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REPLY TO: Tallahassee

April 8, 1993

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERED

Re: FPSC Docket No. 930003-GU

Dear Mr. Tribble:

On behalf of Florida Public Utilities Company ("FPU"), enclosed for filing in the above-referenced docket are an original and ten copies of FPU's Request for Specified Confidential Treatment of portions of its PGA filing for the month of February 1993. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter. Thank you for your assistance in processing this filing.

Yours very truly,



Laura L. Wilson

LLW:sb\tribble.pga

Enclosures

cc: Robert V. Elias, Esq.
Mr. George Bachman

DOCUMENT NUMBER-DATE
03875 APR-8 88
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas
Adjustment Cost Recovery

Docket No. 930003-GU
Filed: April 8, 1993

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR SPECIFIED CONFIDENTIAL TREATMENT**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, submits the following Request for Specified Confidential Treatment of portions of its purchased gas adjustment filing for the month of February 1993. In support thereof, FPU states:

1. FPU's purchased gas adjustment filing for the month of February 1993 consists of (a) Schedules A-1/MF-AO, A-1/MI-AO, A-1, A-1/MF-AR, A-1/MI-AR, A-1/AR, A-2, A-3, A-4, A-5, and A-7P; (b) purchased gas invoices for the months of January and February 1993; and (c) a Weighted Average Cost of Gas Worksheet. The confidential version of FPU's February 1993 PGA filing is submitted in a sealed envelope concurrently with this Request.

2. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of FPU's February 1993 filing referenced above.

3. The material for which confidential classification is sought is intended to be and is treated by FPU as proprietary and has not been publicly disclosed.

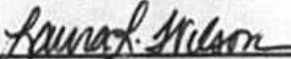
4. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 18 months as provided in section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas

purchase contracts with its suppliers/competitors (and other customers having access to information which would adversely affect the ability of FPU to negotiate such future contracts) on favorable terms.

WHEREFORE, Florida Public Utilities Company respectfully requests the Commission grant its Request for Specified Confidential Treatment of the information identified in Exhibit "A".

Dated this 8th day of April, 1993.

MESSER, VICKERS, CAPARELLO,
MADSEN, LEWIS, GOLDMAN & METZ, P.A.
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ROBERT S. GOLDMAN, ESQ.
LAURA L. WILSON, ESQ.

conreq.feb

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Florida Public Utilities Company's Request for Specified Confidential Treatment have been served by hand delivery (*) or U. S. Mail this 8th day of April, 1993 upon the following:

Robert V. Elias, Esq.*
Division of Legal Services
Florida Public Service Commission
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Tallahassee, FL 32399-0850

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Laura L. Wilson

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 930003-GU

Justification for Confidentiality of February 1993 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-7P	11	1-13	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)
FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY	12	1-11	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. 930003-GU

Justification for Confidentiality of February 1993 Gas Purchase Invoices:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICE	19	1-80	SEE BELOW
GAS INVOICE	20	1-80	SEE BELOW

It is necessary to keep all natural gas supply invoices confidential with the exception of the Florida Gas Transmission Company invoices. 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. 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. The information contained within 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. 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.

