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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

02605-94

TOTAL COMPANY		CURRENT MONTH:				PERIOD TO DATE:			
COST OF GAS PURCHASED		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
PIPELINE									
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 (ON BEHALF OF)								
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	37,938	78,545	40,607	51.7	275,371	382,802	107,431	28.1
8	COMMODITY Other	352,767	970,544	117,777	12.1	4,016,986	5,758,987	1,742,001	30.2
9	DEMAND	333,606	455,930	122,324	26.8	1,523,050	2,091,108	568,058	27.2
10	NO NOTICE	8,356	2,095	(6,261)	(298.9)	35,463	8,891	(26,572)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline & Other	2,346	3,864	1,518	39.3	69,908	43,525	(26,383)	(60.6)
12	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
13	TOTAL TRANSPORTATION COST	1,220,086	1,489,536	269,450	18.1	5,621,558	8,086,633	2,465,075	30.5
14	TOTAL PIPELINE AND TRANSPORTATION	1,220,086	1,489,536	269,450	18.1	5,683,146	8,507,655	2,824,509	33.2
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	1,220,086	1,489,536	269,450	18.1	5,683,146	8,507,655	2,824,509	33.2
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	1,377	2,818	1,441	51.1	9,210	17,443	8,233	47.2
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	1,344,282	1,540,349	196,067	12.7	5,261,596	8,699,197	3,437,601	39.5
PIPELINE									
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 (ON BEHALF OF)								
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	3,820,590	4,803,980	983,390	20.5	22,331,160	22,753,360	422,200	1.9
27	COMMODITY Other (@ FPU GATE)	3,584,340	4,704,690	1,120,350	23.8	18,027,569	20,955,927	2,928,358	14.0
28	DEMAND	7,516,800	7,856,800	340,000	4.3	34,976,990	37,290,940	2,313,950	6.2
29	NO NOTICE	1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000	(4,599,000)	(900.0)
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31	COMMODITY Pipeline & Other	236,320	236,320	0	0.0	4,549,690	2,407,800	(2,141,890)	(89.0)
32	DEMAND	236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0
34	TOTAL TRANSPORTATION	3,584,270	4,567,660	983,390	21.5	17,847,390	20,345,560	2,498,170	12.3
35	TOTAL PIPELINE AND TRANSPORTATION	3,584,270	4,567,660	983,390	21.5	17,963,431	21,283,380	3,319,949	15.6
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	4,297	8,630	4,333	50.2	29,906	43,410	13,504	31.1
38	TOTAL THERM SALES	4,971,378	4,559,030	(412,348)	(9.0)	25,314,540	21,239,970	(4,074,570)	(19.2)
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								
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	0.993	1.635	0.642	39.3	1.233	1.682	0.449	26.7
46	COMMODITY Other	23.791	20.629	(3.162)	(15.3)	22.282	27.481	5.199	18.9
47	DEMAND	4.438	5.803	1.365	23.5	4.354	5.608	1.253	22.3
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 (ON BEHALF OF)									
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.559	1.808	0.249	13.7
51	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4
52	TOTAL TRANSPORTATION COST	34.040	32.610	(1.430)	(4.4)	31.498	39.746	8.248	20.8
53	TOTAL PIPELINE AND TRANSPORTATION	34.040	32.610	(1.430)	(4.4)	31.637	39.973	8.336	20.9
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	32.046	32.654	0.608	1.9	30.796	40.182	9.385	23.4
56	TOTAL THERM SALES	34.040	32.610	(1.430)	(4.4)	31.637	39.973	8.336	20.9
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	30.760	29.330	(1.430)	(4.9)	28.357	36.693	8.336	22.7
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	30.760	29.330	(1.430)	(4.9)	28.357	36.693	8.336	22.7
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	30.87567	29.44077	(1.435)	(4.9)	28.46393	36.83120	8.367	22.7

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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

DOCUMENT NO.  
02605-94  
3-18-94

SCHEDULE A-1/MF-AO

FIRM	CURRENT MONTH:				PERIOD TO DATE:			
	FEBRUARY 1994							
PIPELINE	COST OF GAS PURCHASED				THERMS PURCHASED			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
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 LESS END-USE CONTRACT (ON BEHALF OF)	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	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)
TRANSPORTATION SYSTEM SUPPLY								
7 COMMODITY Pipeline	32,860	57,547	24,687	42.9	196,863	257,722	60,859	23.6
8 COMMODITY Other	787,315	747,721	(39,594)	(5.3)	3,632,935	4,350,262	717,327	16.5
9 DEMAND	323,371	442,216	118,845	26.9	1,363,646	1,979,478	615,832	31.1
10 NO NOTICE	8,356	2,095	(6,261)	(298.9)	35,463	8,891	(26,572)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)								
11 COMMODITY Pipeline & Other	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	1,151,902	1,249,579	97,677	7.8	5,228,907	6,596,353	1,367,446	20.7
14 TOTAL PIPELINE AND TRANSPORTATION	1,151,902	1,249,579	97,677	7.8	5,280,672	6,624,689	1,344,017	20.3
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16 TOTAL COST	1,151,902	1,249,579	97,677	7.8	5,280,672	6,624,689	1,344,017	20.3
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18 COMPANY USE	1,377	2,068	691	33.4	9,210	10,982	1,772	16.1
19 TOTAL THERM SALES	1,268,341	1,241,363	(26,978)	(2.2)	5,117,387	6,607,559	1,490,172	22.6
PIPELINE	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 LESS END-USE CONTRACT (ON BEHALF OF)	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	0	0	0	0.0	87,192	0	(87,192)	0.0
TRANSPORTATION SYSTEM SUPPLY								
26 COMMODITY Pipeline	3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060	(799,840)	(5.2)
27 COMMODITY Other (@ FPU GATE)	3,309,234	3,625,312	316,078	8.7	16,266,192	15,830,132	(436,060)	(2.8)
28 DEMAND	7,280,480	7,620,480	340,000	4.5	30,371,140	34,883,140	4,512,000	12.9
29 NO NOTICE	1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000	(4,599,000)	(900.0)
30 OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)								
31 COMMODITY Pipeline & Other	0	0	0	0.0	0	0	0	0.0
32 DEMAND	0	0	0	0.0	0	0	0	0.0
33 COMMODITY Other	0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION	3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060	(799,840)	(5.2)
35 TOTAL PIPELINE AND TRANSPORTATION	3,309,168	3,519,720	210,552	6.0	16,256,092	15,369,060	(887,032)	(5.8)
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37 COMPANY USE	4,297	6,330	2,033	32.1	29,906	27,620	(2,286)	(8.3)
38 TOTAL THERM SALES	3,958,077	3,513,390	(444,687)	(12.7)	16,841,624	15,341,440	(1,500,184)	(9.8)
PIPELINE	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	0.993	1.635	0.642	39.3	1.218	1.677	0.459	27.4
46 COMMODITY Other	23.791	20.625	(3.166)	(15.4)	22.334	27.481	5.147	18.7
47 DEMAND	4.442	5.803	1.361	23.5	4.490	5.675	1.185	20.9
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 & Other								
51 DEMAND								
52 TOTAL TRANSPORTATION COST	34.809	35.502	0.693	2.0	32.339	42.920	10.580	24.7
53 TOTAL PIPELINE AND TRANSPORTATION	34.809	35.502	0.693	2.0	32.484	43.104	10.620	24.6
54 NET UNBILLED								
55 COMPANY USE	32.046	32.670	0.624	1.9	30.796	39.761	8.965	22.5
56 TOTAL THERM SALES	34.809	35.502	0.693	2.0	32.484	43.104	10.620	24.6
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	31.529	32.222	0.693	2.2	29.204	39.824	10.620	26.7
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	31.529	32.222	0.693	2.2	29.204	39.824	10.620	26.7
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	31.64796	32.34338	0.695	2.2	29.31407	39.97380	10.660	26.7

