

COMPARISON OF ACTUAL VERSUS ORIGINAL 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:				PERIOD TO DATE			
	DECEMBER 1996		DECEMBER 1996		PERIOD TO DATE		PERIOD TO DATE	
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %
1 COMMODITY (Pipeline)	22,810	17,693	5,117	28.92	195,923	190,806	5,117	2.68
2 NO NOTICE SERVICE	9,184	9,184	0	0.00	35,717	35,717	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,905,399	1,738,749	166,650	9.58	7,999,299	7,832,649	166,650	2.13
5 DEMAND	611,780	612,167	(387)	(0.06)	3,094,500	3,094,887	(387)	(0.01)
6 OTHER	(4,383)	0	(4,383)	0.00	(27,435)	(23,052)	(4,383)	19.01
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8 DEMAND	0	0	0	0.00	9,082	9,082	0	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)	2,544,790	2,377,793	166,997	7.02	11,280,210	11,113,213	166,997	1.50
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,393	0	1,393	0.00	20,637	19,244	1,393	7.24
14 TOTAL THERM SALES	1,795,307	1,557,800	237,507	15.25	10,997,385	10,759,878	237,507	2.21
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,750,170	4,051,980	698,190	17.23	32,208,290	31,510,100	698,190	2.22
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,740,130	4,051,980	688,150	16.98	30,883,380	30,195,230	688,150	2.28
19 DEMAND	11,174,300	11,060,800	113,500	1.03	50,471,270	50,357,770	113,500	0.23
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,740,130	4,051,980	688,150	16.98	29,578,550	30,195,230	(616,680)	(2.04)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,629	0	3,629	0.00	59,523	55,894	3,629	6.49
27 TOTAL THERM SALES (24-26 Estimated Only)	4,813,974	4,051,980	761,994	18.81	48,135,002	30,139,336	17,995,666	59.71
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.480	0.437	0.043	9.84	0.608	0.606	0.002	0.33
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.692	0.692	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)	40.197	42.911	(2.714)	(6.32)	25.902	25.940	(0.038)	(0.15)
32 DEMAND (5/19)	5.475	5.535	(0.060)	(1.08)	6.131	6.146	(0.015)	(0.24)
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	0.668	0.668	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	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)	53.686	58.682	(4.996)	(8.51)	38.136	36.805	1.331	3.62
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)	38.385	0.000	38.385	0.00	34.671	34.429	0.242	0.70
40 TOTAL COST OF THERM SOLD (11/27)	52.863	58.682	(5.819)	(9.92)	23.435	36.873	(13.438)	(36.44)
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)	51.846	57.665	(5.819)	(10.09)	22.418	35.856	(13.438)	(37.48)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	52.04094	57.88182	(5.841)	(10.09)	22.50229	35.99082	(13.489)	(37.48)
45 PGA FACTOR ROUNDED TO NEAREST .001	52.041	57.882	(5.841)	(10.09)	22.502	35.991	(13.489)	(37.48)

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:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	22,810	17,693	5,117	28.92	195,923	190,806	5,117	2.68
2 NO NOTICE SERVICE	9,184	9,184	0	0.00	35,717	35,717	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,905,399	1,738,749	166,650	9.58	7,999,299	7,832,649	166,650	2.13
5 DEMAND	611,780	612,167	(387)	(0.06)	3,094,500	3,094,887	(387)	(0.01)
6 OTHER	(4,383)	0	(4,383)	0.00	(27,435)	(23,052)	(4,383)	19.01
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8 DEMAND	0	0	0	0.00	9,082	9,082	0	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)	2,544,790	2,377,793	166,997	7.02	11,280,210	11,113,213	166,997	1.50
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,393	0	1,393	0.00	20,637	19,244	1,393	7.24
14 TOTAL THERM SALES	1,795,307	1,557,800	237,507	15.25	10,997,385	10,759,878	237,507	2.21
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,750,170	4,051,980	698,190	17.23	32,208,290	31,510,100	698,190	2.22
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,740,130	4,051,980	688,150	16.98	30,883,380	30,195,230	688,150	2.28
19 DEMAND	11,174,300	11,060,800	113,500	1.03	50,471,270	50,357,770	113,500	0.23
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,740,130	4,051,980	688,150	16.98	29,578,550	30,205,270	(626,720)	(2.07)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,629	0	3,629	0.00	59,523	55,894	3,629	6.49
27 TOTAL THERM SALES (24-26 Estimated Only)	4,813,974	4,051,980	761,994	18.81	48,135,002	30,139,336	17,995,666	59.71
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.480	0.437	0.043	9.84	0.608	0.606	0.002	0.33
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.692	0.692	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)	40.197	42.911	(2.714)	(6.32)	25.902	25.940	(0.038)	(0.15)
32 DEMAND (5/19)	5.475	5.535	(0.060)	(1.08)	6.131	6.146	(0.015)	(0.24)
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	0.668	0.668	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	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)	53.686	58.682	(4.996)	(8.51)	38.136	36.792	1.344	3.65
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)	38.385	0.000	38.385	ERR	34.671	34.429	0.242	0.70
40 TOTAL COST OF THERM SOLD (11/27)	52.863	58.682	(5.819)	(9.92)	23.435	36.873	(13.438)	(36.44)
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)	51.846	57.665	(5.819)	(10.09)	22.418	35.856	(13.438)	(37.48)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	52.04094	57.88182	(5.841)	(10.09)	22.50229	35.99082	(13.489)	(37.48)
45 PGA FACTOR ROUNDED TO NEAREST .001	52.041	57.882	(5.841)	(10.09)	22.502	35.991	(13.489)	(37.48)