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NDM

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 4-1/M1-80

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
1	COMMODITY	18,046	139,080	121,034	87.0	482,086	550,994	68,908	12.5
2	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0
3	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
4	COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0
5	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0
6	TOTAL COST OF GAS PURCHASED	18,046	139,080	121,034	87.0	189,585	550,994	361,409	65.6
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	13,129	7,205	(5,924)	(82.2)	132,394	61,596	(70,798)	(114.9)
8	COMMODITY Other	71,402	62,379	(9,023)	(14.5)	908,497	622,275	(286,222)	(46.0)
9	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0
10	OVERRRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0
12	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0
13	TOTAL TRANSPORTATION COST	79,283	69,584	(9,699)	(13.9)	981,935	683,871	(298,064)	(43.6)
14	TOTAL PIPELINE AND TRANSPORTATION	97,329	208,664	111,335	53.4	1,171,520	1,234,865	63,345	5.1
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	97,329	208,664	111,335	53.4	1,171,520	1,234,865	63,345	5.1
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	0	0	0.0	0	0	0	0.0
19	TOTAL THERM SALES	173,376	208,664	35,288	16.9	1,744,668	1,234,865	(509,803)	(41.3)
THERMS PURCHASED									
20	COMMODITY	60,941	706,240	645,299	91.4	1,468,712	2,608,280	1,139,568	43.7
21	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0
24	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0
25	TOTAL PURCHASED	60,941	706,240	645,299	91.4	587,260	2,608,280	2,021,020	77.5
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	712,323	353,340	(358,983)	(101.6)	6,564,181	3,020,820	(3,543,361)	(117.3)
27	COMMODITY Other (# FPU GATE)	420,378	363,940	(56,438)	(15.5)	3,869,428	3,031,420	(838,008)	(27.6)
28	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0
29	OVERRRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0
32	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0
33	OVERRRUN	0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	424,873	353,340	(71,533)	(20.2)	3,896,121	3,020,820	(875,301)	(29.0)
35	TOTAL PIPELINE AND TRANSPORTATION	485,814	1,059,580	573,766	54.2	4,483,381	5,629,100	1,145,719	20.4
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	0	0	0.0	0	0	0	0.0
38	TOTAL THERM SALES	2,046,971	1,059,580	(987,391)	(93.2)	9,574,708	5,629,100	(3,945,608)	(70.1)
CENTS PER THERM									
39	COMMODITY	29.612	19.693	(9.919)	(50.4)	32.824	21.125	(11.699)	(55.4)
40	DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0
41	OVERRRUN	0	0	0	0.0	0	0	0	0.0
42	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
43	TOTAL COST OF GAS PURCHASED	29.612	19.693	(9.919)	(50.4)	32.283	21.125	(11.158)	(52.8)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.843	2.039	0.196	9.6	2.017	2.039	0.022	1.1
46	COMMODITY Other	16.985	17.140	0.155	0.9	23.479	20.528	(2.951)	(14.4)
47	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0
48	OVERRRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0
51	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0
52	TOTAL TRANSPORTATION COST	18.640	19.693	1.053	5.2	25.203	22.639	(2.564)	(11.3)
53	TOTAL PIPELINE AND TRANSPORTATION	20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
56	TOTAL THERM SALES	20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)
57	TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
58	TOTAL COST OF GAS	15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PSA FACTOR ADJUSTED FOR TAXES	15.91483	15.57242	(0.342)	(2.2)	22.03382	17.82494	(4.209)	(23.6)
63	PSA FACTOR ROUNDED TO NEAREST .001	15.915	15.572	(0.343)	(2.2)	22.034	17.825	(4.209)	(23.6)

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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

