

930003-6U

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE INVOICE NO: 5543 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO:

Page: 1
11-2-0006

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 12/10/92
DUE DATE: 12/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT DESCRIPTION
016106 FPU - LAKE WORTH SOUTH
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016106	11/92	A	C	426,008	.18530000	78,939.28
Subtotal:				426,008		78,939.28

Net Amount Due: \$78,939.28

E92-231

RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	H = Administration Fee	O = Overrun	P = Penalty X = FERC Filing	Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.

An ENRON/SONAT Affiliate

DOCUMENT NUMBER-DATE

02577 MAR-88

FPSC-RECORDS/REPORTING

Declassified
1-5-95



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER 6015

CUSTOMER

FLORIDA PUBLIC UTILITIES
P.O. DRAWER C
WEST PALM BEACH, FL 33402

INVOICE NO.: 92110005
DATE: NOVEMBER 30, 1992
DUE DATE: DECEMBER 10, 1992
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	NOVEMBER, 1992 MCF @ 14.75	THERM DRY	020607 RATE	AMOUNT
FIRM				
D-1 DEMAND CHARGE		1,317,600	\$.03168	\$41,741.57
INVOICE TOTALS:				\$41,741.57

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 63752
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

	FPUC	LWU	TOTAL
D-1	43,920 TH/D	0 TH/D	43,920 TH/D
X DAYS	30	30	30
TOTAL	1,317,600	0	1,317,600
			X \$/TH \$0.03168
			COST \$41,741.57

E92-219
Chi Singh
11/30/92



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1
INVOICE NO: 5415 11-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 11/30/92
DUE DATE: 12/10/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION	PATH	POINTS	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000	DEMAND	000000/000000	000000	11/92	A	D	433,560	.31620000	137,091.67
Subtotal:							433,560		137,091.67
								Net Amount Due:	\$137,091.67

	FPUC	LWU	TOTAL
D-1 X DAYS	136,080 TH/D 30	8,440 TH/D 30	144,520 TH/D 30
TOTAL	4,082,400	253,200	4,335,600
X\$/TH			\$0.03162
COST			\$137,091.67

E92-218
Ch. Jordan
11/30/92

RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty	X = FERC Filing
				Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page:
INVOICE NO: 5429 11-2-000
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 12/10/92
DUE DATE: 12/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	09/92	A	P	17,323	.37000000	6,409.51
Subtotal:				17,323		6,409.51
Net Amount Due:						\$6,409.51

F92-232

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = Inline Transfer H = Administration Fee O = Overrun P = Penalty Y = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA HOSELEY on telephone number (713) 853-6879.

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER 3015

CUSTOMER

FLORIDA PUBLIC UTILITIES
P.O. DRAWER C
WEST PALM BEACH, FL 33402

INVOICE NO.: 92110186
DATE: DECEMBER 10, 1992
DUE DATE: DECEMBER 20, 1992
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF NOVEMBER, 1992

020607

DESCRIPTION	MCF @ 14.73	THERM DRY	RATE	AMOUNT
FIRM COMMODITY	57,072	669,700	\$3.32312	\$216,393.66
FIRM COMMODITY-OCTOBER, 1992	114,322			
FIRM COMMODITY-OCTOBER, 1992	-108,270			
PREFERRED INTERRUPTIBLE	3,477	40,170	\$3.53329	\$14,191.66



E92-233

INVOICE TOTALS: 67,501 709,870 \$230,585.12

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 63752
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. NOBLEY (713) 853-6579

INVOICE

For Services During the Month of November, 1992

FLORIDA PUBLIC UTILITIES COMPANY
 P.O. BOX 3395
 WEST PALM BEACH, FLORIDA 33402
 ATTN: MGR. OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1
 DATED: Dec. 3, 1992
 DUE DATE: Dec 20, 1992
 INVOICE: 12204

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>		<u>PRICE</u>		<u>AMOUNT</u>
Commodity Charges:						
Zone 1	MMBtu	75,690	X	\$2.4000	=	181,656.00
Zone 2	MMBtu	90,420	X	\$2.4400	=	220,624.80
Zone 3	MMBtu	44,130	X	\$2.5100	=	110,766.30
TOTAL DUE		210,240				\$ 513,047.10

SUPPORTING DATA: Base Index

November 1, 1992 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$2.36 +	0.04	=	2.4000
Florida gas (Zone 2) =	\$2.40 +	0.04	=	2.4400
Florida gas (Zone 3) =	\$2.47 +	0.04	=	2.5100

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Wachovia Bank & Trust

ABA

Ref: A/C #

L/B 1

Hadson Gas Systems, Inc.

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

13 22

12/03/92

CONFIDENTIAL

HADSON GAS SYSTEMS, INC.

101 Park Avenue, P.O. Box 28777, Oklahoma City, OK 73126-0777
 Telephone: (405) 235-9531 FAX: (405) 235-8905

E92-223
11/4/92
Chi Snyder

CONFIDENTIAL



Date processed: December 14, 1992

In Account With:

Florida Public Utility
P.O. Drawer C
West Palm Beach, FL 33402

Invoice: 54995-C

Subject: Natural Gas Purchases
for the month of
November 1992

Facility: FLORIDA PUBLIC

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
FOB: FGT	119197 MD	\$ 2.390	\$ 284,880.83
FOB: FGT	84185 MD	\$ 2.420	\$ 203,727.70
	-----		\$ 488,608.53
	203382		
Total Amount Due:			=====
			\$ 488,608.53
			=====

E92-234
Chris Snyder
12/14/92

Comments:

Supersedes Invoice number 54550, dated 12/01/92
** (M:MMBtu, C:MCF, D:Dry, S:Set)

CONFIDENTIAL

Terms: Payment to be Net 10 days

Please Remit To:
EnTrade Corporation
c/o Citizens Fidelity Bank & Trust
Louisville, KY 40297
ABA
A/C

Direct Billing Inquiries To:

EnTrade Corporation
The Springs Office Building
910 Breckenridge Lane
Louisville, KY 40207-4674
(502) 894-3100 Telephone
Attn: Customer Accounting



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-24
2/11/93
Christopher
Smith

