

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

COST OF GAS PURCHASED	CURRENT MONTH: MARCH 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.85)	135,369	533,293	(397,924)	(74.62)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,118	78,945	(15,827)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	586,463	1,169,857	(583,394)	(49.87)	6,363,017	10,894,557	(4,531,540)	(41.59)
5 DEMAND	554,053	758,409	(204,356)	(26.95)	2,712,997	5,171,042	(2,458,045)	(47.53)
6 OTHER	(21,240)	0	(21,240)	0.00	(109,722)	0	(109,722)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	795	0	795	0.00	46,087	25,985	20,102	77.36
8 DEMAND	1,664	0	1,664	0.00	156,215	105,521	50,694	48.04
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)	1,145,974	1,990,249	(844,275)	(42.42)	8,962,476	16,546,331	(7,583,855)	(45.83)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	826	3,591	(2,765)	(77.00)	24,707	29,832	(5,125)	(17.18)
14 TOTAL THERM SALES	752,183	1,986,658	(1,234,475)	(62.14)	9,539,522	16,384,993	(6,845,471)	(41.78)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,017,210	3,985,205	32,005	0.80	41,523,340	40,407,206	1,116,134	2.76
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,906,270	4,104,761	(198,491)	(4.84)	37,062,310	39,590,156	(2,527,846)	(6.39)
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.26)	57,338,670	84,621,710	(27,283,040)	(32.24)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	110,940	0	110,940	0.00	4,732,510	1,970,160	2,762,350	140.21
22 DEMAND	110,940	0	110,940	0.00	4,536,420	1,970,160	2,566,260	130.26
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,795,330	4,104,761	(309,431)	(7.54)	32,329,800	37,619,996	(5,290,196)	(14.06)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,757	7,190	(2,433)	(33.84)	91,336	69,290	22,046	31.82
27 TOTAL THERM SALES (24-26 Estimated Only)	6,092,699	4,097,571	1,995,128	48.69	58,533,919	37,550,706	20,983,213	55.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.538	1.319	(0.781)	(59.21)	0.326	1.320	(0.994)	(75.30)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	15.013	28.500	(13.487)	(47.32)	17.168	27.518	(10.350)	(37.61)
32 DEMAND (5/19)	6.086	6.476	(0.390)	(6.02)	4.732	6.111	(1.379)	(22.57)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.974	1.319	(0.345)	(26.16)
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	3.444	5.356	(1.912)	(35.70)
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)	30.194	48.486	(18.292)	(37.73)	27.722	43.983	(16.261)	(36.97)
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)	17.364	49.944	(32.580)	(65.23)	27.051	43.054	(16.003)	(37.17)
40 TOTAL COST OF THERM SOLD (11/27)	18.809	48.571	(29.762)	(61.28)	15.312	44.064	(28.752)	(65.25)
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)	17.738	47.500	(29.762)	(62.66)	14.241	42.993	(28.752)	(66.88)
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)	17.80469	47.67860	(29.874)	(62.66)	14.29455	43.15465	(28.860)	(66.88)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.805	47.679	(29.874)	(62.66)	14.295	43.155	(28.860)	(66.88)

