

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

-990003-

10584-94

COST OF GAS PURCHASED	CURRENT MONTH:		SEPTEMBER 1994		PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	16,896	32,185	(15,289)	(47.50)	(50,520)	218,953	(269,473)	(123.07)	
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	367,449	756,658	(389,209)	(51.44)	2,821,724	4,939,193	(2,117,469)	(42.87)	
5 DEMAND	111,350	153,160	(41,810)	(27.30)	901,647	1,218,422	(316,775)	(26.00)	
6 OTHER	(5,502)	0	(5,502)	0.00	(22,354)	0	(22,354)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	285	(285)	(100.00)	13,277	1,452	11,825	814.39	
8 DEMAND	0	1,157	(1,157)	(100.00)	20,437	5,899	14,538	246.45	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(164,228)	164,228	(100.00)	0	(1,056,777)	1,056,777	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	492,275	778,937	(286,662)	(36.80)	3,632,605	5,332,231	(1,699,626)	(31.87)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,587	1,704	883	51.82	16,079	11,518	4,561	39.60	
14 TOTAL THERM SALES	805,355	777,233	28,122	3.62	5,055,678	5,320,713	(265,035)	(4.98)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,349,960	2,440,102	(90,142)	(3.69)	15,926,130	16,575,532	(649,402)	(3.92)	
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,369,470	2,491,057	(121,587)	(4.88)	14,847,980	16,959,332	(2,111,352)	(12.45)	
19 DEMAND	2,571,000	2,859,600	(288,600)	(10.09)	19,791,840	22,748,760	(2,956,920)	(13.00)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	21,600	(21,600)	(100.00)	1,175,450	110,160	1,065,290	967.04	
22 DEMAND	0	21,600	(21,600)	(100.00)	1,119,410	110,160	1,009,250	916.17	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,369,470	2,469,457	(99,987)	(4.05)	13,672,530	16,849,172	(3,176,642)	(18.85)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,475	4,370	4,105	93.94	51,240	29,680	21,560	72.64	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,420,231	2,465,087	1,955,144	79.31	27,396,090	16,819,492	10,576,598	62.88	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.317)	1.321	(1.638)	(124.00)	
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)	15.508	30.375	(14.867)	(48.94)	19.004	29.124	(10.120)	(34.75)	
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.556	5.356	(0.800)	(14.94)	
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)	0.000	1.319	(1.319)	(100.00)	1.130	1.318	(0.188)	(14.26)	
35 DEMAND (8/22)	0.000	5.356	(5.356)	(100.00)	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)	20.776	31.543	(10.767)	(34.13)	26.569	31.647	(5.078)	(16.05)	
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)	30.525	38.993	(8.468)	(21.72)	31.380	38.807	(7.427)	(19.14)	
40 TOTAL COST OF THERM SOLD (11/27)	11.137	31.599	(20.462)	(64.76)	13.260	31.703	(18.443)	(58.17)	
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)	10.066	30.528	(20.462)	(67.03)	12.189	30.632	(18.443)	(60.21)	
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)	10.10385	30.64279	(20.539)	(67.03)	12.23483	30.74718	(18.512)	(60.21)	
45 PGA FACTOR ROUNDED TO NEAREST .001	10.104	30.643	(20.539)	(67.03)	12.235	30.747	(18.512)	(60.21)	

DECLASSIFIED

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: SEPTEMBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	2,624,740	18,871.89	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	(7,780)	(55.94)	0.719
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(267,000)	(1,919.73)	0.719
8 TOTAL COMMODITY (Pipeline)	2,349,960	16,896.22	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	2,636,470	406,656.35	15.424
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	2,657.35	0.000
21 Imbalance Cashout – Other Shippers	0	0.00	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(267,000)	(41,864.55)	15.680
24 TOTAL COMMODITY (Other)	2,369,470	367,449.15	15.508
DEMAND			
25 Demand (Pipeline) Entitlement	2,838,000	122,913.78	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	267,000	11,563.77	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	2,571,000	111,350.01	4.331
OTHER			
33 Revenue Sharing – FGT	0	(5,502.32)	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	(5,502.32)	0.000

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
SEPTEMBER 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
12	SEP 94	CITRUS	SYS SUPPLY	N/A	953,400	0	953,400	151,125.00	N/A	N/A	INCL. IN COST	15.85
13	SEP 94	HADSON	SYS SUPPLY	N/A	1,416,070	267,000	1,683,070	255,531.35	N/A	N/A	INCL. IN COST	15.18
TOTAL					14,847,980	1,142,360	15,990,340	3,039,629.31	0	0	0	19.01

