

LAW OFFICES
MESSER, CAPARELLO, MADSEN, GOLDMAN & METZ
A PROFESSIONAL ASSOCIATION

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FILE COPY

January 16, 1996

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32301

HAND DELIVERY

Re: Florida Public Utilities Company; Docket No. 960003-GU

Dear Ms Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in connection with the hearings scheduled to begin February 21, 1996 in this docket are the original and 15 copies of the following:

1. Petition for Approval of Florida Public Utilities Company's Purchased Gas Cost Recovery Factors;
2. Direct Testimony of George Bachman and Marc L. Schneidermann; and

06509-96

00510-96

3. Schedules E-1, E-1R, E-2, E-3, E-4 and E-5.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

ACK

AFA

APP

CAF

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SEC */ NHH/amb*

WAS Enclosures

OTH cc: Parties of Record
Mr. George Bachman

RECEIVED & FILED
Mace
FPSC-BUREAU OF RECORDS

Petition
DOCUMENT NUMBER-DATE

00508 JAN 16 96

FPSC-RECORDS/REPORTING

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 960003-GU
DETERMINATION OF PURCHASED
GAS/COST RECOVERY FACTOR

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Direct Testimony of
George Bachman
On Behalf of
Florida Public Utilities Company

- 1 Q. Please state your name and business address.
- 2 A. George Bachman, 401 South Dixie Highway, West Palm Beach, Fl 33401.
- 3 Q. By whom are you employed?
- 4 A. I am employed by Florida Public Utilities Company.
- 5 Q. Have you previously testified in this Docket?
- 6 A. Yes.
- 7 Q. What is the purpose of your testimony at this time?
- 8 A. I will summarize our projected gas recoveries computations which are
- 9 contained in composite exhibit GMB-3 which supports the April 1996 - March
- 10 1997 projected purchased gas adjustments for our consolidated gas division.
- 11 In addition, I will advise the Commission of the projected differences between
- 12 the revenues collected and the purchased gas costs allowed in developing the
- 13 levelized purchased gas adjustment for the periods April 1994 - March 1995
- 14 and April 1995 - March 1996. From these two periods I will establish a "true-
- 15 up" amount to be collected or refunded during April 1996 - March 1997.

1 Q. Were the schedules filed by your Company completed under your direction?

2 A. Yes.

3 Q. Which of the staff's set of schedules has your Company completed and filed?

4 A. We have prepared and pre-filed True-Up Schedules A-1, A-2, A-3, A-4, A-5,

5 A-6, A-7 and A-8 in addition to composite exhibit GMB-3 which contains

6 Schedules E1, E1/R, E2, E3, E4 and E5 for our consolidated gas division.

7 These schedules support the calculation of the purchased gas adjustment

8 factors for April 1996 - March 1997.

9 Q. Does this conclude your testimony?

10 A. Yes

11 **PURCHASED GAS ADJUSTMENT ISSUES**

12 **ISSUE 1:** What is the appropriate final purchased gas adjustment true-up

13 amount for the period April, 1994 through March, 1995?

14 **COMPANY POSITION:** The final purchased gas adjustment true-up

15 amount for the period April 1994 - March 1995 is an under-recovery of

16 \$945,255.

17 **ISSUE 2:** What is the estimated purchased gas adjustment true-up amount for

18 the period April, 1995 through March, 1996?

19 **COMPANY POSITION:** We have estimated that we will have over-

20 recovered \$1,371,194 for the period April 1995 - March 1996.

21 **ISSUE 3:** What is the total purchased gas adjustment true-up amount to be

1 collected during the period April, 1996 through March, 1997?

2 **COMPANY POSITION:** The total net over-recovery to be refunded during
3 the period April 1996 - March 1997 is \$425,939.

4 **ISSUE 4:** What is the appropriate levelized purchased gas adjustment
5 recovery(cap) factor for the period April, 1996 through March, 1997?

