

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:				PERIOD TO DATE				
	MARCH 1997		MARCH 1997		MARCH 1997		MARCH 1997		
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	256,474	250,915	5,559	2.22	
2 NO NOTICE SERVICE	9,016	7,476	1,540	20.60	64,349	62,809	1,540	2.45	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)	
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65	
6 OTHER	0	0	0	ERR	(32,858)	(23,052)	(9,806)	42.54	
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)	1,458,274	2,185,652	(727,378)	(33.28)	17,263,760	18,655,988	(1,392,228)	(7.46)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49	
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	18,234,461	(834,443)	(4.58)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.26	46,146,420	44,663,850	1,482,570	3.32	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39	
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)	
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)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,348,980	(269,290)	(0.62)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)	
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46	
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)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)	
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77	
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)	34.457	50.792	(16.335)	(32.16)	40.074	43.037	(2.963)	(6.88)	
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)	36.788	0.000	36.788	0.00	35.670	34.429	1.241	3.60	
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.792	(25.259)	(49.73)	26.605	43.092	(16.487)	(38.26)	
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)	24.516	49.775	(25.259)	(50.75)	25.588	42.075	(16.487)	(39.18)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PCA FACTOR ADJUSTED FOR TAXES (42x43)	24.60818	49.96215	(25.354)	(50.75)	25.68421	42.23320	(16.549)	(39.18)	
45 PCA FACTOR ROUNDED TO NEAREST .001	24.608	49.962	(25.354)	(50.75)	25.684	42.233	(16.549)	(39.18)	

FPSC-RECORDS/REPORTING

NUMBER-DATE
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DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

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**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:		MARCH 1997		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	256,474	250,915	5,559	2.22
2 NO NOTICE SERVICE	9,016	7,476	1,540	20.60	64,349	62,809	1,540	2.45
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65
6 OTHER	0	0	0	ERR	(32,858)	(23,052)	(9,806)	42.54
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)	1,458,274	2,185,652	(727,378)	(33.28)	17,263,760	18,655,988	(1,392,228)	(7.46)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	18,234,461	(834,443)	(4.58)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.26	46,146,420	44,663,850	1,482,570	3.32
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)
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)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,359,020	(279,330)	(0.64)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46
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)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77
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)	34.457	50.792	(16.335)	(32.16)	40.074	43.027	(2.953)	(6.86)
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)	36.788	0.000	36.788	ERR	35.670	34.429	1.241	3.60
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.792	(25.259)	(49.73)	26.605	43.092	(16.487)	(38.26)
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)	24.516	49.775	(25.259)	(50.75)	25.588	42.075	(16.487)	(39.18)
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)	24.60818	49.96215	(25.354)	(50.75)	25.68421	42.23320	(16.549)	(39.18)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.962	(25.354)	(50.75)	25.684	42.233	(16.549)	(39.18)

**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	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	256,474	250,915	5,559	2.22
2 NO NOTICE SERVICE	9,016	7,476	1,540	20.60	64,349	62,809	1,540	2.45
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65
6 OTHER	0	0	0	0.00	(32,858)	(23,052)	(9,806)	42.54
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	(34,081)	34,081	(100.00)	0	(1,441,685)	1,441,685	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,458,274	2,151,571	(693,297)	(32.22)	17,263,760	17,214,303	49,457	0.29
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	19,054,454	(1,654,436)	(8.68)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.26	46,146,420	44,663,850	1,482,570	3.32
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)
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)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,348,980	(269,290)	(0.62)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46
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)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77
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)	34.457	50.000	(15.543)	(31.09)	40.074	39.711	0.363	0.91
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)	36.788	0.000	36.788	ERR	35.670	34.429	1.241	3.60
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.000	(24.467)	(48.93)	26.605	39.762	(13.157)	(33.09)
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)	24.516	48.983	(24.467)	(49.95)	25.588	38.745	(13.157)	(33.96)
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)	24.60818	49.16718	(24.559)	(49.95)	25.68421	38.89068	(13.206)	(33.96)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.167	(24.559)	(49.95)	25.684	38.891	(13.207)	(33.96)