**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:		DECEMBER 1996		PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	22,810	17,693	5,117	28.92	195,923	190,806	5,117	2.68	
2 NO NOTICE SERVICE	9,184	9,184	0	0.00	35,717	35,717	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,905,399	1,738,749	166,650	9.58	7,999,299	7,832,649	166,650	2.13	
5 DEMAND	611,780	612,167	(387)	(0.06)	3,094,500	3,094,887	(387)	(0.01)	
6 OTHER	(4,383)	0	(4,383)	0.00	(27,435)	(23,052)	(4,383)	19.01	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00	
8 DEMAND	0	0	0	0.00	9,082	9,082	0	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	(651,343)	651,343	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,544,790	2,377,793	166,997	7.02	11,280,210	10,461,870	818,340	7.82	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,393	0	1,393	0.00	20,637	19,244	1,393	7.24	
14 TOTAL THERM SALES	1,795,307	2,377,793	(582,486)	(24.50)	10,997,385	10,442,626	554,759	5.31	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,750,170	4,051,980	698,190	17.23	32,208,290	31,510,100	698,190	2.22	
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,740,130	4,051,980	688,150	16.98	30,883,380	30,195,230	688,150	2.28	
19 DEMAND	11,174,300	11,060,800	113,500	1.03	50,471,270	50,357,770	113,500	0.23	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,740,130	4,051,980	688,150	16.98	29,578,550	30,195,230	(616,680)	(2.04)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,629	0	3,629	0.00	59,523	55,894	3,629	6.49	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,813,974	4,051,980	761,994	18.81	48,135,002	30,139,336	17,995,666	59.71	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.480	0.437	0.043	9.84	0.608	0.606	0.002	0.33	
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.692	0.692	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)	40.197	42.911	(2.714)	(6.32)	25.902	25.940	(0.038)	(0.15)	
32 DEMAND (5/19)	5.475	5.535	(0.060)	(1.08)	6.131	6.146	(0.015)	(0.24)	
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	0.668	0.668	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	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)	53.686	58.682	(4.996)	(8.51)	38.136	34.647	3.489	10.07	
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)	38.385	0.000	38.385	ERR	34.671	34.429	0.242	0.70	
40 TOTAL COST OF THERM SOLD (11/27)	52.863	58.682	(5.819)	(9.92)	23.435	34.712	(11.277)	(32.49)	
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)	51.846	57.665	(5.819)	(10.09)	22.418	33.695	(11.277)	(33.47)	
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)	52.04094	57.88182	(5.841)	(10.09)	22.50229	33.82169	(11.319)	(33.47)	
45 PGA FACTOR ROUNDED TO NEAREST .001	52.041	57.882	(5.841)	(10.09)	22.502	33.822	(11.320)	(33.47)	

