

**COMPARISON OF ACTUAL VERSUS ORIGINAL 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			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	29,772	37,142	(7,370)	(19.84)	338,736	501,206	(162,470)	(32.42)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,416	79,318	(15,902)	(20.05)
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00
4 COMMODITY (Other)	1,373,044	1,269,294	103,750	8.17	10,421,518	11,995,054	(1,573,536)	(13.12)
5 DEMAND	583,697	663,924	(80,227)	(12.08)	5,164,132	6,372,297	(1,208,165)	(18.96)
6 OTHER	(4,849)	0	(4,849)	0.00	(61,950)	0	(61,950)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	34,371	132,680	(98,309)	(74.09)
8 DEMAND	0	0	0	0.00	434,128	984,470	(550,342)	(55.90)
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)	1,989,194	1,979,778	9,416	0.48	15,460,027	17,830,725	(2,370,698)	(13.30)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,655	3,599	(1,944)	(54.02)	23,296	32,105	(8,809)	(27.44)
14 TOTAL THERM SALES	1,892,037	1,976,179	(84,142)	(4.26)	14,221,312	16,681,470	(2,460,158)	(14.75)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,142,250	4,145,330	996,920	24.05	55,794,940	54,147,870	1,647,070	3.04
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00
18 COMMODITY (Other)	5,134,620	4,145,330	989,290	23.87	49,681,320	41,089,630	8,591,690	20.91
19 DEMAND	9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	107,496,310	(23,247,200)	(21.63)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	6,157,650	13,058,240	(6,900,590)	(52.84)
22 DEMAND	0	0	0	0.00	6,059,230	13,058,240	(6,999,010)	(53.60)
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,134,620	4,145,330	989,290	23.87	43,533,910	41,089,630	2,444,280	5.95
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,499	7,450	(2,951)	(39.61)	84,061	73,830	10,231	13.86
27 TOTAL THERM SALES (24-26 Estimated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	41,015,800	22,250,518	54.25
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.579	0.896	(0.317)	(35.38)	0.607	0.926	(0.319)	(34.45)
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	26.113	0.000	26.113	0.00
31 COMMODITY (Other) (4/18)	26.741	30.620	(3.879)	(12.67)	20.977	29.192	(8.215)	(28.14)
32 DEMAND (5/19)	5.899	5.669	0.230	4.06	6.130	5.928	0.202	3.41
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)	0.000	0.000	0.000	0.00	0.558	1.016	(0.458)	(45.08)
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	7.165	7.539	(0.374)	(4.96)
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)	38.741	47.759	(9.018)	(18.88)	35.513	43.395	(7.882)	(18.16)
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)	36.786	48.309	(11.523)	(23.85)	27.713	43.485	(15.772)	(36.27)
40 TOTAL COST OF THERM SOLD (11/27)	38.110	47.845	(9.735)	(20.35)	24.436	43.473	(19.037)	(43.79)
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)	34.698	44.433	(9.735)	(21.91)	21.024	40.061	(19.037)	(47.52)
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)	34.82846	44.60007	(9.772)	(21.91)	21.10305	40.21163	(19.109)	(47.52)
45 PGA FACTOR ROUNDED TO NEAREST .001	34.828	44.600	(9.772)	(21.91)	21.103	40.212	(19.109)	(47.52)

