

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

	CURRENT MONTH:		FEBRUARY 1995		PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	38,361	53,416	(15,055)	(28.18)	113,741	460,728	(366,987)	(76.34)	
2 NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	69,527	(13,939)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	615,819	860,324	(244,505)	(28.42)	5,776,554	9,724,700	(3,948,146)	(40.60)	
5 DEMAND	247,011	685,014	(438,003)	(63.94)	2,158,944	4,412,633	(2,253,689)	(51.07)	
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	0	(88,482)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	25,985	19,307	74.30	
8 DEMAND	4,192	0	4,192	0.00	154,551	105,521	49,030	46.46	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	882,458	1,609,205	(726,747)	(45.16)	7,816,502	14,556,082	(6,739,580)	(46.30)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	26,241	(2,360)	(8.99)	
14 TOTAL THERM SALES	825,174	1,606,304	(781,130)	(48.63)	8,787,339	14,398,335	(5,610,996)	(38.97)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.60	37,506,130	36,422,001	1,084,129	2.98	
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	35,485,395	(2,329,355)	(6.56)	
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	72,909,910	(24,675,580)	(33.84)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	1,970,160	2,651,410	134.58	
22 DEMAND	114,570	0	114,570	0.00	4,425,480	1,970,160	2,455,320	124.63	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	33,515,235	(4,980,765)	(14.86)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	62,100	24,479	39.42	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	33,453,135	18,988,085	56.76	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.906	1.319	(0.413)	(31.31)	0.303	1.320	(1.017)	(77.05)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	14.652	20.625	(5.973)	(28.96)	17.422	27.405	(9.983)	(36.43)	
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	6.052	(1.576)	(26.04)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	1.029	0.000	1.029	0.00	0.980	1.319	(0.339)	(25.70)	
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	5.356	(1.864)	(34.80)	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	21.641	38.578	(16.937)	(43.90)	27.393	43.431	(16.038)	(36.93)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	17.352	39.740	(22.388)	(56.34)	27.583	42.256	(14.673)	(34.72)	
40 TOTAL COST OF THERM SOLD (11/27)	15.538	38.646	(23.108)	(59.79)	14.905	43.512	(28.607)	(65.75)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	14.467	37.575	(23.108)	(61.50)	13.834	42.441	(28.607)	(67.40)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.52140	37.71628	(23.195)	(61.50)	13.88602	42.60058	(28.715)	(67.40)	
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.886	42.601	(28.715)	(67.40)	

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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: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:				PERIOD TO DATE				
	FEBRUARY 1995				ACTUAL	REVISED ESTIMATE	DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	38,361	53,416	(15,055)	(28.18)	113,741	169,812	(56,071)	(33.02)	
2 NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	62,861	(7,273)	(11.57)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	615,819	860,324	(244,505)	(28.42)	5,776,554	6,969,125	(1,192,571)	(17.11)	
5 DEMAND	247,011	685,014	(438,003)	(63.94)	2,158,944	3,588,409	(1,429,465)	(39.84)	
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	(30,937)	(57,545)	186.01	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,646	12,646	38.74	
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.66	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	882,458	1,609,205	(726,747)	(45.16)	7,816,502	10,606,501	(2,789,999)	(26.30)	
12 NET UNBILLED	532	2,901	(2,369)	(81.66)	23,881	30,492	(6,611)	ERR	
13 COMPANY USE	825,174	1,606,304	(781,130)	(48.63)	8,787,339	12,124,978	(3,337,639)	(27.53)	
14 TOTAL THERM SALES									
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.60	37,506,130	36,272,918	1,233,212	3.40	
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	33,221,825	(65,785)	(0.20)	
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	64,402,870	(16,168,540)	(25.11)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	3,545,850	1,075,720	30.34	
22 DEMAND	114,570	0	114,570	0.00	4,425,480	3,484,570	940,910	27.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	29,675,975	(1,141,505)	(3.85)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	89,423	(2,844)	(3.18)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	49,317,434	3,123,786	6.33	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.906	1.319	(0.413)	(31.31)	0.303	0.468	(0.165)	(35.26)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	14.652	20.625	(5.973)	(28.96)	17.422	20.978	(3.556)	(16.95)	
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.67)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	1.029	0.000	1.029	0.00	0.980	0.921	0.059	6.41	
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	3.447	0.045	1.31	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	21.641	38.578	(16.937)	(43.90)	27.393	35.741	(8.348)	(23.36)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	17.352	39.740	(22.388)	(56.34)	27.583	34.099	(6.516)	(19.11)	
40 TOTAL COST OF THERM SOLD (11/27)	15.538	38.646	(23.108)	(59.79)	14.905	21.507	(6.602)	(30.70)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	14.467	37.575	(23.108)	(61.50)	13.834	20.436	(6.602)	(32.31)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.52140	37.71628	(23.195)	(61.50)	13.88602	20.51284	(6.627)	(32.31)	
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.886	20.513	(6.627)	(32.31)	

