

LAW OFFICES
MESSER, VICKERS, CAPARELLO, MADSEN, GOLDMAN & METZ
A PROFESSIONAL ASSOCIATION

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March 23, 1995

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

HAND DELIVERY

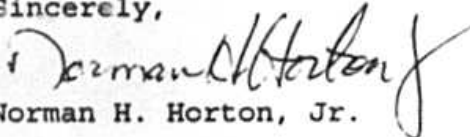
Re: FPSC Docket No. 950003-GU

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 Specified Confidential Treatment of portions of its PGA filing for the month of February, 1995. 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:alb

Enclosures

cc: Parties of Record
Mr. George Bachman (without enclosures)

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

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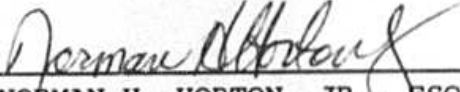
FPSC-RECORDS/REPORTING

4. 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 other customers having access to information which 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 Specified Confidential Treatment of the information identified in Exhibit "A".

Dated this 23th day of March, 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



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

Attorneys for Florida Public Utilities
Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing has been served by hand delivery (*) and/or U. S. Mail this 23rd day of March, 1995 upon the following:

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

Lee L. Willis, Esq.
James D. Beasley, Esq.
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Tampa, FL 33601-3350


NORMAN H. HORTON, JR.

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March 23, 1995

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Florida Public Service Commission
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Sincerely,


Norman H. Horton, Jr.

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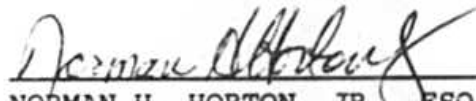
Mr. George Bachman (without enclosures)

4. 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 other customers having access to information which 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 Specified Confidential Treatment of the information identified in Exhibit "A".

Dated this 23th day of March, 1995.

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

Attorneys for Florida Public Utilities
Company

CERTIFICATE OF SERVICE

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Florida Public Service
Commission
101 East Gaines Street
Tallahassee, FL 32399-0850

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Public Counsel
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Post Office Box 3350
Tampa, FL 33601-3350


NORMAN H. HORTON, JR.

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		FEBRUARY 1995		PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	38,361	53,416	(15,055)	(28.16)	113,741	480,726	(366,985)	(76.34)
2	NO NOTICE SERVICE	8,356	10,451	(2,095)	(20.05)	55,588	69,527	(13,939)	(20.05)
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	615,819	660,324	(244,505)	(28.42)	5,776,554	9,724,700	(3,948,146)	(40.60)
5	DEMAND	247,011	685,014	(438,003)	(63.94)	2,158,944	4,412,633	(2,253,689)	(51.07)
6	OTHER	(21,609)	0	(21,609)	0.00	(88,482)	0	(88,482)	0.00
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	25,985	19,307	74.30
8	DEMAND	4,192	0	4,192	0.00	154,551	105,521	49,030	46.46
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)	882,458	1,609,205	(726,747)	(45.16)	7,816,502	14,556,082	(6,739,580)	(46.30)
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	26,241	(2,360)	(8.99)
14	TOTAL THERM SALES	825,174	1,606,304	(781,130)	(48.63)	8,787,339	14,398,335	(5,610,996)	(39.07)
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,238,060	4,049,772	188,288	4.60	37,506,130	38,422,001	(915,871)	(2.39)
16	NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	35,485,395	(2,329,355)	(6.56)
19	DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	72,909,910	(24,675,580)	(33.84)
20	OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	1,970,160	2,651,410	134.58
22	DEMAND	114,570	0	114,570	0.00	4,425,480	1,970,160	2,455,320	124.63
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (1+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	33,515,235	(4,980,765)	(14.86)
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	62,100	24,479	39.42
27	TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	33,453,135	18,988,085	56.76
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.908	1.319	(0.413)	(31.31)	0.303	1.320	(1.017)	(77.05)
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)	14.652	20.625	(5.973)	(28.96)	17.422	27.405	(9.983)	(36.43)
32	DEMAND (5/19)	4.331	6.478	(2.145)	(33.12)	6.666	6.652	(0.016)	(0.24)
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)	1.029	0.000	1.029	0.00	0.980	1.319	(0.339)	(25.70)
35	DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	5.356	(1.864)	(34.80)
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)	21.641	38.578	(16.937)	(43.90)	27.393	43.431	(16.038)	(36.93)
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)	17.352	39.740	(22.388)	(56.34)	27.583	42.256	(14.673)	(34.72)
40	TOTAL COST OF THERM SOLD (11/27)	15.538	38.646	(23.108)	(59.79)	14.905	43.512	(28.607)	(65.75)
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)	14.467	37.575	(23.108)	(61.50)	13.834	42.441	(28.607)	(67.40)
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)	14.52140	37.71628	(23.195)	(61.50)	13.88602	42.60058	(28.715)	(67.40)
45	PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.886	42.601	(28.715)	(67.40)

