

0-141
12/14/92
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1 (10/92)

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	
1 COMMODITY		129,997	0	(129,997)	0.0	217,937	214,546	3,391
2 DEMAND D1		41,742	284,258	242,516	85.1	88,715	287,490	198,775
3 DEMAND D2		0	0	0	0.0	0	0	0
4 DEMAND TO LAKE WORTH POWER		0	0	0	0.0	0	0	0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0
6 TOTAL COST OF GAS PURCHASED		171,739	284,258	112,519	19.4	306,652	502,036	195,384
TRANSPORTATION SYSTEM SUPPLY								
7 A. COMMODITY Pipeline		47,865	55,544	7,679	13.8	37,176	35,774	1,402
7 B. COMMODITY Other		401,736	582,812	(181,076)	15.2	4,139,127	389,601	3,749,526
8 DEMAND D1		129,085	0	(129,085)	0.0	175,959	0	175,959
9 DEMAND D2		0	0	0	0.0	0	0	0
10 OVERRUN		0	0	0	0.0	0	0	0
LESS END-USE CONTRACT								
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0
12 DEMAND D1		0	0	0	0.0	0	0	0
13 DEMAND D2		0	0	0	0.0	0	0	0
14 TOTAL TRANSPORTATION COST		778,586	638,356	(140,230)	(22.0)	2,452,262	471,149	2,081,113
15 TOTAL PIPELINE AND TRANSPORTATION		950,325	922,614	(27,711)	(3.0)	2,718,914	1,973,185	745,729
16 NET UNBILLED		0	0	0	0.0	0	0	0
17 COMPANY USE		1,810	1,232	(488)	(16.9)	4,172	0	4,172
18 TOTAL THERM SALES		948,633	923,846	(24,787)	(2.6)	1,223,156	1,164,400	58,756
	TERMS PURCHASED							
1 COMMODITY		402,316	0	(402,316)	0.0	666,994	789,285	122,291
2 DEMAND D1		1,117,600	4,082,400	2,764,800	67.7	2,800,330	5,564,975	2,764,645
3 DEMAND D2		0	0	0	0.0	0	0	0
4 OVERRUN		0	0	0	0.0	0	0	0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0
6 TOTAL PURCHASED		402,316	0	(402,316)	0.0	666,994	789,285	122,291
TRANSPORTATION SYSTEM SUPPLY								
7 A. COMMODITY Pipeline		2,407,097	2,724,060	316,963	11.6	4,490,573	4,226,651	263,922
7 B. COMMODITY Other		2,407,097	2,805,782	398,685	14.2	4,490,573	4,222,834	267,739
8 DEMAND D1		4,082,400	0	(4,082,400)	0.0	5,564,870	0	5,564,870
9 DEMAND D2		0	0	0	0.0	0	0	0
10 OVERRUN		0	0	0	0.0	0	0	0
LESS END-USE CONTRACT								
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0
12 DEMAND D1		0	0	0	0.0	0	0	0
13 DEMAND D2		0	0	0	0.0	0	0	0
14 TOTAL TRANSPORTATION		2,407,097	2,724,060	316,963	11.6	4,490,573	4,226,651	263,922
15 TOTAL PIPELINE AND TRANSPORTATION		2,809,413	2,724,060	(85,353)	(3.1)	5,157,267	4,999,920	157,347
16 NET UNBILLED		0	0	0	0.0	0	0	0
17 COMPANY USE		7,145	4,430	(2,715)	(41.3)	16,271	0	16,271
18 TOTAL THERM SALES		2,611,234	2,719,630	88,394	3.3	4,821,571	4,999,920	178,349
	CENTS PER THERM							
1 COMMODITY		32.312	0.000	(32.312)	0.0	32.658	31.736	0.922
2 DEMAND D1		3.168	6.963	3.795	54.5	3.168	6.763	3.595
3 DEMAND D2		0.000	0.000	0.000	0.0	0.000	0.000	0.000
4 OVERRUN		0	0	0	0.0	0	0	0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0
6 TOTAL COST OF GAS PURCHASED		42.688	0.000	(42.688)	0.0	45.959	75.000	29.041
TRANSPORTATION SYSTEM SUPPLY								
7 A. COMMODITY Pipeline		1.988	2.039	0.051	2.5	2.164	2.039	0.125
7 B. COMMODITY Other		24.998	20.772	(4.227)	(20.3)	25.347	20.332	5.015
8 DEMAND D1		3.162	0.000	(3.162)	0.0	3.162	0.000	3.162
9 DEMAND D2		0	0	0	0.0	0	0	0
10 OVERRUN		0	0	0	0.0	0	0	0
LESS END-USE CONTRACT								
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0
12 DEMAND D1		0	0	0	0.0	0	0	0
13 DEMAND D2		0	0	0	0.0	0	0	0
14 TOTAL TRANSPORTATION COST		32.350	23.434	(8.916)	(30.0)	31.452	23.187	8.163
15 TOTAL PIPELINE AND TRANSPORTATION		33.830	33.869	0.039	0.1	33.328	31.176	2.152
16 NET UNBILLED		0	0	0	0.0	0	0	0
17 COMPANY USE		25.332	29.842	4.510	15.1	25.332	28.429	3.097
18 COST OF GAS		33.830	33.869	0.039	0.1	33.328	31.176	2.152
19 TRUE-UP (E-21)		(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000
20 TOTAL COST OF GAS		29.651	29.690	0.039	0.1	29.149	27.197	1.952
21 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000
22 PGA FACTOR ADJUSTED FOR TAXES		29.76251	29.80171	0.039	0.1	29.25841	27.29908	1.959
23 PGA FACTOR ROUNDED TO NEAREST 301 CENTS PER THERM		29.763	29.802	0.039	0.1	29.258	27.299	1.959

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COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASER GAS ADJUSTMENT COST RECOVERY FACTOR
FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

