

6:11
05/17/93
JON

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-A0

05657-93
5/24/93

Declassified
1-5-95

FIRM	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		APRIL 1993	APRIL 1993	APRIL 1993	APRIL 1993	APRIL 1993	APRIL 1993		
PIPELINE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
1 COMMODITY		31,099	0	(31,099)	0.0	31,099	0	(31,099)	0.0
2 DEMAND		123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9
3		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 COST OF GAS PURCHASED		155,081	325,694	170,613	52.4	155,081	325,694	170,613	52.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		44,683	72,402	27,719	38.3	44,683	72,402	27,719	38.3
8 COMMODITY Other		645,057	549,968	(95,089)	(17.3)	645,057	549,968	(95,089)	(17.3)
9 DEMAND		123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		813,478	622,370	(191,108)	(30.7)	813,478	622,370	(191,108)	(30.7)
14 TOTAL PIPELINE AND TRANSPORTATION		968,559	948,064	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		968,559	948,064	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		2,020	1,703	(317)	(18.6)	2,020	1,703	(317)	(18.6)
19 TOTAL THERM SALES		979,542	946,361	(33,181)	(3.5)	979,542	946,361	(33,181)	(3.5)
	THERMS PURCHASED								
20 COMMODITY		106,156	0	(106,156)	0.0	106,156	0	(106,156)	0.0
21 DEMAND		4,082,400	4,802,400	720,000	15.0	4,082,400	4,802,400	720,000	15.0
22		0	0	0	0.0	0	0	0	0.0
23 OVERRUN		0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		106,156	0	(106,156)	0.0	106,156	0	(106,156)	0.0
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		2,905,249	3,073,090	167,841	5.5	2,905,249	3,073,090	167,841	5.5
27 COMMODITY Other		2,832,211	3,165,283	332,072	10.5	2,832,211	3,165,283	332,072	10.5
28 DEMAND		4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		2,905,249	3,073,090	167,841	5.5	2,905,249	3,073,090	167,841	5.5
35 TOTAL PIPELINE AND TRANSPORTATION		3,011,405	3,073,090	61,685	2.0	3,011,405	3,073,090	61,685	2.0
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		6,902	5,520	(1,382)	(25.0)	6,902	5,520	(1,382)	(25.0)
38 TOTAL THERM SALES		3,347,484	3,067,570	(279,914)	(9.1)	3,347,484	3,067,570	(279,914)	(9.1)
	CENTS PER THERM								
39 COMMODITY		29.296	0.000	(29.296)	0.0	29.296	0.000	(29.296)	0.0
40 DEMAND		3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		146.088	0.000	(146.088)	0.0	146.088	0.000	(146.088)	0.0
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46 COMMODITY Other		22.768	17.375	(5.393)	(31.0)	22.768	17.375	(5.393)	(31.0)
47 DEMAND		3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline									
51 DEMAND									
52 TOTAL TRANSPORTATION COST		28.000	20.252	(7.748)	(38.3)	28.000	20.252	(7.748)	(38.3)
53 TOTAL PIPELINE AND TRANSPORTATION		32.163	30.851	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)
54 NET UNBILLED									
55 COMPANY USE		29.267	30.851	1.585	5.1	29.267	30.851	1.585	5.1
56 TOTAL THERM SALES		32.163	30.851	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		29.487	28.175	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0.000	0.0	0	0	0.000	0.0
60 TOTAL		29.487	28.175	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		29.59790	28.28045	(1.317)	(4.7)	29.59790	28.28045	(1.317)	(4.7)
63 PGA FACTOR ROUNDED TO NEAREST .001		29.598	28.280	(1.317)	(4.7)	29.598	28.280	(1.317)	(4.7)

E-11
05/17/93
MON

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MI-AD

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH: APRIL 1993				PERIOD TO DATE:			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
1 COMMODITY		4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5
2 DEMAND		0	0	0	0.0	0	0	0	0.0
3 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	0	0	0	0.0
4 COMMODITY		0	0	0	0.0	0	0	0	0.0
5 DEMAND		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		5,752	23,779	18,027	75.8	5,752	23,779	18,027	75.8
8 COMMODITY Other		83,033	180,788	97,755	54.1	83,033	180,788	97,755	54.1
9 DEMAND		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 (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		88,785	204,567	115,782	56.6	88,785	204,567	115,782	56.6
14 TOTAL PIPELINE AND TRANSPORTATION		92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	1,279	1,279	100.0	0	1,279	1,279	100.0
19 TOTAL THERM SALES		110,724	361,051	250,377	69.3	110,724	361,051	250,377	69.3