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		MARCH 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	779,279	1,547,040	767,761	49.63	12,090,268	13,511,335	1,421,067	10.52	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	678,995	604,531	(74,464)	(12.32)	5,191,286	3,720,762	(1,470,524)	(39.52)	
3 TOTAL	1,458,274	2,151,571	693,297	32.22	17,281,554	17,232,097	(49,457)	(0.29)	
4 FUEL REVENUES (NET OF REVENUE TAX)	2,211,515	2,854,402	642,887	22.52	17,417,812	19,072,248	1,654,436	8.67	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,494	35,494	0	0.00	425,939	425,939	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,247,009	2,889,896	642,887	22.25	17,843,751	19,498,187	1,654,436	8.49	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	788,735	738,325	(50,410)	(6.83)	562,197	2,266,090	1,703,893	75.19	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,865)	0	4,865	0.00	(40,673)	(18,258)	22,415	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,421,817)	350,036	1,771,853	506.19	(769,026)	(769,026)	(0)	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,494)	(35,494)	0	0.00	(425,939)	(425,939)	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)	(673,441)	1,052,867	1,726,308	163.96	(673,441)	1,052,867	1,726,308	163.96	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,421,817)	350,036	1,771,853	506.19	* 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)	(668,576)	1,052,867	1,721,443	163.50					
14 TOTAL (12+13)	(2,090,393)	1,402,903	3,493,296	249.00					
15 AVERAGE (50% OF 14)	(1,045,197)	701,452	1,746,648	249.00					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4300%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.7400%	0.0000%	---	---					
18 TOTAL (16+17)	11.1700%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.5850%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.465%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(4,865)	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.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
MARCH 1997

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	INCL IN COST	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	6,900	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	1,138,340	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	140,660	0	140,660	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
							0					0.00

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
MARCH 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
52	JAN 97	LG & E	SYS SUPPLY	N/A	1,876,790	215,700	2,092,490	840,104	N/A	N/A	INCL. IN COST	40.15
53	JAN 97	AMOCO	SYS SUPPLY	N/A	2,573,820	0	2,573,820	1,040,930	N/A	N/A	INCL. IN COST	40.44
54	JAN 97	NORAM	SYS SUPPLY	N/A	300,700	0	300,700	121,458	N/A	N/A	INCL. IN COST	40.39
55	JAN 97	NORAM	SYS SUPPLY	N/A	19,410	0	19,410	9,600	N/A	N/A	INCL. IN COST	49.46
56	JAN 97	TEXACO	SYS SUPPLY	N/A	169,750	0	169,750	61,810	N/A	N/A	INCL. IN COST	36.41
57	JAN 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	(134)	N/A	N/A	INCL. IN COST	N/A
58	FEB 97	LG & E	SYS SUPPLY	N/A	1,521,880	198,000	1,719,880	545,447	N/A	N/A	INCL. IN COST	31.71
59	FEB 97	AMOCO	SYS SUPPLY	N/A	2,063,080	0	2,063,080	596,646	N/A	N/A	INCL. IN COST	28.92
60	FEB 97	NORAM	SYS SUPPLY	N/A	271,630	0	271,630	78,680	N/A	N/A	INCL. IN COST	28.97
61	FEB 97	PANENERGY	SYS SUPPLY	N/A	58,230	0	58,230	17,220	N/A	N/A	INCL. IN COST	29.57
62	FEB 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,662)	N/A	N/A	INCL. IN COST	N/A
63	FEB 97	NORAM	SYS SUPPLY	N/A	N/A	N/A	N/A	(906)	N/A	N/A	INCL. IN COST	N/A
64	FEB 97	NGC	SYS SUPPLY	N/A	N/A	N/A	N/A	5,634	N/A	N/A	INCL. IN COST	N/A
65	FEB 97	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(3,138)	N/A	N/A	INCL. IN COST	N/A
66	MAR 97	LG & E	SYS SUPPLY	N/A	1,578,300	305,500	1,883,800	361,189	N/A	N/A	INCL. IN COST	19.17
67	MAR 97	AMOCO	SYS SUPPLY	N/A	2,047,650	0	2,047,650	376,339	N/A	N/A	INCL. IN COST	18.38
68	MAR 97	VASTAR	SYS SUPPLY	N/A	300,700	0	300,700	52,390	N/A	N/A	INCL. IN COST	17.42
69	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,942)	N/A	N/A	INCL. IN COST	N/A
70	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(12,740)	N/A	N/A	INCL. IN COST	N/A
71	MAR 97	PANENERGY	SYS SUPPLY	N/A	N/A	N/A	N/A	(9,788)	N/A	N/A	INCL. IN COST	N/A
72	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	2,756	N/A	N/A	INCL. IN COST	N/A
73	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	14,075	N/A	N/A	INCL. IN COST	N/A
TOTAL					41,637,220	2,747,300	44,384,520	12,090,267				27.24