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

	CURRENT MONTH:				PERIOD TO DATE				
	FEBRUARY 1995				ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	38,361	53,416	(15,055)	(28.18)	113,741	169,812	(56,071)	(33.02)	
2 NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	62,861	(7,273)	(11.57)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	615,819	860,324	(244,505)	(28.42)	5,776,554	6,969,125	(1,192,571)	(17.11)	
5 DEMAND	247,011	685,014	(438,003)	(63.94)	2,158,944	3,588,409	(1,429,465)	(39.84)	
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	(30,937)	(57,545)	186.01	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,646	12,646	38.74	
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.66	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(841,537)	841,537	(100.00)	0	(3,234,345)	3,234,345	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	882,458	767,668	114,790	14.95	7,816,502	7,372,156	444,346	6.03	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	30,492	(6,611)	(21.68)	
14 TOTAL THERM SALES	825,174	764,767	60,407	7.90	8,787,339	8,890,633	(103,294)	(1.16)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.60	37,506,130	36,272,918	1,233,212	3.40	
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	33,221,825	(65,785)	(0.20)	
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	64,402,870	(16,168,540)	(25.11)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	3,545,850	1,075,720	30.34	
22 DEMAND	114,570	0	114,570	0.00	4,425,480	3,484,570	940,910	27.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	29,675,975	(1,141,505)	(3.85)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	89,423	(2,844)	(3.19)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	49,317,434	3,123,786	6.33	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.906	1.319	(0.413)	(31.31)	0.303	0.468	(0.165)	(35.26)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	14.652	20.625	(5.973)	(28.96)	17.422	20.978	(3.556)	(16.95)	
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.67)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	1.029	0.000	1.029	0.00	0.980	0.921	0.059	6.41	
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	3.447	0.045	1.31	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	21.641	18.404	3.237	17.59	27.393	24.842	2.551	10.27	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	17.352	39.740	(22.388)	(56.34)	27.583	34.099	(6.516)	(19.11)	
40 TOTAL COST OF THERM SOLD (11/27)	15.538	18.436	(2.898)	(15.72)	14.905	14.948	(0.043)	(0.29)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	14.467	17.365	(2.898)	(16.69)	13.834	13.877	(0.043)	(0.31)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	14.52140	17.43029	(2.909)	(16.69)	13.88602	13.92918	(0.043)	(0.31)	
45 PGA FACTOR ROUNDED TO NEAREST 001	14.521	17.430	(2.909)	(16.69)	13.886	13.929	(0.043)	(0.31)	