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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				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	29,772	37,142	(7,370)	(19.84)	338,736	371,183	(32,447)	(8.74)	
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,416	72,652	(9,236)	(12.71)	
3 SWNG SERVICE	0	0	0	0.00	2,674	2,674	0	0.00	
4 COMMODITY (Other)	1,373,044	1,269,294	103,750	8.17	10,421,518	9,949,677	471,841	4.74	
5 DEMAND	583,697	663,924	(80,227)	(12.08)	5,164,132	5,421,825	(257,693)	(4.75)	
6 OTHER	(4,849)	0	(4,849)	0.00	(61,950)	(43,242)	(18,708)	43.26	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	34,371	34,347	24	0.07	
8 DEMAND	0	0	0	0.00	434,128	434,067	61	0.01	
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)	1,989,194	1,979,778	9,416	0.48	15,460,027	15,306,355	153,672	1.00	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,655	3,599	(1,944)	(54.02)	23,296	28,068	(4,772)	(17.00)	
14 TOTAL THERM SALES	1,892,037	1,976,179	(84,142)	(4.26)	14,221,312	15,247,685	(1,026,373)	(6.73)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,142,250	4,145,330	996,920	24.05	55,794,940	52,380,980	3,413,960	6.52	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00	
18 COMMODITY (Other)	5,134,620	4,145,330	989,290	23.87	49,681,320	46,327,700	3,353,620	7.24	
19 DEMAND	9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	88,585,110	(4,336,000)	(4.89)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	6,157,650	6,152,600	5,050	0.08	
22 DEMAND	0	0	0	0.00	6,059,230	6,054,180	5,050	0.08	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,134,620	4,145,330	989,290	23.87	43,533,910	40,185,340	3,348,570	8.33	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,499	7,450	(2,951)	(39.61)	84,061	98,490	(14,429)	(14.65)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	57,547,335	5,718,983	9.94	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.579	0.896	(0.317)	(35.38)	0.607	0.709	(0.102)	(14.39)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	26.113	26.113	0.000	0.00	
31 COMMODITY (Other) (4/18)	26.741	30.620	(3.879)	(12.67)	20.977	21.477	(0.500)	(2.33)	
32 DEMAND (5/19)	5.899	5.669	0.230	4.06	6.130	6.120	0.010	0.16	
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)	0.000	0.000	0.000	0.00	0.558	0.558	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	7.165	7.170	(0.005)	(0.07)	
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)	38.741	47.759	(9.018)	(18.88)	35.513	38.089	(2.576)	(6.76)	
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)	36.786	48.309	(11.523)	(23.85)	27.713	28.498	(0.785)	(2.75)	
40 TOTAL COST OF THERM SOLD (11/27)	38.110	47.845	(9.735)	(20.35)	24.436	26.598	(2.162)	(8.13)	
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)	34.698	44.433	(9.735)	(21.91)	21.024	23.186	(2.162)	(9.32)	
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)	34.82846	44.60007	(9.772)	(21.91)	21.10305	23.27318	(2.170)	(9.32)	
45 PGA FACTOR ROUNDED TO NEAREST .001	34.828	44.600	(9.772)	(21.91)	21.103	23.273	(2.170)	(9.32)	

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

	CURRENT MONTH:				PERIOD TO DATE				
	MARCH 1996								
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
AMOUNT			%	AMOUNT			%		
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	29,772	37,142	(7,370)	(19.84)	338,736	371,183	(32,447)	(8.74)	
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,416	72,652	(9,236)	(12.71)	
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00	
4 COMMODITY (Other)	1,373,044	1,269,294	103,750	8.17	10,421,518	9,949,677	471,841	4.74	
5 DEMAND	583,697	663,924	(80,227)	(12.08)	5,164,132	5,421,825	(257,693)	(4.75)	
6 OTHER	(4,849)	0	(4,849)	0.00	(61,950)	(43,242)	(18,708)	43.26	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	34,371	34,347	24	0.07	
8 DEMAND	0	0	0	0.00	434,128	434,067	61	0.01	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(316,175)	316,175	(100.00)	0	(1,657,506)	1,657,506	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,989,194	1,663,603	325,591	19.57	15,460,027	13,648,849	1,811,178	13.27	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,655	3,599	(1,944)	(54.02)	23,296	28,068	(4,772)	(17.00)	
14 TOTAL THERM SALES	1,892,037	1,660,004	232,033	13.98	14,221,312	13,590,179	631,133	4.64	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,142,250	4,145,330	996,920	24.05	55,794,940	52,380,980	3,413,960	6.52	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00	
18 COMMODITY (Other)	5,134,620	4,145,330	989,290	23.87	49,681,320	46,327,700	3,353,620	7.24	
19 DEMAND	9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	88,585,110	(4,336,000)	(4.89)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	6,157,650	6,152,600	5,050	0.08	
22 DEMAND	0	0	0	0.00	6,059,230	6,054,180	5,050	0.08	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,134,620	4,145,330	989,290	23.87	43,533,910	40,185,340	3,348,570	8.33	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,499	7,450	(2,951)	(39.61)	84,061	98,490	(14,429)	(14.65)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	57,547,335	5,718,983	9.94	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.579	0.896	(0.317)	(35.38)	0.607	0.709	(0.102)	(14.39)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	26.113	26.113	0.000	0.00	
31 COMMODITY (Other) (4/18)	26.741	30.620	(3.879)	(12.67)	20.977	21.477	(0.500)	(2.33)	
32 DEMAND (5/19)	5.899	5.669	0.230	4.06	6.130	6.120	0.010	0.16	
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)	0.000	0.000	0.000	0.00	0.558	0.558	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	7.165	7.170	(0.005)	(0.07)	
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)	38.741	40.132	(1.391)	(3.47)	35.513	33.965	1.548	4.56	
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)	36.786	48.309	(11.523)	(23.85)	27.713	28.498	(0.785)	(2.75)	
40 TOTAL COST OF THERM SOLD (11/27)	38.110	40.204	(2.094)	(5.21)	24.436	23.718	0.718	3.03	
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)	34.698	36.792	(2.094)	(5.69)	21.024	20.306	0.718	3.54	
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)	34.82846	36.93034	(2.102)	(5.69)	21.10305	20.38235	0.721	3.54	
45 PGA FACTOR ROUNDED TO NEAREST .001	34.828	36.930	(2.102)	(5.69)	21.103	20.382	0.721	3.54	

