

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996**

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	25,843	44,603	(18,760)	(42.06)	136,677	170,860	(34,183)	(20.01)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	402,240	708,671	(306,431)	(43.24)	2,717,478	3,705,402	(987,924)	(26.66)
5 DEMAND	331,905	401,696	(69,791)	(17.37)	1,706,379	1,834,637	(128,258)	(6.99)
6 OTHER	(7,834)	0	(7,834)	0.00	(32,190)	0	(32,190)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	9,217	19,546	(10,329)	(52.84)	28,782	58,007	(29,225)	(50.38)
8 DEMAND	143,386	150,933	(7,547)	(5.00)	428,964	447,930	(18,966)	(4.23)
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)	601,702	987,182	(385,480)	(39.05)	4,082,187	5,219,458	(1,137,271)	(21.79)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,650	3,136	(486)	(15.50)	8,581	13,851	(5,270)	(38.05)
14 TOTAL THERM SALES	817,414	813,567	3,847	0.47	4,273,633	4,699,670	(426,037)	(9.07)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,676,240	4,683,190	(6,950)	(0.15)	22,354,210	18,153,870	4,200,340	23.14
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,778,580	2,796,530	(17,950)	(0.64)	16,466,770	12,554,750	3,912,020	31.16
19 DEMAND	5,122,440	6,207,440	(1,085,000)	(17.48)	27,154,000	29,756,080	(2,602,080)	(8.74)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	1,911,810	1,886,660	25,150	1.33	5,872,760	5,599,120	273,640	4.89
22 DEMAND	1,911,810	1,886,660	25,150	1.33	5,872,760	5,599,120	273,640	4.89
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	866,770	2,796,530	(1,929,760)	(69.01)	10,594,010	12,554,750	(1,960,740)	(15.62)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,086	5,030	4,056	80.64	31,207	22,570	8,637	38.27
27 TOTAL THERM SALES (24-26 Estimated Only)	5,079,497	2,791,500	2,287,997	81.96	20,359,348	12,532,180	7,827,168	62.46
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.553	0.952	(0.399)	(41.91)	0.611	0.941	(0.330)	(35.07)
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)	14.476	25.341	(10.865)	(42.88)	16.503	29.514	(13.011)	(44.08)
32 DEMAND (5/19)	6.479	6.471	0.008	0.12	6.284	6.166	0.118	1.91
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.482	1.036	(0.554)	(53.47)	0.490	1.036	(0.546)	(52.70)
35 DEMAND (8/22)	7.500	8.000	(0.500)	(6.25)	7.304	8.000	(0.696)	(8.70)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	69.419	35.300	34.119	96.65	38.533	41.574	(3.041)	(7.31)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	29.166	62.346	(33.180)	(53.22)	27.497	61.369	(33.872)	(55.19)
40 TOTAL COST OF THERM SOLD (11/27)	11.846	35.364	(23.518)	(66.50)	20.051	41.648	(21.597)	(51.86)
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	8.434	31.952	(23.518)	(73.60)	16.639	38.236	(21.597)	(56.48)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	8.46571	32.07214	(23.606)	(73.60)	16.70156	38.37977	(21.678)	(56.48)
45 PGA FACTOR ROUNDED TO NEAREST .001	8.466	32.072	(23.606)	(73.60)	16.702	38.380	(21.678)	(56.48)

DECLASSIFIED

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FPSC-RECORDS/REPORTING

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	JULY 1995		DIFFERENCE		REVISED		DIFFERENCE	
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	25,843	44,603	(18,760)	(42.06)	136,677	170,860	(34,183)	(20.01)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	402,240	708,671	(306,431)	(43.24)	2,717,478	3,705,402	(987,924)	(26.66)
5 DEMAND	331,905	401,696	(69,791)	(17.37)	1,706,379	1,834,637	(128,258)	(6.99)
6 OTHER	(7,834)	0	(7,834)	0.00	(32,190)	0	(32,190)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	9,217	19,546	(10,329)	(52.84)	28,782	58,007	(29,225)	(50.38)
8 DEMAND	143,386	150,933	(7,547)	(5.00)	428,964	447,930	(18,966)	(4.23)
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)	601,702	987,182	(385,480)	(39.05)	4,082,187	5,219,458	(1,137,271)	(21.79)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,650	3,136	(486)	(15.50)	8,581	13,851	(5,270)	(38.05)
14 TOTAL THERM SALES	817,414	813,567	3,847	0.47	4,273,633	4,699,670	(426,037)	(9.07)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,676,240	4,683,190	(6,950)	(0.15)	22,354,210	18,153,870	4,200,340	23.14
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,778,580	2,796,530	(17,950)	(0.64)	16,466,770	12,554,750	3,912,020	31.16
19 DEMAND	5,122,440	6,207,440	(1,085,000)	(17.48)	27,154,000	29,756,080	(2,602,080)	(8.74)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	1,911,810	1,886,660	25,150	1.33	5,872,760	5,599,120	273,640	4.89
22 DEMAND	1,911,810	1,886,660	25,150	1.33	5,872,760	5,599,120	273,640	4.89
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	866,770	2,796,530	(1,929,760)	(69.01)	10,594,010	12,554,750	(1,960,740)	(15.62)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,086	5,030	4,056	80.64	31,207	22,570	8,637	38.27
27 TOTAL THERM SALES (24-26 Estimated Only)	5,079,497	2,791,500	2,287,997	81.96	20,359,348	12,532,180	7,827,168	62.46
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.553	0.952	(0.399)	(41.91)	0.611	0.941	(0.330)	(35.07)
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)	14.476	25.341	(10.865)	(42.88)	16.503	29.514	(13.011)	(44.08)
32 DEMAND (5/19)	6.479	6.471	0.008	0.12	6.284	6.166	0.118	1.91
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.482	1.036	(0.554)	(53.47)	0.490	1.036	(0.546)	(52.70)
35 DEMAND (8/22)	7.500	8.000	(0.500)	(6.25)	7.304	8.000	(0.696)	(8.70)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	69.419	35.300	34.119	96.65	38.533	41.574	(3.041)	(7.31)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	29.166	62.346	(33.180)	(53.22)	27.497	61.369	(33.872)	(55.19)
40 TOTAL COST OF THERM SOLD (11/27)	11.846	35.364	(23.518)	(66.50)	20.051	41.648	(21.597)	(51.86)
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	8.434	31.952	(23.518)	(73.60)	16.639	38.236	(21.597)	(56.48)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	8.46571	32.07214	(23.606)	(73.60)	16.70156	38.37977	(21.678)	(56.48)
45 PGA FACTOR ROUNDED TO NEAREST .001	8.466	32.072	(23.606)	(73.60)	16.702	38.380	(21.678)	(56.48)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996**

