

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

-99003-

	CURRENT MONTH:				AUGUST 1994		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	17,097	31,889	(14,792)	(46.39)	(67,416)	186,768	(254,184)	(136.10)		
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	13,740	17,187	(3,447)	(20.06)		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	435,661	653,820	(218,159)	(33.37)	2,454,275	4,182,535	(1,728,260)	(41.32)		
5 DEMAND	111,852	158,265	(46,413)	(29.33)	790,297	1,065,262	(274,965)	(25.81)		
6 OTHER	(2,915)	0	(2,915)	0.00	(16,852)	0	(16,852)	0.00		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	108	294	(186)	(63.27)	13,277	1,167	12,110	1,037.70		
8 DEMAND	650	1,195	(545)	(45.61)	20,437	4,742	15,695	330.98		
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00		
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	563,088	845,176	(282,088)	(33.38)	3,140,330	5,445,843	(2,305,513)	(42.34)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	3,214	1,521	1,693	111.31	13,492	9,814	3,678	37.48		
14 TOTAL THERM SALES	758,377	842,166	(83,789)	(9.95)	4,250,323	5,430,120	(1,179,797)	(21.73)		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	2,377,840	2,417,704	(39,864)	(1.65)	13,576,170	14,135,430	(559,260)	(3.96)		
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	2,369,630	2,467,245	(97,615)	(3.96)	12,478,510	14,468,275	(1,989,765)	(13.75)		
19 DEMAND	2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,160	(2,668,320)	(13.42)		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	15,000	22,320	(7,320)	(32.80)	1,175,450	88,560	1,086,890	1,227.29		
22 DEMAND	15,000	22,320	(7,320)	(32.80)	1,119,410	88,560	1,030,850	1,164.01		
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,354,630	2,444,925	(90,295)	(3.69)	11,303,060	14,379,715	(3,076,655)	(21.40)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	10,108	4,310	5,798	134.52	42,765	25,310	17,455	68.96		
27 TOTAL THERM SALES (24-26 Estimated Only)	4,293,654	2,440,615	1,853,039	75.93	22,975,859	14,354,405	8,621,454	60.06		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.497)	1.321	(1.818)	(137.62)		
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)		
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
31 COMMODITY (Other) (4/18)	18.385	26.500	(8.115)	(30.62)	19.668	28.908	(9.240)	(31.96)		
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.589	5.356	(0.767)	(14.32)		
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)	0.720	1.317	(0.597)	(45.33)	1.130	1.318	(0.188)	(14.26)		
35 DEMAND (8/22)	4.333	5.354	(1.021)	(19.07)	1.826	5.355	(3.529)	(65.90)		
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
37 TOTAL COST OF PURCHASES (11/24)	23.914	34.569	(10.655)	(30.82)	27.783	37.872	(10.089)	(26.64)		
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
39 COMPANY USE (13/26)	31.797	35.290	(3.493)	(9.90)	31.549	38.775	(7.226)	(18.64)		
40 TOTAL COST OF THERM SOLD (11/27)	13.114	34.630	(21.516)	(62.13)	13.668	37.938	(24.270)	(63.97)		
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)	12.043	33.559	(21.516)	(64.11)	12.597	36.867	(24.270)	(65.83)		
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00		
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.08828	33.68518	(21.597)	(64.11)	12.64436	37.00562	(24.361)	(65.83)		
45 PGA FACTOR ROUNDED TO NEAREST .001	12.088	33.685	(21.597)	(64.11)	12.644	37.006	(24.362)	(65.83)		