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

	CURRENT MONTH:				SEPTEMBER 1994				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	16,896	32,185	(15,289)	(47.50)	(50,520)	218,953	(269,473)	(123.07)				
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	367,449	756,658	(389,209)	(51.44)	2,821,724	4,939,193	(2,117,469)	(42.87)				
5 DEMAND	111,350	153,160	(41,810)	(27.30)	901,647	1,218,422	(316,775)	(26.00)				
6 OTHER	(5,502)	0	(5,502)	0.00	(22,354)	0	(22,354)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	285	(285)	(100.00)	13,277	1,452	11,825	814.39				
8 DEMAND	0	1,157	(1,157)	(100.00)	20,437	5,899	14,538	246.45				
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)	492,275	943,165	(450,890)	(47.81)	3,632,605	6,389,008	(2,756,403)	(43.14)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,587	1,704	883	51.82	16,079	11,518	4,561	39.60				
14 TOTAL THERM SALES	805,355	940,019	(134,664)	(14.33)	5,055,678	6,370,139	(1,314,461)	(20.63)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	2,349,960	2,440,102	(90,142)	(3.69)	15,926,130	16,575,532	(649,402)	(3.92)				
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,369,470	2,491,057	(121,587)	(4.88)	14,847,980	16,959,332	(2,111,352)	(12.45)				
19 DEMAND	2,571,000	2,859,600	(288,600)	(10.09)	19,791,840	22,748,760	(2,956,920)	(13.00)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	21,600	(21,600)	(100.00)	1,175,450	110,160	1,065,290	967.04				
22 DEMAND	0	21,600	(21,600)	(100.00)	1,119,410	110,160	1,009,250	916.17				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,369,470	2,469,457	(99,987)	(4.05)	13,672,530	16,849,172	(3,176,642)	(18.85)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	8,475	4,370	4,105	93.94	51,240	29,680	21,560	72.64				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,420,231	2,465,087	1,955,144	79.31	27,396,090	16,819,492	10,576,598	62.88				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.317)	1.321	(1.638)	(124.00)				
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)	15.508	30.375	(14.867)	(48.94)	19.004	29.124	(10.120)	(34.75)				
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.556	5.356	(0.800)	(14.94)				
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)	0.000	1.319	(1.319)	(100.00)	1.130	1.318	(0.188)	(14.26)				
35 DEMAND (8/22)	0.000	5.356	(5.356)	(100.00)	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)	20.776	38.193	(17.417)	(45.60)	26.569	37.919	(11.350)	(29.93)				
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)	30.525	38.993	(8.468)	(21.72)	31.380	38.807	(7.427)	(19.14)				
40 TOTAL COST OF THERM SOLD (11/27)	11.137	38.261	(27.124)	(70.89)	13.260	37.986	(24.726)	(65.09)				
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)	10.066	37.190	(27.124)	(72.93)	12.189	36.915	(24.726)	(66.98)				
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)	10.10385	37.32983	(27.226)	(72.93)	12.23483	37.05380	(24.819)	(66.98)				
45 PGA FACTOR ROUNDED TO NEAREST .001	10.104	37.330	(27.226)	(72.93)	12.235	37.054	(24.819)	(66.98)				