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
DECEMBER 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,576,800	21,719.23	0.475
2 No Notice Commodity Adjustment - System Supply	(75,730)	(476.34)	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	249,100	1,566.84	0.629
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)	4,750,170	22,809.73	0.480
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	4,491,030	1,807,042.68	40.237
18 Commodity Other - Scheduled FTS - OSSS	249,100	98,355.83	39.484
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)	4,740,130	1,905,398.51	40.197
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,925,200	607,373.83	5.559
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	249,100	4,406.58	1.769
28 Other - GRI Refund	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	11,174,300	611,780.41	5.475
OTHER			
33 Revenue Sharing - FGT	0	(4,383.34)	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	(4,383.34)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,905,399	1,738,749	(166,650)	(9.58)	7,999,299	7,832,649	(166,650)	(2.13)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	639,391	639,044	(347)	(0.05)	3,298,705	2,647,015	(651,690)	(24.62)	
3 TOTAL	2,544,790	2,377,793	(166,997)	(7.02)	11,298,004	10,479,664	(818,340)	(7.81)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,795,307	2,377,793	582,486	24.50	11,015,179	10,460,420	(554,759)	(5.30)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	319,455	319,455	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,830,802	2,413,288	582,486	24.14	11,334,634	10,779,875	(554,759)	(5.15)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(713,988)	35,495	749,483	2,111.52	36,630	300,211	263,581	87.80	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(3,303)	0	3,303	0.00	(21,561)	(18,258)	3,303	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(320,626)	(320,626)	0	0.00	(769,026)	(769,026)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(319,455)	(319,455)	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)	(1,073,412)	(320,626)	752,786	(234.79)	(1,073,412)	(320,626)	752,786	(234.79)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(320,626)	(320,626)	0	0.00					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,070,109)	(320,626)	749,483	(233.76)					
14 TOTAL (12+13)	(1,390,735)	(641,252)	749,483	(116.88)					
15 AVERAGE (50% OF 14)	(695,368)	(320,626)	374,742	(116.88)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4500%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.9500%	0.0000%	---	---					
18 TOTAL (16+17)	11.4000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.7000%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.475%	0.0000%	---	---					
21 INTEREST PROVISION (15x20)	(3,303)	0	---	---					

