

C:\A1
03/17/93
RDN

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/MF-A0

DOCUMENT NO.

032798

3/25/93

PIPELINE	FIRM	COST OF GAS PURCHASED	CURRENT MONTH:			DECEMBER 1992			PERIOD TO DATE:		
			ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
1	COMMODITY		153,808	0	(153,808)	0.0	371,635	204,646	(166,989)	(81.6)	
2	DEMAND D1		133,641	293,733	160,092	54.5	222,356	681,223	458,867	67.4	
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		287,449	293,733	6,284	2.1	593,991	885,869	291,878	32.9	
TRANSPORTATION SYSTEM SUPPLY											
7	a. COMMODITY Pipeline		54,786	66,432	11,646	17.5	152,067	152,206	144	0.1	
7	b. COMMODITY Other		728,458	704,658	(23,800)	(3.4)	1,867,585	1,594,259	(273,326)	(17.1)	
8	DEMAND D1		133,389	0	(133,389)	0.0	309,347	0	(309,347)	0.0	
9	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
10	OVERRUN		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		916,633	771,090	(145,543)	(18.9)	2,328,994	1,746,465	(582,529)	(33.4)	
15	TOTAL PIPELINE AND TRANSPORTATION		1,204,082	1,064,823	(139,259)	(13.1)	2,922,986	2,632,334	(290,652)	(11.0)	
16	NET UNBILLED		0	0	0	0.0	0	0	0	0.0	
17	COMPANY USE		1,519	1,372	(147)	(14.9)	5,641	3,433	(2,208)	(64.3)	
18	TOTAL THERM SALES		908,715	1,063,501	154,786	14.6	2,130,268	2,628,901	498,633	19.0	
THERMS PURCHASED											
1	COMMODITY		476,010	0	(476,010)	0.0	1,143,004	789,285	(353,719)	(44.8)	
2	DEMAND D1		4,218,480	4,218,480	0	0.0	7,018,810	9,783,455	2,764,645	28.3	
3	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
4	OVERRUN		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		476,010	0	(476,010)	0.0	1,143,004	789,285	(353,719)	(44.8)	
TRANSPORTATION SYSTEM SUPPLY											
7	a. COMMODITY Pipeline		2,956,603	3,258,080	301,477	9.3	7,447,176	7,464,715	17,539	0.2	
7	b. COMMODITY Other		2,956,604	3,355,822	399,218	11.9	7,447,177	7,688,656	241,479	3.1	
8	DEMAND D1		4,218,480	0	(4,218,480)	0.0	9,783,300	0	(9,783,300)	0.0	
9	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
10	OVERRUN		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		2,956,603	3,258,080	301,477	9.3	7,447,176	7,464,715	17,539	0.2	
15	TOTAL PIPELINE AND TRANSPORTATION		3,432,613	3,258,080	(174,533)	(5.4)	8,590,180	8,254,000	(336,180)	(4.1)	
16	NET UNBILLED		0	0	0	0.0	0	0	0	0.0	
17	COMPANY USE		5,996	4,370	(1,626)	(37.2)	22,267	11,690	(10,577)	(90.5)	
18	TOTAL THERM SALES		3,586,838	3,253,710	(333,128)	(10.2)	8,408,409	8,242,310	(166,099)	(2.0)	
CENTS PER THERM											
1	COMMODITY		32.312	0.000	(32.312)	0.0	32.514	25.928	(6.586)	(25.4)	
2	DEMAND D1		3.168	6.963	3.795	54.5	3.168	6.963	3.795	54.5	
3	DEMAND D2		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
4	OVERRUN		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		40.387	0.000	(40.387)	0.0	51.968	112.237	60.269	53.7	
TRANSPORTATION SYSTEM SUPPLY											
7	a. COMMODITY Pipeline		1.853	2.039	0.186	9.1	2.042	2.039	(0.003)	(0.1)	
7	b. COMMODITY Other		24.638	20.998	(3.640)	(17.3)	25.078	20.735	(4.343)	(20.9)	
8	DEMAND D1		3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0	
9	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
10	OVERRUN		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		31.003	23.667	(7.336)	(31.0)	31.274	23.396	(7.877)	(33.7)	
15	TOTAL PIPELINE AND TRANSPORTATION		35.078	32.683	(2.395)	(7.3)	34.027	31.892	(2.135)	(6.7)	
16	NET UNBILLED		0	0	0	0.0	0	0	0	0.0	
17	COMPANY USE		25.334	30.252	4.918	16.3	25.333	29.367	4.034	13.7	
18	COST OF GAS		35.078	32.683	(2.395)	(7.3)	34.027	31.892	(2.135)	(6.7)	
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		30.899	28.504	(2.395)	(8.4)	29.848	27.713	(2.135)	(7.7)	
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		31.01489	28.61070	(2.404)	(8.4)	29.96029	27.81682	(2.143)	(7.7)	
23	PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM		31.015	28.611	(2.404)	(8.4)	29.960	27.817	(2.143)	(7.7)	

