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03/17/93
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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/MF-AG

03881-93
3/25/93

FIRM	CURRENT MONTH:	JANUARY 1993			PERIOD TO DATE:			DIFFERENCE AMOUNT	
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
COST OF GAS PURCHASED									
PIPELINE									
1 COMMODITY	54,777	0	(54,777)	0.0	426,412	204,646	(221,766)	(103.4)	
2 DEMAND D1	134,738	293,733	158,995	54.1	357,094	974,956	617,862	63.4	
3 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
4 DEMAND TO LAKE WORTH POWER	0	0	0	0.0	0	0	0	0.0	
5 OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
6 TOTAL COST OF GAS PURCHASED	189,515	293,733	104,218	35.5	783,506	1,179,602	396,096	33.6	
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline	54,624	78,904	24,280	30.8	206,686	231,110	24,424	10.6	
7 b. COMMODITY Other	650,135	683,164	33,029	4.8	2,517,720	2,277,423	(240,297)	(10.6)	
8 DEMAND D1	134,485	0	(134,485)	0.0	443,832	0	(443,832)	0.0	
9 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
10 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT									
11 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
12 DEMAND D1	0	0	0	0.0	0	0	0	0.0	
13 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
14 TOTAL TRANSPORTATION COST	839,244	762,068	(77,176)	(10.1)	3,168,238	2,508,533	(659,705)	(26.3)	
15 TOTAL PIPELINE AND TRANSPORTATION	1,028,759	1,055,801	27,042	2.6	3,951,745	3,688,135	(263,610)	(7.1)	
16 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
17 COMPANY USE	1,672	1,279	(393)	(30.7)	7,313	4,712	(2,601)	(55.2)	
18 TOTAL THERM SALES	950,125	1,054,522	104,397	9.9	3,080,393	3,683,423	603,030	16.4	
THERMS PURCHASED									
PIPELINE									
1 COMMODITY	169,525	0	(169,525)	0.0	1,312,529	789,285	(523,244)	(66.3)	
2 DEMAND D1	4,218,480	4,218,480	0	0.0	11,237,290	14,001,935	2,764,645	19.7	
3 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
4 OVERRUN	0	0	0	0.0	0	0	0	0.0	
5 OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
6 TOTAL PURCHASED	169,525	0	(169,525)	0.0	1,312,529	789,285	(523,244)	(66.3)	
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline	3,122,546	3,869,740	747,194	19.3	10,569,722	11,334,455	764,733	6.7	
7 b. COMMODITY Other	3,023,273	3,985,832	962,559	24.1	10,470,450	11,674,488	1,204,038	10.3	
8 DEMAND D1	4,218,480	0	(4,218,480)	0.0	14,001,780	0	(14,001,780)	0.0	
9 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
10 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT									
11 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
12 DEMAND D1	0	0	0	0.0	0	0	0	0.0	
13 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
14 TOTAL TRANSPORTATION	3,122,546	3,869,740	747,194	19.3	10,569,722	11,334,455	764,733	6.7	
15 TOTAL PIPELINE AND TRANSPORTATION	3,292,071	3,869,740	577,669	14.9	11,882,251	12,123,740	241,489	2.0	
16 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
17 COMPANY USE	6,601	5,010	(1,591)	(31.8)	28,868	16,700	(12,168)	(72.9)	
18 TOTAL THERM SALES	3,750,209	3,864,750	114,521	3.0	12,158,618	12,107,040	(51,578)	(0.4)	
CENTS PER THERM									
PIPELINE									
1 COMMODITY	32.312	0.000	(32.312)	0.0	32.488	25.928	(6.560)	(25.3)	
2 DEMAND D1	3.194	6.963	3.769	54.1	3.178	6.963	3.785	54.4	
3 DEMAND D2	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
4 OVERRUN	0	0	0	0.0	0	0	0	0.0	
5 OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
6 TOTAL COST OF GAS PURCHASED	111.792	0.000	(111.792)	0.0	59.694	149.452	89.758	60.1	
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline	1.749	2.039	0.290	14.2	1.955	2.039	0.084	4.1	
7 b. COMMODITY Other	21.504	17.140	(4.365)	(25.5)	24.046	19.508	(4.538)	(23.3)	
8 DEMAND D1	3.188	0.000	(3.188)	0.0	3.170	0.000	(3.170)	0.0	
9 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
10 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT									
11 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
12 DEMAND D1	0	0	0	0.0	0	0	0	0.0	
13 DEMAND D2	0	0	0	0.0	0	0	0	0.0	
14 TOTAL TRANSPORTATION COST	26.877	19.693	(7.184)	(36.5)	29.975	22.132	(7.843)	(35.4)	
15 TOTAL PIPELINE AND TRANSPORTATION	31.250	27.284	(3.966)	(14.5)	33.258	36.421	(3.163)	(9.3)	
16 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
17 COMPANY USE	25.329	25.529	0.199	0.8	25.333	28.216	2.883	10.7	
18 COST OF GAS	31.250	27.284	(3.966)	(14.5)	33.258	36.421	(3.163)	(9.3)	
19 TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0	
20 TOTAL COST OF GAS	27.071	23.105	(3.966)	(17.2)	29.079	26.242	(2.837)	(10.8)	
21 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
22 PGA FACTOR ADJUSTED FOR TAXES	27.17238	23.19139	(3.981)	(17.2)	29.18788	26.34044	(2.847)	(10.8)	
23 PGA FACTOR ROUNDED TO NEAREST ONE CENT PER THERM	27.172	23.191	(3.981)	(17.2)	29.188	26.340	(2.847)	(10.8)	