6 **COMPANY POSITION:** The Purchased Gas Cost Recovery Factor will be
7 a maximum of 38.519¢ per therm.

8 **ISSUE 5:** What should be the effective date of the new purchased gas
9 adjustment charge for billing purposes?

10 **COMPANY POSITION** The factor should be effective for all meter
11 readings on or after April 1, 1996, beginning with the first or applicable
12 billing cycle for the period April 1996 - March 1997.

	PROJECTION												TOTAL
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	20,347	15,269	18,284	17,821	16,628	16,633	18,466	15,967	21,281	24,500	24,331	23,189	228,596
2 NO NOTICE SERVICE	5,205	2,262	2,262	2,151	2,151	2,082	4,303	6,454	9,251	11,402	8,326	7,250	62,118
3 SWING SERVICE													
4 COMMODITY (Other)	1,012,634	1,018,842	742,679	678,940	689,789	778,814	977,197	960,441	1,138,820	1,064,719	1,258,998	1,224,278	11,552,281
5 DEMAND	557,558	223,219	198,019	199,909	199,909	193,519	223,933	544,733	591,258	592,158	528,367	578,701	4,841,429
6 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
8 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL COST (1+2+3+4+5-6-7-8+9+10)	1,595,744	1,203,481	961,064	898,661	908,537	991,068	1,233,098	1,527,595	1,758,816	1,692,867	1,800,112	1,833,698	16,493,704
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COMPANY USE	2,871	2,277	1,730	1,615	1,634	1,783	2,219	2,746	3,168	3,049	3,296	3,203	29,891
14 TOTAL THERM SALES	1,592,873	1,201,204	959,334	895,298	906,903	989,285	1,231,880	1,524,849	1,755,650	1,689,758	1,829,818	1,830,395	16,464,013
THERMS PURCHASED													
15 COMMODITY (Pipeline)	3,873,570	3,135,200	2,983,470	2,934,040	2,768,350	2,796,960	3,023,810	3,205,120	4,051,990	4,485,240	4,305,370	4,303,140	41,946,050
16 NO NOTICE SERVICE	780,000	310,000	300,000	310,000	310,000	300,000	620,000	530,000	1,333,000	1,643,000	1,204,000	1,085,000	9,095,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	3,873,570	3,135,200	2,983,470	2,934,040	2,768,350	2,796,960	3,023,810	3,205,120	4,051,990	4,485,240	4,305,370	4,303,140	41,946,050
19 DEMAND	8,859,000	4,010,780	3,281,400	3,235,780	3,235,780	3,131,400	4,353,330	8,004,000	10,161,800	10,222,800	8,800,400	9,324,800	78,622,270
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18+20-23)	3,873,570	3,135,200	2,983,470	2,934,040	2,768,350	2,796,960	3,023,810	3,205,120	4,051,990	4,485,240	4,305,370	4,303,140	41,946,050
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	6,870	5,630	5,380	5,280	4,970	4,950	5,430	5,870	7,290	8,070	7,840	7,730	75,289
27 TOTAL THERM SALES	3,866,699	3,129,570	2,978,110	2,928,760	2,763,380	2,792,010	3,018,150	3,259,250	4,044,690	4,477,170	4,337,530	4,295,410	41,870,860
CENTS PER THERM													
28 COMMODITY (Pipeline)	(1/15)	0.615	0.613	0.607	0.601	0.604	0.611	0.609	0.694	0.694	0.559	0.539	0.565
29 NO NOTICE SERVICE	(2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
30 SWING SERVICE	(3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other)	(4/18)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694
32 DEMAND	(9/19)	26.142	32.497	24.893	23.072	24.917	32.319	29.415	28.059	23.738	29.070	28.451	27.541
33 OTHER	(8/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT													
34 COMMODITY (Pipeline)	(7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND	(4/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	(9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST	(11/24)	41.196	40.300	32.213	30.568	32.819	40.809	48.765	43.405	37.42	41.923	42.813	39.321
38 NET UNBILLED	(12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE	(13/26)	41.191	40.444	32.278	30.567	32.877	40.868	48.760	43.457	37.782	42.041	42.730	39.383
40 TOTAL THERM SALES	(11/27)	41.270	40.372	32.271	30.623	32.878	40.882	48.870	43.485	37.810	41.999	42.690	39.392
41 TRUE-UP	(E-2)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)	(1.017)
42 TOTAL COST OF GAS	(40+41)	40.253	39.355	31.254	29.606	31.861	39.865	45.853	42.468	36.793	40.982	41.673	38.375
43 REVENUE TAX FACTOR		1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378	1.00378
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)		40.404	39.503	31.371	29.716	31.981	39.905	46.026	42.627	36.931	41.159	41.629	38.519
45 PGA FACTOR ROUNDED TO NEAREST .001		40.404	39.503	31.371	29.716	31.981	39.905	46.026	42.627	36.931	41.159	41.629	38.519