	TERMS PURCHASED								
20 COMMODITY		13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9
21 DEMAND		0	0	0	0.0	0	0	0	0.0
22 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	0	0	0	0.0
23 COMMODITY		0	0	0	0.0	0	0	0	0.0
24 DEMAND		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9
27 COMMODITY Other (8 FPU GATE)		364,699	1,039,589	674,890	64.9	364,699	1,039,589	674,890	64.9
28 DEMAND		0	0	0	0.0	0	0	0	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33									
34 TOTAL TRANSPORTATION		373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9
35 TOTAL PIPELINE AND TRANSPORTATION		387,635	1,660,880	1,273,245	76.7	387,635	1,660,880	1,273,245	76.7
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	4,490	4,490	100.0	0	4,490	4,490	100.0
38 TOTAL THERM SALES		2,067,477	1,657,900	(409,577)	(24.7)	2,067,477	1,657,900	(409,577)	(24.7)

	CENTS PER THERM								
39 COMMODITY		29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
40 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46 COMMODITY Other		22.768	17.390	(5.377)	(30.9)	22.768	17.390	(5.377)	(30.9)
47 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		23.741	20.268	(3.473)	(17.1)	23.741	20.268	(3.473)	(17.1)
53 TOTAL PIPELINE AND TRANSPORTATION		23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	28.486	28.486	100.0	0.000	28.486	28.486	100.0
56 TOTAL THERM SALES		23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		21.34089	19.17343	(2.167)	(11.3)	21.34089	19.17343	(2.167)	(11.3)
63 PGA FACTOR ROUNDED TO NEAREST .001		21.341	19.173	(2.168)	(11.3)	21.341	19.173	(2.168)	(11.3)



Florida Gas Transmission Company

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

INVOICE

CUSTOMER 5015

CUSTOMER

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

INVOICE NO.: 93040004
DATE: APRIL 30, 1993
DUE DATE: MAY 10, 1993
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	MCF @ 14.73	THERM DRY	020607 RATE	AMOUNT
----- FIRM		4,082,400	\$.03037	\$123,982.49

D-1 DEMAND CHARGE

INVOICE TOTALS:

\$123,982.49 ✓

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

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (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: 6448 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 04-3-00066

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

DATE: 04/30/93
DUE DATE: 05/10/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION						AMOUNT
000000	DEMAND						
PATH	POINTS	EST/	RATE				
RECPT/DELMY	MONTH	ACT	TYPE	VOLUME	RATE	AMOUNT	
000000/000000	04/93	A	D	408,240	.30310000	123,737.54	
Subtotal:				408,240		123,737.54	
Net Amount Due:						\$123,737.54	

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 MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate

May. 11. 1993 11:21AM

ENRON CORPORATION

No. 3803 P. 8/8



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 6015

INVOICE NO.: 93040066
 DATE: MAY 10, 1993
 DUE DATE: MAY 20, 1993
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF APRIL, 1993	MCF @	TERM	020607	DRY	RATE	AMOUNT
FIRM COMMODITY	11,841	119,820	8.29296				\$35,102.47

INVOICE TOTALS: 11,841 119,820 \$35,102.47

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

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6679

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: 6584 04-3-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO.

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

DATE: 05/10/93
DUE DATE: 05/20/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION						
016106	FPU - LAKE WORTH SOUTH						
999999	WESTERN DIVISION RECEIPTS						
PATH POINTS	RECPT/DELVY	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016106		04/93	A	C	327,922	.15380000	50,434.40
Subtotal:					327,922		50,434.40
Net Amount Due:							\$50,434.40

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 MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SOMAT Affiliate

HADSON

INVOICE

For Services During the Month of April, 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: May. 04, 1993
DUE DATE: May. 20, 1993
INVOICE: 13910

Deliveries on Florida Gas

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	41,290 X	\$2.1900 =	90,425.10
Zone 2	MMBtu	49,932 X	\$2.2600 =	112,846.32
Zone 3	MMBtu	44,130 X	\$2.2600 =	99,733.80
TOTAL TERM		135,352		\$ 303,005.22

ADDITIONAL SPOT PURCHASES

Zone 2	MMBtu	33,528 X	\$2.3000 =	77,114.40
TOTAL DUE		168,880		\$ 380,119.62

SUPPORTING DATA: Base Index

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

Florida gas (Zone 1) =	\$2.15 +	0.04 =	2.1900
Florida gas (Zone 2) =	\$2.22 +	0.04 =	2.2600
Florida gas (Zone 3) =	\$2.22 +	0.04 =	2.2600

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX

ABA #

Ref: [Redacted]

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



Date processed: May 3, 1993

In Account With:

Florida Public Utilities Company
P.O. Box 3395
West Palm Beach, FL 33402-3395

Invoice: 58884-C

Subject: Natural Gas Purchases
for the month of
April 1993

Facility: FLORIDA PUBLIC

Invoice Based Upon the following:

Description	Volume**	Unit Price	Total Price
Current Month:			
FOB: FGT	55972 MD	\$ 2.175	\$ 121,739.10
FOB: FGT	101760 MD	\$ 2.240	\$ 227,942.40
FOB: FGT	11148 MD	\$ 2.245	\$ 25,027.26
	-----		-----
	168880		\$ 374,708.76
Prior Months:			
CR PER 2/93 RECONCILIATION			\$ 2,070.32 CR
Total Amount Due:			=====
			\$ 372,638.44
			=====