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

INTERRUPTIBLE		CURRENT MONTH: DECEMBER 1992			PERIOD TO DATE:					
PIPELINE	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
1	COMMODITY	48,727	33,396	(15,331)	(45.9)	451,792	254,991	(196,801)	(77.2)	
2	DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0	
	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
3	a. COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0	
4	b. DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0	
5	TOTAL COST OF GAS PURCHASED	48,727	33,396	(15,331)	(45.9)	159,291	254,991	95,700	37.5	
TRANSPORTATION SYSTEM SUPPLY										
6	a. COMMODITY Pipeline	22,204	19,583	(2,621)	(13.4)	82,533	47,280	(35,253)	(74.6)	
6	b. COMMODITY Other	230,774	207,714	(23,060)	(11.1)	691,727	498,330	(193,397)	(38.8)	
7	DEMAND-D1	8,273	0	(8,273)	0.0	45,686	0	(45,686)	0.0	
8		0	0	0	0.0	0	0	0	0.0	
9		0	0	0	0.0	0	0	0	0.0	
	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
10	a. COMMODITY Pipeline	4,848	0	(4,848)	0.0	27,753	0	(27,753)	0.0	
11	b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0	
12	DEMAND-D1	8,273	0	(8,273)	0.0	45,686	0	(45,686)	0.0	
13	TOTAL TRANSPORTATION COST	248,130	227,297	(20,833)	(9.2)	746,507	545,610	(200,897)	(36.8)	
14	TOTAL PIPELINE AND TRANSPORTATION	296,857	260,693	(36,164)	(13.9)	905,798	800,601	(105,197)	(13.1)	
15	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
16	COMPANY USE	0	0	0	0.0	0	0	0	0.0	
17	TOTAL THERM SALES	334,936	260,693	(74,243)	(28.5)	1,310,294	800,601	(509,693)	(63.7)	
THERMS PURCHASED										
1	COMMODITY	150,800	141,110	(9,690)	(6.9)	1,369,866	1,105,190	(264,676)	(23.9)	
2	DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0	
	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
3	a. COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0	
4	b. DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0	
5	TOTAL PURCHASED	150,800	141,110	(9,690)	(6.9)	488,414	1,105,190	616,776	55.8	
TRANSPORTATION SYSTEM SUPPLY										
6	a. COMMODITY Pipeline	1,198,287	960,400	(237,887)	(24.8)	4,217,894	2,318,740	(1,899,154)	(81.9)	
6	b. COMMODITY Other	936,646	989,212	52,566	5.3	2,773,053	2,388,302	(384,751)	(16.1)	
7	DEMAND	261,640	0	(261,640)	0.0	1,444,840	0	(1,444,840)	0.0	
8		0	0	0	0.0	0	0	0	0.0	
9		0	0	0	0.0	0	0	0	0.0	
	LESS END-USE CONTRACT	0	0	0	0.0	0	0	0	0.0	
10	a. COMMODITY Pipeline	261,640	0	(261,640)	0.0	1,444,840	0	(1,444,840)	0.0	
11	b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0	
12	DEMAND	261,640	0	(261,640)	0.0	1,444,840	0	(1,444,840)	0.0	
13	TOTAL TRANSPORTATION	936,647	960,400	23,753	2.5	2,773,054	2,318,740	(454,314)	(19.6)	
14	TOTAL PIPELINE AND TRANSPORTATION	1,087,447	1,101,510	14,063	1.3	3,261,468	3,423,930	162,462	4.7	
15	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
16	COMPANY USE	0	0	0	0.0	0	0	0	0.0	
17	TOTAL THERM SALES	1,346,482	1,101,510	(244,972)	(22.2)	5,564,699	3,423,930	(2,140,769)	(62.5)	
CENTS PER THERM										
1	COMMODITY	32.312	23.667	(8.646)	(36.5)	32.981	23.072	(9.909)	(42.9)	
2	DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0	
3										
4										
5	OTHER PURCHASES									
6	TOTAL COST OF GAS PURCHASED	32.312	23.667	(8.646)	(36.5)	32.614	23.072	(9.542)	(41.4)	
TRANSPORTATION SYSTEM SUPPLY										
7	a. COMMODITY Pipeline	1.853	2.039	0.186	9.1	1.957	2.039	0.082	4.0	
7	b. COMMODITY Other	24.638	20.998	(3.640)	(17.3)	24.945	20.865	(4.079)	(19.5)	
8	DEMAND	3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0	
9										
10										
	LESS END-USE CONTRACT									
11	a. COMMODITY Pipeline	1.853	0.000	(1.853)	0.0	1.921	0.000	(1.921)	0.0	
12	b. COMMODITY Other	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
13	DEMAND	3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0	
14	TOTAL TRANSPORTATION COST	26.491	23.667	(2.824)	(11.9)	26.920	23.530	(3.390)	(14.4)	
15	TOTAL PIPELINE AND TRANSPORTATION	27.299	23.667	(3.632)	(15.3)	27.773	23.383	(4.390)	(18.8)	
16	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
17	COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
18	COST OF GAS	27.299	23.667	(3.632)	(15.3)	27.773	23.383	(4.390)	(18.8)	
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	23.120	19.488	(3.632)	(18.6)	23.594	19.204	(4.390)	(22.9)	
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	23.20646	19.56115	(3.645)	(18.6)	23.68242	19.27572	(4.407)	(22.9)	
23	PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM	23.206	19.561	(3.645)	(18.6)	23.682	19.276	(4.406)	(22.9)	