COST OF GAS PURCHASED	CURRENT MONTH:		JULY 1995		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	25,843	44,603	(18,760)	(42.06)	136,677	170,860	(34,183)	(20.01)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	402,240	708,671	(306,431)	(43.24)	2,717,478	3,705,402	(987,924)	(26.66)
5 DEMAND	331,905	401,696	(69,791)	(17.37)	1,706,379	1,834,637	(128,258)	(6.99)
6 OTHER	(7,834)	0	(7,834)	0.00	(32,190)	0	(32,190)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	9,217	19,546	(10,329)	(52.84)	28,782	58,007	(29,225)	(50.38)
8 DEMAND	143,386	150,933	(7,547)	(5.00)	428,964	447,930	(18,966)	(4.23)
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(78,022)	78,022	(100.00)	0	(1,462,628)	1,462,628	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	601,702	909,160	(307,458)	(33.82)	4,082,187	3,756,830	325,357	8.66
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,650	3,136	(486)	(15.50)	8,581	13,851	(5,270)	(38.05)
14 TOTAL THERM SALES	817,414	906,024	(88,610)	(9.78)	4,273,633	3,742,979	530,654	14.18
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,676,240	4,683,190	(6,950)	(0.15)	22,354,210	18,153,870	4,200,340	23.14
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,778,580	2,796,530	(17,950)	(0.64)	16,466,770	12,554,750	3,912,020	31.16
19 DEMAND	5,122,440	6,207,440	(1,085,000)	(17.48)	27,154,000	29,756,080	(2,602,080)	(8.74)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	1,911,810	1,886,660	25,150	1.33	5,872,760	5,599,120	273,640	4.89
22 DEMAND	1,911,810	1,886,660	25,150	1.33	5,872,760	5,599,120	273,640	4.89
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	866,770	2,796,530	(1,929,760)	(69.01)	10,594,010	12,554,750	(1,960,740)	(15.62)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,086	5,030	4,056	80.64	31,207	22,570	8,637	38.27
27 TOTAL THERM SALES (24-26 Estimated Only)	5,079,497	2,791,500	2,287,997	81.96	20,359,348	12,532,180	7,827,168	62.46
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.553	0.952	(0.399)	(41.91)	0.611	0.941	(0.330)	(35.07)
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)	14.476	25.341	(10.865)	(42.88)	16.503	29.514	(13.011)	(44.08)
32 DEMAND (5/19)	6.479	6.471	0.008	0.12	6.284	6.166	0.118	1.91
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.482	1.036	(0.554)	(53.47)	0.490	1.036	(0.546)	(52.70)
35 DEMAND (8/22)	7.500	8.000	(0.500)	(6.25)	7.304	8.000	(0.696)	(8.70)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	69.419	32.510	36.909	113.53	38.533	29.924	8.609	28.77
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	29.166	62.346	(33.180)	(53.22)	27.497	61.369	(33.872)	(55.19)
40 TOTAL COST OF THERM SOLD (11/27)	11.846	32.569	(20.723)	(63.63)	20.051	29.977	(9.926)	(33.11)
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	8.434	29.157	(20.723)	(71.07)	16.639	26.565	(9.926)	(37.36)
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)	8.46571	29.26663	(20.801)	(71.07)	16.70156	26.66488	(9.963)	(37.36)
45 PGA FACTOR ROUNDED TO NEAREST .001	8.466	29.267	(20.801)	(71.07)	16.702	26.665	(9.963)	(37.36)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996
CURRENT MONTH: JULY 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,497,650	14,712.85	0.589
2 No Notice Commodity Adjustment - System Supply	(12,220)	(87.62)	0.717
3 Commodity Pipeline - Scheduled FTS - End Users	1,911,810	9,217.43	0.482
4 Commodity Pipeline - Scheduled FTS - OSSS	279,000	2,000.43	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,676,240	25,843.09	0.553
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 - System Supply	2,499,580	387,378.29	15.498
18 Commodity Other - Scheduled FTS - OSSS	279,000	43,402.14	15.556
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	(28,540.58)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Adjustments	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,778,580	402,239.85	14.476
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	2,931,630	179,482.10	6.122
26 Demand (Pipeline) Entitlement to End-Users	1,911,810	143,386.00	7.500
27 Demand (Pipeline) Entitlement to OSSS	279,000	9,036.81	3.239
28 Other	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	5,122,440	331,904.91	6.479
OTHER			
33 Revenue Sharing - FGT	0	(7,833.97)	0.000
34 Other	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	(7,833.97)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH: JULY 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)	402,240	708,671	306,431	43.24	2,717,478	3,705,402	987,924	26.66	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	352,065	370,968	18,903	5.10	1,822,455	557,365	(1,265,090)	(226.98)	
3 TOTAL	754,305	1,079,639	325,334	30.13	4,539,933	4,262,767	(277,166)	(6.50)	
4 FUEL REVENUES (NET OF REVENUE TAX)	970,017	1,076,503	106,486	9.89	4,731,379	4,248,916	(482,463)	(11.35)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	466,508	466,508	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,086,644	1,193,130	106,486	8.92	5,197,887	4,715,424	(482,463)	(10.23)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	332,339	113,491	(218,848)	(192.83)	657,954	452,657	(205,297)	(45.35)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	2,705	0	(2,705)	0.00	7,606	0	(7,606)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	434,911	1,388,816	953,905	68.68	454,276	1,399,531	945,255	67.54	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(466,508)	(466,508)	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)	653,328	1,385,680	732,352	52.85	653,328	1,385,680	732,352	52.85	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	434,911	1,388,816	953,905	68.68					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	650,623	1,385,680	735,057	53.05					
14 TOTAL (12+13)	1,085,534	2,774,496	1,688,962	60.87					
15 AVERAGE (50% OF 14)	542,767	1,387,248	844,481	60.87					
16 INTEREST RATE - FIRST DAY OF MONTH	6.1000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.8600%	0.0000%	---	---					
18 TOTAL (16+17)	11.9600%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.9800%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.498%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	2,705	0	---	---					