* On 1/11/95, Mr Wayne Main agreed to change Line 24 as shown above.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1/R		
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		APRIL 1995 Through MARCH 1996													
COST OF GAS PURCHASED		ACTUAL								REVISED PROJECTION					TOTAL
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR		
1	COMMODITY (Pipeline)	17,043	28,895	66,926	25,843	21,380	17,240	18,694	22,659	37,313	41,927	38,151	37,142	371,183	
2	NO NOTICE SERVICE	5,205	2,151	2,082	2,151	2,151	2,082	4,303	6,454	11,570	14,281	10,824	9,418	72,852	
3	SWING SERVICE	0	0	0	0	2,674	0	0	0	0	0	0	0	2,674	
4	COMMODITY (Other)	497,475	481,388	1,358,375	402,240	403,511	437,205	525,322	731,085	1,285,845	1,276,153	1,303,784	1,269,294	9,949,877	
5	DEMAND	499,533	343,497	531,444	331,905	197,853	185,824	224,548	494,361	663,924	663,924	621,090	663,924	5,421,825	
6	OTHER	(3,070)	(17,734)	(3,552)	(7,834)	(7,038)	(2,508)	(476)	(1,030)	0	0	0	0	(43,242)	
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)	77	10,742	8,740	9,217	4,280	1,061	244	0	0	0	0	0	34,347	
8	DEMAND	161	147,387	138,030	143,386	3,608	817	680	0	0	0	0	0	434,067	
9															
10															
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	1,015,948	658,038	1,806,499	601,702	612,665	637,965	771,465	1,253,529	1,998,652	1,996,295	1,973,849	1,973,778	15,306,355	
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	COMPANY USE	1,179	2,041	2,711	2,650	2,477	2,530	2,467	1,781	1,940	1,870	2,843	3,599	28,008	
14	TOTAL THERM SALES	761,553	778,178	1,916,489	817,414	698,499	748,574	743,172	845,515	1,996,712	1,994,395	1,971,006	1,976,179	15,247,665	
THERMS PURCHASED															
15	COMMODITY (Pipeline)	3,128,990	4,780,780	9,768,220	4,676,240	3,018,290	2,749,430	3,052,910	3,959,170	4,164,370	4,679,300	4,257,970	4,145,330	52,380,980	
16	NO NOTICE SERVICE	750,000	310,000	303,000	310,000	310,000	300,000	620,000	930,000	1,333,000	1,643,000	1,247,000	1,065,000	9,138,000	
17	SWING SERVICE	0	0	0	0	10,240	0	0	0	0	0	0	0	10,240	
18	COMMODITY (Other)	3,120,290	2,625,340	7,942,590	2,778,580	2,867,110	2,700,680	3,030,710	4,015,460	4,164,370	4,679,300	4,257,970	4,145,330	46,327,700	
19	DEMAND	6,044,000	5,202,400	10,765,160	5,122,440	3,270,780	2,381,400	4,353,330	5,334,000	11,711,800	11,711,800	10,956,200	11,711,800	88,585,110	
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT															
21	COMMODITY (Pipeline)	10,710	2,124,440	1,825,800	1,911,810	198,830	47,010	34,000	0	0	0	0	0	6,152,600	