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
DECEMBER 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	N/A	N/A		26.30
2	APR 96	AMOCO	SYS SUPPLY	N/A	1,885,550	0	1,885,550	494,423	N/A	N/A	INCL IN COST	26.22
3	APR 96	SCANA	SYS SUPPLY	N/A	290,100	0	290,100	68,100	N/A	N/A	INCL IN COST	23.47
4	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	10,817	N/A	N/A	INCL IN COST	N/A
5	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(6,801)	N/A	N/A	INCL IN COST	N/A
6	MAY 96	LG & E	SYS SUPPLY	N/A	1,158,100	243,500	1,401,600	310,092	N/A	N/A	INCL IN COST	22.12
7	MAY 96	AMOCO	SYS SUPPLY	N/A	1,262,070	0	1,262,070	286,783	N/A	N/A	INCL IN COST	22.72
8	MAY 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	68,200	N/A	N/A	INCL IN COST	22.75
9	MAY 96	UNOCAL	SYS SUPPLY	N/A	299,770	0	299,770	69,130	N/A	N/A	INCL IN COST	23.06
10	MAY 96	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(5,705)	N/A	N/A	INCL IN COST	N/A
11	MAY 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,405)	N/A	N/A	INCL IN COST	N/A
12	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(3,052)	N/A	N/A	INCL IN COST	N/A
13	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(10,817)	N/A	N/A	INCL IN COST	N/A
14	JUN 96	LG & E	SYS SUPPLY	N/A	1,153,330	108,750	1,262,080	321,543	N/A	N/A	INCL IN COST	25.48
15	JUN 96	AMOCO	SYS SUPPLY	N/A	1,161,000	0	1,161,000	278,100	N/A	N/A	INCL IN COST	23.95
16	JUN 96	TEXACO	SYS SUPPLY	N/A	67,760	0	67,760	16,293	N/A	N/A	INCL IN COST	24.04
17	JUN 96	SCANA	SYS SUPPLY	N/A	29,010	0	29,010	5,900	N/A	N/A	INCL IN COST	23.78
18	JUN 96	NORAM	SYS SUPPLY	N/A	290,100	0	290,100	69,000	N/A	N/A	INCL IN COST	23.78
19	JUN 96	VASTAR	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,928)	N/A	N/A	INCL IN COST	N/A
20	JUL 96	LG & E	SYS SUPPLY	N/A	1,056,800	189,550	1,246,350	351,057	N/A	N/A	INCL IN COST	28.17
21	JUL 96	AMOCO	SYS SUPPLY	N/A	1,227,400	0	1,227,400	329,245	N/A	N/A	INCL IN COST	26.82
22	JUL 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	81,236	N/A	N/A	INCL IN COST	27.10
23	JUL 96	LG & E	SYS SUPPLY	N/A	6,300	0	6,300	1,657	N/A	N/A	INCL IN COST	26.30
24	JUL 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	6,193	N/A	N/A	INCL IN COST	N/A
25	JUL 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(28,227)	N/A	N/A	INCL IN COST	N/A
26	JUL 96	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(9,190)	N/A	N/A	INCL IN COST	N/A
27	JUL 96	WFNG	SYS SUPPLY	N/A	N/A	N/A	N/A	(2,049)	N/A	N/A	INCL IN COST	N/A
28	AUG 96	LG & E	SYS SUPPLY	N/A	1,267,280	292,050	1,559,330	351,680	N/A	N/A	INCL IN COST	22.55
29	AUG 96	AMOCO	SYS SUPPLY	N/A	1,379,120	0	1,379,120	328,194	N/A	N/A	INCL IN COST	23.80
30	AUG 96	TEXACO	SYS SUPPLY	N/A	14,520	0	14,520	3,255	N/A	N/A	INCL IN COST	22.42
31	AUG 96	PANENERGY	SYS SUPPLY	N/A	16,440	0	16,440	3,485	N/A	N/A	INCL IN COST	21.20
32	AUG 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	9,030	N/A	N/A	INCL IN COST	N/A
33	AUG 96	CUC	SYS SUPPLY	N/A	N/A	N/A	N/A	(8,646)	N/A	N/A	INCL IN COST	N/A
34	SEP 96	LG & E	SYS SUPPLY	N/A	1,136,340	204,000	1,340,340	246,720	N/A	N/A	INCL IN COST	18.41
35	SEP 96	AMOCO	SYS SUPPLY	N/A	1,334,400	0	1,334,400	247,779	N/A	N/A	INCL IN COST	18.57
36	SEP 96	TEXACO	SYS SUPPLY	N/A	145,200	0	145,200	26,400	N/A	N/A	INCL IN COST	18.18
37	OCT 96	LG&E	SYS SUPPLY	N/A	1,133,390	277,100	1,410,490	263,377	N/A	N/A	INCL IN COST	18.67
38	OCT 96	AMOCO	SYS SUPPLY	N/A	1,504,730	0	1,504,730	288,992	N/A	N/A	INCL IN COST	19.21
39	OCT 96	TEXACO	SYS SUPPLY	N/A	562,510	0	562,510	121,779	N/A	N/A	INCL IN COST	21.65
40	OCT 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,547)	N/A	N/A	INCL IN COST	N/A
41	NOV 96	LG&E	SYS SUPPLY	N/A	1,618,770	243,550	1,862,320	454,134	N/A	N/A	INCL IN COST	24.39
42	NOV 96	AMOCO	SYS SUPPLY	N/A	1,843,470	0	1,843,470	501,359	N/A	N/A	INCL IN COST	27.20
43	NOV 96	NORAM	SYS SUPPLY	N/A	61,110	0	61,110	16,767	N/A	N/A	INCL IN COST	27.44
44	NOV 96	PANENERGY	SYS SUPPLY	N/A	291,000	0	291,000	76,800	N/A	N/A	INCL IN COST	26.39
45	NOV 96	SCANA	SYS SUPPLY	N/A	19,400	0	19,400	6,300	N/A	N/A	INCL IN COST	32.47
46	NOV 96	PANENERGY	SYS SUPPLY	N/A	29,100	0	29,100	9,450	N/A	N/A	INCL IN COST	32.47
47	DEC 96	LG&E	SYS SUPPLY	N/A	1,620,610	249,100	1,869,710	768,017	N/A	N/A	INCL IN COST	41.08
48	DEC 96	AMOCO	SYS SUPPLY	N/A	2,402,380	0	2,402,380	953,442	N/A	N/A	INCL IN COST	39.69
49	DEC 96	PANENERGY	SYS SUPPLY	N/A	300,700	0	300,700	115,940	N/A	N/A	INCL IN COST	38.56
50	DEC 96	VASTAR	SYS SUPPLY	N/A	140,680	0	140,680	57,760	N/A	N/A	INCL IN COST	41.06
51	DEC 96	SCANA	SYS SUPPLY	N/A	26,680	0	26,680	10,240	N/A	N/A	INCL IN COST	38.38
TOTAL					28,855,280	2,028,100	30,883,380	7,999,299				25.90