INTERPRETABLE CURRENT MONTH: NOVEMBER 1992 PERIOD TO DATE

	ACTUAL	DIFFERENCE	ORIGINAL	ACTUAL	DIFFERENCE	ORIGINAL
PIPELINE	100,588	(19,082)	120,670	100,588	(19,082)	120,670
1. DEMAND-D1	0	0	0	0	0	0
2. DEMAND-D2	0	0	0	0	0	0
3. DEMAND-D3	0	0	0	0	0	0
4. DEMAND-D4	0	0	0	0	0	0
5. TOTAL GAS PURCHASED	100,588	(19,082)	120,670	100,588	(19,082)	120,670
6. COMMODITY OTHER	0	0	0	0	0	0
7. COMMODITY OTHER	0	0	0	0	0	0
8. DEMAND-D1	0	0	0	0	0	0
9. DEMAND-D2	0	0	0	0	0	0
10. COMMODITY OTHER	0	0	0	0	0	0
11. COMMODITY OTHER	0	0	0	0	0	0
12. DEMAND-D1	0	0	0	0	0	0
13. DEMAND-D2	0	0	0	0	0	0
14. DEMAND-D3	0	0	0	0	0	0
15. DEMAND-D4	0	0	0	0	0	0
16. COMMODITY OTHER	0	0	0	0	0	0
17. COMMODITY OTHER	0	0	0	0	0	0
18. DEMAND-D1	0	0	0	0	0	0
19. DEMAND-D2	0	0	0	0	0	0
20. DEMAND-D3	0	0	0	0	0	0
21. DEMAND-D4	0	0	0	0	0	0
22. COMMODITY OTHER	0	0	0	0	0	0
23. COMMODITY OTHER	0	0	0	0	0	0
24. DEMAND-D1	0	0	0	0	0	0
25. DEMAND-D2	0	0	0	0	0	0
26. DEMAND-D3	0	0	0	0	0	0
27. DEMAND-D4	0	0	0	0	0	0
28. COMMODITY OTHER	0	0	0	0	0	0
29. COMMODITY OTHER	0	0	0	0	0	0
30. DEMAND-D1	0	0	0	0	0	0
31. DEMAND-D2	0	0	0	0	0	0
32. DEMAND-D3	0	0	0	0	0	0
33. DEMAND-D4	0	0	0	0	0	0
34. COMMODITY OTHER	0	0	0	0	0	0
35. COMMODITY OTHER	0	0	0	0	0	0
36. DEMAND-D1	0	0	0	0	0	0
37. DEMAND-D2	0	0	0	0	0	0
38. DEMAND-D3	0	0	0	0	0	0
39. DEMAND-D4	0	0	0	0	0	0
40. COMMODITY OTHER	0	0	0	0	0	0
41. COMMODITY OTHER	0	0	0	0	0	0
42. DEMAND-D1	0	0	0	0	0	0
43. DEMAND-D2	0	0	0	0	0	0
44. DEMAND-D3	0	0	0	0	0	0
45. DEMAND-D4	0	0	0	0	0	0
46. COMMODITY OTHER	0	0	0	0	0	0
47. COMMODITY OTHER	0	0	0	0	0	0
48. DEMAND-D1	0	0	0	0	0	0
49. DEMAND-D2	0	0	0	0	0	0
50. DEMAND-D3	0	0	0	0	0	0
51. DEMAND-D4	0	0	0	0	0	0
52. COMMODITY OTHER	0	0	0	0	0	0
53. COMMODITY OTHER	0	0	0	0	0	0
54. DEMAND-D1	0	0	0	0	0	0
55. DEMAND-D2	0	0	0	0	0	0
56. DEMAND-D3	0	0	0	0	0	0
57. DEMAND-D4	0	0	0	0	0	0
58. COMMODITY OTHER	0	0	0	0	0	0
59. COMMODITY OTHER	0	0	0	0	0	0
60. DEMAND-D1	0	0	0	0	0	0
61. DEMAND-D2	0	0	0	0	0	0
62. DEMAND-D3	0	0	0	0	0	0
63. DEMAND-D4	0	0	0	0	0	0
64. COMMODITY OTHER	0	0	0	0	0	0
65. COMMODITY OTHER	0	0	0	0	0	0
66. DEMAND-D1	0	0	0	0	0	0
67. DEMAND-D2	0	0	0	0	0	0
68. DEMAND-D3	0	0	0	0	0	0
69. DEMAND-D4	0	0	0	0	0	0
70. COMMODITY OTHER	0	0	0	0	0	0
71. COMMODITY OTHER	0	0	0	0	0	0
72. DEMAND-D1	0	0	0	0	0	0
73. DEMAND-D2	0	0	0	0	0	0
74. DEMAND-D3	0	0	0	0	0	0
75. DEMAND-D4	0	0	0	0	0	0
76. COMMODITY OTHER	0	0	0	0	0	0
77. COMMODITY OTHER	0	0	0	0	0	0
78. DEMAND-D1	0	0	0	0	0	0
79. DEMAND-D2	0	0	0	0	0	0
80. DEMAND-D3	0	0	0	0	0	0
81. DEMAND-D4	0	0	0	0	0	0
82. COMMODITY OTHER	0	0	0	0	0	0
83. COMMODITY OTHER	0	0	0	0	0	0
84. DEMAND-D1	0	0	0	0	0	0
85. DEMAND-D2	0	0	0	0	0	0
86. DEMAND-D3	0	0	0	0	0	0
87. DEMAND-D4	0	0	0	0	0	0
88. COMMODITY OTHER	0	0	0	0	0	0
89. COMMODITY OTHER	0	0	0	0	0	0
90. DEMAND-D1	0	0	0	0	0	0
91. DEMAND-D2	0	0	0	0	0	0
92. DEMAND-D3	0	0	0	0	0	0
93. DEMAND-D4	0	0	0	0	0	0
94. COMMODITY OTHER	0	0	0	0	0	0
95. COMMODITY OTHER	0	0	0	0	0	0
96. DEMAND-D1	0	0	0	0	0	0
97. DEMAND-D2	0	0	0	0	0	0
98. DEMAND-D3	0	0	0	0	0	0
99. DEMAND-D4	0	0	0	0	0	0
100. COMMODITY OTHER	0	0	0	0	0	0
101. COMMODITY OTHER	0	0	0	0	0	0
102. DEMAND-D1	0	0	0	0	0	0
103. DEMAND-D2	0	0	0	0	0	0
104. DEMAND-D3	0	0	0	0	0	0
105. DEMAND-D4	0	0	0	0	0	0
106. COMMODITY OTHER	0	0	0	0	0	0
107. COMMODITY OTHER	0	0	0	0	0	0
108. DEMAND-D1	0	0	0	0	0	0
109. DEMAND-D2	0	0	0	0	0	0
110. DEMAND-D3	0	0	0	0	0	0
111. DEMAND-D4	0	0	0	0	0	0
112. COMMODITY OTHER	0	0	0	0	0	0
