

LAW OFFICES
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January 4, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: FPSC Docket No. 950003-GU

Dear Ms. Bayo:

On behalf of Florida Public Utilities Company ("FPU"), enclosed for filing in the above-referenced docket are an original and ten copies of FPU's Request for Confidential Information Classification of portions of the workpapers supplied to the Commission Staff as a part of the PGA true-up audit. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter. Thank you for your assistance in processing this filing.

Sincerely,


Norman H. Horton, Jr.

NHH:amb
Enclosures
cc: Parties of Record
Mr. George Bachman (without enclosures)
Mr. Marc L. Schneidermann

X-24/PD 12767-94

RECEIVED & FILED

16
RECORDS

DOCUMENT NUMBER-DATE
00093 JAN-4 95
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas)
Adjustment Cost Recovery)
_____)

Docket No. 950003-GU
Filed: January 4, 1995

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR CONFIDENTIAL INFORMATION CLASSIFICATION**

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, submits the following Request for Confidential Classification of portions of the workpapers provided to Florida Public Service Commission ("Commission") Staff auditors. In support thereof, FPU states:

1. As part of the Commission's purchased gas adjustment ("PGA") true-up audit, FPU provided to the Commission's Staff auditor various schedules, invoices, and workpapers to be used by the auditors as part of their review of the purchased gas adjustment (PGA) schedules prepared by FPU. These documents contain information claimed by FPU to be proprietary and confidential business information. In addition to the documents prepared or provided by FPU, the auditors took notes or created documents which repeat or reveal the confidential material. A copy of the Document/Record Request forms are attached hereto as Exhibit "B".

2. A copy of the confidential information provided to or generated by Staff is attached hereto in a sealed envelope as Exhibit "C", with the confidential information highlighted in yellow. Also attached is a redacted copy of Exhibit "C".

DOCUMENT NUMBER-DATE

00093 JAN-4 88

FPSC-RECORDS/REPORTING

3. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of FPU's documents contained in Exhibit "C".

4. The material for which confidential classification is sought is intended to be and is treated by FPU as proprietary and has not been publicly disclosed with the exception of some auditor-created workpapers or handwritten notes. The information is the same information contained in FPU's prior PGA filings, and which have been granted confidential classification in prior Commission orders. Specifically, confidential treatment has been granted to the schedules and invoices to which these workpapers apply by the following orders:

<u>Schedule Month</u>	<u>Order No.</u>
Oct. 1993	94-0101-CFO-GU
Nov. 1993	94-0100-CFO-GU
Dec. 1993	94-0896-CFO-GU
Jan. 1994	94-0635-CFO-GU
Feb. 1994	94-0897-CFO-GU
Mar. 1994	94-0898-CFO-GU
Apr. 1994	94-0772-CFO-GU
May 1994	94-0899-CFO-GU
June 1994	94-0981-CFO-GU
July 1994	94-1114-CFO-GU
Aug. 1994	94-1459-CFO-GU
Sept. 1994	94-1418-CFO-GU

The auditor-created documents extract data from one or more schedules and invoices which have been granted confidential treatment and the handwritten notes reference specific data from confidential documents.

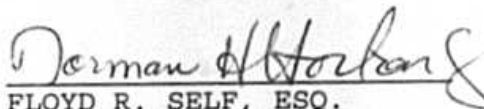
5. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 18 months as provided in section 366.093(4), Florida Statutes. The

time period requested is necessary to allow FPU to negotiate future gas purchase contracts with its suppliers/competitors, and publicly disclosing this information would adversely affect the ability of FPU to negotiate such future contracts on favorable terms.

WHEREFORE, Florida Public Utilities Company respectfully requests the Commission grant its Request for Confidential Information Classification of the information identified in Exhibit "B".

Dated this 4th day of January, 1995.

MESSER, VICKERS, CAPARELLO,
MADSEN, GOLDMAN & METZ, P.A.
215 S. Monroe Street, Suite 701
Post Office Box 1876
Tallahassee, FL 32302-1876
(904) 222-0720



FLOYD R. SELF, ESQ.
NORMAN H. HORTON, JR., ESQ.

Attorneys for Florida Public Utilities
Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Florida Public Utilities Company's Request for Confidential Information Classification have been served by hand delivery (*) or U. S. Mail this 5th day of January, 1995 upon the following:

Robert V. Elias, Esq.*
Division of Legal Services
Florida Public Service
Commission
101 East Gaines Street
Tallahassee, FL 32399-0850

James D. Beasley, Esq.
Ausley, McMullen, McGehee,
Carothers & Proctor
Post Office Box 391
Tallahassee, FL 32302

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McWhirter, Reeves, McGlothlin,
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Office of the Public Counsel
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

Wayne L. Schiefelbein, Esq.
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& Cowdery
1709-D Mahan Drive
Tallahassee, FL 32308

Ansley Watson, Jr., Esq.
MacFarlane, Ferguson, Allison
& Kelly
Post Office Box 1531
Tampa, FL 33601

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McWhirter, Grandoff & Reeves
Post Office Box 3350
Tampa, FL 33601-3350


NORMAN H. HORTON, ESQ.

Exhibit "A"

PAGE 1 of 3

FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's PGA/True-up filings for the six (6) months ended 3/94 and 9/94 under Docket NO. 940003-GU / AFAD NO. 94-158-4-2:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
TRANSPORTATION PURCHASES SCHEDULE A-3	2-2 P 10	1-13	PURCHASED FROM, SYSTEM SUPPLY, TOTAL PURCHASED, COMMODITY COST THIRD PARTY, OTHER CHARGES, TOTAL CENTS PER THERM	(1)
AUDITOR'S WORKPAPERS TITLE: GAS COST	43P4	AS INDICATED	AS INDICATED	(3)
INFORMATION FOR ACCOUNTING	43-1/1	3-8,10-13 19	D&E D	(3) (3)
	43-2/1	3	D&E	(3)
	43-3/1	3-17	D	(3)
FLORIDA GAS TRANSMISSION INVOICE	43-1/1-1 P 3	9	B&C	(3)
	43-3/1-1 P 3	3	B&C	(3)
GAS INVOICES AND RELATED TRANSACTIONS & ALLOCATIONS	43-1/1-1 P 6-9	1-80	ALL	(2,4)
	43-1/1-2	8-11,30-33	C-K	(4)
	43-2/1 P 4-7	1-80	ALL	(2,4)
	43-2/1-2	8-10,30-32	C-K	(4)
	43-3/1-1 P6-12	1-80	ALL	(2,4)

Exhibit "A" (Continued)

PAGE 2 of 3

FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's PGA/True-up filings for the six (6) months ended 3/94 and 9/94 under Docket NO. 940003-GU / AFAD NO. 94-158-4-2:

(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. Additionally, these schedules contain summaries of data previously granted confidential treatment by the FPSC in Dockets 920003-GU and/or 930003-GU, as appropriate. 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) 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 individual supplier's invoice numbering systems. Release of such 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. 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" (Continued)

PAGE 3 of 3

FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's PGA/True-up filings for the six (6) months ended 3/94 and 9/94 under Docket NO. 940003-GU / AFAD NO. 94-158-4-2:

(3) It is necessary to keep the identity of Off Systems Sales customers confidential due to the competitiveness of this market. All invoices and related transactions must also be confidential with including the Florida Gas Transmission Company invoices and transactions. 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.

(4) Confidentiality was previously granted by the FPSC for these schedules and respective columns and line numbers under this same Docket.

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Mark Schneiderman
UTILITY: FLUC
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 2
AUDIT PURPOSE: PGA Time Up

DATE OF REQUEST: 11/30/94

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 1/30/94
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Provide allocation of good costs for Jan + Feb 94

TO: AUDIT MANAGER Ruth Young DATE 11/30/94

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
SIGNATURE AND TITLE OF RESPONDER

DISTRIBUTION:

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: Cheryl Martin
UTILITY: DFPU
FROM: Ruth Young
(AUDIT MANAGER)

REQUEST NUMBER: 3
AUDIT PURPOSE: PGA

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 12/6/94
12/9/94
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please answer the 2 questions attached.

TO: AUDIT MANAGER Ruth Young

DATE 12-7-94

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Cheryl Martin / asst audit mgr
SIGNATURE AND TITLE OF RESPONDER

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

REVISED

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	2,588,590	18,611.98	0.719
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	56,040	2,453.43	4.378
4 No Notice Commodity Adjustment	(13,730)	(98.72)	0.719
5 PGA Refund	0	(1,861.45)	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(258,000)	(1,855.02)	0.719
8 TOTAL COMMODITY (Pipeline)	2,372,900	17,250.22	0.727
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Operational Flow Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
13 Other	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	2,540,350	481,164.63	18.937
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	(6,741.41)	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	(258,000)	(49,522.02)	19.195
24 TOTAL COMMODITY (Other)	2,282,350	424,901.20	18.613
DEMAND			
25 Demand (Pipeline) Entitlement	2,859,600	123,849.28	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	258,000	11,173.98	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	2,601,600	112,675.30	4.331
OTHER			
33 Revenue Sharing - FGT	0	(4,047.03)	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	(4,047.03)	0.000

COMPANY:
TITLE:
PERIOD:

DATE:
AUDITOR:

FPUC
LSIT OF CONFIDENTIAL WORKPAPERS
SIX MONTHS END MARCH 94
SIX MONTHS END SEPT 94
DEC 6, 1994
RKY

*KW
12/13/94*

WP NO	DESCRIPTION	NUMBER OF PAGES
2-1P.7	SCHEDULE A-7P	1
2-2,P10	SCHEDULE A-3	1
43	STAFF SUMMARY	4
43-1/1	COST OF GAS PURCHASED	1
43-1	SCHEDULE A-1	3
43-1/1-1	GAS INVOICES	10
43-1/1-2	GAS INVOICE ALLOCATION	1
43-1/1-3	ALLOCATION OF GAS COSTS	1
43-1/1-3/1	ALLOCATION OF FIRM AND INTERR	1
43-2	SCHEDULE A-1	3
43-2/1	COST OF GAS PURCHASED	1
43-2/1-1	GAS INVOICES	7
43-2/1-2	GAS INVOICE ALLOCATION	1
43-2/1-3	ALLOCATION OF GAS COSTS	1
43-2/1-3/1	ALLOCATION OF FIRM AND INTERR	1
43-3	SCHEDULE A-1	2
43-3/1	COST OF GAS PURCHASED	1
43-3/1-1	GAS INVOICES	12

SCHEDULE A-3
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
APRIL 1994 THROUGH MARCH 1995
SEPTEMBER 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACAGRUFUEL	TOTAL CENTS PER THERM	
							TOTAL PURCHASED	THIRD PARTY	PIPELINE				
1	APR 94		SYS SUPPLY	N/A						N/A			
2	APR 94		SYS SUPPLY	N/A						N/A			
3	MAY 94		SYS SUPPLY	N/A						N/A			
4	MAY 94		SYS SUPPLY	N/A						N/A			
5	JUN 94		SYS SUPPLY	N/A						N/A			
6	JUN 94		SYS SUPPLY	N/A						N/A			
7	JUL 94		SYS SUPPLY	N/A						N/A			
8	JUL 94		SYS SUPPLY	N/A						N/A			
9	JUL 94		SYS SUPPLY	N/A						N/A			
10	AUG 94		SYS SUPPLY	N/A						N/A			
11	AUG 94		SYS SUPPLY	N/A						N/A			
12	SEP 94		SYS SUPPLY	N/A						N/A			
13	SEP 94		SYS SUPPLY	N/A						N/A			
TOTAL							14,987,980	1,142,360	15,990,340	3,039,331	0	0	19.01

239,470
2-2p 2

405,667
2-2p 5

Cannot trace 6 months cost 3,039,331 to A-1, can trace by month to bank up for A-1 as filed called "A-1 - Supporting Detail", traced the month of Sept 94 only

Per 2-2 p 2
2-2 p 2

CONFIDENTIAL

2-2
10

2-2

C-110
02/16/94
RHS

ABC

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1

Handwritten notes:
K...
B...

