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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

Declassified
1-31-95

SCHEDULE A-1/MF-40

033393
3/25/93

PIPELINE	FIRM	COST OF GAS PURCHASED	CURRENT MONTH:			NOVEMBER 1992			PERIOD TO DATE:		
			ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
1	COMMODITY		129,997	0	(129,997)	0.0	217,827	204,646	(13,181)	(6.4)	
2	DEMAND D1		41,742	284,258	242,516	85.3	88,715	387,490	298,775	77.1	
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		171,739	284,258	112,519	39.6	306,542	592,136	285,594	48.2	
TRANSPORTATION SYSTEM SUPPLY											
7 a.	COMMODITY Pipeline		47,865	55,544	7,679	13.8	97,276	85,774	(11,502)	(13.4)	
7 b.	COMMODITY Other		601,736	582,812	(18,924)	(3.2)	1,139,127	889,601	(249,526)	(28.0)	
8	DEMAND D1		129,085	0	(129,085)	0.0	175,959	0	(175,959)	0.0	
9	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
10	OVERRUM		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		778,686	638,356	(140,330)	(22.0)	1,412,367	975,375	(436,987)	(44.8)	
15	TOTAL PIPELINE AND TRANSPORTATION		950,425	922,614	(27,811)	(3.0)	1,718,904	1,567,511	(151,393)	(9.7)	
16	NET UNBILLED		0	0	0	0.0	0	0	0	0.0	
17	COMPANY USE		1,810	1,322	(488)	(36.9)	4,122	2,111	(2,011)	(95.3)	
18	TOTAL THERM SALES		666,633	921,292	254,659	27.6	1,221,553	1,565,400	343,847	22.0	
TERMS PURCHASED											
1	COMMODITY		402,316	0	(402,316)	0.0	666,994	789,285	122,291	15.5	
2	DEMAND D1		1,317,600	4,082,400	2,764,800	67.7	2,800,330	5,564,975	2,764,645	49.7	
3	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
4	OVERRUM		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		402,316	0	(402,316)	0.0	666,994	789,285	122,291	15.5	
TRANSPORTATION SYSTEM SUPPLY											
7 a.	COMMODITY Pipeline		2,407,097	2,724,060	316,963	11.6	4,490,573	4,206,635	(283,938)	(6.7)	
7 b.	COMMODITY Other		2,407,097	2,805,782	398,685	14.2	4,490,573	4,332,834	(157,739)	(3.6)	
8	DEMAND D1		4,082,400	0	(4,082,400)	0.0	5,564,870	0	(5,564,870)	0.0	
9	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
10	OVERRUM		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		2,407,097	2,724,060	316,963	11.6	4,490,573	4,206,635	(283,938)	(6.7)	
15	TOTAL PIPELINE AND TRANSPORTATION		2,809,413	2,724,060	(85,353)	(3.1)	5,157,567	4,995,920	(161,647)	(3.2)	
16	NET UNBILLED		0	0	0	0.0	0	0	0	0.0	
17	COMPANY USE		7,145	4,430	(2,715)	(61.3)	16,271	7,320	(8,951)	(122.3)	
18	TOTAL THERM SALES		2,631,236	2,719,630	88,394	3.3	4,821,571	4,988,600	167,029	3.3	
CENTS PER THERM											
1	COMMODITY		32.312	0.000	(32.312)	0.0	32.658	25.928	(6.730)	(26.0)	
2	DEMAND D1		3.168	6.963	3.795	54.5	3.168	6.963	3.795	54.5	
3	DEMAND D2		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
4	OVERRUM		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		42.688	0.000	(42.688)	0.0	45.959	75.022	29.063	38.7	
TRANSPORTATION SYSTEM SUPPLY											
7 a.	COMMODITY Pipeline		1.988	2.039	0.051	2.5	2.166	2.039	(0.127)	(6.2)	
7 b.	COMMODITY Other		24.998	20.772	(4.227)	(20.3)	25.367	20.532	(4.835)	(23.6)	
8	DEMAND D1		3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0	
9	DEMAND D2		0	0	0	0.0	0	0	0	0.0	
10	OVERRUM		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		32.350	25.434	(8.916)	(38.0)	31.452	23.187	(8.265)	(35.6)	
15	TOTAL PIPELINE AND TRANSPORTATION		33.830	33.869	0.039	0.1	33.328	31.376	(1.952)	(6.2)	
16	NET UNBILLED		0	0	0	0.0	0	0	0	0.0	
17	COMPANY USE		25.332	29.842	4.510	15.1	25.333	28.809	3.505	12.2	
18	COST OF GAS		33.830	33.869	0.039	0.1	33.328	31.376	(1.952)	(6.2)	
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		29.651	29.690	0.039	0.1	29.149	27.197	(1.952)	(7.2)	
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		29.76251	29.80171	0.039	0.1	29.25841	27.29908	(1.959)	(7.2)	
23	PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM		29.763	29.802	0.039	0.1	29.258	27.299	(1.959)	(7.2)	