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				FEBRUARY 1995				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE						
			AMOUNT	%			AMOUNT	%					
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	38,367	53,416	(15,055)	(28.15)	113,741	480,726	(366,985)	(75.34)					
2 NO NOTICE SERVICE	8,358	10,451	(2,095)	(20.05)	55,588	69,527	(13,939)	(20.05)					
3 SWING SERVICE	-	0	0	0.00	0	0	0	0.00					
4 COMMODITY (Other)	615,819	660,324	(44,505)	(7.42)	5,776,554	6,724,700	(948,146)	(14.00)					
5 DEMAND	247,017	665,014	(418,003)	(63.94)	2,158,944	4,412,633	(2,253,689)	(51.07)					
6 OTHER	(21,609)	0	(21,609)	0.00	(68,482)	0	(68,482)	0.00					
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	25,965	19,307	74.30					
8 DEMAND	4,192	0	4,192	0.00	154,551	105,521	49,030	46.46					
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)	882,458	1,609,205	(726,747)	(45.16)	7,816,502	14,556,062	(6,739,560)	(46.30)					
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00					
13 COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	26,241	(2,360)	(8.99)					
14 TOTAL THERM SALES	825,174	1,606,304	(781,130)	(48.63)	8,787,339	14,398,335	(5,610,996)	(38.97)					
THERMS PURCHASED													
15 COMMODITY (Pipeline)	4,238,060	4,049,772	188,288	4.60	37,506,130	38,422,001	(915,871)	(2.38)					
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00					
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00					
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	35,485,395	(2,329,355)	(6.56)					
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	72,909,910	(24,675,580)	(33.84)					
20 OTHER	0	0	0	0.00	0	0	0	0.00					
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	1,970,160	2,651,410	134.58					
22 DEMAND	114,570	0	114,570	0.00	4,425,480	1,970,160	2,455,320	124.63					
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24 TOTAL PURCHASES (1+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	26,534,470	30,515,235	(4,980,765)	(14.86)					
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00					
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	62,100	24,479	39.42					
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,183,965	1,515,283	36.39	52,441,220	33,453,135	18,988,085	56.76					
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32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	6.052	(1.576)	(26.04)					
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00					
LESS END-USE CONTRACT													
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35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	5.356	(1.864)	(34.80)					
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41 TRUE-UP (E-2) (1/071)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00					
42 TOTAL COST OF GAS (40+41)	14.467	37.575	(23.108)	(61.50)	13.834	42.441	(28.607)	(67.40)					
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.00					
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45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.886	42.601	(28.715)	(67.40)					