PIPELINE	TOTAL COMPANY	CURRENT MONTH: <u>JANUARY 1994</u>			PERIOD TO DATE:			DIFFERENCE AMOUNT	DIFFERENCE %
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
COST OF GAS PURCHASED									
1	COMMODITY	0	0	0	0.0	48,040	377,666	344,646	87.0
2	DEMAND	0	0	0	0.0	34,084	46,111	9,727	29.0
3	LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	9,110	17,777	8,650	48.7
4	COMMODITY	0	0	0	0.0	14,770	0	(14,770)	0.0
5	DEMAND	0	0	0	0.0	41,580	421,832	359,434	85.4
6	TOTAL COST OF GAS PURCHASED	0	0	0	0.0	102,404	856,479	754,070	72.7
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	50,577	81,771	(31,194)	20.4	337,433	304,257	34,074	27.0
8	COMMODITY Other	943,429	1,264,404	(320,975)	25.5	3,164,719	4,180,643	1,015,924	24.3
9	DEMAND	372,642	504,700	(132,058)	26.2	2,229,644	1,825,170	404,474	27.5
10	OVERHEAD	11,402	2,439	(8,963)	(790.8)	27,197	6,794	(20,411)	(299.9)
11	LESS END-USE CONTRACT (ON BEHALF OF)	22,959	4,370	(17,589)	(115.4)	67,542	39,441	(27,991)	(106.3)
12	COMMODITY Pipeline & Other	19,219	15,183	(4,036)	(20.6)	149,149	87,916	(61,233)	(57.2)
13	DEMAND	1,342,215	1,833,353	(491,138)	26.8	4,481,472	4,597,897	(116,425)	(2.6)
14	TOTAL TRANSPORTATION COST	1,342,215	1,833,353	(491,138)	26.8	4,481,472	4,597,897	(116,425)	(2.6)
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	1,342,215	1,833,353	(491,138)	26.8	4,481,472	4,597,897	(116,425)	(2.6)
16	TOTAL COST	0	0	0	0.0	0	0	0	0.0
17	NET UNBILLED	1,137	2,400	(1,263)	(67.3)	7,833	17,473	9,640	46.4
18	COMPANY USE	1,297,169	1,840,354	(543,185)	20.1	4,115,474	4,150,840	(34,366)	(0.8)
19	TOTAL THEM SALES	1,297,169	1,840,354	(543,185)	20.1	4,115,474	4,150,840	(34,366)	(0.8)
INDEBT PURCHASED									
PIPELINE									
20	COMMODITY	0	0	0	0.0	143,340	937,820	794,480	84.7
21	DEMAND	0	0	0	0.0	1,204,210	1,204,210	0	0.0
22	LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	77,319	0	(77,319)	0.0
23	COMMODITY	0	0	0	0.0	443,900	443,900	0	0.0
24	DEMAND	0	0	0	0.0	114,941	937,820	822,879	87.6
25	TOTAL PURCHASED	0	0	0	0.0	1,776,400	2,523,750	747,350	42.1
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	5,034,170	5,001,370	(32,800)	(0.5)	18,510,170	17,949,300	(560,870)	(3.1)
27	COMMODITY Other (0 FPD RATE)	4,416,340	4,001,019	(415,321)	9.5	16,443,279	16,251,237	(192,042)	(1.2)
28	DEMAND	6,418,600	6,490,600	(72,000)	3.2	27,440,190	29,434,140	(1,993,950)	(7.1)
29	OVERHEAD	1,643,000	164,300	(1,478,700)	(900.0)	3,904,000	290,600	(3,613,400)	(91.8)
30	OVERHEAD	0	0	0	0.0	0	0	0	0.0
31	LESS END-USE CONTRACT (ON BEHALF OF)	739,430	261,640	(477,790)	(102.7)	4,313,370	2,171,400	(2,141,970)	(49.6)
32	COMMODITY Pipeline & Other	666,480	261,640	(404,840)	(154.8)	4,349,530	2,171,400	(2,178,130)	(49.9)
33	DEMAND	45,970	0	45,970	0.0	45,970	0	45,970	0.0
34	COMMODITY Other	4,368,200	4,739,730	(371,530)	0.2	14,242,140	15,777,900	(1,535,760)	(10.4)
35	TOTAL TRANSPORTATION COST	4,368,200	4,739,730	(371,530)	0.2	14,242,140	15,777,900	(1,535,760)	(10.4)
36	TOTAL PIPELINE AND TRANSPORTATION	1,342,215	1,833,353	(491,138)	26.8	4,481,472	4,597,897	(116,425)	(2.6)
37	COMPANY USE	4,151	4,439	(288)	(2.1)	25,449	34,700	9,251	26.4
38	TOTAL THEM SALES	4,151	4,439	(288)	(2.1)	25,449	34,700	9,251	26.4
CENTS PER THERM									
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	3.850	3.823	0.027	0.0
41	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERHEAD	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
43	OTHER PURCHASES	0.000	0.000	0.000	0.0	52.874	44.894	(7.980)	(15.1)
44	TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	52.874	44.894	(7.980)	(15.1)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.164	1.325	(0.161)	20.7	1.282	1.495	0.213	24.3
46	COMMODITY Other	21.309	25.000	(3.691)	17.7	21.900	29.445	7.545	25.4
47	DEMAND	4.424	5.803	(1.379)	13.0	4.332	5.555	1.223	22.0
48	OVERHEAD	0.894	1.740	(0.846)	60.1	0.694	1.740	1.046	48.1
49	OVERHEAD	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
50	LESS END-USE CONTRACT (ON BEHALF OF)	3.274	1.325	(1.949)	(100.3)	1.591	1.824	0.234	27.9
51	COMMODITY Pipeline & Other (11/31-23)	7.803	5.905	(1.898)	50.3	3.414	4.587	1.173	24.3
52	TOTAL TRANSPORTATION COST	30.551	34.481	(3.930)	20.2	30.839	41.812	10.973	24.2
53	TOTAL PIPELINE AND TRANSPORTATION	30.551	34.481	(3.930)	20.2	30.839	41.812	10.973	24.2
54	NET UNBILLED	27.331	26,710	(621)	29.2	38,587	41,985	3,398	27.3
55	COMPANY USE	30.853	30,681	(172)	20.2	30,853	30,681	(172)	(0.6)
56	TOTAL THEM SALES	30,853	30,681	(172)	20.2	30,853	30,681	(172)	(0.6)
57	TURN-UP (T-1)	27.573	31,481	(3,908)	27.1	27,758	31,481	3,723	28.3
58	TOTAL COST OF GAS	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	27.573	31,481	(3,908)	27.1	27,758	31,481	3,723	28.3
60	TOTAL	1,00374	1,00374	0.000	0.0	1,00374	1,00374	0.000	0.0
61	REVENUE TAX FACTOR	27.47421	31,32446	(3,850)	27.1	27,47421	31,32446	3,850	28.3
62	P&A FACTOR ADJUSTED FOR TAXES	41.791	41.414	0.377	77.1	37.463	40.811	3.348	78.1

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/RF-60

FIRM	CURRENT MONTH:			PERIOD TO DATE:				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
PIPELINE								
1 COMMODITY	0	0	0	0.0	29,099	(29,099)	0.0	
2 DEMAND	0	0	0	0.0	22,666	28,336	20.0	
3 LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0.0	
4 COMMODITY	0	0	0	0.0	0	0	0.0	
5 DEMAND	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)	(87.7)
TRANSPORTATION SYSTEM SUPPLY								
7 COMMODITY Pipeline	48,013	61,460	13,447	21.9	164,003	200,175	36,172	18.1
8 COMMODITY Other	860,219	1,001,826	141,607	14.1	2,845,620	3,608,541	756,921	21.8
9 DEMAND	353,225	489,597	136,374	27.9	1,040,275	1,537,262	496,987	32.3
10 NO NOTICE	11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0.0	
11 COMMODITY Pipeline & Other	0	0	0	0.0	0	0	0.0	
12 DEMAND	0	0	0	0.0	0	0	0.0	
13 TOTAL TRANSPORTATION COST	1,272,857	1,555,742	282,885	18.2	4,077,005	5,346,774	1,269,769	23.7
14 TOTAL PIPELINE AND TRANSPORTATION	1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0.0	
16 TOTAL COST	(A) 1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2
17 NET UNBILLED	0	0	0	0.0	0	0	0.0	
18 COMPANY USE	1,137	2,614	1,477	56.5	7,833	8,914	1,081	12.1
19 TOTAL THERM SALES	(B) 1,277,446	1,553,128	325,682	21.0	3,849,046	5,366,196	1,517,150	28.3
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 LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	
23 COMMODITY	0	0	0	0.0	0	0	0	
24 DEMAND	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	4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)
27 COMMODITY Other (8 FPU GATE)	4,041,767	3,871,791	(169,976)	(4.4)	12,956,950	12,204,820	(752,130)	(6.2)
28 DEMAND	7,751,920	8,436,960	685,040	8.1	23,090,660	27,262,660	4,172,000	15.3
29 NO NOTICE	1,443,000	164,300	(1,278,700)	(900.0)	3,986,000	390,600	(3,595,400)	(100.0)
30 OVERRUN	0	0	0	0.0	0	0	0	
LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	
31 COMMODITY Pipeline & Other	0	0	0	0.0	0	0	0	
32 DEMAND	0	0	0	0.0	0	0	0	
33 COMMODITY Other	0	0	0	0.0	0	0	0	
34 TOTAL TRANSPORTATION	4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)
35 TOTAL PIPELINE AND TRANSPORTATION	(C) 4,041,767	3,759,020	(282,747)	(7.5)	12,946,924	11,849,340	(1,097,584)	(9.3)
36 NET UNBILLED	0	0	0	0.0	0	0	0	
37 COMPANY USE	4,151	6,750	2,599	38.5	25,609	21,290	(4,319)	(20.3)
38 TOTAL THERM SALES	4,480,924	3,752,270	(728,654)	(19.4)	12,883,547	11,878,050	(1,005,497)	(8.9)
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	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42 OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
43 OTHER PURCHASES	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0
TRANSPORTATION SYSTEM SUPPLY								
45 COMMODITY Pipeline	1.188	1.635	0.447	27.3	1.275	1.689	0.414	24.5
46 COMMODITY Other	21.283	25.875	4.592	17.7	21.962	29.517	7.555	25.6
47 DEMAND	4.557	5.803	1.246	21.5	4.585	5.639	1.154	20.1
48 NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1
49 OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT (ON BEHALF OF)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
50 COMMODITY Pipeline & Other	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	31.493	41.387	9.894	23.9	31.704	45.123	13.419	29.7
53 TOTAL PIPELINE AND TRANSPORTATION	31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE	27.391	38.726	11.335	29.3	30.587	41.869	11.283	26.9
56 TOTAL THERM SALES	51.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7
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	28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL	28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0
61 REVENUE TAX FACTOR	1.00374	1.00374	0.000	0.0	1.00374	1.00374	0.000	0.0
62 RFA FACTOR ADJUSTED FOR TAXES	28.31867	38.25019	9.932	26.0	28.71754	42.24853	13.523	32.0

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/XI-A0

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH: JANUARY 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	17,707	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		10,564	20,311	9,747	48.0	73,430	104,062	30,652	29.4
8 COMMODITY Other		80,853	261,578	180,725	69.1	318,599	1,185,002	867,303	73.1
9 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
10 NO NOTICE		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other		22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)
12 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
13 TOTAL TRANSPORTATION COST		69,358	277,611	208,253	75.0	324,467	1,250,323	925,856	74.0
14 TOTAL PIPELINE AND TRANSPORTATION		69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7
17 NET UNBILLED		0	866	866	100.0	0	5,711	5,711	100.0
18 COMPANY USE		0	0	0	0.0	0	0	0	0.0
19 TOTAL THERM SALES		64,723	296,206	231,483	78.1	266,430	1,792,652	1,526,222	85.1
	TERMS PURCHASED								
20 COMMODITY		0	0	0	0.0	56,160	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	20,849	937,820	908,971	96.9
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		982,403	1,242,250	259,847	20.9	5,650,838	6,100,040	449,202	7.4
27 COMMODITY Other (9 FPU GATE)		374,573	1,010,028	635,455	62.9	1,486,271	4,946,417	2,560,146	63.3
28 DEMAND		466,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
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		739,670	261,640	(478,030)	(182.7)	4,312,370	2,171,480	(2,141,890)	(98.6)
32 DEMAND		466,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
33 COMMODITY Other		45,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION		308,653	980,610	671,957	68.5	1,405,388	3,920,560	2,525,172	64.3
35 TOTAL PIPELINE AND TRANSPORTATION		308,653	980,610	671,957	68.5	1,432,237	4,866,388	3,434,143	70.6
36 NET UNBILLED		0	2,240	2,240	100.0	0	13,490	13,490	100.0
37 COMPANY USE		0	0	0	0.0	0	0	0	0.0
38 TOTAL THERM SALES		1,767,504	978,370	(789,134)	(80.7)	7,459,615	4,852,890	(2,606,725)	(53.7)
	CENTS PER THERM								
39 COMMODITY		0.000	0.000	0.000	0.0	33.722	41.872	8.150	19.5
40 DEMAND		0.000	0.000	0.000	0.0	3.858	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		1.075	1.635	0.560	34.2	1.299	1.706	0.407	23.8
46 COMMODITY Other		21.585	25.898	4.313	16.7	21.436	29.387	7.951	26.9
47 DEMAND		2.883	5.883	2.920	50.3	3.414	4.509	1.095	24.3
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 ((1/(31-33))		3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9
51 DEMAND		2.883	5.883	2.920	50.3	3.414	4.509	1.095	24.3
52 TOTAL TRANSPORTATION COST		22.471	28.310	5.839	20.6	25.120	31.826	6.706	27.4
53 TOTAL PIPELINE AND TRANSPORTATION		22.471	28.310	5.839	20.6	25.340	33.762	10.422	30.9
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	0.000	0.000	100.0	0.000	42.335	42.335	100.0
56 TOTAL THERM SALES		22.471	28.310	5.839	20.6	25.340	33.762	10.422	30.9
57 TRUE-UP (E-2)		(3.280)	(5.280)	(2.000)	0.0	(3.280)	(3.280)	0.000	0.0
58 TOTAL COST OF GAS		19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PEA FACTOR ADJUSTED FOR TAXES		19.26335	25.12414	5.861	23.3	20.13584	30.59706	10.461	34.2

COMPANY: FPUC
TITLE: GAS COSTS
PERIOD: 10/93 TO 9/94
DATE: NOVEMBER 28, 1994
WP: 43
AUDITOR: RKY

KW 12/13/94

STAFF SELECTED THE MONTHS OF JANUARY AND FEBRUARY 1994 AND JUNE 1994 FOR REVIEW. THESE MONTHS WERE SELECTED DUE TO THE HIGH DOLLAR AMOUNTS (FOR THEIR RESPECTIVE PERIODS) AS REFLECTED ON WP 40.