TOTAL COMPANY		CURRENT MONTH: FEBRUARY 1993			PERIOD TO DATE:					
PIPELINE	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
1	COMMODITY	147,268	139,080	(8,188)		(5.9)	1,037,720	755,640	(282,080)	(27.3)
2	DEMAND	121,699	265,306	143,607		54.1	508,755	1,240,267	732,007	59.0
3	LESS END-USE CONTRACT (DED TO LWU)	0	0	0		0.0	292,501	0	(292,501)	0.0
4	COMMODITY	0	0	0		0.0	29,462	0	(29,462)	0.0
5	DEMAND	0	0	0		0.0	1,224,017	1,995,902	771,890	38.7
6	TOTAL COST OF GAS PURCHASED	268,967	404,386	135,419		33.5				
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	69,557	77,691	8,134		10.5	395,508	363,192	(32,316)	(8.9)
8	COMMODITY Other	582,686	672,660	89,974		13.4	3,937,504	3,509,979	(427,522)	(12.2)
9	DEMAND	129,004	0	(129,004)		0.0	626,854	0	(626,854)	0.0
10	OVERRUN	0	0	0		0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	5,248	0	(5,248)		0.0	58,956	0	(58,956)	0.0
12	DEMAND	7,534	0	(7,534)		0.0	61,561	0	(61,561)	0.0
13	TOTAL TRANSPORTATION COST	768,465	750,351	(18,114)		(2.4)	4,839,356	3,873,171	(966,185)	(24.9)
14	TOTAL PIPELINE AND TRANSPORTATION	1,037,432	1,154,737	117,305		10.2	6,063,368	5,869,073	(194,295)	(3.3)
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0		0.0	0	0	0	0.0
16	TOTAL COST	1,037,432	1,154,737	117,305		10.2	6,063,368	5,869,073	(194,295)	(3.3)
17	NET UNBILLED	0	0	0		0.0	0	0	0	0.0
18	COMPANY USE	1,241	1,154	(85)		(7.4)	8,554	5,868	(2,686)	(45.8)
19	TOTAL THERM SALES	1,100,141	1,153,581	53,440		4.6	5,751,826	5,863,205	111,379	1.9
THERM PURCHASED										
20	COMMODITY	497,310	706,240	208,930		29.6	3,217,610	3,397,565	179,955	5.3
21	DEMAND	3,810,240	3,810,240	0		0.0	15,977,530	17,812,175	1,834,645	10.3
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0		0.0	0	0	0	0.0
23	COMMODITY	0	0	0		0.0	881,452	0	(881,452)	0.0
24	DEMAND	0	0	0		0.0	930,000	0	(930,000)	0.0
25	TOTAL PURCHASED	497,310	706,240	208,930		29.6	2,336,158	3,397,565	1,061,407	31.2
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	3,754,670	3,810,240	55,570		1.5	20,176,250	17,812,175	(2,364,075)	(13.3)
27	COMMODITY Other (# FPU GATE)	3,430,540	3,924,547	494,007		12.6	17,350,040	18,266,515	916,475	5.0
28	DEMAND	4,046,560	0	(4,046,560)		0.0	19,754,820	0	(19,754,820)	0.0
29	OVERRUN	0	0	0		0.0	0	0	0	0.0
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	287,450	0	(287,450)		0.0	2,668,060	0	(2,668,060)	0.0
32	DEMAND	236,320	0	(236,320)		0.0	1,942,800	0	(1,942,800)	0.0
33	OVERRUN	0	0	0		0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	3,467,220	3,810,240	343,020		9.0	17,508,190	17,812,175	303,985	1.7
35	TOTAL PIPELINE AND TRANSPORTATION	3,964,530	4,516,480	551,950		12.2	19,844,348	21,209,740	1,365,392	6.4
36	NET UNBILLED	0	0	0		0.0	0	0	0	0.0
37	COMPANY USE	4,898	4,520	(378)		(8.4)	33,766	21,220	(12,546)	(59.1)
38	TOTAL THERM SALES	5,705,076	4,511,960	(1,193,116)		(26.4)	25,391,431	21,188,520	(4,202,911)	(19.8)
CENTS PER THERM										
39	COMMODITY	29.613	19.693	(9.920)		(50.4)	32.251	22.241	(10.011)	(45.0)
40	DEMAND	3.194	6.963	3.769		54.1	3.181	6.963	3.782	54.5
41	OVERRUN	0.000	0.000	0.000		0.0	0.000	0.000	0.000	0.0
42	OTHER PURCHASES									
44	TOTAL COST OF GAS PURCHASED	54.804	57.259	3.175		5.5	52.394	58.745	6.351	10.8
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	1.853	2.039	0.186		9.1	1.960	2.039	0.079	3.9
46	COMMODITY Other	16.985	17.140	0.155		0.9	22.694	19.215	(3.479)	(18.1)
47	DEMAND	3.188	0.000	(3.188)		0.0	3.173	0.000	(3.173)	0.0
48	OVERRUN									
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	1.826	0.000	(1.826)		0.0	2.210	0.000	(2.210)	0.0
51	DEMAND	3.188	0.000	(3.188)		0.0	3.169	0.000	(3.169)	0.0
52	TOTAL TRANSPORTATION COST	22.164	19.693	(2.471)		(12.5)	27.641	21.745	(5.896)	(27.1)
53	TOTAL PIPELINE AND TRANSPORTATION	26.168	25.567	(0.601)		(2.3)	30.555	27.672	(2.883)	(10.4)
54	NET UNBILLED	0.000	0.000	0.000		0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	25.337	25.575	0.238		0.9	25.333	27.653	2.320	8.4
56	TOTAL THERM SALES	26.168	25.567	(0.601)		(2.3)	30.555	27.672	(2.883)	(10.4)
57	TRUE-UP (E-2)	(4.177)	(4.179)	(0.002)		0.0	(4.179)	(4.179)	0.000	0.0
58	TOTAL COST OF GAS	21.989	21.388	(0.601)		(2.8)	26.376	23.493	(2.883)	(12.3)
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000		0.0	0.000	0.000	0.000	0.0
60	TOTAL	21.989	21.388	(0.601)		(2.8)	26.376	23.493	(2.883)	(12.3)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000		0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	22.07152	21.46861	(0.603)		(2.8)	26.47481	23.58093	(2.894)	(12.3)
63	PGA FACTOR ADJUSTED TO NEAREST .001	22.072	21.469	(0.603)		(2.8)	26.475	23.581	(2.894)	(12.3)

