

DECLASSIFIED

SCHEDULE A-1

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01/19/94
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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 1993 - MARCH 1994

TOTAL COMPANY

CURRENT MONTH:

DECEMBER 1993

PERIOD TO DATE:

PIPELINE	COST OF GAS PURCHASED		ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
	ACTUAL	DEB TO LNU							
1 COMMODITY	0	0	0	0	0.0	48,040	392,686	344,646	87.8
2 DEMAND	0	0	0	0	0.0	36,886	46,113	9,227	20.0
3 LESS END-USE CONTRACT (DEB TO LNU)	0	0	0	0	0.0	9,118	17,777	8,659	48.7
4 COMMODITY	0	0	0	0	0.0	14,220	0	(14,220)	0.0
5 DEMAND	0	0	0	0	0.0	61,388	421,022	359,434	85.4
6 TOTAL COST OF GAS PURCHASED	0	0	0	0	0.0	178,856	222,486	43,630	19.6
TRANSPORTATION SYSTEM SUPPLY	54,112	77,478	23,366	30.2	178,856	222,486	43,630	19.6	
7 COMMODITY Pipeline	1,000,618	1,360,672	360,054	26.5	2,223,147	3,525,039	1,301,892	36.9	
8 COMMODITY Other	346,601	504,780	158,179	31.3	817,002	1,150,398	313,396	27.7	
9 DEMAND	9,251	2,319	(6,932)	(28.9)	15,705	3,937	(11,768)	(298.9)	
10 NO NOTICE									
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline	11,149	4,278	(6,871)	(160.6)	45,503	35,383	(10,120)	(28.6)	
12 DEMAND	35,734	15,183	(20,551)	(135.4)	129,950	82,133	(47,817)	(37.1)	
13 TOTAL TRANSPORTATION COST	1,363,699	1,923,788	562,089	29.2	3,059,257	4,763,144	1,704,487	35.8	
14 TOTAL PIPELINE AND TRANSPORTATION	1,363,699	1,923,788	562,089	29.2	3,120,845	5,184,766	2,063,921	39.8	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,363,699	1,923,788	562,089	29.2	3,120,845	5,184,766	2,063,921	39.8	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,763	3,667	1,904	51.9	6,696	11,145	4,449	39.9	
19 TOTAL THERM SALES	984,786	1,941,982	956,796	49.3	2,823,307	5,309,314	2,486,207	46.8	
TRANSPORTATION SYSTEM SUPPLY									
20 COMMODITY	0	0	0	0.0	143,360	937,820	794,460	84.7	
21 DEMAND	0	0	0	0.0	1,206,210	1,206,210	0	0.0	
22 LESS END-USE CONTRACT (DEB TO LNU)	0	0	0	0.0	0	0	0	0.0	
23 COMMODITY	0	0	0	0.0	27,319	0	(27,319)	0.0	
24 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0	
25 TOTAL PURCHASED	0	0	0	0.0	116,041	937,820	821,779	87.6	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	5,039,060	4,738,730	(300,330)	(6.3)	13,486,400	12,948,110	(538,290)	(4.2)	
27 COMMODITY Other (8 FPU GATE)	4,097,690	4,611,403	513,713	11.1	10,026,889	11,369,418	1,342,529	11.8	
28 DEMAND	7,004,650	8,699,600	1,693,950	19.5	19,041,590	20,733,540	1,693,950	8.2	
29 NO NOTICE	1,333,000	133,300	(1,199,700)	(90.0)	2,253,000	226,300	(2,036,700)	(90.0)	
30 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT									
31 COMMODITY Pipeline	966,700	261,640	(705,060)	(269.5)	3,573,700	1,909,840	(1,663,860)	(87.1)	
32 DEMAND	1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)	
33	0	0	0	0.0	0	0	0	0.0	
34 TOTAL TRANSPORTATION	4,072,360	4,477,090	404,730	9.0	9,912,700	11,038,270	1,125,570	10.2	
35 TOTAL PIPELINE AND TRANSPORTATION	4,072,360	4,477,090	404,730	9.0	10,028,741	11,976,090	1,947,349	16.3	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	5,639	8,520	2,881	33.8	21,458	25,790	4,332	16.8	
38 TOTAL THERM SALES	5,371,633	4,468,570	(903,063)	(20.2)	14,094,734	11,950,300	(2,144,434)	(17.9)	
PIPELINE									
39 COMMODITY	0.000	0.000	0.000	0.0	33,510	41,872	8,362	20.0	
40 DEMAND	0.000	0.000	0.000	0.0	3,058	3,823	0,765	20.0	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN									
43 OTHER PURCHASES	0.000	0.000	0.000	0.0	53,074	44,894	(8,181)	(18.2)	
44 TOTAL COST OF GAS PURCHASED	1,074	1,635	0,561	34.3	1,326	1,718	0,392	22.8	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	24,419	29,507	5,088	17.2	22,172	31,005	8,833	28.5	
46 COMMODITY Other	4,948	5,803	0,855	14.7	4,291	5,452	1,161	21.3	
47 DEMAND	0.694	1,740	1,046	60.1	0.694	1,740	1,046	60.1	
48 NO NOTICE									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline	1,133	1,635	0,482	29.5	1,273	1,833	0,579	31.3	
51 DEMAND	3,261	5,803	2,542	43.8	3,509	4,332	0,822	19.0	
52 TOTAL TRANSPORTATION COST	33,487	43,014	9,528	22.1	30,862	43,137	12,295	28.5	
53 TOTAL PIPELINE AND TRANSPORTATION	33,487	43,014	9,528	22.1	31,119	43,293	12,174	28.1	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	31,264	43,040	11,775	27.4	31,205	43,214	12,009	27.8	
56 TOTAL THERM SALES	33,487	43,014	9,528	22.1	31,119	43,293	12,174	28.1	
57 TIE-UP (E-2)	(3,280)	(3,280)	0.000	0.0	(3,280)	(3,280)	0.000	0.0	
58 TOTAL COST OF GAS	30,207	39,734	9,528	24.0	27,839	40,013	12,174	30.4	
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	30,207	39,734	9,528	24.0	27,839	40,013	12,174	30.4	
61 REVENUE TAX FACTOR	1,00376	1,00376	0.000	0.0	1,00376	1,00376	0.000	0.0	
62 PBA FACTOR ADJUSTED FOR TAXES	30,32028	39,83638	9,563	24.0	27,94369	40,16309	12,219	30.4	

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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 1993 - MARCH 1994

SCHEDULE A-1/MF-A0

DOCUMENT NUMBER - DATE
00741 JAN 21 94
FPSC-RECORDS/REPORTING

PIPELINE	FIRM	CURRENT MONTH:				DECEMBER 1993				PERIOD TO DATE:			
		COST OF GAS PURCHASED		DIFFERENCE AMOUNT	%	ORIGINAL ESTIMATE		DIFFERENCE AMOUNT	%				
ACTUAL	ESTIMATE	ACTUAL	ESTIMATE			ACTUAL	ESTIMATE			ACTUAL	ESTIMATE		
1	COMMODITY	0	0	0	0.0	29,099	0	(29,099)	0.0				
2	DEMAND	0	0	0	0.0	22,666	28,336	5,670	20.0				
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	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)				
TRANSPORTATION SYSTEM SUPPLY													
7	COMMODITY Pipeline	39,895	54,511	14,616	26.8	115,990	138,715	22,725	16.4				
8	COMMODITY Other	929,164	1,013,045	83,881	8.3	1,985,401	2,600,715	615,314	23.7				
9	DEMAND	310,867	489,597	178,730	36.5	687,952	1,043,665	355,713	34.4				
10	NO NOTICE	9,251	2,319	(6,932)	(298.9)	13,765	7,937	(5,828)	(298.9)				
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	1,289,177	1,559,472	270,295	17.3	2,804,148	3,791,032	986,884	26.0				
14	TOTAL PIPELINE AND TRANSPORTATION	1,289,177	1,559,472	270,295	17.3	2,855,913	3,819,368	963,455	25.2				
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0				
16	TOTAL COST	1,289,177	1,559,472	270,295	17.3	2,855,913	3,819,368	963,455	25.2				
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
18	COMPANY USE	1,763	2,579	816	31.6	6,696	6,300	(396)	(6.3)				
19	TOTAL THERM SALES	1,108,234	1,556,893	448,659	28.8	2,621,600	3,813,068	1,191,468	31.2				
THERMS PURCHASED													
20	COMMODITY	0	0	0	0.0	87,192	0	(87,192)	0.0				
21	DEMAND	0	0	0	0.0	741,210	741,210	0	0.0				
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	0	0	0	0.0	87,192	0	(87,192)	0.0				
TRANSPORTATION SYSTEM SUPPLY													
26	COMMODITY Pipeline	3,781,554	3,334,030	(447,524)	(13.4)	8,817,965	8,090,320	(727,645)	(9.0)				
27	COMMODITY Other	3,805,075	3,434,051	(371,024)	(10.8)	8,915,191	8,333,029	(582,162)	(7.0)				
28	DEMAND	5,908,800	8,436,960	2,528,160	30.0	15,338,740	18,825,700	3,486,960	18.5				
29	NO NOTICE	1,333,000	133,300	(1,199,700)	(900.0)	2,263,000	226,300	(2,036,700)	(900.0)				
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	3,781,554	3,334,030	(447,524)	(13.4)	8,817,965	8,090,320	(727,645)	(9.0)				
35	TOTAL PIPELINE AND TRANSPORTATION	3,781,554	3,334,030	(447,524)	(13.4)	8,905,157	8,090,320	(814,837)	(10.1)				
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
37	COMPANY USE	5,639	5,990	351	5.9	21,458	14,540	(6,918)	(47.6)				
38	TOTAL THERM SALES	3,544,424	3,328,040	(216,384)	(6.5)	8,402,623	8,075,780	(326,843)	(4.0)				
CENTS PER THERM													
39	COMMODITY	0.000	0.000	0.000	0.0	33.373	0.000	(33.373)	0.0				
40	DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0				
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	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0				
TRANSPORTATION SYSTEM SUPPLY													
45	COMMODITY Pipeline	1.055	1.635	0.580	35.5	1.315	1.715	0.399	23.3				
46	COMMODITY Other	24.419	29.500	5.081	17.2	22.270	31.210	8.940	28.6				
47	DEMAND	5.261	5.803	0.542	9.3	4.479	5.565	1.086	19.5				
48	NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1				
49	OVERRUN												
LESS END-USE CONTRACT (ON BEHALF OF)													
50	COMMODITY Pipeline												
51	DEMAND												
52	TOTAL TRANSPORTATION COST	34.091	46.774	12.683	27.1	31.800	46.859	15.058	32.1				
53	TOTAL PIPELINE AND TRANSPORTATION	34.091	46.774	12.683	27.1	32.070	47.209	15.139	32.1				
54	NET UNBILLED												
55	COMPANY USE	31.264	43.055	11.791	27.4	31.205	43.329	12.124	28.0				
56	TOTAL THERM SALES	34.091	46.774	12.683	27.1	32.070	47.209	15.139	32.1				
57	TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0				
58	TOTAL COST OF GAS	30.811	43.494	12.683	29.2	28.790	43.929	15.139	34.5				
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	30.811	43.494	12.683	29.2	28.790	43.929	15.139	34.5				
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	30.92705	43.65792	12.731	29.2	28.89858	44.09428	15.196	34.5				

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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 1993 - MARCH 1994

SCHEDULE A-1/MI-80

PIPELINE	INTERMITTIBLE		CURRENT MONTH:		DECEMBER 1993		PERIOD TO DATE:		DIFFERENCE AMOUNT	%
	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE	ACTUAL	ORIGINAL ESTIMATE		
COST OF GAS PURCHASED										
1 COMMODITY	0	0	0	0	0	0	0.0	0	373,745	95.2
2 DEMAND	0	0	0	0	0	0	0.0	3,557	20.0	
3 LESS END-USE CONTRACT (DED TO LNU)	0	0	0	0	0	0	0.0	0	0.0	
4 COMMODITY	0	0	0	0	9,118	17,777	0.0	8,659	48.7	
5 DEMAND	0	0	0	0	14,220	0	0.0	(14,220)	0.0	
6 TOTAL COST OF GAS PURCHASED	0	0	0	0	9,823	392,686	0.0	382,863	97.5	
TRANSPORTATION SYSTEM SUPPLY										
7 COMMODITY Pipeline	14,217	22,967	8,750	83,771	62,866	83,771	38.1	20,905	25.0	
8 COMMODITY Other	71,454	347,627	276,173	924,324	237,746	924,324	79.4	686,578	74.3	
9 DEMAND	35,734	15,183	(20,551)	82,733	129,950	82,733	(135.4)	(47,217)	(57.1)	
10 NO NOTICE	0	0	0	0	0	0	0.0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11 COMMODITY Pipeline	11,149	4,278	(6,871)	35,383	45,503	35,383	(160.6)	(10,120)	(28.6)	
12 DEMAND	35,734	35,183	(20,551)	82,733	129,950	82,733	(35.4)	(47,217)	(57.1)	
13 TOTAL TRANSPORTATION COST	74,522	366,316	291,794	977,112	255,109	977,112	79.7	17,603	33.8	
14 TOTAL PIPELINE AND TRANSPORTATION	74,522	366,316	291,794	1,365,398	264,932	1,365,398	79.7	1,100,466	80.6	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0	0	0	0.0	0	0.0	
16 TOTAL COST	74,522	366,316	291,794	1,365,398	264,932	1,365,398	79.7	1,100,466	80.6	
17 NET UNBILLED	0	0	0	0	0	0	0.0	0	0.0	
18 COMPANY USE	0	1,088	1,088	4,845	0	4,845	100.0	4,845	100.0	
19 TOTAL THERM SALES	(123,448)	384,689	508,137	1,496,446	201,707	1,496,446	132.1	1,274,739	86.5	
THERMS PURCHASED										

PIPELINE	20	20	0	0	0	0	0.0	937,820	881,652	94.0
21 DEMAND	0	0	0	0	0	0	0.0	465,000	0	0.0
22 LESS END-USE CONTRACT (DED TO LNU)	0	0	0	0	0	0	0.0	0	0	0.0
23 COMMODITY	0	0	0	0	27,319	0	0.0	(27,319)	0	0.0
24 DEMAND	0	0	0	0	465,000	465,000	0.0	0	0	0.0
25 TOTAL PURCHASED	0	0	0	0	28,849	937,820	0.0	908,971	96.9	
TRANSPORTATION SYSTEM SUPPLY										
26 COMMODITY Pipeline	1,257,506	1,404,700	147,194	4,857,790	4,668,435	4,857,790	10.5	189,355	3.9	
27 COMMODITY Other (@ FPU GATE)	292,615	1,177,352	884,737	3,036,389	1,111,698	3,036,389	75.1	1,924,691	63.4	
28 DEMAND	1,095,850	261,640	(834,210)	1,909,840	3,702,850	1,909,840	(318.8)	(1,793,010)	(93.9)	
29 NO NOTICE	0	0	0	0	0	0	0.0	0	0.0	
30 OVERRUN	0	0	0	0	0	0	0.0	0	0.0	
LESS END-USE CONTRACT										
31 COMMODITY Pipeline	966,700	261,640	(705,060)	1,909,840	3,573,700	1,909,840	(269.5)	(1,663,860)	(87.1)	
32 DEMAND	1,095,850	261,640	(834,210)	1,909,840	3,702,850	1,909,840	(318.8)	(1,793,010)	(93.9)	
33										
34 TOTAL TRANSPORTATION	290,806	1,143,060	852,254	2,947,950	1,094,735	2,947,950	74.6	1,853,215	62.9	
35 TOTAL PIPELINE AND TRANSPORTATION	290,806	1,143,060	852,254	3,885,770	1,123,584	3,885,770	74.6	2,762,186	71.1	
36 NET UNBILLED	0	0	0	0	0	0	0.0	0	0.0	
37 COMPANY USE	0	2,530	2,530	11,250	0	11,250	100.0	11,250	100.0	
38 TOTAL THERM SALES	1,827,209	1,140,530	(686,679)	3,874,520	5,692,111	3,874,520	(60.2)	(1,817,591)	(46.9)	
CENTS PER THERM										

PIPELINE	39	39	0.000	0.000	0.000	0.000	0.0	41.872	8.150	19.5
40 DEMAND	0.000	0.000	0.000	0.000	0.000	0.000	0.0	3.823	0.765	20.0
41										
42 OVERRUN	0.000	0.000	0.000	0.000	0.000	0.000	0.0	41.872	7.823	18.7
43 OTHER PURCHASES										
44 TOTAL COST OF GAS PURCHASED	1.131	1.635	0.504	0.504	1.347	1.724	30.9	0.378	0.378	21.9
45 COMMODITY Pipeline	24.419	29.526	5.107	5.107	21.386	30.442	17.3	9.056	9.056	29.7
46 COMMODITY Other	3.261	5.803	2.542	2.542	3.509	4.332	43.8	0.822	0.822	19.0
47 DEMAND	0.000	0.000	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.0
48 NO NOTICE	0.000	0.000	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.0
49 OVERRUN	0.000	0.000	0.000	0.000	0.000	0.000	0.0	43.067	43.067	100.0
50 COMMODITY PIPELINE										
51 DEMAND	3.261	5.803	2.542	2.542	3.509	4.332	43.8	0.822	0.822	31.3
52 TOTAL TRANSPORTATION COST	25.626	32.047	6.421	6.421	23.579	32.996	20.0	9.475	9.475	29.4
53 TOTAL PIPELINE AND TRANSPORTATION	25.626	32.047	6.421	6.421	23.579	32.996	20.0	11.559	11.559	32.9
54 NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.0
55 COMPANY USE	0.000	43.004	43.004	43.004	0.000	43.067	100.0	43.067	43.067	100.0
56 TOTAL THERM SALES	25.626	32.047	6.421	6.421	23.579	32.996	20.0	11.559	11.559	32.9
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.000	(3.280)	0.000	0.0	0.000	0.000	0.0
58 TOTAL COST OF GAS	22.346	28.767	6.421	6.421	20.299	31.858	22.3	11.559	11.559	36.3
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.0
60 TOTAL	22.346	28.767	6.421	6.421	20.299	31.858	22.3	11.559	11.559	36.3
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.000	1.00376	1.00376	0.0	0.000	0.000	0.0
62 PCA FACTOR ADJUSTED FOR TAXES	22.43004	28.87513	6.445	6.445	20.37551	31.97820	22.3	11.603	11.603	36.3

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/AR

TOTAL COMPANY		CURRENT MONTH:				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1 COMMODITY		0	0	0	0.0	48,040	392,686
2 DEMAND		0	0	0	0.0	36,886	46,113	9,227	20.0
3 LESS END-USE CONTRACT (DED TO LWU)									
4 COMMODITY		0	0	0	0.0	9,118	17,777	8,659	48.7
5 DEMAND		0	0	0	0.0	14,220	0	(14,220)	0.0
6 TOTAL COST OF GAS PURCHASED		0	0	0	0.0	61,588	421,022	359,434	85.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		54,112	77,478	23,366	30.2	178,856	222,486	43,630	19.6
8 COMMODITY Other		1,000,618	1,360,672	360,054	26.5	2,223,147	3,525,039	1,301,892	36.9
9 DEMAND		346,601	504,780	158,179	31.3	817,002	1,130,398	313,396	27.7
10 NO NOTICE		9,251	2,319	(6,932)	(298.9)	15,705	3,937	(11,768)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		11,149	4,278	(6,871)	(160.6)	45,503	35,383	(10,120)	(28.6)
12 DEMAND		35,734	15,183	(20,551)	(135.4)	129,950	82,733	(47,217)	(57.1)
13 TOTAL TRANSPORTATION COST		1,363,699	1,925,788	562,089	29.2	3,059,257	4,763,744	1,704,487	35.8
14 TOTAL PIPELINE AND TRANSPORTATION		1,363,699	1,925,788	562,089	29.2	3,120,845	5,184,766	2,063,921	39.8
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		1,363,699	1,925,788	562,089	29.2	3,120,845	5,184,766	2,063,921	39.8
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		1,763	3,667	1,904	51.9	6,696	11,145	4,449	39.9
19 TOTAL THERM SALES		984,786	1,941,582	956,796	49.3	2,823,307	5,309,514	2,486,207	46.8
THERMS PURCHASED									
20 COMMODITY		0	0	0	0.0	143,360	937,820	794,460	84.7
21 DEMAND		0	0	0	0.0	1,206,210	1,206,210	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	27,319	0	(27,319)	0.0
24 DEMAND		0	0	0	0.0	465,000	465,000	0	0.0
25 TOTAL PURCHASED		0	0	0	0.0	116,041	937,820	821,779	87.6
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		5,039,060	4,738,730	(300,330)	(6.3)	13,486,400	12,948,110	(538,290)	(4.2)
27 COMMODITY Other (@ FPU GATE)		4,097,690	4,611,403	513,713	11.1	10,026,889	11,369,418	1,342,529	11.8
28 DEMAND		7,004,650	8,698,600	1,693,950	19.5	19,041,590	20,735,540	1,693,950	8.2
29 NO NOTICE		1,333,000	133,300	(1,199,700)	(900.0)	2,263,000	226,300	(2,036,700)	(900.0)
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31 COMMODITY Pipeline		966,700	261,640	(705,060)	(269.5)	3,573,700	1,909,840	(1,663,860)	(87.1)
32 DEMAND		1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		4,072,360	4,477,090	404,730	9.0	9,912,700	11,038,270	1,125,570	10.2
35 TOTAL PIPELINE AND TRANSPORTATION		4,072,360	4,477,090	404,730	9.0	10,028,741	11,976,090	1,947,349	16.3
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		5,639	8,520	2,881	33.8	21,458	25,790	4,332	16.8
38 TOTAL THERM SALES		5,371,633	4,468,570	(903,063)	(20.2)	14,094,734	11,950,300	(2,144,434)	(17.9)
CENTS PER THERM									
39 COMMODITY		0.000	0.000	0.000	0.0	33.510	41.872	8.362	20.0
40 DEMAND		0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
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		0.000	0.000	0.000	0.0	53.074	44.894	(8.181)	(18.2)
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.074	1.635	0.561	34.3	1.326	1.718	0.392	22.8
46 COMMODITY Other		24.419	29.507	5.088	17.2	22.172	31.005	8.833	28.5
47 DEMAND		4.948	5.803	0.855	14.7	4.291	5.452	1.161	21.3
48 NO NOTICE		0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline		1.153	1.635	0.482	29.5	1.273	1.853	0.579	31.3
51 DEMAND		3.261	5.803	2.542	43.8	3.509	4.332	0.822	19.0
52 TOTAL TRANSPORTATION COST		33.487	43.014	9.528	22.1	30.862	43.157	12.295	28.5
53 TOTAL PIPELINE AND TRANSPORTATION		33.487	43.014	9.528	22.1	31.119	43.293	12.174	28.1
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		31.264	43.040	11.775	27.4	31.205	43.214	12.009	27.8
56 TOTAL THERM SALES		33.487	43.014	9.528	22.1	31.119	43.293	12.174	28.1
57 TRUE-UP (E-2)		(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58 TOTAL COST OF GAS		30.207	39.734	9.528	24.0	27.839	40.013	12.174	30.4
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		30.207	39.734	9.528	24.0	27.839	40.013	12.174	30.4
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PBA FACTOR ADJUSTED FOR TAXES		30.32028	39.88368	9.563	24.0	27.94369	40.16309	12.219	30.4
63 PBA FACTOR ROUNDED TO NEAREST .001		30.320	39.884	9.563	24.0	27.944	40.163	12.219	30.4

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-AR

FIRM PIPELINE	CURRENT MONTH:		DECEMBER 1993		PERIOD TO DATE:		DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY	0	0	0	0.0	29,099	0	(29,099)	0.0	
2 DEMAND	0	0	0	0.0	22,666	28,336	5,670	20.0	
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	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	39,895	54,511	14,616	26.8	115,990	138,715	22,725	16.4	
8 COMMODITY Other	929,164	1,013,045	83,881	8.3	1,985,401	2,600,715	615,314	23.7	
9 DEMAND	310,867	489,597	178,730	36.5	687,052	1,047,665	360,613	34.4	
10 NO NOTICE	9,251	2,319	(6,932)	(298.9)	15,705	3,937	(11,768)	(298.9)	
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	1,289,177	1,559,472	270,295	17.3	2,804,148	3,791,032	986,884	26.0	
14 TOTAL PIPELINE AND TRANSPORTATION	1,289,177	1,559,472	270,295	17.3	2,855,913	3,819,368	963,455	25.2	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,289,177	1,559,472	270,295	17.3	2,855,913	3,819,368	963,455	25.2	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,763	2,579	816	31.6	6,696	6,300	(396)	(6.3)	
19 TOTAL THERM SALES	1,108,234	1,556,893	448,659	28.8	2,621,600	3,813,068	1,191,468	31.2	
THERMS PURCHASED									
20 COMMODITY	0	0	0	0.0	87,192	0	(87,192)	0.0	
21 DEMAND	0	0	0	0.0	741,210	741,210	0	0.0	
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	0	0	0	0.0	87,192	0	(87,192)	0.0	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	3,781,554	3,334,030	(447,524)	(13.4)	8,817,965	8,090,320	(727,645)	(9.0)	
27 COMMODITY Other	3,805,075	3,434,051	(371,024)	(10.8)	8,915,191	8,333,029	(582,162)	(7.0)	
28 DEMAND	5,908,800	8,436,960	2,528,160	30.0	15,338,740	18,825,700	3,486,960	18.5	
29 NO NOTICE	1,333,000	133,300	(1,199,700)	(900.0)	2,263,000	226,300	(2,036,700)	(900.0)	
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	3,781,554	3,334,030	(447,524)	(13.4)	8,817,965	8,090,320	(727,645)	(9.0)	
35 TOTAL PIPELINE AND TRANSPORTATION	3,781,554	3,334,030	(447,524)	(13.4)	8,905,157	8,090,320	(814,837)	(10.1)	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	5,639	5,990	351	5.9	21,458	14,540	(6,918)	(47.6)	
38 TOTAL THERM SALES	3,544,424	3,328,040	(216,384)	(6.5)	8,402,623	8,075,780	(326,843)	(4.0)	
CENTS PER THERM									
39 COMMODITY	0.000	0.000	0.000	0.0	33.373	0.000	(33.373)	0.0	
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
43 OTHER PURCHASES	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	1.055	1.635	0.580	35.5	1.315	1.715	0.399	23.3	
46 COMMODITY Other	24.419	29.500	5.081	17.2	22.270	31.210	8.940	28.6	
47 DEMAND	5.261	5.803	0.542	9.3	4.479	5.565	1.086	19.5	
48 NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1	
49 OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	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	34.091	46.774	12.683	27.1	31.800	46.859	15.058	32.1	
53 TOTAL PIPELINE AND TRANSPORTATION	34.091	46.774	12.683	27.1	32.070	47.209	15.139	32.1	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	31.264	43.055	11.791	27.4	31.205	43.329	12.124	28.0	
56 TOTAL THERM SALES	34.091	46.774	12.683	27.1	32.070	47.209	15.139	32.1	
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0	
58 TOTAL COST OF GAS	30.811	43.494	12.683	29.2	28.790	43.929	15.139	34.5	
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	30.811	43.494	12.683	29.2	28.790	43.929	15.139	34.5	
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62 P&A FACTOR ADJUSTED FOR TAXES	30.92705	43.65792	12.731	29.2	28.89858	44.09428	15.196	34.5	
63 P&A FACTOR ROUNDED TO NEAREST .001	30.927	43.658	12.731	29.2	28.899	44.094	15.196	34.5	

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MI-AR

PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	REVISED ESTIMATE	DECEMBER 1993 DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
1 COMMODITY		0	0	0	0.0	18,941	392,686	373,745	95.2
2 DEMAND		0	0	0	0.0	14,220	17,777	3,557	20.0
3 LESS END-USE CONTRACT (DED TO LWU)									
4 COMMODITY		0	0	0	0.0	9,118	17,777	8,659	48.7
5 DEMAND		0	0	0	0.0	14,220	0	(14,220)	0.0
6 TOTAL COST OF GAS PURCHASED		0	0	0	0.0	9,823	392,686	382,863	97.5
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		14,217	22,967	8,750	38.1	62,866	83,771	20,905	25.0
8 COMMODITY Other		71,454	347,627	276,173	79.4	237,746	924,324	686,578	74.3
9 DEMAND		35,734	15,183	(20,551)	(135.4)	129,950	82,733	(47,217)	(57.1)
10 NO NOTICE		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		11,149	4,278	(6,871)	(160.6)	45,503	35,383	(10,120)	(28.6)
12 DEMAND		35,734	15,183	(20,551)	(135.4)	129,950	82,733	(47,217)	(57.1)
13 TOTAL TRANSPORTATION COST		74,522	366,316	291,794	79.7	255,109	972,712	717,603	73.8
14 TOTAL PIPELINE AND TRANSPORTATION		74,522	366,316	291,794	79.7	264,932	1,365,398	1,100,466	80.6
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		74,522	366,316	291,794	79.7	264,932	1,365,398	1,100,466	80.6
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	1,088	1,088	100.0	0	4,845	4,845	100.0
19 TOTAL THERM SALES		(123,448)	384,689	508,137	132.1	201,707	1,496,446	1,294,739	86.5
	THERMS PURCHASED								
20 COMMODITY		0	0	0	0.0	56,168	937,820	881,652	94.0
21 DEMAND		0	0	0	0.0	465,000	465,000	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	27,319	0	(27,319)	0.0
24 DEMAND		0	0	0	0.0	465,000	465,000	0	0.0
25 TOTAL PURCHASED		0	0	0	0.0	28,849	937,820	908,971	96.9
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		1,257,506	1,404,700	147,194	10.5	4,668,435	4,857,790	189,355	3.9
27 COMMODITY Other (@ FPU GATE)		292,615	1,177,352	884,737	75.1	1,111,698	3,036,389	1,924,691	63.4
28 DEMAND		1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)
29 NO NOTICE		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		966,700	261,640	(705,060)	(269.5)	3,573,700	1,909,840	(1,663,860)	(87.1)
32 DEMAND		1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		290,806	1,143,060	852,254	74.6	1,094,735	2,947,950	1,853,215	62.9
35 TOTAL PIPELINE AND TRANSPORTATION		290,806	1,143,060	852,254	74.6	1,123,584	3,885,770	2,762,186	71.1
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	2,530	2,530	100.0	0	11,250	11,250	100.0
38 TOTAL THERM SALES		1,827,209	1,140,530	(686,679)	(60.2)	5,692,111	3,874,520	(1,817,591)	(46.9)
	CENTS PER THERM								
39 COMMODITY		0.000	0.000	0.000	0.0	33.722	41.872	8.150	19.5
40 DEMAND		0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
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		0.000	0.000	0.000	0.0	34.050	41.872	7.823	18.7
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.131	1.635	0.504	30.9	1.347	1.724	0.378	21.9
46 COMMODITY Other		24.419	29.526	5.107	17.3	21.386	30.442	9.056	29.7
47 DEMAND		3.261	5.803	2.542	43.8	3.509	4.332	0.822	19.0
48 NO NOTICE		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
49 OVERRUN		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT									
50 COMMODITY Pipeline		1.153	1.635	0.482	29.5	1.273	1.853	0.579	31.3
51 DEMAND		3.261	5.803	2.542	43.8	3.509	4.332	0.822	19.0
52 TOTAL TRANSPORTATION COST		25.626	32.047	6.421	20.0	23.303	32.996	9.693	29.4
53 TOTAL PIPELINE AND TRANSPORTATION		25.626	32.047	6.421	20.0	23.579	35.138	11.559	32.9
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	43.004	43.004	100.0	0.000	43.067	43.067	100.0
56 TOTAL THERM SALES		25.626	32.047	6.421	20.0	23.579	35.138	11.559	32.9
57 TRUE-UP (E-2)		(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58 TOTAL COST OF GAS		22.346	28.767	6.421	22.3	20.299	31.858	11.559	36.3
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		22.346	28.767	6.421	22.3	20.299	31.858	11.559	36.3
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		22.43004	28.87513	6.445	22.3	20.37351	31.97820	11.603	36.3
63 PGA FACTOR ROUNDED TO NEAREST .001		22.430	28.875	6.445	22.3	20.376	31.978	11.603	36.3

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1
FLEX DOWN

TOTAL COMPANY		CURRENT MONTH:				PERIOD TO DATE:				
PIPELINE	COST OF GAS PURCHASED	FLEX DOWN		DECEMBER 1993 DIFFERENCE AMOUNT	%	FLEX DOWN		DIFFERENCE		
		ACTUAL	ESTIMATE			ACTUAL	ESTIMATE	AMOUNT	%	
1	COMMODITY	0	0	0	0.0	48,040	392,686	344,646	87.8	
2	DEMAND	0	0	0	0.0	36,886	46,113	9,227	20.0	
3	LESS END-USE CONTRACT (DED TO LWU)									
4	COMMODITY	0	0	0	0.0	9,118	17,777	8,659	48.7	
5	DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0	
6	TOTAL COST OF GAS PURCHASED	0	0	0	0.0	61,588	421,022	359,434	85.4	
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	54,112	77,478	23,366	30.2	178,856	222,486	43,630	19.6	
8	COMMODITY Other	1,000,618	1,360,672	360,054	26.5	2,223,147	3,525,039	1,301,892	36.9	
9	DEMAND	346,601	504,780	158,179	31.3	817,002	1,130,398	313,396	27.7	
10	NO NOTICE	9,251	2,319	(6,932)	(298.9)	15,705	3,937	(11,768)	(298.9)	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	11,149	4,278	(6,871)	(160.6)	45,503	35,383	(10,120)	(28.6)	
12	DEMAND	35,734	15,183	(20,551)	(135.4)	129,950	82,733	(47,217)	(57.1)	
13	TOTAL TRANSPORTATION COST	1,363,699	1,925,788	562,089	29.2	3,059,257	4,763,744	1,704,487	35.8	
14	TOTAL PIPELINE AND TRANSPORTATION	1,363,699	1,925,788	562,089	29.2	3,120,845	5,184,766	2,063,921	39.8	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(516,936)	(516,936)	100.0	0	(1,482,344)	(1,482,344)	100.0	
16	TOTAL COST	1,363,699	1,408,852	45,153	3.2	3,120,845	3,702,422	581,577	15.7	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	1,763	3,667	1,904	51.9	6,696	11,145	4,449	39.9	
19	TOTAL THERM SALES	984,786	1,405,185	420,399	29.9	2,823,307	3,691,277	867,970	23.5	
THERMS PURCHASED										
20	COMMODITY	0	0	0	0.0	143,360	937,820	794,460	84.7	
21	DEMAND	0	0	0	0.0	1,206,210	1,206,210	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	27,319	0	(27,319)	0.0	
24	DEMAND	0	0	0	0.0	465,000	465,000	0	0.0	
25	TOTAL PURCHASED	0	0	0	0.0	116,041	937,820	821,779	87.6	
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	5,039,060	4,738,730	(300,330)	(6.3)	13,486,400	12,948,110	(538,290)	(4.2)	
27	COMMODITY Other (@ FPU GATE)	4,097,690	4,611,403	513,713	11.1	10,026,889	11,369,418	1,342,529	11.8	
28	DEMAND	7,004,650	8,698,600	1,693,950	19.5	19,041,590	20,735,540	1,693,950	8.2	
29	NO NOTICE	1,333,000	133,300	(1,199,700)	(900.0)	2,263,000	226,300	(2,036,700)	(900.0)	
30	VERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	966,700	261,640	(705,060)	(269.5)	3,573,700	1,909,840	(1,663,860)	(87.1)	
32	DEMAND	1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)	
33		0	0	0	0.0	0	0	0	0.0	
34	TOTAL TRANSPORTATION	4,072,360	4,477,090	404,730	9.0	9,912,700	11,038,270	1,125,570	10.2	
35	TOTAL PIPELINE AND TRANSPORTATION	4,072,360	4,477,090	404,730	9.0	10,028,741	11,976,090	1,947,349	16.3	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	5,639	8,520	2,881	33.8	21,458	25,790	4,332	16.8	
38	TOTAL THERM SALES	5,371,633	4,468,570	(903,063)	(20.2)	14,094,734	11,950,300	(2,144,434)	(17.9)	
CENTS PER THERM										
39	COMMODITY	0.000	0.000	0.000	0.0	33.510	41.872	8.362	20.0	
40	DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0	
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42	VERRUN									
43	OTHER PURCHASES									
44	TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	53.074	44.894	(8.181)	(18.2)	
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	1.074	1.635	0.561	34.3	1.326	1.718	0.392	22.8	
46	COMMODITY Other	24.419	29.507	5.088	17.2	22.172	31.005	8.833	28.5	
47	DEMAND	4.948	5.803	0.855	14.7	4.291	5.452	1.161	21.3	
48	NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1	
49	VERRUN									
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	1.153	1.635	0.482	29.5	1.273	1.853	0.579	31.3	
51	DEMAND	3.261	5.803	2.542	43.8	3.509	4.332	0.822	19.0	
52	TOTAL TRANSPORTATION COST	33.487	43.014	9.528	22.1	30.862	43.157	12.295	28.5	
53	TOTAL PIPELINE AND TRANSPORTATION	33.487	43.014	9.528	22.1	31.119	43.293	12.174	28.1	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	31.264	43.040	11.775	27.4	31.205	43.214	12.009	27.8	
56	TOTAL THERM SALES	33.487	43.014	9.528	22.1	31.119	43.293	12.174	28.1	
57	TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0	
58	TOTAL COST OF GAS	30.207	39.734	9.528	24.0	27.839	40.013	12.174	30.4	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(11.568)	(11.568)	100.0	0.000	(12.404)	(12.404)	100.0	
60	TOTAL	30.207	28.166	(2.041)	(7.2)	27.839	27.608	(0.231)	(0.8)	
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	30.32028	28.27192	(2.048)	(7.2)	27.94369	27.71221	(0.231)	(0.8)	
63	PGA FACTOR ROUNDED TO NEAREST .001	30.320	28.272	(2.048)	(7.2)	27.944	27.712	(0.231)	(0.8)	

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-A0
FLEX DOWN

FIRM

PIPELINE	COST OF GAS PURCHASED		CURRENT MONTH:		DECEMBER 1993		PERIOD TO DATE:		DIFFERENCE	
	ACTUAL	FLEX DOWN ESTIMATE	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%
1 COMMODITY	0	0	0	0	0	0.0	29,099	0	(29,099)	0.0
2 DEMAND	0	0	0	0	0	0.0	22,666	28,336	5,670	20.0
3	0	0	0	0	0	0.0	0	0	0	0.0
4 OVERRUN	0	0	0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES	0	0	0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED	0	0	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)
TRANSPORTATION SYSTEM SUPPLY										
7 COMMODITY Pipeline	39,895	54,511	14,616		26.8	115,990	138,715	22,725	16.4	
8 COMMODITY Other	929,164	1,013,045	83,881		8.3	1,985,401	2,600,715	615,314	23.7	
9 DEMAND	310,867	489,597	178,730		36.5	687,052	1,047,665	360,613	34.4	
10 NO NOTICE	9,251	2,319	(6,932)		(298.9)	15,705	3,937	(11,768)	(298.9)	
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	1,289,177	1,559,472	270,295		17.3	2,804,148	3,791,032	986,884	26.0	
14 TOTAL PIPELINE AND TRANSPORTATION	1,289,177	1,559,472	270,295		17.3	2,855,913	3,819,368	963,455	25.2	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(406,886)	(406,886)		100.0	0	(1,028,447)	(1,028,447)	100.0	
16 TOTAL COST	1,289,177	1,152,586	(136,591)		(11.9)	2,855,913	2,790,921	(64,992)	(2.3)	
17 NET UNBILLED	0	0	0		0.0	0	0	0	0.0	
18 COMPANY USE	1,763	2,579	816		31.6	6,696	6,300	(396)	(6.3)	
19 TOTAL THERM SALES	1,108,234	1,150,007	41,773		3.6	2,621,600	2,784,621	163,021	5.9	
THERMS PURCHASED										
20 COMMODITY	0	0	0		0.0	87,192	0	(87,192)	0.0	
21 DEMAND	0	0	0		0.0	741,210	741,210	0	0.0	
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	0	0	0		0.0	87,192	0	(87,192)	0.0	
TRANSPORTATION SYSTEM SUPPLY										
26 COMMODITY Pipeline	3,781,554	3,334,030	(447,524)		(13.4)	8,817,965	8,090,320	(727,645)	(9.0)	
27 COMMODITY Other	3,805,075	3,434,051	(371,024)		(10.8)	8,915,191	8,333,029	(582,162)	(7.0)	
28 DEMAND	5,908,800	8,436,960	2,528,160		30.0	15,338,740	18,825,700	3,486,960	18.5	
29 NO NOTICE	1,333,000	133,300	(1,199,700)		(900.0)	2,263,000	226,300	(2,036,700)	(900.0)	
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	3,781,554	3,334,030	(447,524)		(13.4)	8,817,965	8,090,320	(727,645)	(9.0)	
35 TOTAL PIPELINE AND TRANSPORTATION	3,781,554	3,334,030	(447,524)		(13.4)	8,905,157	8,090,320	(814,837)	(10.1)	
36 NET UNBILLED	0	0	0		0.0	0	0	0	0.0	
37 COMPANY USE	5,639	5,990	351		5.9	21,458	14,540	(6,918)	(47.6)	
38 TOTAL THERM SALES	3,544,424	3,328,040	(216,384)		(6.5)	8,402,623	8,075,780	(326,843)	(4.0)	
CENTS PER THERM										
39 COMMODITY	0.000	0.000	0.000		0.0	33.373	0.000	(33.373)	0.0	
40 DEMAND	0.000	0.000	0.000		0.0	3.058	3.823	0.765	20.0	
41										
42 OVERRUN										
43 OTHER PURCHASES										
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000		0.0	59.369	0.000	(59.369)	0.0	
TRANSPORTATION SYSTEM SUPPLY										
45 COMMODITY Pipeline	1.055	1.635	0.580		35.5	1.315	1.715	0.399	23.3	
46 COMMODITY Other	24.419	29.500	5.081		17.2	22.270	31.210	8.940	28.6	
47 DEMAND	5.261	5.803	0.542		9.3	4.479	5.565	1.086	19.5	
48 NO NOTICE	0.694	1.740	1.046		60.1	0.694	1.740	1.046	60.1	
49 OVERRUN										
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	34.091	46.774	12.683		27.1	31.800	46.859	15.058	32.1	
53 TOTAL PIPELINE AND TRANSPORTATION	34.091	46.774	12.683		27.1	32.070	47.209	15.139	32.1	
54 NET UNBILLED	0.000	0.000	0.000		0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	31.264	43.055	11.791		27.4	31.205	43.329	12.124	28.0	
56 TOTAL THERM SALES	34.091	46.774	12.683		27.1	32.070	47.209	15.139	32.1	
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000		0.0	(3.280)	(3.280)	0.000	0.0	
58 TOTAL COST OF GAS	30.811	43.494	12.683		29.2	28.790	43.929	15.139	34.5	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(12.226)	(12.226)		100.0	0.000	(12.735)	(12.735)	100.0	
60 TOTAL	30.811	31.268	0.457		1.5	28.790	31.194	2.404	7.7	
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	30.92705	31.38596	0.459		1.5	28.89858	31.31144	2.413	7.7	
63 PGA FACTOR ROUNDED TO NEAREST .001	30.927	31.386	0.459		1.5	28.899	31.311	2.413	7.7	

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-A0
FLEX DOWN

PIPELINE	CURRENT MONTH:		DECEMBER 1993		PERIOD TO DATE:		DIFFERENCE		
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	
INTERRUPTIBLE									
	COST OF GAS PURCHASED								
1 COMMODITY	0	0	0	0.0	18,941	392,686	373,745	95.2	
2 DEMAND	0	0	0	0.0	14,220	17,777	3,557	20.0	
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	9,118	17,777	8,659	48.7	
5 DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0	
6 TOTAL COST OF GAS PURCHASED	0	0	0	0.0	9,823	392,686	382,863	97.5	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	14,217	22,967	8,750	38.1	62,866	83,771	20,905	25.0	
8 COMMODITY Other	71,454	347,627	276,173	79.4	237,746	924,324	686,578	74.3	
9 DEMAND	35,734	15,183	(20,551)	(135.4)	129,950	82,733	(47,217)	(57.1)	
10 NO NOTICE	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline	11,149	4,278	(6,871)	(160.6)	45,503	35,383	(10,120)	(28.6)	
12 DEMAND	35,734	15,183	(20,551)	(135.4)	129,950	82,733	(47,217)	(57.1)	
13 TOTAL TRANSPORTATION COST	74,522	366,316	291,794	79.7	255,109	972,712	717,603	73.8	
14 TOTAL PIPELINE AND TRANSPORTATION	74,522	366,316	291,794	79.7	264,932	1,365,398	1,100,466	80.6	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(110,050)	(110,050)	100.0	0	(453,897)	(453,897)	100.0	
16 TOTAL COST	74,522	256,266	181,744	70.9	264,932	911,501	646,569	70.9	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	0	1,088	1,088	100.0	0	4,845	4,845	100.0	
19 TOTAL THERM SALES	(123,448)	255,178	378,626	148.4	201,707	906,656	704,949	77.8	
THERMS PURCHASED									
20 COMMODITY	0	0	0	0.0	56,168	937,820	881,652	94.0	
21 DEMAND	0	0	0	0.0	465,000	465,000	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	27,319	0	(27,319)	0.0	
24 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0	
25 TOTAL PURCHASED	0	0	0	0.0	28,849	937,820	908,971	96.9	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	1,257,506	1,404,700	147,194	10.5	4,668,435	4,857,790	189,355	3.9	
27 COMMODITY Other (@ FPU GATE)	292,615	1,177,352	884,737	75.1	1,111,698	3,036,389	1,924,691	63.4	
28 DEMAND	1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)	
29 NO NOTICE	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	966,700	261,640	(705,060)	(269.5)	3,573,700	1,909,840	(1,663,860)	(87.1)	
32 DEMAND	1,095,850	261,640	(834,210)	(318.8)	3,702,850	1,909,840	(1,793,010)	(93.9)	
33 TOTAL TRANSPORTATION	290,806	1,143,060	852,254	74.6	1,094,735	2,947,950	1,853,215	62.9	
35 TOTAL PIPELINE AND TRANSPORTATION	290,806	1,143,060	852,254	74.6	1,123,584	3,885,770	2,762,186	71.1	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	0	2,530	2,530	100.0	0	11,250	11,250	100.0	
38 TOTAL THERM SALES	1,827,209	1,140,530	(686,679)	(60.2)	5,692,111	3,874,520	(1,817,591)	(46.9)	
CENTS PER THERM									
39 COMMODITY	0.000	0.000	0.000	0.0	33.722	41.872	8.150	19.5	
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0	
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	0.000	0.000	0.000	0.0	34.050	41.872	7.823	18.7	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	1.131	1.635	0.504	30.9	1.347	1.724	0.378	21.9	
46 COMMODITY Other	24.419	29.526	5.107	17.3	21.386	30.442	9.056	29.7	
47 DEMAND	3.261	5.803	2.542	43.8	3.509	4.332	0.822	19.0	
48 NO NOTICE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
49 OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
LESS END-USE CONTRACT									
50 COMMODITY Pipeline	1.153	1.635	0.482	29.5	1.273	1.853	0.579	31.3	
51 DEMAND	3.261	5.803	2.542	43.8	3.509	4.332	0.822	19.0	
52 TOTAL TRANSPORTATION COST	25.626	32.047	6.421	20.0	23.303	32.996	9.693	29.4	
53 TOTAL PIPELINE AND TRANSPORTATION	25.626	32.047	6.421	20.0	23.579	35.138	11.559	32.9	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	0.000	43.004	43.004	100.0	0.000	43.067	43.067	100.0	
56 TOTAL THERM SALES	25.626	32.047	6.421	20.0	23.579	35.138	11.559	32.9	
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0	
58 TOTAL COST OF GAS	22.346	28.767	6.421	22.3	20.299	31.858	11.559	36.3	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(9.649)	(9.649)	100.0	0.000	(11.715)	(11.715)	100.0	
60 TOTAL	22.346	19.118	(3.228)	(16.9)	20.299	20.143	(0.156)	(0.8)	
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	22.43004	19.18982	(3.240)	(16.9)	20.37551	20.21923	(0.156)	(0.8)	
63 PGA FACTOR ROUNDED TO NEAREST .001	22.430	19.190	(3.240)	(16.9)	20.376	20.219	(0.156)	(0.8)	

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

SCHEDULE A-2

FOR THE MONTH OF: DECEMBER 1993

	CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ESTIMATE(3)	DIFFERENCE AMOUNT		
			%			%		
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	0	0	0.0%	82,458	82,458	0	0.0%	
2 PURCHASED GAS COST - TRANSPORTATION	1,408,819	1,941,582	532,763	3,230,482	3,763,245	532,763	14.2%	
3 PURCHASED GAS COST - TOTAL (1+2)	1,408,819	1,941,582	532,763	3,312,940	3,845,703	532,763	13.9%	
4 FUEL REVENUES (NET OF REVENUE TAX)	984,786	1,941,582	956,796	2,823,307	3,780,103	956,796	25.3%	
5 TRUE-UP PROVISION	142,784	142,784	0	428,352	428,352	0	0.0%	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,127,570	2,084,366	956,796	45.9%	3,251,659	4,208,455	956,796	22.7%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(281,249)	142,784	424,033	297.0%	(61,281)	362,752	424,033	116.9%
8 INTEREST PROVISION - THIS PERIOD (21(2)	529	1,070	541	50.6%	3,176	3,717	541	14.6%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	407,519	407,519	0	0.0%	470,472	470,472	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(142,784)	(142,784)	0	0.0%	(428,352)	(428,352)	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)	(15,985)	408,589	424,574	103.9%	(15,985)	408,589	424,574	103.9%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	407,519	407,519	0	0.0%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(16,514)	407,519	424,033	104.1%	N/A	N/A	0	--
14 TOTAL (12+13)	391,005	815,038	424,033	52.0%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	195,503	407,519	212,017	52.0%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.1500%	3.1500%	--	N/A	N/A	--	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.3400%	3.1500%	--	N/A	N/A	--	--	--
18 TOTAL (16+17)	6.4900%	6.3000%	--	N/A	N/A	--	--	--
19 AVERAGE (50% OF 18)	3.2450%	3.1500%	--	N/A	N/A	--	--	--
20 MONTHLY AVERAGE (19/12 months)	0.270%	0.263%	--	N/A	N/A	--	--	--
21 INTEREST PROVISION (15x20)	529	1,070	--	N/A	N/A	--	--	--

Estimated Only:

- (1) Beginning of period True-up & Interest (line 9) comes from the most recently filed E-2. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recently filed Schedule E-2.
- (2) No interest estimated for the first two months of the current period. The remaining months' interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months three to the end of the period should be two months actual plus four months estimated. Should agree to Schedule E-2.

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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 1993 - MARCH 1994

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	12.11	12.11	12.11				12.11
FUEL RECOVERY REVENUE	11.74	14.54	13.05				13.11
ENERGY CONSERVATION							0.00
TOTAL REVENUE	28.60	31.40	29.91	0.00	0.00	0.00	29.97
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	9.58	9.21	9.42				9.40
FUEL RECOVERY REVENUE	7.03	9.15	9.24				8.47
ENERGY CONSERVATION							0.00
TOTAL REVENUE	23.89	26.01	26.10	0.00	0.00	0.00	25.33
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	-2.53	-2.90	-2.69	0.00	0.00	0.00	-2.71
PGA REVENUE	-4.71	-5.39	-3.81	0.00	0.00	0	-4.64
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	-4.71	-5.39	-3.81	0.00	0.00	0.00	-4.64
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	-20.89%	-23.95%	-22.21%	0.00%	0.00%	0.00%	-22.35%
PGA REVENUE	-40.12%	-37.07%	-29.20%	0.00%	0.00%	0.00%	-35.37%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	-16.47%	-17.17%	-12.74%	0.00%	0.00%	0.00%	-15.47%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: DECEMBER 1993

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	558,555	526,600	(31,955)	-6.1	1,096,614	1,121,610	24,996	2.2	
2 OUTDOOR LIGHTING (21)	194	60	(134)	-223.3	586	180	(406)	-225.6	
4 RESIDENTIAL (31)	978,763	950,050	(28,713)	-3.0	2,012,764	1,998,120	(14,644)	-0.7	
5 LARGE VOLUME (51)	1,994,365	1,817,790	(176,575)	-9.7	5,252,733	4,882,550	(370,183)	-7.6	
6 OTHER (81)	12,547	33,540	20,993	62.6	39,926	73,320	33,394	45.5	
7				0.0				0.0	
8 TOTAL FIRM	3,544,424	3,328,040	(216,384)	-6.5	8,402,623	8,075,780	(326,843)	-4.0	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	292,615	232,660	(59,955)	-25.8	775,619	750,180	(25,439)	-3.4	
11 LARGE VOLUME INT (93)	1,534,594	1,169,510	(365,084)	-31.2	4,916,492	5,499,180	582,688	10.6	
12				0.0				0.0	
13 TOTAL INT. SALES	1,827,209	1,402,170	(425,039)	-30.3	5,692,111	6,249,360	557,249	8.9	
14 TOTAL SALES	5,371,633	4,730,210	(641,423)	-13.6	14,094,734	14,325,140	230,406	1.6	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,651	1,584	(67)	-4.2	1,625	1,569	(56)	-3.6	
16 OUTDOOR LIGHTING (21)	6	2	(4)	-200.0	6	2	(4)	-200.0	
17 RESIDENTIAL (31)	30,727	30,105	(622)	-2.1	30,127	29,655	(472)	-1.6	
18 LARGE VOLUME (51)	1,413	1,323	(90)	-6.8	1,398	1,314	(84)	-6.4	
19 OTHER (81)	452	937	485	51.8	644	937	293	31.3	
20				0.0				0.0	
21 TOTAL FIRM	34,249	33,951	(298)	-0.9	33,800	33,477	(323)	-1.0	
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	12	0	0.0	
23 LARGE VOLUME INT (93)	2	1	(1)	-100.0	1	1	0	0.0	
24				0.0				0.0	
25 TOTAL INTERRUPTIBLE	14	13	(1)	-7.7	13	13	0	0.0	
26 TOTAL CUSTOMERS	34,263	33,964	(299)	-0.9	33,813	33,490	(323)	-1.0	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	338	332	(6)	-1.8	675	715	40	5.6	
28 OUTDOOR LIGHTING (21)	32	30	(2)	-7.8	98	90	(8)	-8.5	
29 RESIDENTIAL (31)	32	32	(0)	-0.9	67	67	1	0.8	
30 LARGE VOLUME (51)	1,411	1,374	(37)	-2.7	3,757	3,716	(42)	-1.1	
31 OTHER (81)	28	36	8	22.5	62	78	16	20.8	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	24,385	19,388	(4,996)	-25.8	64,635	62,515	(2,120)	-3.4	
34 LARGE VOLUME INT (93)	767,297	1,169,510	402,213	34.4	4,916,492	5,499,180	582,688	10.6	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	157	139	(18)	-12.6	417	428	11	2.5	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

WEST PALM BEACH;	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273			

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	1.05	1.05	1.04	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	1.0316	1.0315	1.0273	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	1.05	1.04	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: OCTOBER 1993 - MARCH 1994

LINE NO.	MONTH	PURCHASED FROM	PURCHASED FOR	TYPE SCHEDULE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST/ THIRD PARTY	COMMODITY COST/ PIPELINE	DEMAND COST	OTHER CHARGE ACA/GRI/FUEL	TOTAL CENTS PER THERM
1	OCT 93	HADSON	SYS SUPPLY	N/A	2,011,410	0	2,011,410	412,428.44	N/A	N/A	INCL. IN COST	20.50
2	OCT 93	ENTRADE	SYS SUPPLY	N/A	763,220	0	763,220	158,382.26	N/A	N/A	INCL. IN COST	20.75
3	NOV 93	CITRUS	SYS SUPPLY	N/A	1,200,000	0	1,200,000	255,216.00	N/A	N/A	INCL. IN COST	21.27
4	NOV 93	HADSON	SYS SUPPLY	N/A	1,876,680	0	1,876,680	403,324.40	N/A	N/A	INCL. IN COST	21.49
5	NOV 93	NGCH	SYS SUPPLY	N/A	0	0	0	(6,822.74)	N/A	N/A	INCL. IN COST	0.00
6	DEC 93	HADSON	SYS SUPPLY	N/A	2,820,540	0	2,820,540	664,495.59	N/A	N/A	INCL. IN COST	23.56
7	DEC 93	CITRUS	SYS SUPPLY	N/A	1,441,090	0	1,441,090	336,122.85	N/A	N/A	INCL. IN COST	23.32
TOTAL					10,112,940	0	10,112,940	2,223,146.80	0.00	0	0	21.98

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: OCTOBER 1993 THROUGH MARCH 1994
MONTH: DECEMBER 1993

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1 CITRUS (CISCO)	25306	4,600	4,466	142,600	138,446	\$2.330	\$2.400
2 HADSON GAS SYSTEMS, INC.	25306	2,609	2,534	80,894	78,548	\$2.340	\$2.410
3 HADSON GAS SYSTEMS, INC.	25306	266	258	8,240	8,000	\$2.020	\$2.081
4 HADSON GAS SYSTEMS, INC.	25309	515	500	15,960	15,498	\$2.290	\$2.358
5 HADSON GAS SYSTEMS, INC.	25309	1,174	1,140	36,399	35,342	\$2.450	\$2.523
6 HADSON GAS SYSTEMS, INC.	25412	3,424	3,324	106,142	103,043	\$2.390	\$2.462
7 HADSON GAS SYSTEMS, INC.	25412	240	233	7,440	7,224	\$2.290	\$2.358
8 HADSON GAS SYSTEMS, INC.	25412	629	611	19,500	18,928	\$2.380	\$2.452
9 HADSON GAS SYSTEMS, INC.	25412	241	234	7,479	7,260	\$2.100	\$2.163
10							
11							
12							
13							
14							
<u>TOTAL</u>		13,698	13,300	424,654	412,289		
<u>WEIGHTED AVERAGE</u>						\$2.347	\$2.418

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

15

Florida Public Utilities Company
Gas Invoice Allocation
December 1993

	Description	FGT Rate	Supplier	Invoice Number	A-1/MF-AO Line No.	Firm \$'s	A-1/MI-AO Line No.	Interruptible \$'s	A-1/MI-AO Line No.	End Use \$'s	Totals \$'s	
1	Transportation Charges	FTS	FGT	376	7	39,895.40	7	12,924.34	11	9,856.34	52,819.74	1
2	Transportation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	2
3	Transportation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	3
4	Transportation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	4
5	Transportation Charges	ITS	FGT	369	7	0.00	7	1,292.16	11	1,292.16	1,292.16	5
6	Transportation Charges	ITS	FGT		7	0.00	7	0.00	11	0.00	0.00	6
7	Transportation Charges	ITS	FGT		7	0.00	7	0.00	11	0.00	0.00	7
8	Third Party		HADSON	16380	8	617,044.17	8	47,451.42		0.00	664,495.59	8
9	Third Party		CITRUS	G.9312-48	8	308,531.56	8	23,726.44		0.00	332,258.00	9
10	Third Party		CITRUS	G.9312-49	8	3,588.86	8	275.99		0.00	3,864.85	10
11	Reservation Charges	FTS	FGT	278	9	310,867.58	9	35,733.68	12	35,733.68	346,601.26	11
12	No-Notice Charges	NNTS	FGT	278	10	9,251.02	10	0.00		0.00	9,251.02	12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21												21
22												22
	Totals					\$1,289,178.59		\$121,404.03		\$46,882.18	\$1,410,582.62	

23

	Description	FGT Rate	Supplier	Invoice Number	A-1/MF-AO Line No.	Firm Therms *	A-1/MI-AO Line No.	Interruptible Therms *	A-1/MI-AO Line No.	End Use Therms *	Totals Therms *	
23	Transportation Charges	FTS	FGT	376	26	3,781,554	26	1,225,056	31	934,250	5,006,610	23
24	Transportation Charges	PTS	FGT		26	0	26	0	31	0	0	24
25	Transportation Charges	PTS	FGT		26	0	26	0	31	0	0	25
26	Transportation Charges	PTS	FGT		26	0	26	0	31	0	0	26
27	Transportation Charges	ITS	FGT	369	26	0	26	32,450	31	32,450	32,450	27
28	Transportation Charges	ITS	FGT		26	0	26	0	31	0	0	28
29	Transportation Charges	ITS	FGT		26	0	26	0	31	0	0	29
30	Third Party		HADSON	16380	27	2,505,461	27	192,673	31	0	2,698,134	30
31	Third Party		CITRUS	G.9312-48	27	1,285,602	27	98,864		0	1,384,466	31
32	Third Party		CITRUS	G.9312-49	27	14,012	27	1,078		0	15,090	32
33	Reservation Charges	FTS	FGT	278	28	5,908,800	28	1,095,850	32	1,095,850	7,004,650	33
34	No-Notice Charges	NNTS	FGT	278	29	1,333,000	29	0		0	1,333,000	34
35												35
36												36
37												37
38												38
39												39
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41												41
42												42
43												43
44												44
	Totals					3,805,075		292,615		0	4,097,690	

* SHADED ITEMS NOT INCLUDED IN TOTALS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	12/31/93	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	01/10/94		
INVOICE NO.	278		
TOTAL AMOUNT DUE	\$355,852.28		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
RESERVATION CHARGE												
				12/93	A	RES	0.3659	0.0626		0.4285	869,860	\$372,735.01
NO NOTICE RESERVATION CHARGE												
				12/93	A	NNR	0.0694			0.0694	133,300	\$9,251.02
TEMPORARY RELINQUISHMENT CREDIT												
				12/93	A	TRL	0.1500			0.1500	(134,895)	(\$20,234.25)
TEMPORARY RELINQUISHMENT CREDIT												
				12/93	A	TRL	0.1710			0.1710	(34,500)	(\$5,899.50)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/93.											833,765	\$355,852.28
*** END OF INVOICE 278 ***												

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADM - ADMINISTRATIVE FEE

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GAS TRANSPORTATION



Florida Gas Transmission Company

An ENERCON/SONAT Affiliate

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

DATE: 01/10/94
 DUE: 01/20/94
 INVOICE NO.: 376
 TOTAL AMOUNT DUE: \$52,819.74

WIRE TRANSFER
 WACH Charlotte NC
 Account # 001658806
 Route # 053000196

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

POI NO.	NAME	SHIPPER	TYPE	FORM TRANSPORTATION	DELIVERIES	PROD MONTH	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
						12/93	A	COM	0.0259	0.0796	0.1055	(7,358)	(\$776.27)
						12/93	A	COM	0.0259	0.0796	0.1055	(5,828)	(\$614.85)
						12/93	A	COM	0.0259	0.0796	0.1055	8,133	\$858.03
16103	FPU-REVERA BEACH					12/93	A	COM	0.0259	0.0796	0.1055	23,800	\$2,510.90
16104	FPU-WEST PALM BEACH NEST					12/93	A	COM	0.0259	0.0796	0.1055	37,050	\$3,908.78
16105	FPU-WEST PALM BEACH					12/93	A	COM	0.0259	0.0796	0.1055	77,500	\$8,176.25
16106	FPU-LAKE WORTH SOUTH					12/93	A	COM	0.0259	0.0796	0.1055	132,415	\$13,969.78
16107	FPU-LAKE WORTH					12/93	A	COM	0.0259	0.0796	0.1055	38,604	\$4,051.62
16108	FPU-SOYHTON BEACH					12/93	A	COM	0.0259	0.0796	0.1055	30,150	\$3,180.85
16109	FPU-BOCA RATON					12/93	A	COM	0.0259	0.0796	0.1055	52,700	\$5,559.85
16156	FPU-SANFORD					12/93	A	COM	0.0259	0.0796	0.1055	33,199	\$3,502.49

TRANSACTION CODE (FC): A - ACTUALS R - REVERALS
 RATE CODE (FC): COM - COMMODITY USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY IAB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - FERC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	01/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	01/20/94		
INVOICE NO.	376		
TOTAL AMOUNT DUE	\$52,819.74		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD	RATES			VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Jsage Charge		16157	FPU-SANFORD WEST	12/93	A	COH	0.0259	0.0796		0.1055	32,196	\$3,396.68
Jsage Charge		16158	FPU-DELAND	12/93	A	COH	0.0259	0.0796		0.1055	48,300	\$5,095.65
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/93											500,661	\$52,819.74

*** END OF INVOICE 376 ***

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TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IAB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADIA - ADMINISTRATIVE FEE

062-3694 (6/93)

GAS TRANSPORTATION

Florida Gas Transmission Company
An ENERGEN/SOHNAT Affiliate

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:

Wire Transfer
NCHS Charlotte NC
Account # 001658806
Route # 053000196

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

DATE 01/10/94

DUE 01/20/94

INVOICE NO. 369

TOTAL AMOUNT DUE \$1,292.16

CUSTOMER NO. 4084
PLEASE CONTACT JIM STUDEBAKER
AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT 3463 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY

RECEIPTS	POI NO.	NAME	DELIVERIES	MONTH	PROD	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
											AMBTU DRY	
Usage Charge	16156	EPU-SANFORD		12/93	A	COM	10.2186			0.3982	3,245	\$1,292.16
											3,245	\$1,292.16

TOTAL FOR CONTRACT 3463 FOR MONTH 07-12/93
END OF INVOICE 369 ***

TRANSACTION CODE (IC): A = ACTUALS & = REVERSALS
RATE CODE (RC): COM = COMMODITY/USAGE SRV = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
SCH = SCHEDULING PENALTY IMB = CONTRACT IMBALANCE PENALTY INT = INTEREST
X = FERC FILING ADM = ADMINISTRATIVE FEE

HADSON

INVOICE

For Services During the Month of December, 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: Jan. 6, 1994
DUE DATE: Jan. 20, 1994
INVOICE: 16380

Deliveries on Florida Gas Transmission

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>		<u>PRICE</u>		<u>AMOUNT</u>
Commodity Charges:						
Zone 1	MMBtu	80,894	X	\$2.3400	=	189,291.96
Zone 2	MMBtu	106,142	X	\$2.3900	=	253,679.38
Zone 3	MMBtu	36,399	X	\$2.4500	=	89,177.55
TOTAL TERM		223,435				\$ 532,148.89

Additional Swing Supply:

ZONE 1	MMBtu	8,240	X	\$2.0200	=	16,644.80
ZONE 2	MMBtu	19,500	X	\$2.3800	=	46,410.00
ZONE 2	MMBtu	7,440	X	\$2.2900	=	17,037.60
ZONE 2	MMBtu	7,479	X	\$2.1000	=	15,705.90
ZONE 3	MMBtu	15,960	X	\$2.2900	=	36,548.40
TOTAL SWING		58,619				\$132,346.70

TOTAL DUE

282,054

\$664,495.59

SUPPORTING DATA: Base Index

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

COMMODITY PRICE

Florida gas (Zone 1) =	\$2.30 +	0.04	=	2.3400
Florida gas (Zone 2) =	\$2.35 +	0.04	=	2.3900
Florida gas (Zone 3) =	\$2.41 +	0.04	=	2.4500

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX

ABA #111000025

Ref: A/C #1290288605

L/B #651529

Hadson Gas Systems, Inc.

13:50

If you have any questions regarding this invoice, please call Robert Smith at (405) 235-9531.

01/10/94

HADSON GAS SYSTEMS, INC.

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

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Citrus Industrial Sales Company, Inc.

An ENRON/SONAT Affiliate

PAGE.001/002

PAGE: 1

Customer
28962
Please Reference
(Invoice No.: 6-9312-48

Remittance Information:

Customer

FLORIDA PUBLIC UTILITIES CO
481 SOUTH DIXIE HIGHWAY
P. O. DRAWER C
V. PALM BEACH, FL 33402
ATTN: MR. M. L. SCHNEIDERMAN
FAX #: ()

CITRUS INDUSTRIAL SALES COMPANY, INC.
NATIONS BANK - HOUSTON
ACCOUNT NUMBER: 4148527948
ABA #: 111000025

Date: JANUARY 19, 1994
Due Date: JANUARY 20, 1994
Contract No.: 282-28962-382 (VILW)
Contract Date: NOVEMBER 1, 1993
Volume Basis: MMBTU 14.73 DRY

TO INVOICE YOU FOR PHYSICAL GAS SALES FOR THE MONTH OF DECEMBER, 1993

FACILITY DESCRIPTION	ST	MMBTU	RATE	AMOUNT	TAX
25366 FROM 12/01/93 TO 12/31/93. Compressor Station 7 Meter 1 : 25366/FGT	LA	142,600	2.3300	332,258.00	.00

AMOUNT DUE BEFORE TAXES: 142,600

TOTAL DUE CITRUS INDUSTRIAL SALES CO.: \$332,258.00

* - Value not included in the final totals (e) = Estimate price

For Further Information Call: WILL WRIGHT (713) 853-7517 FAX # : (713) 646-2704

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Citrus Industrial Sales Company, Inc.

An **ENRON/SOMAT** Affiliate

PAGE: 1

Customer: 28962
 Please Reference Invoice No.: 6-9312-49

Date: JANUARY 19, 1994
 Due Date: JANUARY 20, 1994
 Contract No.: 262-28962-302A (MLW)
 Contract Date: NOVEMBER 1, 1993
 Volume Basis: MMBTU 14.73 DRY

Remittance Information:

CITRUS INDUSTRIAL SALES COMPANY, INC.
 NATIONAL BANK - HOUSTON
 ACCOUNT NUMBER: 4148327948
 ABA #: 111000025

Customer

FLORIDA PUBLIC UTILITIES CO
 401 SOUTH DIXIE HIGHWAY
 P. O. DRAWER C
 W. PALM BEACH, FL 33402
 ATTN: MR. W. L. SCHNEIDERMANN

TO INVOICE YOU FOR PHYSICAL GAS SALES FOR THE MONTH OF DECEMBER, 1993

FACILITY DESCRIPTION	ST	MMBTU	RATE	AMOUNT	TAX
16106 FL PUBL UTIL - LAKE WORTH SOUTH Meter 1 : 16106/FGT	FL	1,589	2.5612	3,864.85	.00

AMOUNT DUE BEFORE TAXES: 1,589 \$3,864.85
 TOTAL DUE CITRUS INDUSTRIAL SALES CO.: \$3,864.85
 * Value not included in the final totals (e) = Estimate price

For Further Information Call: WILL WRIGHT (713) 853-7517 FAX # : (713) 646-2704