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July 27, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
Room 110, Easley Building
2540 Shumard Oak Blvd.
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 June, 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)

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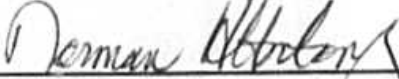
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4. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 18 months as provided in section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate 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 27rd day of July, 1995.

MESSER, VICKERS, CAPARELLO, MADSEN,
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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 27rd day of July, 1995 upon the following:

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Division of Legal Services
Florida Public Service
Commission
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NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 950003-GU

Justification for Confidentiality of June 1995 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-11	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-13	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

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

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 950003-GU

Justification for Confidentiality of June 1995 Gas Purchase
Invoices and related transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICES	16-21	1-80	SEE BELOW

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 950003-GU

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

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
FPU OSSS-1 INVOICE	22	10-13	A&B	SEE BELOW
	22	15	C	SEE BELOW
	22	19-20,22&26	E&F&G	SEE BELOW
	22	24	E&G	SEE BELOW
	22	28	G	SEE BELOW
	22	30&32	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.

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH: APRIL 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)	497,475	1,060,039	562,564	53.07	497,475	1,060,039	562,564	53.07	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	518,711	(101,377)	(620,088)	611.67	518,711	(101,377)	(620,088)	611.67	
3 TOTAL	1,016,186	958,662	(57,524)	(6.00)	1,016,186	958,662	(57,524)	(6.00)	
4 FUEL REVENUES (NET OF REVENUE TAX)	761,791	955,065	193,274	20.24	761,791	955,065	193,274	20.24	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	116,627	116,627	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	878,418	1,071,692	193,274	18.03	878,418	1,071,692	193,274	18.03	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(137,768)	113,030	250,798	221.89	(137,768)	113,030	250,798	221.89	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,661	0	(1,661)	0.00	1,661	0	(1,661)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	454,276	1,399,531	945,255	67.54	454,276	1,399,531	945,255	67.54	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(116,627)	(116,627)	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)	201,542	1,395,934	1,194,392	85.56	201,542	1,395,934	1,194,392	85.56	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	454,276	1,399,531	945,255	67.54	* 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)	199,881	1,395,934	1,196,053	85.68					
14 TOTAL (12+13)	654,157	2,795,465	2,141,308	76.60					
15 AVERAGE (50% OF 14)	327,079	1,397,733	1,070,654	76.60					
16 INTEREST RATE - FIRST DAY OF MONTH	6.1200%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.0700%	0.0000%	---	---					
18 TOTAL (16+17)	12.1900%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	6.0950%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.508%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	1,661	0	---	---					

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.

