734	1,003,214	1.30
22 DEMAND	15,817,840	13,405,990	(2,411,850)	(17.99)	82,283,770	81,442,829	(840,941)	(1.03)
23 OTHER	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18-23)	22,566,348	22,994,637	428,289	1.86	129,114,138	128,530,627	(2,583,511)	(2.04)
25 NET UNBILLED	(733,718)	0	733,718	0.00	(4,105,270)	0	4,105,270	0.00
26 COMPANY USE	33,223	0	(33,223)	0.00	189,311	0	(189,311)	0.00
27 TOTAL THERM SALES (24-26 Estimated Only)	22,862,629	22,994,637	132,008	0.57	129,171,035	128,530,627	(2,640,408)	(2.09)

COMPANY: PEOPLES GAS SYSTEM, INC.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

SCHEDULE A-1

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

APRIL 95 through MARCH 96

Page 3 of 3

CENTS PER THERM		CURRENT MONTH: AUGUST 95				PERIOD TO DATE			
		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE		ACTUAL	REV. FLEX DOWN EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
28 COMMODITY (Pipeline)	(1/15)	0.00728	0.00601	(0.00127)	(21.05)	0.00707	0.00673	(0.00034)	(5.07)
29 NO NOTICE SERVICE	(2/18)	0.00694	0.00694	0.00000	0.00	0.00694	0.00694	0.00000	0.00
30 SWING SERVICE	(3/17)	0.14830	0.18300	0.03470	18.96	0.16377	0.19758	0.03381	17.11
31 COMMODITY (Other)	(4/18)	0.16294	0.15348	(0.00946)	(6.18)	0.16784	0.14903	(0.01882)	(12.49)
32 DEMAND	(5/19)	0.05115	0.05236	0.00121	2.30	0.05037	0.05057	0.00020	0.40
33 OTHER	(6/20)	ERR	0.00000	ERR	0.00	50.81919	0.00000	0.00000	0.00
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.00717	0.00717	(0.00000)	0.00	0.00747	0.00724	(0.00024)	(3.26)
35 DEMAND	(8/22)	0.03782	0.04331	0.00549	0.00	0.03572	0.03741	0.00169	4.53
36 OTHER	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES	(11/24)	0.24879	0.25409	0.00531	2.09	0.25511	0.24594	(0.00917)	(3.73)
38 NET UNBILLED	(12/25)	0.12080	0.00000	(0.12080)	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE	(13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERMS SOLD	(11/27)	0.24556	0.25409	0.00853	3.36	0.25500	0.24594	(0.00906)	(3.68)
41 TRUE-UP	(E-4)	(0.00102)	(0.00102)	0.00000	0.00	(0.00102)	(0.00102)	0.00000	0.00
42 TOTAL COST OF GAS	(40+41)	0.24454	0.25307	0.00853	3.37	0.25398	0.24492	(0.00906)	(3.70)
43 REVENUE TAX FACTOR		1.00378	1.00378	0.00000	0.00	1.00378	1.00378	0.00000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES	(42x43)	0.24548	0.25403	0.00855	3.37	0.25494	0.24584	(0.00909)	(3.70)
45 PGA FACTOR ROUNDED TO NEAREST .001		24.548	25.403	0.85619	3.37	25.494	24.584	(0.90919)	(3.70)

COMPANY: PEOPLES GAS SYSTEM, INC.