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

	CURRENT MONTH				FEBRUARY 1995		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	36,361	53,416	(17,055)	28.13	113,741	169,812	(56,071)	33.02		
2 NO NOTICE SERVICE	5,366	10,451	(2,095)	21.15	55,566	62,861	(7,295)	11.57		
3 SWING SERVICE	-	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	615,819	861,324	(244,505)	28.42	5,776,554	6,969,125	(1,192,571)	17.11		
5 DEMAND	247,011	685,014	(438,003)	63.94	2,158,944	3,568,409	(1,429,465)	39.84		
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	(30,937)	(57,545)	166.01		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,646	12,646	38.74		
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.66		
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)	382,455	1,609,205	(726,747)	46.16	7,816,502	10,606,501	(2,789,999)	26.30		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	532	2,901	(2,369)	(81.56)	23,881	30,492	(6,611)	ERR		
14 TOTAL THERM SALES	825,174	1,606,304	(781,130)	46.63	8,787,339	12,124,978	(3,337,639)	(27.53)		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.80	37,506,130	36,272,918	1,233,212	3.40		
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	33,221,825	(65,785)	(0.20)		
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	64,402,870	(16,168,540)	(25.11)		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	3,545,850	1,075,720	30.34		
22 DEMAND	114,570	0	114,570	0.00	4,425,480	3,484,570	940,910	27.00		
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	29,675,975	(1,141,505)	(3.85)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	89,423	(2,844)	(3.18)		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	49,317,434	3,123,786	6.33		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.906	1.319	(0.413)	(31.31)	0.303	0.468	(0.165)	(35.28)		
29 NO NOTICE SERVICE (2/16)	0.694	0.668	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)		
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)	14.652	20.625	(5.973)	(28.96)	17.422	20.978	(3.556)	(18.95)		
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.67)		
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)	1.029	0.000	1.029	0.00	0.980	0.921	0.059	6.41		
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	3.447	0.045	1.31		
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)	21.641	38.578	(16.937)	(43.90)	27.393	35.741	(8.348)	(23.36)		
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)	17.352	39.740	(22.388)	(56.34)	27.583	34.099	(6.516)	(19.11)		
40 TOTAL COST OF THERM SOLD (11/27)	15.533	35.646	(23.108)	(59.79)	14.905	21.507	(6.602)	(30.70)		
41 TRUE-UP (E-2) (1/07)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)	14.467	37.575	(23.108)	(61.50)	13.834	20.436	(6.602)	(32.31)		
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)	14.52140	37.71628	(23.195)	(61.50)	13.86602	20.51284	(6.627)	(32.31)		
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	37.716	(23.195)	(61.50)	13.866	20.513	(6.627)	(32.31)		

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

	CURRENT MONTH				FEBRUARY 1995				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	36,361	53,416	(15,055)	(28.18)	113,741	169,812	(56,071)	(33.02)				
2 NO NOTICE SERVICE	8,356	11,461	(2,095)	(21.05)	55,588	62,861	(7,273)	(11.57)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	615,819	561,324	244,505	(28.42)	2,776,554	2,969,125	(1,192,571)	(17.11)				
5 DEMAND	247,011	685,014	(438,003)	(63.94)	2,156,944	3,553,409	(1,429,465)	(39.84)				
6 OTHER	(21,609)	0	(21,609)	0.00	(88,482)	(30,937)	(57,545)	186.01				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	1,288	0	1,288	0.00	45,292	32,646	12,646	38.74				
8 DEMAND	4,192	0	4,192	0.00	154,551	120,123	34,428	28.66				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(841,537)	841,537	(100.00)	0	(3,234,345)	3,234,345	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	882,458	767,668	114,790	14.95	7,816,502	7,372,156	444,346	6.03				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	532	2,901	(2,369)	(81.66)	23,881	30,492	(6,611)	(21.85)				
14 TOTAL THERM SALES	825,174	764,767	60,407	7.90	8,767,339	8,690,633	(103,294)	(1.16)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,236,060	4,049,772	186,288	4.60	37,506,130	36,272,918	1,233,212	3.40				
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	4,202,950	4,171,265	31,685	0.76	33,156,040	33,221,825	(65,785)	(0.20)				
19 DEMAND	5,703,320	10,578,400	(4,875,080)	(46.09)	48,234,330	64,402,870	(16,168,540)	(25.11)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	125,220	0	125,220	0.00	4,621,570	3,545,850	1,075,720	30.34				
22 DEMAND	114,570	0	114,570	0.00	4,425,480	3,484,570	940,910	27.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,077,730	4,171,265	(93,535)	(2.24)	28,534,470	29,875,975	(1,141,505)	(3.85)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,066	7,300	(4,234)	(58.00)	86,579	89,423	(2,844)	(3.18)				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,679,248	4,163,965	1,515,283	36.39	52,441,220	49,317,434	3,123,786	6.33				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.906	1.319	(0.413)	(31.31)	0.303	0.468	(0.165)	(35.26)				
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)				
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)	14.652	20.625	(5.973)	(28.96)	17.422	20.978	(3.556)	(16.95)				
32 DEMAND (5/19)	4.331	6.476	(2.145)	(33.12)	4.476	5.572	(1.096)	(19.67)				
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)	1.029	0.000	1.029	0.00	0.980	0.921	0.059	6.41				
35 DEMAND (8/22)	3.659	0.000	3.659	0.00	3.492	3.447	0.045	1.31				
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)	21.641	18.404	3.237	17.50	27.393	24.842	2.551	10.27				
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)	17.352	39.740	(22.388)	(56.34)	27.583	34.099	(6.516)	(19.11)				
40 TOTAL COST OF THERM SOLD (11/27)	15.636	18.436	(2.800)	(15.72)	14.905	14.948	(0.043)	(0.29)				
41 TRUE-UP (E-2) (1/07)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42 TOTAL COST OF GAS (+21-22+39-40+41) (40+41)	14.467	17.365	(2.898)	(16.69)	13.834	13.877	(0.043)	(0.31)				
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)	14.52140	17.43029	(2.909)	(16.69)	13.88602	13.92918	(0.043)	(0.31)				
45 PGA FACTOR ROUNDED TO NEAREST .001	14.521	17.430	(2.909)	(16.69)	13.886	13.929	(0.043)	(0.31)				