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DOCUMENT NUMBER-DATE
04103 APR 25 88
FPSC-RECORDS/REPORTING

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

COST OF GAS PURCHASED	CURRENT MONTH:		MARCH 1995		PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.85)	135,369	222,377	(87,008)	(39.13)	
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,118	72,279	(9,161)	(12.67)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	586,463	1,169,857	(583,394)	(49.87)	6,363,017	8,138,982	(1,775,965)	(21.82)	
5 DEMAND	554,053	758,409	(204,356)	(26.95)	2,712,997	4,346,818	(1,633,821)	(37.59)	
6 OTHER	(21,240)	0	(21,240)	0.00	(109,722)	(30,937)	(78,785)	254.66	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	795	0	795	0.00	46,087	32,646	13,441	41.17	
8 DEMAND	1,664	0	1,664	0.00	156,215	120,123	36,092	30.05	
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)	1,145,974	1,990,249	(844,275)	(42.42)	8,962,476	12,596,750	(3,634,274)	(28.85)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	826	3,591	(2,765)	(77.00)	24,707	34,083	(9,376)	ERR	
14 TOTAL THERM SALES	752,183	1,986,658	(1,234,475)	(62.14)	9,539,522	14,111,636	(4,572,114)	(32.40)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,017,210	3,985,205	32,005	0.80	41,523,340	40,258,123	1,265,217	3.14	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,906,270	4,104,761	(198,491)	(4.84)	37,062,310	37,326,586	(264,276)	(0.71)	
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.26)	57,338,670	76,114,670	(18,776,000)	(24.67)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	110,940	0	110,940	0.00	4,732,510	3,545,850	1,186,660	33.47	
22 DEMAND	110,940	0	110,940	0.00	4,536,420	3,484,570	1,051,850	30.19	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,795,330	4,104,761	(309,431)	(7.54)	32,329,800	33,780,736	(1,450,936)	(4.30)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,757	7,190	(2,433)	(33.84)	91,336	96,613	(5,277)	(5.46)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,092,699	4,097,571	1,995,128	48.69	58,533,919	53,415,005	5,118,914	9.58	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.538	1.319	(0.781)	(59.21)	0.326	0.552	(0.226)	(40.94)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	15.013	28.500	(13.487)	(47.32)	17.168	21.805	(4.637)	(21.27)	
32 DEMAND (5/19)	6.086	6.476	(0.390)	(6.02)	4.732	5.711	(0.979)	(17.14)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.974	0.921	0.053	5.75	
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	3.444	3.447	(0.003)	(0.09)	
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)	30.194	48.486	(18.292)	(37.73)	27.722	37.290	(9.568)	(25.66)	
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)	17.364	49.944	(32.580)	(65.23)	27.051	35.278	(8.227)	(23.32)	
40 TOTAL COST OF THERM SOLD (11/27)	18.809	48.571	(29.762)	(61.28)	15.312	23.583	(8.271)	(35.07)	
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)	17.738	47.500	(29.762)	(62.66)	14.241	22.512	(8.271)	(36.74)	
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)	17.80469	47.67860	(29.874)	(62.66)	14.29455	22.59665	(8.302)	(36.74)	
45 PGA FACTOR ROUNDED TO NEAREST .001	17.805	47.679	(29.874)	(62.66)	14.295	22.597	(8.302)	(36.74)	

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**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:		MARCH 1995		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	21,628	52,565	(30,937)	(58.85)	135,369	222,377	(87,008)	(39.13)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,118	72,279	(9,161)	(12.67)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	586,463	1,169,857	(583,394)	(49.87)	6,363,017	8,138,982	(1,775,965)	(21.82)
5 DEMAND	554,053	758,409	(204,356)	(26.95)	2,712,997	4,346,818	(1,633,821)	(37.59)
6 OTHER	(21,240)	0	(21,240)	0.00	(109,722)	(30,937)	(78,785)	254.66
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	795	0	795	0.00	46,087	32,646	13,441	41.17
8 DEMAND	1,664	0	1,664	0.00	156,215	120,123	36,092	30.05
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(1,234,803)	1,234,803	(100.00)	0	(4,469,148)	4,469,148	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,145,974	755,446	390,528	51.70	8,962,476	8,127,602	834,874	10.27
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	826	3,591	(2,765)	(77.00)	24,707	34,083	(9,376)	(27.51)
14 TOTAL THERM SALES	752,183	751,855	328	0.04	9,539,522	9,642,488	(102,966)	(1.07)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,017,210	3,985,205	32,005	0.80	41,523,340	40,258,123	1,265,217	3.14
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,906,270	4,104,761	(198,491)	(4.84)	37,062,310	37,326,586	(264,276)	(0.71)
19 DEMAND	9,104,340	11,711,800	(2,607,460)	(22.26)	57,338,670	76,114,670	(18,776,000)	(24.67)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	110,940	0	110,940	0.00	4,732,510	3,545,850	1,186,660	33.47
22 DEMAND	110,940	0	110,940	0.00	4,536,420	3,484,570	1,051,850	30.19
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,795,330	4,104,761	(309,431)	(7.54)	32,329,800	33,780,736	(1,450,936)	(4.30)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,757	7,190	(2,433)	(33.84)	91,336	96,613	(5,277)	(5.46)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,092,699	4,097,571	1,995,128	48.69	58,533,919	53,415,005	5,118,914	9.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.538	1.319	(0.781)	(59.21)	0.326	0.552	(0.226)	(40.94)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	15.013	28.500	(13.487)	(47.32)	17.168	21.805	(4.637)	(21.27)
32 DEMAND (5/19)	6.086	6.476	(0.390)	(6.02)	4.732	5.711	(0.979)	(17.14)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.717	0.000	0.717	0.00	0.974	0.921	0.053	5.75
35 DEMAND (8/22)	1.500	0.000	1.500	0.00	3.444	3.447	(0.003)	(0.09)
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)	30.194	18.404	11.790	64.06	27.722	24.060	3.662	15.22
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)	17.364	49.944	(32.580)	(65.23)	27.051	35.278	(8.227)	(23.32)
40 TOTAL COST OF THERM SOLD (11/27)	18.809	18.436	0.373	2.02	15.312	15.216	0.096	0.63
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)	17.738	17.365	0.373	2.15	14.241	14.145	0.096	0.68
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)	17.80469	17.43029	0.374	2.15	14.29455	14.19819	0.096	0.68
45 PGA FACTOR ROUNDED TO NEAREST .001	17.805	17.430	0.375	2.15	14.295	14.198	0.097	0.68