113. COMMODITY OTHER	0	0	0	0	0	0
114. DEMAND-D1	0	0	0	0	0	0
115. DEMAND-D2	0	0	0	0	0	0
116. DEMAND-D3	0	0	0	0	0	0
117. DEMAND-D4	0	0	0	0	0	0
118. COMMODITY OTHER	0	0	0	0	0	0
119. COMMODITY OTHER	0	0	0	0	0	0
120. DEMAND-D1	0	0	0	0	0	0
121. DEMAND-D2	0	0	0	0	0	0
122. DEMAND-D3	0	0	0	0	0	0
123. DEMAND-D4	0	0	0	0	0	0
124. COMMODITY OTHER	0	0	0	0	0	0
125. COMMODITY OTHER	0	0	0	0	0	0
126. DEMAND-D1	0	0	0	0	0	0
127. DEMAND-D2	0	0	0	0	0	0
128. DEMAND-D3	0	0	0	0	0	0
129. DEMAND-D4	0	0	0	0	0	0
130. COMMODITY OTHER	0	0	0	0	0	0
131. COMMODITY OTHER	0	0	0	0	0	0
132. DEMAND-D1	0	0	0	0	0	0
133. DEMAND-D2	0	0	0	0	0	0
134. DEMAND-D3	0	0	0	0	0	0
135. DEMAND-D4	0	0	0	0	0	0
136. COMMODITY OTHER	0	0	0	0	0	0
137. COMMODITY OTHER	0	0	0	0	0	0
138. DEMAND-D1	0	0	0	0	0	0
139. DEMAND-D2	0	0	0	0	0	0
140. DEMAND-D3	0	0	0	0	0	0
141. DEMAND-D4	0	0	0	0	0	0
142. COMMODITY OTHER	0	0	0	0	0	0
143. COMMODITY OTHER	0	0	0	0	0	0
144. DEMAND-D1	0	0	0	0	0	0
145. DEMAND-D2	0	0	0	0	0	0
146. DEMAND-D3	0	0	0	0	0	0
147. DEMAND-D4	0	0	0	0	0	0
148. COMMODITY OTHER	0	0	0	0	0	0
149. COMMODITY OTHER	0	0	0	0	0	0
150. DEMAND-D1	0	0	0	0	0	0
151. DEMAND-D2	0	0	0	0	0	0
152. DEMAND-D3	0	0	0	0	0	0
153. DEMAND-D4	0	0	0	0	0	0
154. COMMODITY OTHER	0	0	0	0	0	0
155. COMMODITY OTHER	0	0	0	0	0	0
156. DEMAND-D1	0	0	0	0	0	0
157. DEMAND-D2	0	0	0	0	0	0
158. DEMAND-D3	0	0	0	0	0	0
159. DEMAND-D4	0	0	0	0	0	0
160. COMMODITY OTHER	0	0	0	0	0	0
161. COMMODITY OTHER	0	0	0	0	0	0
162. DEMAND-D1	0	0	0	0	0	0
163. DEMAND-D2	0	0	0	0	0	0
164. DEMAND-D3	0	0	0	0	0	0
165. DEMAND-D4	0	0	0	0	0	0
166. COMMODITY OTHER	0	0	0	0	0	0
167. COMMODITY OTHER	0	0	0	0	0	0
168. DEMAND-D1	0	0	0	0	0	0
169. DEMAND-D2	0	0	0	0	0	0
170. DEMAND-D3	0	0	0	0	0	0
171. DEMAND-D4	0	0	0	0	0	0
172. COMMODITY OTHER	0	0	0	0	0	0
173. COMMODITY OTHER	0	0	0	0	0	0
174. DEMAND-D1	0	0	0	0	0	0
175. DEMAND-D2	0	0	0	0	0	0
176. DEMAND-D3	0	0	0	0	0	0
177. DEMAND-D4	0	0	0	0	0	0
178. COMMODITY OTHER	0	0	0	0	0	0
179. COMMODITY OTHER	0	0	0	0	0	0
180. DEMAND-D1	0	0	0	0	0	0
181. DEMAND-D2	0	0	0	0	0	0
182. DEMAND-D3	0	0	0	0	0	0
183. DEMAND-D4	0	0	0	0	0	0
184. COMMODITY OTHER	0	0	0	0	0	0
185. COMMODITY OTHER	0	0	0	0	0	0
186. DEMAND-D1	0	0	0	0	0	0
187. DEMAND-D2	0	0	0	0	0	0
188. DEMAND-D3	0	0	0	0	0	0
189. DEMAND-D4	0	0	0	0	0	0
190. COMMODITY OTHER	0	0	0	0	0	0
191. COMMODITY OTHER	0	0	0	0	0	0
192. DEMAND-D1	0	0	0	0	0	0
193. DEMAND-D2	0	0	0	0	0	0
194. DEMAND-D3	0	0	0	0	0	0
195. DEMAND-D4	0	0	0	0	0	0
196. COMMODITY OTHER	0	0	0	0	0	0
197. COMMODITY OTHER	0	0	0	0	0	0
198. DEMAND-D1	0	0	0	0	0	0
199. DEMAND-D2	0	0	0	0	0	0
200. DEMAND-D3	0	0	0	0	0	0
201. DEMAND-D4	0	0	0	0	0	0
202. COMMODITY OTHER	0	0	0	0	0	0
203. COMMODITY OTHER	0	0	0	0	0	0
204. DEMAND-D1	0	0	0	0	0	0
205. DEMAND-D2	0	0	0	0	0	0
206. DEMAND-D3	0	0	0	0	0	0
207. DEMAND-D4	0	0	0	0	0	0
208. COMMODITY OTHER	0	0	0	0	0	0
209. COMMODITY OTHER	0	0	0	0	0	0
210. DEMAND-D1	0	0	0	0	0	0
211. DEMAND-D2	0	0	0	0	0	0
212. DEMAND-D3	0	0	0	0	0	0
213. DEMAND-D4	0	0	0	0	0	0
214. COMMODITY OTHER	0	0	0	0	0	0
215. COMMODITY OTHER	0	0	0	0	0	0
216. DEMAND-D1	0	0	0	0	0	0
217. DEMAND-D2	0	0	0	0	0	0
218. DEMAND-D3	0	0	0	0	0	0
219. DEMAND-D4	0	0	0	0	0	0
220. COMMODITY OTHER	0	0	0	0	0	0
221. COMMODITY OTHER	0	0	0	0	0	0
222. DEMAND-D1	0	0	0	0	0	0
223. DEMAND-D2	0	0	0	0	0	0
224. DEMAND-D3	0	0	0	0	0	0
225. DEMAND-D4	0	0	0	0	0	0
226. COMMODITY OTHER	0	0	0	0	0	0
227. COMMODITY OTHER	0	0	0	0	0	0
228. DEMAND-D1	0	0				