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

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

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
FEBRUARY 1995

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94	CITRUS	SYS SUPPLY	N/A	1,104,214	0	1,104,214	221,680.34	N/A	N/A	INCL IN COST	20.08
2	APR 94	HADSON	SYS SUPPLY	N/A	1,841,756	0	1,841,756	365,046.70	N/A	N/A	INCL IN COST	19.82
3	MAY 94	CITRUS	SYS SUPPLY	N/A	1,068,420	0	1,068,420	229,492.00	N/A	N/A	INCL IN COST	21.48
4	MAY 94	HADSON	SYS SUPPLY	N/A	1,543,500	0	1,543,500	331,091.00	N/A	N/A	INCL IN COST	21.45
5	JUN 94	HADSON	SYS SUPPLY	N/A	1,388,580	258,000	1,646,580	308,495.50	N/A	N/A	INCL IN COST	18.74
6	JUN 94	CITRUS	SYS SUPPLY	N/A	894,270	0	894,270	172,669.13	N/A	N/A	INCL IN COST	19.31
7	JUL 94	CITRUS	SYS SUPPLY	N/A	862,500	0	862,500	173,750.26	N/A	N/A	INCL IN COST	20.14
8	JUL 94	HADSON	SYS SUPPLY	N/A	1,251,640	267,360	1,519,000	297,361.66	N/A	N/A	INCL IN COST	19.58
9	JUL 94	AMOCO	SYS SUPPLY	N/A	154,000	0	154,000	29,767.50	N/A	N/A	INCL IN COST	19.33
10	AUG 94	CITRUS	SYS SUPPLY	N/A	894,470	0	894,470	166,373.59	N/A	N/A	INCL IN COST	18.60
11	AUG 94	HADSON	SYS SUPPLY	N/A	1,475,160	350,000	1,825,160	337,245.28	N/A	N/A	INCL IN COST	18.48
12	SEP 94	CITRUS	SYS SUPPLY	N/A	953,400	0	953,400	151,125.00	N/A	N/A	INCL IN COST	15.85
13	SEP 94	HADSON	SYS SUPPLY	N/A	1,416,070	267,000	1,683,070	255,531.35	N/A	N/A	INCL IN COST	15.18
14	OCT 94	CITRUS	SYS SUPPLY	N/A	923,990	0	923,990	137,202.63	N/A	N/A	INCL IN COST	14.85
15	OCT 94	HADSON	SYS SUPPLY	N/A	1,566,210	198,110	1,764,320	271,217.31	N/A	N/A	INCL IN COST	15.37
16	OCT 94	AMOCO	SYS SUPPLY	N/A	46,470	0	46,470	7,698.24	N/A	N/A	INCL IN COST	16.57
17	OCT 94	CNB/OLYMPIC	SYS SUPPLY	N/A	12,000	0	12,000	1,706.92	N/A	N/A	INCL IN COST	14.22
18	OCT 94	CATEX	SYS SUPPLY	N/A	79,500	0	79,500	11,195.01	N/A	N/A	INCL IN COST	14.08
19	NOV 94	HADSON	SYS SUPPLY	N/A	910,500	1,032,810	1,943,310	328,537.13	N/A	N/A	INCL IN COST	16.91
20	NOV 94	AMOCO	SYS SUPPLY	N/A	1,097,760	1,150,000	2,247,760	373,000.47	N/A	N/A	INCL IN COST	16.59
21	NOV 94	MG	SYS SUPPLY	N/A	278,720	0	278,720	40,693.56	N/A	N/A	INCL IN COST	14.60
22	NOV 94	PRIOR	SYS SUPPLY	N/A	507,490	0	507,490	82,002.00	N/A	N/A	INCL IN COST	16.16
23	NOV 94	CATEX	SYS SUPPLY	N/A	246,600	0	246,600	42,840.00	N/A	N/A	INCL IN COST	17.37
24	DEC 94	HADSON	SYS SUPPLY	N/A	2,059,140	342,100	2,401,240	436,392.68	N/A	N/A	INCL IN COST	18.17
25	DEC 94	AMOCO	SYS SUPPLY	N/A	1,684,430	0	1,684,430	291,649.54	N/A	N/A	INCL IN COST	17.31
26	JAN 95	HADSON	SYS SUPPLY	N/A	2,001,730	309,680	2,311,410	381,419.96	N/A	N/A	INCL IN COST	16.50
27	JAN 95	AMOCO	SYS SUPPLY	N/A	2,372,200	0	2,372,200	364,082.29	N/A	N/A	INCL IN COST	16.19
28	JAN 95	CNB/OLYMPIC	SYS SUPPLY	N/A	166,780	0	166,780	26,598.00	N/A	N/A	INCL IN COST	15.95
29	JAN 95	ASSOCIATED	SYS SUPPLY	N/A	151,590	0	151,590	23,715.00	N/A	N/A	INCL IN COST	15.64
30	FEB 95	HADSON	SYS SUPPLY	N/A	1,717,190	293,160	2,010,350	288,249.76	N/A	N/A	INCL IN COST	14.34
31	FEB 95	A.MOCO	SYS SUPPLY	N/A	2,162,320	0	2,162,320	323,001.48	N/A	N/A	INCL IN COST	14.94
32	FEB 95	CNB/OLYMPIC	SYS SUPPLY	N/A	146,720	0	146,720	20,747.30	N/A	N/A	INCL IN COST	14.14
33	FEB 95	CATEX	SYS SUPPLY	N/A	146,720	0	146,720	21,121.80	N/A	N/A	INCL IN COST	14.40
34	FEB 95	CHESAPEAKE	SYS SUPPLY	N/A	20,000	0	20,000	4,060.00	N/A	N/A	INCL IN COST	20.30
35	FEB 95	TALLAHASSEE	SYS SUPPLY	N/A	10,000	0	10,000	2,380.00	N/A	N/A	INCL IN COST	23.80
TOTAL					33,156,040	4,468,220	37,624,260	6,539,140.39				17.38