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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: MARCH 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	4,428,110	24,574.08	0.555
2 Commodity Pipeline – Scheduled PTS	0	0.00	0.000
3 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
4 No Notice Commodity Adjustment	(101,740)	(729.48)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(309,160)	(2,216.68)	0.717
8 TOTAL COMMODITY (Pipeline)	4,017,210	21,627.92	0.538
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	4,215,430	638,783.78	15.153
18 Commodity Other – Scheduled PTS	0	0.00	0.000
19 Commodity Other – Scheduled ITS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	1,973.40	0.000
21 Imbalance Cashout – Other Shippers	0	(6,984.15)	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(309,160)	(47,310.25)	15.303
24 TOTAL COMMODITY (Other)	3,906,270	586,462.78	15.013
DEMAND			
25 Demand (Pipeline) Entitlement	11,711,800	611,551.06	5.222
26 Less Relinquished to End-Users	2,298,300	44,108.35	1.919
27 Less Relinquished Off System	309,160	13,389.72	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	9,104,340	554,052.99	6.086
OTHER			
33 Revenue Sharing – FGT	0	(21,240.42)	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	(21,240.42)	0.000

DECLASSIFIED

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH: MARCH 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)	586,463	1,169,857	583,394	49.87	6,363,017	8,138,982	1,775,965	21.82
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	561,970	(414,411)	(976,381)	235.61	2,801,761	141,389	(2,660,372)	(1,881.60)
3 TOTAL	1,148,433	755,446	(392,987)	(52.02)	9,164,778	8,280,371	(884,407)	(10.68)
4 FUEL REVENUES (NET OF REVENUE TAX)	754,642	751,855	(2,787)	(0.37)	9,741,824	9,795,257	53,433	0.55
5 TRUE-UP (COLLECTED) OR REFUNDED	34,317	34,317	0	0.00	411,815	411,815	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	788,959	786,172	(2,787)	(0.35)	10,153,639	10,207,072	53,433	0.52
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(359,474)	30,726	390,200	1,269.93	988,861	1,926,701	937,840	48.68
8 INTEREST PROVISION-THIS PERIOD (21) (2)	3,285	6,579	3,294	0.00	42,075	49,490	7,415	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	844,782	1,396,543	551,761	39.51	(164,845)	(164,845)	(0)	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,317)	(34,317)	0	0.00	(411,815)	(411,815)	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)	454,276	1,399,531	945,255	67.54	454,276	1,399,531	945,255	67.54
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	844,782	1,396,543	551,761	39.51	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4 <div style="text-align: center; font-size: 2em; opacity: 0.5;">DECLASSIFIED</div>			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	450,991	1,392,952	941,961	67.62				
14 TOTAL (12+13)	1,295,773	2,789,495	1,493,722	53.55				
15 AVERAGE (50% OF 14)	647,886	1,394,748	746,861	53.55				
16 INTEREST RATE - FIRST DAY OF MONTH	6.0500%	5.6600%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.1200%	5.6600%	---	---				
18 TOTAL (16+17)	12.1700%	11.3200%	---	---				
19 AVERAGE (50% OF 18)	6.0850%	5.6600%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.507%	0.472%	---	---				
21 INTEREST PROVISION (15x20)	3,285	6,579	---	---				