* 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 1995 Through MARCH 1996
JULY 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 95	HADSON	SYS SUPPLY	N/A	1,438,750	490,000	1,928,750	307,985.73	N/A	N/A	INCL. IN COST	15.97
2	APR 95	AMOCO	SYS SUPPLY	N/A	1,681,540	0	1,681,540	270,042.78	N/A	N/A	INCL. IN COST	16.06
3	MAY 95	HADSON	SYS SUPPLY	N/A	573,490	1,005,040	1,578,530	274,320.14	N/A	N/A	INCL. IN COST	17.38
4	MAY 95	AMOCO	SYS SUPPLY	N/A	1,658,670	0	1,658,670	285,215.34	N/A	N/A	INCL. IN COST	17.20
5	MAY 95	SCANA	SYS SUPPLY	N/A	136,090	0	136,090	23,436.00	N/A	N/A	INCL. IN COST	17.22
6	MAY 95	ANGI	SYS SUPPLY	N/A	236,090	0	236,090	40,053.15	N/A	N/A	INCL. IN COST	16.97
7	MAY 95	MG	SYS SUPPLY	N/A	21,000	0	21,000	3,381.78	N/A	N/A	INCL. IN COST	16.10
8	MAY 95	MG	SYS SUPPLY	N/A	0	0	0	8,561.28	N/A	N/A	INCL. IN COST	0.00
9	JUN 95	HADSON	SYS SUPPLY	N/A	1,194,900	201,300	1,396,200	250,454.72	N/A	N/A	INCL. IN COST	17.94
10	JUN 95	AMOCO	SYS SUPPLY	N/A	1,058,300	0	1,058,300	186,925.66	N/A	N/A	INCL. IN COST	17.66
11	JUN 95	MIDCON	SYS SUPPLY	N/A	260,100	0	260,100	46,440.00	N/A	N/A	INCL. IN COST	17.85
12	JUL 95	HADSON	SYS SUPPLY	N/A	931,150	279,000	1,210,150	187,990.61	N/A	N/A	INCL. IN COST	15.53
13	JUL 95	AMOCO	SYS SUPPLY	N/A	1,269,900	0	1,269,900	196,599.82	N/A	N/A	INCL. IN COST	15.48
14	JUL 95	COASTAL	SYS SUPPLY	N/A	298,530	0	298,530	46,190.00	N/A	N/A	INCL. IN COST	15.47
TOTAL					10,758,510	1,975,340	12,733,850	2,127,597.01	0	0	0	16.71