C:\42
03/17/93
MDM

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

SCHEDULE A-2
REVISED JANUARY 27, 1993

FOR THE MONTH OF: DECEMBER 1992

	CURRENT MONTH			%	PERIOD TO DATE			%
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	334,657	325,807	(8,850)	-2.7%	1,069,604	1,060,754	(8,850)	-0.8%
2 PURCHASED GAS COST - TRANSPORTATION	1,177,884	998,387	(179,497)	-18.0%	3,148,941	2,969,444	(179,497)	-6.0%
3 PURCHASED GAS COST - TOTAL (1+2)	1,512,541	1,324,194	(188,347)	-14.2%	4,218,545	4,030,198	(188,347)	-4.7%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,243,651	1,324,194	80,543	6.1%	3,440,562	3,521,105	80,543	2.3%
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	539,631	539,631	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,423,528	1,504,071	80,543	5.4%	3,980,193	4,060,736	80,543	2.0%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(89,013)	179,877	268,890	149.5%	(238,352)	30,538	268,890	880.5%
8 INTEREST PROVISION - THIS PERIOD (21)	1,566	1880	314	16.7%	6,804	7,118	314	4.4%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	692,117	692,117	0	0.0%	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%	(539,631)	(539,631)	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)	424,793	693,997	269,204	38.8%	424,793	693,997	269,204	38.8%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	692,117	692,117	0	0.0%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	423,227	692,117	268,890	38.9%	N/A	N/A	0	--
14 TOTAL (12+13)	1,115,344	1,384,234	268,890	19.4%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	557,672	692,117	134,445	19.4%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.2800%	3.2400%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.4600%	3.2800%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.7400%	6.5200%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.3700%	3.2600%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.281%	0.272%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,566	1,880	--	--	N/A	N/A	--	--

C:\A3
03/17/93
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
PGA FACTOR cents per therm	7.63	7.63	7.63				7.63
FUEL RECOVERY REVENUE	7.26	8.91	8.55				8.24
ENERGY CONSERVATION							0.00
TOTAL REVENUE	24.12	25.77	25.41	0.00	0.00	0.00	25.10
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	7.63	7.63	7.63				7.63
FUEL RECOVERY REVENUE	8.56	8.90	9.27				8.91
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.42	25.76	26.13	0.00	0.00	0.00	25.77
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	0.00	0.00	0	0.67
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	1.30	-0.01	0.72	0.00	0.00	0.00	0.67
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%	0.00%	0.00%	0.00%	8.13%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	5.39%	-0.04%	2.83%	0.00%	0.00%	0.00%	2.67%

C:\A4
03/17/93
RDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: DECEMBER 1992

	CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	616,229	514,390	(101,839)	-19.8	1,259,734	1,060,010	(199,724)	-18.8	
2 OUTDOOR LIGHTING (21)	194	0	(194)	0.0	582	0	(582)	0.0	
4 RESIDENTIAL (31)	1,003,785	916,530	(87,255)	-9.5	2,045,888	1,956,560	(89,328)	-4.6	
5 LARGE VOLUME (51)	1,932,539	1,790,040	(142,499)	-8.0	5,028,531	5,151,480	122,949	2.4	
6 OTHER (81)	34,091	33,860	(231)	-0.7	73,674	75,370	1,696	2.3	
7				0.0				0.0	
8 TOTAL FIRM	3,586,838	3,254,820	(332,018)	-10.2	8,408,409	8,243,420	(164,989)	-2.0	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	268,001	263,020	(4,981)	-1.9	769,112	758,830	(10,282)	-1.4	
11 LARGE VOLUME INT (93)	1,078,481	1,099,020	20,539	1.9	4,795,587	2,925,630	(1,869,957)	-63.9	
12				0.0				0.0	
13 TOTAL INT. SALES	1,346,482	1,362,040	15,558	1.1	5,564,699	3,684,460	(1,880,239)	-51.0	
14 TOTAL SALES	4,933,320	4,616,860	(316,460)	-6.9	13,973,108	11,927,880	(2,045,228)	-17.1	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,582	1,651	69	4.2	1,562	1,639	77	4.7	
16 OUTDOOR LIGHTING (21)	6	0	(6)	0.0	6	0	(6)	0.0	
17 RESIDENTIAL (31)	30,027	30,252	225	0.7	29,626	29,830	204	0.7	
18 LARGE VOLUME (51)	1,324	1,302	(22)	-1.7	1,317	1,294	(23)	-1.8	
19 OTHER (81)	928	929	1	0.1	926	929	3	0.3	
20				0.0				0.0	
21 TOTAL FIRM	33,867	34,134	267	0.8	33,437	33,692	255	0.8	
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE (61)	12	13	1	7.7	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	14	1	7.1	13	14	1	7.1	
26 TOTAL CUSTOMERS	33,880	34,148	268	0.8	33,450	33,706	256	0.8	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	390	312	(78)	-25.0	806	647	(160)	-24.7	
28 OUTDOOR LIGHTING (21)	32	0	(32)	0.0	97	0	(97)	0.0	
29 RESIDENTIAL (31)	33	30	(3)	-10.3	69	66	(3)	-5.3	
30 LARGE VOLUME (51)	1,460	1,375	(85)	-6.2	3,818	3,981	163	4.1	
31 OTHER (81)	37	36	(0)	-0.8	80	81	2	1.9	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	22,333	20,232	(2,101)	-10.4	64,093	58,372	(5,721)	-9.8	
34 LARGE VOLUME INT (93)	1,078,481	1,099,020	20,539	1.9	4,795,587	2,925,630	(1,869,957)	-63.9	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	146	135	(10)	-7.7	418	354	(64)	-18.0	

C:\AS
07/17/93
NDM

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			

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	0.00	0.00	0.00
SANFORD & DELAND:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	0.0000	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	0.00	0.00	0.00

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: DECEMBER 1992

	PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1	ENTRADE CORPORATION	611	2,390	2,320	74,076	71,910	\$2.265	\$2.333	
2	HADSON GAS SYSTEMS, INC.	611	212	206	6,578	6,394	\$2.240	\$2.304	
3	HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	45,601	44,268	\$2.400	\$2.472	
4	ENTRADE CORPORATION	10114	214	208	6,644	6,452	\$2.300	\$2.368	
5	ENTRADE CORPORATION	23060	1,302	1,264	40,365	39,186	\$2.300	\$2.369	
6	HADSON GAS SYSTEMS, INC.	23060	875	849	27,126	26,334	\$2.290	\$2.359	
7	ENTRADE CORPORATION	25405	2,710	2,630	84,000	81,543	\$2.300	\$2.369	
8	HADSON GAS SYSTEMS, INC.	55388	2,051	1,992	63,595	61,748	\$2.240	\$2.307	
9	ENTRADE CORPORATION	57143	134	130	4,146	4,026	\$2.300	\$2.369	
10	HADSON GAS SYSTEMS, INC.	57391	2,139	2,077	66,308	64,372	\$2.290	\$2.359	
11									
		<u>TOTAL</u>	13,498	13,104	418,439	406,233			
							<u>WEIGHTED AVERAGE</u>	\$2.292	\$2.361

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 FGTS FUEL RETENTION.