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996**

SCHEDULE A-1/FLEXDOWN
REVISED 7/18/95

COST OF GAS PURCHASED	CURRENT MONTH: MAY 1995				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	26,865	48,330	(21,465)	(44.41)	43,908	81,737	(37,829)	(46.28)	
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	7,356	9,201	(1,845)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	461,388	1,139,658	(678,270)	(59.52)	958,863	2,199,697	(1,240,834)	(56.41)	
5 DEMAND	343,497	401,696	(58,199)	(14.49)	843,030	1,044,203	(201,173)	(19.27)	
6 OTHER	(17,734)	0	(17,734)	0.00	(20,804)	0	(20,804)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	10,742	19,546	(8,804)	(45.04)	10,819	19,546	(8,727)	(44.65)	
8 DEMAND	147,387	150,933	(3,546)	(2.35)	147,548	150,933	(3,385)	(2.24)	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(479,367)	479,367	(100.00)	0	(1,263,168)	1,263,168	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	658,038	942,529	(284,491)	(30.18)	1,673,986	1,901,191	(227,205)	(11.95)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,041	3,555	(1,514)	(42.59)	3,220	7,152	(3,932)	(54.98)	
14 TOTAL THERM SALES	778,178	933,974	(160,796)	(17.12)	1,539,731	1,894,039	(354,308)	(18.71)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,780,760	5,061,320	(280,560)	(5.54)	7,909,750	8,789,770	(880,020)	(10.01)	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,625,340	3,174,660	(549,320)	(17.30)	5,745,630	6,903,110	(1,157,480)	(16.77)	
19 DEMAND	5,202,400	6,207,440	(1,005,040)	(16.19)	11,246,400	17,541,440	(6,295,040)	(35.89)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	2,124,440	1,886,660	237,780	12.60	2,135,150	1,886,660	248,490	13.17	
22 DEMAND	2,124,440	1,886,660	237,780	12.60	2,135,150	1,886,660	248,490	13.17	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	500,900	3,174,660	(2,673,760)	(64.22)	3,610,480	6,903,110	(3,292,630)	(47.70)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	7,750	5,710	2,040	35.73	13,024	12,410	614	4.95	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,141,661	3,168,950	1,972,711	62.25	10,441,153	6,890,700	3,550,453	51.51	
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.562	0.955	(0.393)	(41.15)	0.555	0.930	(0.375)	(40.32)
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)	17.574	35.899	(18.325)	(51.05)	16.689	31.865	(15.176)	(47.63)
32 DEMAND	(5/19)	6.603	6.471	0.132	2.04	7.496	5.953	1.543	25.92
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)	0.506	1.036	(0.530)	(51.16)	0.507	1.036	(0.529)	(51.06)
35 DEMAND	(8/22)	6.938	8.000	(1.062)	(13.28)	6.910	8.000	(1.090)	(13.63)
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)	131.371	29.689	101.682	342.49	46.365	27.541	18.824	68.35
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)	26.335	62.259	(35.924)	(57.70)	24.724	57.631	(32.907)	(57.10)
40 TOTAL COST OF THERM SOLD	(11/27)	12.798	29.743	(16.945)	(56.97)	16.033	27.591	(11.558)	(41.89)
41 TRUE-UP	(E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS	(40+41)	9.386	26.331	(16.945)	(64.35)	12.621	24.179	(11.558)	(47.80)
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)		9.42129	26.43000	(17.009)	(64.35)	12.66845	24.26991	(11.601)	(47.80)
45 PGA FACTOR ROUNDED TO NEAREST 001		9.421	26.430	(17.009)	(64.35)	12.668	24.270	(11.602)	(47.80)

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		MAY 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)	461,388	1,139,658	678,270	59.52	958,863	2,199,697	1,240,834	56.41	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	354,779	(26,650)	(381,429)	1,431.25	873,490	(128,027)	(1,001,517)	782.27	
3 TOTAL	816,167	1,113,008	296,841	26.67	1,832,353	2,071,670	239,317	11.55	
4 FUEL REVENUES (NET OF REVENUE TAX)	936,307	1,109,453	173,146	15.61	1,698,098	2,064,518	366,420	17.75	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	233,254	233,254	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,052,934	1,226,080	173,146	14.12	1,931,352	2,297,772	366,420	15.95	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	236,767	113,072	(123,695)	(109.39)	98,999	226,102	127,103	56.21	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,323	0	(1,323)	0.00	2,984	0	(2,984)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	201,542	1,395,934	1,194,392	85.56	454,276	1,399,531	945,255	67.54	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(233,254)	(233,254)	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)	323,005	1,392,379	1,069,374	76.80	323,005	1,392,379	1,069,374	76.80	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	201,542	1,395,934	1,194,392	85.56	* 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)	321,682	1,392,379	1,070,697	76.90					
14 TOTAL (12+13)	523,224	2,788,313	2,265,089	81.24					
15 AVERAGE (50% OF 14)	261,612	1,394,157	1,132,545	81.24					
16 INTEREST RATE - FIRST DAY OF MONTH	6.0700%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.0700%	0.0000%	---	---					
18 TOTAL (16+17)	12.1400%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	6.0700%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.506%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	1,323	0	---	---					

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.