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: FEBRUARY 1995

	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
COMMODITY (Pipeline)			
1 Commodity Pipeline - Scheduled FTS	4,557,400	32,676.56	0.717
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline - Scheduled PTS	14,170	620.08	4.376
4 No Notice Commodity Adjustment	(42,350)	(303.65)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(293,160)	5,367.61	(1.831)
8 TOTAL COMMODITY (Pipeline)	4,236,060	38,360.60	0.906
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	4,492,590	658,998.74	14.669
18 Commodity Other - Scheduled PTS	3,520	561.60	15.955
19 Commodity Other - Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	392.27	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(293,160)	(44,134.08)	15.055
24 TOTAL COMMODITY (Other)	4,202,950	615,818.53	14.652
DEMAND			
25 Demand (Pipeline) Entitlement	7,620,480	330,042.99	4.331
26 Less Relinquished to End-Users	1,624,000	70,335.44	4.331
27 Less Relinquished Off System	293,160	12,696.76	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	5,703,320	247,010.79	4.331
OTHER			
33 Revenue Sharing - FGT	0	(21,608.94)	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	(21,608.94)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:		FEBRUARY 1995		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	615,819	860,324	244,505	28.42	5,776,554	6,969,125	1,192,571	17.11
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	272,119	(92,656)	(364,775)	393.69	2,239,791	555,800	(1,683,991)	(302.99)
3 TOTAL	887,938	767,668	(120,270)	(15.67)	8,016,345	7,524,925	(491,420)	(6.53)
4 FUEL REVENUES (NET OF REVENUE TAX)	830,654	764,767	(65,887)	(8.62)	8,987,182	9,043,402	56,220	0.62
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	377,498	377,498	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	864,972	799,085	(65,887)	(8.25)	9,364,680	9,420,900	56,220	0.60
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(22,966)	31,417	54,383	173.10	1,348,335	1,895,975	547,640	28.88
8 INTEREST PROVISION-THIS PERIOD (21) (2)	4,399	6,563	2,164	0.00	38,790	42,911	4,121	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	897,667	1,392,881	495,214	35.55	(164,845)	(164,845)	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(377,498)	(377,498)	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)	844,782	1,396,543	551,761	39.51	844,782	1,396,543	551,761	39.51
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	897,667	1,392,881	495,214	35.55	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	840,383	1,389,980	549,597	39.54				
14 TOTAL (12+13)	1,738,050	2,782,861	1,044,811	37.54				
15 AVERAGE (50% OF 14)	869,025	1,391,431	522,406	37.54				
16 INTEREST RATE - FIRST DAY OF MONTH	6.1000%	5.6600%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.0500%	5.6600%	---	---				
18 TOTAL (16+17)	12.1500%	11.3200%	---	---				
19 AVERAGE (50% OF 18)	6.0750%	5.6600%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.506%	0.472%	---	---				
21 INTEREST PROVISION (15x20)	4,399	6,563	---	---				

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-2. 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.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
FEBRUARY 1995