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	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	1,000	970	31,000	30,070	\$1.6900	\$1.7423
2	LG&E	611	2,275	2,207	70,525	68,424	\$1.7050	\$1.7574
3	AMOCO	611	488	474	15,128	14,694	\$1.7075	\$1.7579
4	AMOCO	10240	1,237	1,201	38,347	37,231	\$1.7075	\$1.7587
5	AMOCO	25306	875	849	27,125	26,319	\$1.7075	\$1.7598
6	LG&E	25412	2,925	2,838	90,675	87,978	\$1.8550	\$1.9119
7	AMOCO	25412	1,300	1,261	40,300	39,091	\$1.8575	\$1.9149
8	AMOCO	62133	2,600	2,523	80,600	78,213	\$1.8075	\$1.8627
9	AMOCO	62133	65	63	2,000	1,941	\$1.8800	\$1.9371
10	AMOCO	62133	16	16	500	485	\$1.8850	\$1.9433
11	AMOCO	62133	48	47	1,500	1,455	\$1.8900	\$1.9485
12	AMOCO	62133	16	16	500	485	\$1.8950	\$1.9536
13	AMOCO	62133	16	16	500	485	\$1.9000	\$1.9588
14	AMOCO	62133	16	16	500	485	\$1.9350	\$1.9948
15	AMOCO	62133	113	110	3,500	3,396	\$1.9400	\$1.9994
16	AMOCO	62133	16	16	500	485	\$1.9600	\$2.0206
17	LG&E	62137	1,300	1,261	40,300	39,091	\$1.8050	\$1.8608
18								
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TOTAL			14,306	13,884	443,500	430,328		
WEIGHTED AVERAGE							\$1.7811	\$1.8356