DECLASSIFIED

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

COST OF GAS PURCHASED	CURRENT MONTH: AUGUST 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	17,097	31,889	(14,792)	(46.39)	(67,416)	186,768	(254,184)	(136.10)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	13,740	17,187	(3,447)	(20.06)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	435,661	653,820	(218,159)	(33.37)	2,454,275	4,182,535	(1,728,260)	(41.32)
5 DEMAND	111,852	158,265	(46,413)	(29.33)	790,297	1,065,262	(274,965)	(25.81)
6 OTHER	(2,915)	0	(2,915)	0.00	(16,852)	0	(16,852)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	108	294	(186)	(63.27)	13,277	1,167	12,110	1,037.70
8 DEMAND	650	1,195	(545)	(45.61)	20,437	4,742	15,695	330.98
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	563,088	845,176	(282,088)	(33.38)	3,140,330	5,445,843	(2,305,513)	(42.34)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,214	1,521	1,693	111.31	13,492	9,814	3,678	37.48
14 TOTAL THERM SALES	758,377	842,166	(83,789)	(9.95)	4,250,323	5,430,120	(1,179,797)	(21.73)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,377,840	2,417,704	(39,864)	(1.65)	13,576,170	14,135,430	(559,260)	(3.96)
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,369,630	2,467,245	(97,615)	(3.96)	12,478,510	14,468,275	(1,989,765)	(13.75)
19 DEMAND	2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,160	(2,668,320)	(13.42)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	15,000	22,320	(7,320)	(32.80)	1,175,450	88,560	1,086,890	1,227.29
22 DEMAND	15,000	22,320	(7,320)	(32.80)	1,119,410	88,560	1,030,850	1,164.01
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,354,630	2,444,925	(90,295)	(3.69)	11,303,060	14,379,715	(3,076,655)	(21.40)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	10,108	4,310	5,798	134.52	42,765	25,310	17,455	68.96
27 TOTAL THERM SALES (24-26 Estimated Only)	4,293,654	2,440,615	1,853,039	75.93	22,975,859	14,354,405	8,621,454	60.05
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.497)	1.321	(1.818)	(137.62)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	18.385	26.500	(8.115)	(30.62)	19.668	28.908	(9.240)	(31.96)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.589	5.356	(0.767)	(14.32)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.720	1.317	(0.597)	(45.33)	1.130	1.318	(0.188)	(14.26)
35 DEMAND (8/22)	4.333	5.354	(1.021)	(19.07)	1.826	5.355	(3.529)	(65.90)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	23.914	34.569	(10.655)	(30.82)	27.783	37.872	(10.089)	(26.64)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	31.797	35.290	(3.493)	(9.90)	31.549	38.775	(7.226)	(18.64)
40 TOTAL COST OF THERM SOLD (11/27)	13.114	34.630	(21.516)	(62.13)	13.668	37.938	(24.270)	(63.97)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	12.043	33.559	(21.516)	(64.11)	12.597	36.867	(24.270)	(65.83)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.08828	33.68518	(21.597)	(64.11)	12.64436	37.00562	(24.361)	(65.83)
45 PGA FACTOR ROUNDED TO NEAREST .001	12.088	33.685	(21.597)	(64.11)	12.644	37.006	(24.362)	(65.83)

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	AUGUST 1994		DIFFERENCE		AUGUST 1994		DIFFERENCE		
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	
1 COMMODITY (Pipeline)	17,097	31,889	(14,792)	(46.39)	(67,416)	186,768	(254,184)	(136.10)	
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	13,740	17,187	(3,447)	(20.06)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	435,661	653,820	(218,159)	(33.37)	2,454,275	4,182,535	(1,728,260)	(41.32)	
5 DEMAND	111,852	158,265	(46,413)	(29.33)	790,297	1,065,262	(274,965)	(25.81)	
6 OTHER	(2,915)	0	(2,915)	0.00	(16,852)	0	(16,852)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	108	294	(186)	(63.27)	13,277	1,167	12,110	1,037.70	
8 DEMAND	650	1,195	(545)	(45.61)	20,437	4,742	15,695	330.98	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(42,906)	42,906	(100.00)	0	(892,549)	892,549	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	563,088	802,270	(239,182)	(29.81)	3,140,330	4,553,294	(1,412,964)	(31.03)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,214	1,521	1,693	111.31	13,492	9,814	3,678	37.48	
14 TOTAL THERM SALES	758,377	800,749	(42,372)	(5.29)	4,250,323	4,543,480	(293,157)	(6.45)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,377,840	2,417,704	(39,864)	(1.65)	13,576,170	14,135,430	(559,260)	(3.96)	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,369,630	2,467,245	(97,615)	(3.96)	12,478,510	14,468,275	(1,989,765)	(13.75)	
19 DEMAND	2,582,600	2,954,920	(372,320)	(12.60)	17,220,840	19,889,160	(2,668,320)	(13.42)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	15,000	22,320	(7,320)	(32.80)	1,175,450	88,560	1,086,890	1,227.29	
22 DEMAND	15,000	22,320	(7,320)	(32.80)	1,119,410	88,560	1,030,850	1,164.01	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,354,630	2,444,925	(90,295)	(3.69)	11,303,060	14,379,715	(3,076,655)	(21.40)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	10,108	4,310	5,798	134.52	42,765	25,310	17,455	68.96	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,293,654	2,440,615	1,853,039	75.93	22,975,859	14,354,405	8,621,454	60.06	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.497)	1.321	(1.818)	(137.62)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	18.385	26.500	(8.115)	(30.62)	19.668	28.908	(9.240)	(31.96)	
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.589	5.356	(0.767)	(14.32)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.720	1.317	(0.597)	(45.33)	1.130	1.318	(0.188)	(14.26)	
35 DEMAND (8/22)	4.333	5.354	(1.021)	(19.07)	1.826	5.355	(3.529)	(65.90)	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	23.914	32.814	(8.900)	(27.12)	27.783	31.665	(3.882)	(12.26)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	31.797	35.290	(3.493)	(9.90)	31.549	38.775	(7.226)	(18.64)	
40 TOTAL COST OF THERM SOLD (11/27)	13.114	32.872	(19.758)	(60.11)	13.668	31.721	(18.053)	(56.91)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	12.043	31.801	(19.758)	(62.13)	12.597	30.650	(18.053)	(58.90)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.08828	31.92057	(19.832)	(62.13)	12.64436	30.76524	(18.121)	(58.90)	
45 PGA FACTOR ROUNDED TO NEAREST .001	12.088	31.921	(19.833)	(62.13)	12.644	30.765	(18.121)	(58.90)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: AUGUST 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	2,753,800	19,799.83	0.719
2 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline – Scheduled PTS	0	0.00	0.000
4 No Notice Commodity Adjustment	(25,960)	(186.65)	0.719
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(350,000)	(2,516.50)	0.719
8 TOTAL COMMODITY (Pipeline)	2,377,840	17,096.68	0.719
SWING SERVICE			
9 Swing Service – Scheduled	0	0.00	0.000
10 Alert Day Volumes – FGT	0	0.00	0.000
11 Alert Day Volumes – FGT	0	0.00	0.000
12 Operational Flow Order Volumes – FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS	2,719,630	503,618.87	18.518
18 Commodity Other – Scheduled ITS	0	0.00	0.000
19 Commodity Other – Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	0.00	0.000
21 Imbalance Cashout – Other Shippers	0	(2,097.83)	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(350,000)	(65,860.38)	18.817
24 TOTAL COMMODITY (Other)	2,369,630	435,660.66	18.385
DEMAND			
25 Demand (Pipeline) Entitlement	2,932,600	127,010.91	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	350,000	(15,158.50)	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,582,600	111,852.41	4.331
OTHER			
33 Revenue Sharing – FGT	0	(2,914.88)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(2,914.88)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	435,661	653,820	218,159	33.37	2,454,275	4,182,535	1,728,260	41.32	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	128,185	149,939	21,754	14.51	719,769	376,668	(343,101)	(91.09)	
3 TOTAL	563,846	803,759	239,913	29.85	3,174,044	4,559,203	1,385,159	30.38	
4 FUEL REVENUES (NET OF REVENUE TAX)	759,135	802,238	43,103	5.37	4,284,037	4,549,389	265,352	5.83	
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	171,590	171,590	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	793,453	836,556	43,103	5.15	4,455,627	4,720,979	265,352	5.62	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	229,607	32,797	(196,810)	(600.09)	1,281,583	161,776	(1,119,807)	(692.20)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	3,290	0	(3,290)	0.00	6,675	0	(6,675)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	753,244	384,684	(368,560)	(95.81)	(164,845)	392,977	557,822	141.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(171,590)	(171,590)	0	0.00	
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	951,823	383,163	(568,660)	(148.41)	951,823	383,163	(568,660)	(148.41)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	753,244	384,684	(368,560)	(95.81)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	948,533	383,163	(565,370)	(147.55)					
14 TOTAL (12+13)	1,701,777	767,847	(933,930)	(121.63)					
15 AVERAGE (50% OF 14)	850,889	383,924	(466,965)	(121.63)					
16 INTEREST RATE - FIRST DAY OF MONTH	4.4600%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.8200%	0.0000%	---	---					
18 TOTAL (16+17)	9.2800%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	4.6400%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.387%	0.0000%	---	---					
21 INTEREST PROVISION (15x20)	3,290	0	---	---					

* If line 5 is a refund add to line 4
If line 5 is a collection ()subtract from line 4

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
AUGUST 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94	CITRUS	SYS SUPPLY	N/A	1,104,214	0	1,104,214	221,680.34	N/A	N/A	INCL. IN COST	20.08
2	APR 94	HADSON	SYS SUPPLY	N/A	1,841,756	0	1,841,756	365,046.70	N/A	N/A	INCL. IN COST	19.82
3	MAY 94	CITRUS	SYS SUPPLY	N/A	1,068,420	0	1,068,420	229,492.00	N/A	N/A	INCL. IN COST	21.48
4	MAY 94	HADSON	SYS SUPPLY	N/A	1,543,500	0	1,543,500	331,091.00	N/A	N/A	INCL. IN COST	21.45
5	JUN 94	HADSON	SYS SUPPLY	N/A	1,388,580	258,000	1,646,580	308,495.50	N/A	N/A	INCL. IN COST	18.74
6	JUN 94	CITRUS	SYS SUPPLY	N/A	894,270	0	894,270	172,669.13	N/A	N/A	INCL. IN COST	19.31
7	JUL 94	CITRUS	SYS SUPPLY	N/A	862,500	0	862,500	173,750.26	N/A	N/A	INCL. IN COST	20.14
8	JUL 94	HADSON	SYS SUPPLY	N/A	1,251,640	267,360	1,519,000	297,361.66	N/A	N/A	INCL. IN COST	19.58
9	JUL 94	AMOCO	SYS SUPPLY	N/A	154,000	0	154,000	29,767.50	N/A	N/A	INCL. IN COST	19.33
10	AUG 94	CITRUS	SYS SUPPLY	N/A	894,470	0	894,470	166,373.59	N/A	N/A	INCL. IN COST	18.60
11	AUG 94	HADSON	SYS SUPPLY	N/A	1,475,160	350,000	1,825,160	337,245.28	N/A	N/A	INCL. IN COST	18.48
TOTAL					12,478,510	875,360	13,353,870	2,632,972.96	0	0	0	19.72

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: AUGUST 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON	25306	1,844	1,803	57,164	55,893	\$1.740	\$1.780
2	CITRUS (CISCO)	25306	567	555	17,577	17,205	\$1.740	\$1.778
3	HADSON	25306	648	633	20,076	19,621	\$1.750	\$1.791
4	HADSON	25309	16	16	500	489	\$1.770	\$1.810
5	HADSON	25309	839	820	26,002	25,432	\$1.810	\$1.851
6	HADSON	25309	1,075	1,052	33,325	32,597	\$1.870	\$1.912
7	CITRUS (CISCO)	25309	1,118	1,093	34,658	33,895	\$1.870	\$1.912
8	HADSON	25412	129	126	4,000	3,912	\$1.740	\$1.779
9	HADSON	25412	452	442	14,000	13,692	\$1.770	\$1.810
10	HADSON	25412	157	154	4,875	4,770	\$1.800	\$1.840
11	HADSON	25412	924	904	28,655	28,027	\$1.810	\$1.851
12	CITRUS (CISCO)	25412	1,265	1,237	39,215	38,347	\$1.810	\$1.851
13								
14								
15								
16								
17								
18								
19								
20								
TOTAL			9,034	8,835	280,047	273,880		
WEIGHTED AVERAGE							\$1.798	\$1.839

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.

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		AUGUST 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	141,444	170,500	29,056	17.04	1,138,540	1,471,120	332,580	22.61
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	1,020	950	(70)	(7.37)
RESIDENTIAL	(31)	396,246	431,660	35,414	8.20	2,537,399	2,822,230	284,831	10.09
LARGE VOLUME	(51)	1,537,183	1,511,630	(25,553)	(1.69)	8,510,694	8,255,170	(255,524)	(3.10)
OTHER	(81)	7,102	8,200	1,098	13.39	41,398	47,110	5,712	12.12
TOTAL FIRM		2,082,171	2,122,180	40,009	1.89	12,229,051	12,596,580	367,529	2.92
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	329,615	273,200	(56,415)	(20.65)	1,467,798	1,450,290	(17,508)	(1.21)
LARGE VOLUME INTERRUPTIBLE	(93)	1,881,868	2,158,420	276,552	12.81	9,279,010	9,154,220	(124,790)	(1.36)
TOTAL INTERRUPTIBLE		2,211,483	2,431,620	220,137	9.05	10,746,808	10,604,510	(142,298)	(1.34)
TOTAL THERM SALES		4,293,654	4,553,800	260,146	5.71	22,975,859	23,201,090	225,231	0.97
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	1,595	1,646	51	3.10	1,613	1,648	35	2.12
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,024	30,266	242	0.80	30,508	30,630	122	0.40
LARGE VOLUME	(51)	1,476	1,428	(48)	(3.36)	1,482	1,421	(61)	(4.29)
OTHER	(81)	437	432	(5)	(1.16)	445	436	(9)	(2.06)
TOTAL FIRM		33,538	33,778	240	0.71	34,054	34,141	87	0.25
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		14	17	3	17.65	14	17	3	17.65
TOTAL CUSTOMERS		33,552	33,795	243	0.72	34,068	34,158	90	0.26
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	89	104	15	14.42	706	893	187	20.94
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	170	158	(12)	(7.59)
RESIDENTIAL	(31)	13	14	1	7.14	83	92	9	9.78
LARGE VOLUME	(51)	1,041	1,059	18	1.70	5,743	5,809	66	1.14
OTHER	(81)	16	19	3	15.79	93	108	15	13.89
INTERRUPTIBLE	(61)	25,355	17,075	(8,280)	(48.49)	112,908	90,643	(22,265)	(24.56)
LARGE VOLUME INTERRUPTIBLE	(93)	1,881,868	2,158,420	276,552	12.81	9,279,010	9,154,220	(124,790)	(1.36)

ACTUAL FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0404	1.0468	1.0415	1.0402	1.0355	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	1.05	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0404	1.0468	1.0415	1.0402	1.0355	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.05	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company
An ENRON/SONAT Affiliate

PAGE

DATE	08/31/94	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	09/10/94			
INVOICE NO.	2717			
TOTAL AMOUNT DUE	\$126,247.43			

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

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			08/94	A	RES	0.3659	0.0672		0.4331	293,260	\$127,010.91
	NO NOTICE RESERVATION CHARGE			08/94	A	HNR	0.0694			0.0694	31,000	\$2,151.40
	WESTERN DIVISION REVENUE SHARING CREDIT			08/94	A	TCW						(\$392.15)
	MARKET IT REVENUE SHARING CREDIT			08/94	A	ITF						(\$2,522.73)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/94											324,260	\$126,247.43

*** END OF INVOICE 2717 ***

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
A - FERC FILING ADM - ADMINISTRATIVE FEE

10

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	09/10/94	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 # 001659806 Route # 053000196
DUE	09/20/94		
INVOICE NO.	2863		
TOTAL AMOUNT DUE	\$19,613.18		

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	KG	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Usage Charge - No Notice For DELAND			08/94	A	COM	0.0259	0.0460		0.0719	(1,122)	✓ (\$80.67)
	Usage Charge - No Notice For SANFORD			08/94	A	COM	0.0259	0.0460		0.0719	(1,474)	✓ (\$105.98)
	Usage Charge	16103	FPU-BOYNTON BEACH	08/94	A	COM	0.0259	0.0460		0.0719	19,850	\$1,427.22
	Usage Charge	16104	FPU-WEST PALM BEACH	08/94	A	COM	0.0259	0.0460		0.0719	24,800	\$1,783.12
	Usage Charge	16105	FPU-WEST PALM BEACH	08/94	A	COM	0.0259	0.0460		0.0719	31,000	\$2,228.90
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	08/94		COM	0.0259	0.0460		0.0719	19,232	\$1,382.78
	Usage Charge	16107	FPU-LAKE WORTH	08/94	A	COM	0.0259	0.0460		0.0719	34,800	\$2,502.12
	Usage Charge	16108	FPU-BOYNTON BEACH	08/94	A	COM	0.0259	0.0460		0.0719	18,300	\$1,315.77
	Usage Charge	16109	FPU-BOCA RATON	08/94		COM	0.0259	0.0460		0.0719	36,600	\$2,631.54
	Usage Charge	16156	FPU-SANFORD	08/94		COM	0.0259	0.0460		0.0719	11,010	\$791.62
	Usage Charge	16157	FPU-SANFORD WEST	08/94	A	COM	0.0259	0.0460		0.0719	19,438	\$1,397.59

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

1001 1000 1112 1311 0903 1413 1408 1001 11

GAS TRANSPORTATION


Florida Gas Transmission Company
 An ENRON/SOHAM Affiliate

DATE	09/10/94	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 # 001658886 Route # 053000196
DUE	09/20/94		
INVOICE NO.	2863		
TOTAL AMOUNT DUE	\$19,613.18		

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

RECEIPTS		DELIVERIES		PRODUCTION			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	KG	BASE	SURCHARGES	DISC.	NET	MMBTU DRY	AMOUNT
Usage Charge		16158	FPU-DELAND	08/94	A	COM	0.0259	0.0460		0.0719	25,350	\$1,822.67
Usage Charge		16273	FARMLAND INDUSTRIES	08/94	A	COM	0.0259	0.0460		0.0719	35,000	\$2,516.50
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/94											272,784	\$19,613.18
END OF INVOICE 2863 ***												

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

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

Form 062-3694 (6/93)

12

FORM 1000010000

10

TOT: 272,784 17.13

1994.03-03

14150

H105 P.03/17

Citrus Industrial Sales Company, Inc.

An ENRAN/SOMAT Affiliate

CUSTOMER INFORMATION		INVOICE INFORMATION		CONTRACT INFORMATION		PAYMENT INFORMATION	
FLORIDA PUBLIC UTILITIES CO ATTN: JACK BROWN, TREASURER P. O. BOX 1395 W. PALM BEACH, FL 33402-1395		INVOICE NUMBER: G-9408-800 INVOICE DATE: SEPTEMBER 10, 1994 DUE DATE: SEPTEMBER 20, 1994		CONTRACT NO.: 262-28962-302 (W/LW) CONTRACT DATE: NOVEMBER 1, 1993 VOLUME BASIS: MMBTU 14.73 DRY		VIA WIRE TRANSFER BY 2:00 PM CST NATIONALS BANK - HOUSTON CITRUS INDUSTRIAL SALES COMPANY, INC. 41-6027948 - 111000023	
FOR FURTHER INFORMATION CALLS: WILL WRIGHT @ 713/355-317 FAX # 713/356-2705							
FACILITY		DATES		VOLUMES		PRICE	
DELIVERY POINT	DESCRIPTION	START	END	TIER	PER MMBTU	ADJUSTMENTS	FINAL
TO INVOICE YOU FOR NATURAL GAS SALES:							
25106	COMPRESSOR STATION 7	09/01/1994	09/31/1994		17.577		11.74000
25109	COMPRESSOR STATION 11	09/01/1994	09/31/1994		13.654		11.87000
25412	STATION 8 TRANSFER POINT	09/01/1994	09/31/1994		39.215		11.81000
						TOTAL DUE CITRUS INDUSTRIAL SALES COMPANY, INC.	
						\$166,373.59	

Legend: * = Value not included in final invoice; tes = Estimated price; Tier = Daily, M = Monthly

Form 085-5367 (12/93)

INVOICE

For Services During the Month of August, 1994

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

LOCATION ID: FPU1
DATED: 09-Sep-94
DUE DATE: 19-Sep-94
INVOICE: 20453

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	56,240 X	\$1.7400	97,857.60
Zone 2	MMBtu	44,580 X	\$1.8100	80,689.80
Zone 3	MMBtu	33,015 X	\$1.8700	61,738.05
TOTAL TERM		133,835		\$ 240,285.45
Additional Spot Purchases:				
Zone 1		21,000 X	\$1.7500	36,750.00
Zone 2		4,000 X	\$1.7700	7,080.00
		1,950 X	\$1.8000	3,510.00
		1,000 X	\$1.8100	1,810.00
Zone 3		21,937 X	\$1.8100	39,705.97
		4,875 X	\$1.8100	8,823.75
TOTAL ADDTL SPOT		54,762		\$ 97,679.72
TOTAL DUE				\$ 337,965.17

DO NOT PAY

SUPPORTING DATA: Base Index
August 1, 1994 Issue Inside E.E.R.C.-Gas Market Report.
COMMODITY PRICE

Florida gas (Zone 1) =	\$1.71	+	0.03	=	1.7400
Florida gas (Zone 2) =	\$1.78	+	0.03	=	1.8100
Florida gas (Zone 3) =	\$1.84	+	0.03	=	1.8700

Pursuant to Contract effective November 1, 1993.

INVOICE IN ERROR

PLEASE WIRE TRANSFER FUNDS TO:
Harris Bank & Trust
Chicago, IL.
ABA #071000288
FIC: Hudson Gas Systems, Inc.
ACCOUNT #2781466

OR

MAIL PAYMENT TO:
Hudson 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, please call Douglas Davis at (214)610-6923

HADSON GAS SYSTEMS, INC.

For Services During the Month of August 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: September 9, 1994
 DUE DATE: September 19, 1994
 INVOICE: 20453

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
ZONE 1 - POI 25306	MMBtu	57,164	\$1.740	\$99,465.36
ZONE 1 - POI 25306	MMBtu	20,076	\$1.750	35,133.00
ZONE 1 - POI 25412	MMBtu	28,655	\$1.810	51,865.55
ZONE 1 - POI 25412	MMBtu	14,000	\$1.770	24,780.00
ZONE 2 - POI 25412	MMBtu	4,875	\$1.800	8,775.00
ZONE 2 - POI 25412	MMBtu	4,000	\$1.740	6,960.00
ZONE 2 - POI 25309	MMBtu	33,325	\$1.870	62,317.75
ZONE 2 - POI 25309	MMBtu	500	\$1.770	885.00
ZONE 2 - POI 25309	MMBtu	26,002	\$1.810	47,063.62
TOTAL DUE		188,597		\$337,245.28

	A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY						
2	Post Office Box 3395						
3	West Palm Beach, Florida 33402-3395						
4							
5	INVOICE						
6							
7	Date: August 12, 1994						
8							
9							
10	Florida Gas Utility						
11	Attention: Kelly Russ,						
12	Member Services Representative						
13	7328 West University Avenue, Suite A						
14	Gainesville, Florida 32607						
15							
16	INVOICE NUMBER:		GS2				
17							
18	<u>Description</u>		<u>Basis</u>		<u>Units</u>	<u>Price</u>	<u>Amount</u>
19							
20	May 94 Market Deliveries Imbalance						
21	Trading		MMBtu		1,197	\$1.9600	\$2,346.12
22							
23	TOTAL DUE						\$2,346.12
24							
25							
26							
27							
28							
29	Please remit payment to:			Florida Public Utilities Company			
30				Attention: Christopher M. Snyder			
31				Post Office Box 3395			
32				West Palm Beach, Florida 33402-3395			
33							
34	Please enclose one copy of this invoice with payment.						
35							

Exhibit A
to
IMBALANCE TRADING AGREEMENT
for
Florida Gas Transmission Imbalance Trading

Imbalance Month: May 1994

Settlement Price: 1.955 /MMBtu on a Dry Basis

NOTE: The above financial information is proprietary and is not to be transmitted to FGT. When confirming imbalance trading with FGT pursuant to paragraph 5 of the Agreement please fax only the Book-Out Transaction Form below to FGT.

FLORIDA GAS TRANSMISSION COMPANY
BOOK-OUT TRANSACTION FORM

PARTY RECEIVING BOOK-OUT VOLUMES:				
LEGAL ENTITY NO: <u>4084</u>				
LEGAL ENTITY NAME: <u>Florida Public Utilities</u>				
POSTING NUMBER	IMBALANCE TYPE	TOTAL ALLOCATED IMBALANCE	BOOKOUT MMBtu	SFTS
<u>433</u>	<u>Short</u>	<u>127</u>	<u>(127)</u>	
SIGNATURE: <u>[Signature]</u>			DATE: <u>5/12/94</u>	

PARTY PROVIDING BOOK-OUT VOLUMES:				
LEGAL ENTITY NO: <u>6275</u>				
LEGAL ENTITY NAME: <u>CSCD</u>				
POSTING NUMBER	IMBALANCE TYPE	TOTAL ALLOCATED IMBALANCE	BOOKOUT MMBtu	SFTS
<u>605</u>	<u>no notice</u>	<u>(7259)</u>	<u>127</u>	
SIGNATURE: <u>[Signature]</u>			DATE: <u>8/11/94</u>	

(The party who holds the imbalance which is due shipper shall be responsible for submitting the above Book-Out Transaction Form to FGT in the time required by the FGT tariff. Please refer to paragraph 5 of the Agreement.)

A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY					
2	Post Office Box 3395					
3	West Palm Beach, Florida 33402-3395					
4						
5	<u>INVOICE</u>					
6						
7	Date: September 1, 1994					
8	Due Date: September 10, 1994					
9	Farmland Hydro, L.P.					
10	Attention: Mr. Richard Schuck,					
11	Manager, Natural Gas					
12	Post Office Box 7305, Dept. 65					
13	Kansas City, MO 64116-0005					
14						
15	INVOICE NUMBER:		121120150801			
16						
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
18						
19	Commodity Cost of Gas *		MMBtu	31,713	\$1.7974	\$57,000.95
20			MMBtu	4,088	\$1.7293	\$7,069.38
21						
22	FTS-1 Reservation Charge		MMBtu	35,000	\$0.4331	\$15,158.50
23						
24	FTS-1 Usage Charge		MMBtu	35,000	\$0.0719	\$2,516.50
25						
26	FPU Administrative Charge		MMBtu	35,801	\$0.0500	\$1,790.05
27						
28	TOTAL DUE					\$83,535.38
29						
30	*	<u>Pricing Date</u>	<u>Publication</u>	<u>Units</u>	<u>Price</u>	
31						
32		August 1, 1994	Inside FERC	31,713	\$1.7974	
33		August 24, 1994	Gas Daily	4,088	\$1.7293	
34						
35						
36	Please remit payment to:		Florida Public Utilities Company			
37			Attention: Christopher M. Snyder			
38			Post Office Box 3395			
39			West Palm Beach, Florida 33402-3395			
40						
41	Please enclose one copy of this invoice with payment.					
42						

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of August 1994 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-11	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY, OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-12	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of August 1994 Gas Purchase Invoices and related transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICES	13-15	1-80	SEE BELOW

It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of August 1994 Traded Imbalances and/or Repackaged Direct Capacity / Commodity Assignment:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
FPU INVOICE FOR	16	10-14	A, B & C	SEE BELOW
IMBALANCEC TRADED		21	E, F & G	SEE BELOW
		23	G	SEE BELOW
IMBALANCE TRADING AGREEMENT	17	1-80	ALL	SEE BELOW
FPU INVOICE	18	9-13	A, B & C	SEE BELOW
		19-20	E, F & G	SEE BELOW
		22, 26	E, F & G	SEE BELOW
		24	E & G	SEE BELOW
		28	G	SEE BELOW
		30, 32-33	B, C, D & E	SEE BELOW

The item represents revenue received by Florida Public Utilities Company and credited to it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's relinquishment program. Transactions of these types can potentially be done with customers off and on FPU's gas distribution system. For competitive purposes only, FPU must be assured that no other firm capacity holder on FGT will be able to ascertain the customer(s) involved in this transaction with FPU nor the prices of the components of such transactions, except for the FGT commodity rate, nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. FPU is hereby requesting that the name(s) of the customer(s), the total units purchased and sold, all negotiable pricing information and commodity information be kept confidential. Of the pricing information only the FGT-1 usage charge should be made public since it is a non-negotiable tariff rate. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.