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		SYS SUPPLY	N/A					N/A	N/A				
2	APR 94		SYS SUPPLY	N/A					N/A	N/A				
3	MAY 94		SYS SUPPLY	N/A					N/A	N/A				
4	MAY 94		SYS SUPPLY	N/A					N/A	N/A				
5	JUN 94		SYS SUPPLY	N/A					N/A	N/A				
6	JUN 94		SYS SUPPLY	N/A					N/A	N/A				
7	JUL 94		SYS SUPPLY	N/A					N/A	N/A				
8	JUL 94		SYS SUPPLY	N/A					N/A	N/A				
9	JUL 94		SYS SUPPLY	N/A					N/A	N/A				
10	AUG 94		SYS SUPPLY	N/A					N/A	N/A				
11	AUG 94		SYS SUPPLY	N/A					N/A	N/A				
12	SEP 94		SYS SUPPLY	N/A					N/A	N/A				
13	SEP 94		SYS SUPPLY	N/A					N/A	N/A				
14	OCT 94		SYS SUPPLY	N/A					N/A	N/A				
15	OCT 94		SYS SUPPLY	N/A					N/A	N/A				
16	OCT 94		SYS SUPPLY	N/A					N/A	N/A				
17	OCT 94		SYS SUPPLY	N/A					N/A	N/A				
18	OCT 94		SYS SUPPLY	N/A					N/A	N/A				
19	NOV 94		SYS SUPPLY	N/A					N/A	N/A				
20	NOV 94		SYS SUPPLY	N/A					N/A	N/A				
21	NOV 94		SYS SUPPLY	N/A					N/A	N/A				
22	NOV 94		SYS SUPPLY	N/A					N/A	N/A				
23	NOV 94		SYS SUPPLY	N/A					N/A	N/A				
24	DEC 94		SYS SUPPLY	N/A					N/A	N/A				
25	DEC 94		SYS SUPPLY	N/A					N/A	N/A				
26	JAN 95		SYS SUPPLY	N/A					N/A	N/A				
27	JAN 95		SYS SUPPLY	N/A					N/A	N/A				
28	JAN 95		SYS SUPPLY	N/A					N/A	N/A				
29	JAN 95		SYS SUPPLY	N/A					N/A	N/A				
30	FEB 95		SYS SUPPLY	N/A					N/A	N/A				
31	FEB 95		SYS SUPPLY	N/A					N/A	N/A				
32	FEB 95		SYS SUPPLY	N/A					N/A	N/A				
33	FEB 95		SYS SUPPLY	N/A					N/A	N/A				
34	FEB 95		SYS SUPPLY	N/A					N/A	N/A				
35	FEB 95		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							33,166.040	4,175.060	37,341.100	6,539.140.39	0	0	0	17.51

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
TOTAL		16,212	15,867	453,924	444,283		
WEIGHTED AVERAGE						\$1.438	\$1.469

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		FEBRUARY 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	773,039	669,020	(104,019)	(15.55)	3,707,365	4,300,100	592,735	13.78
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.34)	1,730	2,090	360	17.21
RESIDENTIAL	(31)	1,396,998	1,101,450	(295,548)	(26.83)	7,511,086	7,680,010	168,924	2.20
LARGE VOLUME	(51)	2,172,114	1,947,080	(225,034)	(11.56)	19,829,838	19,019,570	(810,268)	(4.26)
OTHER	(81)	21,305	17,090	(4,215)	(24.66)	116,607	124,180	7,574	6.10
TOTAL FIRM		4,363,552	3,734,830	(628,822)	(16.84)	31,166,626	31,125,950	(40,676)	(0.13)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	387,504	314,940	(72,564)	(23.04)	3,611,887	3,325,910	(285,977)	(8.60)
LARGE VOLUME INTERRUPTIBLE	(93)	928,092	1,236,970	308,878	24.97	17,662,707	18,334,980	672,273	3.67
TOTAL INTERRUPTIBLE		1,315,596	1,551,910	236,314	15.23	21,274,594	21,660,890	386,296	1.78
TOTAL THERM SALES		5,679,248	5,286,740	(392,508)	(7.42)	52,441,220	52,786,840	345,620	0.65
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	1,659	1,694	35	2.07	1,621	1,660	39	2.35
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,169	31,418	249	0.79	30,517	30,726	209	0.68
LARGE VOLUME	(51)	1,514	1,454	(60)	(4.13)	1,488	1,431	(57)	(3.98)
OTHER	(81)	429	440	11	2.50	439	436	(3)	(0.69)
TOTAL FIRM		34,777	35,012	235	0.67	34,071	34,259	188	0.55
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	14	16	2	12.50	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		15	17	2	11.76	14	17	3	17.65
TOTAL CUSTOMERS		34,792	35,029	237	0.68	34,085	34,276	191	0.56
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	466	395	(71)	(17.97)	2,287	2,590	303	11.70
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	288	348	60	17.24
RESIDENTIAL	(31)	45	35	(10)	(28.57)	246	250	4	1.60
LARGE VOLUME	(51)	1,435	1,339	(96)	(7.17)	13,327	13,291	(36)	(0.27)
OTHER	(81)	50	39	(11)	(28.21)	266	285	19	6.67
INTERRUPTIBLE	(61)	27,679	19,684	(7,995)	(40.62)	277,837	207,869	(69,968)	(33.66)
LARGE VOLUME INTERRUPTIBLE	(93)	928,092	1,236,970	308,878	24.97	17,662,707	18,334,980	672,273	3.67