**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: SEPTEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,896	32,185	(15,289)	(47.50)	(50,520)	218,953	(269,473)	(123.07)
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	367,449	756,658	(389,209)	(51.44)	2,821,724	4,939,193	(2,117,469)	(42.87)
5 DEMAND	111,350	153,160	(41,810)	(27.30)	901,647	1,218,422	(316,775)	(26.00)
6 OTHER	(5,502)	0	(5,502)	0.00	(22,354)	0	(22,354)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	285	(285)	(100.00)	13,277	1,452	11,825	814.39
8 DEMAND	0	1,157	(1,157)	(100.00)	20,437	5,899	14,538	246.45
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)	492,275	943,165	(450,890)	(47.81)	3,632,605	6,389,008	(2,756,403)	(43.14)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,587	1,704	883	51.82	16,079	11,518	4,561	39.60
14 TOTAL THERM SALES	805,355	940,019	(134,664)	(14.33)	5,055,678	6,370,139	(1,314,461)	(20.63)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,349,960	2,440,102	(90,142)	(3.69)	15,926,130	16,575,532	(649,402)	(3.92)
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,369,470	2,491,057	(121,587)	(4.88)	14,847,980	16,959,332	(2,111,352)	(12.45)
19 DEMAND	2,571,000	2,859,600	(288,600)	(10.09)	19,791,840	22,748,760	(2,956,920)	(13.00)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	21,600	(21,600)	(100.00)	1,175,450	110,160	1,065,290	967.04
22 DEMAND	0	21,600	(21,600)	(100.00)	1,119,410	110,160	1,009,250	916.17
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,369,470	2,469,457	(99,987)	(4.05)	13,672,530	16,849,172	(3,176,642)	(18.85)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,475	4,370	4,105	93.94	51,240	29,680	21,560	72.64
27 TOTAL THERM SALES (24-26 Estimated Only)	4,420,231	2,465,087	1,955,144	79.31	27,396,090	16,819,492	10,576,598	62.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.719	1.319	(0.600)	(45.49)	(0.317)	1.321	(1.638)	(124.00)
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)	15.508	30.375	(14.867)	(48.94)	19.004	29.124	(10.120)	(34.75)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.556	5.356	(0.800)	(14.94)
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)	0.000	1.319	(1.319)	(100.00)	1.130	1.318	(0.188)	(14.26)
35 DEMAND (8/22)	0.000	5.356	(5.356)	(100.00)	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)	20.776	38.193	(17.417)	(45.60)	26.569	37.919	(11.350)	(29.93)
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)	30.525	38.993	(8.468)	(21.72)	31.380	38.807	(7.427)	(19.14)
40 TOTAL COST OF THERM SOLD (11/27)	11.137	38.261	(27.124)	(70.89)	13.260	37.986	(24.726)	(65.09)
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)	10.066	37.190	(27.124)	(72.93)	12.189	36.915	(24.726)	(66.98)
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)	10.10385	37.32983	(27.226)	(72.93)	12.23483	37.05380	(24.819)	(66.98)
45 PGA FACTOR ROUNDED TO NEAREST .001	10.104	37.330	(27.226)	(72.93)	12.235	37.054	(24.819)	(66.98)

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:		SEPTEMBER 1994		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	367,449	756,658	389,209	51.44	2,821,724	4,939,193	2,117,469	42.87	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	124,826	23,721	(101,105)	(426.23)	844,595	400,389	(444,206)	(110.94)	
3 TOTAL	492,275	780,379	288,104	36.92	3,666,319	5,339,582	1,673,263	31.34	
4 FUEL REVENUES (NET OF REVENUE TAX)	805,355	778,675	(26,680)	(3.43)	5,089,392	5,328,064	238,672	4.48	
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	205,908	205,908	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	839,673	812,993	(26,680)	(3.28)	5,295,300	5,533,972	238,672	4.31	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	347,398	32,614	(314,784)	(965.18)	1,628,981	194,390	(1,434,591)	(738.00)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	4,554	0	(4,554)	0.00	11,229	0	(11,229)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	951,823	383,163	(568,660)	(148.41)	(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	(205,908)	(205,908)	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)	1,269,457	381,459	(887,998)	(232.79)	1,269,457	381,459	(887,998)	(232.79)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	951,823	383,163	(568,660)	(148.41)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,264,903	381,459	(883,444)	(231.60)					
14 TOTAL (12+13)	2,216,726	764,622	(1,452,104)	(189.91)					
15 AVERAGE (50% OF 14)	1,108,363	382,311	(726,052)	(189.91)					
16 INTEREST RATE - FIRST DAY OF MONTH	4.8200%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.0400%	0.0000%	---	---					
18 TOTAL (16+17)	9.8600%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	4.9300%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.411%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	4,554	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.

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: SEPTEMBER 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	10109	7	7	204	200	\$1.550	\$1.581
2	HADSON	10141	27	26	800	782	\$1.550	\$1.586
3	HADSON	23060	700	685	21,000	20,538	\$1.500	\$1.534
4	HADSON	25306	1,420	1,389	42,592	41,657	\$1.450	\$1.483
5	HADSON	25306	96	93	2,846	2,786	\$1.550	\$1.583
6	CITRUS (CISCO)	25309	3,250	3,178	97,500	95,340	\$1.550	\$1.585
7	HADSON	25309	562	550	16,856	16,492	\$1.550	\$1.584
8	HADSON	25309	72	70	2,150	2,100	\$1.670	\$1.710
9	HADSON	25412	55	54	1,641	1,605	\$1.450	\$1.483
10	HADSON	25412	2,753	2,692	82,595	80,774	\$1.500	\$1.534
11	HADSON	25412	0	0	4	4	\$1.550	\$1.550
12	HADSON	57143	7	7	200	196	\$1.550	\$1.582
13								
14								
15								
16								
17								
18								
19								
20								
TOTAL			8,948	8,751	268,388	262,474		
WEIGHTED AVERAGE							\$1.515	\$1.549

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.