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	VASTAR	611	97	94	3,000	2,910	\$3.5100	\$3.6186
2	VASTAR	611	97	94	3,000	2,910	\$3.5200	\$3.6289
3	VASTAR	611	32	31	1,000	970	\$3.5300	\$3.6392
4	LG&E	611	2,275	2,208	70,525	68,448	\$3.7350	\$3.8483
5	AMOCO	611	488	474	15,128	14,694	\$3.7375	\$3.8479
6	PANENERGY	611	1,000	970	31,000	30,070	\$3.7400	\$3.8557
7	VASTAR	611	32	31	1,000	970	\$3.7550	\$3.8711
8	VASTAR	611	32	31	1,000	970	\$4.0450	\$4.1701
9	VASTAR	611	32	31	1,000	970	\$4.4850	\$4.6237
10	VASTAR	611	32	31	1,000	970	\$4.5200	\$4.6598
11	VASTAR	611	32	31	1,000	970	\$4.7100	\$4.8557
12	AMOCO	16077	226	219	7,000	6,792	\$3.5950	\$3.7051
13	VASTAR	23062	81	78	2,500	2,426	\$4.6500	\$4.7918
14	AMOCO	25306	2,112	2,049	65,472	63,518	\$3.7375	\$3.8525
15	AMOCO	25309	81	78	2,500	2,425	\$3.6650	\$3.7784
16	LG&E	25309	1,300	1,262	40,300	39,122	\$3.8250	\$3.9402
17	AMOCO	25309	242	235	7,500	7,275	\$3.8650	\$3.9845
18	AMOCO	25309	65	63	2,000	1,940	\$4.3700	\$4.5052
19	AMOCO	25309	139	135	4,300	4,172	\$4.3850	\$4.5195
20	AMOCO	25309	323	313	10,000	9,701	\$4.4050	\$4.5408
21	AMOCO	25309	203	197	6,300	6,112	\$4.6800	\$4.8240
22	AMOCO	25412	161	156	5,000	4,850	\$3.5800	\$3.6907
23	LG&E	25412	2,925	2,838	90,675	87,978	\$3.8650	\$3.9835
24	AMOCO	25412	1,300	1,261	40,300	39,091	\$3.8875	\$3.9871
25	AMOCO	62133	48	47	1,500	1,455	\$3.6650	\$3.7784
26	AMOCO	62133	2,600	2,523	80,600	78,213	\$3.8275	\$3.9443
27	SCANA	62137	65	63	2,000	1,940	\$3.6350	\$3.7474
28	SCANA	62137	24	23	750	728	\$3.9600	\$4.0797
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			16,044	15,566	497,350	482,590		
WEIGHTED AVERAGE							\$3.8311	\$3.9483

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:		DECEMBER 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,053,079	831,570	(221,509)	(26.64)	5,688,295	5,072,780	(615,515)	(12.13)
OUTDOOR LIGHTING	(21)	196	140	(56)	(40.00)	1,774	1,250	(524)	(41.92)
RESIDENTIAL	(31)	1,012,586	1,005,900	(6,686)	(0.66)	5,300,422	5,515,590	215,168	3.90
LARGE VOLUME	(51)	1,943,741	1,753,970	(189,771)	(10.82)	15,411,034	14,675,480	(735,554)	(5.01)
OTHER	(81)	12,072	13,290	1,218	9.16	75,440	83,900	8,460	10.08
TOTAL FIRM		4,021,674	3,604,870	(416,804)	(11.56)	26,476,965	25,349,000	(1,127,965)	(4.45)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	368,734	439,810	71,076	16.16	3,225,680	3,391,480	165,800	4.89
INTERRUPTIBLE TRANSPORT	(92)	29,059	30,930	1,871	6.05	209,225	215,290	6,065	2.82
LARGE VOLUME INTERRUPTIBLE	(93)	145,407	1,199,030	1,053,623	87.87	16,195,032	15,742,710	(452,322)	(2.87)
OFF SYSTEM SALES SERVICE	(95)	249,100	0	(249,100)	0.00	2,028,100	0	(2,028,100)	0.00
TOTAL INTERRUPTIBLE		792,300	1,669,770	877,470	52.55	21,658,037	19,349,480	(2,308,557)	(11.93)
TOTAL THERM SALES		4,813,974	5,274,640	460,666	8.73	48,135,002	44,698,480	(3,436,522)	(7.69)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,544	2,448	(96)	(3.92)	2,479	2,415	(64)	(2.65)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	4	4	100.00
RESIDENTIAL	(31)	31,172	30,896	(276)	(0.89)	30,721	30,448	(273)	(0.90)
LARGE VOLUME	(51)	888	921	33	3.58	881	904	23	2.54
OTHER	(81)	437	409	(28)	(6.85)	430	411	(19)	(4.62)
TOTAL FIRM		35,041	34,678	(363)	(1.05)	34,511	34,182	(329)	(0.96)
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		35,057	34,694	(363)	(1.05)	34,527	34,198	(329)	(0.96)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	414	340	(74)	(21.76)	2,295	2,101	(194)	(9.23)
OUTDOOR LIGHTING	(21)	0	35	35	100.00	0	313	313	100.00
RESIDENTIAL	(31)	32	33	1	3.03	173	181	8	4.42
LARGE VOLUME	(51)	2,189	1,904	(285)	(14.97)	17,493	16,234	(1,259)	(7.76)
OTHER	(81)	28	32	4	12.50	175	204	29	14.22
INTERRUPTIBLE	(61)	28,364	31,415	3,051	9.71	248,129	242,249	(5,880)	(2.43)
INTERRUPTIBLE TRANSPORT	(92)	29,059	30,930	1,871	6.05	209,225	215,290	6,065	2.82
LARGE VOLUME INTERRUPTIBLE	(93)	145,407	1,199,030	1,053,623	87.87	16,195,032	15,742,710	(452,322)	(2.87)
OFF SYSTEM SALES SERVICE	(95)	249,100	0	(249,100)	0.00	2,028,100	0	(2,028,100)	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	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396	1.0383	1.0366			
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	1.06	1.06	1.05	1.06	1.06	1.05	1.05	1.05	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	1.0452	1.0432	1.0382	1.0409	1.0410	1.0386	1.0372	1.0367			
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	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.05	0	0	0