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: APRIL 1995 THROUGH MARCH 1996
MONTH: JUNE 1995

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	COASTAL	282	795	766	23,850	22,980	\$1.490	\$1.546
2	AMOCO	611	1,263	1,216	37,900	36,494	\$1.465	\$1.521
3	HADSON	611	948	913	28,443	27,383	\$1.465	\$1.522
4	COASTAL	6534	209	201	6,260	6,016	\$1.490	\$1.550
5	HADSON	25306	275	265	8,239	7,941	\$1.465	\$1.520
6	COASTAL	25306	30	29	890	857	\$1.490	\$1.547
7	HADSON	25309	12	11	348	336	\$1.465	\$1.517
8	AMOCO	25309	871	843	26,129	25,278	\$1.515	\$1.566
9	HADSON	25309	884	855	26,505	25,637	\$1.515	\$1.566
10	HADSON	25412	70	67	2,100	2,020	\$1.465	\$1.523
11	AMOCO	25412	1,051	1,017	31,531	30,522	\$1.525	\$1.575
12	HADSON	25412	1,437	1,391	43,121	41,726	\$1.525	\$1.576
13	AMOCO	62100	18	17	540	520	\$1.465	\$1.521
14	AMOCO	62133	233	225	7,000	6,740	\$1.450	\$1.506
15	AMOCO	62133	950	915	28,500	27,436	\$1.490	\$1.548
16	HADSON	62137	545	526	16,337	15,779	\$1.515	\$1.569
17								
18								
19								
20								
	TOTAL		9,591	9,257	287,693	277,665		
	WEIGHTED AVERAGE						\$1.497	\$1.551

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 1995 Through MARCH 1996

		CURRENT MONTH:		JULY 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	366,291	169,290	(197,001)	(116.37)	1,620,041	1,180,110	(439,931)	(37.28)
OUTDOOR LIGHTING	(21)	196	90	(106)	(117.78)	784	450	(334)	(74.22)
RESIDENTIAL	(31)	427,187	458,770	31,583	6.88	2,139,986	2,330,710	190,724	8.18
LARGE VOLUME	(51)	1,449,193	1,858,840	409,647	22.04	6,583,855	7,752,820	1,168,965	15.08
OTHER	(81)	6,980	8,440	1,460	17.30	31,902	39,550	7,648	19.34
TOTAL FIRM		2,249,847	2,495,430	245,583	9.84	10,376,568	11,303,640	927,072	8.20
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	348,797	296,070	(52,727)	(17.81)	1,320,396	1,228,520	(91,876)	(7.48)
INTERRUPTIBLE TRANSPORT	(92)	21,072	27,740	6,668	24.04	92,785	105,050	12,265	11.68
LARGE VOLUME INTERRUPTIBLE	(93)	2,180,781	2,193,290	12,509	0.57	8,089,298	6,981,620	(1,107,678)	(15.87)
OFF SYSTEM SALES SERVICE	(95)	279,000	0	(279,000)	0.00	480,300	0	(480,300)	0.00
TOTAL INTERRUPTIBLE		2,829,650	2,517,100	(312,550)	(12.42)	9,982,779	8,315,190	(1,667,589)	(20.05)
TOTAL THERM SALES		5,079,497	5,012,530	(66,967)	(1.34)	20,359,347	19,618,830	(740,517)	(3.77)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,330	1,619	(711)	(43.92)	2,089	1,633	(456)	(27.92)
OUTDOOR LIGHTING	(21)	6	3	(3)	(100.00)	6	4	(2)	(50.00)
RESIDENTIAL	(31)	30,315	30,438	123	0.40	30,747	30,904	157	0.51
LARGE VOLUME	(51)	860	1,568	708	45.15	1,103	1,571	468	29.79
OTHER	(81)	424	444	20	4.50	424	444	20	4.50
TOTAL FIRM		33,935	34,072	137	0.40	34,369	34,556	187	0.54
NUMBER OF CUSTOMERS (INTERRUPTIBLE)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	13	14	1	7.14	13	14	1	7.14
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	16	0	0.00	16	16	0	0.00
TOTAL CUSTOMERS		33,951	34,088	137	0.40	34,385	34,572	187	0.54
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	157	105	(52)	(49.52)	776	723	(53)	(7.33)
OUTDOOR LIGHTING	(21)	33	30	(3)	(10.00)	131	113	(18)	(15.93)
RESIDENTIAL	(31)	14	15	1	6.67	70	75	5	6.67
LARGE VOLUME	(51)	1,685	1,185	(500)	(42.19)	5,969	4,935	(1,034)	(20.95)
OTHER	(81)	16	19	3	15.79	75	89	14	15.73
INTERRUPTIBLE	(61)	26,831	21,148	(5,683)	(26.87)	101,569	87,751	(13,818)	(15.75)
INTERRUPTIBLE TRANSPORT	(92)	21,072	27,740	6,668	24.04	92,785	105,050	12,265	11.68
LARGE VOLUME INTERRUPTIBLE	(93)	2,180,781	2,193,290	12,509	0.57	8,089,298	6,981,620	(1,107,678)	(15.87)
OFF SYSTEM SALES SERVICE	(95)	279,000	0	(279,000)	0.00	480,300	0	(480,300)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368								
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	1.05	1.05	1.05	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	0	0	0	0	0	0	0	0