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

PANY: FLORIDA PUBLIC UTILITIES COMPANY

	CURRENT MONTH:				PERIOD TO DATE		DIFFERENCE	
	JUNE 1995		JUNE 1995		ACTUAL	REVISED ESTIMATE	AMOUNT	%
	ACTUAL	REVISED ESTIMATE	AMOUNT	%				
COST OF GAS PURCHASED	66,926	44,520	22,406	50.33	110,834	126,257	(15,423)	(12.22)
COMMODITY (Pipeline)	2,082	2,604	(522)	(20.05)	9,438	11,605	(2,367)	(20.05)
NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
SWING SERVICE	1,356,375	797,034	559,341	70.18	2,315,238	2,996,731	(681,493)	(22.74)
COMMODITY (Other)	531,444	388,738	142,706	36.71	1,374,474	1,432,941	(58,467)	(4.08)
DEMAND	(3,552)	0	(3,552)	0.00	(24,356)	0	(24,356)	0.00
OTHER	8,746	18,915	(10,169)	(53.78)	19,565	38,461	(18,896)	(49.13)
LESS END-USE CONTRACT	138,030	146,064	(8,034)	(5.50)	285,578	296,997	(11,419)	(3.84)
COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
DEMAND	0	0	0	0.00	0	0	0	0.00
COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
Second Prior Month Purchase Adj. (OPTIONAL)	1,806,499	1,067,917	738,582	69.16	3,480,485	4,232,276	(751,791)	(17.76)
TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	0	0	0	0.00	0	0	0	0.00
NET UNBILLED	2,711	3,563	(852)	(23.91)	5,931	10,715	(4,784)	(44.85)
COMPANY USE	1,916,488	899,375	1,017,113	113.09	3,456,219	3,896,103	(429,884)	(11.00)
THERMS PURCHASED	9,768,220	4,680,910	5,087,310	108.68	17,877,970	13,470,680	4,207,290	31.23
COMMODITY (Pipeline)	300,000	300,000	0	0.00	1,360,000	1,360,000	0	0.00
NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
SWING SERVICE	7,942,560	2,855,110	5,087,450	178.19	13,688,190	9,758,220	3,929,970	40.27
COMMODITY (Other)	10,785,160	6,007,200	4,777,960	79.54	22,031,560	23,518,640	(1,517,080)	(6.44)
DEMAND	0	0	0	0.00	0	0	0	0.00
OTHER	1,825,800	1,825,800	0	0.00	3,960,950	3,712,460	248,490	6.69
LESS END-USE CONTRACT	1,825,800	1,825,800	0	0.00	3,960,950	3,712,460	248,490	6.69
COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
DEMAND	0	0	0	0.00	0	0	0	0.00
COMMODITY (Other)	6,116,760	2,855,110	3,261,650	114.24	9,727,240	9,758,220	(30,980)	(0.32)
TOTAL PURCHASES (+17+18+20)-(21+23)	0	0	0	0.00	0	0	0	0.00
NET UNBILLED	9,097	5,130	3,967	77.33	22,121	17,540	4,581	26.12
COMPANY USE	4,838,698	2,849,980	1,988,718	69.78	15,279,851	9,740,680	5,539,171	56.87
TOTAL THERM SALES (24-26 Estimated Only)	0.885	0.951	(0.206)	(27.97)	0.827	0.937	(0.310)	(33.08)
COMMODITY (Pipeline)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
NO NOTICE SERVICE	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
SWING SERVICE	17.077	27.916	(10.839)	(38.83)	16.914	30.710	(13.796)	(44.92)
COMMODITY (Other)	4.928	6.471	(1.543)	(23.84)	6.239	6.085	0.154	2.53
DEMAND	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
OTHER	0.479	1.036	(0.557)	(53.76)	0.404	1.036	(0.542)	(52.32)
LESS END-USE CONTRACT	7.560	8.000	(0.440)	(5.50)	7.210	8.000	(0.790)	(9.88)
COMMODITY Pipeline	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
DEMAND	29.534	37.404	(7.870)	(21.04)	35.781	43.371	(7.590)	(17.50)
COMMODITY Other	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
TOTAL COST OF PURCHASES	29.801	69.454	(39.653)	(57.09)	26.812	61.089	(34.277)	(56.11)
NET UNBILLED	37.334	37.471	(0.137)	(0.37)	22.778	43.449	(20.671)	(47.58)
COMPANY USE	33.922	34.059	(0.137)	(0.40)	19.366	40.037	(20.671)	(51.63)
TOTAL COST OF THERM SOLD	1.00376	1.00376	0.000	0.00	19.4382	40.18754	(20.749)	(51.63)
TRUE-UP	34.04955	34.18706	(0.138)	(0.40)	19.439	40.188	(20.749)	(51.63)
TOTAL COST OF GAS	34.050	34.187	(0.137)	(0.40)	19.439	40.188	(20.749)	(51.63)
REVENUE TAX FACTOR								
PGA FACTOR ADJUSTED FOR TAXES (42x43)								
PGA FACTOR ROUNDED TO NEAREST .001								