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

ESTIMATED FOR THE PERIOD OF: APRIL '95 through MARCH '96
CURRENT MONTH: AUGUST 1995

COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28
1 Commodity Pipeline (FGT)	27,628,550	\$180,016	\$0.00652
2 Commodity Pipeline (SNG/SO GA)	8,383,190	\$82,079	\$0.00979
3 Cashouts-Peoples Transportation Customers	317,737	\$2,278	\$0.00717
4	0	\$0	ERR
5	0	\$0	\$0.00000
6	0	\$0	\$0.00000
7			
8 TOTAL COMMODITY (Pipeline)	38,329,477	\$264,374	\$0.00728
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30
9 Swing Service-Demand-3rd Party Suppliers		\$72,155	\$0.00000
10 Swing Service-Commodity-3rd Party Suppliers	8,092,020	\$1,128,086	\$0.13918
11 Swing Service-Demand-3rd Party Suppliers-Jul. '95 Accrual Adj.		\$162	\$0.00000
12 Swing Service-Commodity-3rd Party Suppliers-Jul. '95 Accrual Adj.	0	\$1,623	\$0.00000
13			
14			
15			
16 TOTAL SWING SERVICE	8,092,020	\$1,200,026	\$0.14830
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31
17 Purchases from 3rd Party Suppliers	14,042,340	\$2,283,218	\$0.16260
18 City of Sunrise	12,038	\$4,700	\$0.39045
19 Cashouts-Peoples Transportation Customers	329,970	\$46,391	\$0.14059
20 Purchases from 3rd Party Suppliers-Jul. '95 Accrual Adj.	0	\$6,862	\$0.00000
21 Bookouts-Apr. '95	43,990	\$9,067	\$0.20612
22 Cashout-(FGT)-Apr. '95	(99,580)	(\$15,236)	\$0.15300
22a Purchases from 3rd Party Suppliers-Prior Period Adj.	145,570	\$23,458	\$0.16115
23	0	\$0	\$0.00000
24			
25 TOTAL COMMODITY (Other)	14,474,328	\$2,358,482	\$0.16294
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32
26 Demand (FGT)	57,782,140	\$2,762,802	\$0.04781
27 Demand (SNG/SO GA)	8,817,869	\$497,470	\$0.05642
28 Temporary Acquisition Reservation Charge-(FGT)	5,642,000	\$244,355	\$0.04331
29 Temporary Relinquishment Credit-(FGT)	(25,081,480)	(\$1,086,279)	\$0.04331
30 Cashouts-Peoples Transportation Customers	317,737	\$13,761	\$0.04331
31 Refund of Prior Period GRI Charges-(FGT)	0	(\$3,528)	\$0.00000
32	0	\$0	\$0.00000
33	0	\$0	\$0.00000
34			
35 TOTAL DEMAND	47,478,266	\$2,428,581	\$0.05115
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33
36 Revenue Sharing-FGT	0	(\$44,925)	\$0.00000
37 Legal Fees	0	\$21,556	\$0.00000
38 Administrative Costs	0	\$38,663	\$0.00000
39	0	\$0	\$0.00000
40	0	\$0	\$0.00000
41	0	\$0	\$0.00000
42			
43 TOTAL OTHER	0	\$15,294	\$0.00000

FOR THE PERIOD OF: APRIL 98 Through MARCH 99 Page 1 of 1

CURRENT MONTH: AUGUST 98				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 3+4+13)	\$3,500,045	\$3,870,687	\$120,632	\$0.03399	\$21,455,156	\$19,244,166	(\$1,908,960)	(\$0.08888)
2 TRANSPORTATION COST (A-1, LINES 1+2+5+6+7+8)	2,050,750	2,172,008	116,248	0.05666	11,437,853	11,571,166	134,112	0.01172
3 TOTAL	5,550,795	5,842,795	237,000	0.04278	32,892,009	31,189,281	(1,772,848)	(0.05380)
4 FUEL REVENUES (NET OF REVENUE TAX)	5,888,520	5,842,795	156,275	0.02746	30,705,951	31,119,268	413,408	0.01346
5 TRUE-UP REFUND(COLLECTION)	28,830	28,830	0	0.00000	143,150	143,150	0	0.00000
6 FUEL REVENUE APPLICABLE TO PERIOD *	5,716,150	5,871,425	156,275	0.02734	30,848,101	31,282,206	413,408	0.01340
7 TRUE-UP PROVISION - THIS PERIOD (LINE 4 (+ or -) LINE 5)	108,355	28,830	(80,725)	(0.73819)	(2,043,108)	143,148	2,186,256	(1.07008)
8 INTEREST PROVISION: THIS PERIOD (21)	12,885	15,830	2,945	0.23212	77,725	76,558	1,821	0.02343
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,314,414	3,208,108	691,692	0.27508	4,716,347	3,142,180	(1,574,167)	(0.33377)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(28,830)	(28,830)	0	0.00000	(143,150)	(143,150)	0	0.00000
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00000	0	0	0	0.00000
11 TOTAL ESTACT TRUE-UP (7+6+9+10+10a)	2,607,824	3,221,736	613,912	0.23641	2,607,824	3,221,736	613,912	0.23641
11a FGT REFUND	64,858	0	(64,858)	(0.00000)	64,858	0	(64,858)	(0.00000)
12 ADI TOTAL ESTACT TRUE-UP (11+11a)	2,702,482	3,221,736	519,253	0.19214	2,702,482	3,221,736	519,253	0.19214
INTEREST PROVISION								
13 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,314,414	3,208,108	691,692	0.27508	* If line 5 be a refund add to line 4			
14 ENDING TRUE-UP BEFORE INTEREST (13+7-5)	2,689,787	3,208,108	518,308	0.19185	If line 5 be a collection () subtracted from line 4			
15 TOTAL (13+14)	5,204,211	6,412,212	1,208,001	0.23212				
16 AVERAGE (50% OF 15)	2,602,106	3,206,106	604,000	0.23212				
17 INTEREST RATE - FIRST DAY OF MONTH	5.88	5.88	0	0.00000				
18 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.84	5.84	0	0.00000				
19 TOTAL (17+18)	11,700	11,700	0	0.00000				
20 AVERAGE (50% OF 19)	5,850	5,850	0	0.00000				
21 MONTHLY AVERAGE (20/12 Months)	0.488	0.488	0	0.00000				
22 INTEREST PROVISION (16+21)	\$17,683	\$19,630	\$2,945	\$0.23212				