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	07/31/95	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 NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/10/95		
INVOICE NO.	6608		
TOTAL AMOUNT DUE	\$84,116.36		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT	
	RESERVATION CHARGE			07/95	A	RES	0.3659	0.0672		0.4331	184,760	\$80,019.56	
	CAPACITY RELINQUISHED AT LESS THAN MAX RATE			07/95	A	RES	0.3659	0.0600		0.4259	108,500	\$46,210.15	
	NO NOTICE RESERVATION CHARGE			07/95	A	NNR	0.0694			0.0694	31,000	\$2,151.40	
	TEMPORARY RELINQUISHMENT CREDIT			07/95	A	TRL	0.3190	0.0672		0.3862	(108,500)	(\$41,902.70)	
	WESTERN DIVISION REVENUE SHARING CREDIT			07/95	A	TCW						(\$679.19)	
	MARKET IT REVENUE SHARING CREDIT			07/95	A	ITF						(\$1,682.86)	
				TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/95.								215,760	\$84,116.36

*** END OF INVOICE 6608 ***

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

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

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Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	07/31/95	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 NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/10/95		
INVOICE NO.	6476		
TOTAL AMOUNT DUE	\$220,929.73		

CONTRACT 3624 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			07/95	A	RES	0.7488	0.0072		0.7560	298,840	\$225,923.04
	WESTERN DIVISION REVENUE SHARING CREDIT			07/95	A	TCW						(\$822.54)
	MARKET IT REVENUE SHARING CREDIT			07/95	A	ITF						(\$4,170.77)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/95.											298,840	\$220,929.73

*** END OF INVOICE 6476 ***

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

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

11

Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	07/31/95	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 NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/10/95		
INVOICE NO.	6477		
TOTAL AMOUNT DUE	\$21,176.25		

CONTRACT 3625 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			07/95	A	RES	0.7488	0.0072		0.7560	28,644	\$21,654.86
	WESTERN DIVISION REVENUE SHARING CREDIT			07/95	A	TCW						(\$78.84)
	MARKET IT REVENUE SHARING CREDIT			07/95	A	ITF						(\$399.77)
TOTAL FOR CONTRACT 3625 FOR MONTH OF 07/95.											28,644	\$21,176.25

*** END OF INVOICE 6477 ***

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

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

08/10/95

08/20/95

6689

\$10,375.14

FLORIDA PUBLIC UTILITIES COMPANY

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

Wire Transfer
ACCTS CHARACTR NO
ACCOUNT # 001668806
Route # 053000199

5009

FLORIDA PUBLIC UTILITIES COMPANY

4884

PLEASE CONTACT GEORGI AMEZ

AT (713) 851-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE

FIRM TRANSPORTATION

Usage Charge - No Notice For DELAND

Usage Charge - No Notice For SANFORD

Usage Charge

Usage Charge

Usage Charge

Usage Charge

Usage Charge

Usage Charge

Usage Charge

Usage Charge

Usage Charge

Account #	Customer Name	Month	Rate	Usage	Charge	Balance	Total
		07/95	A COM	0.0259	0.0458	0.0717	(860) (\$61.66)
		07/95	A COM	0.0259	0.0458	0.0717	(362) (\$25.96)
16193	PPU-RIVIERA BEACH	07/95	A COM	0.0259	0.0458	0.0717	14,103 \$1,011.19
16104	PPU-WEST PALM BEACH WEST	07/95	A COM	0.0259	0.0458	0.0717	10,363 \$743.61
16105	PPU-WEST PALM BEACH	07/95	A COM	0.0259	0.0458	0.0717	15,448 \$1,107.62
16106	PPU-LAKE WORTH SOUTH	07/95	A COM	0.0259	0.0458	0.0717	3,476 \$249.20
16107	PPU-LAKE WORTH	07/95	A COM	0.0259	0.0458	0.0717	23,691 \$1,498.86
14108	PPU-BOYNTON BEACH	07/95	A COM	0.0259	0.0458	0.0717	25,763 \$1,447.21
16109	PPU-BOCA RATON	07/95	A COM	0.0259	0.0458	0.0717	14,716 \$1,054.71
16110	PPU-DELAND	07/95	A COM	0.0259	0.0458	0.0717	10,467 \$760.48
16273	FARMLAND INDUSTRIES	07/95	A COM	0.0259	0.0458	0.0717	27,908 \$2,000.43

08/10/95

09/20/95

6689

\$10,375.14

FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BROWN

POST OFFICE BOX 3298

WEST PALM BEACH, FL 33402-3298

Wire Transfer

NCNB Charlotte NC

Account # 001898808

Route # 053000196

5009

FLORIDA PUBLIC UTILITIES COMPANY

FIRM TRANSPORTATION

4084

PLEASE CONTACT OSOROT ANUEZ

AT (213)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE

TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/95.