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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
MARCH 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	CITRUS	SYS SUPPLY	N/A	1,104,214	0	1,104,214	221,680.54	N/A	N/A	INCL IN COST	20.08
2	APR 94	HADSON	SYS SUPPLY	N/A	1,841,756	0	1,841,756	365,046.70	N/A	N/A	INCL IN COST	19.82
3	MAY 94	CITRUS	SYS SUPPLY	N/A	1,068,420	0	1,068,420	229,492.00	N/A	N/A	INCL IN COST	21.48
4	MAY 94	HADSON	SYS SUPPLY	N/A	1,543,500	0	1,543,500	331,091.00	N/A	N/A	INCL IN COST	21.45
5	JUN 94	HADSON	SYS SUPPLY	N/A	1,388,580	258,000	1,646,580	308,495.50	N/A	N/A	INCL IN COST	18.74
6	JUN 94	CITRUS	SYS SUPPLY	N/A	894,270	0	894,270	172,669.13	N/A	N/A	INCL IN COST	19.31
7	JUL 94	CITRUS	SYS SUPPLY	N/A	862,500	0	862,500	173,750.26	N/A	N/A	INCL IN COST	20.14
8	JUL 94	HADSON	SYS SUPPLY	N/A	1,251,640	267,360	1,519,000	297,361.66	N/A	N/A	INCL IN COST	19.58
9	JUL 94	AMOCO	SYS SUPPLY	N/A	154,000	0	154,000	29,767.50	N/A	N/A	INCL IN COST	19.33
10	AUG 94	CITRUS	SYS SUPPLY	N/A	894,470	0	894,470	166,373.59	N/A	N/A	INCL IN COST	18.60
11	AUG 94	HADSON	SYS SUPPLY	N/A	1,475,160	350,000	1,825,160	337,245.28	N/A	N/A	INCL IN COST	18.48
12	SEP 94	CITRUS	SYS SUPPLY	N/A	953,400	0	953,400	151,125.00	N/A	N/A	INCL IN COST	15.85
13	SEP 94	HADSON	SYS SUPPLY	N/A	1,416,070	267,000	1,683,070	265,531.35	N/A	N/A	INCL IN COST	15.18
14	OCT 94	CITRUS	SYS SUPPLY	N/A	923,990	0	923,990	137,202.63	N/A	N/A	INCL IN COST	14.85
15	OCT 94	HADSON	SYS SUPPLY	N/A	1,566,210	198,110	1,764,320	271,217.31	N/A	N/A	INCL IN COST	15.37
16	OCT 94	AMOCO	SYS SUPPLY	N/A	46,470	0	46,470	7,698.24	N/A	N/A	INCL IN COST	16.57
17	OCT 94	CNB/OLYMPIC	SYS SUPPLY	N/A	12,000	0	12,000	1,706.92	N/A	N/A	INCL IN COST	14.22
18	OCT 94	CATEX	SYS SUPPLY	N/A	79,500	0	79,500	11,195.01	N/A	N/A	INCL IN COST	14.08
19	NOV 94	HADSON	SYS SUPPLY	N/A	910,500	1,032,810	1,943,310	328,537.13	N/A	N/A	INCL IN COST	16.91
20	NOV 94	AMOCO	SYS SUPPLY	N/A	1,097,760	1,150,000	2,247,760	373,000.47	N/A	N/A	INCL IN COST	16.59
21	NOV 94	MG	SYS SUPPLY	N/A	278,720	0	278,720	40,693.56	N/A	N/A	INCL IN COST	14.60
22	NOV 94	PRIOR	SYS SUPPLY	N/A	507,490	0	507,490	82,002.00	N/A	N/A	INCL IN COST	16.16
23	NOV 94	CATEX	SYS SUPPLY	N/A	246,600	0	246,600	42,840.00	N/A	N/A	INCL IN COST	17.37
24	DEC 94	HADSON	SYS SUPPLY	N/A	2,059,140	342,100	2,401,240	436,392.68	N/A	N/A	INCL IN COST	18.17
25	DEC 94	AMOCO	SYS SUPPLY	N/A	1,684,430	0	1,684,430	291,649.54	N/A	N/A	INCL IN COST	17.31
26	JAN 95	HADSON	SYS SUPPLY	N/A	2,001,730	309,680	2,311,410	381,419.96	N/A	N/A	INCL IN COST	16.50
27	JAN 95	AMOCO	SYS SUPPLY	N/A	2,372,200	0	2,372,200	384,052.29	N/A	N/A	INCL IN COST	16.19
28	JAN 95	CNB/OLYMPIC	SYS SUPPLY	N/A	166,780	0	166,780	26,598.00	N/A	N/A	INCL IN COST	15.95
29	JAN 95	ASSOCIATED	SYS SUPPLY	N/A	151,590	0	151,590	23,715.00	N/A	N/A	INCL IN COST	15.64
30	FEB 95	HADSON	SYS SUPPLY	N/A	1,717,190	293,160	2,010,350	288,249.76	N/A	N/A	INCL IN COST	14.34
31	FEB 95	AMOCO	SYS SUPPLY	N/A	2,162,320	0	2,162,320	323,001.48	N/A	N/A	INCL IN COST	14.94
32	FEB 95	CNB/OLYMPIC	SYS SUPPLY	N/A	146,720	0	146,720	20,747.30	N/A	N/A	INCL IN COST	14.14
33	FEB 95	CATEX	SYS SUPPLY	N/A	146,720	0	146,720	21,121.80	N/A	N/A	INCL IN COST	14.40
34	FEB 95	CHESAPEAKE	SYS SUPPLY	N/A	20,000	0	20,000	4,060.00	N/A	N/A	INCL IN COST	20.30
35	FEB 95	TALLAHASSEE	SYS SUPPLY	N/A	20,000	0	20,000	2,380.00	N/A	N/A	INCL IN COST	11.90
36	MAR 95	HADSON	SYS SUPPLY	N/A	2,170,830	309,160	2,479,990	380,689.44	N/A	N/A	INCL IN COST	15.35
37	MAR 95	AMOCO	SYS SUPPLY	N/A	1,735,440	0	1,735,440	258,094.34	N/A	N/A	INCL IN COST	14.87
TOTAL					37,072,310	4,777,380	41,849,690	7,177,924.17	0	0	0	17.15