10:42
12/16/92
RDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE 4-P

FOR THE MONTH OF: OCTOBER 1992

TRUE-UP CALCULATION	CURRENT MONTH			%	PERIOD TO DATE			DIFFERENCE -/+	%
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE		
1 PURCHASED GAS COST - PIPELINE	464,420	447,179	(17,251)	-3.7%	464,420	447,179	(17,251)	-3.7%	
2 PURCHASED GAS COST - TRANSPORTATION	746,761	337,019	(409,742)	-54.9%	746,761	337,019	(409,742)	-54.9%	
3 PURCHASED GAS COST - TOTAL (1+2)	1,211,181	784,198	(427,193)	-35.3%	1,211,181	784,198	(427,193)	-35.3%	
4 FUEL REVENUES	991,096	784,198	(206,898)	-20.9%	991,096	784,198	(206,898)	-20.9%	
5 NET OF REVENUE TAX									
6 TRUE-UP PROVISION	179,877	179,877	0	0.0%	179,877	179,877	0	0.0%	
7 FUEL ADJUSTMENT APPLICABLE TO PERIOD (LINE 4 (+) OR (-) LINE 5)	1,170,973	764,375	(406,598)	-34.7%	1,170,973	764,375	(406,598)	-34.7%	
8 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 7)	(40,418)	179,877	220,295	54.5%	(40,418)	179,877	220,295	54.5%	
9 INTEREST PROVISION - THIS PERIOD (21)	2,972	0	(2,972)	-0.0%	2,972	0	(2,972)	-0.0%	
10 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,195,972	1,079,258	(116,714)	-9.8%	1,195,972	1,079,258	(116,714)	-9.8%	
11 TRUE-UP COLLECTED OR (REFUNDED) REVERSE OF LINE 5)	(179,877)	(179,877)	0	0.0%	(179,877)	(179,877)	0	0.0%	
12 FUEL RATE REFUND (If applicable)	0	0	0	0.0%	0	0	0	0.0%	
13 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+11)	178,649	1,079,258	100,609	5.6%	178,649	1,079,258	100,609	5.6%	
INTEREST PROVISION									
14 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,195,972	1,079,258	(116,714)	-9.8%	N/A	N/A			
15 ENDING TRUE-UP BEFORE INTEREST (12+5)	975,677	1,079,258	103,581	10.6%	N/A	N/A			
16 TOTAL (12+13)	2,171,649	2,158,516	(13,133)	-0.6%	N/A	N/A			
17 AVERAGE (15/16) OF 14)	1,085,825	1,079,258	(6,567)	-0.6%	N/A	N/A			
18 INTEREST RATE - FIRST DAY OF MONTH	3.3200%	0.0000%**	--	--	N/A	N/A			
19 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.2400%	0.0000%**	--	--	N/A	N/A			
20 AVERAGE (18+19)	3.2800%	0.0000%**	--	--	N/A	N/A			
21 AVERAGE (15/16) OF 18)	0.274%	0.0000%**	--	--	N/A	N/A			
22 MONTHLY AVERAGE (19/12 Months)	2,972	0	--	--	N/A	N/A			
23 INTEREST PROVISION (15x20)	2,972	0	--	--	N/A	N/A			

Estimated Only:

- * Beginning of period True-up & Interest (Line 9) comes from most recent filed E-4P. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recent schedule E-4P.
- **No interest estimated for the first two months of the current period.