The company prepared Cost of Gas Purchased schedule was reconciled to wp 40 and to Schedule A-2. The amounts on A-1 were reconciled to wp 40 and A-2. See 43 p3 and 4. Differences were explained.

The cost of gas in the company prepared schedules was traced to invoices.

Allocations between firm and interruptible for Jan and Feb 94 were traced to company prepared allocation schedules. The allocation schedules were not audited. For the second six months, there were no allocations between firm and interruptible because the company said that Wayne told them that they should no longer separate them. Confirm with Wayne. *Per Max Finkbein 12/13/94. This is correct.*

ALL MONTHS OF GAS COSTS ON WP 40 WERE TRACED TO WP 12, TRIAL BALANCE.

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43 p 3-4

Continue with next page
42p3

42p2 Blank

COMPANY: FPUC
 TITLE: GAS COSTS
 PERIOD: 10/93 TO 9/94
 DATE: NOVEMBER 28, 1994
 WP: 43
 AUDITOR: RKY

① PER A-1 SCHEDULES

	43-1 JAN 94	43-2 FEB 94	43-3 JUNE 94
FIRM	1,272,857.00	1,151,902.00	NOT BROKEN DOWN ON A-1 SCHEDULES
INTERR	69,358.00	68,184.00	
TOTAL CO.	1,342,215.00	1,220,086.00	547,802.00
PER 40	1,364,924.00	1,232,667.00	552,861.00
	(22,709.00)	(12,581.00)	(5,059.00)

② RECONCILIATION OF A-1 SCHEDULES TO A-2 SCHEDULES
 FOR INFORMATION PURPOSES ONLY AS THE AMOUNTS USED ON A-2 ARE
 THE AMOUNTS INCLUDED IN THE TRUE UP

	43-1	43-2	43-3
LAKE WORTH	22,431.84	12,581.00	5,059.23
CFRH	277.14	0.00	0.00
	22,708.98	12,581.00	5,059.23

included 72 Regional Hospital

This reconciliation shows that both Lake Worth and CFRH are included in the cost of gas in the PGA A-2.

What are these items? Should they be included in the cost of gas in the PGA? *These are actual costs for gas + the revenues are in the PGA. 41-1, appears reasonable*

②

	43-1 JAN 94	43-2 FEB 94	43-3 JUNE 94
FIRM	4,041,767.00	3,309,166.00	
INTEPR	308,653.00	275,102.00	
TOTAL CO.	4,350,420.00	3,584,270.00	4,826,891.00

COMPANY: FPUC
 TITLE: GAS COSTS
 PERIOD: 10/93 TO 9/94
 DATE: NOVEMBER 28, 1994
 WP: 43
 AUDITOR: RKY

③

	JAN 94 <u>43-1</u>	FEB 94 <u>43-2</u>	June MAR 94 <u>43-3</u>
INVOICE AMOUNT	1,383,493.03	1,232,667.44	615,412.71
COST INCLUDED IN WP 40 and A-2	1,364,924.00	1,232,667.00	552,861.00
DIFFERENCE <u>43-1</u>	18,569.03	<u>43-2</u> 0.44	<u>43-3</u> 62,551.71

Included on the invoice, but not in the ^{Costs} PGA charges are
 (*) Costs for [redacted] for Jan 94, and ~~Other~~ ^{Costs} acceptable for Mar 94. (end use change) [redacted]
 should these costs be removed from the PGA?

Company says that any revenues from end use customers
 ([redacted] + [redacted]) are credited back to expense account
 401

Traced to JES, credit to acct. 401 for Jan 94
 Traced to JES, credit to acct 401 for June 94
 It appears that the expenses & revenues are
 not in the PGA A-2 Schedule for [redacted] + [redacted]

(*) [redacted]
 These are end use customers

(4) It appears that the Company is
 including Co Use on Cost. Po: Miv

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A B C D E F G H

INFORMATION FOR ACCOUNTING DEPARTMENT								
COST OF GAS PURCHASED								
	FIRM	LOWU		OTHER INT	TOTAL	END USE		
COG-TRANSPORTATION-DEMAND	353,222.65	16,447.23		0.00	372,441.72	19,219.07		
COG-TRANSPORTATION-NO NOTICE	11,402.42	0.00		0.00	11,402.42	0.00		
COG-TRANSPORTATION-PIPELINE	48,013.04	5,984.81		3,666.56	58,576.81	6,897.27		
COG-TRANSPORTATION-OTHER	860,219.00	0.00		65,691.42	941,072.02	15,161.60		
TOTAL	1,272,857.11	22,431.84		69,357.98	1,383,493.03	41,277.94		
THERMS PURCHASED								
TRANSPORTATION-DEMAND	7,751,920	602,680		0	8,418,600	666,680		
TRANSPORTATION-NO NOTICE	1,643,000	0		0	1,643,000	0		
TRANSPORTATION-COMMODITY-PIPELINE	4,041,767	602,680		308,653	5,024,170	673,750		
TRANSPORTATION-COMMODITY-OTHER	4,041,767	0		308,653	4,416,340	65,920		
	Therms	Ccf	Btu Factor	WPB	SAN	DEL	TOTAL	
BTU FACTOR	5,867,170	5,596,910	1.04829	SYSTEM SUPPLY THERMS	3,289,990	608,300	452,130	4,350,420
				DIVISIONAL PERCENTAGES	75.62%	13.98%	10.40%	100.00%

17 X - Separate Invoice $\frac{43-3}{1-1}$

18 V - Part of another Invoice $\frac{43-3}{1-1}$

19 (P) - Combination of Invoice
w/p $\frac{43-3}{1-1}$

20

Arthur
Ingram
5/25/09

(V) - Trend to Split Work
between
allocations, regard to
Company proposal, allocation
of gas costs. Calculated
in random basis, but
not audited $\frac{43-1}{1-3}$

Allocation of Costs:

Total Less End Use = $1,383,493.03 - 41,277.94 = 1,342,215.09$

NPB - $1,342,215.09 \times 75.62\% = 1,014,983.05$

end use (LOWU +) $41,000.80$

TOTAL (NPB) $1,055,983.85$

SAN - $1,342,215.09 \times 13.98\% = 187,601.67$

277.14

187,918.81

DEMAND - $1,342,215.09 \times 10.40\% = 139,590.37$

Jan 94

NPB - Gas Costs

5/10/09

5/13/09

PPC

D 1450 2
1150 2

F 30

G

H

12/13/04
5/2/12/04

Florida Gas Transmission Company
An Energy Transfer Partners Company

GAS TRANSPORTATION

DATE	01/31/04	CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACE BRONK POST OFFICE BOX 5295 WEST PALM BEACH, FL 33408-2895	PLEASE CONTACT JIM STUBBS AT (772)853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE
INVT	02/15/04		
INVOICE NO.	373		
TOTAL AMOUNT DUE	\$383,844.34		

ALPHABETICALLY BY INVOICE ID FOR YOUR REFERENCE AND SORT BY
Wire Transfer
M&E BANK/STARS NE
ACCOUNT # 0010000000
BRANCH # 0033000196

PUC

CONTRACT	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4884	PLEASE CONTACT JIM STUBBS AT (772)853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE
RECEIPTS	PO NO.	NAME	DATE	AMOUNT	VOLUMES
			8/1/04	8,4331	843,496
			8/1/04	8,4331	364,308
			8/1/04	8,4331	26,164
			8/1/04	8,1589	(28,000)
					1,004,168
					\$383,844.34
					11,432.42

49,819.81 P.3
277.14 P.4
8479.92 P.5
55,576.87
15161.68 P.6
313852.66 P.7
618054.51 P.8
3782.24 P.8
9778.35 P.10
991.072.10

372,771.15
43-1

43-1

43-1

PLEASE CONTACT JIM STUBBS AT (772)853-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

GAS TRANSPORTATION



Florida Gas Transmission Company

AN ENERGY PART OF AMGEN

PAGE 1

PLEASE REFER TO THIS INVOICE NO. ON YOUR REFERENCE AND MAIL TO

Vice President
1028 Charlotte MC
Accrual # 831658806
Route # 951000196

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

DATE 02/10/94
DATE 02/20/94
INVOICE NO. 640
TOTAL AMOUNT DUE \$49,819.81

CONTRACT 5809 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 6684 PLEASE CONTACT JIM STUBBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	POI NO.	NAME	SHIPPER	TYPE	FROM TRANSPORTATION DELIVERIES	MONTH	TC	SC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMMUTU DRY	AMOUNT
Usage Charge - No Notice for Declimb	16103	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	6,187		\$4814.37
Usage Charge - No Notice for Sanford	16104	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	5,776		\$572.96
Usage Charge - No Notice for West Palm Beach	16105	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	2,758		\$273.87
Usage Charge	16106	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	27,550		\$2,735.72
Usage Charge	16107	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	32,250		\$3,202.43
Usage Charge	16108	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	77,500		\$7,695.75
Usage Charge	16109	FPU-VICTORIA BEACH	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	110,671		\$10,989.43
Usage Charge	16154	FPU-SANFORD	5809	A	01/94	A	CON	0.0259	0.0734	0.0993		0.0993	39,384		\$3,914.83
Usage Charge					01/94	A	CON	0.0259	0.0734	0.0993		0.0993	31,980		\$3,161.95
Usage Charge					01/94	A	CON	0.0259	0.0734	0.0993		0.0993	67,254		\$6,678.25
Usage Charge					01/94	A	CON	0.0259	0.0734	0.0993		0.0993	33,340		\$3,308.67

TRANSACTION CODE (FC) - A - ACTUALS E - ESTIMATEDS
 BATH CODE (FC) - 034 - CONTRACT/ABRACE 157 - SERVICE RES - REFERRAL/REWARD FAC - FACILITY
 101 - SCHEDULING FINALLY 103 - CONTRACT MAINTENANCE PENALTY 105 - INTEREST
 1 - (FC) / (FC) ADM - ADMINISTRATIVE FEE

R (2)

GAS TRANSPORTATION

Florida Gas Transmission Company

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DATE 02/10/94

SUB 02/20/94

PROCI NO. 640

TOTAL AMOUNT DUE \$49,819.81

CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY

ATTN: JACK BROWN

POST OFFICE BOX 3395

WEST PALM BEACH, FL 33402-3395

Vice Transfer

4028 Charlotte NC

ACCOUNT # 001650204

Route # 013000194

PLEASE REFERENCE THIS PROCI NO. ON YOUR INVOICES AND WIRE TO.

PLEASE CONTACT JIM STUREBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE.

CUSTOMER NO. 4084

SHIPPER FLORIDA PUBLIC UTILITIES COMPANY

TYPE TRANSPORTATION

CONTRACT 5009

VOLUMES MMBTU DRY AMOUNT

RATES

BASE

SURCHARGES

DISC

NET

0.0993

0.0734

0.0059

0.0734

0.0993

0.0993

33,300

51,400

6,400

501,710

\$3,306.65

\$5,104.02

\$435.52

\$49,819.81

Usage Charge

Usage Charge

Usage Charge

16157 TPU-SAMFORD WEST

16158 FPO-BELAND

01/74 A CON

01/94 A CON

01/94 A CON

MONTHLY IC

MONTHLY IC

FOR CONTRACT 5009 FOR MONTH OF 01/74

FOR CONTRACT 5009 FOR MONTH OF 01/74

INVOICE 660 ***

SALE CODE POC COM- COMMODITY/PASSAGE SPV - SERVICE TEL - RESERVATION/DEMAND FAC - FACILITY

SOI - SCHEDULING PRIORITY BAA - CONTRACT MAINTENANCE PRIORITY PG - PEBELU

S - THE NERC JDA - ADMINISTRATIVE TEL

ISSUANCE CODE HQ A - ACTUALS I - ESTIMATES

FORM 007369a (4/93)

18

2 (3)

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONATASERVO

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WHEN TO

Wire Transfer
 RDB Charlotte NC
 Account # 081658804
 Route # 053000106

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

DATE: 02/10/94

DATE: 02/20/94

INVOICE NO: 653

TOTAL AMOUNT DUE: \$277.14

PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4084

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY

CONTRACT 3443

RECEIPTS	POI NO.	NAME	TYPE	UNIT	MONTH	TC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
	16156	GPU-SANFORD	SHIPPER	01/94	A	CON	0.3186	0.0734		0.3920	767	\$277.14
											767	\$277.14

Usage Charge

TOTAL FOR CONTRACT 3443 FOR MONTH OF 01/94
 \$277.14 OF INVOICE 653 ***

9743 P. 4-20

DATE CODE (TC) COM - COMMODITY ASSOCIATION SERVICE RES - RESERVATION/STANDARD FAC - FACILITY
 300 - FORWARDING FINANCIAL 304 - CONTRACT MAINTENANCE FINANCIAL 305 - INTEREST
 306 - NET FINANCIAL 308 - COMMODITY FINANCIAL