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**

ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

COST OF GAS PURCHASED	CURRENT MONTH: JUNE 1995				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	56,926	44,520	22,406	50.33	110,834	126,257	(15,423)	(12.27)
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	9,438	11,805	(2,367)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,356,375	797,034	559,341	70.18	2,315,238	2,996,731	(681,493)	(22.74)
5 DEMAND	531,444	388,738	142,706	36.71	1,374,474	1,432,941	(58,467)	(4.08)
6 OTHER	(3,552)	0	(3,552)	0.00	(24,356)	0	(24,356)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	8,746	18,915	(10,169)	(33.78)	19,565	38,461	(18,896)	(49.13)
8 DEMAND	138,030	148,084	(8,034)	(5.50)	285,578	298,997	(11,419)	(3.84)
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(121,438)	121,438	(100.00)	0	(1,384,606)	1,384,606	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,806,499	946,479	860,020	90.87	3,480,485	2,847,670	632,815	22.22
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,711	3,583	(852)	(23.91)	5,931	10,715	(4,784)	(44.65)
14 TOTAL THERM SALES	1,916,488	942,916	973,572	50.25	3,456,219	2,838,955	617,264	21.83
THERMS PURCHASED								
15 COMMODITY (Pipeline)	9,768,220	4,680,910	5,087,310	108.68	17,677,970	13,470,680	4,207,290	31.23
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	1,360,000	1,360,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	7,942,560	2,855,110	5,087,450	178.19	13,688,190	9,758,220	3,929,970	40.27
19 DEMAND	10,785,160	6,007,200	4,777,960	79.54	22,031,580	23,548,640	(1,517,060)	(6.44)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	1,825,800	1,825,800	0	0.00	3,960,950	3,712,460	248,490	6.69
22 DEMAND	1,825,800	1,825,800	0	0.00	3,960,950	3,712,460	248,490	6.69
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	6,116,760	2,855,110	3,261,650	114.24	9,727,240	9,758,220	(30,980)	(0.32)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,097	5,130	3,967	77.33	22,121	17,540	4,581	26.12
27 TOTAL THERM SALES (24-26 Estimated Only)	4,838,698	2,849,980	1,988,718	69.78	15,279,851	9,740,660	5,539,171	56.87
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.685	0.951	(0.266)	(27.97)	0.627	0.937	(0.310)	(33.08)
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)	17.077	27.916	(10.839)	(38.83)	16.914	30.710	(13.796)	(44.92)
32 DEMAND (5/19)	4.928	6.471	(1.543)	(23.84)	6.239	6.085	0.154	2.53
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)	0.479	1.036	(0.557)	(53.78)	0.494	1.036	(0.542)	(52.32)
35 DEMAND (8/22)	7.560	8.000	(0.440)	(5.50)	7.210	8.000	(0.790)	(9.88)
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)	29.534	33.150	(3.616)	(10.91)	35.781	29.182	6.599	22.61
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)	29.801	69.454	(39.653)	(57.09)	26.312	61.089	(34.777)	(56.11)
40 TOTAL COST OF THERM SOLD (11/27)	37.334	33.210	4.124	12.42	22.778	29.235	(6.457)	(22.09)
41 TRUE-UP (E-2) (3.412)		(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	33.922	29.798	4.124	13.84	19.366	25.823	(6.457)	(25.00)
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)	34.04955	29.91004	4.140	13.84	19.43882	25.92009	(6.481)	(25.00)