** (M:MbTu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Received by wire transfer -- net 10 days

Please Remit To:
Mellon Bank, N.A.
Pittsburgh, PA
EnTrade Corporation
Acct #:
ABA #:

Direct Billing Inquiries To:
EnTrade Corporation
The Springs Office Building
950 Breckenridge Lane
Louisville, KY 40207-4674
(502) 894-3100 Telephone
Attn: Customer Accounting

Florida Public Utilities Company
 Calculation of Overpayment to be Refunded to
 Citizens National Gas Company

Amounts Received from Citizens

Description	Citizens Check Date	Citizens Check Number	Amount
Refund of Imbalance Gas Costs	04/08/93	0109	\$24,667.20
Refund of Imbalance Gas Costs	04/22/93	0112	24,662.28

		Total Refunded to FPUC	\$49,329.48
			=====

Amounts due FPUC

Description	FPUC Invoice Date	FPUC Invoice Number	Units (MMBtu)	Unit Cost (\$/MMBtu)	Amount (\$)
January 1992 Imbalance	01/21/93	IG50-012193-F-A	295	\$2.120	\$625.40
September 1992 Imbalance	01/22/93	IG50-012293-F-A	12,204	\$1.970	24,041.88
September 1992 Scheduling Penalty	01/22/93	IG50-012293-F-A	10,950	\$0.370	4,051.50

				Total Due FPUC	\$28,718.78
					=====
				Overpayment to be Refunded Citizens	\$20,610.70
					=====

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

CITIZENS NATIONAL GAS COMPANY

0109

OUR REF. NUMBER	YOUR INVOICE NUMBER	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT

21

CITIZENS NATIONAL GAS COMPANY

530 ATLANTIC AVENUE
BOSTON, MA 02210

CONNECTICUT NATIONAL BANK

0109

CHECK DATE	CONTROL NUMBER	CHECK AMOUNT
4/8/93	109	24,667.20

PAY: Twenty Four Thousand Six Hundred Sixty Seven and 20/100

TO THE ORDER OF Florida Public Utilities Company

CITIZENS NATIONAL GAS COMPANY

[Signature]
AUTHORIZED SIGNATURE

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

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FLORIDA PUBLIC UTILITIES COMPANY
P.O. Drawer C/West Palm Beach, Fl. 33402

CHECK NO. 46477
CHECK DATE 5/03/93

PAYMENT ADVICE

INVOICE		DESCRIPTION	P.O. NO. (IF APPLIC.)	GROSS	DEDUCTIONS	AMOUNT PAID
NUMBER	DATE					
R493	4/27/93	REFUND OF OVERPAYMENT		20,610.70	.00	20,610.70
TOTAL				20,610.70	.00	20,610.70

OUR PO BOX CHANGED FROM P.O. DRAWER C TO P.O. BOX 3395 DETACH BEFORE DEPOSITING

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

CHECK NUMBER 046477
(VOID IF NOT CASHED IN 90 DAYS)

VENDOR NO.	DATE	AMOUNT
127975	5/03/93	20,610.70

PAY Twenty Thousand Six Hundred Ten and 70/100th

TO THE ORDER OF
CITIZENS NATIONAL GAS COMPANY
530 ATLANTIC AVE
BOSTON MA 02210

FLORIDA PUBLIC UTILITIES COMPANY
Signature

SUN BANK/SOUTH FLORIDA, N.A.
WEST PALM BEACH, FLORIDA

22

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

TOTAL COMPANY		CURRENT MONTH: APRIL 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
		1 COMMODITY	35,102	157,133	122,031	77.7	35,102	157,133	122,031
2 DEMAND	123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9	
3 LESS END-USE CONTRACT (DED TO LWU)									
4 COMMODITY	0	0	0	0.0	0	0	0	0.0	
5 DEMAND	0	0	0	0.0	0	0	0	0.0	
6 TOTAL COST OF GAS PURCHASED	159,084	482,827	323,743	67.1	159,084	482,827	323,743	67.1	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	50,435	96,181	45,746	47.6	50,435	96,181	45,746	47.6	
8 COMMODITY Other	728,090	730,756	2,666	0.4	728,090	730,756	2,666	0.4	
9 DEMAND	123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0	
10 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
12 DEMAND	0	0	0	0.0	0	0	0	0.0	
13 TOTAL TRANSPORTATION COST	902,263	826,937	(75,326)	(9.1)	902,263	826,937	(75,326)	(9.1)	
14 TOTAL PIPELINE AND TRANSPORTATION	1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	2,020	2,982	962	32.3	2,020	2,982	962	32.3	
19 TOTAL THERM SALES	1,090,266	1,307,412	217,146	16.6	1,090,266	1,307,412	217,146	16.6	
THERMS PURCHASED									
20 COMMODITY	119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6	
21 DEMAND	4,082,400	4,082,400	720,000	15.0	4,082,400	4,082,400	720,000	15.0	
22 LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
23 COMMODITY	0	0	0	0.0	0	0	0	0.0	
24 DEMAND	0	0	0	0.0	0	0	0	0.0	
25 TOTAL PURCHASED	119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7	
27 COMMODITY Other (# FPU GATE)	3,197,910	4,204,872	1,006,962	25.9	3,197,910	4,204,872	1,006,962	25.9	
28 DEMAND	4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0	
29	0	0	0	0.0	0	0	0	0.0	
30 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT									
31 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
32 DEMAND	0	0	0	0.0	0	0	0	0.0	
33	0	0	0	0.0	0	0	0	0.0	
34 TOTAL TRANSPORTATION	3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7	
35 TOTAL PIPELINE AND TRANSPORTATION	3,399,040	4,733,970	1,334,930	28.2	3,399,040	4,733,970	1,334,930	28.2	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	6,902	10,010	3,108	31.0	6,902	10,010	3,108	31.0	
38 TOTAL THERM SALES	5,414,961	4,725,470	(689,491)	(14.6)	5,414,961	4,725,470	(689,491)	(14.6)	
CENTS PER THERM									
39 COMMODITY	29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)	
40 DEMAND	3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED	132.769	74.102	(58.667)	(79.2)	132.769	74.102	(58.667)	(79.2)	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7	
46 COMMODITY Other	22.768	17.379	(5.389)	(31.0)	22.768	17.379	(5.389)	(31.0)	
47 DEMAND	3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0	
48									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
51 DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
52 TOTAL TRANSPORTATION COST	27.515	20.254	(7.258)	(35.8)	27.515	20.254	(7.258)	(35.8)	
53 TOTAL PIPELINE AND TRANSPORTATION	31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	29.267	29.790	0.523	1.8	29.267	29.790	0.523	1.8	
56 TOTAL THERM SALES	31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)	
57 TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0	
58 TOTAL COST OF GAS	28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60 TOTAL	28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)	
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62 PGA FACTOR ADJUSTED FOR TAXES	28.65625	25.08532	(3.571)	(14.2)	28.65625	25.08532	(3.571)	(14.2)	
63 PGA FACTOR ROUNDED TO NEAREST .001	28.656	25.085	(3.571)	(14.2)	28.656	25.085	(3.571)	(14.2)	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-AR

FIRM	PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			APRIL 1993			PERIOD TO DATE:		
			ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	1	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	2	
	1	COMMODITY	31,099	0	(31,099)	0.0	31,099	0	(31,099)	0.0	
	2	DEMAND	123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9	
	3		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 COST OF GAS PURCHASED	155,081	325,694	170,613	52.4	155,081	325,694	170,613	52.4	
		TRANSPORTATION SYSTEM SUPPLY									
	7	COMMODITY Pipeline	44,683	72,402	27,719	38.3	44,683	72,402	27,719	38.3	
	8	COMMODITY Other	645,057	549,968	(95,089)	(17.3)	645,057	549,968	(95,089)	(17.3)	
	9	DEMAND	123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0	
	10	OVERRUM	0	0	0	0.0	0	0	0	0.0	
		LESS END-USE CONTRACT (ON BEHALF OF)									
	11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
	12	DEMAND	0	0	0	0.0	0	0	0	0.0	
	13	TOTAL TRANSPORTATION COST	813,478	622,370	(191,108)	(30.7)	813,478	622,370	(191,108)	(30.7)	
	14	TOTAL PIPELINE AND TRANSPORTATION	968,559	948,064	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)	
	15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
	16	TOTAL COST	968,559	948,064	(20,495)	(2.2)	968,559	948,064	(20,495)	(2.2)	
	17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
	18	COMPANY USE	2,020	1,703	(317)	(18.6)	2,020	1,703	(317)	(18.6)	
	19	TOTAL THERM SALES	979,542	946,361	(33,181)	(3.5)	979,542	946,361	(33,181)	(3.5)	

		THERMS PURCHASED									
	20	COMMODITY	106,156	0	(106,156)	0.0	106,156	0	(106,156)	0.0	
	21	DEMAND	4,082,400	4,802,400	720,000	15.0	4,082,400	4,802,400	720,000	15.0	
	22		0	0	0	0.0	0	0	0	0.0	
	23	OVERRUM	0	0	0	0.0	0	0	0	0.0	
	24	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
	25	TOTAL PURCHASED	106,156	0	(106,156)	0.0	106,156	0	(106,156)	0.0	
		TRANSPORTATION SYSTEM SUPPLY									
	26	COMMODITY Pipeline	2,905,249	3,073,090	167,841	5.5	2,905,249	3,073,090	167,841	5.5	
	27	COMMODITY Other	2,833,211	3,165,283	332,072	10.5	2,833,211	3,165,283	332,072	10.5	
	28	DEMAND	4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0	
	29		0	0	0	0.0	0	0	0	0.0	
	30	OVERRUM	0	0	0	0.0	0	0	0	0.0	
		LESS END-USE CONTRACT (ON BEHALF OF)									
	31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0	
	32	DEMAND	0	0	0	0.0	0	0	0	0.0	
	33		0	0	0	0.0	0	0	0	0.0	
	34	TOTAL TRANSPORTATION	2,905,249	3,073,090	167,841	5.5	2,905,249	3,073,090	167,841	5.5	
	35	TOTAL PIPELINE AND TRANSPORTATION	3,011,405	3,073,090	61,685	2.0	3,011,405	3,073,090	61,685	2.0	
	36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
	37	COMPANY USE	6,902	5,520	(1,382)	(25.0)	6,902	5,520	(1,382)	(25.0)	
	38	TOTAL THERM SALES	3,347,484	3,067,570	(279,914)	(9.1)	3,347,484	3,067,570	(279,914)	(9.1)	

		CENTS PER THERM									
	39	COMMODITY	29.296	0.000	(29.296)	0.0	29.296	0.000	(29.296)	0.0	
	40	DEMAND	3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2	
	41										
	42	OVERRUM	0	0	0	0.0	0	0	0	0.0	
	43	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
	44	TOTAL COST OF GAS PURCHASED	146.088	0.000	(146.088)	0.0	146.088	0.000	(146.088)	0.0	
		TRANSPORTATION SYSTEM SUPPLY									
	45	COMMODITY Pipeline	1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7	
	46	COMMODITY Other	22.768	17.375	(5.393)	(31.0)	22.768	17.375	(5.393)	(31.0)	
	47	DEMAND	3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0	
	48										
	49	OVERRUM	0	0	0	0.0	0	0	0	0.0	
		LESS END-USE CONTRACT (ON BEHALF OF)									
	50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
	51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
	52	TOTAL TRANSPORTATION COST	28.000	20.252	(7.748)	(38.3)	28.000	20.252	(7.748)	(38.3)	
	53	TOTAL PIPELINE AND TRANSPORTATION	32.163	30.851	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)	
	54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
	55	COMPANY USE	29.267	30.851	1.585	5.1	29.267	30.851	1.585	5.1	
	56	TOTAL THERM SALES	32.163	30.851	(1.313)	(4.3)	32.163	30.851	(1.313)	(4.3)	
	57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0	
	58	TOTAL COST OF GAS	29.487	28.175	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)	
	59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
	60	TOTAL	29.487	28.175	(1.313)	(4.7)	29.487	28.175	(1.313)	(4.7)	
	61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
	62	PGA FACTOR ADJUSTED FOR TAXES	29.59790	28.28045	(1.317)	(4.7)	29.59790	28.28045	(1.317)	(4.7)	
	63	PGA FACTOR ROUNDED TO NEAREST .001	29.598	28.280	(1.317)	(4.7)	29.598	28.280	(1.317)	(4.7)	

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05/12/93
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MI-AR

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			%	PERIOD TO DATE:			%
		APRIL 1993	APRIL 1993	APRIL 1993		APRIL 1993	APRIL 1993	APRIL 1993	
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	
INTERRUPTIBLE									
1	COMMODITY	4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5
2	DEMAND	0	0	0	0.0	0	0	0	0.0
3	LESS END-USE CONTRACT (DED TO LWU)								
4	COMMODITY	0	0	0	0.0	0	0	0	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	4,003	157,133	153,130	97.5	4,003	157,133	153,130	97.5
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	5,752	23,779	18,027	75.8	5,752	23,779	18,027	75.8
8	COMMODITY Other	83,033	180,788	97,755	54.1	83,033	180,788	97,755	54.1
9	DEMAND	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 (ON BEHALF OF)									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND	0	0	0	0.0	0	0	0	0.0
13	TOTAL TRANSPORTATION COST	88,785	204,567	115,787	56.6	88,785	204,567	115,787	56.6
14	TOTAL PIPELINE AND TRANSPORTATION	92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	92,788	361,700	268,912	74.3	92,788	361,700	268,912	74.3
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	1,279	1,279	100.0	0	1,279	1,279	100.0
19	TOTAL THERM SALES	110,724	361,051	250,327	69.3	110,724	361,051	250,327	69.3
THERMS PURCHASED									
20	COMMODITY	13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9
21	DEMAND	0	0	0	0.0	0	0	0	0.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	0	0	0	0.0
24	DEMAND	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	13,664	651,570	637,906	97.9	13,664	651,570	637,906	97.9
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9
27	COMMODITY Other (8 FPU GATE)	364,699	1,039,589	674,890	64.9	364,699	1,039,589	674,890	64.9
28	DEMAND	0	0	0	0.0	0	0	0	0.0
29	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
32	DEMAND	0	0	0	0.0	0	0	0	0.0
33	OVERRUN	0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	373,971	1,009,310	635,339	62.9	373,971	1,009,310	635,339	62.9
35	TOTAL PIPELINE AND TRANSPORTATION	387,635	1,660,880	1,273,245	76.7	387,635	1,660,880	1,273,245	76.7
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	4,490	4,490	100.0	0	4,490	4,490	100.0
38	TOTAL THERM SALES	2,067,477	1,657,900	(409,577)	(24.7)	2,067,477	1,657,900	(409,577)	(24.7)
CENTS PER THERM									
39	COMMODITY	29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
40	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	29.296	0.000	(29.296)	0.0	29.296	24.116	(5.180)	(21.5)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46	COMMODITY Other	22.768	17.390	(5.377)	(30.9)	22.768	17.390	(5.377)	(30.9)
47	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
48	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52	TOTAL TRANSPORTATION COST	23.741	20.268	(3.473)	(17.1)	23.741	20.268	(3.473)	(17.1)
53	TOTAL PIPELINE AND TRANSPORTATION	23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	28.486	28.486	100.0	0.000	28.486	28.486	100.0
56	TOTAL THERM SALES	23.937	21.778	(2.159)	(9.9)	23.937	21.778	(2.159)	(9.9)
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58	TOTAL COST OF GAS	21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	21.261	19.102	(2.159)	(11.3)	21.261	19.102	(2.159)	(11.3)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	21.34089	19.17343	(2.167)	(11.3)	21.34089	19.17343	(2.167)	(11.3)
63	PGA FACTOR ROUNDED TO NEAREST .001	21.341	19.173	(2.167)	(11.3)	21.341	19.173	(2.167)	(11.3)

C-141
05/12/93
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/AR

TOTAL COMPANY

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		ACTUAL	REVISED ESTIMATE	APRIL 1993 DIFFERENCE AMOUNT	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT		
1 COMMODITY		35,102	157,133	122,031	77.7	35,102	157,133	122,031	77.7
2 DEMAND		123,982	325,694	201,712	61.9	123,982	325,694	201,712	61.9
3 LESS END-USE CONTRACT (DED TO LWU)									
4 COMMODITY		0	0	0	0.0	0	0	0	0.0
5 DEMAND		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		159,084	482,827	323,743	67.1	159,084	482,827	323,743	67.1
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		50,435	96,181	45,746	47.6	50,435	96,181	45,746	47.6
8 COMMODITY Other		728,090	730,756	2,666	0.4	728,090	730,756	2,666	0.4
9 DEMAND		123,738	0	(123,738)	0.0	123,738	0	(123,738)	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		902,263	826,937	(75,326)	(9.1)	902,263	826,937	(75,326)	(9.1)
14 TOTAL PIPELINE AND TRANSPORTATION		1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		1,061,347	1,309,764	248,417	19.0	1,061,347	1,309,764	248,417	19.0
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		2,020	2,982	962	32.3	2,020	2,982	962	32.3
19 TOTAL THERM SALES		1,090,266	1,307,412	217,146	16.6	1,090,266	1,307,412	217,146	16.6

	TERMS PURCHASED								
20 COMMODITY		119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6
21 DEMAND		4,082,400	4,802,400	720,000	15.0	4,082,400	4,802,400	720,000	15.0
22 LESS END-USE CONTRACT (DED TO LWU)		0	0	0	0.0	0	0	0	0.0
23 COMMODITY		0	0	0	0.0	0	0	0	0.0
24 DEMAND		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		119,820	651,570	531,750	81.6	119,820	651,570	531,750	81.6
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7
27 COMMODITY Other (# FPU GATE)		3,197,910	4,204,872	1,006,962	23.9	3,197,910	4,204,872	1,006,962	23.9
28 DEMAND		4,082,400	0	(4,082,400)	0.0	4,082,400	0	(4,082,400)	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		3,279,220	4,082,400	803,180	19.7	3,279,220	4,082,400	803,180	19.7
35 TOTAL PIPELINE AND TRANSPORTATION		3,399,040	4,733,970	1,334,930	28.2	3,399,040	4,733,970	1,334,930	28.2
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		6,902	10,010	3,108	31.0	6,902	10,010	3,108	31.0
38 TOTAL THERM SALES		5,414,961	4,725,470	(689,491)	(14.6)	5,414,961	4,725,470	(689,491)	(14.6)

	CENTS PER THERM								
39 COMMODITY		29.296	24.116	(5.180)	(21.5)	29.296	24.116	(5.180)	(21.5)
40 DEMAND		3.037	6.782	3.745	55.2	3.037	6.782	3.745	55.2
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		132.769	74.102	(58.667)	(79.2)	132.769	74.102	(58.667)	(79.2)
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.538	2.356	0.818	34.7	1.538	2.356	0.818	34.7
46 COMMODITY Other		22.768	17.379	(5.389)	(31.0)	22.768	17.379	(5.389)	(31.0)
47 DEMAND		3.031	0.000	(3.031)	0.0	3.031	0.000	(3.031)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		27.515	20.256	(7.258)	(35.8)	27.515	20.256	(7.258)	(35.8)
53 TOTAL PIPELINE AND TRANSPORTATION		31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		29.267	29.790	0.523	1.8	29.267	29.790	0.523	1.8
56 TOTAL THERM SALES		31.225	27.667	(3.558)	(12.9)	31.225	27.667	(3.558)	(12.9)
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58 TOTAL COST OF GAS		28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		28.549	24.991	(3.558)	(14.2)	28.549	24.991	(3.558)	(14.2)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		28.65625	25.08532	(3.571)	(14.2)	28.65625	25.08532	(3.571)	(14.2)
63 PGA FACTOR ROUNDED TO NEAREST .001		28.656	25.085	(3.571)	(14.2)	28.656	25.085	(3.571)	(14.2)

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

SCHEDULE A-2

FOR THE MONTH OF: APRIL 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	157,064	479,845	322,781	67.3%	157,064	479,845	322,781	67.3%
2 PURCHASED GAS COST - TRANSPORTATION	902,263	826,937	(75,326)	-9.1%	902,263	826,937	(75,326)	-9.1%
3 PURCHASED GAS COST - TOTAL (1+2)	1,059,327	1,306,782	247,455	18.9%	1,059,327	1,306,782	247,455	18.9%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,090,266	1,307,412	217,146	16.6%	1,090,266	1,307,412	217,146	16.6%
5 TRUE-UP PROVISION	116,611	116,611	0	0.0%	116,611	116,611	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,206,877	1,424,023	217,146	15.2%	1,206,877	1,424,023	217,146	15.2%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	147,550	117,241	(30,309)	-25.9%	147,550	117,241	(30,309)	-25.9%
8 INTEREST PROVISION - THIS PERIOD (21)	1,310	0	(1,310)	0.0%	1,310	0	(1,310)	0.0%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	485,115	699,668	214,553	30.7%	485,115	699,668	214,553	30.7%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,611)	(116,611)	0	0.0%	(116,611)	(116,611)	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)	517,364	700,298	182,934	26.1%	517,364	700,298	182,934	26.1%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	485,115	699,668	214,553	30.7%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	516,054	700,298	184,244	26.3%	N/A	N/A	0	--
14 TOTAL (12+13)	1,001,169	1,399,966	398,797	28.5%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	500,585	699,983	199,399	28.5%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.1900%	0.0000%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.0900%	0.0000%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.2800%	0.0000%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.1400%	0.0000%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.262%	0.000%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,310	0	--	--	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: APRIL 1993 - SEPTEMBER 1993