Dec 29 1992 2:29PM

ENR CORPORATION

No. 1413 P. 2/3



Florida Gas Transmission Company

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

CUSTOMER

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

INVOICE

CUSTOMER 5015

INVOICE NO. 1 92120004
 DATE: DECEMBER 31, 1992
 DUE DATE: JANUARY 10, 1993
 CONTRACT NO. 1 030089
 CONTRACT DATE: AUGUST 25, 1973

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

DESCRIPTION	PCT	THERM DRY	020607	
			RATE	AMOUNT
FIRM	14.75			
D-1 DEMAND CHARGE		4,218,480	\$0.03168	\$133,641.45

INVOICE TOTALS:

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 45752
 CHARLOTTE, N. C. 28265

E92-239
Christina D. ...
12/27/92

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

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	0 TH/D	136,080 TH/D
X DAYS	31	31	31
TOTAL	4,218,80	0	4,218,480
			X \$/TH \$0.03168
			COST \$133,641.45

All ENRON/SCHAT Affiliate



Florida Gas Transmission Company

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

CUSTOMER INVOICE

PLEASE REFERENCE INVOICE NO: 5616 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO.

Page: 1
12-2-00066

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: 12/31/92
DUE DATE: 01/10/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
DTU: DRY

FPU

POINT DESCRIPTION

000000 DEMAND

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000/000000	12/92	A	D	448,012	.31620000	141,661.39
Subtotal:				448,012		141,661.39
Net Amount Due:						\$141,661.39

E92-238
Ch. Sh...
12/07/92

	FPUC	LWU	TOTAL
D-1 X DAYS	136,080 TH/D 31	8,440 TH/D 31	144,520 TH/D 31
TOTAL	4,218 480	261,640	4,480,120
			X\$/TH \$0.03162
			COST \$141,661.39

RATE TYPE

C = Commodity D = Demand F = Fuel Q = 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 LAURA MOSELEY on telephone number (713) 853-6879.

An EHRON/SONAT Affiliate

Jan 11 1993 9:43AM

ENRON CORPORATION

No. 1489 P. 6/6



Florida Gas Transmission Company

E93-7

P. O. Box 1100 Houston, Texas 77251-1100 (713) 853-6161

CUSTOMER INVOICE

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

PLEASE REFERENCE Page: 1
INVOICE NO: 5750 12-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO.

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

DATE: 12/31/92
DUE DATE: 01/10/93 1/10/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT DESCRIPTION

016106 FPU - LAKE WORTH SOUTH
977799 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DEL.VY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
977799/016106	12/92	A	C	415,489	.18530000	76,990.11
Subtotal:				415,489		76,990.11

Net Amount Due: \$76,990.11

RATE TYPE

C = Commodity D = Demand F = Fuel P = Penalty X = FERC Filing I = Interest
 U = Inline Transfer M = Administration Fee O = Overrun Y = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA ROSELEY on telephone number (713) 853-6079.

An ENRON/SONAT Affiliate

HADSON

INVOICE

For Services: During the Month of December, 1992

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: Jan. 06, 1993
DUE DATE: Jan. 20, 1993
INVOICE: 12490

Deliveries on Florida Gas

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	70,173 X	\$2.2400 =	157,187.52
Zone 2	MMBtu	93,434 X	\$2.2900 =	213,963.86
Zone 3	MMBtu	45,601 X	\$2.4000 =	109,442.40
TOTAL DUE		209,208		\$ 480,593.78

SUPPORTING DATA: Base Index

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

Florida gas (Zone 1) =	\$2.20 +	0.04 =	2.2400
Florida gas (Zone 2) =	\$2.25 +	0.04 =	2.2900
Florida gas (Zone 3) =	\$2.36 +	0.04 =	2.4000

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX

ABA

Ref: A/C

L/B

Hadson Gas Systems, Inc.

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 73128 0770
Telephone (405) 235-9531 / FAX (405) 235-8905



Date processed: January 4, 1993

In Account With:

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

Invoice: 55200-C

Subject: Natural Gas Purchases
for the month of
December 1992

Facility: FLORIDA PUBLIC

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
FOB: FGT	74076 MD	\$ 2.265	\$ 167,782.14
FOB: FGT	135155 MD	\$ 2.300	\$ 310,856.50
	-----		-----
	209231		\$ 478,638.64

Total Amount Due: \$ 478,638.64

** (M:MMDD, C:CCF, D:Day, 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 -----

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