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:		MARCH 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	935,976	1,031,750	95,774	9.28	8,822,102	8,308,230	(513,872)	(6.19)
OUTDOOR LIGHTING	(21)	187	160	(27)	(16.88)	2,359	1,720	(639)	(37.16)
RESIDENTIAL	(31)	777,563	995,320	217,757	21.88	8,407,572	8,932,380	524,808	5.88
LARGE VOLUME	(51)	2,028,040	1,811,990	(216,050)	(11.92)	21,440,304	19,817,140	(1,623,164)	(8.19)
OTHER	(81)	8,980	15,110	6,130	40.57	114,734	136,450	21,716	15.92
TOTAL FIRM		3,750,746	3,854,330	103,584	2.69	38,787,071	37,195,920	(1,591,151)	(4.28)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	376,915	441,060	64,145	14.54	4,356,276	4,674,620	318,344	6.81
INTERRUPTIBLE TRANSPORT	(92)	24,167	28,180	4,013	14.24	287,012	303,260	16,248	5.36
LARGE VOLUME INTERRUPTIBLE	(93)	1,291,866	1,539,870	248,004	16.11	18,749,046	19,615,400	866,354	4.42
OFF SYSTEM SALES SERVICE	(95)	305,500	0	(305,500)	0.00	2,747,300	0	(2,747,300)	0.00
TOTAL INTERRUPTIBLE		1,998,448	2,009,110	10,662	0.53	26,139,634	24,593,280	(1,546,354)	(6.29)
TOTAL THERM SALES		5,749,194	5,863,440	114,246	1.95	64,926,705	61,789,200	(3,137,505)	(5.08)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,603	2,413	(190)	(7.87)	2,508	2,414	(94)	(3.89)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,739	31,502	(237)	(0.75)	30,952	30,703	(249)	(0.81)
LARGE VOLUME	(51)	903	898	(5)	(0.56)	885	901	16	1.78
OTHER	(81)	437	419	(18)	(4.30)	432	414	(18)	(4.35)
TOTAL FIRM		35,682	35,237	(445)	(1.26)	34,777	34,437	(340)	(0.99)
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		35,698	35,253	(445)	(1.26)	34,793	34,453	(340)	(0.99)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	360	428	68	15.89	3,518	3,442	(76)	(2.21)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	344	344	100.00
RESIDENTIAL	(31)	24	32	8	25.00	272	291	19	6.53
LARGE VOLUME	(51)	2,246	2,018	(228)	(11.30)	24,226	21,995	(2,231)	(10.14)
OTHER	(81)	21	36	15	41.67	266	330	64	19.39
INTERRUPTIBLE	(61)	28,993	31,504	2,511	7.97	335,098	333,901	(1,197)	(0.36)
INTERRUPTIBLE TRANSPORT	(92)	24,167	28,180	4,013	14.24	287,012	303,260	16,248	5.36
LARGE VOLUME INTERRUPTIBLE	(93)	1,291,866	1,539,870	248,004	16.11	18,749,046	19,615,400	866,354	4.42
OFF SYSTEM SALES SERVICE	(95)	305,500	0	(305,500)	0.00	2,747,300	0	(2,747,300)	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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0495	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396	1.0383	1.0366	1.0468	1.0537	1.0491
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	1.06	1.07	1.06
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0469	1.0452	1.0432	1.0382	1.0409	1.0410	1.0386	1.0372	1.0367	1.0483	1.0536	1.0512
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	1.07	1.07	1.07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997
CURRENT MONTH: MARCH 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,997,780	11,314.43	0.283
2 No Notice Commodity Adjustment - System Supply	(45,500)	(310.31)	0.682
3 Commodity Pipeline - Scheduled FTS - End Users	357,890	2,318.82	0.648
4 Commodity Pipeline - Scheduled FTS - OSSS	305,500	2,083.51	0.682
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)	4,615,670	15,406.45	0.334
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	3,926,650	733,844.92	18.689
18 Commodity Other - Scheduled FTS - OSSS	305,500	56,072.59	18.354
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(850.65)	0.000
21 Imbalance Cashout - Other Shippers	0	(9,787.89)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,232,150	779,278.97	18.413
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,708,410	649,133.07	9.676
26 Demand (Pipeline) Entitlement to End-Users	357,890	2,326.29	0.650
27 Demand (Pipeline) Entitlement to OSSS	305,500	3,113.05	1.019
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	7,371,800	654,572.41	8.879
OTHER			
33 Revenue Sharing - FGT	0	0.00	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	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997
 CURRENT MONTH: MARCH 1997