45 PGA FACTOR ROUNDED TO NEAREST .001	34.050	29.910	4.140	13.84	19.439	25.920	(6.481)	(25.00)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1995 THROUGH MARCH 1996	
CURRENT MONTH:		JUNE 1995	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,528,140	14,929.50	0.591
2 No Notice Commodity Adjustment - System Supply	(14,980)	(107.40)	0.717
3 Commodity Pipeline - Scheduled FTS - End Users	1,825,800	8,745.58	0.479
4 Commodity Pipeline - Scheduled FTS - OSSS	201,300	1,443.32	0.717
5 OSSS - Prior Period(s) Adjustment	5,227,960	41,914.83	0.802
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	9,768,220	66,925.83	0.685
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 - System Supply	2,513,300	463,564.10	18.444
18 Commodity Other - Scheduled FTS - OSSS	201,300	35,785.18	17.777
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 OSSS - Prior Period(s) Adjustment	5,227,960	857,025.74	16.393
24 TOTAL COMMODITY (Other)	7,942,560	1,356,375.02	17.077
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,530,100	250,253.78	7.089
26 Demand (Pipeline) Entitlement to End-Users	1,825,800	138,030.48	7.560
27 Demand (Pipeline) Entitlement to OSSS	201,300	6,292.64	3.126
28 OSSS - Prior Period(s) Adjustment	5,227,960	136,867.54	2.618
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	10,785,160	531,444.44	4.928
OTHER			
33 Revenue Sharing - FGT	0	(3,552.31)	0.000
34 Other	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	(3,552.31)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		JUNE 1995		PERIOD TO DATE		DIFFERENCE		
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,356,375	797,034	(559,341)	(70.18)	2,315,238	2,996,731	681,493	22.74	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	596,900	314,424	(282,476)	(89.84)	1,470,390	186,397	(1,283,993)	(688.85)	
3 TOTAL	1,953,275	1,111,458	(841,817)	(75.74)	3,785,628	3,183,128	(602,500)	(18.93)	
4 FUEL REVENUES (NET OF REVENUE TAX)	2,063,264	1,107,895	(955,369)	(86.23)	3,761,362	3,172,413	(588,949)	(18.56)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	349,881	349,881	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,179,891	1,224,522	(955,369)	(78.02)	4,111,243	3,522,294	(588,949)	(16.72)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	226,616	113,064	(113,552)	(100.43)	325,615	339,166	13,551	4.00	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,917	0	(1,917)	0.00	4,901	0	(4,901)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	323,005	1,392,379	1,069,374	76.80	454,276	1,399,531	945,255	67.54	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(349,881)	(349,881)	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)	434,911	1,388,816	953,905	68.68	434,911	1,388,816	953,905	68.68	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	323,005	1,392,379	1,069,374	76.80	* 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)	432,994	1,388,816	955,822	68.82					
14 TOTAL (12+13)	755,999	2,781,195	2,025,196	72.82					
15 AVERAGE (50% OF 14)	378,000	1,390,598	1,012,598	72.82					
16 INTEREST RATE - FIRST DAY OF MONTH	6.0700%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.1000%	0.0000%	---	---					
18 TOTAL (16+17)	12.1700%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	6.0850%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.507%	0.0000%	---	---					
21 INTEREST PROVISION (15x20)	1,917	0	---	---					