TRANSACTION CODE (NO. A - ACTUALS B - REVENUES)

Form 082-2694 (8/92)

R (4)

Florida Gas Transmission Company

A BARRON/BROTHERS COMPANY

GAS TRANSPORTATION

PAGE 1

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO

Wire Transfer
 FCB Charlotte NC
 Account # 001658806
 Route # 053000196

DATE	02/10/94	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY
DUPLICATE	02/20/94		
INVOICE NO.	624		
TOTAL AMOUNT DUE	\$8,479.92		

CONTRACT _____ **CUSTOMER NO.** 4084 **PLEASE CONTACT JIM STUBBAKER**
SHIPPER _____ **AT (713)853-7428 WITH ANY QUESTIONS REGARDING THIS INVOICE**
TYPE _____

RECPTS	FOR NO.	NAME	FOR NO.	DATE	MONTH	START DATE	END DATE	RATES	DISC	NET	VOLUMES	AMOUNT DRY	AMOUNT
Net Market Delivery Imbalance				11/93	108			2.7514		2,260	2,260	\$6,218.56	
Net Receipt Imbalance				11/93	881			2.2800		38	38	\$86.40	
Net No Notice Imbalance					881			2.2800		954	954	\$2,177.96	
										3,252	3,252	\$8,479.92	

MONTHS OF 11/93.
 CE 624 ***

UNBATCHING CODE (R) A - ACTUAL S - ESTIMATED BAR CODE (R) COM - COMMODITY/ADVICE SV - SERVICE RS - REVENUE/DEBIT FAC - FACILITY
 XCH - SCHEDULING FINALLY MB - CONTRACT BALANCE FINALLY NB - NETTIER
 I - FISC TRNG ADM - ADMINISTRATION FEE

Form 0423494 (6/93)

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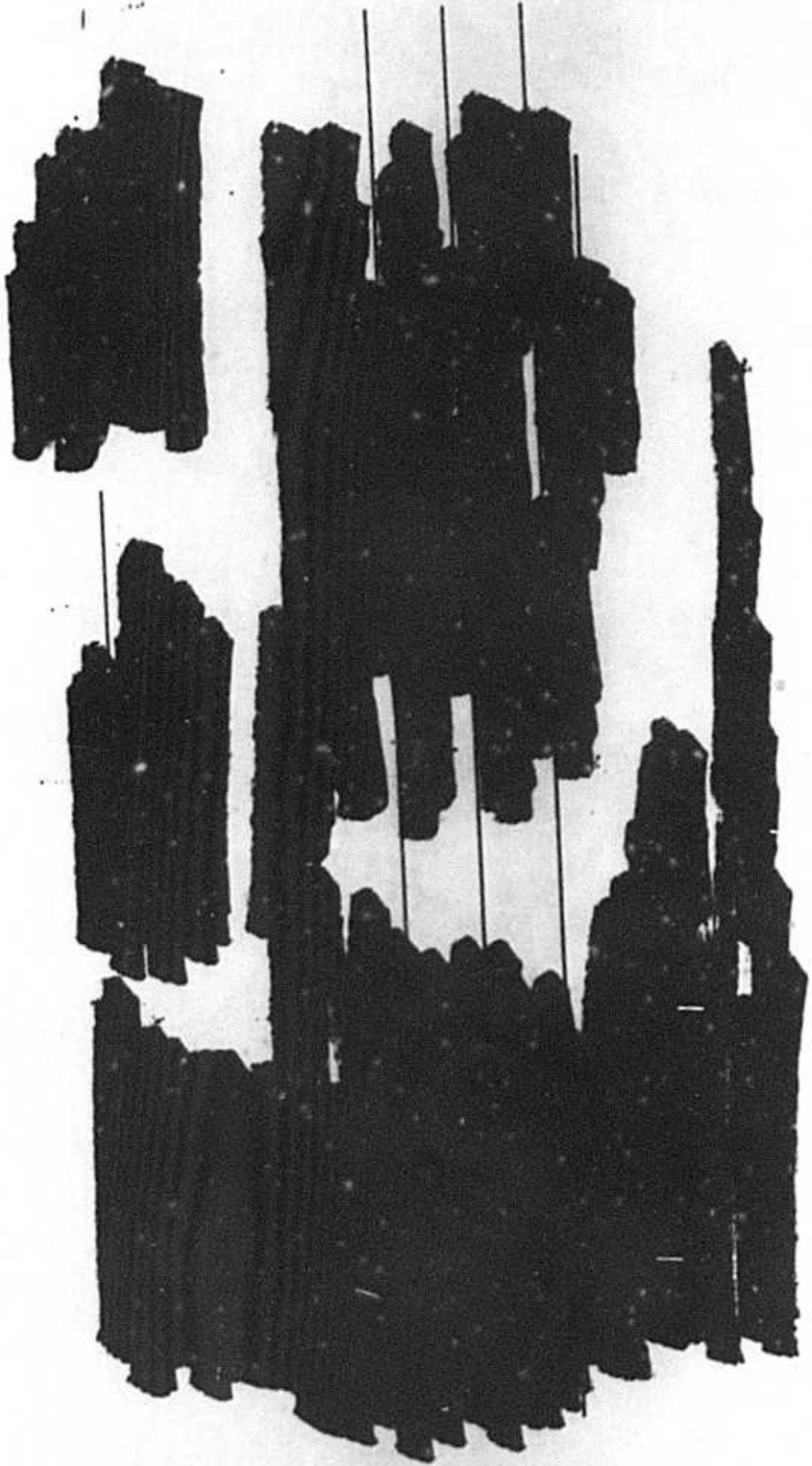
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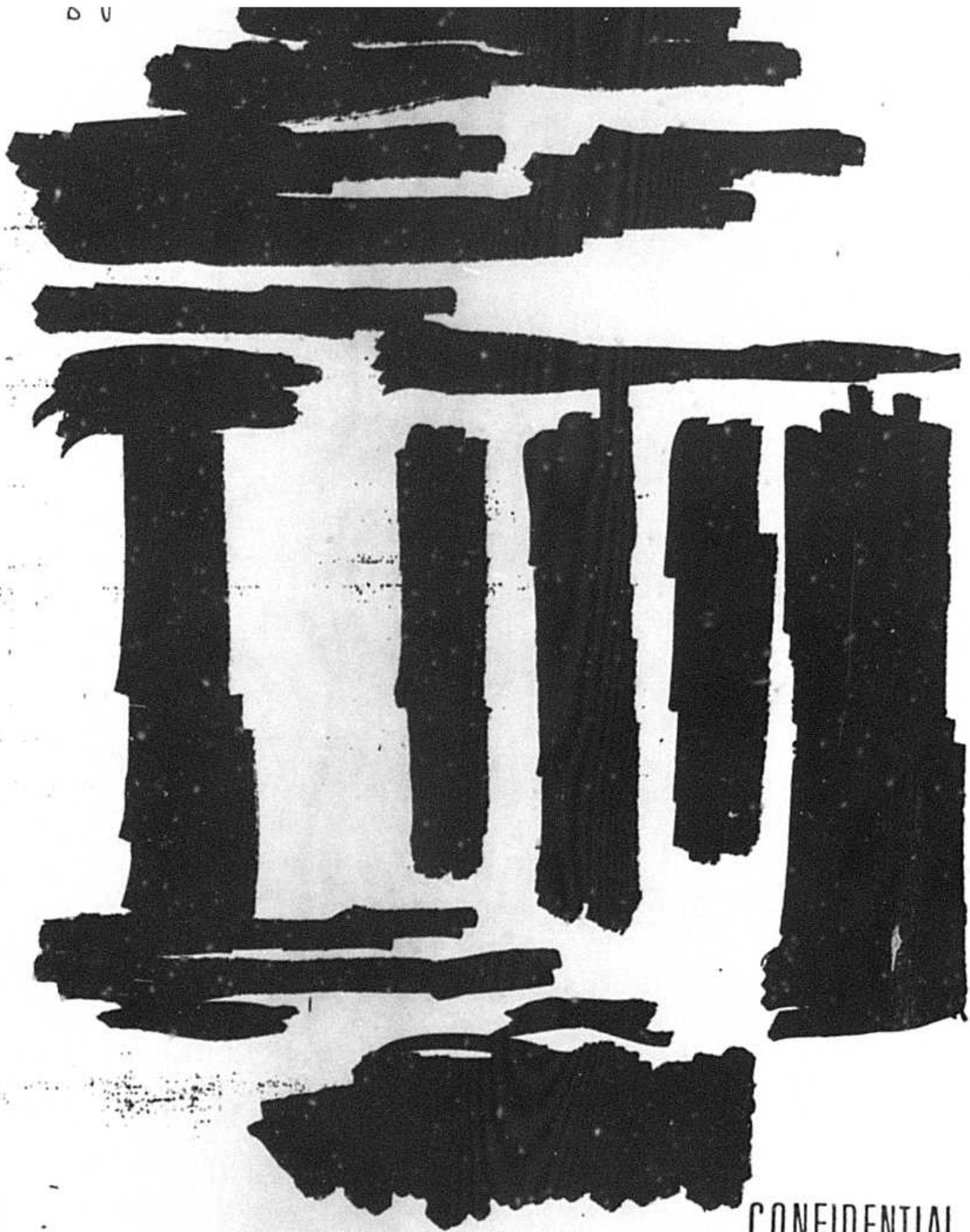
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Form 085-4367 (12/93)

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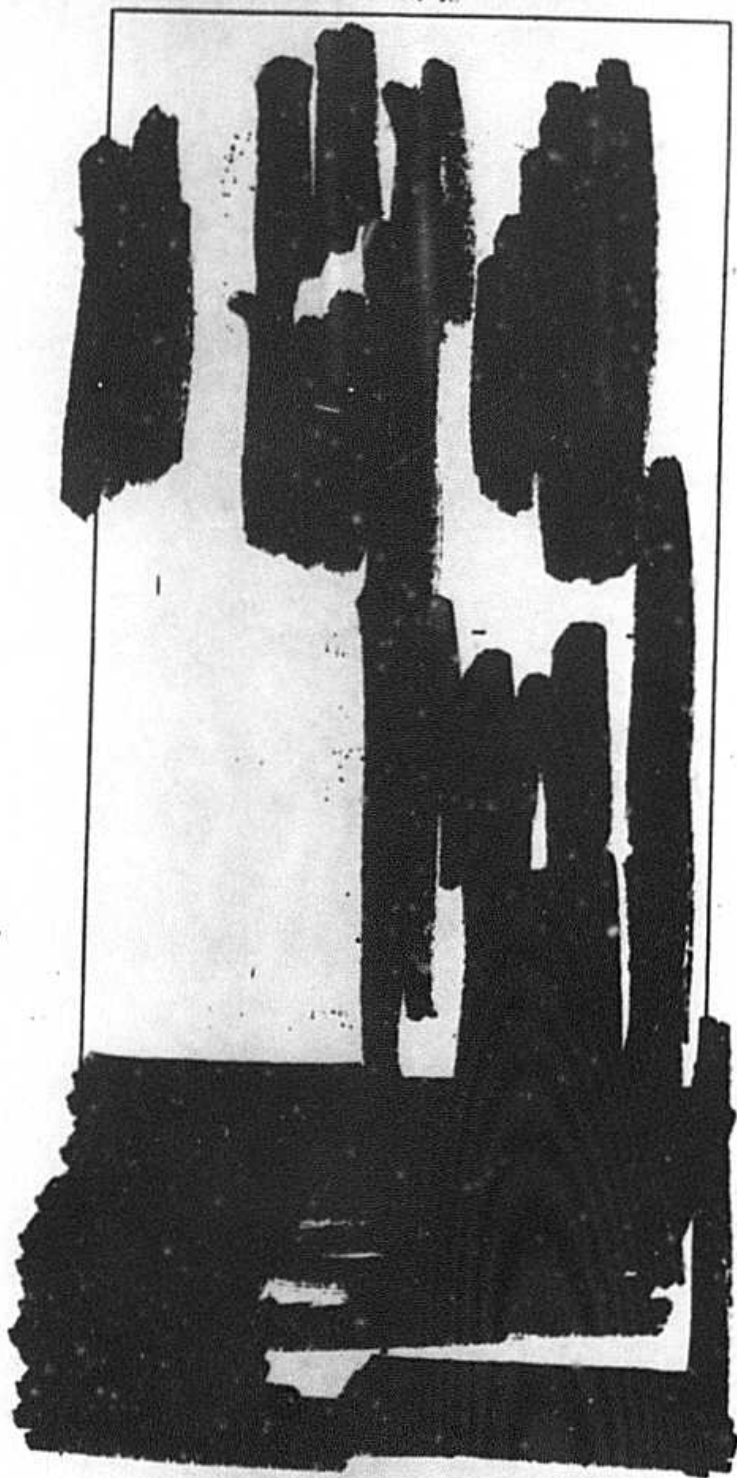
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CONFIDENTIAL