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

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
1 COMMODITY		100,588	81,505	(19,083)	(23.4)	403,065	221,595	(181,470)	(81.9)
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	0.0
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		100,588	81,505	(19,083)	(23.4)	110,564	221,595	111,051	50.1
TRANSPORTATION SYSTEM SUPPLY									
6 a. COMMODITY Pipeline		37,484	27,697	(9,787)	(35.3)	60,329	27,697	(32,632)	(117.8)
6 b. COMMODITY Other		399,920	290,616	(109,304)	(37.6)	460,953	290,616	(170,337)	(58.6)
7 DEMAND-D1		8,006	0	(8,006)	0.0	37,413	0	(37,413)	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)									
10 a. COMMODITY Pipeline		5,672	0	(5,672)	0.0	22,905	0	(22,905)	0.0
11 b. COMMODITY Other		0	0	0	0.0	0	0	0	0.0
12 DEMAND-D1		8,006	0	(8,006)	0.0	37,413	0	(37,413)	0.0
13 TOTAL TRANSPORTATION COST		431,732	318,313	(113,419)	(35.6)	498,377	318,313	(180,064)	(56.6)
14 TOTAL PIPELINE AND TRANSPORTATION		532,320	399,818	(132,502)	(33.1)	608,941	539,908	(69,033)	(12.8)
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		539,182	399,818	(139,364)	(34.9)	975,358	539,908	(435,450)	(80.7)
PIPELINE	THERMS PURCHASED								
1 COMMODITY		307,554	347,810	40,256	11.6	1,219,066	964,080	(254,986)	(26.4)
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	0.0
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		307,554	347,810	40,256	11.6	337,614	964,080	626,466	65.0
TRANSPORTATION SYSTEM SUPPLY									
6 a. COMMODITY Pipeline		1,852,983	1,358,340	(494,643)	(36.4)	3,019,607	1,358,340	(1,661,267)	(122.3)
6 b. COMMODITY Other		1,599,783	1,399,090	(200,693)	(14.3)	1,836,407	1,599,090	(237,317)	(31.3)
7 DEMAND		253,200	0	(253,200)	0.0	1,183,700	0	(1,183,700)	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									
10 a. COMMODITY Pipeline		253,200	0	(253,200)	0.0	1,183,700	0	(1,183,700)	0.0
11 b. COMMODITY Other		0	0	0	0.0	0	0	0	0.0
12 DEMAND		253,200	0	(253,200)	0.0	1,183,700	0	(1,183,700)	0.0
13 TOTAL TRANSPORTATION		1,599,783	1,358,340	(241,443)	(17.8)	1,836,407	1,358,340	(478,067)	(35.2)
14 TOTAL PIPELINE AND TRANSPORTATION		1,907,337	1,706,150	(201,187)	(11.8)	2,174,021	2,322,420	148,399	6.4
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		2,158,017	1,706,150	(451,867)	(26.5)	4,218,217	2,322,420	(1,895,797)	(81.6)
PIPELINE	CENTS PER THERM								
1 COMMODITY		32.706	23.434	(9.272)	(29.6)	33.063	22.985	(10.078)	(43.8)
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		32.706	23.434	(9.272)	(39.6)	32.749	22.985	(9.764)	(42.5)
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline		2.023	2.039	0.016	0.8	1.998	2.039	0.041	2.0
7 b. COMMODITY Other		24.998	20.772	(4.227)	(20.3)	25.101	20.772	(4.329)	(20.8)
8 DEMAND		3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0
9									
10									
LESS END-USE CONTRACT									
11 a. COMMODITY Pipeline		2.240	0.000	(2.240)	0.0	1.936	0.000	(1.936)	0.0
12 b. COMMODITY Other		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
13 DEMAND		3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0
14 TOTAL TRANSPORTATION COST		26.987	23.434	(3.553)	(15.2)	27.139	23.434	(3.705)	(15.8)
15 TOTAL PIPELINE AND TRANSPORTATION		27.909	23.434	(4.475)	(19.1)	28.010	23.248	(4.762)	(20.5)
16 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
17 COMPANY USE		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
18 COST OF GAS		27.909	23.434	(4.475)	(19.1)	28.010	23.248	(4.762)	(20.5)
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		23.730	19.255	(4.475)	(23.2)	23.831	19.069	(4.762)	(25.0)
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		23.81929	19.32733	(4.492)	(23.2)	23.92050	19.14034	(4.780)	(25.0)
23 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM		23.819	19.327	(4.492)	(23.2)	23.920	19.140	(4.780)	(25.0)