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	16123	10	396,460.06	0.00	9,016.35	0.00	0.00	387,443.71	0.00
2	FGT	16112	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	16366	12	10,317.90	10,317.90	0.00	0.00	0.00	0.00	0.00
4	FGT	16355	13	5,088.55	5,088.55	0.00	0.00	0.00	0.00	0.00
5	FGT	16305	14	2,756.16	0.00	0.00	0.00	2,756.16	0.00	0.00
6	FGT	16070	15	14,075.36	0.00	0.00	0.00	14,075.36	0.00	0.00
7	FGT	CK 625000609	16	(4,942.47)	0.00	0.00	0.00	(4,942.47)	0.00	0.00
8	FGT	CK 625000608	17	(12,739.70)	0.00	0.00	0.00	(12,739.70)	0.00	0.00
9	AMOCO	21975	18	376,338.75	0.00	0.00	0.00	376,338.75	0.00	0.00
10	LG&E	199703-I-00120	19	361,188.76	0.00	0.00	0.00	361,188.76	0.00	0.00
11	VASTAR	199703-I-0526	20	52,390.00	0.00	0.00	0.00	52,390.00	0.00	0.00
12	PANENERGY	WIRE	21	(9,787.89)	0.00	0.00	0.00	(9,787.89)	0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,458,274.18	15,406.45	9,016.35	0.00	779,278.97	654,572.41	0.00

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

DATE	03/31/97	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	04/10/97		
INVOICE NO.	16123		
TOTAL AMOUNT DUE	\$396,460.06		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 6924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					03/97	A	RES	0.4266	0.0685		0.4953	409,696	\$202,922.43
					03/97	A	RES	0.4268	0.0600		0.4868	434,000	\$211,271.20
					03/97	A	NR	0.0831			0.0831	108,500	\$9,016.35
					03/97	A	TRL	0.0001	0.0600		0.0601	(7,750)	(\$465.78)
					03/97	A	TRL	0.0001	0.0600		0.0601	(31,000)	(\$1,863.10)
					03/97	A	TRL	0.0001	0.0600		0.0601	(21,700)	(\$1,304.17)
					03/97	A	TRL	0.0101	0.0600		0.0701	(34,100)	(\$2,390.41)
					03/97	A	TRL	0.0101	0.0600		0.0701	(32,550)	(\$2,261.76)
					03/97	A	TRL	0.0001	0.0600		0.0601	(57,350)	(\$3,446.74)
					03/97	A	TRL	0.0001	0.0600		0.0601	(68,200)	(\$4,098.82)
					03/97	A	TRL	0.0001	0.0600		0.0601	(83,700)	(\$5,030.37)
					03/97	A	TRL	0.0001	0.0600		0.0601	(4,650)	(\$279.47)
					03/97	A	TRL	0.0001	0.0600		0.0601	(15,500)	(\$931.55)
					03/97	A	TRL	0.0001	0.0600		0.0601	(15,500)	(\$931.55)
					03/97	A	TRL	0.0001	0.0600		0.0601	(62,000)	(\$3,726.20)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/97.												518,196	\$396,460.06

*** END OF INVOICE 16123 ***

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

DATE	03/31/97	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	04/10/97		
INVOICE NO.	16112		
TOTAL AMOUNT DUE	\$267,126.70		

CONTRACT:	3624	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	4084	PLEASE CONTACT LAURA GIAMBRONE
		TYPE:	FIRM TRANSPORTATION	DUNS NO:	6924427	AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POJ NO.	RECEIPTS		DELIVERIES		PROG MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
					03/97	A	RES	0.8072	0.0085		0.8157	327,484	\$267,126.70 ✓
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/97.												327,484	\$267,126.70

*** END OF INVOICE 16112 ***

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

DATE	04/10/97	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	04/20/97		
INVOICE NO.	16366		
TOTAL AMOUNT DUE	\$10,317.90		

CONTRACT:	5009	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	4084	PLEASE CONTACT LAURA GIAMBRONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LISI
		TYPE:	FIRM TRANSPORTATION	DUNS NO:	6924427	