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1
INVOICE NO: 3926 01-3-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 02/10/93
DUE DATE: 02/20/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FFU

POINT	DESCRIPTION					
016106	FFU - LAKE WORTH SOUTH					
999999	WESTERN DIVISION RECEIPTS					
PATH POINTS	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
RECPT/DELVY						
999999/016106	01/93	A	C	407,774	.18530000	75,560.52
Subtotal:				407,774		75,560.52
Net Amount Due:						\$75,560.52

RATE TYPE

C = Commodity	D = Demand	F = Fuel	Q = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty X = FERC Filing	I = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-25

2/10/93

Christopher M. Smith

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1
INVOICE NO: 5927 01-3-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 02/10/93
DUE DATE: 02/20/93
CONTRACT NUMBER: I-03463/004066
CONTRACT DATED: 03/01/91
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

ITS - MARKET

POINT DESCRIPTION
016105 FPU - WEST PALM BEACH
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016105	01/93	A	C	67,877	.44880000	30,463.20
Subtotal:				67,877		30,463.20
	01/93	A	Z	54,277	.17000000-	9,227.09-
Subtotal:				54,277		9,227.09-

Net Amount Due: \$21,236.11

RATE TYPE

C = Commodity	D = Demand	F = Fuel	Q = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty X = FERC Filing	Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-26

2/11/93

Christopher D. Joseph

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1
INVOICE NO: 5917 01-3-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 02/10/93
DUE DATE: 02/20/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	11/92	A	P	3,587	.37000000	1,327.19
Subtotal:				3,587		1,327.19
Net Amount Due:						\$1,327.19

RATE TYPE

- C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
- L = Inline Transfer M = Administration Fee O = Ovarrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to MONICA LEGTER on telephone number (713) 853-1707.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-08
2/11/93

Christopher Sode

INVOICE

CUSTOMER 8015

CUSTOMER

FLORIDA PUBLIC UTILITIES
P.O. DRAWER C
WEST PALM BEACH, FL 33402

INVOICE NO.: 93010098
DATE: FEBRUARY 10, 1993
DUE DATE: FEBRUARY 20, 1993
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	UNIT	THRM DRY	RATE	AMOUNT
TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF JANUARY, 1993			020607	
	MCF B			
	14.73			

FIRM COMMODITY	20,145	207,430	\$ 3.2312	\$67,024.78

INVOICE TOTALS:	20,145	207,430	\$67,024.78
-----------------	--------	---------	-------------

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 65752
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. NOSELEY (713) 853-6879



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER 8015

CUSTOMER

FLORIDA PUBLIC UTILITIES
P.O. DRAWER C
WEST PALM BEACH, FL 33402

INVOICE NO.: 93010009
DATE: JANUARY 31, 1993
DUE DATE: FEBRUARY 10, 1993
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF	JANUARY, 1993		020607	
	NCF B	14.73		
DESCRIPTION			TERM	OR
				RATE
				AMOUNT

FIRM

D-1 DEMAND CHARGE

4,218,480 8.03194 \$134,738.25

\$134,738.25

INVOICE TOTALS:

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 65752
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

*E93-18
1/29/93
Christopher M. [Signature]*

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	0 TH/D	136,080 TH/D
X DAYS	31	31	31
TOTAL	4,218,480	0	4,218,480
			X 5/TH \$0.03194
			COST \$134,738.25

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

PLEASE REFERENCE INVOICE NO: 5800 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 01-3-000

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 01/31/93
DUE DATE: 02/10/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION						
000000	DEMAND						
PATH	POINTS	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
RECPT/DELVY							
000000/000000		01/93	A	D	448,012	.31880000	142,826.23
Subtotal:					448,012		142,826.23
Net Amount Due:							\$142,826.23

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	8,440 TH/D	144,520 TH/D
X DAYS	31	31	31
TOTAL	4,218,480	261,640	4,480,120
			X \$/TH \$0.03188
			COST \$142,826.23

F93-17
Christopher. S. ...
1/09/93

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = Inline Transfer M = Administration Fee O = Overrun P = Penalty I = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to HONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE
INVOICE NO: 5429
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

Page:
11-2-0006

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING
CHARLOTTE, NC 00000

DATE: 12/10/92
DUE DATE: 12/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	09/92	A	P	17,323	.37000000	6,409.51
Subtotal:				17,323		6,409.51
Net Amount Due:						\$6,409.51

F92-232

RATE TYPE

- = Commodity
- = Inline Transfer
- D = Demand
- M = Administration Fee
- F = Fuel
- O = Overrun
- Q = Production & Gathering
- P = Penalty
- Y = FERC Filing
- I = Interest
- Z = Discount

For questions regarding this invoice should be directed to LAURA MOGELEY on telephone number (713) 853-6879.

An **ENRON/SONAT** Affiliate

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

PLEASE REFERENCE Page: 1
 INVOICE NO: 5303 10-2-00066
 ON YOUR REMITTANCE
 AND WIRE TRANSFER PAYMENT TO:

FLORIDA PUBLIC UTILITIES CO.
 P. O. BOX C
 WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
 NCNB ACCT#
 NCNB ROUTING #
 CHARLOTTE, NC 00000

DATE: 11/10/92
 DUE DATE: 11/20/92
 CONTRACT NUMBER: F-21152/21152
 CONTRACT DATED: 07/01/92
 CONTRACT PRESSURE BASE: 14.73
 RATE BASED ON: MMBTU
 BTU: DRY

TH POINTS ECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	08/92	A	P	31	.37000000	11.47
Subtotal:				31		11.47
Net Amount Due:						\$11.47

E92-208
11/10/92
Ch. Smith

NOTE TYPE

- Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
- Online Transfer N = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Questions regarding this invoice should be directed to LAURA ROSELEY on telephone number (713) 853-6879.