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON	611	2,329	2,280	65,212	63,828	\$1.365	\$1.395
2	HADSON	8798	739	723	20,694	20,244	\$1.365	\$1.395
3	HADSON	16009	24	23	670	656	\$1.365	\$1.394
4	AMOCO	25306	2,320	2,270	64,960	63,555	\$1.365	\$1.395
5	AMOCO	25309	767	751	21,480	21,022	\$1.495	\$1.528
6	HADSON	25309	1,851	1,812	51,826	50,732	\$1.495	\$1.527
7	CNB OLYMPIC	25412	535	524	14,980	14,672	\$1.385	\$1.414
8	CATEX	25412	535	524	14,980	14,672	\$1.410	\$1.440
9	AMOCO	25412	2,320	2,271	64,960	63,588	\$1.425	\$1.456
10	HADSON	25412	2,321	2,271	64,978	63,599	\$1.425	\$1.456
11	AMOCO	25412	551	539	15,421	15,094	\$1.490	\$1.522
12	AMOCO	25412	637	624	17,842	17,464	\$1.560	\$1.594
13	AMOCO	25412	107	105	3,000	2,936	\$1.570	\$1.604
14	AMOCO	25412	464	454	13,000	12,723	\$1.600	\$1.635
15	AMOCO	25412	161	157	4,500	4,404	\$1.610	\$1.645
16	AMOCO	25412	143	140	4,000	3,915	\$1.620	\$1.655
17	AMOCO	25412	36	35	1,000	979	\$1.640	\$1.675
18	AMOCO	25412	372	364	10,421	10,200	\$1.670	\$1.706
19								
	TOTAL		16,212	15,867	453,924	444,283		
					WEIGHTED AVERAGE		\$1.438	\$1.469

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. TOTALS CHECK TO FGTS INVOICE.

FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

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

CONVERSION FACTOR CALCULATION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

ACTUAL FOR THE PERIOD OF:

APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	1.0347	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	1.06	1.05	1.05	1.05	1.05	1.05	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	1.0334	1.0324	1.0330	1.0347	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.933
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	1.06	1.05	1.05	1.05	1.05	1.05	0

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	4,557,400	32,676.56	0.717
2 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline – Scheduled PTS	14,170	620.08	4.376
4 No Notice Commodity Adjustment	(42,350)	(303.65)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(293,160)	5,367.61	(1.831)
8 TOTAL COMMODITY (Pipeline)	4,236,060	38,360.60	0.906
SWING SERVICE			
9 Swing Service – Scheduled	0	0.00	0.000
10 Alert Day Volumes – FGT	0	0.00	0.000
11 Alert Day Volumes – FGT	0	0.00	0.000
12 Operational Flow Order Volumes – FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS	4,492,590	658,998.74	14.669
18 Commodity Other – Scheduled PTS	3,520	561.60	15.955
19 Commodity Other – Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	0.00	0.000
21 Imbalance Cashout – Other Shippers	0	392.27	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(293,160)	(44,134.08)	15.055
24 TOTAL COMMODITY (Other)	4,202,950	615,818.53	14.652
DEMAND			
25 Demand (Pipeline) Entitlement	7,620,480	330,042.99	4.331
26 Less Relinquished to End-Users	1,624,000	70,335.44	4.331
27 Less Relinquished Off System	293,160	12,696.76	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	5,703,320	247,010.79	4.331
OTHER			
33 Revenue Sharing – FGT	0	(21,608.94)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(21,608.94)	0.000

GAS TRANSPORTATION

7
Florida Gas Transmission Company
 An ENRON/SONAT Affiliate

DATE	02/28/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	03/10/95		
INVOICE NO.	4581		
TOTAL AMOUNT DUE	\$246,454.37		

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

TYPE FIRM TRANSPORTATION

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	BASE	RATES		NET	VOLUMES	
						SURCHARGES	DISC		MMBTU DRY	AMOUNT
RESERVATION CHARGE		02/95	A	RES	0.3659	0.0672		0.4331	762,048	\$330,042.99
NO NOTICE RESERVATION CHARGE		02/95	A	NNR	0.0694			0.0694	120,400	\$8,355.76
TEMPORARY RELINQUISHMENT CREDIT		02/95	A	TRL	0.4331			0.4331	(100,800)	(\$43,656.48)
TEMPORARY RELINQUISHMENT CREDIT		02/95	A	TRL	0.4331			0.4331	(61,600)	(\$26,678.96)
WESTERN DIVISION REVENUE SHARING CREDIT		02/95	A	TCW						(\$4,884.70)
MARKET IT REVENUE SHARING CREDIT		02/95	A	ITF						(\$16,724.24)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.									720,048	\$246,454.37

*** END OF INVOICE 4581 ***

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

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GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/ENHAT Affiliate

M714 P. 03/04

10:33

1995.03-10

DATE	03/10/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658606 Route # 053000196
DUE	03/20/95		
INVOICE NO.	4733		
TOTAL AMOUNT DUE	\$32,372.91		