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:		SEPTEMBER 1994		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
GENERAL SERVICE (11)	161,746	176,580	14,834	8.40	1,300,286	1,647,700	347,414	21.08	
OUTDOOR LIGHTING (21)	(270)	190	460	242.11	750	1,140	390	34.21	
RESIDENTIAL (31)	446,061	442,740	(3,321)	(0.75)	2,983,460	3,264,970	281,510	8.62	
LARGE VOLUME (51)	1,717,779	1,518,200	(199,579)	(13.15)	10,228,473	9,773,370	(455,103)	(4.66)	
OTHER (81)	8,288	7,810	(478)	(6.12)	49,686	54,920	5,234	9.53	
TOTAL FIRM	2,333,604	2,145,520	(188,084)	(8.77)	14,562,655	14,742,100	179,445	1.22	
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE (61)	320,565	272,990	(47,575)	(17.43)	1,788,363	1,723,280	(65,083)	(3.78)	
LARGE VOLUME INTERRUPTIBLE (93)	1,766,062	1,889,420	123,358	6.53	11,045,072	11,043,640	(1,432)	(0.01)	
TOTAL INTERRUPTIBLE	2,086,627	2,162,410	75,783	3.50	12,833,435	12,766,920	(66,515)	(0.52)	
TOTAL THERM SALES	4,420,231	4,307,930	(112,301)	(2.61)	27,396,090	27,509,020	112,930	0.41	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE (11)	1,609	1,648	39	2.37	1,613	1,648	35	2.12	
OUTDOOR LIGHTING (21)	6	6	0	0.00	6	6	0	0.00	
RESIDENTIAL (31)	29,998	30,194	196	0.65	30,423	30,558	135	0.44	
LARGE VOLUME (51)	1,476	1,432	(44)	(3.07)	1,481	1,423	(58)	(4.08)	
OTHER (81)	438	431	(7)	(1.62)	444	435	(9)	(2.07)	
TOTAL FIRM	33,527	33,711	184	0.55	33,967	34,070	103	0.30	
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	33,541	33,728	187	0.55	33,981	34,087	106	0.31	
THERM USE PER CUSTOMER									
GENERAL SERVICE (11)	101	107	6	5.61	806	1,000	194	19.40	
OUTDOOR LIGHTING (21)	(45)	32	77	240.63	125	190	65	34.21	
RESIDENTIAL (31)	15	15	0	0.00	98	107	9	8.41	
LARGE VOLUME (51)	1,164	1,060	(104)	(9.81)	6,906	6,868	(38)	(0.55)	
OTHER (81)	19	18	(1)	(5.56)	112	126	14	11.11	
INTERRUPTIBLE (61)	24,659	17,062	(7,597)	(44.53)	137,566	107,705	(29,861)	(27.72)	
LARGE VOLUME INTERRUPTIBLE (93)	1,766,062	1,889,420	123,358	6.53	11,045,072	11,043,640	(1,432)	(0.01)	

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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	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	1.06	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	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	1.06	0	0	0	0	0	0

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	09/30/94	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	10/10/94		
INVOICE NO.	3004		
TOTAL AMOUNT DUE	\$119,493.46		

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			09/94	A	RES	0.3659	0.0672		0.4331	283,800	\$122,913.70
	NO NOTICE RESERVATION CHARGE			09/94	A	NNR	0.0694			0.0694	30,000	\$2,082.00
	WESTERN DIVISION REVENUE SHARING CREDIT			09/94	A	TCW						(\$1,523.64)
	MARKET IT REVENUE SHARING CREDIT			09/94	A	ITF						(\$3,978.68)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/94.											313,800	\$119,493.46

*** END OF INVOICE 3004 ***

TRANSACTION CODE (IC): A = ACTUALS R = REVERSALS

Form 062-3694 (5/94)

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GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	10/10/94	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 HENB Charlotte NC Account # 001658806 Route # 053000196
DUE	10/20/94		
INVOICE NO.	3156		
TOTAL AMOUNT DUE	\$18,815.95		