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 1995 Through MARCH 1996
JUNE 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 95		SYS SUPPLY	N/A					N/A	N/A				
2	APR 95		SYS SUPPLY	N/A					N/A	N/A				
3	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
4	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
5	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
6	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
7	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
8	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
9	JUN 95		SYS SUPPLY	N/A					N/A	N/A				
10	JUN 95		SYS SUPPLY	N/A					N/A	N/A				
11	JUN 95		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							8,258,930	1,696,340	9,955,270	1,696,816.58	0	0	0	17.04

FOR THE PERIOD OF:

APRIL 1995 Through MARCH 1996

		CURRENT MONTH:		JUNE 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	434,715	205,630	(229,085)	(111.41)	1,253,750	1,010,820	(242,930)	(24.03)
OUTDOOR LIGHTING	(21)	196	120	(76)	(63.33)	588	360	(228)	(63.33)
RESIDENTIAL	(31)	446,585	498,310	51,725	10.38	1,712,799	1,871,940	159,141	8.50
LARGE VOLUME	(51)	1,504,211	1,842,760	338,549	18.37	5,134,662	5,893,980	759,318	12.88
OTHER	(81)	7,462	9,180	1,718	18.71	24,922	31,110	6,188	19.89
TOTAL FIRM		2,393,169	2,556,000	162,831	6.37	8,126,721	8,808,210	681,489	7.74
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	315,825	293,980	(21,845)	(7.43)	971,599	932,450	(39,149)	(4.20)
INTERRUPTIBLE TRANSPORT	(92)	22,074	27,740	5,666	20.43	71,713	77,310	5,597	7.24
LARGE VOLUME INTERRUPTIBLE	(93)	1,906,330	1,770,060	(136,270)	(7.70)	5,908,517	4,788,330	(1,120,187)	(23.39)
OFF SYSTEM SALES SERVICE	(95)	201,300	0	(201,300)	0.00	201,300	0	(201,300)	0.00
TOTAL INTERRUPTIBLE		2,445,529	2,091,780	(353,749)	(16.91)	7,153,129	5,798,090	(1,355,039)	(23.37)
TOTAL THERM SALES		4,838,698	4,647,780	(190,918)	(4.11)	15,279,850	14,606,300	(673,550)	(4.61)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,299	1,625	(674)	(41.48)	2,008	1,638	(370)	(22.59)
OUTDOOR LIGHTING	(21)	6	4	(2)	(50.00)	6	4	(2)	(50.00)
RESIDENTIAL	(31)	30,580	30,723	143	0.47	30,891	31,059	168	0.54
LARGE VOLUME	(51)	887	1,575	688	43.68	1,184	1,572	388	24.68
OTHER	(81)	424	444	20	4.50	424	444	20	4.50
TOTAL FIRM		34,196	34,371	175	0.51	34,513	34,717	204	0.59
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	13	14	1	7.14	13	14	1	7.14
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	0	0	0	0.00
TOTAL INTERRUPTIBLE		16	16	0	0.00	15	16	1	6.25
TOTAL CUSTOMERS		34,212	34,387	175	0.51	34,528	34,733	205	0.59
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	189	127	(62)	(48.82)	624	617	(7)	(1.13)
OUTDOOR LIGHTING	(21)	33	30	(3)	(10.00)	98	90	(8)	(8.89)
RESIDENTIAL	(31)	15	16	1	6.25	55	60	5	8.33
LARGE VOLUME	(51)	1,696	1,170	(526)	(44.96)	4,337	3,749	(588)	(15.68)
OTHER	(81)	18	21	3	14.29	59	70	11	15.71
INTERRUPTIBLE	(61)	24,294	20,999	(3,295)	(15.69)	74,738	66,604	(8,134)	(12.21)
INTERRUPTIBLE TRANSPORT	(92)	22,074	27,740	5,666	20.43	71,713	77,310	5,597	7.24
LARGE VOLUME INTERRUPTIBLE	(93)	1,906,330	1,770,060	(136,270)	(7.70)	5,908,517	4,788,330	(1,120,187)	(23.39)
OFF SYSTEM SALES SERVICE	(95)	201,300	0	(201,300)	0.00	0	0	0	0.00

ACTUAL FOR THE PERIOD OF:

APRIL 1995 Through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
VEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345									
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	1.05	1.05	0	0	0	0	0	0	0	0	0
JANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	0	0	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company

AUTHORIZED SIGNATURE

PAGE 1

DATE	06/30/95	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE AND BILL TO
DAY	07/10/95			Wire Transfer KCBS Charlotte NC Account # [REDACTED] Route # [REDACTED]
INVOICE NO.	6247			
TOTAL AMOUNT DUE	\$107,601.42			

CONTRACT 5009 SUPPLIER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT SELLER FOR MORE INFORMATION AT (713)553-3145 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS	DELIVERIES	PROD	IC	PC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
POI NO.	NAME	MONTH							AMBTU DRY	

RESERVATION CHANGE										
CAPACITY RELINQUISHED AT LESS THAN MAX RATE										
NO NOTICE RESERVATION CHANGE										
TEMPORARY RELINQUISHMENT CREDIT										
WESTERN DIVISION REVENUE SHARING CREDIT										
MARKET IT REVENUE SHARING CREDIT										
06/95	A	RES			0.3659	0.0672		0.4331	239,800	\$103,424.28
06/95	A	RES			0.3659	0.0600		0.4259	45,000	\$19,165.30
06/95	A	MAR			0.0694			0.0694	30,000	\$2,082.00
06/95	A	TRL			0.2850	0.0672		0.3522	(45,000)	(\$15,849.00)
06/95	A	TCU								(\$393.82)
06/95	A	ITF								(\$827.54)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/95: 239,800 \$107,601.42