1/13/94

BBC

B1212

Florida Public Utilities Company
Gas Invoice Allocation
January 1994

A	B	C	D	E	F	G	H	I	J	K
Description	Rate	Invoice Number	A-17M-AO Line No.	Firm	A-17M-AO Line No.	Intermittent	A-17M-AO Line No.	End Use	Totals	
				Thru		Thru		Thru	\$	\$
Transportation Charges	FTS	680	7	46,134.75	7	8,053.96	11	8,053.12	49,819.81	0.00
Transportation Charges	FTS		7	0.00	7	0.00	11	0.00	0.00	0.00
Transportation Charges	FTS		7	0.00	7	0.00	11	0.00	0.00	0.00
Transportation Charges	FTS		7	0.00	7	277.14	11	277.14	277.14	0.00
Transportation Charges	FTS		7	0.00	7	0.00	11	0.00	0.00	0.00
Transportation Charges	FTS		7	7,878.29	7	657.53	11	657.53	8,478.82	0.00
Customer										
Third Party										
Third Party										
Third Party										
Third Party										
Reservation Charges	FTS	679	9	265,282.85	9	16,319.27	31	16,319.27	282,461.22	0.00
No-Notice Charges	NNTS	679	10	11,482.42	10	0.00		0.00	11,482.42	0.00
Totals				11,272,837.41		1,112,933.93		1,112,933.93	11,284,810.34	11,284,810.34

Description	Rate	Invoice Number	A-17M-AO Line No.	Firm	A-17M-AO Line No.	Intermittent	A-17M-AO Line No.	End Use	Totals	
				Thru		Thru		Thru	\$	\$
Transportation Charges	FTS	680	28	4,941,787	28	813,330	31	813,330	5,817,160	0.00
Transportation Charges	FTS		28	0.00	28	0.00	31	0.00	0.00	0.00
Transportation Charges	FTS		28	0.00	28	0.00	31	0.00	0.00	0.00
Transportation Charges	FTS		28	0.00	28	7,070	31	7,070	7,070	0.00
Transportation Charges	FTS		28	0.00	28	0.00	31	0.00	0.00	0.00
Transportation Charges	FTS		28	20,313	28	2,207	31	2,207	22,520	0.00
Customer										
Third Party										
Third Party										
Third Party										
Third Party										
Reservation Charges	FTS	679	29	2,791,000	29	606,800	32	606,800	3,411,600	0.00
No-Notice Charges	NNTS	679	29	1,842,000	29	0.00		0.00	1,842,000	0.00
Totals				11,272,837.41		1,112,933.93		1,112,933.93	11,284,810.34	11,284,810.34

Next audit, use this to lead schedule monthly increases for info purposes 25

CONFIDENTIAL

43
1-2

FRUC - PGA Costs

KW
12/13/94
6/12/94

BC

Rate 16,241,731
Revenue

JANUARY 1994

ALLOCATION OF GAS COSTS FOR:
DIVISION

DESCRIPTION	SYSTEM RULES												TOTAL	UNIT COST CONTRIBUTION
	PERCENTAGE TO BE ALLOCATED TO THE SYSTEM	PERCENTAGE TO BE ALLOCATED TO THE CUSTOMER	PERCENTAGE TO BE ALLOCATED TO THE OPERATOR	PERCENTAGE TO BE ALLOCATED TO THE TRANSPORTER	PERCENTAGE TO BE ALLOCATED TO THE DISTRIBUTOR	PERCENTAGE TO BE ALLOCATED TO THE SUPPLIER	PERCENTAGE TO BE ALLOCATED TO THE PRODUCER	PERCENTAGE TO BE ALLOCATED TO THE CONSUMER	PERCENTAGE TO BE ALLOCATED TO THE RETAILER	PERCENTAGE TO BE ALLOCATED TO THE WHOLESALE	PERCENTAGE TO BE ALLOCATED TO THE MANUFACTURER	PERCENTAGE TO BE ALLOCATED TO THE SERVICE PROVIDER		
TOTAL GAS COSTS													1,000,000	1,000,000
OPERATOR													200,000	200,000
TRANSPORTER													150,000	150,000
DISTRIBUTOR													100,000	100,000
SUPPLIER													50,000	50,000
PRODUCER													50,000	50,000
CONSUMER													50,000	50,000
RETAILER													50,000	50,000
WHOLESALE													50,000	50,000
MANUFACTURER													50,000	50,000
SERVICE PROVIDER													50,000	50,000

- ① Determine other interties (given)
 - ② Determine other changed quantities
 - = from
 - ③ Determine to firm to total
 - ④ Determine to other total
 - ⑤ Apply % to each segment's purchase
- Not: A, B, C, except to lot

HW 1/21/94
1/21/94

C-141
02/15/94
EEN

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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 - THROUGH 1994

SCHEDULE A-1

TOTAL COMPANY	CURRENT MONTH:			PERIOD TO DATE:			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	
PIPELINE							
1 COMMODITY	0	0	0	0.0	48,640	292,686	341,446
2 DEMAND	0	0	0	0.0	26,886	48,113	9,327
3 LESS ESP-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	9,118	17,777	8,659
4 COMMODITY	0	0	0	0.0	14,228	0	(14,228)
5 DEMAND	0	0	0	0.0	62,168	621,922	259,434
6 TOTAL COST OF GAS PURCHASED							
7 TRANSPORTATION SYSTEM SUPPLY	37,928	79,548	41,620	51.7	279,271	282,902	107,431
8 COMMODITY Pipeline	852,767	978,544	117,777	12.1	4,014,988	5,758,987	1,742,001
9 COMMODITY Other	232,696	451,938	219,242	28.8	1,523,050	2,091,108	568,058
10 DEMAND	8,356	2,899	(5,457)	(288.9)	25,482	8,891	(26,572)
11 NO NOTICE							
12 LESS ESP-USE CONTRACT (ON BEHALF OF)	2,248	2,864	616	29.2	69,908	43,525	(26,383)
13 COMMODITY Pipeline & Other	1,229,000	1,489,520	260,520	18.1	5,621,458	8,086,633	2,465,075
14 DEMAND	1,229,000	1,489,520	260,520	18.1	5,621,458	8,086,633	2,465,075
15 TOTAL TRANSPORTATION COST	1,229,000	1,489,520	260,520	18.1	5,621,458	8,086,633	2,465,075
16 TOTAL PIPELINE AND TRANSPORTATION	1,229,000	1,489,520	260,520	18.1	5,621,458	8,086,633	2,465,075
17 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0
18 TOTAL COST	1,229,000	1,489,520	260,520	18.1	5,621,458	8,086,633	2,465,075
19 NET UNBILLED	0	0	0	0.0	0	0	0
20 COMPANY USE	0	0	0	0.0	0	0	0
21 TOTAL THREE SALES EXCLUDING ON-LINE ESP USE	1,229,000	1,489,520	260,520	18.1	5,621,458	8,086,633	2,465,075
22 THREE PURCHASES							
23 COMMODITY	0	0	0	0.0	142,260	227,820	79,460
24 DEMAND	0	0	0	0.0	1,206,218	1,206,218	0
25 LESS ESP-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0
26 COMMODITY	0	0	0	0.0	27,210	0	(27,210)
27 DEMAND	0	0	0	0.0	465,000	465,000	0
28 TOTAL PURCHASED	0	0	0	0.0	116,041	227,820	821,779
29 TRANSPORTATION SYSTEM SUPPLY	2,820,500	4,882,800	2,062,300	29.5	22,321,160	22,751,260	422,200
30 COMMODITY Pipeline	2,820,500	4,882,800	2,062,300	29.5	19,827,160	20,257,260	2,928,250
31 COMMODITY Other (8 7PG GATS)	1,218,000	2,090,000	872,000	4.3	24,976,990	27,225,740	2,248,750
32 DEMAND	1,218,000	2,090,000	872,000	(908.8)	5,116,000	511,000	(4,599,000)
33 NO NOTICE				0.0	0	0	0
34 OTHERS							
35 LESS ESP-USE CONTRACT (ON BEHALF OF)	226,220	226,220	0	0.0	4,249,490	2,487,800	(1,761,690)
36 COMMODITY Pipeline & Other	226,220	226,220	0	0.0	4,249,490	2,487,800	(1,761,690)
37 DEMAND	226,220	226,220	0	0.0	49,920	0	(49,920)
38 COMMODITY Other	0	0	0	0.0	0	0	0
39 TOTAL TRANSPORTATION	2,820,500	4,882,800	2,062,300	21.5	17,847,290	20,245,560	2,458,170
40 TOTAL PIPELINE AND TRANSPORTATION	2,820,500	4,882,800	2,062,300	21.5	17,847,290	21,283,280	2,319,919
41 NET UNBILLED	0	0	0	0.0	0	0	0
42 COMPANY USE	0	0	0	0.0	0	0	0
43 TOTAL THREE SALES	4,871,278	6,553,828	(1,682,550)	18.2	29,906	42,410	12,504
44 CENTS PER THERM				(9.8)	25,214,248	21,229,978	(4,074,170)
PIPELINE							
45 COMMODITY	0.000	0.000	0.000	0.0	22.510	41.872	8.362
46 DEMAND	0.000	0.000	0.000	0.0	2.658	2.823	0.165
47	0.000	0.000	0.000	0.0	0.000	0.000	0.000
48 OTHERS							
49 OTHER PURCHASES	0.000	0.000	0.000	0.0	12.874	44.894	(8.181)
50 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000				
51 TRANSPORTATION SYSTEM SUPPLY	0.993	1.625	0.632	29.2	1.222	1.682	0.460
52 COMMODITY Pipeline	23.791	28.829	(5.038)	(15.2)	22.284	27.491	5.199
53 COMMODITY Other	4.428	5.883	1.455	22.8	4.254	5.408	1.152
54 DEMAND	0.694	1.740	1.046	60.1	0.694	1.740	1.046
55 NO NOTICE							
56 OTHERS							
57 LESS ESP-USE CONTRACT (ON BEHALF OF)	0.993	1.625	0.632	29.2	1.222	1.682	0.460
58 COMMODITY Pipeline & Other (11/31-31)	4.221	5.883	1.662	25.4	3.461	4.624	1.195
59 DEMAND	24.840	23.610	(1.230)	(4.1)	21.458	29.744	8.248
60 TOTAL TRANSPORTATION COST	24.840	23.610	(1.230)	(4.1)	21.627	29.972	8.226
61 TOTAL PIPELINE AND TRANSPORTATION	0.000	0.000	0.000	0.0	0.000	0.000	0.000
62 NET UNBILLED	22.844	22.844	0.000	1.9	26.796	40.182	9.281
63 COMPANY USE	0.000	0.000	0.000	(2.4)	21.627	29.972	8.226
64 TOTAL THREE SALES	22.844	22.844	0.000	0.0	(2.280)	(2.280)	0.000
65 TRU-UP (E-1)	0.000	0.000	0.000	0.0	0.000	0.000	0.000
66 TOTAL COST OF GAS	0.000	0.000	0.000	0.0	0.000	0.000	0.000
67 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	(4.3)	1.08276	1.08276	0.000
68 TOTAL	22.844	22.844	0.000	0.0	12.46293	26.87128	8.267
69 REVENUE TAX FACTOR	29.8767	29.4477	(0.429)	(4.9)	28.484	26.871	8.267
70 PGA FACTOR ADJUSTED FOR TAXES	10.876	29.447	(1.425)				