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

TYPE FIRM TRANSPORTATION

RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			NET	VOLUMES	
	POI NO.	NAME				POI NO.	NAME	BASE		SURCHARGES	DISC
sage Charge - No Notice For DELAND			02/95	A	COM	0.0259	0.0458		0.0717	1,218	\$87.
sage Charge - No Notice For SANFORD			02/95	A	COM	0.0259	0.0458		0.0717	(10,327)	(\$740.)
sage Charge - No Notice For WEST PALM BEACH			02/95	A	COM	0.0259	0.0458		0.0717	4,874	\$349.
sage Charge		16103	FPU-RIVIERA BEACH	02/95	A	COM	0.0259	0.0458	0.0717	29,200	\$2,093.
sage Charge		16104	FPU-WEST PALM BEACH WEST	02/95	A	COM	0.0259	0.0458	0.0717	25,313	\$1,814.7
sage Charge		16105	FPU-WEST PALM BEACH	02/95	A	COM	0.0259	0.0458	0.0717	72,000	\$5,162.
sage Charge		16106	FPU-LAKE WORTH SOUTH	02/95	A	COM	0.0259	0.0458	0.0717	60,122	\$4,310.7
sage Charge		16107	FPU-LAKE WORTH	02/95	A	COM	0.0259	0.0458	0.0717	46,131	\$3,307.5
sage Charge		16108	FPU-BOYNTON BEACH	02/95	A	COM	0.0259	0.0458	0.0717	31,000	\$2,222.7
sage Charge		16109	FPU-BOCA RATON	02/95	A	COM	0.0259	0.0458	0.0717	62,600	\$4,485.4
sage Charge		16156	FPU-SANFORD	02/95	A	COM	0.0259	0.0458	0.0717	30,988	\$2,221.8

TRANSACTION CODE (TC): A = ACQUISITION - REVERSALS

FROM 062-3694 (5/94)

11

GAS TRANSPORTATION

Florida Gas Transmission Company
An INTRON/SONAT Affiliate

10.133 1714 P.04/04

DATE	03/10/95
DUE	03/20/95
INVOICE NO.	4733
TOTAL AMOUNT DUE	\$32,372.91

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

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

Wire Transfer
NCHB Charlotte NC
Account # 001658806
Route # 053000196

1995.03-10

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
TYPE FIRM TRANSPORTATION

PLEASE CONTACT KATHY HISHLER
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			NET	VOLUMES	
	POI NO.	NAME				BASE	SURCHARGES	DISC		MMBTU DRY	AMOUNT
1713	1713	age Charge	02/95	A	COM	0.0259	0.0458		0.0717	30,320	\$2,209.
838	16157	age Charge	02/95	A	COM	0.0259	0.0458		0.0717	38,250	\$2,742.
407	16158	age Charge	02/95	A	COM	0.0259	0.0458		0.0717	29,316	\$2,101.
	16273	age Charge	02/95	A	COM	0.0259	0.0458		0.0717	29,316	\$2,101.
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.										451,505	\$32,372.

*** END OF INVOICE 4733 ***

TO

FROM 1 TRANSACTION CODE (IC: A = ACTUALS R = REVERSAIS
04 0623694 (5/94)

12

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

10133 H714 P.02/04

DATE	03/10/95
DUE	03/20/95
INVOICE NO.	4732
TOTAL AMOUNT DUE	\$620.08

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

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

Wire Transfer
 RCHB Charlotte NC
 Account # 001658806
 Route # 053000196

1995.03-10

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

PLEASE CONTACT KATHY MISLER
 AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		RATES				VOLUMES				
POI NO.	NAME	POI NO.	NAME	PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Isage Charge		16105	FPU-WEST PALM BEACH	02/95	A	COM	0.3918	0.0458		0.4376	352	\$154.
Isage Charge		16106	FPU-LAKE WORTH SOUTH	02/95	A	COM	0.3918	0.0458		0.4376	1,065	\$466.
TOTAL FOR CONTRACT 5007 FOR MONTH OF 02/95.											1,417	\$620.

*** END OF INVOICE 4732 ***

407 828 1713

TO

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

Form 062-3694 (5/94)

13

INVOICE
For Services During the Month of FEBRUARY, 1995

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: FPUI
 DATED: 03-Mar-95
 DUE DATE: 13-Mar-95
 INVOICE: 23865

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	86,576 X	\$1.3650 =	118,176.24
Zone 2	MMBtu	64,978 X	\$1.4250 =	92,593.65
Zone 3	MMBtu	51,826 X	\$1.4950 =	77,479.87
TOTAL TERM		203,380		\$ 288,249.76
Additional Spot Purchases:				
Zone 1		0 X	\$0.0000	0.00
Zone 2		0 X	\$0.0000	0.00
Zone 3		0 X	\$0.0000	0.00
TOTAL ADDTL SPOT		0		\$ 0.00
TOTAL DUE		203,380		\$ 288,249.76

SUPPORTING DATA: Base Index

FEBRUARY 1, 1995 Issue Inside P.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$1.34 +	0.025 =	1.3650
Florida gas (Zone 2) =	\$1.40 +	0.025 =	1.4250
Florida gas (Zone 3) =	\$1.47 +	0.025 =	1.4950

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

Harris Bank & Trust
 Chicago, IL
 ABA #071000288
 FFC: Hadson Gas Systems, Inc.
 ACCOUNT #2781466

OR

MAIL PAYMENT TO:

Hadson Gas Systems, Inc.
 C/O Harris Bank & Trust
 Bank of Montreal 12 West
 115 South LaSalle
 Chicago, IL 60603
 ATTN: Angela Corbett

If you have any questions, please call Charles Bearden at (214)640-6923.