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	1.0353	1.0334	1.0324	1.0330	1.0347	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	1.05	1.05	1.05	1.05	1.05	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	1.0353	1.0334	1.0324	1.0330	1.0347	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	1.05	1.05	1.05	1.05	1.05	0

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENVIRONMENTAL ACTION

DATE 02/28/95

DUE 03/10/95

INVOICE NO 4581

TOTAL AMOUNT DUE \$246,454.37

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

UPI's Transfer
 NCRB Charlotte NC
 Account
 Route

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

PAGE

PLEASE CONTACT KATRY MISLER
 AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

CUSTOMER NO. 4084

FLORIDA PUBLIC UTILITIES COMPANY

SHIPPER

CONTRACT 5009

TYPE FIRM TRANSPORTATION

RECEIPTS POI NO.	NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES MMBTU DRY	AMOUNT
RESERVATION CHARGE				02/95	A	RES	0.3659	0.0472		0.4331	762,048	\$330,042.99
NO NOTICE RESERVATION CHARGE				02/95	A	MIR	0.0694			0.0694	120,400	\$8,355.76
TEMPORARY RELIQUISHMENT CREDIT				02/95	A	TEL	0.4331			0.4331	(109,800)	(\$43,656.48)
TEMPORARY RELIQUISHMENT CREDIT				02/95	A	TEL	0.4331			0.4331	(61,600)	(\$26,678.96)
WESTERN DIVISION REVENUE SHARING CREDIT				02/95	A	TCM						(\$4,884.70)
MARKET IT REVENUE SHARING CREDIT				02/95	A	ITF						(\$16,724.26)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.											720,048	\$246,454.37

TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.

*** END OF INVOICE 4581 ***

TRANSACTION CODE TO: 44 - FIRM TRANSPORTATION

FORM 002 2884 12/94

GAS TRANSPORTATION



Florida Gas Transmission Company

MEMPHIS/SHRIMP/ALBAMA

PAGE 1

DATE 03/12/95
 BILL 03/28/95
 METER NO. 4733
 TOTAL AMOUNT DUE \$32,372.91

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

PLEASE REFERENCE THIS METER NO. ON YOUR REPLACEMENT AND NEW ITC:
 Wire Transfer
 3098 Charlotte NC
 ACCOUNT
 ROUTE

CONTRACT 5009 FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT ENTITY NUMBER AT (713)553-7429 WITH ANY QUESTIONS REGARDING THIS INVOICE

SHIPPER WEST PALM BEACH

TYPE FIRM TRANSPORTATION

RECEIPTS	PO NO.	NAME	DELIVERIES	PO NO.	NAME	PROD MONTH	TC	PC	BASE	CHARGES	DISC	NET	VOLUMES	AMOUNT DRY	AMOUNT
Usage Charge - No Notice For DELAND						02/95	A	COM	0.0259	0.0458		0.0717	1,218	587.	
Usage Charge - No Notice For SAMPSON						02/95	A	COM	0.0259	0.0458		0.0717	(16,227)	(9740.	
Usage Charge - No Notice For WEST PALM BEACH						02/95	A	COM	0.0259	0.0458		0.0717	4,874	3349.	
Usage Charge	16105	FPU-ALTHEA BEACH				02/95	A	COM	0.0259	0.0458		0.0717	29,300	52,093..	
Usage Charge	16106	FPU-WEST PALM BEACH WEST				02/95	A	COM	0.0259	0.0458		0.0717	25,313	51,814..	
Usage Charge	16105	FPU-WEST PALM BEACH				02/95	A	COM	0.0259	0.0458		0.0717	72,000	55,162.	
Usage Charge	16106	FPU-LAKE MORTN SOUTH				02/95	A	COM	0.0257	0.0458		0.0717	60,122	54,310..	
Usage Charge	16107	FPU-LAKE JUDITH				02/95	A	COM	0.0257	0.0458		0.0717	44,131	53,207..	
Usage Charge	16108	FPU-BOTH/COM BEACH				02/95	A	COM	0.0259	0.0458		0.0717	21,000	52,222..	
Usage Charge	16109	FPU-ROCK RATION				02/95	A	COM	0.0259	0.0458		0.0717	62,600	54,488..	
Usage Charge	16156	FPU-SAMPSON				02/95	A	COM	0.0259	0.0458		0.0717	30,988	52,221..	