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON	282	97	95	3,000	2,937	\$1.385	\$1.415
2	HADSON	611	2,381	2,331	73,821	72,258	\$1.385	\$1.415
3	HADSON	611	65	63	2,000	1,956	\$1.550	\$1.585
4	AMOCO	8798	827	810	25,643	25,112	\$1.385	\$1.414
5	AMOCO	10240	839	819	26,012	25,396	\$1.385	\$1.419
6	HADSON	25306	285	279	8,850	8,661	\$1.385	\$1.415
7	AMOCO	25309	1,040	1,015	32,240	31,468	\$1.485	\$1.521
8	HADSON	25309	2,100	2,049	65,100	63,525	\$1.485	\$1.522
9	AMOCO	25412	2,494	2,434	77,305	75,443	\$1.455	\$1.491
10	HADSON	25412	3,597	3,511	111,520	108,837	\$1.455	\$1.491
11	AMOCO	25412	90	88	2,800	2,736	\$1.540	\$1.576
12	AMOCO	25412	135	132	4,200	4,104	\$1.560	\$1.596
13	AMOCO	25412	61	60	1,900	1,857	\$1.590	\$1.627
14	AMOCO	25412	245	240	7,600	7,428	\$1.620	\$1.658
15								
16								
17								
18								
19								
TOTAL			14,256	13,926	441,991	431,718		
WEIGHTED AVERAGE							\$1.445	\$1.480

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

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FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		MARCH 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	644,588	574,980	(69,608)	(12.11)	4,351,953	4,875,080	523,127	10.73
OUTDOOR LIGHTING	(21)	196	120	(76)	(63.33)	1,926	2,210	284	12.83
RESIDENTIAL	(31)	1,036,541	973,110	(63,431)	(6.52)	8,547,627	8,653,120	105,493	1.22
LARGE VOLUME	(51)	2,248,750	2,224,890	(23,860)	(1.07)	22,078,588	21,244,460	(834,128)	(3.93)
OTHER	(81)	14,560	15,910	1,350	8.49	131,167	140,090	8,924	6.37
TOTAL FIRM		3,944,635	3,789,010	(155,625)	(4.11)	35,111,261	34,914,960	(196,301)	(0.56)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	382,137	348,860	(33,277)	(9.54)	3,994,024	3,674,770	(319,254)	(8.69)
LARGE VOLUME INTERRUPTIBLE	(93)	1,765,927	1,517,630	(248,297)	(16.36)	19,428,634	19,852,610	423,976	2.14
TOTAL INTERRUPTIBLE		2,148,064	1,866,490	(281,574)	(15.09)	23,422,658	23,527,380	104,722	0.45
TOTAL THERM SALES		6,092,699	5,655,500	(437,199)	(7.73)	58,533,919	58,442,340	(91,579)	(0.16)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	1,654	1,690	36	2.13	1,624	1,662	38	2.29
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	31,258	31,475	217	0.69	30,578	30,788	210	0.68
LARGE VOLUME	(51)	1,528	1,456	(72)	(4.95)	1,491	1,433	(58)	(4.05)
OTHER	(81)	429	441	12	2.72	438	436	(2)	(0.46)
TOTAL FIRM		34,875	35,068	193	0.55	34,137	34,325	188	0.55
NUMBER OF CUSTOMERS (INTERRUPTIBLE)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	13	16	3	18.75	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	2	1	(1)	(100.00)	1	1	0	0.00
TOTAL INTERRUPTIBLE		15	17	2	11.76	14	17	3	17.65
TOTAL CUSTOMERS		34,890	35,085	195	0.56	34,151	34,342	191	0.56
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	390	340	(50)	(14.71)	2,680	2,933	253	8.63
OUTDOOR LIGHTING	(21)	33	20	(13)	(65.00)	321	368	47	12.77
RESIDENTIAL	(31)	33	31	(2)	(6.45)	280	281	1	0.36
LARGE VOLUME	(51)	1,472	1,528	56	3.66	14,808	14,825	17	0.11
OTHER	(81)	34	36	2	5.56	299	321	22	6.85
INTERRUPTIBLE	(61)	29,395	21,804	(7,591)	(34.81)	307,233	229,673	(77,560)	(33.77)
LARGE VOLUME INTERRUPTIBLE	(93)	882,964	1,517,630	634,666	41.82	19,428,634	19,852,610	423,976	2.14