Declassified 1/5/95

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/MT-AD

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
1	COMMODITY	12,248	156,923	144,675	92.2	464,040	411,914	(52,126)	(12.7)
2	DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0
	LESS END-USE CONTRACT (DED TO LWU)		0	0	0.0	0	0	0	0.0
3	a. COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0
4	b. DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0
5	TOTAL COST OF GAS PURCHASED	12,248	156,923	144,675	92.2	171,539	411,914	240,375	58.4
TRANSPORTATION SYSTEM SUPPLY									
6	a. COMMODITY Pipeline	36,732	7,111	(29,621)	(416.6)	119,265	54,391	(64,874)	(119.3)
6	b. COMMODITY Other	145,368	61,566	(83,802)	(136.1)	837,095	559,896	(277,199)	(49.5)
7	DEMAND-D1	8,341	0	(8,341)	0.0	54,027	0	(54,027)	0.0
8		0	0	0	0.0	0	0	0	0.0
9		0	0	0	0.0	0	0	0	0.0
	LESS END-USE CONTRACT (DED TO LWU)		0	(25,955)	0.0	53,708	0	(53,708)	0.0
10	a. COMMODITY Pipeline	25,955	0	(25,955)	0.0	0	0	0	0.0
11	b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0
12	DEMAND-D1	8,341	0	(8,341)	0.0	54,027	0	(54,027)	0.0
13	TOTAL TRANSPORTATION COST	156,145	68,677	(87,468)	(127.4)	902,652	614,287	(288,365)	(46.9)
14	TOTAL PIPELINE AND TRANSPORTATION	168,393	225,600	57,207	25.4	1,074,191	1,026,201	(47,990)	(4.7)
15	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
16	COMPANY USE	0	0	0	0.0	0	0	0	0.0
17	TOTAL THERM SALES	260,998	225,600	(35,398)	(15.7)	1,571,292	1,026,201	(545,091)	(53.1)
THERMS PURCHASED									
1	COMMODITY	37,905	796,850	758,945	95.2	1,407,771	1,902,040	494,269	26.0
2	DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0
	LESS END-USE CONTRACT (DED TO LWU)		0	0	0.0	0	0	0	0.0
3	a. COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0
4	b. DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0
5	TOTAL PURCHASED	37,905	796,850	758,945	95.2	526,319	1,902,040	1,375,721	72.3
TRANSPORTATION SYSTEM SUPPLY									
6	a. COMMODITY Pipeline	1,633,964	348,740	(1,285,224)	(368.5)	5,851,858	2,667,480	(3,184,378)	(119.4)
6	b. COMMODITY Other (# FPU GATE)	675,997	348,740	(327,257)	(93.8)	3,449,050	2,667,480	(781,570)	(29.3)
7	DEMAND	261,640	0	(261,640)	0.0	1,706,480	0	(1,706,480)	0.0
8		0	0	0	0.0	0	0	0	0.0