UNSATISFIED CUSTOMER? CALL 1-800-451-1111
 DATE 03/28/95 11:24

GAS TRANSPORTATION



Florida Gas Transmission Company
AN ENERGY PARTNER

PAGE 2

DATE	3/10/95	PLEASE REFERENCE THIS INVOICE NO. ON YOUR ESTIMATES AND BILLS TO:
DUPLICATE	FLORIDA PUBLIC UTILITIES COMPANY	Wire Transfer
DUPLICATE	ATTN: JACK BRONH	1038 Charlotte St
DUPLICATE	POST OFFICE BOX 3395	Accrahan
DUPLICATE	WEST PALM BEACH, FL 33402-3395	10422
INVOICE NO.	4733	
TOTAL AMOUNT DUE	\$32,372.91	

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4204 PLEASE CONTACT KATRY HESLER AT (773)953-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FURN TRANSPORTATION

RECEIPTS	DELIVERIES	FROM MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
1711	16157	02/95	A	CON	0.0259	0.0458		0.0717	30,320	\$2,309.
1712	16158	02/95	A	CON	0.0259	0.0458		0.0717	38,230	\$2,742.
407	16273	02/95	A	CON	0.0259	0.0458		0.0717	29,316	\$2,101.
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/95.										\$52,372.
*** END OF INVOICE 4733 ***										

INFORMATION CODE (C) A - ACTUALS I - ESTIMATES
FORM 0073494 (5/94)

GAS TRANSPORTATION

Florida Gas Transmission Company
AN ERSON/SUBSIDIARY OF FPL

PAGE 1

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

Wire Transfer
 FCB Charlotte NC
 Account
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CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

DATE 03/10/95

TIME 03/20/95

INVOICE NO. 4732

TOTAL AMOUNT DUE \$420.08

CONTRACT 5007 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT DAHY RIEBLER AT (773)653-7130 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE REPEATED TRANSPORT

RECEIPTS	DELIVERIES	PRIO	RATES	YIELDS	AMOUNT					
POI NO.	NAME	MONTH	TC	BC	BASE	SURCHARGES	DISC	NET	AMOUNT DRY	AMOUNT
14105	FPU-WEST PALM BEACH	02/95	A	CON	0.3718	0.0458		0.4376	352	\$154.
14106	FPU-LAKE WORTH SOUTH	02/95	A	CON	0.3718	0.0558		0.4376	1,065	\$464.
TOTAL FOR CONTRACT 5007 FOR MONTH OF 02/95.										
*** END OF INVOICE 4732 ***										

TRANSACTION CODE (F, A, ACTUALS, R, REVERSED)

FORM 032-0594 (3/79)

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CONFIDENTIAL INVOICE
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	 FLORIDA PUBLIC UTILITIES COMPANY					
	INVOICE					
				Date:	March 1, 1995	
				Due Date:	March 10, 1995	
	INVOICE NUMBER:		121120150301			
	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
	Commodity Cost of Gas *	Tier 1	MMBtu			
	FTS-1 Reservation Charge		MMBtu			
	FTS-1 Usage Charge		MMBtu		\$0.0717	
	FPU Administrative Charge		MMBtu			
	December 1994 FTS-1 Usage Charge		MMBtu		\$0.1989	
			MMBtu		\$0.1989	
			MMBtu		\$0.0717	
	January 1995 FTS-1 Usage Charge		MMBtu		\$0.1989	
			MMBtu		\$0.0717	
	TOTAL DUE					
	•					
	Mail 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.					

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 950003-GU

Justification for Confidentiality of February 1995 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-35	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUE, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-18	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.

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 invoice 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. 950003-GU

Justification for Confidentiality of February 1995 Traded Imbalances and/or Off-Systems Sales Invoices:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCES TRADED /BOOKED-OUT	21-22	1-80	ALL	SEE BELOW
FPU OSSS-1 INVOICES	23	10,11,12&13	A&B	SEE BELOW
	23	19,21,25	E&F&G	SEE BELOW
	23	23,27-29,31&32	E&G	SEE BELOW
	23	34	G	SEE BELOW
	23	36&38	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.