NATURAL GAS CLEARINGHOUSE
 13430 NORTHWEST FREEWAY
 SUITE 1200
 HOUSTON, TEXAS 77040
 PHONE: 713/744-1777
 FAX: 713/744-5340

CONFIDENTIAL

INVOICE NO.: 1170
 INVOICE DATE: 01 JAN 1992
 CONTRACT NO.: 70-11-024
 CLIENT CONTACT: KR
 TERMS: Due Upon Receipt

T
O

FLORIDA PUBLIC UTILITIES
 401 SOUTH DIXIE HIGHWAY
 P.O. DRAWER 1
 WEST PALM BEACH FL 33401
 MR. J. BROWN
 TEL: 336-2441
 43118100

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
ACTUAL January 20 Volumes of Natural Gas Purchased from Natural Gas Clearinghouse via FLORIDA GAS TRANSMISSION			
LAKE NORTH SOUTH	30,760 D	1.950000	59,982.00
LAKE NORTH SOUTH	40,000 D	1.750000	70,000.00
IMBALANCE GAS	-535 D	1.936940	-982.76
			129,999.24
Cash Received		02-20-92	(129,982.00)
Wire To: NationsBank Dallas Texas ABA ACCOUNT # CREDIT NATURAL GAS CLEARINGHOUSE ADDRESS: P.O. BOX 940795 DALLAS TX 75284-0795			
Questions regarding this invoice should be directed to LOAN FUEL at 713-744-6125. Support for your payment should be Faxed to 713-744-5340.			
CREDIT DUE	70,225 =====		(982.76) =====

CONFIDENTIAL

APPROVAL _____

REMITTANCE COPY



CONFIDENTIAL

NATURAL GAS CLEARINGHOUSE
13430 NORTHWEST FREEWAY
SUITE 1200
HOUSTON, TEXAS 77040
PHONE: 713/744-1777
FAX: 713/744-5340

INVOICE NO.: 130-4
INVOICE DATE: 14 JAN 1992
CONTRACT NO.: 90-11-01-
CLIENT CONTACT: KB
TERMS: Due Upon Receipt

T
O

FLORIDA PUBLIC UTILITIES
401 SOUTH STATE HIGHWAY
P.O. DRAWER C
WEST PALM BEACH FL 33404
MR. J. BROWN
PHONE: 302-2461
#8116100

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Actual February 92 Volumes of Natural Gas Purchased from Natural Gas Clearinghouse via FLORIDA GAS TRANSMISSION			
SANFORD POI 16156	14,500 D	1.554000	22,533.00
SANFORD WEST POI 16157	14,500 D	1.554000	22,533.00
LAKE NORTH 16107	3,000 D	1.550000	4,650.00
PINEHURST BEACH 16103	58,000 D	1.554000	90,132.00
DELRAND POI 16158	29,000 D	1.554000	45,066.00
LAKE NORTH 16107	26,000 D	1.554000	40,404.00
IMBALANCE GAS	-1,722 D	1.553920	-2,675.85

			225,318.15
Cash Received		03-23-92	(225,318.00)
Wire To: NationsBank Dallas, Texas ABA ACCOUNT CREDIT NATURAL GAS CLEARINGHOUSE ADDRESS: P.O. BOX 840795 DALLAS TX 75284-0795			
Questions regarding this invoice should be directed to DEAN TUEL at 713-744-6125. Support for your payment should be Faxed to 713-744-5340.			
CREDIT DUE	143,278 =====		(2,675.85) =====

CONFIDENTIAL



NATURAL GAS CLEARINGHOUSE
 13430 NORTHWEST FREEWAY
 SUITE 1200
 HOUSTON, TEXAS 77040
 PHONE: 713/744-1777
 FAX: 713/744-5340

CONFIDENTIAL

INVOICE NO.: 19248
 INVOICE DATE: 14 JAN 1993
 CONTRACT NO.: 90-11-02-
 CLIENT CONTACT: KB
 TERMS: Due Upon Receipt

T
O

FLORIDA PUBLIC UTILITIES
 401 SOUTH DIXIE HIGHWAY
 P.O. DRAWER C
 WEST PALM BEACH FL 33401
 MR. J. BROWN
 407 832-8451
 #2116100

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Actual March 92 volumes of Natural Gas Purchased from Natural Gas Clearinghouse via FLORIDA GAS TRANSMISSION			
ISLAND PO1 16152	31,000 D	1.650000	51,150.00
PIVIERA BEACH 16103	62,000 D	1.650000	102,300.00
LAKE WORTH 16107	31,000 D	1.650000	51,150.00
SANFORD WEST PO1 16157	15,500 D	1.650000	25,575.00
SANFORD PO116156	15,500 D	1.650000	25,575.00
IMBALANCE GAS	-1,825 D	1.650000	-3,011.25

			252,738.75
Dean Received		04-20-92	(252,750.00)
Pay to: NationsBank Dallas, Texas ABA: [REDACTED] ACCOUNT [REDACTED] CREDIT NATURAL GAS CLEARINGHOUSE Lockbox: P.O. BOX 340795 DALLAS TX 75284-0795			
Questions regarding this invoice should be directed to DEAN TUEL at 713-744-6125. Support for your payment should be Faxed to 713-744-5340.			
CREDIT DUE	153,175 *****		(3,011.25) *****

CONFIDENTIAL

APPROVAL _____

REMITTANCE COPY

INVOICE

FLORIDA PUBLIC UTILITIES COMPANY

IMBALANCES WITH NATURAL GAS CLEARINGHOUSE AS OF OCTOBER 1, 1992

CONFIDENTIAL

DESCRIPTION	JANUARY 1992	FEBRUARY 1992	MARCH 1992	TOTAL
SCHEDULED AND INVOICED DELIVERIES (MMBTU) PER FGT PRODUCTION SUMMARY & NGCH INVOICE	70,760	145,000	155,000	370,760
ACTUAL DELIVERIES (MMBTU) PER FGT PRODUCTION SUMMARY	70,225	143,278	✓153,175	366,678
IMBALANCE (MMBTU) + = DUE FPUC - = DUE NGCH	535	1,722	1,825	4,082
WEIGHTED AVG COST OF GAS {\$/MMBTU} (SEE BELOW CALCULATION)	\$1.83694	\$1.55392	\$1.65000	
IMBALANCE {\$} + = DUE FPUC - = DUE NGCH	\$982.76	\$2,675.85	\$3,011.25	\$6,669.86
NGCH INVOICE NUMBER	17981-01	18648	19242	
EVIDENCE OF IMBALANCE	FGT PRODUCTION SUMMARY & NGCH INVOICE	FGT PRODUCTION SUMMARY & NGCH INVOICE	FGT PRODUCTION SUMMARY & NGCH INVOICE	
WEIGHTED AVERAGE COST OF GAS PER NGCH INVOICE				
TOTAL INVOICED AND PAID BY FPUC (\$)	\$129,982.00	\$225,318.00	\$255,750.00	
TOTAL INVOICED (MMBTU)	70,760	145,000	155,000	
WACOG {\$/MMBTU}	\$1.83694	\$1.55392	\$1.65000	