9		0	0	0	0.0	0	0	0	0.0
	LESS END-USE CONTRACT		0	(935,770)	0.0	2,380,610	0	(2,380,610)	0.0
10	a. COMMODITY Pipeline	935,770	0	(935,770)	0.0	0	0	0	0.0
11	b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0
12	DEMAND	261,640	0	(261,640)	0.0	1,706,480	0	(1,706,480)	0.0
13	TOTAL TRANSPORTATION	698,194	348,740	(349,454)	(100.2)	3,471,248	2,667,480	(803,768)	(30.1)
14	TOTAL PIPELINE AND TRANSPORTATION	736,099	1,145,590	409,491	35.7	3,997,567	4,569,520	571,953	12.5
15	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
16	COMPANY USE	0	0	0	0.0	0	0	0	0.0
17	TOTAL THERM SALES	1,963,038	1,145,590	(817,448)	(71.4)	7,527,737	4,569,520	(2,958,217)	(64.7)
CENTS PER THERM									
1	COMMODITY	32.312	19.693	(12.619)	(64.1)	32.963	21.656	(11.306)	(52.2)
2	DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0
3									
4									
5	OTHER PURCHASES								
6	TOTAL COST OF GAS PURCHASED	32.312	19.693	(12.619)	(64.1)	32.592	21.656	(10.936)	(50.5)
TRANSPORTATION SYSTEM SUPPLY									
7	a. COMMODITY Pipeline	2.248	2.039	(0.209)	(10.2)	2.038	2.039	0.001	0.0
7	b. COMMODITY Other	21.504	17.654	(3.850)	(21.8)	24.270	20.990	(3.281)	(15.6)
8	DEMAND	3.188	0.000	(3.188)	0.0	3.166	0.000	(3.166)	0.0
9									
10									
	LESS END-USE CONTRACT		0.000	(2.774)	0.0	2.256	0.000	(2.256)	0.0
11	a. COMMODITY Pipeline	2.774	0.000	(2.774)	0.0	0.000	0.000	0.000	0.0
12	b. COMMODITY Other	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
13	DEMAND	3.188	0.000	(3.188)	0.0	3.166	0.000	(3.166)	0.0
14	TOTAL TRANSPORTATION COST	22.364	19.693	(2.671)	(13.6)	26.004	23.029	(2.975)	(12.9)
15	TOTAL PIPELINE AND TRANSPORTATION	22.876	19.693	(3.183)	(16.2)	26.871	22.458	(4.414)	(19.7)
16	NET UNBILLED								
17	COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
18	COST OF GAS	22.876	19.693	(3.183)	(16.2)	26.871	22.458	(4.414)	(19.7)
19	TRUE-UP (E-2)	(4.179)	(4.179)	(0.000)	0.0	(4.179)	(4.179)	0.000	0.0
20	TOTAL COST OF GAS	18.697	15.514	(3.183)	(20.5)	22.692	18.279	(4.414)	(24.1)
21	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
22	PGA FACTOR ADJUSTED FOR TAXES	18.76771	15.57224	(3.195)	(20.5)	22.77744	18.34725	(4.430)	(24.1)
23	PGA FACTOR ROUNDED TO NEAREST	18.768	15.572	(3.196)	(20.5)	22.777	18.347	(4.430)	(24.1)