144,702

\$10,375.14

*** END OF INVOICE 6689 ***

08/10/95

08/20/95

6677

\$14,095.91

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

Wire Transfer
WCB Charlotte NC
Account # 001658804
Route # 003000196

3624

FLORIDA PUBLIC UTILITIES COMPANY

4684

PLEASE CONTACT GEORGI ANOBEZ

AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE

FIRM TRANSPORTATION

Usage Charge	16103	PPU-RIVIERA BEACH	07/95	A	COM	0.0371	0.0108	0.0479	7,502	\$359.35
Usage Charge	16104	PPU-WEST PALM BEACH WEST	07/95	A	COM	0.0371	0.0108	0.0479	13,697	\$656.09
Usage Charge	16105	PPU-WEST PALM BEACH	07/95	A	COM	0.0371	0.0108	0.0479	12,065	\$616.23
Usage Charge	16106	PPU-LAKE NORTH SOUTH	07/95	A	COM	0.0371	0.0108	0.0479	199,547	\$9,558.30
Usage Charge	16107	PPU-LAKE NORTH	07/95	A	COM	0.0371	0.0108	0.0479	7,719	\$369.74
Usage Charge	16108	PPU-BOYNTON BEACH	07/95	A	COM	0.0371	0.0108	0.0479	3,100	\$148.19
Usage Charge	16109	PPU-BOCA RATON	07/95	A	COM	0.0371	0.0108	0.0479	7,936	\$380.13
Usage Charge	16156	PPU-SANFORD	07/95	A	COM	0.0371	0.0108	0.0479	12,617	\$604.35
Usage Charge	16157	PPU-SANFORD WEST	07/95	A	COM	0.0371	0.0108	0.0479	15,717	\$752.04
Usage Charge	16158	PPU-DELAND	07/95	A	COM	0.0371	0.0108	0.0479	13,578	\$650.39
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/95.									234,278	\$14,095.91

08/10/95

08/20/95

6678

\$1,372.04

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

Mike Truesler
 NCMS Charlotte, NC
 Account # 001638806
 Route # 053008196

3625

FLORIDA PUBLIC UTILITIES COMPANY

4084

PLEASE CONTACT

AT () WITH ANY QUESTIONS REGARDING THIS INVOICE

FIRM TRANSPORTATION

Usage Charge										
	16103	FPU-RIVIERA BEACH	07/95	A	COM	0.0371	0.0108	0.0479	1,395	\$66.82
	16104	FPU-WEST PALM BEACH WEST	07/95	A	COM	0.0371	0.0108	0.0479	2,325	\$111.37
	16105	FPU-WEST PALM BEACH	07/95	A	COM	0.0371	0.0108	0.0479	2,387	\$114.39
	16106	FPU-LAKE WORTH SOUTH	07/95	A	COM	0.0371	0.0108	0.0479	19,158	\$917.67
	16107	FPU-LAKE WORTH	07/95	A	COM	0.0371	0.0108	0.0479	1,023	\$49.00
	16108	FPU-BOYNTON BEACH	07/95	A	COM	0.0371	0.0108	0.0479	837	\$40.09
	16109	FPU-BOCA RATON	07/95	A	COM	0.0371	0.0108	0.0479	1,054	\$50.49
	16156	FPU-SANFORD	07/95	A	COM	0.0371	0.0108	0.0479	155	\$7.42
	16157	FPU-SANFORD WEST	07/95	A	COM	0.0371	0.0108	0.0479	155	\$7.42
	16158	FPU-DELAND	07/95	A	COM	0.0371	0.0108	0.0479	185	\$7.42

TOTAL FOR CONTRACT 3625 FOR MONTH OF 07/95: 26,844 \$1,372.04

Post-It™ brand fax transmittal memo 7671 # of pages 1

To	Chris Snyder	From	Georal Alvarez
Co.	FPU	Co.	FOT
Dept.		Phone #	712-883-7534
Fax #	407-838-1713	Fax #	

HADSON GAS SYSTEMS, INC.



A HADSON COMPANY

INVOICE

For Services During the Month of JULY, 1995

FLORIDA PUBLIC UTILITIES COMPANY

LOCATION ID: FPUI

4012 S. DIXIE HWY.

DATED: 03-Aug-95

P.O. BOX 3395

DUE DATE: 13-Aug-95

WEST PALM BEACH, FLORIDA 33402

INVOICE: 26349

ATTN: MGR OF ENGINEERING & GAS SUPPLY

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	39,130	\$1.4650	57,325.45
Zone 2	MMBtu	43,121	\$1.5250	65,759.53
Zone 3	MMBtu	42,842	\$1.5150	64,905.63
TOTAL TERM		125,093		\$ 188,116.61
Additional Spot Purchases:				
Zone 1		0	\$0.0000	0.00
Zone 2		0	\$0.0000	0.00
Zone 3		0	\$0.0000	0.00
TOTAL ADDTL SPOT		0		\$ 0.00
TOTAL DUE		125,093		\$ 188,116.61

SUPPORTING DATA: Base Index

MAY 1, 1995 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$1.44 +	0.025	=	1.4650
Florida gas (Zone 2) =	\$1.50 +	0.025	=	1.5250
Florida gas (Zone 3) =	\$1.49 +	0.025	=	1.5150

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

OR

MAIL PAYMENT TO:

Harris Bank & Trust

Hadson Gas Systems, Inc.