CONFIDENTIAL



MG NATURAL GAS CORP.
 1000 LOUISIANA
 SUITE 6600
 HOUSTON, TEXAS 77002

CONFIDENTIAL

**GAS UTILITY
 INVOICE**

INVOICE DATE 10/01/92

Ref.: 5078

(713) 227-9990
 FAX (713) 227-1322

TO: Florida Public Utilities Company
 ATTN: Marc Schneidermann
 401 South Dixie Highway
 P.O. Drawer C
 West Palm, FL 33402

REMIT TO: MG NATURAL GAS CORP.
 IN C/O Texas Commerce Bank
 P.O. Box 200915
 Houston, TX 77216-0915
 Acct. No.: 00100893958

Wire Instructions:
 Texas Commerce Bank, Houston
 ABA No.:
 Acct. No.:

INVOICE NO.	00120*199209
PLANT SERVICED	

Terms: Net due 15 days after receipt.
 Interest will be charged on late payments.

PERIOD	PIPELINE	DELIVERY POINT	MMBTU	PRICE	TOTAL
*** PRIOR PERIOD ADJUSTMENTS ***					
[Commodity]			
JUN 1992	FGT	25405	-24,990	1.7100	\$-42,732.90
JUN 1992	FGT	25405	24,399	1.7100	\$41,722.29
JUN 1992	FGT	10114	-31,770	1.7400	\$-55,279.80
JUN 1992	FGT	10114	31,855	1.7400	\$55,427.70

Amount Due: \$-862.71

NOTES:

CONFIDENTIAL

For questions regarding this account please contact: DEBBY ROBERTS



CONFIDENTIAL

E93-27

2/1/93

Christopher M. Soper

Date processed: February 9, 1993

In Account With:

Florida Public Utility
P.O. Drawer C
West Palm Beach, FL 33402

Invoice: 55904-C

Subject: Natural Gas Purchases
for the month of
January 1993

Facility: FLORIDA PUBLIC

Invoice Based Upon the following:

Description	Volume**	Unit Price	Total Price
Current Month:			
FOB: FGT	40219 MD	\$ 1.970	\$ 79,231.43
FOB: FGT	26203 MD	\$ 2.020	\$ 52,930.06
FOB: FGT	139035 MD	\$ 2.035	\$ 282,936.23
	-----		-----
	205457		\$ 415,097.72
Prior Months:			
LESS CREDIT DUE	6594 MD	\$ 0.835	\$ 5,509.60 CR
Total Amount Due:			=====
			\$ 409,588.12
			=====

Comments:

BREAK-OUT FOR CREDIT DUE:

08/92: CUSTOMER RECEIVED SCHEDULING PENALTY: 31 * (.37) = (11.47)

08/92: CUSTOMER UNDER PAID AT POINT: 95 * 1.87 = 95.37

11/92: CUSTOMER HAD TO BUY TARIFF GAS BECAUSE WE LOST PRODUCTION ON 2 DAYS & THE CUSTOMER WAS PART OF AN ENVANTAGE SELECT

6658 * (.8401) (VARIOUS) = (5593.50)
TOTAL: (11.47) + 95.37 + (5593.50) = (\$5509.60) CREDIT DUE

** (M:MMatu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Net 10 days

Please Remit To:
EnTrade Corporation
c/o Citizens Fidelity Bank & Trust
Louisville, KY 40297
ABA #
A/C #

CONFIDENTIAL

Direct Billing Inquiries To:

EnTrade Corporation
The Springs Office Building
900 Breckenridge Lane
Louisville, KY 40207-4674
(502) 694-3100 Telephones
Attn: Customer Accounting

HADSON**CONFIDENTIAL**

PUR FEB 5 - 1993

INVOICE**For Services During the Month of January, 1993**

FLORIDA PUBLIC UTILITIES COMPANY
 401 S. DIXIE HWY.
 P.O. BOX 3395
 WEST PALM BEACH, FLORIDA 33402
 ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1
 DATED: Feb. 04, 1993
 DUE DATE: Feb. 19, 1993
 INVOICE: 12892

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>	<u>PRICE</u>	<u>AMOUNT</u>
Commodity Charges:				
Zone 1	MMBtu	60,213 • X	\$1.9400 • =	116,813.22 •
Zone 2	MMBtu	82,430 • X	\$2.0600 • =	169,805.80 •
Zone 3	MMBtu	45,601 • X	\$2.1100 • =	96,218.11 •
TOTAL TERM		138,244		\$ 382,837.13
ADDITIONAL SPOT PURCHASES				
Zone 1	MMBtu	4,971 • X	\$1.9400 • =	9,643.74 •
Zone 2	MMBtu	478 • X	\$2.0000 • =	956.00 •
TOTAL DUE		193,693		\$ 393,436.87

SUPPORTING DATA: Base Index

January 1, 1993 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$1.90 +	0.04 =	1.9400
Florida gas (Zone 2) =	\$2.02 +	0.04 =	2.0600
Florida gas (Zone 3) =	\$2.07 +	0.04 =	2.1100

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX

ABA

Ref: A/C 1

L/B 1

Hadson Gas Systems, Inc.

CONFIDENTIAL

OK
 Chris Snyder
 8/5/93
 E93-20

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

HADSON GAS SYSTEMS, INC.