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

SCHEDULE A-2

FOR THE MONTH OF: JANUARY 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	200,091	449,377	249,286	55.5%	1,269,695	1,510,131	240,436	15.9%
2 PURCHASED GAS COST - TRANSPORTATION	1,029,685	830,745	(198,940)	-23.9%	4,178,626	3,800,189	(378,437)	-10.0%
3 PURCHASED GAS COST - TOTAL (1+2)	1,229,776	1,280,122	50,346	3.9%	5,448,321	5,310,320	(138,001)	-2.6%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,211,123	1,280,122	68,999	5.4%	4,651,685	4,801,227	149,542	3.1%
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	719,508	719,508	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,391,000	1,459,999	68,999	4.7%	5,371,193	5,520,735	149,542	2.7%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	161,224	179,877	18,653	10.4%	(77,128)	210,415	287,543	136.7%
8 INTEREST PROVISION - THIS PERIOD (21)	1,141	1,885	744	39.5%	7,945	9,003	1,058	11.8%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	424,793	693,997	269,204	38.8%	1,195,972	1,195,972	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(179,877)	(179,877)	0	0.0%	(719,508)	(719,508)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	407,281	695,882	288,601	41.5%	407,281	695,882	288,601	41.5%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	424,793	693,997	269,204	38.8%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	406,140	693,997	287,857	41.5%	N/A	N/A	0	--
14 TOTAL (12+13)	830,933	1,387,994	557,061	40.1%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	415,467	693,997	278,531	40.1%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.4600%	3.2400%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1300%	3.2800%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.5900%	6.5200%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.2950%	3.2600%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.275%	0.272%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,141	1,885	--	--	N/A	N/A	--	--

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: OCTOBER 1992 - MARCH 1993

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86	16.86			16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63			7.63
FUEL RECOVERY REVENUE	7.26	8.91	8.55	6.93			7.91
ENERGY CONSERVATION							0.00
TOTAL REVENUE	24.12	25.77	25.41	23.79	0.00	0.00	24.77
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86	16.86			16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63			7.63
FUEL RECOVERY REVENUE	8.56	8.90	9.27	8.12			8.71
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.42	25.76	26.13	24.98	0.00	0.00	25.57
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA REVENUE	1.30	-0.01	0.72	1.19	0.00	0	0.80
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	1.30	-0.01	0.72	1.19	0.00	0.00	0.80
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA REVENUE	17.91%	-0.11%	8.42%	17.17%	0.00%	0.00%	10.11%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	5.39%	-0.04%	2.83%	5.00%	0.00%	0.00%	3.23%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: JANUARY 1993