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

Page 1

DATE	12/31/96
DUE	01/10/97
INVOICE NO.	14580
TOTAL AMOUNT DUE	\$366,577.61

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

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY
 AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO. NAME	PROD MONTH	TC	RC	RATES				VOLUMES HHBTU DRY	AMOUNT
						BASE	SURCHARGES	DISC	RET		
	RESERVATION CHARGE		12/96	A	RES	0.3639	0.0685		0.4324	789,946	\$341,572.65
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE		12/96	A	RES	0.3639	0.0600		0.4239	53,750	\$22,784.63
	NO NOTICE RESERVATION CHARGE		12/96	A	MNR	0.0689			0.0689	133,300	\$9,184.37
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16103		12/96	A	TRL		0.0106		0.0108	(17,500)	(\$189.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16104		12/96	A	TRL		0.0106		0.0108	(36,250)	(\$391.50)
	WESTERN DIVISION REVENUE SHARING CREDIT		12/96	A	TCH						(\$4,383.34)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/96.										923,246	\$366,577.81

*** END OF INVOICE 14580 ***

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

Page 1

DATE	12/31/96
DUE	01/10/97
INVOICE NO.	14569
TOTAL AMOUNT DUE	\$248,003.63

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 # 11100012

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT TDNYA DAILY
 TYPE: FIRM TRANSPORTATION AT (713)853-3157 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
	RESERVATION CHARGE			12/96	A	RES	0.7466	0.0085		0.7573	327,484	\$248,003.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/96.											327,484	\$248,003.63

*** END OF INVOICE 14569 ***

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

Page 1

DATE	01/10/97
DEL	01/20/97
INVOICE NO.	14745
TOTAL AMOUNT DUE	\$11,196.64

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

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT TONYA DAILY
 AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

PCI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MHBTU DRY	AMOUNT	
		PCI NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge - No Notice For DELAND			12/96	A	COM	0.0259	0.0370		0.0629	(3,101)	(\$195.05)
	Usage Charge - No Notice For SANFORD			12/96	A	COM	0.0259	0.0370		0.0629	(4,550)	(\$286.20)
	Usage Charge - No Notice For WEST PALM BEACH			12/96	A	COM	0.0259	0.0370		0.0629	78	\$4.91
	Usage Charge	16103	FPU-RIVIERA BEACH	12/96	A	COM	0.0259	0.0370		0.0629	20,600	\$1,295.74
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	12/96	A	COM	0.0259	0.0370		0.0629	18,456	\$1,160.88
	Usage Charge	16105	FPU-WEST PALM BEACH	12/96	A	COM	0.0259	0.0370		0.0629	20,400	\$1,283.16
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	12/96	A	COM	0.0259	0.0370		0.0629	16,894	\$1,062.63
	Usage Charge	16107	FPU-LAKE WORTH	12/96	A	COM	0.0259	0.0370		0.0629	12,900	\$811.41
	Usage Charge	16108	FPU-BOYNTON BEACH	12/96	A	COM	0.0259	0.0370		0.0629	12,600	\$792.54
	Usage Charge	16109	FPU-BOCA RATON	12/96	A	COM	0.0259	0.0370		0.0629	38,300	\$2,409.07
	Usage Charge	16156	FPU-SANFORD	12/96	A	COM	0.0259	0.0370		0.0629	4,800	\$301.92
	Usage Charge	16157	FPU-SANFORD WEST	12/96	A	COM	0.0259	0.0370		0.0629	1,800	\$113.22
	Usage Charge	16158	FPU-DELAND	12/96	A	COM	0.0259	0.0370		0.0629	13,920	\$875.57
	Usage Charge	16273	FARMLAND INDUSTRIES	12/96	A	COM	0.0259	0.0370		0.0629	24,910	\$1,566.84
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/96.										178,007	\$11,196.64	