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: MARCH 1996**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,911,280	28,287.58	0.576
2 No Notice Commodity Adjustment - System Supply	(108,030)	(777.82)	0.720
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	339,000	2,262.30	0.667
5 Commodity Pipeline - Scheduled PTS - End Users	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)	5,142,250	29,772.06	0.579
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	4,795,620	1,304,878.93	27.210
18 Commodity Other - Scheduled FTS - OSSS	339,000	90,071.41	26.570
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	5,974.38	0.000
21 Imbalance Cashout - Other Shippers	0	(27,880.26)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,134,620	1,373,044.46	26.741
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,555,800	576,940.41	6.038
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	339,000	6,756.27	1.993
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	9,894,800	583,696.68	5.899
OTHER			
33 Revenue Sharing - FGT	0	(4,849.09)	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	(4,849.09)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		MARCH 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			(3)	AMOUNT	%
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,373,044	1,269,294	(103,750)	(8.17)	10,421,518	9,949,677	(471,841)	(4.74)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	616,150	394,309	(221,841)	(56.26)	5,507,008	4,167,586	(1,339,422)	(32.14)	
3 TOTAL	1,989,194	1,663,603	(325,591)	(19.57)	15,928,526	14,117,263	(1,811,263)	(12.83)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,892,037	1,660,004	(232,033)	(13.98)	14,689,811	14,058,593	(631,218)	(4.49)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,634	116,634	0	0.00	1,399,531	1,399,531	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,008,671	1,776,638	(232,033)	(13.06)	16,089,342	15,458,124	(631,218)	(4.08)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	19,477	113,035	93,558	82.77	160,816	1,340,861	1,180,045	88.01	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(3,236)	2,057	5,293	0.00	15,413	30,333	14,920	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(668,633)	427,481	1,096,114	256.41	454,276	454,276	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,634)	(116,634)	0	0.00	(1,399,531)	(1,399,531)	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)	(769,026)	425,939	1,194,965	280.55	(769,026)	425,939	1,194,965	280.55	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(668,633)	427,481	1,096,114	256.41	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(765,790)	423,882	1,189,672	280.66					
14 TOTAL (12+13)	(1,434,423)	851,363	2,285,786	268.49					
15 AVERAGE (50% OF 14)	(717,211)	425,682	1,142,893	268.49					
16 INTEREST RATE - FIRST DAY OF MONTH	5.3300%	5.8000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5000%	5.8000%	---	---					
18 TOTAL (16+17)	10.8300%	11.6000%	---	---					
19 AVERAGE (50% OF 18)	5.4150%	5.8000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.451%	0.483%	---	---					
21 INTEREST PROVISION (15x20)	(3,236)	2,057	---	---					

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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1995 Through MARCH 1996
MARCH 1996

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
15	AUG 95	HADSON	SYS SUPPLY	N/A	967,610	249,090	1,216,700	173,375.23	N/A	N/A	INCL. IN COST	14.25
16	AUG 95	AMOCO	SYS SUPPLY	N/A	1,324,280	0	1,324,280	197,045.13	N/A	N/A	INCL. IN COST	14.88
17	AUG 95	VALERO	SYS SUPPLY	N/A	298,530	0	298,530	42,780.00	N/A	N/A	INCL. IN COST	14.33
18	AUG 95	COASTAL	SYS SUPPLY	N/A	27,600	0	27,600	6,162.40	N/A	N/A	INCL. IN COST	22.33
19	SEP 95	HADSON	SYS SUPPLY	N/A	1,094,900	232,000	1,326,900	221,295.86	N/A	N/A	INCL. IN COST	16.68
20	SEP 95	AMOCO	SYS SUPPLY	N/A	1,101,300	0	1,101,300	176,382.00	N/A	N/A	INCL. IN COST	16.02
21	SEP 95	COASTAL	SYS SUPPLY	N/A	272,480	0	272,480	44,016.62	N/A	N/A	INCL. IN COST	16.15
22	OCT 95	HADSON	SYS SUPPLY	N/A	1,469,350	223,250	1,692,600	295,939.12	N/A	N/A	INCL. IN COST	17.48
23	OCT 95	AMOCO	SYS SUPPLY	N/A	1,018,970	0	1,018,970	170,853.40	N/A	N/A	INCL. IN COST	16.77
24	OCT 95	NORAM	SYS SUPPLY	N/A	261,330	0	261,330	44,078.13	N/A	N/A	INCL. IN COST	16.87
25	OCT 95	KOCH	SYS SUPPLY	N/A	19,270	0	19,270	4,200.00	N/A	N/A	INCL. IN COST	21.80
26	OCT 95	VALERO	SYS SUPPLY	N/A	38,540	0	38,540	8,360.00	N/A	N/A	INCL. IN COST	21.69
27	NOV 95	HADSON	SYS SUPPLY	N/A	1,808,440	256,120	2,064,560	390,609.68	N/A	N/A	INCL. IN COST	18.92
28	NOV 95	AMOCO	SYS SUPPLY	N/A	1,676,380	0	1,676,380	307,618.00	N/A	N/A	INCL. IN COST	18.35
29	NOV 95	COASTAL	SYS SUPPLY	N/A	260,100	0	260,100	46,035.00	N/A	N/A	INCL. IN COST	17.70
30	NOV 95	NGC	SYS SUPPLY	N/A	14,420	0	14,420	2,902.24	N/A	N/A	INCL. IN COST	20.13
31	DEC 95	HADSON	SYS SUPPLY	N/A	2,302,110	529,940	2,832,050	681,607.33	N/A	N/A	INCL. IN COST	24.07
32	DEC 95	AMOCO	SYS SUPPLY	N/A	1,872,550	0	1,872,550	425,765.63	N/A	N/A	INCL. IN COST	22.74
33	DEC 95	COASTAL	SYS SUPPLY	N/A	246,720	0	246,720	62,664.00	N/A	N/A	INCL. IN COST	25.40
34	DEC 95	NOVAGAS	SYS SUPPLY	N/A	239,010	0	239,010	52,080.00	N/A	N/A	INCL. IN COST	21.79
35	JAN 96	HADSON	SYS SUPPLY	N/A	2,575,450	250,580	2,826,030	903,773.12	N/A	N/A	INCL. IN COST	31.98
36	JAN 96	AMOCO	SYS SUPPLY	N/A	1,920,570	0	1,920,570	582,603.13	N/A	N/A	INCL. IN COST	30.33
37	JAN 96	COASTAL	SYS SUPPLY	N/A	565,680	0	565,680	121,011.75	N/A	N/A	INCL. IN COST	21.39
38	JAN 96	NORAM	SYS SUPPLY	N/A	10,760	0	10,760	2,495.36	N/A	N/A	INCL. IN COST	23.19
39	FEB 96	HADSON	SYS SUPPLY	N/A	2,201,560	231,750	2,433,310	700,682.40	N/A	N/A	INCL. IN COST	28.80
40	FEB 96	AMOCO	SYS SUPPLY	N/A	2,190,850	0	2,190,850	658,991.80	N/A	N/A	INCL. IN COST	30.08
41	FEB 96	COASTAL	SYS SUPPLY	N/A	280,140	0	280,140	54,737.50	N/A	N/A	INCL. IN COST	19.54
42	FEB 96	NORAM	SYS SUPPLY	N/A	19,320	0	19,320	3,780.00	N/A	N/A	INCL. IN COST	19.57
43	FEB 96	NGC	SYS SUPPLY	N/A	28,980	0	28,980	6,600.00	N/A	N/A	INCL. IN COST	22.77
44	MAR 96	LG&E	SYS SUPPLY	N/A	2,158,640	339,000	2,497,640	703,630.59	N/A	N/A	INCL. IN COST	28.17
45	MAR 96	AMOCO	SYS SUPPLY	N/A	2,521,000	0	2,521,000	662,819.75	N/A	N/A	INCL. IN COST	26.29
46	MAR 96	NORAM	SYS SUPPLY	N/A	77,320	0	77,320	16,720.00	N/A	N/A	INCL. IN COST	21.62
47	MAR 96	PANENERGY	SYS SUPPLY	N/A	38,660	0	38,660	11,780.00	N/A	N/A	INCL. IN COST	30.47
							0					0.00
TOTAL					41,661,330	4,287,070	45,948,400	9,910,992.18	0	0	0	21.57

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	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	2,625	2,537	81,375	78,647	\$2.0450	\$2.1159
2	AMOCO	611	2,000	1,933	62,000	59,921	\$2.0475	\$2.1185
3	NORAM	611	258	249	8,000	7,732	\$2.0900	\$2.1624
4	AMOCO	611	77	75	2,400	2,319	\$2.2600	\$2.3389
5	AMOCO	611	77	75	2,400	2,319	\$2.3650	\$2.4476
6	AMOCO	611	77	75	2,400	2,319	\$2.3900	\$2.4735
7	AMOCO	611	194	187	6,000	5,799	\$2.4650	\$2.5504
8	AMOCO	611	77	75	2,400	2,319	\$2.5000	\$2.5873
9	AMOCO	611	65	62	2,000	1,933	\$2.8900	\$2.9902
10	AMOCO	10240	1,000	966	31,000	29,946	\$2.0475	\$2.1196
11	AMOCO	25306	19	19	600	580	\$2.2600	\$2.3379
12	AMOCO	25306	19	19	600	580	\$2.3650	\$2.4466
13	AMOCO	25306	19	19	600	580	\$2.5000	\$2.5862
14	HADSON	25309	194	187	6,000	5,798	\$2.9400	\$3.0424
15	PANENERGY	25309	65	62	2,000	1,933	\$2.9400	\$3.0419
16	PANENERGY	25309	65	62	2,000	1,933	\$2.9500	\$3.0523
17	HADSON	25412	742	717	23,000	22,224	\$2.7000	\$2.7943
18	HADSON	25412	3,307	3,196	102,517	99,084	\$2.8650	\$2.9643
19	AMOCO	25412	1,500	1,449	46,500	44,919	\$2.8675	\$2.9684
20	HADSON	25412	258	249	8,000	7,728	\$2.8900	\$2.9917
21	HADSON	25412	97	94	3,000	2,899	\$2.9400	\$3.0424
22	AMOCO	25412	290	281	9,000	8,697	\$3.0550	\$3.1614
23	AMOCO	62133	3,000	2,899	93,000	89,869	\$2.8375	\$2.9364
24	HADSON	62137	1,500	1,450	46,500	44,950	\$2.8350	\$2.9328
25								
TOTAL			17,525	16,937	543,292	525,028		
WEIGHTED AVERAGE							\$2.5676	\$2.6569

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF:

APRIL 1995 Through MARCH 1996

		CURRENT MONTH:		MARCH 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,140,735	574,980	(565,755)	(98.40)	8,105,021	4,539,060	(3,565,961)	(78.56)
OUTDOOR LIGHTING	(21)	234	120	(114)	(95.00)	2,376	1,270	(1,106)	(87.09)
RESIDENTIAL	(31)	1,200,538	973,110	(227,428)	(23.37)	9,124,687	8,581,100	(543,587)	(6.33)
LARGE VOLUME	(51)	2,051,067	224,890	(1,826,177)	(812.03)	20,564,735	21,924,310	1,359,575	6.20
OTHER	(81)	16,857	15,910	(947)	(5.95)	133,274	142,640	9,366	6.57
TOTAL FIRM		4,409,431	1,789,010	(2,620,421)	(146.47)	37,930,093	35,188,380	(2,741,713)	(7.79)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	432,711	348,860	(83,851)	(24.04)	4,520,857	3,827,270	(693,587)	(18.12)
INTERRUPTIBLE TRANSPORT	(92)	30,715	26,120	(4,595)	(17.59)	311,473	332,890	21,417	6.43
LARGE VOLUME INTERRUPTIBLE	(93)	7,741	1,491,510	1,483,769	99.48	17,698,905	19,930,470	2,231,565	11.20
OFF SYSTEM SALES SERVICE	(95)	339,000	0	(339,000)	0.00	2,804,990	0	(2,804,990)	0.00
TOTAL INTERRUPTIBLE		810,167	1,866,490	1,056,323	56.59	25,336,225	24,090,630	(1,245,595)	(5.17)
TOTAL THERM SALES		5,219,598	3,655,500	(1,564,098)	(42.79)	63,266,318	59,279,010	(3,987,308)	(6.73)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,431	1,647	(784)	(47.60)	2,283	1,639	(644)	(39.29)
OUTDOOR LIGHTING *	(21)	0	4	4	100.00	0	4	4	100.00
RESIDENTIAL	(31)	31,241	31,479	238	0.76	30,695	30,874	179	0.58
LARGE VOLUME	(51)	900	1,558	658	42.23	957	1,572	615	39.12
OTHER	(81)	429	447	18	4.03	424	444	20	4.50
TOTAL FIRM		35,001	35,135	134	0.38	34,359	34,533	174	0.50
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)	3	0	(3)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		18	16	(2)	(12.50)	16	16	0	0.00
TOTAL CUSTOMERS		35,019	35,151	132	0.38	34,375	34,549	174	0.50
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	469	349	(120)	(34.38)	3,550	2,769	(781)	(28.21)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	318	318	100.00
RESIDENTIAL	(31)	38	31	(7)	(22.58)	297	278	(19)	(6.83)
LARGE VOLUME	(51)	2,279	144	(2,135)	(1,482.64)	21,489	13,947	(7,542)	(54.08)
OTHER	(81)	39	36	(3)	(8.33)	314	321	7	2.18
INTERRUPTIBLE	(61)	33,285	24,919	(8,366)	(33.57)	347,758	273,376	(74,382)	(27.21)
INTERRUPTIBLE TRANSPORT	(92)	30,715	26,120	(4,595)	(17.59)	311,473	332,890	21,417	6.43
LARGE VOLUME INTERRUPTIBLE	(93)	7,741	1,491,510	1,483,769	99.48	17,698,905	19,930,470	2,231,565	11.20
OFF SYSTEM SALES SERVICE	(95)	113,000	0	(113,000)	0.00	2,804,990	0	(2,804,990)	0.00

* OUTDOOR LIGHTING CUSTOMERS ARE DUPLICATE AND THEREFORE NOT APPLICABLE.

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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351	1.0341	1.0355	1.0379	1.0392	1.0504	1.0481
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	1.05	1.05	1.05	1.05	1.05	1.05	1.06	1.06
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351	1.0341	1.0355	1.0350	1.0366	1.0494	1.0477
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	1.05	1.05	1.05	1.05	1.05	1.05	1.07	1.07

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/31/96	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/96			
INVOICE NO.	10505			
TOTAL AMOUNT DUE	\$338,373.66			

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			03/96	A	RES	0.3659	0.0685		0.4344	843,696	\$366,501.54 ✓
	Capacity Relinquishment at less than maximum rate			03/96	A	RES		0.0085		0.0085	(181,700)	(\$1,544.45) ✓
	NO NOTICE RESERVATION CHARGE			03/96	A	NNR	0.0694			0.0694	108,500	\$7,529.90 ✓
	TEMPORARY RELINQUISHMENT CREDIT			03/96	A	TRL	0.2465	0.0685		0.3150	(89,900)	(\$28,318.50) ✓
	TEMPORARY RELINQUISHMENT CREDIT			03/96	A	TRL		0.0103		0.0103	(91,800)	(\$945.54) ✓
	WESTERN DIVISION REVENUE SHARING CREDIT			03/96	A	TCH						(\$4,849.09) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/96.											588,796	\$338,373.66

*** END OF INVOICE 10505 ***

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/31/96	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/96		
INVOICE NO.	10353		
TOTAL AMOUNT DUE	\$248,003.63		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ
 AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO. NAME	PROD MONTH	TC	RC	RATES			NET	VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DTSC			
	RESERVATION CHARGE		03/96	A	RES	0.7488	0.0085		0.7573	327,484	\$248,003.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/96.										327,484	\$248,003.63

*** END OF INVOICE 10353 ***

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I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	04/10/96	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:	
DUE	04/20/96			Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
INVOICE NO.	10628			
TOTAL AMOUNT DUE	\$15,084.94			

CONTRACT 5009 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
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge - No Notice For DELAND			03/96	A	COM	0.0259	0.0461		0.0720	(1,878)	(\$135.22)
	Usage Charge - No Notice For SANFORD			03/96	A	COM	0.0259	0.0461		0.0720	(6,164)	(\$443.81)
	Usage Charge - No Notice For WEST PALM BEACH			03/96	A	COM	0.0259	0.0461		0.0720	(2,761)	(\$198.79)
	Usage Charge	16103	FPU-RIVIERA BEACH	03/96	A	COM	0.0259	0.0461		0.0720	19,976	\$1,438.27
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	03/96	A	COM	0.0259	0.0461		0.0720	17,498	\$1,259.86
	Usage Charge	16105	FPU-WEST PALM BEACH	03/96	A	COM	0.0259	0.0461		0.0720	22,804	\$1,641.89
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	03/96	A	COM	0.0259	0.0461		0.0720	13,500	\$972.00
	Usage Charge	16107	FPU-LAKE WORTH	03/96	A	COM	0.0259	0.0461		0.0720	32,513	\$2,340.94
	Usage Charge	16108	FPU-BOYNTON BEACH	03/96	A	COM	0.0259	0.0461		0.0720	27,220	\$1,959.84
	Usage Charge	16109	FPU-BOCA RATON	03/96	A	COM	0.0259	0.0461		0.0720	27,785	\$2,000.52
	Usage Charge	16156	FPU-SANFORD	03/96	A	COM	0.0259	0.0461		0.0720	11,400	\$820.80
	Usage Charge	16157	FPU-SANFORD WEST	03/96	A	COM	0.0259	0.0461		0.0720	5,100	\$367.20
	Usage Charge	16158	FPU-DELAND	03/96	A	COM	0.0259	0.0461		0.0720	16,120	\$1,160.64
	Usage Charge	16273	FARMLAND INDUSTRIES	03/96	A	COM	0.0259	0.0461		0.0720	26,400	\$1,900.80

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	04/10/96	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/20/96		
INVOICE NO.	10628		
TOTAL AMOUNT DUE	\$15,084.94		

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

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DISC		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/96. 209,513 \$15,084.94

*** END OF INVOICE 10628 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	04/10/96	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 Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/20/96			
INVOICE NO.	10617			
TOTAL AMOUNT DUE	\$14,687.12			

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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	DELIVERIES NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
	Usage Charge	16103	FPU-RIVIERA BEACH	03/96	A	COM	0.0371	0.0111	0.0482	19,024	\$916.96
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	03/96	A	COM	0.0371	0.0111	0.0482	15,721	\$757.75
	Usage Charge	16105	FPU-WEST PALM BEACH	03/96	A	COM	0.0371	0.0111	0.0482	57,496	\$2,771.31
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	03/96	A	COM	0.0371	0.0111	0.0482	24,800	\$1,195.36
	Usage Charge	16107	FPU-LAKE WORTH	03/96	A	COM	0.0371	0.0111	0.0482	43,887	\$2,115.35
	Usage Charge	16108	FPU-BOYNTON BEACH	03/96	A	COM	0.0371	0.0111	0.0482	5,580	\$268.96
	Usage Charge	16109	FPU-BOCA RATON	03/96	A	COM	0.0371	0.0111	0.0482	53,215	\$2,564.96
	Usage Charge	16156	FPU-SANFORD	03/96	A	COM	0.0371	0.0111	0.0482	27,459	\$1,323.52
	Usage Charge	16157	FPU-SANFORD WEST	03/96	A	COM	0.0371	0.0111	0.0482	23,400	\$1,127.88
	Usage Charge	16158	FPU-DELAND	03/96	A	COM	0.0371	0.0111	0.0482	26,630	\$1,283.57
	Usage Charge	16192	BARTON - CFG	03/96	A	COM	0.0371	0.0111	0.0482	1,500	\$72.30
	Usage Charge	16262	FT PIERCE-GENERATING	03/96	A	COM	0.0371	0.0111	0.0482	6,000	\$289.20
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/96.										304,712	\$14,687.12

*** END OF INVOICE 10617 ***

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I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE	03/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMANN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395		Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	04/10/96			
INVOICE NO.	10559			
TOTAL AMOUNT DUE	\$5,974.38			

CONTRACT _____ SHIPPER: _____ CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: CASH IN/CASH OUT

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES HMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	CID - Net Market Delivery Imbalance			11/95		NDM	2.4950	0.0640		2.5590	2,325	\$5,949.68 ✓
	CID - Net Receipt Imbalance			11/95		NRI	1.9000			1.9000	13	\$24.70 ✓
TOTAL FOR MONTH OF 11/95.											2,338	\$5,974.38 ✓

*** END OF INVOICE 10559 ***



INVOICE

For Services During the Month of MARCH 1996

FLORIDA PUBLIC UTILITIES COMPANY
401 S. DIXIE HWY.
P.O. BOX 3395
WEST PALM BEACH, FLORIDA 33402
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1

LG&E Natural Marketing Inc.

DATED: 04-Apr-96
DUE DATE: 14-Apr-96
INVOICE: 31176

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	81,375 X	\$2.0450 =	\$166,411.88
Zone 2	MMBtu	102,517 X	\$2.8650 =	\$293,711.21
Zone 3	MMBtu	46,500 X	\$2.8350 =	\$131,827.50
TOTAL TERM		230,392		\$591,950.59
Additional Spot Purchases:				
Zone 2		23,000 X	\$2.7000 =	\$62,100.00
Zone 2		3,000 X	\$2.9400 =	\$8,820.00
Zone 2		8,000 X	\$2.8900 =	\$23,120.00
Zone 3		6,000 X	\$2.9400 =	\$17,640.00
TOTAL ADDTL SPOT		40,000		\$111,680.00
TOTAL DUE		270,392		\$703,630.59

SUPPORTING DATA: Base Index

march 1, 1996 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$2.03 +	0.015 =	2.0450
Florida gas (Zone 2) =	\$2.85 +	0.015 =	2.8650
Florida gas (Zone 3) =	\$2.82 +	0.015 =	2.8350

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

Harris Bank & Trust
Chicago, IL
ABA #071000288
FFC: LG&E Natural Marketing Inc.
ACCOUNT #2781466

OR

MAIL PAYMENT TO:

LG&E Natural Marketing 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 Beverly K. Kiser at (214)640-6926.

A SUBSIDIARY OF
LG&E ENERGY

2777 Stemmons Freeway Suite 700 Dallas, Texas 75207 (214) 640-6800 FAX (214) 640-6801



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: TREASURER
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 014322
INVOICE DATE 04-10-1996
CONTRACT 157115
DELIVERY MONTH 03/1996

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

Natural gas delivered during 03/96. Calculations are based on nominations.