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	658,577	641,310	(17,267)	-2.7	1,918,311	1,701,320	(216,991)	-12.8	
2 OUTDOOR LIGHTING (21)	194	110	(84)	-76.4	776	110	(666)	-605.5	
4 RESIDENTIAL (31)	1,049,131	1,220,090	170,959	14.0	3,095,019	3,176,650	81,631	2.6	
5 LARGE VOLUME (51)	2,001,103	1,953,000	(48,103)	-2.5	7,029,634	7,104,480	74,846	1.1	
6 OTHER (81)	41,204	51,360	10,156	19.8	114,878	126,730	11,852	9.4	
7				0.0				0.0	
8 TOTAL FIRM	3,750,209	3,865,870	115,661	3.0	12,158,618	12,109,290	(49,328)	-0.4	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	262,984	286,420	23,436	8.2	1,032,096	1,045,250	13,154	1.3	
11 LARGE VOLUME INT (93)	1,700,054	1,119,670	(580,384)	-51.8	6,495,641	4,045,300	(2,450,341)	-60.6	
12				0.0				0.0	
13 TOTAL INT. SALES	1,963,038	1,406,090	(556,948)	-39.6	7,527,737	5,090,550	(2,437,187)	-47.9	
14 TOTAL SALES	5,713,247	5,271,960	(441,287)	-8.4	19,686,355	17,199,840	(2,486,515)	-14.5	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,610	1,562	(48)	-3.1	1,574	1,620	46	2.8	
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	1	(5)	-500.0	
17 RESIDENTIAL (31)	30,303	30,098	(205)	-0.7	29,796	29,897	101	0.3	
18 LARGE VOLUME (51)	1,330	1,319	(11)	-0.8	1,320	1,300	(20)	-1.5	
19 OTHER (81)	927	938	11	1.2	926	932	6	0.6	
20				0.0				0.0	
21 TOTAL FIRM	34,176	33,921	(255)	-0.8	33,622	33,750	128	0.4	
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	13	1	7.7	
23 LARGE VOLUME INT (93)	1	1	0	0.0	1	1	0	0.0	
24				0.0				0.0	
25 TOTAL INTERRUPTIBLE	13	13	0	0.0	13	14	1	7.1	
26 TOTAL CUSTOMERS	34,189	33,934	(255)	-0.8	33,635	33,764	129	0.4	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	409	411	2	0.4	1,219	1,050	(169)	-16.0	
28 OUTDOOR LIGHTING (21)	32	28	(5)	-17.6	129	110	(19)	-17.6	
29 RESIDENTIAL (31)	35	41	6	14.6	104	106	2	2.2	
30 LARGE VOLUME (51)	1,505	1,481	(24)	-1.6	5,325	5,465	140	2.6	
31 OTHER (81)	44	55	10	18.8	124	136	12	8.8	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	21,915	23,868	1,953	8.2	86,008	80,404	(5,604)	-7.0	
34 LARGE VOLUME INT (93)	1,700,054	1,119,670	(580,384)	-51.8	6,495,641	4,045,300	(2,450,341)	-60.6	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	167	155	(12)	-7.6	585	509	(76)	-14.9	

C:\AS
03/17/93
MDM

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

WEST PALM BEACH;	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0283		

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 x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	0.00	0.00
SANFORD & DELAND:	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0283	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 x PRESSURE CORRECTION FACTOR	1.05	1.04	1.05	1.05	0.00	0.00

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: JANUARY 1993

	PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON GAS SYSTEMS, INC.	282	160	156	4,971	4,827	\$1.940	\$1.998
2	ENTRADE CORPORATION	611	341	331	10,557	10,251	\$2.020	\$2.080
3	HADSON GAS SYSTEMS, INC.	611	1,884	1,830	58,413	56,718	\$1.940	\$1.998
4	ENTRADE CORPORATION	8787	1,297	1,260	40,219	39,050	\$1.970	\$2.029
5	ENTRADE CORPORATION	8787	505	490	15,646	15,194	\$2.020	\$2.080
6	HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	45,601	44,268	\$2.110	\$2.174
7	HADSON GAS SYSTEMS, INC.	10240	58	56	1,800	1,740	\$1.940	\$2.007
8	ENTRADE CORPORATION	23060	4,485	4,354	139,035	134,974	\$2.035	\$2.096
9	HADSON GAS SYSTEMS, INC.	23060	2,659	2,581	82,430	80,026	\$2.060	\$2.122
10								
11								
		<u>TOTAL</u>	12,860	12,485	398,672	387,048		
					<u>WEIGHTED AVERAGE</u>		\$2.026	\$2.087

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.

CO



Florida Gas Transmission Company

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

INVOICE	CUSTOMER	#015

CUSTOMER	INVOICE NO.: 93010009	
FLORIDA PUBLIC UTILITIES	DATE: JANUARY 31, 1993	
P.O. DRAWER C	DUE DATE: FEBRUARY 10, 1993	
WEST PALM BEACH, FL 33402	CONTRACT NO.: 030089	
	CONTRACT DATE: AUGUST 25, 1973	

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF	JANUARY, 1993	020607		
	MCF @	THERM	RATE	AMOUNT
DESCRIPTION	14.73	ORT		

FIRM				
D-1 DEMAND CHARGE	4,218,480	@ 0.03194		\$134,738.25
				\$134,738.25

INVOICE TOTALS:

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

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

E93-18
1/29/93
Christopher L. ...