Chicago, IL

C/O Harris Bank & Trust

ABA #071000288

Bank of Montreal 12 West

FFC Hadson Gas Systems, Inc.

115 South LaSalle

ACCOUNT #2781466

Chicago, IL 60603

ATTN: Angela Corbett

If you have any questions, please call Beverly K. Kiser at (214)640-6926.



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

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

INVOICE NUMBER 009860
INVOICE DATE 08-09-1995
CONTRACT 178452
DELIVERY MONTH 07/1995

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

Natural gas delivered during 07/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI CONTRACT 178051	020022	37,900	1.46500	55,523.50
FGT STATION 8 POOL POINT	059380	31,531	1.52500	48,084.78
FGT STA 11 ZN 3 POOL POIN	065930	26,129	1.51500	39,585.44
FGT/AGC/SMITH PT 3824,3915,3957-60	067275	540	1.46500	791.10
TOTAL AMOUNT DUE				143,984.82

If you have any questions, please contact Kyle Nutter at (713) 366-5410 or send a facsimile to (713) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.

Amoco use only: 1300100001054-A981603-14187601.009860.080995.0795

P.D.7

0809 09 95 08:01PM AMCO MFG 1390



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

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

INVOICE NUMBER 009810
INVOICE DATE 08-09-1995
CONTRACT 178217
DELIVERY MONTH 07/1995

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

Gas delivered during 07/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
UNITED SALES FAIRWAY FLD	019246	35,500	1.48210	52,614.55 52,615.00
TOTAL AMOUNT DUE				52,614.55 52,615.00

If you have any questions, please contact Kyle Nutter at (361) 366-5410 or send a facsimile to (713) 366-5313. When remitting amount different than the total amount billed, please fax the appropriate support to document your change.

Amoco use only: 1300100001054-A981603-14187601,009810,080995,0795

3 I N V O I C E
4 -----

5 INVOICE NUMBER : 023299 - 01
6 DATE : 08/08/1995
7 DUE DATE : 08/20/1995
8 AMOUNT : \$46,190.00

11 SOLD TO:
12 FLORIDA PUBLIC UTILITIES CO
13 ATTN: TREASURER
14 401 SOUTH DIXIE HIGHWAY
15 P. O. BOX 3395
16 WEST PALM BEACH, FL 33402-3395

REMIT BY WIRE TO:
COASTAL GAS MARKETING COMPANY
CITIBANK, N.A., NY, NY
ABA NUMBER 0210-0008-9
ACCOUNT NUMBER 4055 2643

19 PRODUCTION MONTH: 07/01/1995
20 CONTRACT : 00053380 FLORIDA PUBLIC UTILITIES CO

21 -----

22	RATE		HMBTU		
23	TYPE	RATE DESCRIPTION	14.7300	RATE	AMOUNT
26	PIPELINE: FLORI				
27	LOCATION: KROTZ SPRINGS ANRPL/FLORI				
28			6.260		
29			6.260		
30	TIER: 00				
31	SG1	SALES GAS	6.260	1.49000	9.327.40
34	PIPELINE: FLORI				
35	LOCATION: JOHNSON BAYOU (UTOS/FLORI)				
36	TIER: 01				
37	SG1	SALES GAS	890	1.49000	1.326.10
39	PIPELINE: FLORI				
40	LOCATION: JOHNSON BAYOU (UTOS/FLORI)				
41			23.850		
42			23.850		
43	TIER: 02				
44	SG1	SALES GAS	23.850	1.49000	35.536.50
47				TOTAL	46.190.00

49 -----

51 DIRECT INQUIRIES TO PEGGY HUANG AT (713) 877-7585.
52 WHEN PAYING AN AMOUNT DIFFERENT THAN INVOICED, PLEASE
53 FAX AN ADJUSTED COPY WITH SUPPORT TO (713) 297-1489.
54



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A	B	C	D	E	F	G
FLORIDA						
PUBLIC UTILITIES COMPANY						
INVOICE						
					Date:	May 1, 1995
					Due Date:	May 10, 1995
Associated Natural Gas, Inc.						
Attention: Mr. Bradley T. McKay						
10777 Westheimer, Suite 650						
Houston, Texas 77042						
INVOICE NUMBER:		GS-7				
<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
January 1995 Imbalance Trading		MMBtu	8,985	\$1.4700	13,207.95	
TOTAL DUE					\$13,207.95	
Mail payment to:		Florida Public Utilities Company				
		Attention: Christopher M. Snyder				
		Post Office Box 3395				
		West Palm Beach, Florida 33402-3395				
Please enclose one copy of this invoice with payment.						