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	1.0318
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	1.05
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	1.0318
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	1.05

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Florida Gas Transmission Company

An ENRON/SONAT Affiliate

REDACTED

GAS TRANSPORTATION

PAGE 1

DATE	03/31/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO. Wire Transfer NCNB Charlotte NC Account # [REDACTED] Route # [REDACTED]
DUE	04/10/95		
INVOICE NO.	5088		
TOTAL AMOUNT DUE	\$306,154.29		

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

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
RESERVATION CHARGE				03/95	A	RES	0.3659	0.0672		0.4331	644,866	\$279,291.46
NO NOTICE RESERVATION CHARGE				03/95	A	RES	0.3659	0.0600		0.4259	198,830	\$84,681.70
TEMPORARY RELINQUISHMENT CREDIT				03/95	A	NNR	0.0694			0.0694	108,500	\$7,529.90
TEMPORARY RELINQUISHMENT CREDIT				03/95	A	TRL	0.3659	0.0672		0.4331	(31,000)	(\$13,426.10)
TEMPORARY RELINQUISHMENT CREDIT				03/95	A	TRL	0.0878	0.0672		0.1550	(16,000)	(\$2,480.00)
TEMPORARY RELINQUISHMENT CREDIT				03/95	A	TRL	0.0828	0.0672		0.1500	(50,000)	(\$7,500.00)
TEMPORARY RELINQUISHMENT CREDIT				03/95	A	TRL	0.0889	0.0672		0.1561	(127,500)	(\$19,902.75)
TEMPORARY RELINQUISHMENT CREDIT				03/95	A	TRL	0.0828	0.0672		0.1500	(2,760)	(\$414.00)
WESTERN DIVISION REVENUE SHARING CREDIT				03/95	A	TRL	0.0828	0.0672		0.1500	(2,570)	(\$385.50)
MARKET IT REVENUE SHARING CREDIT				03/95	A	TCW						(\$2,661.22)
				03/95	A	ITF						(\$18,579.20)

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

10

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GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	03/31/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account # [REDACTED] Route # [REDACTED]
DUE	04/10/95		
INVOICE NO.	5088		
TOTAL AMOUNT DUE	\$306,154.29		

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

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/95.											722,366	\$306,154.29

*** END OF INVOICE 5088 ***

11

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

DECLASSIFIED

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	03/31/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account [REDACTED] Route [REDACTED]
DUE	04/10/95		
INVOICE NO.	4929		
TOTAL AMOUNT DUE	\$225,923.04		

CONTRACT 3624 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT KATHY MISHLER
TYPE FIRM TRANSPORTATION AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
RESERVATION CHARGE				03/95	A	RES	0.7488	0.0072		0.7560	298,840	\$225,923.04
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/95.											298,840	\$225,923.04

*** END OF INVOICE 4929 ***

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DECLASSIFIED

REDACTED

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/SONAT Affiliate

DATE	03/31/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account [REDACTED] Route [REDACTED]
DUE	04/10/95		
INVOICE NO.	4930		
TOTAL AMOUNT DUE	\$21,654.86		

CONTRACT 3625 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT KATHY HISHLER
 TYPE FIRM TRANSPORTATION AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
RESERVATION CHARGE				03/95	A	RES	0.7488	0.0072		0.7560	28,644	\$21,654.86
TOTAL FOR CONTRACT 3625 FOR MONTH OF 03/95.											28,644	\$21,654.86

*** END OF INVOICE 4930 ***

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

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GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/SOHAT Affiliate

PAGE 2

DATE	04/10/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCRB Charlotte, NC Account Route
DUE	04/20/95		
INVOICE NO.	5140		
TOTAL AMOUNT DUE	\$9,403.24		

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

RECEIPTS		DELIVERIES		PROD	RATES			VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16157	FPU-SANFORD WEST	03/95	A	COM	0.0259	0.0458		0.0717	1,000	\$71
Usage Charge		16158	FPU-DELAND	03/95	A	COM	0.0259	0.0458		0.0717	1,050	\$75
Usage Charge		16273	FARMLAND INDUSTRIES	03/95	A	COM	0.0259	0.0458		0.0717	30,916	\$2,216
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/95											131,147	\$9,403.