C:142
12/16/92
NDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP AND INTEREST PROVISION

00000000

FOR THE MONTH OF: NOVEMBER 1992

TRUE-UP CALCULATION	CURRENT MONTH			PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE
1 PURCHASED GAS COST - PIPELINE	270,517	360,441	93,924		25.92	724,747	922,620
2 PURCHASED GAS COST - TRANSPORTATION	1,224,096	956,649	1247,427		28.02	1,971,037	1,293,199
3 PURCHASED GAS COST - TOTAL (1+2)	1,494,613	1,322,110	(173,303)		13.12	2,704,000	2,135,209
4 FUEL REVENUES	1,205,815	1,322,110	115,295		8.78	2,176,912	2,135,209
5 TRUE-UP PROVISION	179,877	179,877	0		0.02	359,754	359,754
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (1+ OR -) LINE 5)	1,305,492	1,500,787	115,295		7.72	2,556,645	2,463,262
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(108,921)	179,877	288,798		140.61	(149,129)	359,754
8 INTEREST PROVISION - THIS PERIOD (21)	2,266	0	(2,266)		0.01	3,238	0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	978,649	1,079,258**	100,609		9.32	1,195,972	1,079,258
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(179,877)	(179,877)	0		0.01	(259,754)	359,754
10a FLEX RATE REFUND (if applicable)	0	0	0		0.00	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	692,117	1,079,258	387,141		25.92	692,117	1,079,258
INTEREST PROVISION							
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	978,649	1,079,258	100,609		9.32	N/A	N/A
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	689,851	1,079,258	389,407		56.11	N/A	N/A
14 TOTAL (12+13)	1,448,500	2,158,516	490,016		22.71	N/A	N/A
15 AVERAGE (50% OF 14)	834,250	1,079,258	245,008		22.71	N/A	N/A
16 INTEREST RATE - FIRST DAY OF MONTH	3.24000	0.00000**	--		--	N/A	N/A
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.28000	0.00000	--		--	N/A	N/A
18 TOTAL (16+17)	6.52000	0.00000	--		--	N/A	N/A
19 AVERAGE (50% OF 18)	3.26000	0.00000	--		--	N/A	N/A
20 MONTHLY AVERAGE (19/12 Months)	0.2722	0.0000	--		--	N/A	N/A
21 INTEREST PROVISION (15x20)	2,266	0	--		--	N/A	N/A

Estimated Only:

* Beginning of period True-up & Interest (Line 9) comes from most recent filed E-UP.
In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recent schedule E-UP.
**No interest estimated for the first two months of the current period.

C-144
12/16/92
MOM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: NOVEMBER 1992

	CURRENT MONTH		DIFFERENCE AMOUNT	%	PERIOD TO DATE		DIFFERENCE AMOUNT	%
	ACTUAL	ESTIMATE			ACTUAL	ESTIMATE		
THERM SALES (FIRM)								
1 GENERAL SERVICE (111)	395,619	346,340	(49,279)	-14.2	643,505	545,620	(97,885)	-15.2
2 OUTDOOR LIGHTING (121)	194	0	(194)	0.0	388	0	(388)	0.0
4 RESIDENTIAL (131)	581,287	605,490	24,203	4.0	1,042,103	1,040,030	(2,073)	-0.2
5 LARGE VOLUME (151)	1,623,217	1,744,970	121,643	6.4	3,095,992	3,361,440	265,448	7.9
6 OTHER (181)	10,809	22,820	11,021	8.9	39,583	41,510	1,927	4.6
7				0.0				0.0
8 TOTAL FIRM	2,631,226	2,719,620	88,394	3.3	4,821,571	4,989,600	167,029	3.3
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE (161)	252,782	245,940	(6,822)	-2.8	501,111	495,810	(5,301)	-1.1
11 LARGE VOLUME INT (191)	1,905,235	1,460,190	(445,045)	-23.5	3,717,104	1,826,610	(1,890,494)	-50.9
12				0.0				0.0
13 TOTAL INT. SALES	2,158,017	1,706,130	(451,867)	-26.5	4,218,215	2,322,420	(1,895,795)	-44.9
14 TOTAL SALES	4,789,243	4,425,750	(363,493)	-8.2	9,039,786	7,312,020	(1,727,766)	-19.0
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (111)	1,555	1,641	86	5.2	1,555	1,633	78	4.8
16 OUTDOOR LIGHTING (121)	6	0	(6)	0.0	6	0	(6)	0.0
17 RESIDENTIAL (131)	29,585	29,363	278	0.9	29,426	29,619	193	0.7
18 LARGE VOLUME (151)	1,320	1,296	(24)	-1.9	1,313	1,290	(23)	-1.8
19 OTHER (181)	925	929	4	0.4	925	930	5	0.5
20				0.0				0.0
21 TOTAL FIRM	33,391	33,729	338	1.0	33,223	33,472	249	0.7
NUMBER OF CUSTOMERS (INT.)								
22 INTERRUPTIBLE (161)	12	13	1	7.7	12	15	3	20.0
23 LARGE VOLUME INT (191)	1	1	0	0.0	1	1	0	0.0
24				0.0				0.0
25 TOTAL INTERRUPTIBLE	13	14	1	7.1	13	16	3	18.8
26 TOTAL CUSTOMERS	33,404	33,743	339	1.0	33,236	33,488	252	0.7
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (111)	254	211	(43)	-20.5	414	334	(80)	-19.0
28 OUTDOOR LIGHTING (121)	32	0	(32)	0.0	65	0	(65)	0.0
29 RESIDENTIAL (131)	20	20	1	5.1	35	35	(1)	-2.9
30 LARGE VOLUME (151)	1,237	1,346	109	8.1	2,350	2,666	316	11.9
31 OTHER (181)	22	25	3	13.6	43	45	2	4.4
32	0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE (161)	21,065	18,920	(2,145)	-11.3	41,759	38,139	(3,620)	-8.6
34 LARGE VOLUME INT (191)	1,905,235	1,460,190	(445,045)	-23.5	3,717,104	1,826,610	(1,890,494)	-50.9
35	0	0	0	0.0	0	0	0	0.0
36 TOTAL	143	131	(12)	-8.4	272	218	(54)	-19.7

01145
10/16/92
404

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE 4-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED ÷ AVERAGE BTU CONTENT	1.0296	1.0250				

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.04	1.04	0.00	0.00	0.00	
TAMPA & DELAND:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED ÷ AVERAGE BTU CONTENT	1.0296	1.0250	0.0000	0.0000	0.0000	