POI NO.	RECEIPTS DRN No.	DELIVERIES		PRD MONTH	IC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	NET		
	Usage Charge - No Notice For DELAND			03/97	A	COM	0.0312	0.0370		0.0682	(705)	(\$48.06)
	Usage Charge - No Notice For SANFORD			03/97	A	COM	0.0312	0.0370		0.0682	3,312	\$225.95
	Usage Charge - No Notice For WEST PALM BEACH			03/97	A	COM	0.0312	0.0370		0.0682	(7,158)	(\$488.18)
	Usage Charge	16103	3154	03/97	A	COM	0.0312	0.0370		0.0682	11,500	\$784.30
	Usage Charge	16104	28645	03/97	A	COM	0.0312	0.0370		0.0682	21,415	\$1,460.50
	Usage Charge	16105	3156	03/97	A	COM	0.0312	0.0370		0.0682	10,800	\$736.56
	Usage Charge	16106	28456	03/97	A	COM	0.0312	0.0370		0.0682	47,354	\$3,229.54
	Usage Charge	16107	3161	03/97	A	COM	0.0312	0.0370		0.0682	7,300	\$497.86
	Usage Charge	16108	3162	03/97	A	COM	0.0312	0.0370		0.0682	6,200	\$422.84
	Usage Charge	16109	3164	03/97	A	COM	0.0312	0.0370		0.0682	12,900	\$879.76
	Usage Charge	16156	3163	03/97	A	COM	0.0312	0.0370		0.0682	3,000	\$204.60
	Usage Charge	16157	3162	03/97	A	COM	0.0312	0.0370		0.0682	1,500	\$102.30
	Usage Charge	16158	3177	03/97	A	COM	0.0312	0.0370		0.0682	3,320	\$226.47
	Usage Charge	16212	3174	03/97	A	COM	0.0312	0.0370		0.0682	30,550	\$2,082.51
TOTAL FOR CONTRACT 5009 FOR MONTH LE 03/97.											151,269	\$10,317.90

*** END OF INVOICE 16366 ***

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

Page :

DATE	04/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BLACH, 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	04/20/97		
INVOICE NO.	16355		
TOTAL AMOUNT DUE	\$5,086.55		

CONTRACT: 2624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 6924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	IC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	NET		
	Usage Charge	16100	3154	03/97	A	COM	0.0144	0.0020		0.0164	21,700	\$355.68
	Usage Charge	16104	26645	03/97	A	COM	0.0144	0.0020		0.0164	10,632	\$174.18
	Usage Charge	16105	3158	03/97	A	COM	0.0144	0.0020		0.0164	46,500	\$767.60
	Usage Charge	16106	26456	03/97	A	COM	0.0144	0.0020		0.0164	33,251	\$547.02
	Usage Charge	16107	3161	03/97	A	COM	0.0144	0.0020		0.0164	51,300	\$841.32
	Usage Charge	16108	3163	03/97	A	COM	0.0144	0.0020		0.0164	29,600	\$485.44
	Usage Charge	16109	3165	03/97	A	COM	0.0144	0.0020		0.0164	53,700	\$880.68
	Usage Charge	16156	3262	03/97	A	COM	0.0144	0.0020		0.0164	24,810	\$406.86
	Usage Charge	16157	3261	03/97	A	COM	0.0144	0.0020		0.0164	11,400	\$186.76
	Usage Charge	16158	3277	03/97	A	COM	0.0144	0.0020		0.0164	27,280	\$447.12
TOTAL FOR CONTRACT 2624 FOR MONTH OF 03/97:											310,278	\$5,086.55 ✓

*** END OF INVOICE 16355 ***

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

Page :

DATE	04/10/97
DUE	04/20/97
INVOICE NO.	16305
TOTAL AMOUNT DUE	\$2,756.16

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: MARC SCHNEIDERMAN
 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 # 3750364511
 ABA # 111000012

CONTRACT: SHIPPER: CUSTOHLR NO: 408: P. LAST CONTACT GEORGI ANGEZ
 TYPE: CASH IN/CASH OUT GUNS NO: 6924427 AT (713)653-9999 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE -151

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.	DRN No.	FDI NO.	DRN No				BASE	SURCHARGES	DTSC			NET
					09/96		NNI	1.7600			1.7600	1.566	\$2,756.16
					TOTAL FOR MONTH OF 09/96.							1.566	\$2,756.16 ✓