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	0 TH/D	136,080 TH/D
X DAYS	31	31	31
	-----	-----	-----
TOTAL	4,218,480	0	4,218,480
			X \$/TH \$0.03194

			COST \$134,738.25

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: 5800 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 01-3-000

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

DATE: 01/31/93
DUE DATE: 02/10/93
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 RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000/000000	01/93	A	D	448,012	31880000	142,826.23
Subtotal:				448,012		142,826.23

Net Amount Due: \$142,826.23

	FPU	LWU	TOTAL
D-1 X DAYS	136,080 TH/D 31	8,440 TH/D 31	144,520 TH/D 31
TOTAL	4,218,480	261,640	4,480,120
			X\$/TH \$0.03188
			COST \$142,826.23

*F93-17
Christopher Lee
1/09/93*

RATE TYPE

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

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SOMAT Affiliate



Florida Gas Transmission Company

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

E93-08

2/1/93

Christopher M. Sade

CUSTOMER

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

INVOICE

CUSTOMER 8015

INVOICE NO.: 03010098
 DATE: FEBRUARY 10, 1993
 DUE DATE: FEBRUARY 20, 1993
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF JANUARY, 1993

DESCRIPTION

FIRM COMMODITY

MCF @
14.73

20,145

THERM
DRY

207,430

020607

RATE

\$ 3.2312

AMOUNT

\$67,024.78

INVOICE TOTALS:

20,145

207,430

\$67,024.78

SEND REMITTANCE TO:

FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 65752
 CHARLOTTE, N. C. 28265

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

An ENRON/SOHAT Affiliate



Florida Gas Transmission Company

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

E93-25

2/1/93

Christopher M. Smith

CUSTOMER INVOICE

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

PLEASE REFERENCE Page: 1
INVOICE NO: 5927 01-3-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

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

DATE: 02/10/93
DUE DATE: 02/20/93
CONTRACT NUMBER: 1-03463/004066
CONTRACT DATED: 03/01/91
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

ITS - MARKET

POINT DESCRIPTION
016105 FPU - WEST PALM BEACH
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016105	01/93	A	C	67,877	.44880000	30,463.20
Subtotal:				67,877		30,463.20
	01/93	A	Z	54,277	.17000000-	9,227.09-
Subtotal:				54,277		9,227.09-
Net Amount Due:						\$21,236.11

RATE TYPE

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

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

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

E93-24
2/11/93
Christopher
Smith

CUSTOMER INVOICE

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

PLEASE REFERENCE Page: 1
INVOICE NO: 5926 01-3-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO

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

DATE: 02/10/93
DUE DATE: 02/20/93
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
016106	FPU - LAKE WORTH SOUTH							
999999	WESTERN DIVISION RECEIPTS							
999999/016106			01/93	A	C	407,774	1.8530000	75,560.52
Subtotal:						407,774		75,560.52
Net Amount Due:								\$75,560.52

RATE TYPE

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

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate



Date processed: February 9, 1993

In Account With:

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

Invoice: 55904-C

Subject: Natural Gas Purchases
for the month of
January 1993

Facility: FLORIDA PUBLIC

Invoice Based Upon the following:

Description	Volume**	Unit Price	Total Price
Current Month:			
FOB: FGT	40219 MD	\$ 1.970	\$ 79,231.43
FOB: FGT	26203 MD	\$ 2.020	\$ 52,930.06
FOB: FGT	139035 MD	\$ 2.035	\$ 282,936.23
	-----		\$ 415,097.72
Prior Months:			
LESS CREDIT DUE	6594 MD	\$ 0.835	\$ 5,509.60 CR
			=====
		Total Amount Due:	\$ 409,588.12
			=====

Comments:

BREAK-OUT FOR CREDIT DUE:
 08/92: CUSTOMER RECEIVED SCHEDULING PENALTY: $31 * (.37) = (11.47)$
 08/92: CUSTOMER UNDER PAID AT POINT: $95 * 1.87 = 95.37$
 11/92: CUSTOMER HAD TO BUY TARIFF GAS BECAUSE WE LOST PRODUCTION
 ON 2 DAYS & THE CUSTOMER WAS PART OF AN ENVANTAGE SELECT
 $6658 * (.8401) (VARIOUS) = (5593.50)$
 TOTAL: $(11.47) + 95.37 + (5593.50) = (5509.60)$ CREDIT DUE
 ** (M:MMATU, 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
 929 Breakersidge Lane
 Louisville, KY 40207-4674
 (502) 594-3100 Telephones
 Attn: Customer Accounting

HADSON

INVOICE

For Services During the Month of January, 1993

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

LOCATION ID: FPU1
DATED: Feb. 04, 1993
DUE DATE: Feb. 19, 1993
INVOICE: 12892

Deliveries on Florida Gas

DESCRIPTION	UNIT BASIS	UNITS		PRICE		AMOUNT
Commodity Charges:						
Zone 1	MMBtu	60,213	X	\$1.9400	=	116,813.22
Zone 2	MMBtu	82,430	X	\$2.0600	=	169,805.80
Zone 3	MMBtu	45,601	X	\$2.1100	=	96,218.11
TOTAL TERM		188,244				\$ 382,837.13

ADDITIONAL SPOT PURCHASES

Zone 1	MMBtu	4,971	X	\$1.9400	=	9,643.74
Zone 2	MMBtu	478	X	\$2.0000	=	956.00
TOTAL DUE		193,693				\$ 393,436.87

SUPPORTING DATA: Base Index

January 1, 1993 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$1.90 +	0.04	=	1.9400
Florida gas (Zone 2) =	\$2.02 +	0.04	=	2.0600
Florida gas (Zone 3) =	\$2.07 +	0.04	=	2.1100

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX

AB/

Ref: A/C

L/B

Hadson Gas Systems, Inc.

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

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770
Telephone (405) 235-9531 / FAX (405) 235-8905



MG NATURAL GAS CORP.

1000 LOUISIANA
SUITE 6600
HOUSTON, TEXAS 77002

(713) 227-9990
FAX (713) 227-1322

GAS UTILITY INVOICE

INVOICE DATE 10/01/92

Ref.: 5078

TO: Florida Public Utilities Company
ATTN: Marc Schneidermann
401 South Dixie Highway
P.O. Drawer C
West Palm, Fl. 33402

REMIT TO: MG NATURAL GAS CORP:
IN C/O Texas Commerce Bank
P.O. Box 200915
Houston, TX 77216-0915
Acct. No.: 00100893958

Wire Instructions:
Texas Commerce Bank, Houston
ABA No.:
Acct. No.:

INVOICE N° 00120*199209
PLANT SERVICED

Terms: Net due 15 days after receipt.
Interest will be charged on late payments.

PERIOD	PIPELINE	DELIVERY POINT	MMBTU	PRICE	TOTAL
*** PRIOR PERIOD ADJUSTMENTS ***					
Commodity]					
JUN 1992	FGT	25405	-24,990	1.7100	\$-42,732.90
JUN 1992	FGT	25405	24,399	1.7100	\$41,722.29
JUN 1992	FGT	10114	-31,770	1.7400	\$-55,279.80
JUN 1992	FGT	10114	31,855	1.7400	\$55,427.70

Amount Due: \$-862.71

NOTES:

For questions regarding this account please contact: DEBBY ROBERTS

PLEASE RETURN COPY WITH YOUR REMITTANCE

Actual January 30 Volumes of
Natural Gas Purchased from
National Gas Clearinghouse via

FLORIDA GAS TRANSMISSION

CAPE NORTH SOUTH	30,760	D	1.950000	59,982.00
CAPE NORTH SOUTH	40,000	D	1.750000	70,000.00
IMBALANCE GAS	-535	D	1.936940	-982.76

				128,999.24
Cash Received			02-20-92	(129,982.00)

Wire to: NationsBank
Dallas, Texas
ABA # ACCOUNT
CREDIT NATURAL GAS CLEARINGHOUSE
P.O. BOX 840795
DALLAS TX 75284-0795

Questions regarding this invoice should be directed to
DEAN FUEL at 713-744-6125.
Support for your payment should be Faxed to 713-744-5340.