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

SCHEDULE 2-1/AF-AR

FIRM	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:			DIFFERENCE AMOUNT	
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT		
PIPELINE									
1 COMMODITY		129,222	0	(129,222)	0.0	555,634	204,646	(350,988)	(171.5)
2 DEMAND		121,699	265,306	143,607	54.1	478,793	1,240,262	761,469	61.4
3		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 COST OF GAS PURCHASED		250,921	265,306	14,385	5.4	1,034,427	1,444,908	410,481	28.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		56,428	70,486	14,058	19.9	263,114	301,596	38,482	12.8
8 COMMODITY Other		511,284	610,281	98,997	16.2	3,029,004	2,887,704	(141,300)	(4.9)
9 DEMAND		121,470	0	(121,470)	0.0	565,303	0	(565,303)	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		689,182	680,767	(8,415)	(1.2)	3,857,421	3,189,300	(668,121)	(20.9)
14 TOTAL PIPELINE AND TRANSPORTATION		940,103	946,073	5,970	0.6	4,891,848	4,634,208	(257,640)	(5.6)
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		940,103	946,073	5,970	0.6	4,891,848	4,634,208	(257,640)	(5.6)
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		1,241	1,156	(85)	(7.4)	8,554	5,868	(2,686)	(45.8)
19 TOTAL THERM SALES		926,765	944,917	18,152	1.9	4,007,158	4,628,340	621,182	13.4
	TERMS PURCHASED								
PIPELINE									
20 COMMODITY		436,369	0	(436,369)	0.0	1,748,898	789,285	(959,613)	(121.6)
21 DEMAND		3,810,240	3,810,240	0	0.0	15,047,530	17,812,175	2,764,645	15.5
22		0	0	0	0.0	0	0	0	0.0
23 OVERRUN		0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		436,369	0	(436,369)	0.0	1,748,898	789,285	(959,613)	(121.6)
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		3,042,347	3,456,900	414,553	12.0	13,612,069	14,791,355	1,179,286	8.0
27 COMMODITY Other		3,010,162	3,560,607	550,445	15.5	13,480,612	15,235,095	1,754,483	11.5
28 DEMAND		3,810,240	0	(3,810,240)	0.0	17,812,070	0	(17,812,070)	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		3,042,347	3,456,900	414,553	12.0	13,612,069	14,791,355	1,179,286	8.0
35 TOTAL PIPELINE AND TRANSPORTATION		3,478,716	3,456,900	(21,816)	(0.6)	15,360,967	15,580,640	219,673	1.4
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		4,898	4,520	(378)	(8.4)	33,766	21,220	(12,546)	(39.1)
38 TOTAL THERM SALES		3,658,105	3,452,380	(205,725)	(6.0)	15,816,723	15,559,420	(257,303)	(1.7)
	CENTS PER THERM								
PIPELINE									
39 COMMODITY		29.613	0.000	(29.613)	0.0	31.771	25.928	(5.842)	(22.5)
40 DEMAND		3.194	6.963	3.769	54.1	3.182	6.963	3.781	54.3
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		57.507	0.000	(57.507)	0.0	59.147	183.065	123.918	67.7
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.855	2.039	0.184	9.0	1.933	2.039	0.106	5.2
46 COMMODITY Other		16.985	17.140	0.155	0.9	22.469	18.954	(3.515)	(18.5)
47 DEMAND		3.188	0.000	(3.188)	0.0	3.174	0.000	(3.174)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		22.653	19.693	(2.960)	(15.0)	28.338	21.567	(6.776)	(31.4)
53 TOTAL PIPELINE AND TRANSPORTATION		27.024	27.368	0.343	1.3	31.846	29.743	(2.103)	(7.1)
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		25.337	25.375	0.238	0.9	25.333	27.653	2.320	8.4
56 TOTAL THERM SALES		77.024	77.368	0.343	1.3	31.846	29.743	(2.103)	(7.1)
57 TRUE-UP (E-2)		(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
58 TOTAL COST OF GAS		22.845	23.189	0.343	1.5	27.667	25.564	(2.103)	(8.2)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		22.845	23.189	0.343	1.5	27.667	25.564	(2.103)	(8.2)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		27.93132	23.77584	0.345	1.5	27.77099	25.66050	(2.110)	(8.2)
63 PGA FACTOR ROUNDED TO NEAREST .001		22.931	23.276	0.345	1.5	27.771	25.660	(2.110)	(8.2)

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

SCHEDULE A-1/MI-AR

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:			DIFFERENCE AMOUNT	
		ACTUAL	REVISED ESTIMATE	FEBRUARY 1993 DIFFERENCE AMOUNT	ACTUAL	REVISED ESTIMATE			
1 COMMODITY		18,046	139,000	121,034	87.0	482,086	550,994	48,908	12.5
2 DEMAND		0	0	0	0.0	29,462	0	(29,462)	0.0
3 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	292,501	0	(292,501)	0.0
4 COMMODITY		0	0	0	0.0	29,462	0	(29,462)	0.0
5 DEMAND		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		18,046	139,000	121,034	87.0	189,585	550,994	361,409	65.6
TRANSPORTATION SYSTEM SUPPLY		13,129	7,205	(5,924)	(82.2)	132,394	61,596	(70,798)	(114.9)
7 COMMODITY Pipeline		71,402	62,379	(9,023)	(14.5)	908,497	672,775	(235,722)	(46.0)
8 COMMODITY Other		7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0
9 DEMAND		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 (ON BEHALF OF)		5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0
11 COMMODITY Pipeline		7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0
12 DEMAND		79,283	69,584	(9,699)	(13.9)	981,935	683,871	(298,064)	(43.6)
13 TOTAL TRANSPORTATION COST		97,329	208,664	111,335	53.4	1,171,570	1,234,865	63,345	5.1
14 TOTAL PIPELINE AND TRANSPORTATION		0	0	0	0.0	0	0	0	0.0
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		97,329	208,664	111,335	53.4	1,171,570	1,234,865	63,345	5.1
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	0	0	0.0	0	0	0	0.0
19 TOTAL THERM SALES		173,376	208,664	35,288	16.9	1,744,668	1,234,865	(509,803)	(41.3)