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
P.O. Box 366421804

Remit Wire To:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: CHRIS SYNDER
FLORIDA PUBLIC UTILITIES
P.O. BOX 3395
1885 PALM BEACH, FL 33402-3395

INVOICE NUMBER 007390
INVOICE DATE 03-09-1995
CONTRACT 178452
DELIVERY MONTH 02/1995

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 02/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
PORT STATION 7 POOL POINT	048630	64,960	1.36500	88,670.40
PORT STATION 8 POOL POINT	059380	64,960	1.42500	92,568.00
PORT STATION 11 POOL POINT	065930	21,480	1.49500	32,112.60
TOTAL AMOUNT DUE				213,351.00

If you have any questions, please contact Kyle Nutter
at (713) 366-5410 or send a facsimile to (713) 366-5313.

For Amoco use only: 130010001054 A981603 14187601,007390,030995,0295



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081 6000

AT&T: CHRIS SYDNER
FLORIDA PUBLIC UTILITIES
P. O. BOX 3395
WEST PALM BEACH, FL 33402-3395

INVOICE NUMBER 007345
INVOICE DATE 03-09-1995
CONTRACT 170217
DELIVERY MONTH 02/1995

Payment Due WITHIN 10 DAYS OF RECEIPT
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 02/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement PL	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
PCP STATION 9 POOL POINT	059380	15,421	1.49000	22,977.29
PCP STATION 8 POOL POINT	059380	18,202	1.56000	28,395.12
PCP STATION 8 POOL POINT	059380	10,421	1.67000	17,403.07
PCP STATION 8 POOL POINT	059380	3,000	1.57000	4,710.00
PCP STATION 9 POOL POINT	059380	1,000	1.64000	1,640.00
PCP STATION 8 POOL POINT	059380	4,000	1.62000	6,480.00
PCP STATION 8 POOL POINT	059380	4,500	1.61000	7,245.00
PCP STATION 8 POOL POINT	059380	13,000	1.60000	20,800.00
TOTAL AMOUNT DUE				109,650.48

If you have any questions, please contact Kyle Nutter
at (713) 366-5410 or send a facsimile to (713) 366-5313.

For Amoco use only: 1300100001054-A981603-14187600,007345,030995,0295

FLORIDA PUBLIC UTILITIES COMPANY
 401 SOUTH DIXIE HIGHWAY
 PO DRAWER 3395
 WEST PALM BEACH, FL 33402
 ATTN: TREASURER
 FAX # (407)833-0151

DATE: 03/10/1995
 INVOICE: 950256
 SUBJECT: Natural Gas
 Purchases for the Month of
 FEBRUARY, 1995
 DUE DATE: 03/20/1995

We Invoice You Based Upon the Following:

CATEX Ref. #	Term	Transport Contract	Delivered To:	Volume	Price Per MMBtu	Amount Due
106036	1-28	FGT-MKT	22 POOL	14980	1.4100	\$ 21,121.80
TOTAL						\$ 21,121.80

TERMS: Buyer will pay Seller within ten (10) days from receipt of Seller's invoice.

Wire Payment to:

Bankers Trust Company, New York
 ABA no. 021001033, favor
 Banque Paribas, New York
 Account no. 04202195
 for further credit to
 Catex Vitol Gas Sweep Account
 Account no. 452425

Remit Payment to:

Catex Vitol Gas Inc.
 P.O. Box 11435
 Boston, MA 02211
 Direct Inquiries to:
 Deirdre Sostek
 (617) 426-0777

If you are not in agreement, please complete the enclosed form and fax it (along with the appropriate allocation statement) to Gas Accounting at (617) 426-3093.