CREDIT DUE	70,225			(982.76)
------------	--------	--	--	----------

APPROVAL _____

REMITTANCE COPY



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

INVOICE NO.: 18648 - 01
 INVOICE DATE: 14 JAN 1993
 CONTRACT NO.: 90-11-034
 CLIENT CONTACT: KB
 TERMS: Due Upon Receipt

T
O

FLORIDA PUBLIC UTILITIES
 401 SOUTH DIXIE HIGHWAY
 P. O. BOX 100
 WEST PALM BEACH, FL 33404
 MR. J. BROWN
 (561) 832-2461
 83316100

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Actual February 92 Volumes of Natural Gas Purchased from Natural Gas Clearinghouse via FLORIDA GAS TRANSMISSION			
SANFORD PO116156	14,500 D	1.554000	22,533.00
SANFORD WEST PO1 16157	14,500 D	1.554000	22,533.00
LAKE WORTH 16107	3,000 D	1.550000	4,650.00
PINNACLO BEACH 16103	38,000 D	1.554000	90,132.00
ISLAND PO1 16158	29,000 D	1.554000	45,066.00
LAKE WORTH 16107	26,000 D	1.554000	40,404.00
IMBALANCE GAS	-1,722 D	1.553920	-2,675.85
			222,642.15
Cash Received		03-23-92	(225,318.00)
Wire for NationsBank Dallas, Texas ABA # [redacted] ACCOUNT [redacted] CREDIT NATURAL GAS CLEARINGHOUSE P.O. BOX 940795 DALLAS TX 75284-0795			
Questions regarding this invoice should be directed to DENN IDEL at 713-744-6125. Support for your payment should be faxed to 713-744-5340.			
CREDIT DUE	143,278		(2,675.85)

APPROVAL _____

REMITTANCE COPY

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

INVOICE NO.: 19242 - 01
 INVOICE DATE: 14 JAN 1993
 CONTRACT NO.: 90-11-034
 CLIENT CONTACT: KB
 TERMS: Due Upon Receipt

T O FLORIDA PUBLIC UTILITIES
 401 SOUTH DIXIE HIGHWAY
 P.O. DRAWER C
 WEST PALM BEACH FL 33401
 MR. J. BROWN
 (407) 832-2461
 #0316100

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Actual March 92 Volumes of Natural Gas Purchased from Natural Gas Clearinghouse via FLORIDA GAS TRANSMISSION			
DELAND POI 16158	31,000 D	1.650000	51,150.00
RIVIERA BEACH 16103	62,000 D	1.650000	102,300.00
LAKE WORTH 16107	31,000 D	1.650000	51,150.00
SANFORD WEST POI 16157	15,500 D	1.650000	25,575.00
SANFORD POI 16156	15,500 D	1.650000	25,575.00
IMBALANCE GAS	-1,825 D	1.650000	-3,011.25
			252,738.75
Cash Received		04-20-92	(255,750.00)
Wire for NationsBank Dallas, Texas ABA # [REDACTED] ACCOUNT [REDACTED] CREDIT NATURAL GAS CLEARINGHOUSE			
Lockbox: P.O. BOX 840795 DALLAS TX 75284-0795			
Questions regarding this invoice should be directed to DEAN TUEL at 713-744-6125. Support for your payment should be Faxed to 713-744-5340.			
CREDIT DUE	153,175		(3,011.25)

APPROVAL _____

REMITTANCE COPY