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/NF-A0

PIKE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:		
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT
PIPELINE							
1 COMMODITY		0	0	0	0.0	29,099	0
2 DEMAND		0	0	0	0.0	22,666	28,336
3 LESS END-USE CONTRACT (ON BEHALF OF)		0	0	0	0.0	0	0
4 COMMODITY		0	0	0	0.0	0	0
5 DEMAND		0	0	0	0.0	0	0
6 TOTAL COST OF GAS PURCHASED		0	0	0	0.0	51,765	28,336
TRANSPORTATION SYSTEM SUPPLY							
7 COMMODITY Pipeline		32,860	57,547	24,687	(2.9)	196,863	257,722
8 COMMODITY Other		787,315	747,721	(39,594)	(5.3)	3,632,935	4,350,262
9 DEMAND		325,371	442,216	116,845	26.9	1,363,646	1,979,478
10 NO NOTICE		8,356	2,095	(6,261)	(290.0)	35,463	8,891
11 LESS END-USE CONTRACT (ON BEHALF OF)		0	0	0	0.0	0	0
12 COMMODITY Pipeline & Other		0	0	0	0.0	0	0
13 DEMAND		0	0	0	0.0	0	0
14 TOTAL TRANSPORTATION COST		1,151,902	1,249,579	97,677	7.8	5,220,907	6,596,353
15 TOTAL PIPELINE AND TRANSPORTATION		1,151,902	1,249,579	97,677	7.8	5,220,907	6,624,689
16 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0
17 TOTAL COST		1,151,902	1,249,579	97,677	7.8	5,220,907	6,624,689
18 NET UNBILLED		0	0	0	0.0	0	0
19 COMPANY USE		1,377	2,068	691	33.4	9,210	18,982
20 TOTAL THEM SALES		1,268,341	1,241,363	(26,978)	(2.2)	5,117,387	6,607,559
	TERMS PURCHASED						
21 COMMODITY		0	0	0	0.0	87,192	0
22 DEMAND		0	0	0	0.0	741,210	741,210
23 LESS END-USE CONTRACT (ON BEHALF OF)		0	0	0	0.0	0	0
24 COMMODITY		0	0	0	0.0	0	0
25 DEMAND		0	0	0	0.0	87,192	0
26 TOTAL PURCHASED		0	0	0	0.0	87,192	0
TRANSPORTATION SYSTEM SUPPLY							
27 COMMODITY Pipeline		3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060
28 COMMODITY Other (8 FPU GATE)		3,309,234	3,625,312	316,078	8.7	16,258,152	15,820,132
29 DEMAND		7,280,480	7,620,480	340,000	4.5	30,371,140	34,883,140
30 NO NOTICE		1,204,000	120,400	(1,083,600)	(900.0)	5,110,000	511,000
31 OVERTURN		0	0	0	0.0	0	0
32 LESS END-USE CONTRACT (ON BEHALF OF)		0	0	0	0.0	0	0
33 COMMODITY Pipeline & Other		0	0	0	0.0	0	0
34 DEMAND		0	0	0	0.0	0	0
35 COMMODITY Other		0	0	0	0.0	0	0
36 TOTAL TRANSPORTATION		3,309,168	3,519,720	210,552	6.0	16,168,900	15,369,060
37 TOTAL PIPELINE AND TRANSPORTATION		3,309,168	3,519,720	210,552	6.0	16,258,092	15,369,060
38 NET UNBILLED		0	0	0	0.0	0	0
39 COMPANY USE		4,297	6,330	2,033	32.1	29,906	27,620
40 TOTAL THEM SALES		3,358,077	3,519,390	(144,687)	(12.7)	16,841,624	15,341,440
	CENTS PER THERM						
41 COMMODITY		0.000	0.000	0.000	0.0	33.373	0.000
42 DEMAND		0.000	0.000	0.000	0.0	3.058	3.823
43 OVERTURN		0.000	0.000	0.000	0.0	0.000	0.000
44 OTHER PURCHASES		0.000	0.000	0.000	0.0	59.369	0.000
45 TOTAL COST OF GAS PURCHASED		0.000	0.000	0.000	0.0	59.369	0.000
TRANSPORTATION SYSTEM SUPPLY							
46 COMMODITY Pipeline		0.993	1.635	0.642	39.3	1.210	1.677
47 COMMODITY Other		23.791	20.625	(3.166)	(15.4)	22.334	27.481
48 DEMAND		4.442	5.803	1.361	23.5	4.490	5.675
49 NO NOTICE		0.694	1.740	1.046	60.1	0.694	1.740
50 OVERTURN		0.000	0.000	0.000	0.0	0.000	0.000
51 LESS END-USE CONTRACT (ON BEHALF OF)		0.000	0.000	0.000	0.0	0.000	0.000
52 COMMODITY Pipeline & Other		0.000	0.000	0.000	0.0	0.000	0.000
53 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000
54 TOTAL TRANSPORTATION COST		34.809	35.502	0.693	2.0	32.339	42.920
55 TOTAL PIPELINE AND TRANSPORTATION		34.809	35.502	0.693	2.0	32.484	43.104
56 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000
57 COMPANY USE		32.046	32.670	0.624	1.9	30.796	39.761
58 TOTAL THEM SALES		34.809	35.502	0.693	2.0	32.484	43.104
59 TRUE-UP (E-2)		(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)
60 TOTAL COST OF GAS		31.529	32.222	0.693	2.2	29.204	39.824
61 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000
62 TOTAL		31.529	32.222	0.693	2.2	29.204	39.824

	A	B	C	D	E	F	G	H	PRC
INFORMATION FOR ACCOUNTING DEPARTMENT									
COST OF GAS PURCHASED									
	FIRM	LWU				OTHER INT	TOTAL	END USE	
COG-TRANSPORTATION-DEMAND	323,370.98	10,235.02		0.00	0.00	0.00	333,606.00	10,235.02	
COG-TRANSPORTATION-NO NOTICE	8,355.76	0.00		0.00	0.00	0.00	8,355.76	0.00	
COG-TRANSPORTATION-PIPELINE	32,860.06	2,346.66		0.00	0.00	0.00	35,206.72	2,346.66	
COG-TRANSPORTATION-OTHER	787,315.18	0.00		0.00	0.00	65,452.02	852,767.20	0.00	
TOTAL	1,151,901.98	12,581.68		0.00	0.00	68,183.78	1,232,667.44	12,581.68	
THERMS PURCHASED									
TRANSPORTATION-DEMAND	7,280,480	236,320		0	0	0	7,516,800	236,320	
TRANSPORTATION-NO NOTICE	1,204,000	0		0	0	0	1,204,000	0	
TRANSPORTATION-COMMODITY-PIPELINE	3,309,168	236,320		0	0	275,102	3,820,590	236,320	
TRANSPORTATION-COMMODITY-OTHER	3,309,234	0		0	0	275,106	3,584,340	0	
	Therms	Ccd	Btu Factor		WPB	SAN	DEL	TOTAL	
BTU FACTOR	4,320,000	4,152,180	1.04042	SYSTEM SUPPLY THERMS	2,840,340	415,500	328,500	3,584,340	
				DIVISION PERCENTAGES	79.24%	11.59%	9.17%	100.00%	

X - Traced & agreed to invoice $\frac{43.2}{1.1}$

(N) = Traced to FARC Invoice to John Worth

(A) Allocation between firm & interrupted not audited. Allocation traced to company worksheet & recalculated not audited. $\frac{43-1}{1-3}$

Allocation of Gas Cost:

Total-Less End Use = $1,232,667.44 - 12,581.68 = 1,220,085.76$

WPB: $1,220,085.76 \times .7924 = 966,785.96$

End Use: $12,581.68$

Total WPB: $979,367.64$

Sanford: $1,220,085.76 \times .1159 = 141,367.94$

Demand: $1,220,085.76 \times .0917 = 111,981.86$

File - 16A Costs

Jul 94
VW
10/19/94

FPUC- PGA Cmts

12/12/14

Florida Gas Transmission Company

GAS TRANSPORTATION

A

PLEASE PRINT OR TYPE IN BLOCKS ON THE REVERSE AND MAIL TO:

FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACE BRIDEN
 POST OFFICE BOX 1375
 WEST PALM BEACH, FL 33402-1375

WIRE TRANSFER
 WIRE CONTACTS INC
 ACCOUNT # 001151000
 SWIFT # 001000174

CONTRACT NO. 1341,961.76

CONTRACT NO.	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	QMS	PLEASE CONTACT JIS STRONGER
CONTRACT NO.	SHIPPER	TYPE	TYPE	TYPE	AT (713) 953-7129 WITH ANY QUESTIONS REGARDING THIS INVOICE
RECEIPT NO.	NAME	PO NO.	NAME	DATE	AMOUNT DRY
RESERVATION CHARGE				8.4331	762,818
NO NOTICE RESERVATION CHARGE				8.4004	139,499
PERMITS ACQUISITION RESERVATION CHARGE				8.4331	22,432
TOPDRIFT RESERVATION CREDIT				8.1008	(19,168)
TOPDRIFT RESERVATION CREDIT				8.1008	(13,299)
TOPDRIFT RESERVATION CREDIT				8.1018	(13,299)
TOPDRIFT RESERVATION CREDIT				8.1008	(13,000)
WESTERN BYPASS REVENUE MARKING CREDIT					877,088
					1341,961.76

333,606.00
 8,355.76
 341,961.76

13-2

12/12/14

13-2

GAS TRANSPORTATION



Florida Gas Transmission Company

ASSEMBLED/REMARKET/AS

PAGE 1

PLEASE REFERENCE THIS INVOICE NO. ON YOUR BILLS/INVOICE AND MAKE NO.

Wire Transfer
 MCB Charlotte NC
 Account # 001658804
 Route # 853000196

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

DATE	01/10/94
DUE	01/29/94
PHONE NO.	921
TOTAL AMOUNT DUE	137,938.48

CONTRACT 5009 SERVICE FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUEBELER AT (771)383-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS FOR NO.	NAME	MONTH	RATE	DISC	NET	VOLUMES	AMMSTU DRY	AMOUNT
Usage Charge - No Notice For DELUD		02/94	A	CON	0.0093	3,150		8312.48
Usage Charge - No Notice For SANFOR		02/94	A	CON	0.0093	(4,150)		(8412.10)
Usage Charge - No Notice For WEST PALM BEACH		02/94	A	CON	0.0093	7,035		6488.58
Usage Charge	14103	02/94	A	CON	0.0093	18,750		81,881.68
Usage Charge	14104	02/94	A	CON	0.0093	19,500		81,936.35
Usage Charge	14105	02/94	A	CON	0.0093	78,000		7,000
Usage Charge	14106	02/94	A	CON	0.0093	65,260		84,478.33
Usage Charge	14107	02/94	A	CON	0.0093	52,600		85,223.18
Usage Charge	14108	02/94	A	CON	0.0093	22,014		82,187.98
Usage Charge	14109	02/94	A	CON	0.0093	52,508		85,213.25
Usage Charge	14116	02/94	A	CON	0.0093	22,859		82,249.01

REGULATION CODE (EQ) A - ACTUALS E - BYPASS
 SCH - CONTRACT RENEWAL F - CONTRACT RENEWAL PENALTY M - FACILITY
 I - FACILITY ADJ - ADJUSTMENTS HI

Form 0123186 (4/92)

GAS TRANSPORTATION

Florida Gas Transmission Company
A MEMBER OF THE NAT GAS SYSTEM

PAGE 2

No. 0177 F. 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 FCB 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. 400C PLEASE CONTACT JIM STUDERAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
TYPE FIRM TRANSPORTATION

RECEIPTS POI NO.	NAME	DELIVERIES POI NO.	NAME	PERIOD MONTH	TC	RC	RATES		DISC	NET	VOLUMES AMBTU DRY	AMOUNT
							BASE	SURCHARGES				
Usage Charge		16157	FPU-SANFORD WEST	02/94	A	COH	0.0734	10.0734		0.0993	22,850	\$2,289.01
Usage Charge		16158	FPU-DELAND	02/94	A	COH	0.0734	0.0734		0.0993	29,700	\$2,949.21
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/94											382,059	\$37,938.48

43-2
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EUREG CORPORATION
3:48PM
10 1994

MANAGEMENT CODE (P) A - ACTUALS B - MILEGAS
RATE CODE (P) COH - COMMODITY USAGE SCH - SCHEDDING PENALTY
SPY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
BIB - CONTRACT BALANCE PENALTY INT - INTEREST
Z - FERC TRNG ADM - ADMINISTRATIVE FEE