22	DEMAND	10,710	2,124,440	1,825,800	1,911,810	120,190	27,230	34,000	0	0	0	0	0	6,054,180	
23															
24	TOTAL PURCHASES (17+18+20)-(21+23)	3,118,280	2,656,320	6,116,760	866,770	2,678,520	2,653,670	2,996,710	4,015,460	4,164,370	4,679,300	4,257,970	4,145,330	42,349,460	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	5,274	7,750	9,097	9,086	9,835	9,736	9,599	7,153	7,470	8,400	7,640	7,450	98,490	
27	TOTAL THERM SALES (24-26 Estimated Only)	5,299,492	5,141,661	4,838,698	5,079,497	5,333,185	4,970,597	5,222,326	4,445,669	4,155,900	4,670,900	4,250,330	4,137,880	57,547,335	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.545	0.562	0.685	0.553	0.708	0.627	0.612	0.572	0.696	0.896	0.896	0.896	0.709	
29	NO NOTICE SERVICE (2/16)	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.694	0.668	0.668	0.668	0.668	0.795	
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	26.113	0.000	0.000	0.000	0.000	0.000	0.000	0.000	26.113	
31	COMMODITY (Other) (4/18)	15.943	17.574	17.077	14.476	14.074	16.189	17.333	18.207	30.677	27.272	30.620	30.620	21.477	
32	DEMAND (5/19)	8.265	8.603	4.928	6.479	6.049	7.803	5.158	9.268	5.669	5.669	5.669	5.669	6.120	
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	0.719	0.506	0.479	0.482	2.143	2.257	0.718	0.000	0.000	0.000	0.000	0.000	0.558	
35	DEMAND (8/22)	1.503	6.938	7.560	7.500	3.000	3.000	2.000	0.000	0.000	0.000	0.000	0.000	7.170	
36		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
37	TOTAL COST (11/24)	32.580	24.773	29.534	69.419	22.873	24.041	25.744	31.218	47.994	42.682	46.357	47.759	36.143	
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
39	COMPANY USE (13/26)	22.355	29.335	29.801	29.166	25.166	25.986	25.701	24.619	25.971	22.262	37.212	48.309	28.496	
40	TOTAL THERM SALES (11/27)	19.171	12.798	37.334	11.846	11.438	12.835	14.772	28.195	48.080	42.738	46.440	47.845	26.568	
41	TRUE-UP (E-2) (3/412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	(3.412)	
42	TOTAL COST OF GAS (40+41)	15.759	9.386	33.922	8.434	8.076	9.423	11.360	24.783	44.668	39.326	43.028	44.433	23.166	
43	REVENUE TAX FACTOR	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	1.00376	
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.8179	9.4215	34.0500	8.4654	8.1062	9.4582	11.4032	24.8766	44.8363	39.4742	43.1897	44.6003	23.2730	
45	PGA FACTOR ROUNDED TO NEAREST .001	15.818	9.421	34.05	8.465	8.106	9.458	11.403	24.877	44.836	39.474	43.190	44.600	23.273	