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 86 Through MARCH 88

SCHEDULE A.3
Page 1 of 1

ACTUAL FOR THE PERIOD OF: PRESENT MONTH AUGUST 1985										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY THIRD PARTY	PRELIMINE COST	DEMAND COST	OTHER CHARGES
1 AUGUST 1985	FCIT	POS	FTS-1 COMAL PIPELINE	20,031,820		20,031,820		\$143,626.72		
2 AUGUST 1985	FCIT	POS	FTS-1 COMAL PIPELINE		13,566,820	13,566,820		97,274.84		
3 AUGUST 1985	FCIT	POS	FTS-2 COMAL PIPELINE	7,598,820		7,598,820		24,268.20		
4 AUGUST 1985	FCIT	POS	FTS-1 COMAL PIPELINE	0		0		0.00		
5 AUGUST 1985	FCIT	POS	FTS-1 COMAL PIPELINE		0	0		0.00		
6 AUGUST 1985	FCIT	POS	FTS-1 DEMAND	20,282,860		20,282,860			\$1,311,541.87	
7 AUGUST 1985	FCIT	POS	FTS-1 DEMAND		13,566,820	13,566,820			\$38,282.86	
8 AUGUST 1985	FCIT	POS	FTS-2 DEMAND	8,060,000		8,060,000			\$809,236.00	
9 AUGUST 1985	FCIT	POS	NO NOTICE	8,200,000		8,200,000			43,028.00	
10 AUGUST 1985	FCIT	POS	COMAL OTHER							
11 AUGUST 1985	FCIT	POS	SONATISO GA COMAL PIPELINE	8,383,180		8,383,180		82,079.33		
12 AUGUST 1985	FCIT	POS	SONATISO GA COMAL PIPELINE		0	0		0.00		
13 AUGUST 1985	FCIT	POS	SONATISO GA DEMAND	8,817,868		8,817,868			497,468.64	
14 AUGUST 1985	FCIT	POS	SONATISO GA DEMAND		2,250,910	2,250,910			49,851.88	
15 AUGUST 1985	FCIT	POS	SONATISO GA DEMAND							
16 AUGUST 1985	FCIT	POS	COMAL OTHER							
17 AUGUST 1985	FCIT	POS	SONATISO GA DEMAND							
18 AUGUST 1985	FCIT	POS	COMAL OTHER							
19 AUGUST 1985	FCIT	POS	COMAL OTHER							
20 AUGUST 1985	FCIT	POS	COMAL OTHER							
21 AUGUST 1985	FCIT	POS	COMAL OTHER							
22 AUGUST 1985	FCIT	POS	COMAL OTHER							
23 AUGUST 1985	FCIT	POS	COMAL OTHER							
24 TOTAL				112,472,873	78,284,770	141,858,643	83,455,895.47	\$291,848.83	\$3,135,508.12	\$0.00

**This report excludes prior month-ended adjustments.

COMPANY: PEOPLES GAS SYSTEM, INC.

TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-4

Page 1 of 1

APRIL 85 Through MARCH 86

FOR THE PERIOD OF:

PRESENT MONTH:

AUGUST 1985

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT	NET AMOUNT	MONTHLY GROSS	MONTHLY NET	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PQS from its supplier(s).

(2) The monthly gross volumes listed above represent gas moved on the Florida Gas Transmission pipeline except for 558,000 mmbtu's moved on the Southern Natural Gas pipeline.

(3) Included in the monthly gross volumes above are 755,059 mmbtu's nominated at the pipeline receipt point via FGT FTS-2 capacity having a fuel surcharge of 3.34% per mmbtu.