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

SCHEDULE A-2

FOR THE MONTH OF: NOVEMBER 1992

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	270,517	364,441	93,924	25.8%	734,947	811,670	76,673	9.4%
2 PURCHASED GAS COST - TRANSPORTATION	1,224,096	956,669	(267,427)	-28.0%	1,971,057	1,293,688	(677,369)	-52.4%
3 PURCHASED GAS COST - TOTAL (1+2)	1,494,613	1,321,110	(173,503)	-13.1%	2,706,004	2,105,308	(600,696)	-28.5%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,205,815	1,321,110	115,295	8.7%	2,196,911	2,105,308	(91,603)	-4.4%
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	359,754	359,754	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,385,692	1,500,987	115,295	7.7%	2,556,665	2,465,062	(91,603)	-3.7%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(108,921)	179,877	288,798	160.6%	(149,359)	359,754	509,093	141.5%
8 INTEREST PROVISION - THIS PERIOD (21)	2,266	0	(2,266)	0.0%	5,238	0	(5,238)	0.0%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	978,649	1,079,258	100,609	9.3%	1,195,972	1,079,258	(116,714)	-10.8%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(179,877)	(179,877)	0	0.0%	(359,754)	(359,754)	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)	692,117	1,079,258	387,141	35.9%	692,117	1,079,258	387,141	35.9%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	978,649	1,079,258	100,609	9.3%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	689,851	1,079,258	389,407	36.1%	N/A	N/A	0	--
14 TOTAL (12+13)	1,668,500	2,158,516	490,016	22.7%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	834,250	1,079,258	245,008	22.7%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.2400%	0.0000%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.2800%	0.0000%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.5200%	0.0000%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.2600%	0.0000%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.272%	0.000%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	2,266	0	--	--	N/A	N/A	--	--

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03/17/93
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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

	ESTIMATED	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
BASE RATE REVENUE		16.86	16.86					16.86
PGA FACTOR cents per therm		7.63	7.63					7.63
FUEL RECOVERY REVENUE		7.26	8.91					8.09
ENERGY CONSERVATION								0.00
TOTAL REVENUE		24.12	25.77	0.00	0.00	0.00	0.00	24.95
	ACTUAL							
BASE RATE REVENUE		16.86	16.86					16.86
PGA FACTOR cents per therm		7.63	7.63					7.63
FUEL RECOVERY REVENUE		8.56	8.90					8.73
ENERGY CONSERVATION								0.00
TOTAL REVENUE		25.42	25.76	0.00	0.00	0.00	0.00	25.59
	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	0.00	0.00	0.00	0	0.64
ENERGY CONSERVATION		0	0	0	0	0	0	0.00
TOTAL REVENUE		1.30	-0.01	0.00	0.00	0.00	-0.00	0.65
	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%	0.00%	0.00%	0.00%	0.00%	7.98%
ENERGY CONSERVATION		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE		5.39%	-0.04%	0.00%	0.00%	0.00%	0.00%	2.57%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: NOVEMBER 1992

	CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	395,619	346,340	(49,279)	-14.2	643,505	545,620	(97,885)	-17.9	
2 OUTDOOR LIGHTING (21)	194	0	(194)	0.0	388	0	(388)	0.0	
4 RESIDENTIAL (31)	581,287	605,490	24,203	4.0	1,042,103	1,040,030	(2,073)	-0.2	
5 LARGE VOLUME (51)	1,633,327	1,744,970	111,643	6.4	3,095,992	3,361,440	265,448	7.9	
6 OTHER (81)	20,809	22,830	2,021	8.9	39,583	41,510	1,927	4.6	
7				0.0				0.0	
8 TOTAL FIRM	2,631,236	2,719,630	88,394	3.3	4,821,571	4,988,600	167,029	3.3	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	252,782	245,960	(6,822)	-2.8	501,111	495,810	(5,301)	-1.1	
11 LARGE VOLUME INT (93)	1,905,235	1,469,190	(445,045)	-30.5	3,717,106	1,826,610	(1,890,496)	-103.5	
12				0.0				0.0	
13 TOTAL INT. SALES	2,158,017	1,706,150	(451,867)	-26.5	4,218,217	2,322,420	(1,895,797)	-81.6	
14 TOTAL SALES	4,789,253	4,425,780	(363,473)	-8.2	9,039,788	7,311,020	(1,728,768)	-23.6	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,555	1,641	86	5.2	1,553	1,633	80	4.9	
16 OUTDOOR LIGHTING (21)	6	0	(6)	0.0	6	0	(6)	0.0	
17 RESIDENTIAL (31)	29,585	29,863	278	0.9	29,426	29,619	193	0.7	
18 LARGE VOLUME (51)	1,320	1,296	(24)	-1.9	1,313	1,290	(23)	-1.8	
19 OTHER (81)	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 (61)	12	13	1	7.7	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	14	1	7.1	13	14	1	7.1	
26 TOTAL CUSTOMERS	33,404	33,743	339	1.0	33,236	33,486	250	0.7	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	254	211	(43)	-20.5	414	334	(80)	-24.0	
28 OUTDOOR LIGHTING (21)	32	0	(32)	0.0	65	0	(65)	0.0	
29 RESIDENTIAL (31)	20	20	1	3.1	35	35	(0)	-0.9	
30 LARGE VOLUME (51)	1,237	1,346	109	8.1	2,358	2,606	248	9.5	
31 OTHER (81)	22	25	2	8.5	43	45	2	4.1	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	21,065	18,920	(2,145)	-11.3	41,759	38,139	(3,620)	-9.5	
34 LARGE VOLUME INT (93)	1,905,235	1,469,190	(445,045)	-30.5	3,717,106	1,826,610	(1,890,496)	-103.5	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	143	131	(12)	-9.3	272	218	(54)	-24.6	

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				

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	0.00	0.00	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	0.0000	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 x PRESSURE CORRECTION FACTOR	1.05	1.04	0.00	0.00	0.00	0.00

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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
10								
11								
		<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.



Florida Gas Transmission Company

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

INVOICE

CUSTOMER 8015

CUSTOMER

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

INVOICE NO.: 92110005
 DATE: NOVEMBER 30, 1992
 DUE DATE: DECEMBER 10, 1992
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	NOVEMBER, 1992 MCF @ 14.75	THERM DRY	020607 RATE	AMOUNT
FIRM				
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 65752
 CHARLOTTE, N. C. 28263

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

	FPUC	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

E92-219
Chi Sph
 11/30/92

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: 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/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
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 \$0.03162
			COST \$137,091.67

E92-218
Ch. Lopez
11/30/92

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = In-line 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

INVOICE

CUSTOMER

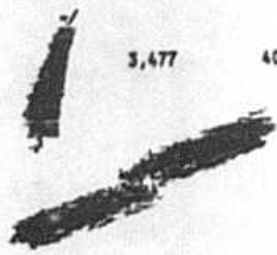
 FLORIDA PUBLIC UTILITIES
 P. O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 8015

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	MCF @ 14.73	THERM DRT	020607 RATE	AMOUNT
FIRM COMMODITY	57,972	669,700	\$.32312	\$216,393.46
FIRM COMMODITY-OCTOBER, 1992	114,322			
FIRM COMMODITY-OCTOBER, 1992	-108,270			
PREFERRED INTERRUPTIBLE	3,477	40,170	\$.35329	\$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. NOGELEY (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: 1
INVOICE NO: 5543 11-2-00066
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

POINT	DESCRIPTION					
016106	FPU - LAKE WORTH SOUTH					
999999	WESTERN DIVISION RECEIPTS					
PATH	POINTS	EST/	RATE	VOLUME	RATE	AMOUNT
RECPT/DELVY	MONTH	ACT	TYPE			
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	M = 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



Date processed: December 14, 1992

In Account With:

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

Invoice: 54995-C

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

Comments:

Supercedes Invoice number 54550, dated 12/01/92
** (H: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
950 Breckenridge Lane
Louisville, KY 40207-4674
(502) 894-3100 Telephone
Attn: Customer Accounting

HADSON

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

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	75,690 X	\$2.4000 =	181,556.00
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.

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 20770 / Oklahoma City, OK 73126-0770
Telephone (405) 235-9531 / FAX (405) 235-8905