*** END OF INVOICE 6247 ***

TRANSACTION CODE FOR A = ACTUAL B = REVERSAL
Form 06/23/94 (6/7/95)

DATE CODE PNO CODE CONTRACT/CHANGE SRV SERVICE BLS ESTIMATION/CHANGE JAC FACILITY
SOL SOURCE/CHANGE PNO CONTRACT MAINTENANCE PNO RT PARTIES
I - FISC TYPING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION

Florida Gas Transmission Company
A - ENERGY SERVICES GROUP

PAGE 1

DATE	06/30/95	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 MOB Charlotte NC Account # 001635006 Route # 053000196
BUR	07/10/95		
INVOICE NO.	6132		
TOTAL AMOUNT BUR	\$216,508.13		

CONTRACT 3624 SHIFTER VICTORIA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4894
 TYPE FIRM TRANSPORTATION
 PLEASE CONTACT SHELLEY DOWLOCK AT (713)503-3145 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		RATES		VOLUMES						
POI NO.	NAME	POI NO.	NAME	PROG.	MO	NC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
RESERVATION CHARGE												
WESTERN DIVISION REVENUE SHARING CREDIT												
MARKET IT REVENUE SHARING CREDIT												
06/95	A	RES					0.7148	0.0072			289,200	\$218,635.20
06/95	A	TCW										(401.32)
06/95	A	11P										(41,725.75)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 06/95.											289,200	\$216,508.13
*** END OF INVOICE 6132 ***												

TRANSACTION CODE (P) A - ACTUAL B - REVENUE
 DATE CODE (P) CDM - COMMODITY/USAGE SV - SERVICE RES - RESERVATION/OLIANO FAC - FACILITY
 SCH - SCHEDULED DELIVERY MA - CONTRACT MAINTENANCE DELIVERY INT - INTEREST
 I - FIRM FIRM ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION

Florida Gas Transmission Company
A BARRER SERVICE Alliance

PAGE 1

DATE	06/30/99	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO
BUR	07/10/99	ATTN:	JACK BRIDGEMAN	Wire Transfer
INVOICE NO.	6133	POST OFFICE BOX	3395	KBWB Charlotte NC
TOTAL AMOUNT DUE	\$20,752.44	WEST PALM BEACH, FL	33402-3395	Account # [REDACTED]
				Route # [REDACTED]

CONTRACT 3625 S-PTER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4004 PLEASE CONTACT SHEILEY DOWLOCK AT (713)853-3145 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		RATES		VOLUMES		AMOUNT				
POI NO.	NAME	POI NO.	NAME	MO	TC	BC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
REGISTRATION CHARGE												
	WESTERN DIVISION REVENUE SHARING CREDIT			06/99	A	883	C.7488	0.0072			27,720	\$20,956.32
	MARKET 17 REVENUE SHARING CREDIT			06/99	A	TCU						(\$38.47)
				06/99	A	17P						(\$165.41)
TOTAL FOR CONTRACT 3625 FOR MONTH OF 06/99.											27,720	\$20,752.44
*** END OF INVOICE 6133 ***												

TRANSACTION CODE PFC: A = ACTUAL S = REVERSAL
Form 0623694 (6/92)

DATE CODE PFC: C = COMMERCIAL/VAUDE SV = SERVICE BS = BIRTHDAY/DOMINO IAC = FACILITY
SON = SCHEDULED PAYMENT MS = CONTRACT BILLANCE RESULT NT = NETLIST
X = FISCAL YEAR ADL = ADMINISTRATIVE FEE

GAS TRANSPORTATION



DATE	07/10/95	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 NORIS CHARLOTTE NC ACCOUNT # ROUTE #
BILL	07/20/95				
INVOICE NO.	6305				
TOTAL AMOUNT DUE	\$9,830.51				