(4) The above net volumes are calculated as if all gas flowed to the City Gate via FGT FTS-1 capacity having a fuel surcharge of 3.85% per mmbtu.

COMPANY: PEOPLES GAS SYSTEM, INC.

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE MONTH OF:

AUGUST 1995

CURRENT MONTH

PERIOD TO DATE

	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
THERM SALES (FERM)								
1 RESIDENTIAL	1,884,088	2,082,539	198,451	0.09848	11,881,884	12,602,142	720,258	0.06177
2 SMALL COMM. SERVICE	85,342	180,485	95,143	0.68328	870,234	878,831	8,597	0.00970
3 COMMERCIAL SERVICE	8,653,880	8,643,936	9,944	(0.01648)	35,189,094	35,390,857	201,763	0.00570
4 COMMERCIAL LV-1	7,819,281	7,801,133	18,148	(0.00230)	40,544,514	40,578,781	34,267	0.00084
5 COMMERCIAL LV-2	8,970,838	1,712,483	41,827	0.02481	8,419,448	8,550,855	131,407	0.01560
6 COMM. ST. LIGHTING	25,507	18,483	7,024	(0.27358)	112,098	80,333	31,765	0.39583
7 WHOLESALE	7,988	11,400	3,412	0.43538	60,148	54,350	5,798	0.10683
8 NATURAL GAS VEH. SALES	42,982	87,533	44,551	1.27180	241,208	482,948	241,740	1.00262
9 TOTAL FIRM SALES	16,138,544	18,228,132	20,893	0.00483	99,772,753	99,734,847	37,906	0.01940
TOTAL THERM SALES								
THERM SALES (INTERUPTIBLE)								
10 INTERUPTIBLE SMALL	3,333,893	3,581,872	247,979	0.08082	16,935,181	19,045,600	2,110,419	0.12547
11 INTERUPTIBLE LV-1	844,743	820,283	24,460	0.43738	8,702,554	8,782,659	80,105	0.00922
12 INTERUPTIBLE LV-2	788,349	4,512,155	3,723,806	(1.00000)	32,770,136	0	(32,770,136)	(1.00000)
13 TOTAL INT. SALES	4,732,885	8,312,155	3,579,270	(0.04448)	38,288,281	27,848,258	10,440,023	0.33372
14 TOTAL SALES	22,872,429	22,740,287	132,142	(0.00585)	138,061,034	126,582,808	11,478,226	0.09084
THERM SALES (TRANSPORTATION)								
15 INTERUPTIBLE SMALL	1,038,238	1,080,000	41,762	0.03541	7,945,053	8,534,900	589,846	0.07424
16 INTERUPTIBLE LV-1	8,918,238	11,788,118	2,869,880	0.18074	47,282,770	58,238,957	10,956,187	0.23660
17 INTERUPTIBLE LV-2	28,819,448	20,815,800	8,003,648	(0.27780)	218,898,458	154,538,374	64,360,084	0.31873
18 OFF SYSTEM SALES-TRANSP.	2,741,440	44,378,808	42,637,368	(1.00000)	17,348,730	0	(17,348,730)	(1.00000)
19 TOTAL TRANSPORTATION	84,508,938	87,050,093	2,541,155	(0.18211)	388,876,004	232,418,231	156,457,773	0.40282
20 TOTAL THROUGHPUT	77,064,154	87,050,093	10,000,000	(0.12028)	418,747,028	348,001,137	70,745,891	0.16855
NUMBER OF CUSTOMERS (FERM)								
21 SMALL RESIDENTIAL	172,858	174,453	1,595	0.00924	87,428	87,552	124	0.00138
22 SMALL COMMERCIAL	4,918	5,057	139	0.02828	25,085	25,588	503	0.02004
23 COMMERCIAL SERVICE	14,403	14,588	185	0.01281	72,206	72,768	562	0.00778
24 COMMERCIAL LV-1	1,548	1,598	50	0.03256	7,712	7,851	139	0.01808
25 COMMERCIAL LV-2	38	31	7	(0.18421)	184	153	31	(0.17394)
26 COMM. ST. LIGHTING	36	22	14	(0.38889)	156	110	46	(0.29487)
27 WHOLESALE	2	2	0	0.00000	10	10	0	0.00000
28 NATURAL GAS VEH. SALES	16	20	4	0.25000	76	100	24	0.31578
29 OFF SYSTEM SALES	2	0	(2)	(1.00000)	5	0	(5)	(1.00000)
30 TOTAL FIRM	193,819	195,773	1,954	0.01008	980,284	985,342	5,058	0.00516
NUMBER OF CUSTOMERS (INTERUPTIBLE)								
31 INTERUPTIBLE SMALL	73	63	(10)	(0.13699)	370	318	(52)	(0.14053)
32 INTERUPTIBLE LV-1	23	11	(12)	(0.52174)	118	85	(33)	(0.28782)
33 INTERUPTIBLE LV-2	4	0	(4)	(1.00000)	20	0	(20)	(1.00000)
34 TOTAL INT.	100	74	(26)	(0.26000)	509	370	(139)	(0.27398)
NUMBER OF CUSTOMERS (TRANSP.)								
35 INTERUPTIBLE SMALL	17	14	(3)	(0.17647)	77	79	2	0.02601
36 INTERUPTIBLE LV-1	18	18	0	0.00000	92	90	(2)	(0.02174)
37 INTERUPTIBLE LV-2	7	7	0	0.00000	25	25	0	0.00000
38 OFF SYSTEM SALES-TRANSP.	2	0	(2)	(1.00000)	13	0	(13)	(1.00000)