*** END OF INVOICE 5140 ***

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TOTAL P. 05

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

RATE CODE (RC): COM = COMMODITY/USAGE SRV = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY
SCH = SCHEDULING PENALTY IAB = CONTRACT IMBALANCE PENALTY INT = INTEREST
X = FERC FILING ADM = ADMINISTRATIVE FEE

DECLASSIFIED

REDACTED

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 1

DATE	04/10/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account [REDACTED] Route [REDACTED]
DUE	04/20/95		
INVOICE NO.	5128		
TOTAL AMOUNT DUE	\$13,115.59		

CONTRACT 3624 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT KATHY MISHLER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS	DELIVERIES		PROD	RATES			VOLUMES					
POI NO.	NAME	POI NO.	NAME	MONTH	TG	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16103	FPU-RIVIERA BEACH	03/95	A	COM	0.0371	0.0108		0.0479	20,960	\$1,003.0
Usage Charge		16104	FPU-WEST PALM BEACH WEST	03/95	A	COM	0.0371	0.0108		0.0479	22,040	\$1,055.1
Usage Charge		16105	FPU-WEST PALM BEACH	03/95	A	COM	0.0371	0.0108		0.0479	30,280	\$1,450.4
Usage Charge		16106	FPU-LAKE WORTH SOUTH	03/95	A	COM	0.0371	0.0108		0.0479	33,200	\$1,590.2
Usage Charge		16107	FPU-LAKE WORTH	03/95	A	COM	0.0371	0.0108		0.0479	56,800	\$2,720.7
Usage Charge		16108	FPU-BOYNTON BEACH	03/95	A	COM	0.0371	0.0108		0.0479	24,000	\$1,149.6
Usage Charge		16109	FPU-BOCA RATON	03/95	A	COM	0.0371	0.0108		0.0479	4,000	\$191.6
Usage Charge		16156	FPU-SANFORD	03/95	A	COM	0.0371	0.0108		0.0479	25,032	\$1,199.0
Usage Charge		16157	FPU-SANFORD WEST	03/95	A	COM	0.0371	0.0108		0.0479	25,900	\$1,240.6
Usage Charge		16158	FPU-DELAND	03/95	A	COM	0.0371	0.0108		0.0479	31,600	\$1,513.6
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/95.											273,812	\$13,115.5

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

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

DECLASSIFIED



GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/CONAT Affiliate

PAGE 1

DATE	04/10/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRUNN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account [REDACTED] Route [REDACTED]
DUE	04/20/95		
INVOICE NO.	5129		
TOTAL AMOUNT DUE	\$1,325.77		

CONTRACT 3625 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT KATHY MISHLER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROFIT			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16104	FPU-WEST PALM BEACH WEST	03/95	A	COM	0.0371	0.0108		0.0479	1,818	\$87.0
Usage Charge		16105	FPU-WEST PALM BEACH	03/95	A	COM	0.0371	0.0108		0.0479	25,860	\$1,238.6
TOTAL FOR CONTRACT 3625 FOR MONTH OF 03/95											27,678	\$1,325.7

*** END OF INVOICE 5129 ***

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

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

DECLASSIFIED

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

REDACTED

PAGE 1

DATE	03/31/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NOCN Charlotte NC Account # [REDACTED] Route # [REDACTED]
DUE	04/10/95		
INVOICE NO.	5064		
TOTAL AMOUNT DUE	\$1,973.40		

CONTRACT SHIPPER CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER
AT (713)853-3984 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE CASH IN/CASH OUT

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT	
Net No Notice Imbalance				11/94		NNI	1.6500			1.6500	1,196	\$1,973.40	
				TOTAL FOR MONTH OF 11/94.								1,196	\$1,973.40
*** END OF INVOICE 5064 ***													

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

DECLASSIFIED

INVOICE

For Services During the Month of MARCH, 1995

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

LOCATION ID: FPU1
DATED: 07-Apr-95
DUE DATE: 17-Apr-95
INVOICE: 24414

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	85,671 X	\$1.3850 =	118,654.34
Zone 2	MMBtu	111,520 X	\$1.4550 =	162,261.60
Zone 3	MMBtu	65,100 X	\$1.4850 =	96,673.50
TOTAL TERM		262,291		\$ 377,589.44
Additional Spot Purchases:				
Zone 1		2,000 X	\$1.5500	3,100.00
Zone 2		0 X	\$0.0000	0.00
Zone 3		0 X	\$0.0000	0.00
TOTAL ADDTL SPOT		2,000		\$ 3,100.00
TOTAL DUE		264,291		\$ 380,689.44