*** END OF INVOICE 14745 ***

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

Page 1

DATE	01/10/97
GCL	01/20/97
INVOICE NO.	14734
TOTAL AMOUNT DUE	\$11,613.09

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

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			NET	VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC			
Usage Charge	16103	FPU-RIVIERA BEACH	12/96	A	COM	0.0371	0.0020		0.0391	17,300	\$676.43
Usage Charge	16104	FPU-WEST PALM BEACH WEST	12/96	A	COM	0.0371	0.0020		0.0391	17,074	\$667.59
Usage Charge	16105	FPU-WEST PALM BEACH	12/96	A	COM	0.0371	0.0020		0.0391	41,500	\$1,622.65
Usage Charge	16106	FPU-LAKE WORTH SOUTH	12/96	A	COM	0.0371	0.0020		0.0391	34,400	\$1,345.04
Usage Charge	16107	FPU-LAKE WORTH	12/96	A	COM	0.0371	0.0020		0.0391	52,400	\$2,048.84
Usage Charge	16108	FPU-BOYNTON BEACH	12/96	A	COM	0.0371	0.0020		0.0391	18,600	\$727.26
Usage Charge	16109	FPU-BOCA RATON	12/96	A	COM	0.0371	0.0020		0.0391	33,000	\$1,290.30
Usage Charge	16156	FPU-SANFORD	12/96	A	COM	0.0371	0.0020		0.0391	30,556	\$1,194.74
Usage Charge	16157	FPU-SANFORD WEST	12/96	A	COM	0.0371	0.0020		0.0391	24,900	\$973.59
Usage Charge	16158	FPU-DELAND	12/96	A	COM	0.0371	0.0020		0.0391	27,280	\$1,066.65
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/96.										297,010	\$11,613.09

*** END OF INVOICE 14734 ***

NATURAL GAS SALES INVOICE

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 - FBUC # NG-88
 FLORIDA PUBLIC UTILITIES
 P O BOX 9395
 WEST PALM BEACH, FL 33402-3395

INVOICE NUMBER 020218
 INVOICE DATE 01-10-1997
 CONTRACT 157115
 DELIVERY MONTH 12/1996

Payment Due: 25TH DAY OF MONTH

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 12/96. Calculations are based on nominations.

Delivery Point Description/ ID#	Amoco Quantity	Price \$/mmbtu	Amount Due (\$)
020022	15,128	3.73750	56,540.90
048630	65,472	3.73750	244,701.60
031956	7,000	3.59500	25,165.00
059380	5,000	3.58000	17,900.00
059380	40,300	3.86750	155,860.25
065930	2,000	4.37000	8,740.00
065930	4,300	4.38500	18,855.50
065930	6,300	4.68000	29,484.00
065930	10,000	4.40500	44,050.00
065930	7,500	3.86500	28,987.50
065930	2,500	3.66500	9,162.50
070036	80,600	3.82750	308,496.50
070036	1,500	3.66500	5,497.50
TOTAL AMOUNT DUE			952,441.25

If you have any questions, please contact Kyle Muller at (281) 366-5410 or send a facsimile to (281) 366-5313. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.
 30010001054-A981603-14187601-020218-011097,1296 or Amoco use only.