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT × PRESSURE CORRECTION FACTOR	1.05	1.04	0.00	0.00	0.00	

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

CONFIDENTIAL/PROPRIETARY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: NOVEMBER 1992

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1 ENTRADE CORPORATION	611	3,157	3,065	94,698	91,950	\$2.390	\$2.461
2 ENTRADE CORPORATION	23060	2,806	2,724	84,185	81,724	\$2.420	\$2.493
3 ENTRADE CORPORATION	282	817	793	24,499	23,785	\$2.390	\$2.462
4 HADSON GAS SYSTEMS, INC.	55388	1,523	1,479	45,690	44,370	\$2.400	\$2.471
5 HADSON GAS SYSTEMS, INC.	8798	1,000	971	30,000	29,130	\$2.400	\$2.472
6 HADSON GAS SYSTEMS, INC.	23060	2,253	2,187	67,580	65,611	\$2.440	\$2.513
7 HADSON GAS SYSTEMS, INC.	16044	128	124	3,840	3,720	\$2.440	\$2.519
8 HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	44,130	42,840	\$2.510	\$2.586
9 HADSON GAS SYSTEMS, INC.	57391	633	614	19,000	18,422	\$2.440	\$2.517
<u>TOTAL</u>		13,343	12,953	413,622	401,552		
<u>WEIGHTED AVERAGE</u>						\$2.422	\$2.494

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.



CONFIDENTIAL/PROPRIETARY

Date processed: December 14, 1992

In Account With:

Invoice: 54995-C

Florida Public Utility
P.O. Drawer C
West Palm Beach, FL 33402

Subject: Natural Gas Purchases
for the month of
November 1992

Facility: FLORIDA PUBLIC

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
FOB: FGT	119197 MD	\$ 2.390	\$ 284,880.83
FOB: FGT	84185 MD	\$ 2.420	\$ 203,727.70
	-----		-----
	203382		\$ 488,608.53

Total Amount Due: \$ 488,608.53

E92-234
Chris Snyder
12/14/92

Comments:

Supersedes Invoice number 54550, dated 12/01/92
** (M:MMBtu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Net 10 days

Please Remit To:
EnTrade Corporation
c/o Citizens Fidelity Bank & Trust
Louisville, KY 40297
ABA :
A/C :

Direct Billing Inquiries To:
EnTrade Corporation
The Springs Office Building
910 Breckenridge Lane
Louisville, KY 40297-4674
(502) 894-3199 Telephone
Attn: Customer Accounting

INVOICE

For Services During the Month of November, 1992

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

LOCATION ID: FPU1
 DATED: Dec. 3, 1992
 DUE DATE: Dec 20, 1992
 INVOICE: 12204

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>	<u>PRICE</u>	<u>AMOUNT</u>
Commodity Charges:				
Zone 1	MMBtu	75,690 X	\$2.4000 =	181,656.00
Zone 2	MMBtu	90,420 X	\$2.4400 =	220,624.80
Zone 3	MMBtu	44,130 X	\$2.5100 =	110,766.30
TOTAL DUE		210,240		\$ 513,047.10

SUPPORTING DATA: Base Index

November 1, 1992 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$2.36 +	0.04 =	2.4000
Florida gas (Zone 2) =	\$2.40 +	0.04 =	2.4400
Florida gas (Zone 3) =	\$2.47 +	0.04 =	2.5100

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Wachovia Bank & Trust

ABA

Ref: A/C

L/B

Hadson Gas Systems, Inc.

E92-223
 11/4/92
 Chris Snyder

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

13.22
 12/03/92

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 28770 / Oklahoma City, OK 73126-0770
 Telephone (405) 235-9531 FAX (405) 235-8905



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

INVOICE
 CUSTOMER 6015
 INVOICE NO.: 92110003
 DATE: NOVEMBER 30, 1992
 DUE DATE: DECEMBER 10, 1992
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF NOVEMBER, 1992

DESCRIPTION	MCF @ 14.73	THERM DWT	RATE	AMOUNT
FIRM			020637	
D-1 DEMAND CHARGE				1,317,600 \$ 0.03168 \$41,741.57
INVOICE TOTALS:				\$41,741.57

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 63732
 CHARLOTTE, N. C. 28245

FOR FURTHER INFORMATION CALL: LAURA A. HOSELEY (713) 853-6879

	FPLIC	LWU	TOTAL
D-1	43,920 TH/D	0 TH/D	43,920 TH/D
X DAYS	30	30	30
TOTAL	1,317,600	0	1,317,600
			X \$/TH \$0.03168
			COST \$41,741.57

EFD-319
Ch. Shiple
11/30/92



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

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

PLEASE REFERENCE Page 1
INVOICE NO: 5415 11-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO.

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 11/30/92
DUE DATE: 12/10/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION						
000000	DEMAND						
PATH	POINTS	MONTH	EST/	RATE	VOLUME	RATE	AMOUNT
RECPT/	DELVY		ACT	TYPE			
000000/000000		11/92	A	D	433,560	31620000	137,091.67
Subtotal:					433,560		137,091.67
						Net Amount Due:	\$137,091.67

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	8,440 TH/D	144,520 TH/D
X DAYS	30	30	30
TOTAL	4,082,400	253,200	4,335,600
			X \$/TH 50.03162
			COST \$137,091.67

EQ2-218
Ch. 218
11/30/92

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = Inline Transfer H = Administration Fee O = Overrun P = Penalty J = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

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

PLEASE REFERENCE INVOICE NO: 3343 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO: Page: 11-2-0006

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 12/10/92
DUE DATE: 12/20/92
CONTRACT NUMBER: F-21152/2152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION	PATH	POINTS	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
016106	FPU - LAKE WORTH SOUTH								
999999	WESTERN DIVISION RECEIPTS								
999999/016106				11/92	A	C	426,008	.18530000	78,939.28
Subtotal:							426,008		78,939.28
Net Amount Due:									78,939.28