PIPELINE	-----								
20 COMMODITY		60,941	706,240	645,299	91.4	1,468,712	2,608,280	1,139,568	43.7
21 DEMAND		0	0	0	0.0	930,000	0	(930,000)	0.0
22 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	0	0	0	0.0
23 COMMODITY		0	0	0	0.0	881,452	0	(881,452)	0.0
24 DEMAND		0	0	0	0.0	930,000	0	(930,000)	0.0
25 TOTAL PURCHASED		60,941	706,240	645,299	91.4	587,260	2,608,280	2,021,020	77.5
TRANSPORTATION SYSTEM SUPPLY		712,320	353,340	(358,980)	(101.6)	6,564,181	3,020,820	(3,543,361)	(117.3)
26 COMMODITY Pipeline		420,378	363,940	(56,438)	(15.5)	3,869,428	3,031,420	(838,008)	(27.6)
27 COMMODITY Other (# FPU GATE)		236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0
28 DEMAND		0	0	0	0.0	0	0	0	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT		287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0
31 COMMODITY Pipeline		236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		424,873	353,340	(71,533)	(20.2)	3,896,121	3,020,820	(875,301)	(29.0)
34 TOTAL TRANSPORTATION		485,814	1,059,580	573,766	54.2	4,483,381	5,629,100	1,145,719	20.4
35 TOTAL PIPELINE AND TRANSPORTATION		0	0	0	0.0	0	0	0	0.0
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	0	0	0.0	0	0	0	0.0
38 TOTAL THERM SALES		2,046,971	1,059,580	(987,391)	(93.2)	9,574,708	5,629,100	(3,945,608)	(70.1)

PIPELINE	-----								
39 COMMODITY		29.612	19.693	(9.919)	(50.4)	32.824	21.125	(11.699)	(55.4)
40 DEMAND		0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42 OVERRUN		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
43 OTHER PURCHASES		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
44 TOTAL COST OF GAS PURCHASED		29.612	0.000	(29.612)	0.0	32.283	21.125	(11.158)	(52.8)
TRANSPORTATION SYSTEM SUPPLY		1.843	2.039	0.196	9.6	2.017	2.039	0.022	1.1
45 COMMODITY Pipeline		16.985	17.140	0.155	0.9	23.479	20.528	(2.951)	(14.4)
46 COMMODITY Other		3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0
47 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
48		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
49 OVERRUN		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT		1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0
50 COMMODITY Pipeline		3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0
51 DEMAND		18.660	19.693	1.033	5.2	25.203	22.639	(2.564)	(11.3)
52 TOTAL TRANSPORTATION COST		20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)
53 TOTAL PIPELINE AND TRANSPORTATION		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
56 TOTAL THERM SALES		20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)
57 TRUE-UP (E-2)		(4.179)	(4.179)	(0.000)	0.0	(4.179)	(4.179)	0.000	0.0
58 TOTAL COST OF GAS		15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		15.91483	15.57242	(0.342)	(2.2)	22.03382	17.82494	(4.209)	(23.6)
63 PGA FACTOR ROUNDED TO NEAREST .001		15.915	15.572	(0.342)	(2.2)	22.034	17.825	(4.209)	(23.6)