FOR THE CURRENT PERIOD:

APRIL 1995

Through

MARCH 1996

	ACTUAL						REVISED PROJECTION						TOTAL PERIOD
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	497,475	461,388	1,356,375	402,240	403,511	437,205	525,322	731,085	1,785,845	1,276,153	1,303,784	1,289,294	9,949,677
2 TRANSPORTATION COST	518,711	354,779	596,900	352,065	217,020	202,838	247,067	522,444	712,807	720,112	670,065	710,484	5,825,092
3 TOTAL	1,016,186	816,167	1,953,275	754,305	620,531	639,843	772,389	1,253,529	1,998,652	1,996,265	1,973,849	1,979,778	15,774,769
4 FUEL REVENUES (NET OF REVENUE TAX)	761,791	936,307	2,063,264	970,017	706,365	750,452	744,096	845,515	1,996,712	1,994,395	1,971,006	1,976,179	15,716,099
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,627	116,634	1,399,531
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	878,418	1,052,934	2,179,891	1,086,644	822,992	867,079	860,723	962,142	2,113,339	2,111,022	2,087,633	2,092,813	17,115,630
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(137,768)	236,767	226,616	332,339	202,461	227,236	88,334	(291,387)	114,667	114,757	113,764	113,035	1,340,861
8 INTEREST PROVISION-THIS PERIOD (21)	1,661	1,323	1,917	2,705	3,394	3,916	4,127	3,042	2,064	2,064	2,063	2,057	30,333
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	454,276	201,542	323,005	434,911	653,328	742,556	857,081	832,915	427,943	428,067	428,261	427,481	454,276
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,627)	(116,634)	(1,399,531)
10a FLEX RATE REFUND (if applicable)							0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	201,542	323,005	434,911	653,328	742,556	857,081	832,915	427,943	428,067	428,261	427,481	425,939	425,939
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	454,276	201,542	323,005	434,911	653,328	742,556	857,081	832,915	427,943	428,067	428,261	427,481	454,276
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	199,881	321,662	432,994	650,623	739,162	853,165	828,768	424,901	426,003	426,197	425,418	423,882	395,606
14 TOTAL (12+13)	654,157	523,224	755,999	1,085,534	1,392,490	1,595,721	1,685,899	1,257,816	853,946	854,264	853,679	851,363	849,882
15 AVERAGE (50% OF 14)	327,079	261,612	378,000	542,767	696,245	797,861	842,935	628,908	426,973	427,132	426,840	425,682	424,941
16 INTEREST RATE - FIRST DAY OF MONTH	6.1200%	6.0700%	6.0700%	6.1000%	5.8600%	5.8400%	5.9400%	5.8100%	5.8000%	5.8000%	5.8000%	5.8000%	5.8000%
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.0700%	6.0700%	6.1000%	5.8600%	5.8400%	5.9400%	5.8100%	5.8000%	5.8000%	5.8000%	5.8000%	5.8000%	5.8000%
18 TOTAL (16+17)	12.1900%	12.1400%	12.1700%	11.9600%	11.7000%	11.7800%	11.7500%	11.6100%	11.6000%	11.6000%	11.6000%	11.6000%	11.6000%
19 AVERAGE (50% OF 18)	6.0950%	6.0700%	6.0850%	5.9800%	5.8500%	5.8900%	5.8750%	5.8050%	5.8000%	5.8000%	5.8000%	5.8000%	5.8000%
20 MONTHLY AVERAGE (19/12 Months)	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	0.490%	0.484%	0.483%	0.483%	0.483%	0.483%	0.483%
21 INTEREST PROVISION (15x20)	1,661	1,323	1,917	2,705	3,394	3,916	4,127	3,042	2,064	2,064	2,063	2,057	

ESTIMATED FOR THE PROJECTED PERIOD OF:

APRIL 1996 Through MARCH 1997

MONTH	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			
APRIL	VARIOUS	SYS SUPPLY	N/A	3,873,570	0	3,873,570	1,012,634	20,347	562,763	INCLUDED IN COST	41.20
MAY	VARIOUS	SYS SUPPLY	N/A	3,135,200	0	3,135,200	1,018,842	19,269	225,370	INCLUDED IN COST	40.30
JUNE	VARIOUS	SYS SUPPLY	N/A	2,983,470	0	2,983,470	742,679	18,284	200,101	INCLUDED IN COST	32.21
JULY	VARIOUS	SYS SUPPLY	N/A	2,934,040	0	2,934,040	676,940	17,821	202,120	INCLUDED IN COST	30.57
AUGUST	VARIOUS	SYS SUPPLY	N/A	2,768,350	0	2,768,350	689,789	16,628	202,120	INCLUDED IN COST	32.82
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	2,756,960	0	2,756,960	778,814	16,653	195,601	INCLUDED IN COST	35.95
OCTOBER	VARIOUS	SYS SUPPLY	N/A	3,023,610	0	3,023,610	977,197	18,466	238,236	INCLUDED IN COST	40.81
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	3,265,120	0	3,265,120	960,441	15,967	551,187	INCLUDED IN COST	46.79
DECEMBER	VARIOUS	SYS SUPPLY	N/A	4,051,980	0	4,051,980	1,136,930	21,381	600,507	INCLUDED IN COST	43.41
JANUARY	VARIOUS	SYS SUPPLY	N/A	4,485,240	0	4,485,240	1,064,719	24,500	603,588	INCLUDED IN COST	37.74
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	4,365,370	0	4,365,370	1,268,998	24,391	536,723	INCLUDED IN COST	41.92
MARCH	VARIOUS	SYS SUPPLY	N/A	4,303,140	0	4,303,140	1,224,278	23,189	586,231	INCLUDED IN COST	42.61
TOTAL				41,946,050	0	41,946,050	11,552,261	236,896	4,704,547		39.32

ESTIMATED FOR THE PROJECTED PERIOD:

APRIL 1996

Through

MARCH 1997

	PRIOR PERIOD: APRIL 1994 - MARCH 1995			CURRENT PERIOD: APR 95 - MAR 96	
	(1) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) EIGHT MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$14,676,220	\$10,153,639	(\$4,522,581)	\$17,115,630	\$12,593,049
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$1,926,701	\$988,861	(\$937,840)	\$1,340,861	\$403,021
3 INTEREST PROVISION FOR THIS PERIOD	49,490	42,075	(7,415)	30,333	22,918
4 END OF PERIOD TOTAL NET TRUE-UP	\$1,976,191	\$1,030,936	(\$945,255)	\$1,371,194	\$425,939
TOTAL TRUE-UP DOLLARS					\$425,939
PROJECTED THERM SALES FOR APRIL 1996 - MARCH 1997					41,870,540
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY					1.017
NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).					