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	IC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Usage Charge - No Notice For DELAND			09/94	A	COM	0.0259	0.0460		0.0719	(173)	(\$12.44)
	Usage Charge - No Notice For SANFORD			09/94	A	COM	0.0259	0.0460		0.0719	(605)	(\$43.50)
	Usage Charge	16103	FPU-RIVIERA BEACH	09/94	A	COM	0.0259	0.0460		0.0719	18,600	\$1,337.34
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	09/94	A	COM	0.0259	0.0460		0.0719	24,000	\$1,725.60
	Usage Charge	16105	FPU-WEST PALM BEACH	09/94	A	COM	0.0259	0.0460		0.0719	30,000	\$2,157.00
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	09/94	A	COM	0.0259	0.0460		0.0719	23,500	\$1,689.65
	Usage Charge	16107	FPU-LAKE WORTH	09/94	A	COM	0.0259	0.0460		0.0719	37,104	\$2,667.70
	Usage Charge	16108	FPU-BOYNTON BEACH	09/94	A	COM	0.0259	0.0460		0.0719	16,700	\$1,200.70
	Usage Charge	16109	FPU-BOCA RATON	09/94	A	COM	0.0259	0.0460		0.0719	32,000	\$2,300.80
	Usage Charge	16156	FPU-SANFORD	09/94	A	COM	0.0259	0.0460		0.0719	8,940	\$642.70
	Usage Charge	16157	FPU-SANFORD WEST	09/94	A	COM	0.0259	0.0460		0.0719	19,500	\$1,402.00

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

11

FROM REPORT COVER

TO

FOR

DATE

GAS TRANSPORTATION

7
Florida Gas Transmission Company
 An ENRON/SUNAT Affiliate

DATE	10/10/94	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
DUPLICATE	10/20/94		
INVOICE NO.	3156		
TOTAL AMOUNT DUE	\$18,815.95		

Wire Transfer
 NCHB Charlotte NC
 Account # 001658806
 Route # 053000196

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
Usage Charge		16158	FPU-DELAND	09/94	A	COM	0.0259	0.0460		0.0719	25,430	\$1,828.42
Usage Charge		16273	FARMLAND INDUSTRIES	09/94	A	COM	0.0259	0.0460		0.0719	26,700	\$1,919.77
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/94.											261,696	\$18,815.95

*** END OF INVOICE 3156 ***

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

FORM 067-2404 (5-90)

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FRONT REVERSE COPY
 TOTAL \$18,815.95
 10/10/94

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	09/30/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMANN 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	10/10/94		
INVOICE NO.	3115		
TOTAL AMOUNT DUE	\$2,657.35		

CONTRACT SHIPPER CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER
TYPE CASH IN/CASH OUT 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
Market Del. Netted Transportation				06/94		NTH	0.4378			0.4378	801	\$350.61
Net Market Delivery Imbalance				06/94		NDM	2.4078			2.4078	958	\$2,306.67
TOTAL FOR MONTH OF 06/94.											1,759	\$2,657.35

*** END OF INVOICE 3115 ***

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

Form 062-3694 (5/94)

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Cirrus Industrial Sales Company, Inc.

An ENRON/SONAT Affiliate

PAGE: 001

TO 914078321713

FROM ENRON GAS SRVS GRP

OCT 10 '94 16:29

CUSTOMER INFORMATION		INVOICE INFORMATION		CONTRACT INFORMATION		PAYMENT INFORMATION							
FLORIDA PUBLIC UTILITIES CO ATTN: JACK BROWN, TREASURER P. O. BOX 3395 W. PALM BEACH, FL 33402-3395		INVOICE NUMBER: G-9409-893 INVOICE DATE: OCTOBER 10, 1994 DUE DATE: OCTOBER 20, 1994		CONTRACT NO: 262-28962-302 CONTRACT DATE: NOVEMBER 1, 1993 VOLUME BASIS: MMBTU 14.73 DRY		VIA WIRE TRANSFER BY 2:00 PM CST NATIONALS BANK - HOUSTON CIRRUS INDUSTRIAL SALES COMPANY, INC. 410327948 - 11109025							
FACTORY ID: 7307K38-1710 FACILITY PERIMETER PIPELATER TO INVOICE YOU FOR NATURAL GAS SALES:				NON FURTHER INFORMATION CALL: WILEY WRIGHT @ (713) 833-7317 FAX @ (713) 690-2709									
DELIVERY POINT	DESCRIPTION	START DATES	END DATES	TIER	TIER VOL	PER	MMBTU	INDEX	ADJUSTMENTS	FINAL	AMOUNT	DOLLARS	TAX
26309	601/25309		09/01/1994 - 09/30/1994				97,500			11,58906	1151,125.00		
TOTAL GGE CIRRUS INDUSTRIAL SALES COMPANY, INC.											97,500	1151,125.00	

Legend: * Value not included in final invoice (e) = Estimate price; Trc = Volume; D = Daily; M = Monthly
 Form 085-4307 (12/93)

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HADSON GAS SYSTEMS, INC.