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

SCHEDULE A-1/AR

TOTAL COMPANY		CURRENT MONTH:			PERIOD TO DATE:			DIFFERENCE	
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	FEBRUARY 1993 DIFFERENCE AMOUNT	ACTUAL	REVISED ESTIMATE	AMOUNT		
1	COMMODITY	147,268	139,080	(8,188)	(5.9)	1,037,720	755,640	(282,080)	(37.3)
2	DEMAND	121,699	265,306	143,607	54.1	508,255	1,240,262	732,007	59.0
3	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	292,501	0	(292,501)	0.0
4	COMMODITY	0	0	0	0.0	29,462	0	(29,462)	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	268,967	404,386	135,419	33.5	1,224,012	1,995,902	771,890	38.7
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	69,557	77,691	8,134	10.5	395,508	363,192	(32,316)	(8.9)
8	COMMODITY Other	582,686	672,660	89,974	15.4	3,937,501	3,509,979	(427,522)	(12.2)
9	DEMAND	129,004	0	(129,004)	0.0	626,864	0	(626,864)	0.0
10	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0
12	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0
13	TOTAL TRANSPORTATION COST	768,465	750,351	(18,114)	(2.4)	4,839,356	3,873,171	(966,185)	(24.9)
14	TOTAL PIPELINE AND TRANSPORTATION	1,037,432	1,154,737	117,305	10.2	6,063,368	5,869,073	(194,295)	(3.3)
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	1,037,432	1,154,737	117,305	10.2	6,063,368	5,869,073	(194,295)	(3.3)
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	1,241	1,156	(85)	(7.4)	8,554	5,868	(2,686)	(45.8)
19	TOTAL THERM SALES	1,100,141	1,153,581	53,440	4.6	5,751,826	5,863,205	111,379	1.9
THERMS PURCHASED									
20	COMMODITY	497,310	706,240	208,930	29.6	3,217,610	3,397,565	179,955	5.3
21	DEMAND	3,810,240	3,810,240	0	0.0	15,977,530	17,812,175	1,834,645	10.3
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0
24	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0
25	TOTAL PURCHASED	497,310	706,240	208,930	29.6	2,336,158	3,397,565	1,061,407	31.2
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	3,754,670	3,810,240	55,570	1.5	20,176,250	17,812,175	(2,364,075)	(13.3)
27	COMMODITY Other (# FPU GATE)	3,430,540	3,924,547	494,007	12.6	17,350,040	18,266,515	916,475	5.0
28	DEMAND	4,046,560	0	(4,046,560)	0.0	19,754,820	0	(19,754,820)	0.0
29	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0
32	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0
33	TOTAL TRANSPORTATION	3,467,220	3,810,240	343,020	9.0	17,508,190	17,812,175	303,985	1.7
34	TOTAL PIPELINE AND TRANSPORTATION	3,964,530	4,516,480	551,950	12.2	19,844,348	21,209,740	1,365,392	6.4
35	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
36	COMPANY USE	4,898	4,520	(378)	(8.4)	33,764	21,220	(12,544)	(59.1)
37	TOTAL THERM SALES	5,705,076	4,511,960	(1,193,116)	(26.4)	25,391,431	21,188,520	(4,202,911)	(19.8)
CENTS PER THERM									
39	COMMODITY	29.613	19.693	(9.920)	(50.4)	32.251	22.241	(10.011)	(45.0)
40	DEMAND	3.194	6.963	3.769	54.1	3.181	6.963	3.782	54.3
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OTHER PURCHASES								
43	TOTAL COST OF GAS PURCHASED	54.084	57.259	3.175	5.5	52.394	58.745	6.351	10.8
TRANSPORTATION SYSTEM SUPPLY									
44	COMMODITY Pipeline	1.853	2.039	0.186	9.1	1.960	2.039	0.079	3.9
45	COMMODITY Other	16.985	17.140	0.155	0.9	22.694	19.215	(3.479)	(18.1)
46	DEMAND	3.188	0.000	(3.188)	0.0	3.173	0.000	(3.173)	0.0
47	OVERRUN								
48	OTHER PURCHASES								
49	TOTAL TRANSPORTATION COST	1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0
50	TOTAL PIPELINE AND TRANSPORTATION	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0
51	NET UNBILLED	22.164	19.693	(2.471)	(12.5)	27.641	21.745	(5.896)	(27.1)
52	COMPANY USE	26.168	25.567	(0.601)	(2.3)	30.555	27.672	(2.883)	(10.4)
53	TOTAL THERM SALES	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
54	TRUE-UP (E-2)	25.337	25.575	0.238	0.9	25.333	27.653	2.320	8.4
55	TOTAL COST OF GAS	21.989	21.388	(0.601)	(2.8)	26.376	23.493	(2.883)	(12.3)
56	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
57	TOTAL	21.989	21.388	(0.601)	(2.8)	26.376	23.493	(2.883)	(12.3)
58	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
59	PGA FACTOR ADJUSTED FOR TAXES	22.07152	21.46861	(0.603)	(2.8)	26.47481	23.58093	(2.894)	(12.3)
60	PGA FACTOR ROUNDED TO NEAREST .001	22.072	21.469	(0.603)	(2.8)	26.475	23.581	(2.894)	(12.3)