*** END OF INVOICE 16305 ***

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

DATE	03/31/97
DUE	04/10/97
INVOICE NO.	16070
TOTAL AMOUNT DUE	\$14,075.36

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

CONTRACT: SHIPPER: CUSTOMER NO: 4084 PLEASE CONTACT GEORGI AMUEZ
 TYPE: CASH IN/CASH OUT DUNS NO: 6924427 AT (713)853-9999 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET			
	C10 - Net Receipt Imbalance				08/96		NR1	2.0800				2.0800	1,921	\$3,995.68
	C10 - Net No Notice Imbalance				08/96		NN1	2.0800				2.0800	4,846	\$10,079.68
TOTAL FOR MONTH OF 08/96.												6,767	\$14,075.36	
*** END OF INVOICE 16070 ***														

FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188



03/11/97

0029245 SD

T 8047

EMSA3

PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

VENDOR NO. 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9703000035	01/31/97	14922		4,942.47	0.00	4,942.47
			0696 IMBLANCE CASH OUT			
						TOTAL 4,942.47



SPECIAL INSTRUCTIONS:
 ALMA GREEN WILL PICK UP CHECK X5832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000609 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188

62-20
 311

No. 0625000609

03/11/97

PAY TO THE ORDER OF
 FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

\$\$\$\$\$\$\$\$\$\$\$4,942.47
 NOT VALID AFTER 90 DAYS

Four Thousand Nine Hundred Forty Two and 47/100 Dollars

William A. Hoffman
 AUTHORIZED SIGNATURE

CITIBANK-DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENN'S WAY, NEW CASTLE, DE 19720

⑈0625000609⑈ ⑆031100209⑆ 39110485⑈

FLORIDA GAS TRANSMISSION CO
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188



03/11/97

0029246 SD

T 8047

EMSA3

PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

VENDOR NO. 4084
REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9703000032	11/30/96	14100		12,739.70	0.00	12,739.70
			0696 IMBLANCE CASH OUT			
						TOTAL 12,739.70

SPECIAL INSTRUCTIONS:

ALMA GREEN WILL PICK UP CHECK X5832

ATTACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000608 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
P.O. BOX 1188
HOUSTON, TEXAS 77251-1188

62-20
311

No. 0625000608

03/11/97

PAY TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

SSSSSSSS12,739.70

NOT VALID AFTER 90 DAYS

Twelve Thousand Seven Hundred Thirty Nine and 70/100 Dollars

William D. Hadlum

AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
ONE PENN'S WAY, NEW CASTLE, DE 19720

⑈0625000608⑈ ⑆031100209⑆

39110485⑈



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

INVOICE NUMBER 021975
INVOICE DATE 04-09-1997
CONTRACT 157115
DELIVERY MONTH 03/1997

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

Natural gas delivered during 03/97. Calculations are based on nominations.

Table with 6 columns: Delivery Point Description/Pipeline Measurement Point, Amoco ID#, Quantity MMBtu, Price \$/MMBtu, Amount Due (\$), Note. Rows include FGT/MOPS/TIVOLI, FGT ZONE 1 POOL (STA 7), FGT/NGPL/JEFFERSON MARKET, FGT STATION 8 POOL POINT, FGT FAIRWAY FIELD, and TOTAL AMOUNT DUE.

NOTES:

- A. BASELOAD
B. SWING
C. INTRA-DAY

If you have any questions, please contact Kyle Nutter 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.

For Amoco use only: 1300100001054-A981603-14187601,021975,040997,0397

P.23

06ET LTM CFC LLA 1390 APR 10 1997 03:35PM APC LLA 1390

LG&E Natural Marketing Inc.
 Dept. CH 10599
 Palatine, IL 60055-0599

Statement Date:
 April 07, 1997
 Production Month:
 March 1997
 Company Number:

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

Invoice

199703-I-00120

LG&E Natural Marketing Inc.