101 Park Avenue, P.O. Box 26770, Oklahoma City, OK 73126-0770
 Telephone (405) 235-9531 - FAX (405) 235-6905

08/34
02/04/93

101
100

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/NF-A0

PIPELINE	FIRM	CURRENT MONTH: JANUARY 1993			PERIOD TO DATE:			DIFFERENCE AMOUNT	
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
COST OF GAS PURCHASED									
1	COMMODITY	54,777	0	(54,777)	0.0	426,412	204,646	(221,766)	(108.4)
2	DEMAND D1	134,738	293,733	158,995	54.1	357,094	974,956	617,862	63.4
3	DEMAND D2	0	0	0	0.0	0	0	0	0.0
4	DEMAND TO LAKE WORTH POWER	0	0	0	0.0	0	0	0	0.0
5	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	189,515	293,733	104,218	35.5	783,506	1,179,602	396,096	33.6
TRANSPORTATION SYSTEM SUPPLY									
7	a. COMMODITY Pipeline	54,624	78,904	24,280	30.8	206,686	231,110	24,424	10.6
7	b. COMMODITY Other	650,135	683,164	33,029	4.8	2,517,720	2,277,473	(240,297)	(10.6)
8	DEMAND D1	134,485	0	(134,485)	0.0	443,832	0	(443,832)	0.0
9	DEMAND D2	0	0	0	0.0	0	0	0	0.0
10	OVERRUM	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND D1	0	0	0	0.0	0	0	0	0.0
13	DEMAND D2	0	0	0	0.0	0	0	0	0.0
14	TOTAL TRANSPORTATION COST	839,244	762,068	(77,176)	(10.1)	3,168,238	2,508,533	(659,705)	(26.3)
15	TOTAL PIPELINE AND TRANSPORTATION	1,028,759	1,055,801	27,042	2.6	3,951,745	3,688,135	(263,610)	(7.1)
16	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
17	COMPANY USE	1,672	1,279	(393)	(30.7)	7,313	4,712	(2,601)	(55.2)
18	TOTAL THERM SALES	950,125	1,054,522	104,397	9.9	3,080,393	3,683,423	603,030	16.4
THERMS PURCHASED									
1	COMMODITY	169,525	0	(169,525)	0.0	1,312,529	789,285	(523,244)	(66.3)
2	DEMAND D1	4,218,480	4,218,480	0	0.0	11,237,290	14,001,935	2,764,645	19.7
3	DEMAND D2	0	0	0	0.0	0	0	0	0.0
4	OVERRUM	0	0	0	0.0	0	0	0	0.0
5	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
6	TOTAL PURCHASED	169,525	0	(169,525)	0.0	1,312,529	789,285	(523,244)	(66.3)
TRANSPORTATION SYSTEM SUPPLY									
7	a. COMMODITY Pipeline	3,122,546	3,869,740	747,194	19.3	10,569,722	11,334,455	764,733	6.7
7	b. COMMODITY Other	3,023,273	3,985,832	962,559	24.1	10,470,450	11,674,488	1,204,038	10.3
8	DEMAND D1	4,218,480	0	(4,218,480)	0.0	14,001,780	0	(14,001,780)	0.0
9	DEMAND D2	0	0	0	0.0	0	0	0	0.0
10	OVERRUM	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND D1	0	0	0	0.0	0	0	0	0.0
13	DEMAND D2	0	0	0	0.0	0	0	0	0.0
14	TOTAL TRANSPORTATION	3,122,546	3,869,740	747,194	19.3	10,569,722	11,334,455	764,733	6.7
15	TOTAL PIPELINE AND TRANSPORTATION	3,292,071	3,869,740	577,669	14.9	11,802,251	12,123,740	241,489	2.0
16	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
17	COMPANY USE	6,601	5,010	(1,591)	(31.8)	28,868	16,700	(12,168)	(72.9)
18	TOTAL THERM SALES	3,750,209	3,864,730	114,521	3.0	12,158,618	12,107,040	(51,578)	(0.4)
CENTS PER THERM									
1	COMMODITY	32.312	0.000	(32.312)	0.0	32.488	25.928	(6.560)	(25.3)
2	DEMAND D1	3.194	6.963	3.769	54.1	3.178	6.963	3.785	54.4
3	DEMAND D2	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
4	OVERRUM	0	0	0	0.0	0	0	0	0.0
5	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	111.792	0.000	(111.792)	0.0	59.694	149.452	89.758	40.1
TRANSPORTATION SYSTEM SUPPLY									
7	a. COMMODITY Pipeline	1.749	2.039	0.290	14.2	1.955	2.039	0.084	4.1
7	b. COMMODITY Other	21.504	17.140	(4.365)	(25.5)	24.046	19.508	(4.538)	(23.3)
8	DEMAND D1	3.188	0.000	(3.188)	0.0	3.170	0.000	(3.170)	0.0
9	DEMAND D2	0	0	0	0.0	0	0	0	0.0
10	OVERRUM	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND D1	0	0	0	0.0	0	0	0	0.0
13	DEMAND D2	0	0	0	0.0	0	0	0	0.0
14	TOTAL TRANSPORTATION COST	26.877	19.693	(7.184)	(36.5)	29.975	22.132	(7.843)	(35.4)
15	TOTAL PIPELINE AND TRANSPORTATION	31.250	27.284	(3.966)	(14.5)	33.250	30.471	(2.837)	(9.3)
16	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
17	COMPANY USE	25.329	25.529	0.199	0.8	25.333	28.216	2.883	10.2
18	TOTAL COST OF GAS	31.250	27.284	(3.966)	(14.5)	33.250	30.471	(2.837)	(9.3)
19	TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
20	TOTAL COST OF GAS	27.071	23.105	(3.966)	(17.2)	29.079	26.242	(2.837)	(10.8)
21	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
22	PGA FACTOR ADJUSTED FOR TAXES	27.17238	23.19139	(3.981)	(17.2)	29.18788	26.34844	(2.847)	(10.8)
23	PGA FACTOR ROUNDED TO NEAREST 001 CENTS PER THERM	27.172	23.191	(3.981)	(17.2)	29.188	26.348	(2.847)	(10.8)

C:\1
2/16/93

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/1-1-A0

PERIOD TO DATE:

INTERMITTIBLE	CURRENT MONTH: JANUARY 1993	PERIOD TO DATE:
PIPELINE	ACTUAL	ORIGINAL
1 COMMODITY	17,248	156,923
2 DEMAND-D1	0	0
LESS END-USE CONTRACT (OED TO LWU)	0	0
3 A. COMMODITY	0	0
4 B. DEMAND-D1	0	0
5 TOTAL COST OF GAS PURCHASED	17,248	156,923
TRANSPORTATION SYSTEM SUPPLY	36,732	7,111
6 A. COMMODITY PIPELINE	145,368	61,566
7 DEMAND-D1	8,341	8,341
8	0	0
9	0	0
LESS END-USE CONTRACT (OED TO LWU)	25,955	0
10 A. COMMODITY PIPELINE	0	0
11 B. COMMODITY OTHER	0	0
12 DEMAND-D1	0	0
13 TOTAL TRANSPORTATION COST	156,445	68,477
14 TOTAL PIPELINE AND TRANSPORTATION	168,993	225,600
15 MET UNBILLED	0	0
16 COMPANY USE	0	0
17 TOTAL THERM SALES	260,998	225,600
PIPELINE	ACTUAL	ORIGINAL
1 COMMODITY	37,905	758,945
2 DEMAND-D1	0	0
LESS END-USE CONTRACT (OED TO LWU)	0	0
3 A. COMMODITY	0	0
4 B. DEMAND-D1	0	0
5 TOTAL PURCHASED	37,905	758,945
TRANSPORTATION SYSTEM SUPPLY	1,633,964	348,740
6 A. COMMODITY PIPELINE	675,997	348,740
7 DEMAND	261,660	261,660
8	0	0
9	0	0
LESS END-USE CONTRACT	935,770	0
10 A. COMMODITY PIPELINE	0	0
11 B. COMMODITY OTHER	0	0
12 DEMAND	0	0
13 TOTAL TRANSPORTATION	698,194	348,740
14 TOTAL PIPELINE AND TRANSPORTATION	736,099	1,145,590
15 MET UNBILLED	0	0
16 COMPANY USE	0	0
17 TOTAL THERM SALES	1,963,038	1,145,590
PIPELINE	ACTUAL	ORIGINAL
1 COMMODITY	32,312	19,693
2 DEMAND	0	0
3 OTHER PURCHASES	0	0
4	0	0
5	0	0
6 TOTAL COST OF GAS PURCHASED	32,312	19,693
TRANSPORTATION SYSTEM SUPPLY	2,248	2,039
7 A. COMMODITY PIPELINE	21,504	17,654
8 DEMAND	3,188	0
9	0	0
10	0	0
LESS END-USE CONTRACT	2,274	0
11 A. COMMODITY PIPELINE	0	0
12 B. COMMODITY OTHER	0	0
13 DEMAND	0	0
14 TOTAL TRANSPORTATION COST	22,344	17,654
15 TOTAL PIPELINE AND TRANSPORTATION	22,876	19,693
16 MET UNBILLED	0	0
17 COMPANY USE	0	0
18 COST OF GAS	22,876	19,693
19 TUE-UP	0	0
20 TOTAL COST OF GAS	22,876	19,693
21 REVENUE TAX FACTOR	1,00376	1,00376
22 PGM FACTOR ADJUSTED FOR TAXES	18,768	15,572
23 PGM FACTOR ROUNDED TO NEAREST	18,768	15,572
001 CENTS PER THERM		

CENTS PER THERM

THERMS PURCHASED

COST OF GAS PURCHASED

C:\A2
02/16/93
MDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FOR THE MONTH OF: JANUARY 1993

TRUE-UP CALCULATION	CURRENT MONTH			%	PERIOD TO DATE			%
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	
1 PURCHASED GAS COST - PIPELINE	200,091	449,377	249,286	55.5%	1,269,695	1,510,131	240,436	15.9%
2 PURCHASED GAS COST - TRANSPORTATION	1,029,685	830,745	(198,940)	-23.9%	4,178,626	3,800,189	(378,437)	-10.0%
3 PURCHASED GAS COST - TOTAL (1+2)	1,229,776	1,280,122	50,346	3.9%	5,448,321	5,310,320	(138,001)	-2.6%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,211,123	1,280,122	68,999	5.4%	4,651,685	4,801,227	149,542	3.1%
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	719,508	719,508	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,391,000	1,459,999	68,999	4.7%	5,371,193	5,520,735	149,542	2.7%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	161,224	179,877	18,653	10.4%	(77,128)	210,415	287,543	136.7%
8 INTEREST PROVISION - THIS PERIOD (21)	1,141	1,885	744	39.5%	7,945	9,003	1,058	11.8%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	424,793	693,997	269,204	38.8%	1,195,972	1,195,972	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(179,877)	(179,877)	0	0.0%	(719,508)	(719,508)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	407,281	695,882	288,601	41.5%	407,281	695,882	288,601	41.5%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	424,793	693,997	269,204	38.8%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	406,140	693,997	287,857	41.5%	N/A	N/A	0	--
14 TOTAL (12+13)	830,933	1,387,994	557,061	40.1%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	415,467	693,997	278,531	40.1%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.4600%	3.2400%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1300%	3.2800%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.5900%	6.5200%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.2950%	3.2600%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.275%	0.272%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,141	1,885	--	--	N/A	N/A	--	--

C:\A3
02/16/93
NDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: OCTOBER 1992 - MARCH 1993

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86	16.86			16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63			7.63
FUEL RECOVERY REVENUE	7.26	8.91	8.55	6.93			7.91
ENERGY CONSERVATION							0.00
TOTAL REVENUE	24.12	25.77	25.41	23.79	0.00	0.00	24.77
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86	16.86			16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63			7.63
FUEL RECOVERY REVENUE	8.56	8.90	9.27	8.12			8.71
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.42	25.76	26.13	24.98	0.00	0.00	25.57
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA REVENUE	1.30	-0.01	0.72	1.19	0.00	0	0.80
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	1.30	-0.01	0.72	1.19	0.00	0.00	0.80
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA REVENUE	17.91%	-0.11%	8.42%	17.17%	0.00%	0.00%	10.11%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	5.39%	-0.04%	2.83%	5.00%	0.00%	0.00%	3.73%