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

SCHEDULE A-2

FOR THE MONTH OF: FEBRUARY 1993

TRUE-UP CALCULATION	CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		
1 PURCHASED GAS COST - PIPELINE	267,726	403,230	135,504	33.6%	1,537,421	1,913,361	375,940	19.6%
2 PURCHASED GAS COST - TRANSPORTATION	781,247	750,351	(30,896)	-4.1%	4,959,873	4,550,540	(409,333)	-9.0%
3 PURCHASED GAS COST - TOTAL (1+2)	1,048,973	1,153,581	104,608	9.1%	6,497,294	6,463,901	(33,393)	-0.5%
4 FUEL REVENUES	1,100,141	1,153,581	53,440	4.6%	5,751,826	5,954,808	202,982	3.4%
(NET OF REVENUE TAX)								
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	899,385	899,385	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,280,018	1,333,458	53,440	4.0%	6,451,211	6,854,193	202,982	3.0%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	231,045	179,877	(51,168)	-20.4%	153,917	390,292	236,375	60.6%
8 INTEREST PROVISION - THIS PERIOD (21)	1,127	1,890	763	40.4%	9,072	10,893	1,821	16.7%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	407,281	695,882	288,601	41.5%	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%	(899,385)	(899,385)	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)	459,576	697,772	238,196	34.1%	459,576	697,772	238,196	34.1%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	407,281	695,882	288,601	41.5%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	458,449	695,882	237,433	34.1%	N/A	N/A	0	--
14 TOTAL (12+13)	865,730	1,391,764	526,034	37.8%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	432,865	695,882	263,017	37.8%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.1300%	3.2400%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1200%	3.2800%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.2500%	6.5200%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.1250%	3.2600%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.260%	0.272%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15+20)	1,127	1,890	--	--	N/A	N/A	--	--

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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		16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63	7.63		7.63
FUEL RECOVERY REVENUE	7.26	8.91	8.55	6.93	6.96		7.72
ENERGY CONSERVATION						0.00	0.00
TOTAL REVENUE	24.12	25.77	25.41	23.79	23.82	0.00	24.58
ACTUAL							
BASE RATE REVENUE	16.86	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		7.63
FUEL RECOVERY REVENUE	8.56	8.90	9.27	8.12	6.85		8.34
ENERGY CONSERVATION						0.00	0.00
TOTAL REVENUE	25.42	25.76	26.13	24.98	23.71	0.00	25.20
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	-0.11	0	0.62
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	1.30	-0.01	0.72	1.19	-0.11	0.00	0.62
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%	-1.58%	0.00%	8.00%
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%	-0.46%	0.00%	2.51%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: FEBRUARY 1993

	CURRENT MONTH		DIFFERENCE AMOUNT	%	PERIOD TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	ESTIMATE			ACTUAL	ESTIMATE		
THERM SALES (FIRM)								
1 GENERAL SERVICE (11)	649,008	566,160	(82,848)	-14.6	2,567,319	2,267,480	(299,839)	-13.2
2 OUTDOOR LIGHTING (21)	194	120	(74)	-61.7	970	230	(740)	-321.7
4 RESIDENTIAL (31)	1,101,183	1,019,640	(81,543)	-8.0	4,196,202	4,196,270	88	0.0
5 LARGE VOLUME (51)	1,869,519	1,824,620	(44,899)	-2.5	8,899,153	8,929,100	29,947	0.3
6 OTHER (81)	38,201	42,900	4,699	11.0	153,079	169,630	16,551	9.8
7				0.0				0.0
8 TOTAL FIRM	3,658,105	3,453,440	(204,665)	-5.9	15,816,723	15,562,730	(253,993)	-1.6
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE (61)	265,796	239,270	(26,526)	-11.1	1,297,892	1,284,520	(13,372)	-1.0
11 LARGE VOLUME INT (93)	1,781,175	1,055,570	(725,605)	-68.7	8,276,816	5,100,870	(3,175,946)	-62.3
12				0.0				0.0
13 TOTAL INT. SALES	2,046,971	1,294,840	(752,131)	-58.1	9,574,708	6,385,390	(3,189,318)	-49.9
14 TOTAL SALES	5,705,076	4,748,280	(956,796)	-20.2	25,391,431	21,948,120	(3,443,311)	-15.7
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (11)	1,619	1,564	(55)	-3.5	1,583	1,608	25	1.6
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	2	(4)	-200.0
17 RESIDENTIAL (31)	30,428	30,201	(227)	-0.8	29,922	29,958	36	0.1
18 LARGE VOLUME (51)	1,340	1,322	(18)	-1.4	1,324	1,304	(20)	-1.5
19 OTHER (81)	925	938	13	1.4	926	933	7	0.8
20				0.0				0.0
21 TOTAL FIRM	34,318	34,029	(289)	-0.8	33,761	33,805	44	0.1
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	34,331	34,042	(289)	-0.8	33,774	33,819	45	0.1
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (11)	401	362	(39)	-10.7	1,622	1,410	(212)	-15.0
28 OUTDOOR LIGHTING (21)	32	30	(2)	-7.8	162	115	(47)	-40.6
29 RESIDENTIAL (31)	36	34	(2)	-7.2	140	140	(0)	-0.1
30 LARGE VOLUME (51)	1,395	1,380	(15)	-1.1	6,721	6,847	126	1.8
31 OTHER (81)	41	46	4	9.7	165	182	16	9.1
32	0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE (61)	22,150	19,939	(2,211)	-11.1	108,150	98,809	(9,348)	-9.5
34 LARGE VOLUME INT (93)	1,781,175	1,055,570	(725,605)	-68.7	8,276,816	5,100,870	(3,175,946)	-62.3
35	0	0	0	0.0	0	0	0	0.0
36 TOTAL	166	159	(7)	-19.1	752	649	(103)	-15.8