Title Transfer Contract: S-FLAPUBUTILCO-T-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	611	FGT MOPS REFUGIO SNG	Norm	70,525	70,525	\$1.7050	\$120,245.13
FGT	25412	ZONE 2 POOLING PT.	Norm	90,675	90,675	\$1.8550	\$168,202.13
FGT	62137	DIGS-MOBILE BAY LATE	Norm	40,300	40,300	\$1.8050	\$72,741.50

Totals 201,500 \$361,188.76

(* = Average Price is rounded)

Recap:

Commodity Total \$361,188.76
 Net Amount Due \$361,188.76

Payment Due By: 04/20/97

Please Wire Transactions To:
 Mellon Bank
 Philadelphia, PA
 Account # 2-927-937
 ABA# 031000037

Please Send Invoices To:
 Attn: Gas Accounting
 P.O. Box 569550
 Dallas, TX 75356-9550

Please Remit Check To:
 LG&E Natural Marketing I
 Dept. CH 10599
 Palatine, IL 60055-0599

Please Send Correspondence To:
 Attn: Gas Accounting
 PO Box 569550
 Dallas, TX 75356-9550
 Phone: (214)640-6800
 Fax: (214) 640-6938

Copies Sent To:

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

Statement Date:
April 10, 1997

Production Month:
March 1997

Company Number:
N000057868

Invoice

199703-I-0526

Florida Public Utilities Company
 P. O. Box 3395
 West Palm Beach, FL 334023395
 Fax: (816)866-4936

561-838-1713

Attn: Chris Sawyer

Vastar Gas Marketing, Inc.

Title Transfer Contract: S-FPU-S-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
NNG	0000611	MOPS FGT NNG	Nom	31,000	31,000	\$1.6900	\$52,390.00
Totals					31,000		\$52,390.00

Recap:

Commodity Total	\$52,390.00
Net Amount Due	\$52,390.00

(* = Average Price is rounded)

Payment Due By: 04/25/97

For Questions Please Contact:

Blake Moore @ (281) 584-3956

Please Wire Transactions To:

Citicorp N.A.
 New York, NY
 Account # 40553611
 ABA# 021000089

Please Send Invoices To:

P. O. Box 219272
 Houston, TX 77218

Please Remit Check To:

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

Please Send Correspondence To:

P. O. Box 219272
 Houston, TX 77218
 Phone: (281) 584-3900
 Fax: (281) 584-3901

Copies Sent To:

FLORIDA

	A	B	C	D	E	F	G	H	
1	PUBLIC UTILITIES COMPANY								
2									
3									
4									
5									
6									
7	<u>INVOICE</u>								
8									
9							Date:	December 13, 1996	
10							Due Date:	December 23, 1996	
11									
12	PanEnergy Trading & Market Services, L.L.C.								
13	Attention: Ms. Donna Corrigan								
14	10777 Westheimer, Suite 650								
15	Houston, Texas 77042								
16									
17	INVOICE NUMBER			12112859GS30					
18									
19									
20									
21									
22	<u>Description</u>				<u>Basis</u>		<u>Units</u>	<u>Price</u>	<u>Amount</u>
23	July 1996 Imbalance Transaction				MMBtu		3,923	\$2.4950	\$9,787.89
24	Totals						3,923		\$9,787.89
25							=====		=====
26									
27									
28	Mail Payment to:				Wire transfer payment to:				
29									
30	Florida Public Utilities Company				SunBank/South Florida, NA				
31	Attention: Christopher M. Snyder				501 East Los Olas Boulevard				
32	Post Office Box 3395				Ft. Lauderdale, Florida 33301				
33	West Palm Beach, Florida 33402-3395				ABA #067006076				
34	For the credit of Florida Public Utilities Company								
35	General Account No. 6627 627006416								
36									
37	Please enclosed one copy of this invoice with check payment								
38									
39									
40									
41									
42									
43									
44									
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46									
47									
48									
49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713								