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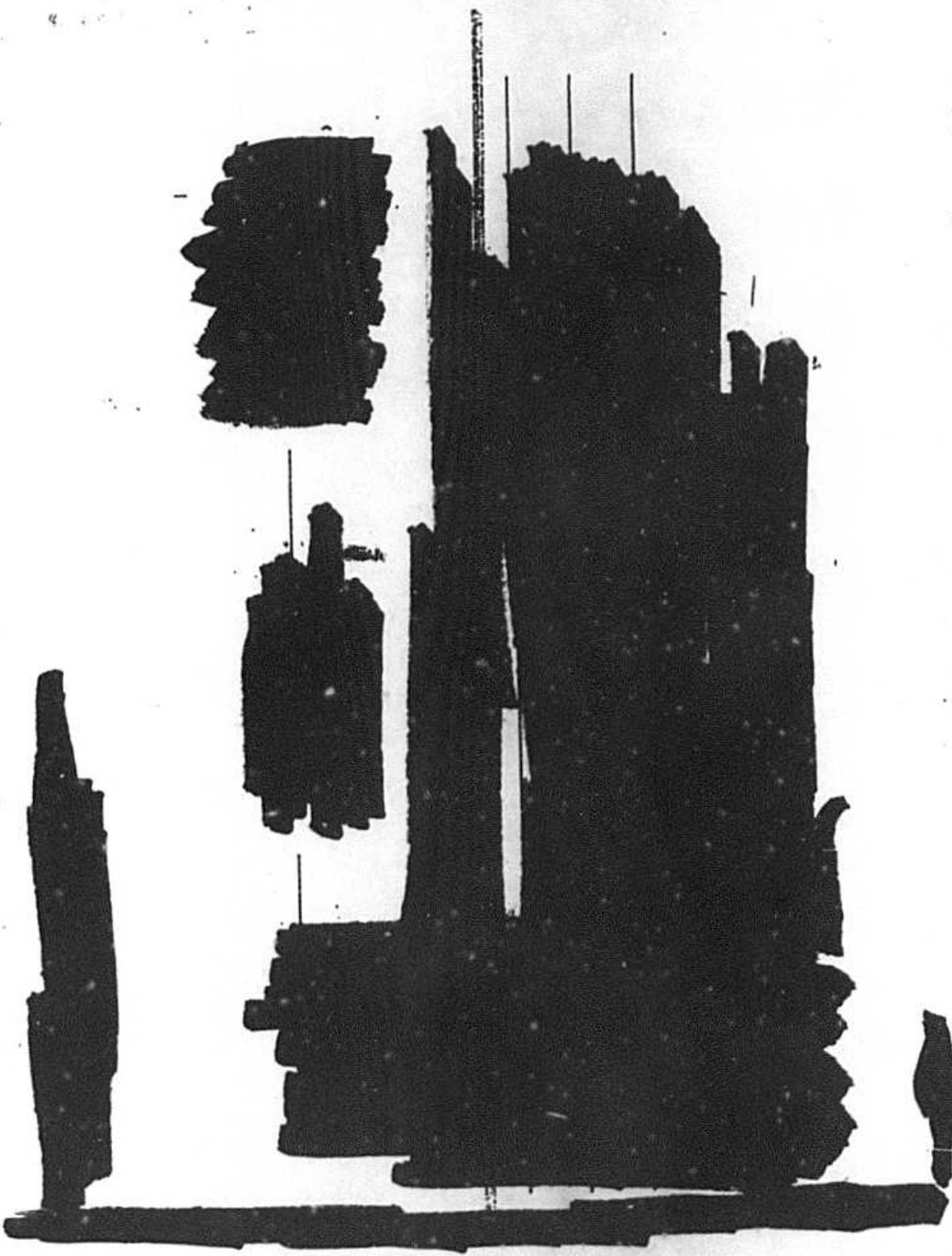
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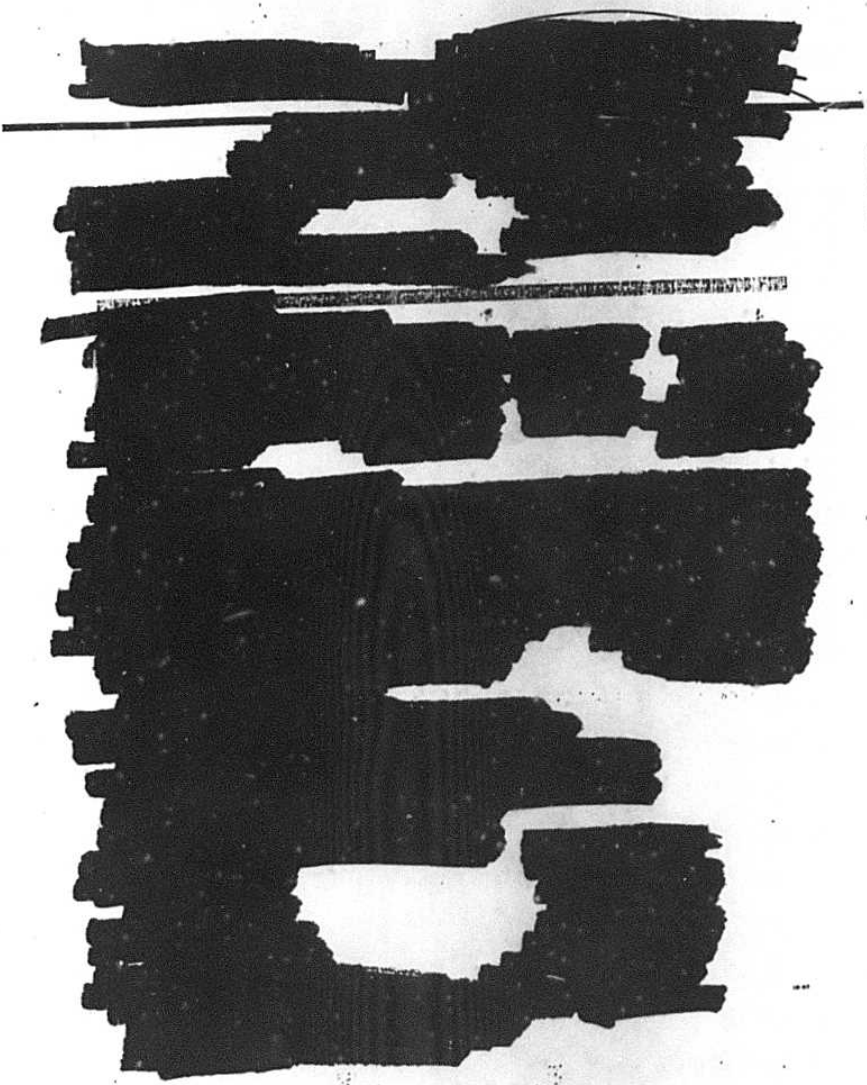


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KW 12/1/84

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 SCHEDULE A-1F, LEXDOWN
 REVISED 8/12/84

COMPARISON OF ACTUAL VEHICLES REVISED ESTIMATE
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
 ESTIMATED FOR THE PERIOD OF APRIL 1984 THROUGH MARCH 1985

CURRENT MONTH	APRIL 1984		MAY 1984		JUNE 1984		PERIOD TO DATE		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE		
COST OF GAS PURCHASED										
1 COMMODITY (Purchase)	17,250	34,891	50,541	(17,641)	(190,834)	120,775	(221,713)	(221,713)	(181,759)	(28.66)
2 NO NOTICE SERVICE	2,882	2,894	0	(522)	8,438	11,805	0	0	0	0.00
3 SWING SERVICE	0	0	0	0	0	0	0	0	0	0.00
4 COMMODITY (Own)	424,801	781,885	(354,794)	(46,482)	1,564,879	2,855,470	(1,290,641)	(1,290,641)	(45,209)	(4.83)
5 DEMAND	112,873	151,180	(46,482)	(4,847)	563,047	748,732	(186,685)	(186,685)	(4.83)	
6 OTHER	(6,947)	0	0	0	(7,884)	0	(7,884)	(7,884)	0.00	
LESS END-USE CONTRACT										
7 COMMODITY (Purchase)	2,230	285	890,88	2,339	12,883	579	12,304	12,304	2,128.04	687.94
8 DEMAND	2,235	1,157	81.17	1,078	18,082	2,352	18,710	18,710	0.00	0.00
9 OTHER	0	0	0	0	0	0	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	547,802	(108,520)	(108,520)	(318,278)	0	(851,050)	851,050	851,050	(108,000)	(10.00)
11 TOTAL COST	847,802	888,378	(318,278)	(318,278)	1,908,547	2,882,801	(988,754)	(988,754)	(32,742)	(3.43)
12 NET UNBILLED	2,803	1,754	0	0	0	0	0	0	0	0.00
13 COMPANY USE	862,250	864,624	4,628	0	7,261	8,730	331	331	4.82	0.56
14 TOTAL THERM SALES	2,172,850	2,645,254	(472,364)	(472,364)	8,916,190	8,132,128	(784,062)	(784,062)	(8.82)	(0.33)
THERMS PURCHASED										
15 COMMODITY (Purchase)	2,172,850	2,645,254	(472,364)	(472,364)	8,916,190	8,132,128	(784,062)	(784,062)	(8.82)	(0.33)
16 NO NOTICE SERVICE	288,380	300,000	0	0	1,300,000	1,300,000	0	0	0	0.00
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0.00
18 COMMODITY (Own)	2,382,850	2,702,383	(419,513)	(419,513)	7,840,740	8,360,853	(520,113)	(520,113)	(6.24)	(0.24)
19 DEMAND	2,074,800	2,808,000	(733,200)	(733,200)	11,900,800	13,877,320	(1,976,520)	(1,976,520)	(14.91)	(1.11)
20 OTHER	0	0	0	0	0	0	0	0	0	0.00
LESS END-USE CONTRACT										
21 COMMODITY (Purchase)	187,840	21,800	88,840	166,840	1,128,820	43,320	1,078,710	1,078,710	2,451.53	7.40
22 DEMAND	51,800	21,800	30,000	138,200	1,084,580	43,800	1,020,670	1,020,670	2,533.83	7.78
23 COMMODITY (Own)	0	0	0	0	0	0	0	0	0	0.00
24 TOTAL PURCHASES	2,172,850	2,808,000	(635,150)	(635,150)	8,728,110	8,374,833	(353,277)	(353,277)	(4.02)	(0.48)
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0.00
26 COMPANY USE	8,148	4,730	3,418	0	72,22	16,380	6,488	6,488	79.49	0.95
27 TOTAL THERM SALES	2,181,000	2,812,730	(631,730)	(631,730)	8,800,332	8,391,213	(409,121)	(409,121)	(18.82)	(0.67)
CENTS PER THERM										
28 COMMODITY (Purchase)	6.727	1.318	(5.409)	(5.409)	(1.132)	1.323	(2.455)	(2.455)	(185.58)	(13.75)
29 NO NOTICE SERVICE	0.894	0.894	0	0	0.894	0.894	0	0	0	0.00
30 SWING SERVICE	0.000	0.000	0	0	0.000	0.000	0	0	0	0.00
31 COMMODITY (Own)	16.813	29.000	(12.187)	(12.187)	18.808	20.504	(1.696)	(1.696)	(12.14)	(0.84)
32 DEMAND	4.331	3.306	1.025	1.025	4.793	3.306	1.487	1.487	(12.1)	(1.01)
33 OTHER	0.000	0.000	0	0	0.000	0.000	0	0	0	0.00
LESS END-USE CONTRACT										
34 COMMODITY (Purchase)	2.224	1.319	0.905	0.905	1.150	1.319	(0.169)	(0.169)	(12.75)	(1.01)
35 DEMAND	4.331	3.306	1.025	1.025	4.793	3.306	1.487	1.487	(12.1)	(1.01)
36 COMMODITY (Own)	0.000	0.000	0	0	0.000	0.000	0	0	0	0.00
37 TOTAL COST OF PURCHASES	25.184	22.318	2.866	2.866	28.710	30.942	(2.232)	(2.232)	(8.82)	(0.67)
38 NET UNBILLED	0.000	0.000	0	0	0.000	0.000	0	0	0	0.00
39 COMPANY USE	31.854	37.882	(5.928)	(5.928)	30.904	41.087	(10.183)	(10.183)	(24.78)	(1.95)
40 TOTAL COST OF THERM SOLD	11.027	11.345	(0.318)	(0.318)	13.846	13.846	0	0	0	0.00
41 TRU-UP	(E-2)	(E-2)	0	0	(1.071)	(1.071)	0	0	0	0.00
42 TOTAL COST OF GAS	16.278	31.304	(14.926)	(14.926)	17.775	29.825	(12.050)	(12.050)	(73.31)	(5.56)
43 REVENUE TAX FACTOR	1.00378	1.00378	0	0	1.00378	1.00378	0	0	0	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	10.16845	31.42170	(21.25325)	(21.25325)	18.782	30.832	(12.050)	(12.050)	(17.214)	(13.31)
45 PGA FACTOR ADJUSTED TO NEAREST .001	10.168	31.422	(21.254)	(21.254)	18.782	30.833	(12.051)	(12.051)	(17.215)	(13.31)

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INFORMATION FOR ACCOUNTING DEPARTMENT						
DESCRIPTION	TOTAL	LWU - WPB	FRH - SAN	TOTAL	SYSTEM	
COMMODITY (Pipeline)				END USE	SUPPLY	
NO NOTICE	19,105.24	2,824.43	0.00	4,679.45	14,425.79	
SWING SERVICE	(A) 2,082.00	0.00	0.00	0.00	2,082.00	
COMMODITY (Other)	0.00	0.00	0.00	0.00	0.00	
DEMAND	474,423.22	0.00	0.00	0.00	0.00	
OTHER	(A) 123,849.28	2,234.80	0.00	49,522.02	424,901.20	
TOTAL	(B) (4,047.03)	0.00	0.00	13,408.78	110,440.50	
THERMS PURCHASED	615,412.71	5,059.23	0.00	0.00	(4,047.03)	
COMMODITY (Pipeline)				67,610.25	547,802.46	
NO NOTICE	2,630,900	107,640	0			
SWING SERVICE	300,000	0	0	365,640	2,265,260	
COMMODITY (Other)	0	0	0	0	300,000	
DEMAND	2,540,850	0	0	0	0	
OTHER	2,869,600	51,600	0	258,000	2,282,850	
	0	0	0	309,600	2,550,000	
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BTU FACTOR		
Therms	Ccl	Btu Factor
4,418,920	4,267,580	1.03546

DIVISION	SYSTEM SUPPLY THERMS	DIVISIONAL %'S	DIVISIONAL ALLOCATIONS ESTIMATED*	END USE EXCLUDING OFFSYSTEM	TOTAL DIVISIONAL ALLOCATIONS*
WEST PALM BEACH	1,782,430	78.06%	427,719.53		
SANFORD	264,010	11.56%	63,352.97	5,059.23	432,778.76
DELAND	236,410	10.36%	56,729.96	0.00	63,352.97
TOTAL	2,282,850	100.00%	547,802.46	5,059.23	552,861.69

* ESTIMATE OF THE ALLOCATIONS TO BE COMPLETED BY SOFTWARE 2000. ACTUAL ALLOCATIONS MAY DIFFER FROM ABOVE DUE TO ROUNDING

FRU - P&A Cost

Done 5/4

10/13/94
10/13/94

433

EPUC - PGA Costs

KW 12/13/94
Rothman

Florida Gas Transmission Company
an unincorporated affiliate

GAS TRANSPORTATION

DATE 8/1/94
 BILL TO 8/1/94
 METER NO. 2016
 TOTAL AMOUNT DUE \$121,884.25

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ADDRESS: 1115 Transcenter Blvd., Jacksonville, FL 32216
 PHONE: (904) 241-1111