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ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MI-AO

PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH: FEBRUARY 1994				PERIOD TO DATE:			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL 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 (ON BEHALF OF)		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		5,078	20,998	15,920	75.8	78,508	125,080	46,572	37.2
8 COMMODITY Other		65,452	222,823	157,371	70.6	384,051	1,408,725	1,024,674	72.7
9 DEMAND		10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
10 NO NOTICE		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other		2,346	3,864	1,518	39.3	69,908	43,525	(26,383)	(60.6)
12 DEMAND		10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
13 TOTAL TRANSPORTATION COST		68,184	239,957	171,773	71.6	392,651	1,490,280	1,097,629	73.7
14 TOTAL PIPELINE AND TRANSPORTATION		68,184	239,957	171,773	71.6	402,474	1,882,966	1,480,492	78.6
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		68,184	239,957	171,773	71.6	402,474	1,882,966	1,480,492	78.6
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	750	750	100.0	0	6,461	6,461	100.0
19 TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED		75,941	298,986	223,045	74.6	144,209	2,091,638	1,947,429	93.1
PIPELINE									
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 (ON BEHALF OF)		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		511,422	1,284,260	772,838	60.2	6,162,260	7,384,300	1,222,040	16.5
27 COMMODITY Other (@ FPU GATE)		275,106	1,079,378	804,272	74.5	1,761,377	5,125,795	3,364,418	65.6
28 DEMAND		236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
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 (ON BEHALF OF)									
31 COMMODITY Pipeline & Other		236,320	236,320	0	0.0	4,549,690	2,407,800	(2,141,890)	(89.0)
32 DEMAND		236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
33 COMMODITY Other		0	0	0	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION		275,102	1,047,940	772,838	73.7	1,678,490	4,976,500	3,298,010	66.3
35 TOTAL PIPELINE AND TRANSPORTATION		275,102	1,047,940	772,838	73.7	1,707,339	5,914,320	4,206,981	71.1
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	2,300	2,300	100.0	0	15,790	15,790	100.0
38 TOTAL THERM SALES		1,013,301	1,045,640	32,339	3.1	8,472,916	5,898,530	(2,574,386)	(43.6)
PIPELINE									
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									
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		0.993	1.635	0.642	39.3	1.274	1.694	0.420	24.8
46 COMMODITY Other		23.792	20.644	(3.148)	(15.2)	21.804	27.483	5.679	20.7
47 DEMAND		4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4
48 NO NOTICE		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline & Other (11/(31-33))		0.993	1.635	0.642	39.3	1.559	1.808	0.249	16.7
51 DEMAND		4.331	5.803	1.472	25.4	3.461	4.268	0.807	23.4
52 TOTAL TRANSPORTATION COST		24.785	22.898	(1.887)	(8.2)	23.573	29.946	6.373	21.9
53 TOTAL PIPELINE AND TRANSPORTATION		24.785	22.898	(1.887)	(8.2)	23.573	31.837	8.264	26.0
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	32.609	32.609	100.0	0.000	40.918	40.918	100.0
56 TOTAL THERM SALES		24.785	22.898	(1.887)	(8.2)	23.573	31.837	8.264	26.0
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		21.505	19.618	(1.887)	(9.6)	20.293	28.557	8.264	28.9
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		21.505	19.618	(1.887)	(9.6)	20.293	28.557	8.264	28.9
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		21.58585	19.69173	(1.894)	(9.6)	20.36948	28.66478	8.295	28.9

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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:		FEBRUARY 1994		PERIOD TO DATE:		DIFFERENCE		
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED 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 (ON BEHALF OF)									
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	37,938	78,545	40,607	51.7	275,371	382,802	107,431	28.1	
8	COMMODITY Other	852,767	970,544	117,777	12.1	4,016,986	5,758,987	1,742,001	30.2	
9	DEMAND	333,606	455,930	122,324	28.8	1,523,050	2,091,108	568,058	27.2	
10	NO NOTICE	8,356	2,095	(6,261)	(298.9)	35,463	8,891	(26,572)	(298.9)	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline & Other	2,346	3,864	1,518	39.3	69,908	43,525	(26,383)	(60.6)	
12	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)	
13	TOTAL TRANSPORTATION COST	1,220,086	1,489,536	269,450	18.1	5,621,558	8,086,633	2,465,075	30.5	
14	TOTAL PIPELINE AND TRANSPORTATION	1,220,086	1,489,536	269,450	18.1	5,683,146	8,507,655	2,824,509	33.2	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	1,220,086	1,489,536	269,450	18.1	5,683,146	8,507,655	2,824,509	33.2	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	1,377	2,818	1,441	51.1	9,210	17,443	8,233	47.2	
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	1,344,282	1,540,349	196,067	12.7	5,261,596	8,699,197	3,437,601	39.5	
PIPELINE										
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 (ON BEHALF OF)	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	3,820,590	4,803,980	983,390	20.5	22,331,160	22,753,360	422,200	1.9	
27	COMMODITY Other (@ FPU GATE)	3,584,340	4,704,690	1,120,350	23.8	18,027,569	20,955,927	2,928,358	14.0	
28	DEMAND	7,516,800	7,856,800	340,000	4.3	34,976,990	37,290,940	2,313,950	6.2	
29	NO NOTICE	1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000	(4,599,000)	(900.0)	
30	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
31	COMMODITY Pipeline & Other	236,320	236,320	0	0.0	4,549,690	2,407,800	(2,141,890)	(89.0)	
32	DEMAND	236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)	
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0	
34	TOTAL TRANSPORTATION	3,584,270	4,567,660	983,390	21.5	17,847,390	20,345,560	2,498,170	12.3	
35	TOTAL PIPELINE AND TRANSPORTATION	3,584,270	4,567,660	983,390	21.5	17,963,431	21,283,380	3,319,949	15.6	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	4,297	8,630	4,333	50.2	29,906	43,410	13,504	31.1	
38	TOTAL THERM SALES	4,971,378	4,559,030	(412,348)	(9.0)	25,314,540	21,239,970	(4,074,570)	(19.2)	
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									
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	0.993	1.635	0.642	39.3	1.233	1.682	0.449	26.7	
46	COMMODITY Other	23.791	20.629	(3.162)	(15.3)	22.282	27.481	5.199	18.9	
47	DEMAND	4.438	5.803	1.365	23.5	4.354	5.608	1.253	22.3	
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 (ON BEHALF OF)										
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.559	1.808	0.249	13.7	
51	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4	
52	TOTAL TRANSPORTATION COST	34.040	32.610	(1.430)	(4.4)	31.498	39.746	8.248	20.8	
53	TOTAL PIPELINE AND TRANSPORTATION	34.040	32.610	(1.430)	(4.4)	31.637	39.973	8.336	20.9	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	32.046	32.654	0.608	1.9	30.796	40.182	9.386	23.4	
56	TOTAL THERM SALES	34.040	32.610	(1.430)	(4.4)	31.637	39.973	8.336	20.9	
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	30.760	29.330	(1.430)	(4.9)	28.357	36.693	8.336	22.7	
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	30.760	29.330	(1.430)	(4.9)	28.357	36.693	8.336	22.7	
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	30.87567	29.44077	(1.435)	(4.9)	28.46393	36.83120	8.367	22.7	
63	PGA FACTOR ROUNDED TO NEAREST .001	30.876	29.441	(1.435)	(4.9)	28.464	36.831	8.367	22.7	

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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-AR

FIRM PIPELINE	CURRENT MONTH:		FEBRUARY 1994		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	32,860	57,547	24,687	42.9	196,863	257,722	60,859	23.6	
8 COMMODITY Other	787,315	747,721	(39,594)	(5.3)	3,632,935	4,350,262	717,327	16.5	
9 DEMAND	323,371	442,216	118,845	26.9	1,363,646	1,979,478	615,832	31.1	
10 NO NOTICE	8,356	2,095	(6,261)	(298.9)	35,463	8,891	(26,572)	(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	1,151,902	1,249,579	97,677	7.8	5,228,907	6,596,353	1,367,446	20.7	
14 TOTAL PIPELINE AND TRANSPORTATION	1,151,902	1,249,579	97,677	7.8	5,280,672	6,624,689	1,344,017	20.3	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,151,902	1,249,579	97,677	7.8	5,280,672	6,624,689	1,344,017	20.3	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,377	2,068	691	33.4	9,210	10,982	1,772	16.1	
19 TOTAL THERM SALES	1,268,341	1,241,363	(26,978)	(2.2)	5,117,387	6,607,559	1,490,172	22.6	
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	3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060	(799,840)	(5.2)	
27 COMMODITY Other	3,309,234	3,625,312	316,078	8.7	16,266,192	15,830,132	(436,060)	(2.8)	
28 DEMAND	7,280,480	7,620,480	340,000	4.5	30,371,140	34,883,140	4,512,000	12.9	
29 NO NOTICE	1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000	(4,599,000)	(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	3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060	(799,840)	(5.2)	
35 TOTAL PIPELINE AND TRANSPORTATION	3,309,168	3,519,720	210,552	6.0	16,256,092	15,369,060	(887,032)	(5.8)	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	4,297	6,330	2,033	32.1	29,906	27,620	(2,286)	(8.3)	
38 TOTAL THERM SALES	3,958,077	3,513,390	(444,687)	(12.7)	16,841,624	15,341,440	(1,500,184)	(9.8)	
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	0.993	1.635	0.642	39.3	1.218	1.677	0.459	27.4	
46 COMMODITY Other	23.791	20.625	(3.166)	(15.4)	22.334	27.481	5.147	18.7	
47 DEMAND	4.442	5.803	1.361	23.5	4.490	5.675	1.185	20.9	
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	34.809	35.502	0.693	2.0	32.339	42.920	10.580	24.7	
53 TOTAL PIPELINE AND TRANSPORTATION	34.809	35.502	0.693	2.0	32.484	43.104	10.620	24.6	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	32.046	32.670	0.624	1.9	30.796	39.761	8.965	22.5	
56 TOTAL THERM SALES	34.809	35.502	0.693	2.0	32.484	43.104	10.620	24.6	
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	31.529	32.222	0.693	2.2	29.204	39.824	10.620	26.7	
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	31.529	32.222	0.693	2.2	29.204	39.824	10.620	26.7	
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	31.64796	32.34338	0.695	2.2	29.31407	39.97380	10.660	26.7	
63 PGA FACTOR ROUNDED TO NEAREST .001	31.648	32.343	0.695	2.2	29.314	39.974	10.660	26.7	

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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/MI-AR

INTERRUPTIBLE		CURRENT MONTH:				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	REVISED ESTIMATE	FEBRUARY 1994 DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1	COMMODITY	0	0	0	0.0	18,941	392,686
2	DEMAND	0	0	0	0.0	14,220	17,777	3,557	20.0
3	LESS END-USE CONTRACT (ON BEHALF OF)								
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	5,078	20,998	15,920	75.8	78,508	125,080	46,572	37.2
8	COMMODITY Other	65,452	222,823	157,371	70.6	384,051	1,408,725	1,024,674	72.7
9	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
10	NO NOTICE	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline & Other	2,346	3,864	1,518	39.3	69,908	43,525	(26,383)	(60.6)
12	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
13	TOTAL TRANSPORTATION COST	68,184	239,957	171,773	71.6	392,651	1,490,280	1,097,629	73.7
14	TOTAL PIPELINE AND TRANSPORTATION	68,184	239,957	171,773	71.6	402,474	1,882,966	1,480,492	78.6
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	68,184	239,957	171,773	71.6	402,474	1,882,966	1,480,492	78.6
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	750	750	100.0	0	6,461	6,461	100.0
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	75,941	298,986	223,045	74.6	144,209	2,091,638	1,947,429	93.1
PIPELINE									
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 (ON BEHALF OF)								
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	511,422	1,284,260	772,838	60.2	6,162,260	7,384,300	1,222,040	16.5
27	COMMODITY Other (@ FPU GATE)	275,106	1,079,378	804,272	74.5	1,761,377	5,125,795	3,364,418	65.6
28	DEMAND	236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
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 (ON BEHALF OF)									
31	COMMODITY Pipeline & Other	236,320	236,320	0	0.0	4,549,690	2,407,800	(2,141,890)	(89.0)
32	DEMAND	236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0
34	TOTAL TRANSPORTATION	275,102	1,047,940	772,838	73.7	1,678,490	4,976,500	3,298,010	66.3
35	TOTAL PIPELINE AND TRANSPORTATION	275,102	1,047,940	772,838	73.7	1,707,339	5,914,320	4,206,981	71.1
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	2,300	2,300	100.0	0	15,790	15,790	100.0
38	TOTAL THERM SALES	1,013,301	1,045,640	32,339	3.1	8,472,916	5,898,530	(2,574,386)	(43.6)
PIPELINE									
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	0.993	1.635	0.642	39.3	1.274	1.694	0.420	24.8
46	COMMODITY Other	23.792	20.644	(3.148)	(15.2)	21.804	27.483	5.679	20.7
47	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4
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 (ON BEHALF OF)									
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.559	1.808	0.249	13.7
51	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4
52	TOTAL TRANSPORTATION COST	24.785	22.898	(1.887)	(8.2)	23.393	29.946	6.553	21.9
53	TOTAL PIPELINE AND TRANSPORTATION	24.785	22.898	(1.887)	(8.2)	23.573	31.837	8.264	26.0
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	32.609	32.609	100.0	0.000	40.918	40.918	100.0
56	TOTAL THERM SALES	24.785	22.898	(1.887)	(8.2)	23.573	31.837	8.264	26.0
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	21.505	19.618	(1.887)	(9.6)	20.293	28.557	8.264	28.9
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	21.505	19.618	(1.887)	(9.6)	20.293	28.557	8.264	28.9
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	21.58585	19.69173	(1.894)	(9.6)	20.36948	28.66478	8.295	28.9
63	PGA FACTOR ROUNDED TO NEAREST .001	21.586	19.692	(1.894)	(9.6)	20.369	28.665	8.295	28.9

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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-AO  
FLEX DOWN

FIRM PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:		FEBRUARY 1994		PERIOD TO DATE:		DIFFERENCE	
		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%
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		32,860	57,547	24,687	42.9	196,863	257,722	60,859	23.6
8 COMMODITY Other		787,315	747,721	(39,594)	(5.3)	3,632,935	4,350,262	717,327	16.5
9 DEMAND		323,371	442,216	118,845	26.9	1,363,646	1,979,478	615,832	31.1
10 NO NOTICE		8,356	2,095	(6,261)	(298.9)	35,463	8,891	(26,572)	(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		1,151,902	1,249,579	97,677	7.8	5,228,907	6,596,353	1,367,446	20.7
14 TOTAL PIPELINE AND TRANSPORTATION		1,151,902	1,249,579	97,677	7.8	5,280,672	6,624,689	1,344,017	20.3
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	(6,148)	(6,148)	100.0	0	(1,430,540)	(1,430,540)	100.0
16 TOTAL COST		1,151,902	1,243,431	91,529	7.4	5,280,672	5,194,149	(86,523)	(1.7)
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		1,377	2,068	691	33.4	9,210	10,982	1,772	16.1
19 TOTAL THERM SALES		1,268,341	1,241,363	(26,978)	(2.2)	5,117,387	5,183,167	65,780	1.3
	THERMS PURCHASED								
PIPELINE	-----								
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		3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060	(799,840)	(5.2)
27 COMMODITY Other		3,309,234	3,625,312	316,078	8.7	16,266,192	15,830,132	(436,060)	(2.8)
28 DEMAND		7,280,480	7,620,480	340,000	4.5	30,371,140	34,883,140	4,512,000	12.9
29 NO NOTICE		1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000	(4,599,000)	(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		3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060	(799,840)	(5.2)
35 TOTAL PIPELINE AND TRANSPORTATION		3,309,168	3,519,720	210,552	6.0	16,256,092	15,369,060	(887,032)	(5.8)
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		4,297	6,330	2,033	32.1	29,906	27,620	(2,286)	(8.3)
38 TOTAL THERM SALES		3,958,077	3,513,390	(444,687)	(12.7)	16,841,624	15,341,440	(1,500,184)	(9.8)
	CENTS PER THERM								
PIPELINE	-----								
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		0.993	1.635	0.642	39.3	1.218	1.677	0.459	27.4
46 COMMODITY Other		23.791	20.625	(3.166)	(15.4)	22.334	27.481	5.147	18.7
47 DEMAND		4.442	5.803	1.361	23.5	4.490	5.675	1.185	20.9
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		34.809	35.502	0.693	2.0	32.339	42.920	10.580	24.7
53 TOTAL PIPELINE AND TRANSPORTATION		34.809	35.502	0.693	2.0	32.484	43.104	10.620	24.6
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		32.046	32.670	0.624	1.9	30.796	39.761	8.965	22.5
56 TOTAL THERM SALES		34.809	35.502	0.693	2.0	32.484	43.104	10.620	24.6
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		31.529	32.222	0.693	2.2	29.204	39.824	10.620	26.7
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	(0.175)	(0.175)	100.0	0.000	(9.325)	(9.325)	100.0
60 TOTAL		31.529	32.047	0.518	1.6	29.204	30.499	1.295	4.2
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		31.64796	32.16774	0.520	1.6	29.31407	30.61406	1.300	4.2
63 PGA FACTOR ROUNDED TO NEAREST .001		31.648	32.168	0.520	1.6	29.314	30.614	1.300	4.2

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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: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-AO  
FLEX DOWN

PIPELINE	CURRENT MONTH:		FEBRUARY 1994		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 (ON BEHALF OF)	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	5,078	20,998	15,920	75.8	78,508	125,080	46,572	37.2
8	COMMODITY Other	65,452	222,823	157,371	70.6	384,051	1,408,725	1,024,674	72.7
9	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
10	NO NOTICE	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline & Other	2,346	3,864	1,518	39.3	69,908	43,525	(26,383)	(60.6)
12	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)
13	TOTAL TRANSPORTATION COST	68,184	239,957	171,773	71.6	392,651	1,490,280	1,097,629	73.7
14	TOTAL PIPELINE AND TRANSPORTATION	68,184	239,957	171,773	71.6	402,474	1,882,966	1,480,492	78.6
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	59,779	59,779	100.0	0	(537,352)	(537,352)	100.0
16	TOTAL COST	68,184	299,736	231,552	77.3	402,474	1,345,614	943,140	70.1
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	750	750	100.0	0	6,461	6,461	100.0
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	75,941	298,986	223,045	74.6	144,209	1,339,153	1,194,944	89.2
PIPELINE									
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 (ON BEHALF OF)	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	511,422	1,284,260	772,838	60.2	6,162,260	7,384,300	1,222,040	16.5
27	COMMODITY Other (@ FPU GATE)	275,106	1,079,378	804,272	74.5	1,761,377	5,125,795	3,364,418	65.6
28	DEMAND	236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
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 (ON BEHALF OF)									
31	COMMODITY Pipeline & Other	236,320	236,320	0	0.0	4,549,690	2,407,800	(2,141,890)	(89.0)
32	DEMAND	236,320	236,320	0	0.0	4,605,850	2,407,800	(2,198,050)	(91.3)
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0
34	TOTAL TRANSPORTATION	275,102	1,047,940	772,838	73.7	1,678,490	4,976,500	3,298,010	66.3
35	TOTAL PIPELINE AND TRANSPORTATION	275,102	1,047,940	772,838	73.7	1,707,339	5,914,320	4,206,981	71.1
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	2,300	2,300	100.0	0	15,790	15,790	100.0
38	TOTAL THERM SALES	1,013,301	1,045,640	32,339	3.1	8,472,916	5,898,530	(2,574,386)	(43.6)
CENTS PER THERM									
PIPELINE									
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	0.993	1.635	0.642	39.3	1.274	1.694	0.420	24.8
46	COMMODITY Other	23.792	20.644	(3.148)	(15.2)	21.804	27.483	5.679	20.7
47	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4
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 (ON BEHALF OF)									
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.559	1.808	0.249	13.7
51	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4
52	TOTAL TRANSPORTATION COST	24.785	22.898	(1.887)	(8.2)	23.393	29.946	6.553	21.9
53	TOTAL PIPELINE AND TRANSPORTATION	24.785	22.898	(1.887)	(8.2)	23.573	31.837	8.264	26.0
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	32.609	32.609	100.0	0.000	40.918	40.918	100.0
56	TOTAL THERM SALES	24.785	22.898	(1.887)	(8.2)	23.573	31.837	8.264	26.0
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	21.505	19.618	(1.887)	(9.6)	20.293	28.557	8.264	28.9
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	5.717	5.717	100.0	0.000	(9.110)	(9.110)	100.0
60	TOTAL	21.505	25.335	3.830	15.1	20.293	19.447	(0.846)	(4.3)
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	21.58585	25.43021	3.844	15.1	20.36948	19.52060	(0.849)	(4.3)
63	PGA FACTOR ROUNDED TO NEAREST .001	21.586	25.430	3.844	15.1	20.369	19.521	(0.849)	(4.3)



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

TOTAL COMPANY		CURRENT MONTH:				FEBRUARY 1994				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	FLEX DOWN		DIFFERENCE	%	FLEX DOWN		DIFFERENCE	%				
		ACTUAL	ESTIMATE			ACTUAL	ESTIMATE			AMOUNT	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 (ON BEHALF OF)												
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	37,938	78,545	40,607	51.7	275,371	382,802	107,431	28.1				
8	COMMODITY Other	852,767	970,544	117,777	12.1	4,016,986	5,758,987	1,742,001	30.2				
9	DEMAND	333,606	455,930	122,324	26.8	1,523,050	2,091,108	568,058	27.2				
10	NO NOTICE	8,356	2,095	(6,261)	(298.9)	35,463	8,891	(26,572)	(298.9)				
LESS END-USE CONTRACT (ON BEHALF OF)													
11	COMMODITY Pipeline & Other	2,346	3,864	1,518	39.3	69,908	43,525	(26,383)	(60.6)				
12	DEMAND	10,235	13,714	3,479	25.4	159,404	111,630	(47,774)	(42.8)				
13	TOTAL TRANSPORTATION COST	1,220,086	1,489,536	269,450	18.1	5,621,558	8,086,633	2,465,075	30.5				
14	TOTAL PIPELINE AND TRANSPORTATION	1,220,086	1,489,536	269,450	18.1	5,683,146	8,507,655	2,824,509	33.2				
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	53,631	53,631	100.0	0	(1,967,892)	(1,967,892)	100.0				
16	TOTAL COST	1,220,086	1,543,167	323,081	20.9	5,683,146	6,539,763	856,617	13.1				
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
18	COMPANY USE	1,377	2,818	1,441	51.1	9,210	17,443	8,233	47.2				
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	1,344,282	1,540,349	196,067	12.7	5,261,596	6,522,320	1,260,724	19.3				
PIPELINE													
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 (ON BEHALF OF)	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	3,820,590	4,803,980	983,390	20.5	22,331,160	22,753,360	422,200	1.9				
27	COMMODITY Other (@ RPU GATE)	3,584,340	4,704,690	1,120,350	23.8	18,027,569	20,955,927	2,928,358	14.0				
28	DEMAND	7,516,800	7,856,800	340,000	4.3	34,976,990	37,290,940	2,313,950	6.2				
29	NO NOTICE	1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000	(4,599,000)	(900.0)				
30	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
31	COMMODITY Pipeline & Other	236,320	236,320	0	0.0	4,549,690	2,407,800	(2,141,890)	(89.0)				
32	DEMAND	236,320	236,320	0	0.0	4,605,950	2,407,800	(2,198,050)	(91.3)				
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0				
34	TOTAL TRANSPORTATION	3,584,270	4,567,660	983,390	21.5	17,847,390	20,345,560	2,498,170	12.3				
35	TOTAL PIPELINE AND TRANSPORTATION	3,584,270	4,567,660	983,390	21.5	17,963,431	21,283,380	3,319,949	15.6				
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
37	COMPANY USE	4,297	8,630	4,333	50.2	29,906	43,410	13,504	31.1				
38	TOTAL THERM SALES	4,971,378	4,559,030	(412,348)	(9.0)	25,314,540	21,239,970	(4,074,570)	(19.2)				
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												
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	0.993	1.635	0.642	39.3	1.233	1.682	0.449	26.7				
46	COMMODITY Other	23.791	20.629	(3.162)	(15.3)	22.282	27.481	5.199	18.9				
47	DEMAND	4.438	5.803	1.365	23.5	4.354	5.608	1.253	22.3				
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 (ON BEHALF OF)													
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.559	1.808	0.249	13.7				
51	DEMAND	4.331	5.803	1.472	25.4	3.461	4.636	1.175	25.4				
52	TOTAL TRANSPORTATION COST	34.040	32.610	(1.430)	(4.4)	31.498	39.746	8.248	20.8				
53	TOTAL PIPELINE AND TRANSPORTATION	34.040	32.610	(1.430)	(4.4)	31.637	39.973	8.336	20.9				
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
55	COMPANY USE	32.046	32.654	0.608	1.9	30.796	40.182	9.385	23.4				
56	TOTAL THERM SALES	34.040	32.610	(1.430)	(4.4)	31.637	39.973	8.336	20.9				
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	30.760	29.330	(1.430)	(4.9)	28.357	36.693	8.336	20.9				
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	1.176	1.176	100.0	0.000	(9.265)	(9.265)	100.0				
60	TOTAL	30.760	30.507	(0.253)	(0.8)	28.357	27.428	(0.929)	(3.4)				
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	30.87567	30.87567	0.000	0.0	28.46393	27.53132	(0.933)	(3.4)				
63	PGA FACTOR ROUNDED TO NEAREST	30.876	30.822	(0.254)	(0.8)	28.464	27.531	(0.933)	(3.4)				

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

SCHEDULE A-2

FOR THE MONTH OF: FEBRUARY 1994

TRUE-UP CALCULATION	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE(3)	DIFFERENCE AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	0	0	0	0.0%	84,926	84,926	0	0.0%
2 PURCHASED GAS COST - TRANSPORTATION	1,232,667	1,560,745	328,078	21.0%	5,832,301	6,180,452	348,151	5.6%
3 PURCHASED GAS COST - TOTAL (1+2)	1,232,667	1,560,745	328,078	21.0%	5,917,227	6,265,378	348,151	5.6%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,356,863	1,557,927	201,064	12.9%	5,472,339	6,184,880	712,541	11.5%
5 TRUE-UP PROVISION	142,784	142,784	0	0.0%	713,920	713,920	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,499,647	1,700,711	201,064	11.8%	6,186,259	6,898,800	712,541	10.3%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	266,980	139,966	(127,014)	-90.7%	269,032	633,422	364,390	57.5%
8 INTEREST PROVISION - THIS PERIOD (2)(2)	(92)	1,040	1,132	108.8%	2,896	5,771	2,875	49.8%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(95,624)	397,523	493,147	124.1%	470,472	470,472	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(142,784)	(142,784)	0	0.0%	(713,920)	(713,920)	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)	28,480	395,745	367,265	92.8%	28,480	395,745	367,265	92.8%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(95,624)	397,523	493,147	124.1%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	28,572	394,705	366,133	92.8%	N/A	N/A	0	--
14 TOTAL (12+13)	(67,052)	792,228	859,280	108.5%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	(33,526)	396,114	429,640	108.5%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.1000%	3.1500%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.5200%	3.1500%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.6200%	6.3000%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.3100%	3.1500%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.276%	0.263%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	(92)	1,040	--	--	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

	ESTIMATED	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD
BASE RATE REVENUE		16.86	16.86	16.86	16.86	16.86		16.86
PGA FACTOR cents per therm		12.11	12.11	12.11	12.11	12.11		12.11
FUEL RECOVERY REVENUE		11.74	14.54	13.05	11.43	9.67		12.09
ENERGY CONSERVATION								0.00
TOTAL REVENUE		28.60	31.40	29.91	28.29	26.53	0.00	28.95
ACTUAL								
BASE RATE REVENUE		16.86	16.86	16.86	16.86	16.86		16.86
PGA FACTOR cents per therm		9.58	9.21	9.42	8.25	9.65		9.22
FUEL RECOVERY REVENUE		7.03	9.15	9.24	8.46	9.46		8.67
ENERGY CONSERVATION								0.00
TOTAL REVENUE		23.89	26.01	26.10	25.32	26.32	0.00	25.53
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	-3.86	-2.46	0.00	-2.89
PGA REVENUE		-4.71	-5.39	-3.81	-2.97	-0.21	0	-3.42
ENERGY CONSERVATION		0	0	0	0	0	0	0.00
TOTAL REVENUE		-4.71	-5.39	-3.81	-2.97	-0.21	0.00	-3.42
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%	-31.87%	-20.31%	0.00%	-23.85%
PGA REVENUE		-40.12%	-37.07%	-29.20%	-25.98%	-2.17%	0.00%	-28.28%
ENERGY CONSERVATION		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE		-16.47%	-17.17%	-12.74%	-10.50%	-0.79%	0.00%	-11.81%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
THERM SALES (FIRM)			AMOUNT	%			AMOUNT	%
1 GENERAL SERVICE (11)	680,807	599,330	(81,477)	-13.6	2,566,533	2,373,210	(193,323)	-8.1
2 OUTDOOR LIGHTING (21)	198	110	(88)	-80.0	982	400	(582)	-145.5
4 RESIDENTIAL (31)	1,096,770	1,040,180	(56,590)	-5.4	4,555,559	4,157,160	(398,399)	-9.6
5 LARGE VOLUME (51)	2,162,160	1,831,020	(331,140)	-18.1	9,636,458	8,650,590	(985,868)	-11.4
6 OTHER (81)	18,142	42,750	24,608	57.6	82,092	160,080	77,988	48.7
7				0.0				0.0
8 TOTAL FIRM	3,958,077	3,513,390	(444,687)	-12.7	16,841,624	15,341,440	(1,500,184)	-9.8
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE (61)	275,107	224,380	(50,727)	-22.6	1,359,379	1,209,820	(149,559)	-12.4
11 LARGE VOLUME INT (93)	738,194	1,057,580	319,386	30.2	7,113,537	7,561,510	447,973	5.9
12				0.0				0.0
13 TOTAL INT. SALES	1,013,301	1,281,960	268,659	21.0	8,472,916	8,771,330	298,414	3.4
14 TOTAL SALES	4,971,378	4,795,350	(176,028)	-3.7	25,314,540	24,112,770	(1,201,770)	-5.0
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (11)	1,656	1,575	(81)	-5.1	1,636	1,571	(65)	-4.1
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	3	(3)	-100.0
17 RESIDENTIAL (31)	31,162	30,698	(464)	-1.5	30,513	30,051	(462)	-1.5
18 LARGE VOLUME (51)	1,438	1,306	(132)	-10.1	1,411	1,310	(101)	-7.7
19 OTHER (81)	451	939	488	52.0	567	938	371	39.6
20				0.0				0.0
21 TOTAL FIRM	34,713	34,522	(191)	-0.6	34,133	33,873	(260)	-0.8
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	2	1	(1)	-100.0
24				0.0				0.0
25 TOTAL INTERRUPTIBLE	14	13	(1)	-7.7	14	13	(1)	-7.7
26 TOTAL CUSTOMERS	34,727	34,535	(192)	-0.6	34,147	33,886	(261)	-0.8
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (11)	411	381	(31)	-8.0	1,569	1,511	(58)	-3.8
28 OUTDOOR LIGHTING (21)	33	28	(6)	-20.0	164	133	(30)	-22.8
29 RESIDENTIAL (31)	35	34	(1)	-3.9	149	138	(11)	-7.9
30 LARGE VOLUME (51)	1,504	1,402	(102)	-7.2	6,830	6,604	(226)	-3.4
31 OTHER (81)	40	46	5	11.6	145	171	26	15.2
32	0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE (61)	22,926	18,698	(4,227)	-22.6	113,282	100,818	(12,463)	-12.4
34 LARGE VOLUME INT (93)	369,097	1,057,580	688,483	65.1	3,556,769	7,561,510	4,004,742	53.0
35	0	0	0	0.0	0	0	0	0.0
36 TOTAL	143	139	(4)	-3.1	741	712	(30)	-4.2

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH;</b>						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273	1.0494	1.0441	
-----						
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	1.06	1.06	0.00
 <b>SANFORD &amp; DELAND:</b>						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273	1.0494	1.0441	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	1.07	1.06	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
8	JAN 94	HADSON	SYS SUPPLY	N/A	2,905,759	0	2,905,759	622,836.77	N/A	N/A	INCL. IN COST	21.43
9	JAN 94	CITRUS	SYS SUPPLY	N/A	1,553,920	0	1,553,920	328,013.60	N/A	N/A	INCL. IN COST	21.11
10	JAN 94	CNG	SYS SUPPLY	N/A	0	0	0	(9,778.35)	N/A	N/A	INCL. IN COST	0.00
11	FEB 94	HADSON	SYS SUPPLY	N/A	1,978,127	0	1,978,127	461,593.20	N/A	N/A	INCL. IN COST	23.33
12	FEB 94	CITRUS	SYS SUPPLY	N/A	1,606,213	0	1,606,213	391,174.00	N/A	N/A	INCL. IN COST	24.35
TOTAL					18,156,959	0	18,156,959	4,016,986.02	0.00	0	0	22.12

# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1 HADSON GAS SYSTEMS, INC.	15985	71	69	2,000	1,942	\$3.250	\$3.347
2 CITRUS (CISCO)	25306	37	36	1,040	1,010	\$3.150	\$3.244
3 CITRUS (CISCO)	25306	2,200	2,136	61,600	59,808	\$2.280	\$2.348
4 HADSON GAS SYSTEMS, INC.	25306	4,983	4,837	139,520	135,442	\$2.290	\$2.359
5 HADSON GAS SYSTEMS, INC.	25306	18	18	505	490	\$3.150	\$3.246
6 CITRUS (CISCO)	25309	1,110	1,078	31,080	30,184	\$2.420	\$2.492
7 HADSON GAS SYSTEMS, INC.	25309	517	502	14,462	14,042	\$2.430	\$2.503
8 HADSON GAS SYSTEMS, INC.	25309	429	416	12,000	11,652	\$2.290	\$2.358
9 CITRUS (CISCO)	25412	71	69	2,000	1,942	\$3.500	\$3.605
10 CITRUS (CISCO)	25412	2,490	2,417	69,720	67,676	\$2.370	\$2.442
11 HADSON GAS SYSTEMS, INC.	25412	874	848	24,463	23,753	\$2.380	\$2.451
12 HADSON GAS SYSTEMS, INC.	25412	110	107	3,090	3,000	\$3.150	\$3.245
13 HADSON GAS SYSTEMS, INC.	25412	53	52	1,495	1,451	\$2.290	\$2.359
14							
15							
<u>TOTAL</u>		12,963	12,585	362,975	352,392		
<u>WEIGHTED AVERAGE</u>						\$2.349	\$2.420

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 FGTS FUEL RETENTION. TOTALS CHECK TO FGTS INVOICE.

15

**GAS TRANSPORTATION**



**Florida Gas Transmission Company**

An ENRON/SONAT Affiliate

DATE	02/28/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:  Wire Transfer NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	03/10/94		
INVOICE NO.	822		
TOTAL AMOUNT DUE	\$341,961.76		

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			02/94	A	RES	0.3659	0.0672		0.4331	762,048	\$330,042.99
	NO NOTICE RESERVATION CHARGE			02/94	A	NNR	0.0694			0.0694	120,400	\$8,355.76
	PERMANENT ACQUISITION RESERVATION CHARGE			02/94	A	PAQ	0.4331			0.4331	23,632	\$10,235.02
	TEMPORARY RELINQUISHMENT CREDIT			02/94	A	TRL	0.1500			0.1500	(10,500)	(\$1,575.00)
	TEMPORARY RELINQUISHMENT CREDIT			02/94	A	TRL	0.1500			0.1500	(5,250)	(\$787.50)
	TEMPORARY RELINQUISHMENT CREDIT			02/94	A	TRL	0.1510			0.1510	(5,250)	(\$792.75)
	TEMPORARY RELINQUISHMENT CREDIT			02/94	A	TRL	0.1500			0.1500	(13,000)	(\$1,950.00)
	WESTERN DIVISION REVENUE SHARING CREDIT			02/94	A	TCW						(\$1,566.76)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/94.											872,080	\$341,961.76

\*\*\* END OF INVOICE 822 \*\*\*

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 ENRON/SONAT Affiliate

No. 017 P. 247

DATE	03/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:  Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	03/20/94		
INVOICE NO.	921		
TOTAL AMOUNT DUE	\$37,938.48		

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
	Usage Charge - No Notice For DELAND			02/94	A	COM	0.0259	0.0734		0.0993	3,150	\$312.80
	Usage Charge - No Notice For SANFORD			02/94	A	COM	0.0259	0.0734		0.0993	(4,150)	(\$412.10)
	Usage Charge - No Notice For WEST PALM BEACH			02/94	A	COM	0.0259	0.0734		0.0993	7,035	\$698.58
	Usage Charge	16103	FPU-RIVIERA BEACH	02/94	A	COM	0.0259	0.0734		0.0993	18,750	\$1,861.88
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	02/94	A	COM	0.0259	0.0734		0.0993	19,500	\$1,936.35
	Usage Charge	16105	FPU-WEST PALM BEACH	02/94	A	COM	0.0259	0.0734		0.0993	70,000	\$6,951.00
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	02/94	A	COM	0.0259	0.0734		0.0993	65,240	\$6,478.33
	Usage Charge	16107	FPU-LAKE WORTH	02/94	A	COM	0.0259	0.0734		0.0993	52,600	\$5,223.18
	Usage Charge	16108	FPU-BOYNTON BEACH	02/94	A	COM	0.0259	0.0734		0.0993	22,034	\$2,187.98
	Usage Charge	16109	FPU-BOCA RATON	02/94	A	COM	0.0259	0.0734		0.0993	52,500	\$5,213.25
	Usage Charge	16156	FPU-SANFORD	02/94	A	COM	0.0259	0.0734		0.0993	22,850	\$2,269.01

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS  
 RATE CODE (RC): COM - COMMODITY/USAGE SRY - 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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ENRON CORPORATION  
3-47PH  
MAR 10 1994

**GAS TRANSPORTATION**



No. 0177 P. 3/17

DATE	03/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:  Wire Transfer NCRB Charlotte NC Account # 001658806 Route # 053000196
DUE	03/20/94		
INVOICE NO.	921		
TOTAL AMOUNT DUE	\$37,938.48		

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
Usage Charge		16157	FPU-SANFORD WEST	02/94	A	COM	0.0259	0.0734		0.0993	22,850	\$2,269.01
Usage Charge		16158	FPU-DELAND	02/94	A	COM	0.0259	0.0734		0.0993	29,700	\$2,949.21
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/94											382,059	\$37,938.48

\*\*\* END OF INVOICE 921 \*\*\*

Mar. 10. 1994 11:48PM EVIDON CORPORATION

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

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

# Citrus Industrial Sales Company, Inc.

An ENRON/SONAT Affiliate

MAR 10 '94 14:24 FROM EGS MARKET OPERATIONS TO 914078330151 PAGE.002/002

\*\*\* TOTAL PAGE.002 \*\*\*

PAGE: 1  
 Customer: 28962  
 Please Reference Invoice No.: 0-9402-225  
 Date: MARCH 10, 1994  
 Due Date: MARCH 20, 1994  
 Contract No.: 262-28962-301A (WLU)  
 Contract Date: MARCH 1, 1991  
 Volume Basis: MMBTU 14.73 DRY

Remittance Information:

CITRUS INDUSTRIAL SALES COMPANY, INC.  
 NATIONS BANK - HOUSTON  
 ACCOUNT NUMBER: 4140327948  
 ABA #: 111000025

Customer:

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

TO INVOICE YOU FOR PHYSICAL GAS SALES FOR THE MONTH OF FEBRUARY, 1994

FACILITY DESCRIPTION	ST	MMBTU	RATE	AMOUNT	TAX
25306 COMPRESSOR STATION 7 FROM 02704794 TO 02704794 Meter 1 : 25306/F01	LA	2,000	3.5000	7,000.00	.00
25412 STATION 8 TRANSFER POINT FROM 02704794 TO 02704794	LA	2,000	3.5000	7,000.00	.00
AMOUNT DUE BEFORE TAXES:				\$10,276.00	\$ .00
TOTAL DUE CITRUS INDUSTRIAL SALES CO.:				\$10,276.00	=====

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

For further information call: WILL WRIGHT (713) 853-7517 FAX # : (713) 646-2704

Form 085-4367 (12/93)

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# Citrus Industrial Sales Company, Inc.

An ENRON/SONAT Affiliate

PAGE.001/002

TO 914078330151 FROM EG9 MARKET OPERATIONS

PAGE: 1  
Customer Reference: 28962  
Invoice No.: G-9402-226

Remittance Information:

Customer  
FLORIDA PUBLIC UTILITIES CO  
401 SOUTH DIXIE HIGHWAY  
P. O. DRAPER C  
W. PALM BEACH, FL 33402  
ATTN: MR. M. L. SCHNEIDERMANH

CITRUS INDUSTRIAL SALES COMPANY, INC.  
NATIONS BANK - HOUSTON  
ACCOUNT NUMBER: 4148327948  
ABA #: 111096025

Date: MARCH 16, 1994  
Due Date: MARCH 20, 1994  
Contract No.: 262-28962-302 (VLU)  
Contract Date: NOVEMBER 1, 1993  
Volume Basis: MMBTU 14.73 DRY

FAX #: ( )

TO INVOICE YOU FOR PHYSICAL GAS SALES FOR THE MONTH OF FEBRUARY, 1994

FACILITY DESCRIPTION

ST	MMBTU	RATE	AMOUNT	TAX
25386	31,980	2.4200	75,213.60	.00
25389	69,720	2.3700	165,236.40	.00
25412	162,400		\$380,898.00	\$0.00

COMPRESSOR STATION 11  
FROM 02/01/94 TO 02/28/94, LAST TIER 1  
Meter 1 : 25386/FGI

COMPRESSOR STATION 11  
FROM 02/01/94 TO 02/28/94, LAST TIER 1  
Meter 1 : 25389/FGI

STATION 8 TRANSFER POINT  
FROM 02/01/94 TO 02/28/94, LAST TIER 1

AMOUNT DUE BEFORE TAXES: \$380,898.00

TOTAL DUE CITRUS INDUSTRIAL SALES CO.: \$380,898.00

\* 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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HADSON GAS SYSTEMS, INC.

For Services During the Month of February 1994

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

LOCATION ID: FPU1  
DATED: March 3, 1994  
DUE DATE: March 13, 1994  
INVOICE: 17166

Deliveries on Florida Gas

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	139,520	\$2.29	\$319,500.80
Zone 1	MMBtu	2,000	\$3.25	\$ 6,500.00
Zone 1	MMBtu	505	\$3.15	\$ 1,590.75
Zone 2	MMBtu	24,463	\$2.38	\$ 58,221.94
Zone 2	MMBtu	1,495	\$2.29	\$ 3,423.55
Zone 2	MMBtu	3,090	\$3.15	\$ 9,733.50
Zone 3	MMBtu	14,462	\$2.43	\$ 35,142.66
Zone 3	MMBtu	<u>12,000</u>	\$2.29	<u>\$ 27,480.00</u>
TOTAL DUE		<u>197,535</u>		<u>\$461,593.20</u>

HADSON FUELS, INC.  
101 PARK AVENUE SOUTH, SUITE 1400  
POST OFFICE BOX 26770  
OKLAHOMA CITY, OK 73126-0770



INVOICE IN ERROR - DO NOT PAY  
SEE FPUC PREPARED INVOICE FOR  
PROPER PAYMENT AMOUNT.

INVOICE

For Services During the Month of February, 1994

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: March 3, 1994  
DUE DATE: March 13, 1994  
INVOICE: 17166

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	93,833 X	\$2.2900 =	214,877.57
Zone 2	MMBtu	25,958 X	\$2.3800 =	61,780.04
Zone 3	MMBtu	14,462 X	\$2.4300 =	35,142.66
TOTAL TERM		134,253		\$ 311,800.27
Additional Swing Supply:				
ZONE 1	MMBtu	45,687 X	\$2.3600 =	107,821.32
ZONE 1	MMBtu	505 X	\$2.4700 =	1,247.35
ZONE 2	MMBtu	3,090 X	\$3.1500 =	9,733.50
ZONE 3	MMBtu	12,000 X	\$2.3700 =	28,440.00
TOTAL SWING		61,282		\$ 147,242.17
Additional Spot Purchases:	MMBtu	2,000 X	\$3.2500 =	6,500.00
TOTAL ADDTL SPOT		2,000		\$ 6,500.00
TOTAL DUE		197,535		\$ 465,542.44 ✓

SUPPORTING DATA: Base Index

February 1, 1994 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$2.25 +	0.04 =	2.2900
Florida gas (Zone 2) =	\$2.34 +	0.04 =	2.3800
Florida gas (Zone 3) =	\$2.39 +	0.04 =	2.4300

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

Harris Bank & Trust  
Chicago, IL  
ABA #071000288  
FFC: Hadson Gas Systems, Inc.  
ACCOUNT #2781466

OR

MAIL PAYMENT TO:

Hadson Gas Systems, Inc.  
C/O Harris Bank & Trust  
Bank of Montreal 12 West  
115 South LaSalle  
Chicago, IL 60603  
ATTN: Angela Corbett

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

1007

**HADSON GAS SYSTEMS, INC.**

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770  
Telephone (405) 235-9531 / FAX (405) 235-0905

Florida Public Utilities Company  
Gas Invoice Allocation  
February 1994

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	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	Transporation Charges	FTS	FGT	921	7	32,860.06	7	5,078.42	11	2,346.66	37,938.48	1
2	Transporation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	2
3	Transporation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	3
4	Transporation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	4
5	Transporation Charges	ITS	FGT		7	0.00	7	0.00	11	0.00	0.00	5
6	Transporation Charges	ITS	FGT		7	0.00	7	0.00	11	0.00	0.00	6
7	Cashout		FGT		7	0.00	7	0.00	11	0.00	0.00	7
8	Third Party		HADSON	17166	8	426,164.77	8	35,428.43		0.00	461,593.20	8
9	Third Party		CITRUS	G.9402-225	8	9,487.29	8	788.71		0.00	10,276.00	9
10	Third Party		CITRUS	G.9402-226	8	351,663.12	8	29,234.88		0.00	380,898.00	10
11	Third Party				8	0.00	8	0.00		0.00	0.00	11
12	Reservation Charges	FTS	FGT	822	9	323,370.98	9	10,235.02	12	10,235.02	333,606.00	12
13	No-Notice Charges	NNTS	FGT	822	10	8,355.76	10	0.00		0.00	8,355.76	13
14												14
15												15
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17												17
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	<b>Totals</b>					<b>\$1,151,901.98</b>		<b>\$80,765.46</b>		<b>\$12,581.68</b>	<b>\$1,232,667.44</b>	

	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	Transporation Charges	FTS	FGT	921	26	3,309,168	26	511,422	31	236,320	3,820,590	23
24	Transporation Charges	PTS	FGT		26	0	26	0	31	0	0	24
25	Transporation Charges	PTS	FGT		26	0	26	0	31	0	0	25
26	Transporation Charges	PTS	FGT		26	0	26	0	31	0	0	26
27	Transporation Charges	ITS	FGT		26	0	26	0	31	0	0	27
28	Transporation Charges	ITS	FGT		26	0	26	0	31	0	0	28
29	Cashout		FGT		26	0	26	0	31	0	0	29
30	Third Party		HADSON	17166	27	1,826,301	27	151,826		0	1,978,127	30
31	Third Party		CITRUS	G.9402-225	27	27,249	27	2,265		0	29,514	31
32	Third Party		CITRUS	G.9402-226	27	1,455,684	27	121,015		0	1,576,699	32
33	Third Party				27	0	27	0		0	0	33
34	Reservation Charges	FTS	FGT	822	28	7,280,480	28	236,320	32	236,320	7,516,800	34
35	No-Notice Charges	NNTS	FGT	822	29	1,204,000	29	0		0	1,204,000	35
36												36
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	<b>Totals</b>					<b>3,309,234</b>		<b>275,106</b>		<b>0</b>	<b>3,584,340</b>	

\* SHADED ITEMS NOT INCLUDED IN TOTALS