39 TOTAL TRANSPORTATION	44	38	(6)	(0.13636)	217	185	(32)	(0.15188)
40 TOTAL CUSTOMERS	193,963	195,956	1,993	0.00991	981,010	985,807	4,797	0.00488
THERM USE PER CUSTOMER								
41 RESIDENTIAL	11	13	2	0	14	14	0	0
42 SMALL COMMERCIAL	19	32	13	0	35	34	(1)	(0)
43 COMMERCIAL SERVICE	462	448	(14)	(0)	487	485	(2)	(0)
44 COMMERCIAL LV-1	4,534	4,754	(220)	(0)	5,257	5,103	(154)	(0)
45 COMMERCIAL LV-2	43,968	85,241	41,273	0	48,507	56,540	8,033	0
46 COMM. ST. LIGHTING	709	840	131	0	709	521	(188)	(0)
47 WHOLESALE	3,989	5,700	1,711	0	8,015	5,420	(2,595)	(0)
48 NATURAL GAS VEH. SALES	2,586	4,882	2,296	1	3,175	4,328	1,153	0
49 OFF SYSTEM SALES	55,000	0	(55,000)	(1)	272,606	0	(272,606)	(1)
50 INTERUPTIBLE SMALL	45,533	87,014	41,481	0	45,744	60,484	14,740	0
51 INTERUPTIBLE LV-1	28,032	82,882	54,850	2	81,537	159,887	78,350	1
52 INTERUPTIBLE LV-2	18,837	0	(18,837)	(1)	138,507	0	(138,507)	(1)
53 OFF SYSTEM SALES-TRANSP.	85,785	130,428	44,643	0	103,183	121,984	18,801	0
54 INTERUPTIBLE LV-1 (TRANSP.)	550,908	653,784	102,876	0	612,943	659,233	46,290	0
55 INTERUPTIBLE LV-2 (TRANSP.)	6,702,778	4,403,870	(2,298,908)	(0)	9,189,856	4,418,411	(4,771,445)	(0)
56 OFF SYSTEM SALES-TRANSP.	1,370,700	0	(1,370,700)	(1)	1,324,884	0	(1,324,884)	(1)

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 1 of 2

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0325	1.0344	1.0364									
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98									
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73									
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697	1.01697	1.01697									
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.050	1.052	1.054									
JACKSONVILLE DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT	1.0285	1.0305	1.0295	1.0305	1.0315	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	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) p.s.i.a.	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.045	1.048	1.047	1.048	1.049	0.000	0.000	0.000	0.000	0.000	0.000	0.000

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 2 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

SOUTH FLORIDA, EUSTIS, DAYTONA, and PALM BEACH GARDENS DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0344	1.0354	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR				1.052	1.053	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ORLANDO DIVISION:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0374	1.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR				1.055	1.055	0.000	0.000	0.000	0.000	0.000	0.000	0.000

COMPANY: PEOPLES GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6

Page 3 of 3

ACTUAL FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996

TAMPA, ST. PETE, LAKE LAND, HIGHLANDS, and SARASOTA DIVISIONS:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED				1.0453	1.0433	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.				14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.				14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.				1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697	1.01697
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR				1.063	1.061	0.000	0.000	0.000	0.000	0.000	0.000	0.000
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT CCF PURCHASED												
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.												
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.												
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.												
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR												