

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: APRIL 1996					PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	24,484	20,347	4,137	20.33	24,484	20,347	4,137	20.33		
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	1,020,523	1,012,634	7,889	0.78	1,020,523	1,012,634	7,889	0.78		
5 DEMAND	565,855	557,558	8,297	1.49	565,855	557,558	8,297	1.49		
6 OTHER	(4,855)	0	(4,855)	0.00	(4,855)	0	(4,855)	0.00		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	151	0	151	0.00	151	0	151	0.00		
8 DEMAND	217	0	217	0.00	217	0	217	0.00		
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)	1,610,844	1,595,744	15,100	0.95	1,610,844	1,595,744	15,100	0.95		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	1,395	2,871	(1,476)	(51.41)	1,395	2,871	(1,476)	(51.41)		
14 TOTAL THERM SALES	1,331,521	1,592,873	(261,352)	(16.41)	1,331,521	1,592,873	(261,352)	(16.41)		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	3,971,310	3,873,570	97,740	2.52	3,971,310	3,873,570	97,740	2.52		
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	3,916,790	3,873,570	43,220	1.12	3,916,790	3,873,570	43,220	1.12		
19 DEMAND	7,076,000	8,859,000	(1,783,000)	(20.13)	7,076,000	8,859,000	(1,783,000)	(20.13)		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	19,740	0	19,740	0.00	19,740	0	19,740	0.00		
22 DEMAND	19,740	0	19,740	0.00	19,740	0	19,740	0.00		
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,897,050	3,873,570	23,480	0.61	3,897,050	3,873,570	23,480	0.61		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	4,481	6,970	(2,489)	(35.71)	4,481	6,970	(2,489)	(35.71)		
27 TOTAL THERM SALES (24-26 Estimated Only)	4,802,913	3,866,600	936,313	24.22	4,802,913	3,866,600	936,313	24.22		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.617	0.525	0.092	17.52	0.617	0.525	0.092	17.52		
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00		
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)	26.055	26.142	(0.087)	(0.33)	26.055	26.142	(0.087)	(0.33)		
32 DEMAND (5/19)	7.997	6.294	1.703	27.06	7.997	6.294	1.703	27.06		
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)	0.765	0.000	0.765	0.00	0.765	0.000	0.765	0.00		
35 DEMAND (8/22)	1.099	0.000	1.099	0.00	1.099	0.000	1.099	0.00		
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)	41.335	41.196	0.139	0.34	41.335	41.196	0.139	0.34		
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)	31.131	41.191	(10.060)	(24.42)	31.131	41.191	(10.060)	(24.42)		
40 TOTAL COST OF THERM SOLD (11/27)	33.539	41.270	(7.731)	(18.73)	33.539	41.270	(7.731)	(18.73)		
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)	32.522	40.253	(7.731)	(19.21)	32.522	40.253	(7.731)	(19.21)		
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)	32.64428	40.40435	(7.760)	(19.21)	32.64428	40.40435	(7.760)	(19.21)		
45 PGA FACTOR ROUNDED TO NEAREST .001	32.644	40.404	(7.760)	(19.21)	32.644	40.404	(7.760)	(19.21)		

DECLASSIFIED

DOCUMENT NUMBER-DATE

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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 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 1996				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	24,484	20,347	4,137	20.33	24,484	20,347	4,137	20.33	
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,020,523	1,012,634	7,889	0.78	1,020,523	1,012,634	7,889	0.78	
5 DEMAND	565,855	557,558	8,297	1.49	565,855	557,558	8,297	1.49	
6 OTHER	(4,855)	0	(4,855)	0.00	(4,855)	0	(4,855)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	151	0	151	0.00	151	0	151	0.00	
8 DEMAND	217	0	217	0.00	217	0	217	0.00	
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)	1,610,844	1,595,744	15,100	0.95	1,610,844	1,595,744	15,100	0.95	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,395	2,871	(1,476)	(51.41)	1,395	2,871	(1,476)	(51.41)	
14 TOTAL THERM SALES	1,331,521	1,592,873	(261,352)	(16.41)	1,331,521	1,592,873	(261,352)	(16.41)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,971,310	3,873,570	97,740	2.52	3,971,310	3,873,570	97,740	2.52	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,916,790	3,873,570	43,220	1.12	3,916,790	3,873,570	43,220	1.12	
19 DEMAND	7,076,000	8,859,000	(1,783,000)	(20.13)	7,076,000	8,859,000	(1,783,000)	(20.13)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	19,740	0	19,740	0.00	19,740	0	19,740	0.00	
22 DEMAND	19,740	0	19,740	0.00	19,740	0	19,740	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,897,050	3,873,570	23,480	0.61	3,897,050	3,873,570	23,480	0.61	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,481	6,970	(2,489)	(35.71)	4,481	6,970	(2,489)	(35.71)	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,802,913	3,866,600	936,313	24.22	4,802,913	3,866,600	936,313	24.22	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.617	0.525	0.092	17.52	0.617	0.525	0.092	17.52	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00	
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)	26.055	26.142	(0.087)	(0.33)	26.055	26.142	(0.087)	(0.33)	
32 DEMAND (5/19)	7.997	6.294	1.703	27.06	7.997	6.294	1.703	27.06	
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)	0.765	0.000	0.765	0.00	0.765	0.000	0.765	0.00	
35 DEMAND (8/22)	1.099	0.000	1.099	0.00	1.099	0.000	1.099	0.00	
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)	41.335	41.196	0.139	0.34	41.335	41.196	0.139	0.34	
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)	31.131	41.191	(10.060)	(24.42)	31.131	41.191	(10.060)	(24.42)	
40 TOTAL COST OF THERM SOLD (11/27)	33.539	41.270	(7.731)	(18.73)	33.539	41.270	(7.731)	(18.73)	
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	32.522	40.253	(7.731)	(19.21)	32.522	40.253	(7.731)	(19.21)	
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)	32.64428	40.40435	(7.760)	(19.21)	32.64428	40.40435	(7.760)	(19.21)	
45 PGA FACTOR ROUNDED TO NEAREST .001	32.644	40.404	(7.760)	(19.21)	32.644	40.404	(7.760)	(19.21)	

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH: APRIL 1996				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	24,484	20,347	4,137	20.33	24,484	20,347	4,137	20.33
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,020,523	1,012,634	7,889	0.78	1,020,523	1,012,634	7,889	0.78
5 DEMAND	565,855	557,558	8,297	1.49	565,855	557,558	8,297	1.49
6 OTHER	(4,855)	0	(4,855)	0.00	(4,855)	0	(4,855)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	151	0	151	0.00	151	0	151	0.00
8 DEMAND	217	0	217	0.00	217	0	217	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(352,441)	352,441	(100.00)	0	(352,441)	352,441	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,610,844	1,243,303	367,541	29.56	1,610,844	1,243,303	367,541	29.56
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,395	2,871	(1,476)	(51.41)	1,395	2,871	(1,476)	(51.41)
14 TOTAL THERM SALES	1,331,521	1,240,432	91,089	7.34	1,331,521	1,240,432	91,089	7.34
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,971,310	3,873,570	97,740	2.52	3,971,310	3,873,570	97,740	2.52
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,916,790	3,873,570	43,220	1.12	3,916,790	3,873,570	43,220	1.12
19 DEMAND	7,076,000	8,859,000	(1,783,000)	(20.13)	7,076,000	8,859,000	(1,783,000)	(20.13)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	19,740	0	19,740	0.00	19,740	0	19,740	0.00
22 DEMAND	19,740	0	19,740	0.00	19,740	0	19,740	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,897,050	3,873,570	23,480	0.61	3,897,050	3,873,570	23,480	0.61
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,481	6,970	(2,489)	(35.71)	4,481	6,970	(2,489)	(35.71)
27 TOTAL THERM SALES (24-26 Estimated Only)	4,802,913	3,866,600	936,313	24.22	4,802,913	3,866,600	936,313	24.22
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.617	0.525	0.092	17.52	0.617	0.525	0.092	17.52
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00
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)	26.055	26.142	(0.087)	(0.33)	26.055	26.142	(0.087)	(0.33)
32 DEMAND (5/19)	7.997	6.294	1.703	27.06	7.997	6.294	1.703	27.06
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)	0.765	0.000	0.765	0.00	0.765	0.000	0.765	0.00
35 DEMAND (8/22)	1.099	0.000	1.099	0.00	1.099	0.000	1.099	0.00
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)	41.335	32.097	9.238	28.78	41.335	32.097	9.238	28.78
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)	31.131	41.191	(10.060)	(24.42)	31.131	41.191	(10.060)	(24.42)
40 TOTAL COST OF THERM SOLD (11/27)	33.539	32.155	1.384	4.30	33.539	32.155	1.384	4.30
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	32.522	31.138	1.384	4.44	32.522	31.138	1.384	4.44
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)	32.64428	31.25508	1.389	4.44	32.64428	31.25508	1.389	4.44
45 PGA FACTOR ROUNDED TO NEAREST .001	32.644	31.255	1.389	4.44	32.644	31.255	1.389	4.44

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1996 THROUGH MARCH 1997
APRIL 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,705,370	22,451.93	0.606
2 No Notice Commodity Adjustment - System Supply	25,700	196.35	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	19,740	150.81	0.764
4 Commodity Pipeline - Scheduled FTS - OSSS	220,500	1,684.62	0.764
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)	3,971,310	24,483.71	0.617
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	3,696,290	963,212.42	26.059
18 Commodity Other - Scheduled FTS - OSSS	220,500	57,310.08	25.991
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	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,916,790	1,020,522.50	26.055
MAND			
25 Demand (Pipeline) Entitlement to System Supply	6,835,760	563,858.95	8.249
26 Demand (Pipeline) Entitlement to End-Users	19,740	217.14	1.100
27 Demand (Pipeline) Entitlement to OSSS	220,500	1,779.44	0.807
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	7,076,000	565,855.53	7.997
OTHER			
33 Revenue Sharing - FGT	0	(4,854.89)	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	(4,854.89)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: APRIL 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)	1,020,523	1,012,634	(7,889)	(0.78)	1,020,523	1,012,634	(7,889)	(0.78)
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	590,689	230,669	(360,020)	(156.08)	590,689	230,669	(360,020)	(156.08)
3 TOTAL	1,611,212	1,243,303	(367,909)	(29.59)	1,611,212	1,243,303	(367,909)	(29.59)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,331,889	1,240,432	(91,457)	(7.37)	1,331,889	1,240,432	(91,457)	(7.37)
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	35,495	35,495	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,367,384	1,275,927	(91,457)	(7.17)	1,367,384	1,275,927	(91,457)	(7.17)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(243,828)	32,624	276,452	847.39	(243,828)	32,624	276,452	847.39
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,127)	0	4,127	0.00	(4,127)	0	4,127	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(769,026)	425,939	1,194,965	280.55	(769,026)	425,939	1,194,965	280.55
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(35,495)	(35,495)	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)	(1,052,476)	423,068	1,475,544	348.77	(1,052,476)	423,068	1,475,544	348.77
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(769,026)	425,939	1,194,965	280.55	* 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)	(1,048,349)	423,068	1,471,417	347.80				
14 TOTAL (12+13)	(1,817,375)	849,007	2,666,382	314.06				
15 AVERAGE (50% OF 14)	(908,688)	424,504	1,333,191	314.06				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5000%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4000%	0.0000%	---	---				
18 TOTAL (16+17)	10.9000%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.4500%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.454%	0.0000%	---	---				
21 INTEREST PROVISION (15x20)	(4,127)	0	---	---				

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 1996 Through MARCH 1997
APRIL 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 96	LG & E	SYS SUPPLY	N/A	1,520,640	220,500	1,741,140	458,000.00	N/A	N/A	INCL. IN COST	26.30
2	APR 96	AMOCO	SYS SUPPLY	N/A	1,885,550	0	1,885,550	494,422.50	N/A	N/A	INCL. IN COST	26.22
3	APR 96	SCANA	SYS SUPPLY	N/A	290,100	0	290,100	68,100.00	N/A	N/A	INCL. IN COST	23.47
TOTAL					3,696,290	220,500	3,916,790	1,020,522.50	0	0	0	26.06

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: APRIL 1996

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	SCANA	611	1,000	967	30,000	29,010	\$2.2700	\$2.3475
2	HADSON	611	2,450	2,369	73,500	71,070	\$2.2750	\$2.3528
3	AMOCO	611	1,600	1,547	48,000	46,410	\$2.2775	\$2.3555
4	AMOCO	10240	1,000	967	30,000	29,010	\$2.2775	\$2.3552
5	HADSON	25412	2,183	2,111	65,500	63,337	\$2.7050	\$2.7974
6	AMOCO	25412	1,300	1,257	39,000	37,710	\$2.7075	\$2.8001
7	AMOCO	62133	2,600	2,514	78,000	75,420	\$2.7075	\$2.8001
8	HADSON	62137	1,400	1,354	42,000	40,620	\$2.7050	\$2.7969
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
TOTAL			13,533	13,086	406,000	392,587		
WEIGHTED AVERAGE							\$2.5136	\$2.5995

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 1996 Through MARCH 1997

		CURRENT MONTH: APRIL 1996				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	900,738	796,590	(104,148)	(13.07)	900,738	796,590	(104,148)	(13.07)
OUTDOOR LIGHTING	(21)	198	170	(28)	(16.47)	198	170	(28)	(16.47)
RESIDENTIAL	(31)	870,607	832,210	(38,397)	(4.61)	870,607	832,210	(38,397)	(4.61)
LARGE VOLUME	(51)	1,844,999	1,783,640	(61,359)	(3.44)	1,844,999	1,783,640	(61,359)	(3.44)
OTHER	(81)	12,457	11,200	(1,257)	(11.22)	12,457	11,200	(1,257)	(11.22)
TOTAL FIRM		3,628,999	3,423,810	(205,189)	(5.99)	3,628,999	3,423,810	(205,189)	(5.99)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	370,917	442,790	71,873	16.23	370,917	442,790	71,873	16.23
INTERRUPTIBLE TRANSPORT	(92)	26,507	24,080	(2,427)	(10.08)	26,507	24,080	(2,427)	(10.08)
LARGE VOLUME INTERRUPTIBLE	(93)	555,990	1,601,900	1,045,910	65.29	555,990	1,601,900	1,045,910	65.29
OFF SYSTEM SALES SERVICE	(95)	220,500	0	(220,500)	0.00	220,500	0	(220,500)	0.00
TOTAL INTERRUPTIBLE		1,173,914	2,068,770	894,856	43.26	1,173,914	2,068,770	894,856	43.26
TOTAL THERM SALES		4,802,913	5,492,580	689,667	12.56	4,802,913	5,492,580	689,667	12.56
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,429	2,395	(34)	(1.42)	2,429	2,395	(34)	(1.42)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,237	31,239	2	0.01	31,237	31,239	2	0.01
LARGE VOLUME	(51)	902	897	(5)	(0.56)	902	897	(5)	(0.56)
OTHER	(81)	424	415	(9)	(2.17)	424	415	(9)	(2.17)
TOTAL FIRM		34,992	34,951	(41)	(0.12)	34,992	34,951	(41)	(0.12)
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		35,008	34,967	(41)	(0.12)	35,008	34,967	(41)	(0.12)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	371	333	(38)	(11.41)	371	333	(38)	(11.41)
OUTDOOR LIGHTING	(21)	0	34	34	100.00	0	34	34	100.00
RESIDENTIAL	(31)	28	27	(1)	(3.70)	28	27	(1)	(3.70)
LARGE VOLUME	(51)	2,045	1,988	(57)	(2.87)	2,045	1,988	(57)	(2.87)
OTHER	(81)	29	27	(2)	(7.41)	29	27	(2)	(7.41)
INTERRUPTIBLE	(61)	28,532	31,628	3,096	9.79	28,532	31,628	3,096	9.79
INTERRUPTIBLE TRANSPORT	(92)	26,507	24,080	(2,427)	(10.08)	26,507	24,080	(2,427)	(10.08)
LARGE VOLUME INTERRUPTIBLE	(93)	555,990	1,601,900	1,045,910	65.29	555,990	1,601,900	1,045,910	65.29
OFF SYSTEM SALES SERVICE	(95)	220,500	0	(220,500)	0.00	220,500	0	(220,500)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495											
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	1.06	0	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0469											
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	1.06	0	0	0	0	0	0	0	0	0	0	0

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

DATE	04/30/96	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	05/10/96			
INVOICE NO.	11047			
TOTAL AMOUNT DUE	\$326,202.12			

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ
 AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			04/96	A	RES	0.3659	0.0685		0.4344	390,680	\$169,711.39 ✓
	Capacity Relinquished at less than max rate			04/96	A	RES	0.3659	0.0600		0.4259	425,800	\$181,348.22 ✓
	NO NOTICE RESERVATION CHARGE			04/96	A	NNR	0.0694			0.0694	75,000	\$5,205.00 ✓
	TEMPORARY RELINQUISHMENT CREDIT			04/96	A	TRL	0.1623	0.0685		0.2508	(87,000)	(\$21,819.60) ✓
	TEMPORARY RELINQUISHMENT CREDIT			04/96	A	TRL		0.0100		0.0100	(156,800)	(\$1,568.00) ✓
	TEMPORARY RELINQUISHMENT CREDIT			04/96	A	TRL		0.0100		0.0100	(182,000)	(\$1,820.00) ✓
	WESTERN DIVISION REVENUE SHARING CREDIT			04/96	A	TCH						(\$4,854.89) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/96.											465,660	\$326,202.12

*** END OF INVOICE 11047 ***

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

DATE	04/30/96	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	05/10/96		
INVOICE NO.	10898		
TOTAL AMOUNT DUE	\$240,003.52		

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

PDJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			04/96	A	RES	0.7488	0.0085		0.7573	316,920	\$240,003.52
				TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/96.							316,920	\$240,003.52

*** END OF INVOICE 10898 ***

11

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

DATE 05/10/96
 DUE 05/20/96
 INVOICE NO. 11144
 TOTAL AMOUNT DUE \$11,539.00

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-1395

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

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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROC MONTH	TC	RC	RATES			VOLUMES MBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC		
	Usage Charge - No Notice For DELAND			04/96	A	COM	0.0259	0.0501	0.0764	2,084	\$159.22
	Usage Charge - No Notice For SANFORD			04/96	A	COM	0.0259	0.0501	0.0764	2,584	\$197.42
	Usage Charge - No Notice For WEST PALM BEACH			04/96	A	COM	0.0259	0.0501	0.0764	(2,098)	(\$160.29)
	Usage Charge	16103	FPU-RIVIERA BEACH	04/96	A	COM	0.0259	0.0501	0.0764	8,180	\$524.95
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	04/96	A	COM	0.0259	0.0501	0.0764	16,000	\$1,222.40
	Usage Charge	16105	FPU-WEST PALM BEACH	04/96	A	COM	0.0259	0.0501	0.0764	37,120	\$2,835.97
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	04/96	A	COM	0.0259	0.0501	0.0764	19,974	\$1,526.01
	Usage Charge	16107	FPU-LAKE WORTH	04/96	A	COM	0.0259	0.0501	0.0764	6,690	\$511.12
	Usage Charge	16108	FPU-BOYHTON BEACH	04/96	A	COM	0.0259	0.0501	0.0764	21,600	\$1,550.24
	Usage Charge	16109	FPU-BOCA RATON	04/96	A	COM	0.0259	0.0501	0.0764	5,550	\$431.66
	Usage Charge	16116	FPU-SANFORD	04/96	A	COM	0.0259	0.0501	0.0764	500	\$45.84
	Usage Charge	16117	FPU-SANFORD WEST	04/96	A	COM	0.0259	0.0501	0.0764	400	\$30.56
	Usage Charge	16118	FPU-DELAND	04/96	A	COM	0.0259	0.0501	0.0764	10,200	\$779.28
	Usage Charge	16273	FARMLAND INDUSTRIES	04/96	A	COM	0.0259	0.0501	0.0764	22,050	\$1,584.62

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

DATE	05/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROHN 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	05/20/96		
INVOICE NO.	11144		
TOTAL AMOUNT DUE	\$11,539.00		

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 OR CODE LIST

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

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/96.

151,034 \$11,539.00 ✓

*** END OF INVOICE 11144 ***

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

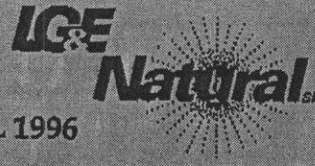
DATE	05/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROUN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395		Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	05/20/96			
INVOICE NO.	11133			
TOTAL AMOUNT DUE	\$12,944.71			

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

PDI NO.	RECEIPTS NAME	DELIVERIES		PROC MONTH	TC	FC	RATES			VOLUMES MB-BTL DRY	AMOUNT
		PDI NO.	NAME				BASE	SURCHARGES	DTSC		
	Usage Charge	16103	FPU-RIVIERA BEACH	04/96	A	COM	0.0371	0.0155	0.0526	21,820	\$1,147.73
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	04/96	A	COM	0.0371	0.0155	0.0526	13,437	\$706.79
	Usage Charge	16105	FPU-WEST PALM BEACH	04/96	A	COM	0.0371	0.0155	0.0526	22,280	\$1,171.93
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	04/96	A	COM	0.0371	0.0155	0.0526	29,900	\$1,572.74
	Usage Charge	16107	FPU-LAKE WORTH	04/96	A	COM	0.0371	0.0155	0.0526	41,310	\$2,172.91
	Usage Charge	16108	FPU-BOYNTON BEACH	04/96	A	COM	0.0371	0.0155	0.0526	8,400	\$441.84
	Usage Charge	16109	FPU-BOCA RATON	04/96	A	COM	0.0371	0.0155	0.0526	50,650	\$2,564.19
	Usage Charge	16156	FPU-SANFORD	04/96	A	COM	0.0371	0.0155	0.0526	26,100	\$1,372.86
	Usage Charge	16157	FPU-SANFORD WEST	04/96	A	COM	0.0371	0.0155	0.0526	14,100	\$741.66
	Usage Charge	16158	FPU-DELAND	04/96	A	COM	0.0371	0.0155	0.0526	18,100	\$952.06

TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/96. 246,097 \$12,944.71

*** END OF INVOICE 11133 ***



INVOICE

For Services During the Month of APRIL 1996

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

LG&E Natural Marketing Inc.

DATED: 06-May-96
DUE DATE 16-May-96
INVOICE: 199604-I-385

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	73,500 X	\$2.2750	\$167,212.50
Zone 2	MMBtu	65,500 X	\$2.7050	\$177,177.50
Zone 3	MMBtu	42,000 X	\$2.7050	\$113,610.00
TOTAL TERM		181,000		\$458,000.00
Additional Spot Purchases:		0 X	\$0.0000	\$0.00
TOTAL ADDTL SPOT		0		\$0.00
TOTAL DUE		181,000		\$458,000.00

SUPPORTING DATA: Base Index

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

COMMODITY PRICE

Florida gas (Zone 1) =	\$2.26 +	0.015 =	2.2750
Florida gas (Zone 2) =	\$2.69 +	0.015 =	2.7050
Florida gas (Zone 3) =	\$2.69 +	0.015 =	2.7050

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.



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
WRST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 014919
INVOICE DATE 05 09 1996
CONTRACT 157115
DELIVERY MONTH 04/1996

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

Natural gas delivered during 04/96. 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	48,000	2.27750	109,320.00
FGT STATION 8 POOL POINT	059380	39,000	2.70750	105,592.50
FGT FAIRWAY FLD	070036	78,000	2.70750	211,185.00
FGT/NGPL/JEFFERSON MARKET	076337	30,000	2.27750	68,325.00
TOTAL AMOUNT DUE				494,422.50

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-A981603-14187601,014919,050996,0496



WIRE TRANSFER: (Preferred Payment Method)
 Credit To: Scana Energy Marketing, Inc.
 Account No: 320237407
 Wire To: Wachovia Bank of South Carolina
 Columbia, South Carolina 29229
 ABA # 053900225

MAKE CHECKS PAYABLE AND OVERNIGHT MAIL TO:
 Scana Energy Marketing, Inc.
 10301 David Taylor Drive
 C/O Wachovia Lockbox Services - 2nd Floor
 Lockbox # 751684
 Charlotte, NC 28262-2334
 USE FEDERAL EXPRESS OVERNITE DELIVERY
 Billing Code # 182-349-755

FLORIDA PUBLIC UTILITIES CO
 P O BOX 3395
 WEST PALM BEACH, FL 33402

ATTENTION: TREASURER
 FAX #: (407) 833-0151

INVOICE: 9604-0035

CONTRACT NUMBER: HS10101N
 PAYMENT TERMS: N10 ON RECEIPT

INVOICE DATE: 05/03/96

GAS SALES INVOICE FOR APRIL, 1996

SALES POINT / DESCRIPTION	SALES UNITS	SALES VOLUME	SALES PRICE	AMOUNT DUE
DGS	DTS	30,000	2.2700	\$68,100.00

** TOTAL INVOICE: \$68,100.00
 PRIOR BALANCE: \$.00
 BALANCE DUE SCANA ENERGY MARKETING INC. \$68,100.00

THANK YOU FOR YOUR BUSINESS

Please attach a copy of your invoice when remitting payment. This, along with a notation of variances in amount paid versus the amount invoiced, will expedite the application of payment to your account.

SCANA Energy Marketing, Inc. / 1200 Smith Street / Suite 510 / Houston, Texas 77002-4308
 713 750-0500 / FAX 713 750-0515