Please Wire Transactions To: L&E Natural Marketing, Inc. P.O. Box 569550 Dallas, TX 75356-9550
 Please Send Invoices To: L&E Natural Marketing, Inc. P.O. Box 569550 Dallas, TX 75356-9550
 Please Send Correspondence To: L&E Natural Marketing, Inc. P.O. Box 569550 Dallas, TX 75356-9550
 Account # 1290288605
 Fax: (214) 540-6938
 Phone: (214) 640-6800

Meter	Description	Status	MCF	MMBTU	Avg. Price	Amount Due
611	FGT MOPS REFUGIO SNG	Norm	70.525	70.525	\$3.7350	\$263,410.88
25412	ZONE 2 POOLING FT.	Norm	59.675	59.675	\$3.8650	\$230,643.88
25412	ZONE 2 POOLING FT.	Norm	31.000	31.000	\$3.8650	\$119,815.00
62137	DIGS-MOBILE BAY LATE	Norm	40.300	40.300	\$3.8250	\$154,147.50
Totals			201.500			768,017.26
Recap:						768,017.26
Commodity Total						768,017.26
Net Amount Due						768,017.26
Payment Due By: 01/20/97						768,017.26

Title Transfer Contract: S-FLAPUBTUMCO-T-01

L&E Natural Marketing Inc.

Statement Date: January 08, 1997
 Production Month: December 1996
 Company Number: 199612-1-00319

L&E Natural Marketing Inc.
 P.O. Box 651529
 Charlotte, NC 28265-1529

Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 401 S. Dixie Highway
 P.O. Box 3395
 W. Palm Beach, FL 33402-3395
 Fax: (561) 838-1713

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FLORIDA PUBLIC UTILITIES COMPANY

401 S. DIXIE HIGHWAY
P.O. BOX 3395
WEST PALM BEACH, FL 33402-3395

Payment by wire transfer

PANENERGY TRADING & MARKET SERVICES
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-771269

Invoice Date: January 6, 1997
Payment Terms: Due January 25, 1997

Remit by check to:
PANENERGY TRADING & MARKET SERVICES
P.O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for December, 1996 for

FLORIDA GAS TRANSMISSION COMPANY Nom deliveries

Contract	Sales Point	Description	MMBTU	Volume	Amount Due
BTB-ECT	611	FGT Mops Refugio Tivoli	31,000	31,000	115,940.00
Invoice Totals					31,000 5115,940.00

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

If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1875 or mail to the address shown on the letterhead.

Please refer to this invoice with your payment.

Any questions about this invoice, please contact James Goering at telephone (713) 260-8548.

A PanEnergy and Mobil Company
1077 Westheimer, Suite 850
Houston, Texas 77042
713-260-1800

PanEnergy Trading and Market Services, LLC
We Bring Energy to Everything You Do™

Vastar Gas Marketing, Inc.
 P. O. Box 201024
 Houston, TX 77216-1024

Statement Date:
 January 13, 1997
 Production Month:
 December 1996
 Company Number:
 N000057868
Invoice
 199612-I-4624

Florida Public Utilities Company
 P. O. Box 3395
 West Palm Beach, FL 334023395
 Fax: (561)833-0151

Vastar Gas Marketing, Inc.

Title Transfer Contract: S-FPU-S-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
N000	0000611	MOPS FGT NNG	Nom	12,000	12,000	\$3.8446	\$46,135.00
				14,500	14,500	\$3.9834	\$57,760.00
				Totals	26,500		\$46,135.00
					14,500		\$57,760.00
				Recap:			\$57,760.00
				Commodity Total			\$46,135.00
				Net Amount Due			\$46,135.00

(* Average Price is rounded)

Payment Due By: 01/25/97

\$ 57,760.00

For Questions Please Contact
 Blake Moore @ (281) 584-3956

<i>lease</i>	<i>live Transactions To:</i>	<i>Please Send Invoices To:</i>	<i>Please Remit Check To:</i>	<i>Please Send Correspondence To:</i>	<i>Copies Sent To:</i>
itibar	NA	P. O. Box 219272	Vastar Gas Marketing, In	P. O. Box 219272	
ew Y	NY	Houston, TX 77218	P. O. Box 201024	Houston, TX 77218	
ccoun	40553611		Houston, TX 77216-1024	Phone: (281) 584-3900	
BA#	01000089			Fax: (281) 584-3901	



GAS SALES INVOICE

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, N.C. 28262-2334
USE FEDERAL EXPRESS OVERNITE DELIVERY
Billing Code # 182-349-755

FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH, FL 334023395
TREASURER

Fax (561) 833-0151
Contract: HS10101N

Invoice Date: 1/7/97
Invoice No.: 9612-0021

Terms: WIRE ON 25TH/ NET 10

Gas Sales Invoice for December 1996

Table with columns: Item, Rev., Description, Volume, Price, Units, Amount. Rows include items 64, 63, 135 (DIGS) and a Total Due of \$10,240.00.

Post-it Fax Note 7671 form with fields for To, From, Co./Dept, Co., Phone #, Fax #, Date (1/13), and # of pages.