PLEASE CONTACT FOR ENQUIRIES AT (713) 851-7428 WITH ANY QUESTIONS REGARDING THIS INVOICE

CONTRACT	TYPE	START DATE	END DATE	UNIT	BASE	DISC	NET	VOLUME	AMOUNT
18	REVENUE	8/1/94	8/31/94	MMBtu	1.00	0.00	1.00	302,000	\$121,884.25
19	REVENUE	8/1/94	8/31/94	MMBtu	1.00	0.00	1.00	302,000	\$121,884.25
20	REVENUE	8/1/94	8/31/94	MMBtu	1.00	0.00	1.00	302,000	\$121,884.25
21	REVENUE	8/1/94	8/31/94	MMBtu	1.00	0.00	1.00	302,000	\$121,884.25

REVENUE CREDIT

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 424,423.22

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Form 041 3/84 8/78

GAS TRANSPORTATION


Florida Gas Transmission Company
An ENBRON/SOKAT Affiliates

PAGE 1

DATE	07/10/94	CUSTOMER FLORIDA PUBLIC UTILITIES COMPART	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire transfer BOB Charlotte NC Account # 001658806 Route # 053000196
DUE	07/20/94		
INVOICE NO.	2153		
TOTAL AMOUNT DUE	\$18,513.76		

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

RECEIPTS		DELIVERED	PROD	RATES			VOLUMES		AMOUNT	
POI NO.	NAME	POI NO.	MONTH	TC	BC	BASE	SURCHARGES	NET	AMBTU DRY	
	Usage Charge - No Notice for DELAID		06/94	A	COH	0.0259	0.0460	0.0719	(303)	(\$21.79)
	Usage Charge - No Notice for SANFORD		06/94	A	COH	0.0259	0.0460	0.0719	(1,870)	(\$76.93)
	Usage Charge	16103	06/94	A	COH	0.0259	0.0460	0.0719	18,400	\$1,322.96
	Usage Charge	16104	06/94	A	COH	0.0259	0.0460	0.0719	20,050	\$1,441.60
	Usage Charge	16105	06/94	A	COH	0.0259	0.0460	0.0719	33,900	\$2,437.41
	Usage Charge	16106	06/94	A	COH	0.0259	0.0460	0.0719	23,346	\$1,680.02
	Usage Charge	16107	06/94	A	COH	0.0259	0.0460	0.0719	35,306	\$2,544.25
	Usage Charge	16108	06/94	A	COH	0.0259	0.0460	0.0719	17,550	\$1,285.85
	Usage Charge	16109	06/94	A	COH	0.0259	0.0460	0.0719	34,511	\$2,481.34
	Usage Charge	16156	06/94	A	COH	0.0259	0.0460	0.0719	13,740	\$987.91
	Usage Charge	16157	06/94	A	COH	0.0259	0.0460	0.0719	13,731	\$987.26

TRANSACTION CODE (P) A - ACTUALS E - REVERSALS

RATE CODE (P) COH - COMMODITY USAGE SVY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY INS - CONTRACT INSURANCE PENALTY INT - INTEREST
 I - FISC PENALTY ADM - ADMINISTRATIVE FEE

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GAS TRANSPORTATION

Florida Gas Transmission Company
AN ENERCON COMPANY

1 2 3 4 5 6 7 8

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

DATE 07/19/74
 DUE 07/20/74
 INVOICE NO. 2153
 TOTAL AMOUNT DUE \$118,513.26

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY

Wire Transfer
 WOB Charlotte NC
 Account # 001658806
 Route # 0530001796

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 6084
 TYPE FILING TRANSPORTATION

PLEASE CONTACT JIM STUBBAGE
 AT (713)383-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS	POI NO.	NAME	DELIVERY	MO	PCO	IC	BASE	SURCHARGES	DISC	NET	VOLUMES	MMBTU DRY	AMOUNT
Usage Charge	16158	TPU-DELAU	04/74	A	CON		0.0257	0.0463		0.0719	22,425		\$1,612.36
Usage Charge			04/74	A	CON		0.0257	0.0466		0.0719	25,800		\$1,855.02
											257,486		\$18,513.26

CONTACT FOR CONTRACT 5009 FOR MONTH OF 04/74
 CONTRACT NO. INVOICE 2153 ***

TRANSACTION CODE (BQ) A - ACTUALS B - RETRIEVAL
 RATE CODE (BQ) COM - COMMODITY USAGE BY - BY INVOICE FTS - FUTURE INVOICING INC - INQUIRY
 SC - SCHEDULING PRIORITY M4 - CONTRACT MAINTENANCE PRIORITY M5 - PRIORITY
 1 - RATE FILING ADV - ADVISORY FILING

(3)

**ENRON
CORP**

FLORIDA GAS TRANSMISSION COMPANY
P.O. BOX 88
HOUSTON, TEXAS 77251-1188

DATE OF CHECK
06-07-94

This check is VOID unless printed on BLUE background
EXACTLY \$*****8,163 DOLLARS 94 CENTS

AMOUNT OF CHECK
\$*****8,163.94

PAY
TO THE
ORDER
OF

FLORIDA PUBLIC UTILITIES CO
ATTN: MR MARC SCHNEIDERMAN
P O BOX 3388
WEST PALM BEACH, FL
33402-3388

BY *KMS*
"AUTHORIZED REPRESENTATIVE"

NORWEST BANK GRAND JUNCTION

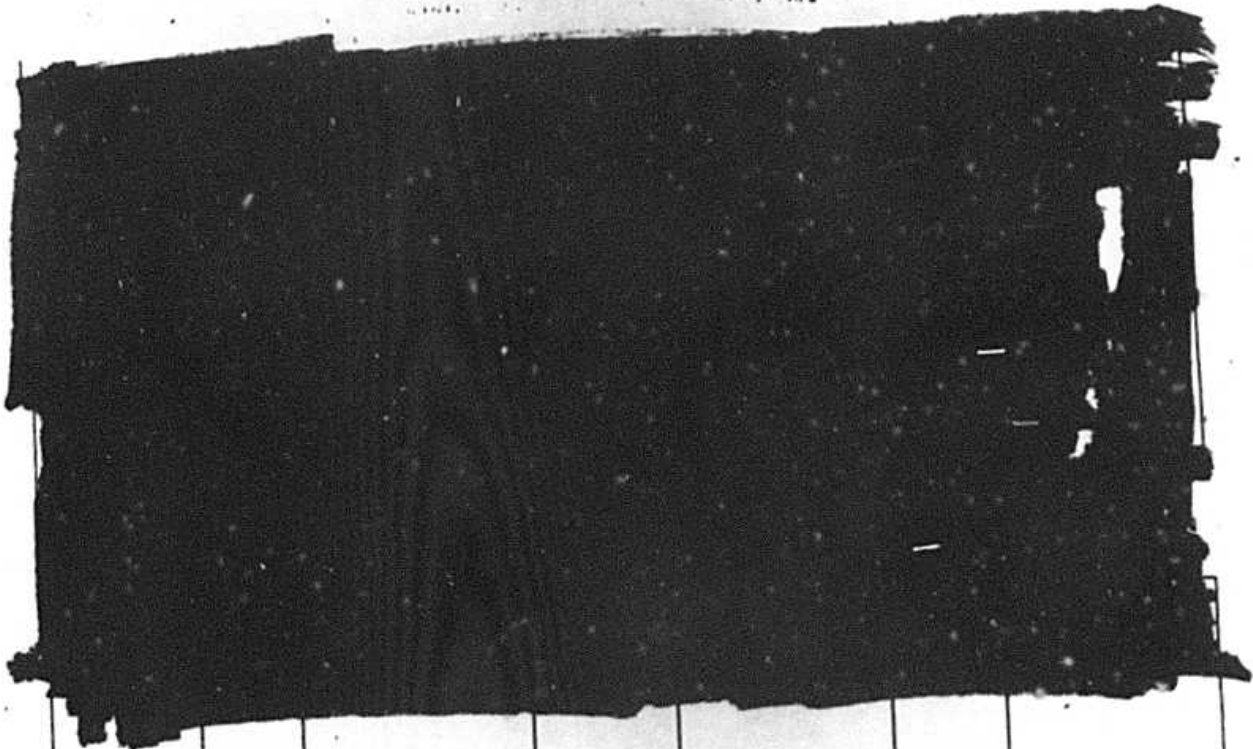
REMITTANCE STATEMENT
FLORIDA GAS TRANSMISSION COMPANY

CHECK NO. 0625000658

001 001

PAY ENTITY				VENDOR NO.	AMOUNT		PAGE	OF
VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER		GROSS	DISCOUNT	NET	
9406000002	060794	CKR060794			8,163.94	0.00	8,163.94	
ATTACHMENT IS INCLUDED WITH THIS CHECK								
2/94 IMBALANCE CASH OUT						TOTAL	8,163.94	
SPECIAL INSTRUCTIONS								
				2	P.O. BOX 1188 HOUSTON TEXAS 77251-1188			

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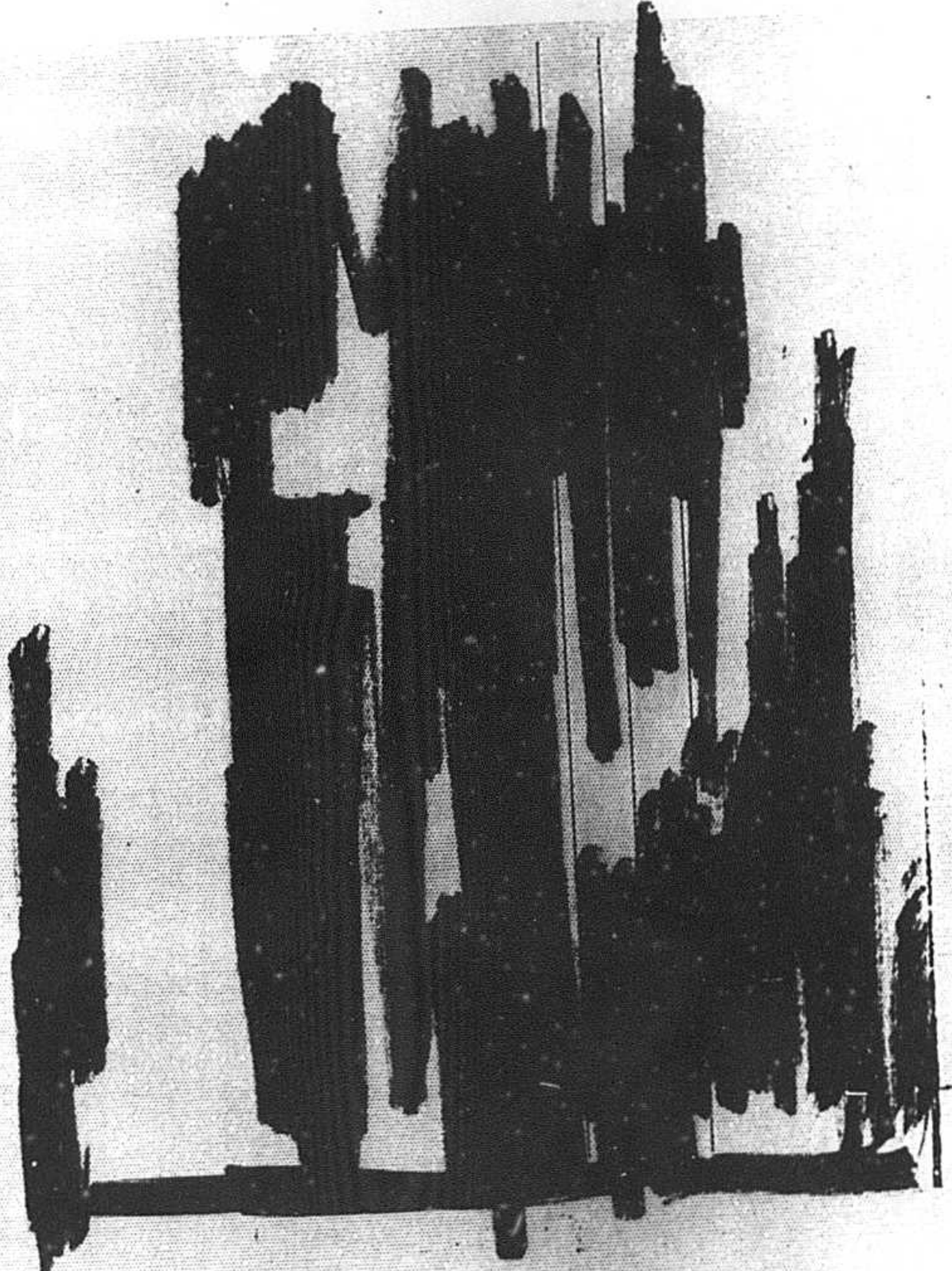
TRANSACTION CODE (NO) * ACTUALS * - REVENUE
DATE CODE (NO) COM - COMMODITY PRICE MP - SERVICE RS - RESERVATION CHARGING FAC - FACILITY
SCH - SCHEDULING PRIORITY BA - CONTRACT MANAGER PRIORITY BR - BUREAU
S - TIME PERIOD AD - ADMINISTRATIVE USE

Form 0413 (8/73)

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