C:\44
02/16/93
NDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: JANUARY 1993

	CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 GENERAL SERVICE (11)	658,577	641,310	(17,267)	-2.7	1,918,311	1,701,320	(216,991)	-12.8
2 OUTDOOR LIGHTING (21)	194	110	(84)	-76.4	776	110	(666)	-605.5
4 RESIDENTIAL (31)	1,049,131	1,220,090	170,959	14.0	3,095,019	3,176,650	81,631	2.6
5 LARGE VOLUME (51)	2,001,103	1,953,000	(48,103)	-2.5	7,029,634	7,104,480	74,846	1.1
6 OTHER (81)	41,204	51,360	10,156	19.8	114,878	126,730	11,852	9.4
7				0.0				0.0
8 TOTAL FIRM	3,750,209	3,865,870	115,661	3.0	12,158,618	12,109,290	(49,328)	-0.4
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE (61)	262,984	286,420	23,436	8.2	1,032,096	1,045,250	13,154	1.3
11 LARGE VOLUME INT (93)	1,700,054	1,119,670	(580,384)	-51.8	6,495,641	4,045,300	(2,450,341)	-60.6
12				0.0				0.0
13 TOTAL INT. SALES	1,963,038	1,406,090	(556,948)	-39.6	7,527,737	5,090,550	(2,437,187)	-47.9
14 TOTAL SALES	5,713,247	5,271,960	(441,287)	-8.4	19,686,355	17,199,840	(2,486,515)	-14.5
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (11)	1,610	1,562	(48)	-3.1	1,574	1,620	46	2.8
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	1	(5)	-500.0
17 RESIDENTIAL (31)	30,303	30,098	(205)	-0.7	29,796	29,897	101	0.3
18 LARGE VOLUME (51)	1,330	1,319	(11)	-0.8	1,320	1,300	(20)	-1.5
19 OTHER (81)	927	938	11	1.2	926	932	6	0.6
20				0.0				0.0
21 TOTAL FIRM	34,176	33,921	(255)	-0.8	33,622	33,750	128	0.4
NUMBER OF CUSTOMERS (INT.)								
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	13	1	7.7
23 LARGE VOLUME INT (93)	1	1	0	0.0	1	1	0	0.0
24				0.0				0.0
25 TOTAL INTERRUPTIBLE	13	13	0	0.0	13	14	1	7.1
26 TOTAL CUSTOMERS	34,189	33,934	(255)	-0.8	33,635	33,764	129	0.4
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (11)	409	411	2	0.4	1,219	1,050	(169)	-16.0
28 OUTDOOR LIGHTING (21)	32	28	(5)	-17.6	129	110	(19)	-17.6
29 RESIDENTIAL (31)	35	41	6	14.6	104	106	2	2.7
30 LARGE VOLUME (51)	1,505	1,481	(24)	-1.6	5,325	5,465	140	2.6
31 OTHER (81)	44	55	10	10.8	124	136	12	8.8
32	0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE (61)	21,915	23,868	1,953	8.2	86,808	80,404	(5,604)	-7.0
34 LARGE VOLUME INT (93)	1,700,054	1,119,670	(580,384)	-51.8	6,495,641	4,045,300	(2,450,341)	-60.6
35	0	0	0	0.0	0	0	0	0.0
36 TOTAL	167	155	(12)	-7.6	585	509	(76)	-14.9

C:\AS
02/16/93
MDH

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0283		

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	0.00	0.00
SANFORD & DELAND:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0283	0.0000	0.0000

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.04	1.05	1.05	0.00	0.00

INVOICE

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

MONTH: JANUARY 1993

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
HADSON GAS SYSTEMS, INC.	282	160	156	4,971	4,827	\$1.940	\$1.998
ENTRADE CORPORATION	611	341	331	10,557	10,251	\$2.020	\$2.080
HADSON GAS SYSTEMS, INC.	611	1,884	1,830	58,413	56,718	\$1.940	\$1.998
ENTRADE CORPORATION	8787	1,297	1,260	40,219	39,050	\$1.970	\$2.029
ENTRADE CORPORATION	8787	505	490	15,646	15,194	\$2.020	\$2.080
HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	45,601	44,268	\$2.110	\$2.174
HADSON GAS SYSTEMS, INC.	10240	58	56	1,800	1,740	\$1.940	\$2.007
ENTRADE CORPORATION	23060	4,485	4,354	139,035	134,974	\$2.035	\$2.096
HADSON GAS SYSTEMS, INC.	23060	2,659	2,581	82,430	80,026	\$2.060	\$2.122
<u>TOTAL</u>		12,860	12,485	398,672	387,048		
<u>WEIGHTED AVERAGE</u>						\$2.026	\$2.087

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.

ALLOCATION OF GAS COSTS FOR: JANUARY 1993

ALLOCATIONS BY DIVISION				SYSTEM SALES				BTU FACTOR				INFORMATION FOR SPECIAL ACCOUNTING			
DATE IN MONTH				SYSTEM SALES				BTU FACTOR				INFORMATION FOR SPECIAL ACCOUNTING			
DELIVERED	DELIVERED	DEDICATED	FPJ SYSTEM	ALLOCATION	TO LWU	TO OTHER	FPJ TENDERS	FPJ TENDERS	AVG MTHLY	COG - PIPELINE - COMM	FIRM	LWU	OTHER INT	TOTAL	MEMO ITEM
MMBtu	Therms	To LWU	Supply	By Division	Therms	Therms	To FPJ	To C/F	Heat Value						
TOTAL FGT DELIVERED TO FPJ	451,205	4,310,090	1,281,640	3,248,450	89.18%	495,918	204,988	5,198,340	5,179,440	100.0000%	54,778.82	7,738.11	4,811.85	67,024.78	0.00
WEST PALM BEACH	0	0	0	0	0.0000%	0	0	0	0	0.0000%	0	0	0	0	0.00
SANFORD	21,917	318,170	N/A	318,170	8.14%	N/A	N/A	N/A	N/A	0.0000%	134,739.23	9,341.08	0.00	144,080.31	0.00
DELAND	34,612	349,130	N/A	349,130	8.11%	N/A	N/A	N/A	N/A	0.0000%	54,624.28	32,251.01	4,480.41	91,355.70	29,854.00
TOTAL	57,539	667,300	1,281,640	3,248,450	100.00%	495,918	204,988	5,198,340	5,179,440	100.0000%	109,403.10	11,079.19	53,550.22	176,903.89	0.00