THANK YOU



Gas Services

INVOICE

Florida Public Utilities Company

Invoice Number: 9502-105

Attn: Treasurer

P.O. Box 3375

West Palm Beach FL 33402

Fax Number (407) 833-0151

Gas Sales for February 1995

<u>POI</u>	<u>Volume</u>	<u>Price</u>	<u>Total</u>
25112	14,980	\$1.3850	\$20,747.30
<i>Total:</i>	14,980		\$20,747.30

Due Date: March 16, 1995

Send Wire Transfer to:

CNB/Olympic Gas Services
c/o First Interstate Bank of Texas, N.A.
Houston Branch
ABA: 113001064
Account No. 04-7004-3530

Send Check to:

CNB/Olympic Gas Services
P.O. Box 200686
Dallas, TX 75320-0686

14 East University Avenue, Suite 213 • Gainesville, Florida 32601
Phone (904) 330 0202 • FAX (904) 330 7000, (904) 330 8204

CHESAPEAKE UTILITIES CORPORATION
P. O. BOX 960
WINTER HAVEN, FLORIDA 33882-0960

Gas Supply Invoice

Customer:		Statement Date:		February 27, 1995
FLORIDA PUBLIC UTILITIES COMPANY 401 South Dixie Highway West Palm Beach, Florida 33401				
Attention: Mark Schneekermann				
Production month of: February, 1995				
PO#	Volume	RATE	Total Price	
16103 FPU-Riviera Beach	1022	1.44344	\$1,475.20	
Transport	1000	0.5048	\$504.80	
16104 FPU-West Palm Beach West	1022	1.44344	\$1,475.20	
Transport	1000	0.5048	\$504.80	
Transaction fee			\$100.00	
			Total due	<u>\$4,060.00</u>
PLEASE REMIT TO: CHESAPEAKE UTILITIES CORPORATION P. O. BOX 960 WINTER HAVEN, FLORIDA 33882-0960				
PAYABLE UPON RECEIPT PAST DUE AFTER: March 15, 1995				
Direct Billing Inquiries To: Chesapeake Utilities P.O. Box 960 Winter Haven, Florida 33882-0960 (813)293-8612 Attn: Customer Accounting				

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FLORIDA
PUBLIC UTILITIES COMPANY
401 South Dixie Highway
West Palm Beach, FL 33401

February 22, 1995

Ms. Pam McCullers
City of Tallahassee
2602 Jackson Bluff Road
Tallahassee, FL 32304

Dear Pam,

This letter authorizes the following transaction:

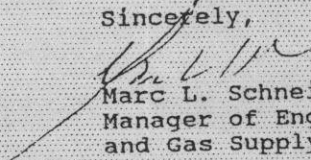
A FIRM INTRADAY ALTERNATE DELIVERY POINT NOMINATION MADE BY THE CITY OF TALLAHASSEE (COT) TO FLORIDA GAS TRANSMISSION WHICH AUTHORIZES THE DELIVERY OF NATURAL GAS TO FLORIDA PUBLIC UTILITIES COMPANY (FPU) FOR THE GAS DELIVERY DAY OF 2/22/95 WHICH STARTS AT 4:00 PM EDT ON 2/22/95 AND ENDS AT 4:00PM EDT ON 2/23/95.

COT SHALL DELIVER AND FPU WILL ACCEPT AND PAY FOR THE FOLLOWING:

1,000 MMBTU/DAY DELIVERED TO
POI 16104 FPU-WEST PALM BEACH WEST
DELIVERY POINT OPERATOR NUMBER 5002
PRICED AT \$2.38/MMBTU DELIVERED

Please page me at 1(800)507-1146 if you have any questions or need additional information

Sincerely,


Marc L. Schneidermann
Manager of Engineering
and Gas Supply

C:\CHRIS\MCCINTRA.COT {WP51}

=====

ONE PAGE VIA FAX TO (904) 891-8277

PLEASE DELIVER IMMEDIATELY!!

CENTRAL FLORIDA GAS COMPANY
DIVISION OF CHESAPEAKE UTILITIES CORPORATION
P.O. Box 960
Winter Haven, Florida 33881-0960

FGT Imbalance Cash-Out Invoice

Customer	Statement Date	08-Feb-95
Florida Public Utilities Company	Due Date	28-Feb-95
P.O. Box 3395		
West Palm Beach Florida 33402-3395		
Attention:	Chris Snyder	

Production month of: October 1994

Party Receiving Book-Out Volume

Legal Entity Number	4084			
Legal Entity Name	Florida Public Utilities Company			
Posting Number	1284			
		Volume	Price	Total
Market Delivery Imbalance (MMBtus)		181	\$1.621	\$293.40

Parties Providing Book-Out Volumes

Legal Entity Number	4175
Legal Entity Name	Chesapeake Utilities Corporation
Posting Number	1238

Please Remit To	For Wire Payments
CENTRAL FLORIDA GAS COMPANY	WIRE TRANSFER
Division of Chesapeake Utilities Corporation	credit CENTRAL FLORIDA GAS COMPANY
P.O. Box 960	BARNETT BANK
Winter Haven, Florida 33881-0960	TRANSIT ROUTING #063106006
	ACCOUNT # 1396082988

For Billing inquiries call Customer Accounting at	(813) 293-8612
Facsimile Number	(813) 294-3895

ST. JOE NATURAL GAS COMPANY, INC.