	APR	MAY	JUN	JUL	AUG	SEP	AVERAGE PERIOD
ESTIMATED							
BASE RATE REVENUE	16.86						16.86
PGA FACTOR cents per therm	8.81						8.81
FUEL RECOVERY REVENUE	8.45						8.45
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.31	0.00	0.00	0.00	0.00	0.00	25.31
ACTUAL							
BASE RATE REVENUE	16.86						16.86
PGA FACTOR cents per therm	8.81						8.81
FUEL RECOVERY REVENUE	8.85						8.85
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.71	0.00	0.00	0.00	0.00	0.00	25.71
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	0.40	0.00	0.00	0.00	0.00	0	0.40
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	0.40	0.00	0.00	0.00	0.00	0.00	0.40
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	4.73%	0.00%	0.00%	0.00%	0.00%	0.00%	4.73%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	1.58%	0.00%	0.00%	0.00%	0.00%	0.00%	1.58%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: APRIL 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
THERM SALES (FIRM)								
1 GENERAL SERVICE (11)	571,761	476,980	(94,781)	-19.9	571,761	476,980	(94,781)	-19.9
2 OUTDOOR LIGHTING (21)	194	110	(84)	-76.4	194	110	(84)	-76.4
4 RESIDENTIAL (31)	869,021	784,450	(84,571)	-10.8	869,021	784,450	(84,571)	-10.8
5 LARGE VOLUME (51)	1,873,229	1,777,130	(96,099)	-5.4	1,873,229	1,777,130	(96,099)	-5.4
6 OTHER (81)	33,279	28,900	(4,379)	-15.2	33,279	28,900	(4,379)	-15.2
7				0.0				0.0
8 TOTAL FIRM	3,347,484	3,067,570	(279,914)	-9.1	3,347,484	3,067,570	(279,914)	-9.1
THERM SALES (INTERRUPTIBLE)								
10 INT. INTERRUPTIBLE (61)	273,858	250,950	(22,908)	-9.1	273,858	250,950	(22,908)	-9.1
11 LARGE VOLUME INT (93)	1,793,619	1,406,950	(386,669)	-27.5	1,793,619	1,406,950	(386,669)	-27.5
12				0.0				0.0
13 TOTAL INT. SALES	2,067,477	1,657,900	(409,577)	-24.7	2,067,477	1,657,900	(409,577)	-24.7
14 TOTAL SALES	5,414,961	4,725,470	(689,491)	-14.6	5,414,961	4,725,470	(689,491)	-14.6
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (11)	1,623	1,577	(46)	-2.9	1,623	1,577	(46)	-2.9
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	4	(2)	-50.0
17 RESIDENTIAL (31)	30,531	30,644	113	0.4	30,531	30,644	113	0.4
18 LARGE VOLUME (51)	1,348	1,314	(34)	-2.6	1,348	1,314	(34)	-2.6
19 OTHER (81)	927	939	12	1.3	927	939	12	1.3
20				0.0				0.0
21 TOTAL FIRM	34,435	34,478	43	0.1	34,435	34,478	43	0.1
NUMBER OF CUSTOMERS (INT.)								
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	12	0	0.0
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	13	0	0.0
26 TOTAL CUSTOMERS	34,448	34,491	43	0.1	34,448	34,491	43	0.1
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (11)	352	302	(50)	-16.5	352	302	(50)	-16.5
28 OUTDOOR LIGHTING (21)	32	28	(5)	-17.6	32	28	(5)	-17.6
29 RESIDENTIAL (31)	28	26	(3)	-11.2	28	26	(3)	-11.2
30 LARGE VOLUME (51)	1,390	1,352	(37)	-2.7	1,390	1,352	(37)	-2.7
31 OTHER (81)	36	31	(5)	-16.6	36	31	(5)	-16.6
32	0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE (61)	22,822	20,913	(1,909)	-9.1	22,822	20,913	(1,909)	-9.1
34 LARGE VOLUME INT (93)	1,793,619	1,406,950	(386,669)	-27.5	1,793,619	1,406,950	(386,669)	-27.5
35	0	0	0	0.0	0	0	0	0.0
36 TOTAL	157	137	(20)	-14.7	157	137	(20)	-14.7

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

WEST PALM BEACH:	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0217					

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	0.00	0.00	0.00	0.00	0.00
SANFORD & DELAND:	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0217	0.0000	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	1.04	0.00	0.00	0.00	0.00	0.00

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-7P

ACTUAL FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

LINE NO.	MONTH	PURCHASED FROM	PURCHASED FOR	TYPE SCHEDULE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST/		DEMAND COST	OTHER CHARGE ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 93	HADSON	SYS SUPPLY	N/A	1,488,800	0	1,488,800	380,119.62	N/A	N/A	INCL. IN COST	22.51
2	APR 93	ENTRADE	SYS SUPPLY	N/A	1,488,800	0	1,488,800	372,638.44	N/A	N/A	INCL. IN COST	22.07
3	APR 93	CITIZENS	SYS SUPPLY	N/A	0	0	0	(24,667.28)	N/A	N/A	INCL. IN COST	0

TOTAL 3,377,600 0 3,377,600 728,990.78 0.00 0 0 21.56

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: APRIL 1993

	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	1,671	1,622	50,140	48,671	\$2.175	\$2.241	
2	HADSON GAS SYSTEMS, INC.	611	921	893	27,615	26,801	\$2.190	\$2.257	
3	ENTRADE CORPORATION	8798	92	89	2,756	2,673	\$2.175	\$2.243	
4	HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	44,130	42,840	\$2.260	\$2.328	
5	ENTRADE CORPORATION	10141	372	361	11,148	10,827	\$2.245	\$2.312	
6	HADSON GAS SYSTEMS, INC.	15967	456	443	13,675	13,291	\$2.190	\$2.253	
7	ENTRADE CORPORATION	16025	103	100	3,076	2,986	\$2.175	\$2.241	
8	HADSON GAS SYSTEMS, INC.	16043	450	437	13,500	13,110	\$2.260	\$2.327	
9	HADSON GAS SYSTEMS, INC.	16043	88	86	2,640	2,581	\$2.300	\$2.353	
10	HADSON GAS SYSTEMS, INC.	16044	770	747	23,100	22,422	\$2.260	\$2.328	
11	HADSON GAS SYSTEMS, INC.	16044	73	71	2,200	2,134	\$2.300	\$2.371	
12	ENTRADE CORPORATION	23060	3,392	3,293	101,760	98,790	\$2.240	\$2.307	
13	HADSON GAS SYSTEMS, INC.	23060	444	431	13,332	12,944	\$2.260	\$2.328	
14	HADSON GAS SYSTEMS, INC.	57391	956	928	28,688	27,852	\$2.300	\$2.369	
		<u>TOTAL</u>	11,259	10,931	337,760	327,922			
							<u>WEIGHTED AVERAGE</u>	\$2.235	\$2.302

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