For Services During the Month of September 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: October 10, 1994
 DUE DATE: October 20, 1994
 INVOICE: ?????

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
ZONE 1 - POI 25306	MMBtu	42,592	\$1.450	\$61,758.40
ZONE 1 - POI 25306	MMBtu	2,846	\$1.550	4,411.30
ZONE 2 - POI 23060	MMBtu	21,000	\$1.500	31,500.00
ZONE 2 - POI 25412	MMBtu	1,641	\$1.450	2,379.45
ZONE 2 - POI 25412	MMBtu	82,595	\$1.500	123,892.50
ZONE 2 - POI 25412	MMBtu	4	\$1.550	6.20
ZONE 3 - POI 25309	MMBtu	16,856	\$1.550	26,126.80
ZONE 3 - POI 25309	MMBtu	2,150	\$1.670	3,590.50
ZONE 3 - POI 10141	MMBtu	800	\$1.550	1,240.00
ZONE 3 - POI 57143	MMBtu	200	\$1.550	310.00
ZONE 3 - POI 10109	MMBtu	204	\$1.550	316.20
TOTAL DUE		170,888		\$255,531.35

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A	B	C	D	E	F	G
FLORIDA PUBLIC UTILITIES COMPANY						
Post Office Box 3395						
West Palm Beach, Florida 33402-3395						
<u>INVOICE</u>						
				Date:	October 1, 1994	
				Due Date:	October 10, 1994	
Farmland Hydro, L.P.						
Attention: Ms. Cindy Vavak						
Post Office Box 7395, Dept. 65						
Kansas City, MO 64116-0005						
INVOICE NUMBER:		121120151001				
<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
Commodity Cost of Gas *		MMBtu	27,300	\$1.4835	\$40,499.55	
FTS-1 Reservation Charge		MMBtu	26,700	\$0.4331	\$11,563.77	
FTS-1 Usage Charge		MMBtu	26,700	\$0.0719	\$1,919.73	
FPU Administrative Charge		MMBtu	27,300	\$0.0500	\$1,365.00	
TOTAL DUE					\$55,348.05	
*	<u>Pricing Date</u>	<u>Publication</u>	<u>Units</u>	<u>Price</u>		
	Sept. 1, 1994	Inside FERC	27,300	\$1.4835		
Please remit payment to:			Florida Public Utilities Company			
			Attention: Christopher M. Snyder			
			Post Office Box 3395			
			West Palm Beach, Florida 33402-3395			
Please enclose one copy of this invoice with payment.						

HADSON GAS SYSTEMS, INC.



A HADSON COMPANY

FLORIDA PUBLIC UTILITIES COMPANY
401 S DIXIE HWY
P O DRAWER 3395
ATTN MR J BROWN TREAS.
W PALM BEACH, FL 33402

Owner No.: 7307
Location-ID: FPUI
Invoice No.: 20937
Date: 10/10/1994
Days Due: 10
P.O Number:

Deliveries on: FLORIDA GAS TRANSMISSION
To invoice for 09/1994 gas purchases:

CD	174,562	263,051.81
MMBTUs purchased		
		<u>263,051.81</u>
Sub-Total		
		<u>\$263,051.81</u>
Total		

Please remit payment to:

Hadson Gas Systems, Inc.
P.O. BOX 651529
CHARLOTTE, NC 28265-1529

Or wire transfer:

DO NOT PAY

Hadson Gas Systems, Inc.
WELLS FARGO BANK
Account # 1290288605
DALLAS, TX
ABA # 111000025

For invoicing questions, call Douglas Davis at (214) 640-6800. [2]

INVOICE IN ERROR

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of September 1994 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-13	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 September 1994 Gas Purchase Invoices and related transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICES	14, 15 & 17	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 September 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	16	9-12	A, B	SEE BELOW
		18, 20 & 24	E, F & G	SEE BELOW
		22	E & G	SEE BELOW
		26	G	SEE BELOW
		28 & 30	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.