ALLOCATIONS BY CUSTOMER TYPE AFTER RATE ALLOCATION TO INTERRUPTIBLE CUSTOMERS																
DESCRIPTION	RATE I				RATE G AND SPOT SUPPLIES				THERMS PURCH - COMM							
	LWU	OTHER I	FIRM	TOTAL	LWU	OTHER I	FIRM	TOTAL	THERMS PURCH - COMM - D1	THERMS PURCH - TRAMP - D1	THERMS PURCH - TRAMP - PIPELINE	THERMS PURCH - TRAMP - COMM	THERMS PURCH - COMM - D1	THERMS PURCH - TRAMP - D1	THERMS PURCH - TRAMP - PIPELINE	THERMS PURCH - TRAMP - COMM
WEST PALM BEACH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANFORD	N/A	0	0	0	N/A	0	0	0	0	0	0	0	0	0	0	0
DELAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

INVOICE SUMMARY																							
DESCRIPTION	DEMAND CHARGES				TRANSPORTATION CHARGES				SCHEDULING PENALTIES		SCHEDULING PENALTIES		COMMOITY CHARGES										
	D-1	FTS - 1	OTHER	ADJ	FTS - 1	FTS - 1	FTS - 1	FTS - 1	REVERSAL OF 1/2000/1/92	RATE G	RATE I	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	REFUNDS	REFUNDS	REFUNDS	TOTAL	
INVOICE NUMBER	83010000	FTG	9800		FTG	9800	9827	9827		83010000	13862	13862	13862	13862	13862	83004-C	83004-C	83004-C	83004-C	CHECK 0430	CHECK 0430	CHECK 0430	
VENDOR NAME	FTG	9800			FTG	9800	9827	9827		83010000	13862	13862	13862	13862	13862	ENTRACE	ENTRACE	ENTRACE	ENTRACE	MAG NATURAL	MAG NATURAL	MAG NATURAL	
INVOICED THERMS	4,218,480	4,488,130	0.0000	0.0000	8,698,690	4,977,740	678,770	542,770	(147,000)	207,430	0.0000	591,940	4,780	824,300	498,010	402,100	282,000	1,390,350	(8,940)	(508)	(4,882)	4,198,928	
RATE	0.03184	0.03188	0.0000	0.0000	0.32191	0.94893	0.94893	0.94893	0.94893	0.32191	0.0000	0.19600	0.20000	0.20000	0.21100	0.16700	0.20000	0.20000	0.20000	1.70489	1.83887	1.83887	0.29939
INVOICED COST	134,739.23	142,858.23	0.0000	0.0000	277,597.46	78,168.29	30,489.20	5,227.80	(5,446.88)	67,024.78	0.00	128,458.88	959.00	169,805.80	98,218.11	79,231.42	52,820.00	282,828.22	(8,488.13)	(862.71)	(2,448.58)	1,291,448.92	

INVOICE ALLOCATION BY DIVISION																						
DESCRIPTION	DEMAND CHARGES				TRANSPORTATION CHARGES				SCHEDULING PENALTIES		SCHEDULING PENALTIES		COMMOITY CHARGES									
	D-1	FTS - 1	OTHER	ADJ	FTS - 1	FTS - 1	FTS - 1	FTS - 1	REVERSAL OF 1/2000/1/92	RATE G	RATE I	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	REFUNDS	REFUNDS	REFUNDS	TOTAL
WEST PALM BEACH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANFORD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DELAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

INVOICE ALLOCATION BY CUSTOMER TYPE																						
DESCRIPTION	DEMAND CHARGES				TRANSPORTATION CHARGES				SCHEDULING PENALTIES		SCHEDULING PENALTIES		COMMOITY CHARGES									
	D-1	FTS - 1	OTHER	ADJ	FTS - 1	FTS - 1	FTS - 1	FTS - 1	REVERSAL OF 1/2000/1/92	RATE G	RATE I	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	SPOT GAS	REFUNDS	REFUNDS	REFUNDS	TOTAL
FIRM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER INTERRUPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAKE WORTH UTILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

UNIT COST CONTRIBUTION															
FIRM	DEMAND	XPO#1	RATE G	RATE G ADJ	RATE I	RATE I ADJ	SPOT GAS	WACOGS	CHECK	CHECK					
FIRM	0.0943221	0.0171938	0.0171964	0.0000000	0.0000000	0.2096255	0.2322126	1,028,739.79	O.K.						
OTHER INTERRUPTIBLE	0.0000000	0.0171938	0.0171964	0.0000000	0.0000000	0.2096254	0.2317886	62,542.48	O.K.						
LAKE WORTH UTILITIES	0.0000000	0.0171938	0.0171964	0.0000000	0.0000000	0.2096255	0.2347448	105,890.88	O.K.						
TOTAL								1,197,152.82	O.K.						

MEMORANDUM					
THE BELOW CALCULATED UNDERBURN OF LWU'S ITS - 1 TRANSPORTATION GAS CAUSED SUPPLIES DEDICATED TO LWU TO BE DELIVERED FROM GAS PURCHASED FOR FPJ'S SYSTEM SUPPLY. THE RESIDUAL UNDERBURN QUANTITIES WILL BE PAID TO FPJ AT A LATER DATE.					
ITEM	FPJ'S CONTRACT #21152	FPJ'S CONTRACT #20713	FPJ'S CONTRACT #3463	TOTAL	UNDERBURN
SCHEDULED	251,640	240,000	790,000	1,281,640	
DELIVERED	281,640	204,400	674,130	1,140,170	
UNDERBURN	0	35,600	60,870	121,470	

CONFIDENTIAL