COMPANY:		FLORIDA PUBLIC UTILITIES COMPANY											THERM SALES AND CUSTOMER DATA	SCHEDULE E-6
ESTIMATED FOR THE PROJECTED PERIOD:		APRIL 1996 Through MARCH 1997												
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THERM SALES (FIRM)														
GENERAL SERVICE (11)		796,590	558,800	484,110	410,090	425,270	450,550	522,480	503,320	631,570	1,092,060	1,111,640	1,031,750	8,308,230
OUTDOOR LIGHTING (21)		170	160	170	140	120	70	140	140	140	150	160	160	1,720
RESIDENTIAL (31)		872,210	615,260	531,340	484,020	437,880	466,100	495,550	647,330	1,005,900	1,279,880	1,141,590	995,320	8,932,380
LARGE VOLUME (51)		1,783,640	1,614,120	1,606,290	1,634,520	1,521,470	1,503,510	1,629,380	1,629,550	1,753,970	1,852,470	1,867,200	1,811,990	19,817,140
OTHER (61)		11,200	9,500	8,860	8,040	7,780	7,850	7,720	9,610	13,290	19,700	17,740	15,110	136,450
TOTAL FIRM		3,423,810	2,797,840	2,629,770	2,536,810	2,392,520	2,428,110	2,655,270	2,850,000	3,604,670	4,054,260	3,938,330	3,154,330	37,195,920
THERM SALES (INTERRUPTIBLE)														
INTERRUPTIBLE (61)		442,790	331,710	348,330	391,950	370,850	323,890	362,900	379,250	439,810	422,900	419,180	441,080	4,674,620
INTERR TRANSPORT (92)		24,080	26,280	20,700	20,350	21,990	22,030	24,450	24,480	30,930	31,650	28,140	28,180	303,260
LARGE VOLUME INT (93)		1,601,900	1,481,920	1,835,380	2,110,230	2,062,590	1,832,920	1,844,630	1,774,110	1,199,030	1,229,490	1,103,340	1,539,870	19,615,400
LESS: TRANSPORTATION		(1,625,980)	(1,508,200)	(1,856,080)	(2,130,590)	(2,064,580)	(1,854,950)	(1,869,080)	(1,798,590)	(1,229,980)	(1,261,130)	(1,131,480)	(1,568,050)	(19,918,660)
TOTAL INTERRUPTIBLE		442,790	331,710	348,330	391,950	370,850	323,890	362,900	379,250	439,810	422,900	419,180	441,080	4,674,620
TOTAL THERM SALES		3,866,600	3,129,550	2,978,100	2,928,760	2,763,370	2,752,000	3,018,170	3,229,250	4,044,580	4,477,160	4,357,510	4,295,360	41,870,540
NUMBER OF CUSTOMERS (FIRM)														
GENERAL SERVICE (11)		2,395	2,397	2,399	2,402	2,410	2,416	2,428	2,441	2,448	2,407	2,410	2,413	2,414
OUTDOOR LIGHTING (21)		5	5	5	4	4	4	4	4	4	5	5	5	5
RESIDENTIAL (31)		31,239	30,878	30,433	30,178	30,028	29,964	29,994	30,425	30,896	31,438	31,470	31,502	30,703
LARGE VOLUME (51)		897	899	898	899	902	903	907	912	921	889	892	898	901
OTHER (61)		415	414	414	412	410	410	410	409	409	420	420	419	414
TOTAL FIRM		34,951	34,591	34,149	33,893	33,752	33,697	33,743	34,191	34,678	35,159	35,197	35,237	34,437
NUMBER OF CUSTOMERS (INT.)														
INTERRUPTIBLE (61)		14	14	14	14	14	14	14	14	14	14	14	14	14
INTERR TRANSPORT (92)		1	1	1	1	1	1	1	1	1	1	1	1	1
LARGE VOLUME INT (93)		1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL INTERRUPTIBLE		16	16	16	16	16	16	16	16	16	16	16	16	16
TOTAL CUSTOMERS		34,967	34,607	34,165	33,909	33,768	33,713	33,759	34,207	34,694	35,175	35,213	35,253	34,453
THERM USE PER CUSTOMER														
GENERAL SERVICE (11)		333	233	202	171	178	186	215	243	340	454	461	428	3,442
OUTDOOR LIGHTING (21)		34	32	34	35	30	18	35	35	35	30	32	32	362
RESIDENTIAL (31)		27	20	17	16	15	16	17	21	33	41	36	32	291
LARGE VOLUME (51)		1,988	1,795	1,788	1,818	1,667	1,665	1,796	1,787	1,904	1,670	1,869	2,018	21,984
OTHER (61)		27	23	21	20	19	19	19	24	32	47	47	36	330
INTERRUPTIBLE (61)		31,628	23,694	24,681	27,996	26,489	23,135	25,921	27,089	31,415	30,207	29,941	31,504	333,901
INTERR TRANSPORT (92)		24,080	26,280	20,700	20,350	21,990	22,030	24,450	24,480	30,930	31,650	28,140	28,180	303,260
LARGE VOLUME INT (93)		1,601,900	1,481,920	1,835,380	2,110,230	2,062,590	1,832,920	1,844,630	1,774,110	1,199,030	1,229,480	1,103,340	1,539,870	19,615,400