P.O. BOX 549 PHONE 229-8216
PORT ST. JOE, FLORIDA 32456

INVOICE

CUSTOMER	INVOICE NO. 020995
FLORIDA PUBLIC UTILITIES COMPANY	DATE: 09-Feb-95
P.O. BOX 3395	CONTRACT NO:
WEST PALM BEACH, FL. 33402-3395	CONTRACT DATE:

ATTN: CHRISTOPHER SNYDER PHONE: (407) 838-1723 FAX: (407) 838-1713

TO INVOICE YOU FOR BOOK OUT - MONTH OF: OCTOBER 94

PROD MTH	DESCRIPTION	MMBTU	RATE	AMOUNT
OCT. 94	BOOK-OUT	61	\$1.6208	\$98.87

TOTAL THIS STATEMENT

\$98.87

SEND REMITTANCE TO ST. JOE NATURAL GAS COMPANY, INC.
POST OFFICE BOX 549
PORT ST. JOE, FLORIDA 32456

FOR FUTHER INFORMATION CALL DONNA PARKER (904) 229-8216

DUE UPON RECEIPT - DELINQUENT AFTER: FEBRUARY 20, 1995

TOTAL P.02

A	B	C	D	E	F	G
1	FLORIDA					
2	PUBLIC UTILITIES COMPANY					
3	INVOICE					
4						
5						
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7						
8	Date: March 1, 1995					
9	Due Date: March 10, 1995					
10	Farmland Hydro, L.P.					
11	Attention: Ms. Cindy Vavak					
12	Post Office Box 7305, Dept. 65					
13	Kansas City, MO 64116-0005					
14						
15	INVOICE NUMBER:		121120150301			
16						
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
18						
19	Commodity Cost of Gas *		Tier 1	MMBtu	29,960	\$1.4231 42,636.08
20						
21	FTS-1 Reservation Charge			MMBtu	29,316	\$0.4331 12,696.76
22						
23	FTS-1 Usage Charge			MMBtu	29,316	\$0.0717 2,101.96
24						
25	FPU Administrative Charge			MMBtu	29,960	\$0.0500 1,498.00
26						
27	December 1994 FTS-1 Usage Charge			MMBtu	(34,210)	\$0.1989 (6,804.37)
28				MMBtu	6,455	\$0.1989 1,283.90
29				MMBtu	27,755	\$0.0717 1,990.03
30						
31	January 1995 FTS-1 Usage Charge			MMBtu	(30,968)	\$0.1989 (6,159.54)
32				MMBtu	30,968	\$0.0717 2,220.41
33						
34	TOTAL DUE					\$51,463.23
35						
36	* Pricing Date		Publication	Units	Price	
37						
38	Feb. 1, 1995		Inside FERC	29,960	\$1.4231	
39						
40						
41	Mail payment to:			Florida Public Utilities Company		
42				Attention: Christopher M. Snyder		
43				Post Office Box 3395		
44				West Palm Beach, Florida 33402-3395		
45						
46	Please enclose one copy of this invoice with payment.					

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 950003-GU

Justification for Confidentiality of February 1995 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-35	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUE, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-18	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. 950003-GU

Justification for Confidentiality of February 1995 Gas Purchase Invoices and related transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICES	14-20	1-80	SEE BELOW

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 950003-GU

Justification for Confidentiality of February 1995 Traded Imbalances and/or Off-Systems Sales Invoices:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCES TRADED /BOOKED-OUT	21-22	1-80	ALL	SEE BELOW
FPU OSSS-1 INVOICES	23	10,11,12&13	A&B	SEE BELOW
	23	19,21,25	E&F&G	SEE BELOW
	23	23,27-29,31&32	E&G	SEE BELOW
	23	34	G	SEE BELOW
	23	36&38	B,C,D&E	SEE BELOW

The item represents revenue received by Florida Public Utilities Company and credited to it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's relinquishment program. Transactions of these types can potentially be done with customers off and on FPU's gas distribution system. For competitive purposes only, FPU must be assured that no other firm capacity holder on FGT will be able to ascertain the customer(s) involved in this transaction with FPU nor the prices of the components of such transactions, except for the FGT commodity rate, nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. FPU is hereby requesting that the name(s) of the customer(s), the total units purchased and sold, all negotiable pricing information and commodity information be kept confidential. Of the pricing information only the FGT-1 usage charge should be made public since it is a non-negotiable tariff rate. 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.