A	B	C	D	E	F	G
1	FLORIDA					
2	PUBLIC UTILITIES COMPANY					
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7		INVOICE				
8						
9				Date:	July 11, 1995	
10				Due Date:	July 21, 1995	
11	CNB Olympic Gas Services					
12	Attention: Mr. Darin Cook					
13	14 East University Avenue, Suite 213					
14	Gainesville, Florida 32601					
15						
16	INVOICE NUMBER:	GS-8				
17						
18	<u>Description of Transaction</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
19						
20	March 1995 Book-out Quantities		MMBtu	7,760	\$1.4750	11,446.00
21						
22	TOTALS			7,760		\$11,446.00
23						
24						
25						
26	Mail payment to:		Wire transfer payment to:			
27						
28	Florida Public Utilities Company		SunBank/South Florida, NA			
29	Attention: Christopher M. Snyder		501 East Las Olas Boulevard			
30	Post Office Box 3395		Ft. Lauderdale, Florida 33301			
31	West Palm Beach, Florida 33402-3395		ABA #067006076			
32			For the credit of Florida Public Utilities Company			
33			General Account No. 6627 627006416			
34						
35						
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37	Please enclose one copy of this invoice with check payment.					
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FLORIDA						
PUBLIC UTILITIES COMPANY						
INVOICE						
					Date:	July 12, 1995
					Due Date:	July 22, 1995
Florida Gas Utility						
Attention: Kelly Russ,						
Member Services Representative						
7328 West University Avenue, Suite A						
Gainesville, Florida 32607						
INVOICE NUMBER:		GS-9				
<u>Description</u>		<u>Basis</u>		<u>Units</u>	<u>Price</u>	<u>Amount</u>
March 1995 Imbalance Trading		MMBtu		2,635	\$1.4750	3,886.63
TOTAL DUE						\$3,886.63
Please remit payment to:			Florida Public Utilities Company			
			Attention: Christopher M. Snyder			
			Post Office Box 3395			
			West Palm Beach, Florida 33402-3395			
Please enclose one copy of this invoice with payment.						

**FLORIDA PUBLIC UTILITIES COMPANY
 DETAIL OF SCHEDULE A-1 SUPPORTING DETAIL
 AS REQUIRED BY MAX FULFORD, FLORIDA PUBLIC SERVICE COMMISSION**

Commodity (Pipeline)

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current	OSSS Prior Period	Invoice Total
13	6305	Florida Gas Transmission Company	8,387.19	0.00	1,443.32	0.00	9,830.51
14	6293	Florida Gas Transmission Company	5,873.03	7,979.65	0.00	0.00	13,852.68
15	6294	Florida Gas Transmission Company	561.89	765.93	0.00	0.00	1,327.82
N/A	N/A	OSSS - Prior Period Adjustment	(0.01)	0.00	0.00	41,914.83	41,914.82
Totals			14,822.10	8,745.58	1,443.32	41,914.83	66,925.83

Commodity (Other)

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current **	OSSS Prior Period	Invoice Total
16	25871	Hadson Gas Systems, Inc.	214,669.54	0.00	35,785.18	0.00	250,454.72
17	9363	Amoco Energy Trading Corp.	169,587.01	0.00	0.00	0.00	169,587.01
18	9305	Amoco Energy Trading Corp.	17,338.65	0.00	0.00	0.00	17,338.65
19	22292	MidCon Gas Services Corp.	46,440.00	0.00	0.00	0.00	46,440.00
20	74927	Tenneco Gas Marketing Company	758.45	0.00	0.00	0.00	758.45
21	74956	Tenneco Gas Marketing Company	684.00	0.00	0.00	0.00	684.00
N/A	N/A	OSSS - Prior Period Adjustment	14,086.45	0.00	0.00	857,025.74	871,112.19
Totals			463,564.10	0.00	35,785.18	857,025.74	1,356,375.02

Demand & Other

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current	OSSS Prior Period	Invoice Total
10*	6267	Florida Gas Transmission Company	99,226.78	0.00	6,292.64	0.00	105,519.42
11*	6132	Florida Gas Transmission Company	90,566.09	125,942.04	0.00	0.00	216,508.13
12*	6133	Florida Gas Transmission Company	8,664.00	12,088.44	0.00	0.00	20,752.44
N/A	N/A	OSSS - Prior Period Adjustment	48,244.60	0.00	0.00	136,867.54	185,112.14
Totals			246,701.47	138,030.48	6,292.64	136,867.54	527,892.13

Reservation Invoice Breakdown

Page Number	Invoice Number	Vendor Name	Reservation Charge	No-Notice Charge	Revenue Sharing	Invoice Total
10*	6267	Florida Gas Transmission Company	106,740.78	2,082.00	(1,221.36)	107,601.42
11*	6132	Florida Gas Transmission Company	218,635.20	0.00	(2,127.07)	216,508.13
12*	6133	Florida Gas Transmission Company	20,956.32	0.00	(203.88)	20,752.44
Totals			346,332.30	2,082.00	(3,552.31)	344,861.99

* NOTE: No-Notice Service & Revenue Sharing Credits are invoiced on the Reservation Invoices.

** NOTE: Placement of Off-Systems Sales does not indicate all supplies came from one supplier. OSSS is placed under one supplier for ease of calculations and for presentation purposes.