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

WEST PALM BEACH:	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0283	1.0294	

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	1.04	0.00
SANFORD & DELAND:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0283	1.0294	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	1.05	0.00

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-7P

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

	PURCHASED FROM	PURCHASED FOR	TYPE SCHEDULE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST/THIRD PARTY	COMMODITY COST/PIPELINE	DEMAND COST	OTHER CHARGE ACA/GRI/FUEL	TOTAL CENTS PER THERM
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
TOTAL				18,001,322	0	18,001,322	3,937,503.07	0.00	0	0	21.37

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: FEBRUARY 1993

PRODUCER NAME	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								
<u>TOTAL</u>		12,746	12,375	356,898	346,490			
						<u>WEIGHTED AVERAGE</u>	\$1.664	\$1.714

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.

7 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.: 93020086
DATE: FEBRUARY 28, 1993
DUE DATE: MARCH 10, 1993
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	UNIT	THERM	RATE	AMOUNT
TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF FEBRUARY, 1993				
	HCF @	DRY		
	14.75			
FIRM		3,810,240	\$.03194	\$121,699.07
D-1 DEMAND CHARGE			\$.02450	
INVOICE TOTALS:				\$121,699.07

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 45752
CHARLOTTE, N. C. 28245

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

E93-36

2/26/93

Christopher S. ...

FPUC	LWU	TOTAL
D-1	0 TH/D	136,080 TH/D
X DAYS	28	28
TOTAL	0	3,810,240
		X \$/TH \$0.03194
		COST \$121,699.07

An ENRON/SONAT Affiliate

Florida Gas Transmission Company

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

E93-37

02/28/93
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CUSTOMER INVOICE

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

PLEASE REFERENCE
INVOICE NO: 6036
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO

Page:
02-3-00066

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

DATE: 02/28/93
DUE DATE: 03/10/93
CONTRACT NUMBER: F-21152/211b2
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMTU
BTU: DRY

FPUC

POINT	DESCRIPTION	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000	DEMAND					
1TH POINTS						
RECPT/DELVY	MONTH					
000000/000000	02/93	A	D	404,656	.31880000	129,004.33
Subtotal:				404,656		129,004.33
Net Amount Due:						\$129,004.33

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	8,440 TH/D	144,520 TH/D
X DAYS	28	28	28
TOTAL	3,810,240	236,320	4,046,560
			X\$/TH \$0.03188
			COST \$129,004.33

RATE TYPE

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

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

An ENRON/SONAT Affiliate

Mar 10 1993 3:30PM

ENRON CORPORATION

No. 2968 P. 2/7

Florida Gas Transmission Company

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

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3/10/93

OK *Chris*

INVOICE

CUSTOMER 6015

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

INVOICE NO.: 93020175
DATE: MARCH 10, 1993
DUE DATE: MARCH 20, 1993
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1975

DESCRIPTION	MCF @ 14.75	TERMS DRT	RATE	AMOUNT
TO INVOICE TAX FOR GAS SALES FOR THE MONTH OF FEBRUARY, 1993			020607	
FIRM COMMITTEE	48,674	497,310	8.29613	8147,268.41

INVOICE TOTALS: 48,674 497,310 8147,268.41

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

An ENRON/SCHAT Affiliate



Florida Gas Transmission Company

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

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CUSTOMER INVOICE

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

PLEASE REFERENCE INVOICE NO: 5165 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 1
02-3-00066

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

DATE: 03/10/93
DUE DATE: 03/20/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPJ

POINT DESCRIPTION
016106 FPJ - LAKE WORTH SOUTH
599999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
599999/016106	02/93	A	C	370,122	18530000	68,583.61
Subtotal:				370,122		68,583.61

Net Amount Due: \$68,583.61

RATE TYPE

C = Commodity
L = Inline Transfer

D = Demand
M = Administration Fee

F = Fuel
O = Overrun

Q = Production & Gathering
P = Penalty
I = FERC Filing

I = Interest
Z = Discount

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

An ENRON/SOHAT Affiliate

Florida Gas Transmission Company

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

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CUSTOMER INVOICE

PLEASE REFERENCE INVOICE NO: 6171 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 02-3-00066

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: 03/10/93
DUE DATE: 03/20/93
CONTRACT NUMBER: 1-03463/004066
CONTRACT DATED: 03/01/91
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: NMBTU
BTU: DRY

ITS - MARKET

POINT DESCRIPTION
016105 FPU - WEST PALM BEACH
799779 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT DELIV	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
799779-016105	02/93	A	C	232	44880000	104.12
Subtotal				232		104.12

Net Amount Due: \$104.12

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.

An ENRON/SONAT Affiliate

CONFIDENTIAL INVOICE
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