E92-231

RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	H = Administration Fee	O = Overrun	P = Penalty	I = Discount

Any questions regarding this invoice should be directed to LAURA MOBLEY on telephone number (713) 853-6879

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

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

PLEASE REFERENCE Page:
INVOICE NO: 3429 11-2-00
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 12/10/92
DUE DATE: 12/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	09/92	A	P	17,323	.37000000	6,409.51
Subtotal:				17,323		6,409.51
Net Amount Due:						\$6,409.51

F92-232

RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	N = Administration Fee	O = Overrun	P = Penalty	X = FERC Filing
				Z = Discount

Any questions regarding this invoice should be directed to LAURA MOBELEY on telephone number (713) 853-6879

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 9015

INVOICE NO.: 92110186
 DATE: DECEMBER 10, 1992
 DUE DATE: DECEMBER 20, 1992
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF NOVEMBER, 1992

DESCRIPTION	HEF B 14.73	THERM BTU	RATE	AMOUNT
FIRM COMMODITY	57,822	669,700	\$ 3.2312	\$216,393.46
FIRM COMMODITY-OCTOBER, 1992	114,322			
FIRM COMMODITY-OCTOBER, 1992	-108,270			
PREFERRED INTERRUPTIBLE	3,477	40,170	\$ 3.3529	\$14,191.66

E92-233

INVOICE TOTALS: 67,501 709,870 \$230,585.12

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 65752
 CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. HOBELEY (713) 853-6879

An ENRON/SOMAT Affiliate

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

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

E92-177
Chris Snyder
10/1/92

PLEASE REFERENCE INVOICE NO: 5059 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 09/30/92
DUE DATE: 10/10/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BARE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT DESCRIPTION
000000 DEMAND

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000/000000	09/92	A	D	234,060	31620000	74,009.77
Subtotal:				234,060		74,009.77
Net Amount Due:						74,009.77

	FUC	LWU	TOTAL
D-1	47,300 TH/D	30,720 TH/D	78,020 TH/D
X DAYS	30	30	30
TOTAL	1,419,000	921,600	2,340,600
			X\$/TH \$0.03162
			COST \$74,009.77

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = Inline Transfer M = Administration Fee O = Overrun P = Penalty I = FERC Filing I = Discount

Any questions regarding this invoice should be directed to LAURA POSELEY on telephone number (713) 853-6879

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 8015
 INVOICE NO.: 92090006
 DATE: SEPTEMBER 30, 1992
 DUE DATE: OCTOBER 10, 1992
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF SEPTEMBER, 1992

DESCRIPTION	MTB	THERM	RATE	AMOUNT
	14.73	DRY		

FIRM				
D-1 DEMAND CHARGE		2,159,100	\$0.03168	\$68,400.29
INVOICE TOTALS:				\$68,400.29

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 63752
 CHARLOTTE, N. C. 28263

E92-178
Chris Anderson
10/1/92

FOR FURTHER INFORMATION CALL: LAURA A. ROSELEY (713) 853-6879

	FPUC	LWU	TOTAL
D-1	47,300 TH/D	24,670 TH/D	71,970 TH/D
X DAYS:	30	30	30
TOTAL	1,419,000	740,100	2,159,100
			X \$/TH \$0.03168
			COST \$68,400.29

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 5015
 INVOICE NO.: 92090090
 DATE: OCTOBER 10, 1992
 DUE DATE: OCTOBER 20, 1992
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	MCF @ 14.75	THERM DRT	RATE	AMOUNT
TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF SEPTEMBER, 1992				020607
FIRM COMMODITY	177,643	1,822,240	\$ 2.26649	\$485,608.74
PREFERRED INTERRUPTIBLE	1,631	16,730	\$ 2.29666	\$4,963.12

INTEREST ON PAST DUE ACCOUNTS: ~~08/92 \$158.43 01 DAYS~~ *Delivered on time by Moseley*
Waived interest upon Federal Expires Receipt.

INVOICE TOTALS: 179,274 1,838,970
 SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 65752
 CHARLOTTE, N. C. 28265

~~338.43~~
~~\$490,240.29~~
\$ 490,571.86

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

E92-186
Chm Sander
10/13/92

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77261-1188 (713) 853-6161

CUSTOMER INVOICE

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

PLEASE REFERENCE INVOICE NO: 5148 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 10/10/92
DUE DATE: 10/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION	PATH	POINTS RECPT/DELVY	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000	DEMAND			08/92	A	I			3.22
Subtotal:									3.22
Net Amount Due:									\$3.22

*Waived per Loui. Masley.
Upon Fed Ex Receipt.*

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
 L = Inline Transfer H = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

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

PLEASE REFERENCE INVOICE NO: 5137 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO:

Page: 1
 09-2-00066

FLORIDA GAS TRANSMISSION CO.
 NCNB ACCT#
 NCNB ROUTING #
 CHARLOTTE, NC 00000

DATE: 10/10/92
 DUE DATE: 10/20/92
 CONTRACT NUMBER: F-21152/21152
 CONTRACT DATED: 07/01/92
 CONTRACT PRESSURE BASE: 14.73
 RATE BASED ON: MMBTU
 BTU: DRY

FPU

POINT DESCRIPTION

016106 FPU - LAKE WORTH SOUTH
 999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016106	09/92	A	C	234,060	18540000	43,394.72
				Subtotal:	234,060	43,394.72
Net Amount Due:						43,394.72

	FPUC	LWU	TOTAL
D-1	47,300 TH/D	30,720 TH/D	78,020 TH/D
X DAYS	30	30	30
TOTAL	1,419,000	921,600	2,340,600
			X \$/TH \$0.01854
			COST \$43,394.72

F40-184
Ch [Signature]
 10/10/92

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
 L = Inline Transfer M = Administration Fee O = Overrun P = Penalty I = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA HOELEY on telephone number (713) 853-6879.