Table with 5 columns: Delivery Point Description/Pipeline Measurement Pt, Amoco ID#, Quantity mmbtu, Price \$/mmbtu, Amount Due (\$). Rows include FGT ZN1 PURCHASE POOL POI, FGT STATION 7 POOL POINT, FGT STATION 8 POOL POINT, FGT FAIRWAY FLD, FGT/NGPL/JEFFERSON MARKET, and TOTAL AMOUNT DUE.

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.

For Amoco use only: 1300100001054-A981603-14187601,014322,041096,0396

P.27

APR 10 04:55PM APC M.L3 1390

NorAm Energy Services, Inc.
P.O. Box 200631
Dallas, TX 75320-0631

FLORIDA PUBLIC UTILITIES CO.
401 SOUTH DIXIE HIGHWAY
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice No: 03-6011128
Invoice Date: 04/04/96
Due Date: 04/14/96
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - VASTAR-MOPS - METER: 611 - ST: FL

Month	Act/Nom	MMBtu	Rate	Amount
9603	NOM	8,000	2.0900	\$ 16,720.00
TOTAL AMOUNT DUE		8,000		\$ 16,720.00

Remit by wire to: First Interstate Bank
Houston, TX
ABA No. 113001064
Account No. 0470035544

If you have any questions please contact CAROLYN WHITE at (713) 654-5958

Re: 2001128

INVOICE: SR96031266
CUSTOMER NO: 0000007354

FLORIDA PUBLIC UTILITIES COMPA
401 S. DIXIE HIGHWAY
P.O. BOX 3395
WEST PALM BEACH, FL 33402-3395
ATTENTION: MR. JACK BROWN

PAYMENT BY WIRE TRANSFER:
PANENERGY GAS SERVICES, INC.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
ACCOUNT # 910-2-771269

INVOICE DATE: 04/10/96
PAYMENT TERMS: DUE IN ACCORDANCE
WITH CURRENT EFFECTIVE CONTRACT

REMIT TO:
PANENERGY GAS SERVICES, INC.
P.O. BOX 98691
CHICAGO, ILLINOIS 60693

INVOICE FOR NATURAL GAS FOR MARCH 1996 FOR PGT DELIVERIES -NOMINATED

CONTRACT	SALES POINT	CONNECTING TRANSPORT	SALES PRICE	MMBTU VOLUME	AMOUNT DUE
430	25309		2.9400	2,000	5,880.00
430	25309		2.9500	2,000	5,900.00
* TOTAL INVOICE :				4,000	\$11,780.00

If paying by check, please send remittance information with the payment.

If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.

Please refer to this invoice number with your payment.

Any questions about the invoice, please contact SHAWN DAVIS at telephone (713) 260 - 8551 .

A CNG COMPANY

CNG TOWER-1450 POYDRAS STREET
NEW ORLEANS, LA 70112-6000

CHECK NO: 00173280 DATE 02/29/96

PAY EXACTLY \$16,354.92

SIXTEEN THOUSAND THREE HUNDRED FIFTY FOUR AND 92/100 DOLLARS

TO THE ORDER OF
FLORIDA PUBLIC UTILITIES
COMPANY
P. O. BOX 3395
WEST PALM BEACH, FL 33402-339
US

Dianne A Ackerman

00173280 [REDACTED]

PAYEE: FLORIDA PUBLIC UTILITIES PAYEE CODE: 17629 DUPLICATES NOT PROVIDED

ENDORSE CODE	VENDOR INVOICE NUMBER	VENDOR INV. DATE	VOUCHER NUMBER	ADJ RS	DESCRIPTION	VOUCHER ADJUSTMENT	AMOUNT PAID
17629	CS-14 *** TOTAL AMOUNT ***	95/12/12	234110		8/93 REFUND OVERPAYMENT ENRON	.00	16,354.92 16,354.92
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CHECK NO: 00173280 DATE: 02/29/96 CNG PRODUCING COMPANY CNG TOWER-1450 POYDRAS STREET, NEW ORLEANS, LA 70112-6000
INQUIRIES CNG-0002

FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date: February 16, 1996
 Due Date: February 26, 1996

Chevron U.S.A. Production Company
 Attention: Mr. Lance Roth
 1301 McKinney
 Houston, Texas 77010

INVOICE NUMBER: GS-20

Description of Transaction	Basis	Units	Price	Amount
November 1995 Imbalance Trading	MMBtu	6,298	\$1.8300	11,525.34
TOTALS		6,298		\$11,525.34

Mail payment to:

Wire transfer payment to:

Florida Public Utilities Company
 Attention: Christopher M. Snyder
 Post Office Box 3395
 West Palm Beach, Florida 33402-3395

SunBank/South Florida, NA
 501 East Las Olas Boulevard
 Ft. Lauderdale, Florida 33301
 ABA #067006076
 For the credit of Florida Public Utilities Company
 General Account No. 6627 627006416

Please enclose one copy of this invoice with check payment.