SUPPORTING DATA: Base Index
MARCH 1, 1995 Issue Inside F.E.R.C. Gas Market Report.
COMMODITY PRICE
Florida gas (Zone 1) = \$1.36 + 0.025 = 1.3850
Florida gas (Zone 2) = \$1.43 + 0.025 = 1.4550
Florida gas (Zone 3) = \$1.46 + 0.025 = 1.4850

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO: OR
Harris Bank & Trust
Chicago, IL
FPC: Hadson Gas Systems, Inc.
ACCOUNT

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

If you have any questions, please call Charles Bearden at (214)640-6923.

REDACTED



U.S. NATURAL GAS SALES INVOICE

REDACTED

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. [REDACTED]
NEW YORK, NY, 10081-6000

ATTN: CHELS SYNDER
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL 33402-3395

INVOICE NUMBER 007871
INVOICE DATE 04-11-1995
CONTRACT 178452
DELIVERY MONTH 03/1995

Payment Due: 21TH DAY OF MONTH.
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 03/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt.	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
EGT NGPL/JEFFERSON	022660	23,755	1.38500	32,900.67
BOB ZMI 160 BASE POOL 501	048629	27,900	1.38500	38,641.50
EGT STATION 3 POOL POINT	059380	77,305	1.45500	112,478.77
EGT STATION 11 POOL POINT	065939	32,240	1.48500	47,876.40
TOTAL AMOUNT DUE				231,897.34

DECLASSIFIED

If you have any questions, please contact Kyle Nutter at
(713) 366-5419 or send a facsimile to (713) 366-5313. When remitting
an amount different than the total amount billed, please fax the
appropriate support to document your change.

For Amoco use only: 1300100901094 098160334487601,007871,041195,0395



REDACTED

NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 06-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT [REDACTED]
NEW YORK, NY, 10081-6000

ATTN: CHRIS SYNDER
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL 33402-3395

INVOICE NUMBER 007820
INVOICE DATE 04-11-1995
CONTRACT 178217
DELIVERY MONTH 03/1995

Payment Due: WITHIN 10 DAYS OF RECEIPT
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 03/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement PT	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
EGT STATION 8 POOL POINT	059380	4,200	1.56000	6,552.00
EGT STATION 8 POOL POINT	059380	2,800	1.54000	4,312.00
EGT STATION 9 POOL POINT	059380	1,900	1.59000	3,021.00
EGT STATION 8 POOL POINT	059380	7,600	1.62000	12,312.00
TOTAL AMOUNT DUE				26,197.00

DECLASSIFIED

If you have any questions, please contact Kyle Nutter at
(713) 366-5419 or send a facsimile to (713) 366-5313. When remitting
an amount different than the total amount billed, please fax the
appropriate support to document your change.

For Amoco use only: 0001054 0981603 14187601,007820,041195,0395

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A	B	C	D	E	F	G
FLORIDA						
PUBLIC UTILITIES COMPANY						
INVOICE						
					Date:	April 3, 1995
					Due Date:	April 13, 1995
Farmland Hydro, L.P.						
Attention: Ms. Cindy Vavak						
Post Office Box 7305, Dept. 65						
Kansas City, MO 64116-0005						
INVOICE NUMBER:		121120150403				
<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
Commodity Cost of Gas *		Tier 1	MMBtu	30,122	\$1.4411	43,408.81
		Tier 2	MMBtu	780	\$1.5792	1,231.78
		Tier 3	MMBtu	694	\$1.5704	1,089.86
FTS-1 Reservation Charge			MMBtu	30,916	\$0.4331	13,389.72
FTS-1 Usage Charge			MMBtu	30,916	\$0.0717	2,216.68
FPU Administrative Charge			MMBtu	31,596	\$0.0500	1,579.80
TOTAL DUE						\$62,916.65
* Pricing Date		Publication	Units	Price		
Mar. 1, 1995		Inside FERC	30,122	\$1.4411		
Mar. 28, 1995		Gas Daily	780	\$1.5792		
Mar. 31, 1995		Gas Daily	694	\$1.5704		
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.						

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FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date: February 9, 1995
Due Date: February 19, 1995

NGC Transportation Inc.
Attention: Ms. Maria Perny
13430 Northwest Freeway, Suite 1200
Houston, Texas 77040

INVOICE NUMBER: GS-6

<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
October 1994 imbalance Trading	MMBtu	4,610	\$1.51500	6,984.15
TOTAL DUE				\$6,984.15

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.

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