An ENRON/SONAT Affiliate

P.02

91-0078330151

11/00/01 1409-ETIHS HEU

OCT-13-1992 14:14 FROM

INVOICE

Invoice: 8029
Date: 10/09/92
Terms: DUE ON THE 20TH
Contract: 28748
Site Ref No: 54-7293

FLORIDA PUBLIC UTILITIES CO.
P.O. BOX 3395
ATTN: MARK SCHWIEDERMAN
WEST PALM BEACH FL 33402-3395

Delivery Point	Charge Type	Volume	Price \$/1000	Amount
TO -----				
Gas Sales for site: 54-7293 (FLORIDA PUBLIC UTILITIES CO.)				
1/92 FLA GAS/WGPL	JEFFERSALES PRICE	26310 @	1.940000	\$1,041.40
Site Gas Sales Sub-total:				\$1,041.40
** TOTAL AMOUNT DUE **				\$1,041.40

PLEASE SEND ALL REMITTANCE TO:
MIDCON MARKETING CORP.
P.O. BOX 201489
HOUSTON, TEXAS 77216-1609

PLEASE DIRECT ANY QUESTIONS TO: ANGIE BERDEKETTER
(713) 963-3009

92-188
10/13/92
Cheri S...

NATURAL GAS CLEARINGHOUSE
 13430 NORTHWEST FREEMWAY
 SUITE 1200
 HOUSTON, TEXAS 77040
 PHONE: 713/744-1777
 FAX: 713/744-5340

INVOICE NO.: 23206 - 00
 INVOICE DATE: 09 OCT 1992
 CONTRACT NO.: 90-11-034
 CLIENT CONTACT: KB

TO: FLORIDA PUBLIC UTILITIES
 ATTN: MR. JACK BROWN, TREASURER
 POST OFFICE BOX 3395
 WEST PALM BEACH FL 33402

TERMS: Due Upon Receipt
 20 OCT 1992

#2316100

DESCRIPTION	QUANTITY(MMBTU)	RATE	AMOUNT
Estimated September 92 volumes of natural gas purchased from Natural Gas Clearinghouse via FLORIDA GAS TRANSMISSION			
TIVOLI-FGT	11,310 D	1.780000	20,131.80 ✓
CARNES	15,330 D	1.890000	28,973.70 ✓
ARNAUDVILLE UCPL TO FGT	2,608 D	1.810000	4,720.48 ✓
MANCHESTER POI 16507	15,000 D	1.780000	26,700.00 ✓
FLA GAS/NGPL VERMILION	13,244 D	1.810000	23,971.64 ✓
CSX/COW ISLAND	15,648 D	1.810000	28,322.88 ✓

W.I.L. INC. WITHIN ENVIRONMENTAL ENERGY SERVICES, INC.
 HOUSTON TEXAS
 ABA 1 ACCOUNT
 CREDIT NATURAL GAS CLEARINGHOUSE
 Lockbox: P.O. BOX 200068
 DALLAS TX 75320-0068

E92-183
 Chis Lopez
 10/13/92

Questions regarding this invoice should be directed to
 GREG HAYES at 713-744-1782.
 Support for your payment should be Faxed to 713 744 5340

TOTAL INVOICE 73,140 MMBtu 132,820.50 ✓



Citizens Gas Supply

**CITIZENS NATIONAL
GAS COMPANY**


NATIONAL FUEL

INVOICE

to: Florida Public Utilities Company
Drawer C
West Palm Beach, FL 33402

Invoice No. : FGT 9209-016
Invoice Date : October 07, 1992
Payment Terms: due on or before
October 20, 1992

Attn: Mark Schneiderman

Natural Gas Purchases from CGSC for Production Month of September 1992.

DELIVERY POINT	METER NO.	MMBTU	RATE (DRY) PER MMBTU	VALUE
EVRON-JUDGE DIGBY	16077	31,350	\$1.9700	\$61,759.50
Due Citizens:				\$61,759.50

Ref: CN# FPU9209001, FPU9209002

Payments without offset or counterclaim made by check should be sent by overnight mail to:

CITIZENS NATIONAL GAS COMPANY
530 Atlantic Avenue
Boston, Massachusetts 02210
Telecopy: (617) 542-4448

E92-135

Christy [Signature]

10/13/92

Payments without offset or counterclaim made by wire transfer should be credited to:

Bankers Trust Company
New York, NY
ABA #
F/C Banque Paribas - New York
Account #
For credit to:
Citizens National Gas Company
Account No.: 443952

Direct any inquiries regarding this invoice to Diane Lee, Citizens National Gas Company - (617) 338-6400.



CITIZENS NATIONAL
GAS COMPANY



National Fuel

Citizens Gas Supply

INVOICE

To: Florida Public Utilities Company
Drawer C
West Palm Beach, FL 33402

Invoice No. : FGT 2209-056
Invoice Date : October 13, 1992
Payment Terms: due on or before
October 23, 1992

Attn: Mark Schneiderman

Natural Gas Purchases from CGSC for Production Month of September 1992.

DELIVERY POINT	METER NO.	MMBTU	RATE (DRY) PER MMBTU	VALUE
CARNES	10258	15,360	\$1.8400	\$28,262.40
Due Citizens:				\$28,262.10

Ref: CN# FPU9209001

Payments without offset or counterclaim made by check should be sent by overnight mail to:

CITIZENS NATIONAL GAS COMPANY
530 Atlantic Avenue
Boston, Massachusetts 02210
Telecopy: (617) 542-4448

Payments without offset or counterclaim made by wire transfer should be credited to:

Bankers Trust Company
New York, NY
ABA #
F/C Banque Paribas - New York
Account #
For credit to:
Citizens National Gas Company
Account No.: 443952

E98-189
10/13/92
Ch. Smith

Direct any inquiries regarding this invoice to Diane Lee, Citizens National Gas Company - (617) 338-6400.