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT SHEILEY KROBLOCK AT (713)853-5145 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		RATES		VOLUMES		AMOUNT				
POI NO.	NAME	POI NO.	NAME	MO	TC	FC	BLSE	SURCHARGES	DISC	NET	MASS/DRY	AMOUNT
	Usage Charge - No notice for DELAY			06/95	A	COM	0.0259	0.0458		0.0717	(214)	(\$15.34)
	Usage Charge - No notice for SAFFORD			06/95	A	COM	0.0259	0.0458		0.0717	(1,284)	(\$92.06)
	Usage Charge	16103	FPU-ALIVIERA BEACH	06/95	A	COM	0.0259	0.0458		0.0717	18,790	\$1,347.24
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	06/95	A	COM	0.0259	0.0458		0.0717	5,004	\$358.79
	Usage Charge	16105	FPU-WEST PALM BEACH	06/95	A	COM	0.0259	0.0458		0.0717	18,440	\$1,322.15
	Usage Charge	16107	FPU-LAKE WORTH	06/95	A	COM	0.0259	0.0458		0.0717	21,940	\$1,575.10
	Usage Charge	16108	FPU-BOTNICK BEACH	06/95	A	COM	0.0259	0.0458		0.0717	22,390	\$1,605.36
	Usage Charge	16109	FPU-BOCA RATON	06/95	A	COM	0.0259	0.0458		0.0717	21,200	\$1,520.04
	Usage Charge	16158	FPU-DELAND	06/95	A	COM	0.0259	0.0458		0.0717	19,710	\$1,427.91
	Usage Charge	16273	FARMLAND INDUSTRIES	06/95	A	COM	0.0259	0.0458		0.0717	20,130	\$1,445.32
TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/95.											137,106	\$9,830.51

TRANSACTION CODE (PI A - ACTUAL F - REVERSAL) DATE CODE (PI COM - CONTRACT/USAGE SV - SERVICE BS - ESTIMATION/DRAWING IAC - INQUIRY
 SCH - SCHEDULED FINALTY RA - CONTRACT AMOUNT PAYMENT AN - A-TITLE
 E - REC FUND ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION



A MEMBER OF THE ENBRIDGE GROUP

PAGE 1

DATE	07/10/95
BUR	07/20/95
INVOICE NO.	6293
TOTAL AMOUNT DUE	\$13,852.68

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

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:
 Wire Transfer
 NCB Charleotte NC
 Account # [REDACTED]
 Route # [REDACTED]

CONTRACT 3624 SHIFTER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4294 PLEASE CONTACT SHELLEY KNOWLTON AT (773)853-3145 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROO MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES MMBTU DRY	AMOUNT	
POI NO.	NAME	POI NO.	NAME										
Usage Charge		16103	FRU-RIVIERA BEACH	06/95	A	COM	0.0371	0.0108		0.0479	8,160	\$390.86	
Usage Charge		16104	FRU-WEST PALM BEACH WEST	06/95	A	COM	0.0371	0.0108		0.0479	12,030	\$576.34	
Usage Charge		16105	FRU-WEST PALM BEACH	06/95	A	COM	0.0371	0.0108		0.0479	12,450	\$596.36	
Usage Charge		16106	FRU-LAKE WORTH SOUTH	06/95	A	COM	0.0371	0.0108		0.0479	197,820	\$9,475.58	
Usage Charge		16107	FRU-LAKE WORTH	06/95	A	COM	0.0371	0.0108		0.0479	7,470	\$357.81	
Usage Charge		16109	FRU-BOCA RATON	06/95	A	COM	0.0371	0.0108		0.0479	7,580	\$367.87	
Usage Charge		16156	FRU-SANFORD	06/95	A	COM	0.0371	0.0108		0.0479	14,750	\$707.00	
Usage Charge		16157	FRU-SANFORD WEST	06/95	A	COM	0.0371	0.0108		0.0479	15,690	\$751.55	
Usage Charge		16158	FRU-DELAND	06/95	A	COM	0.0371	0.0108		0.0479	13,140	\$629.41	
TOTAL FOR CONTRACT 3624 FOR MONTH OF 06/95.												289,200	\$13,852.68

*** END OF INVOICE 6293 ***

TRANSACTION CODE (PG. 1) ACTUALS (R) REVENUE DATE CODE (PG. 2) COMM. COMPANY/USAGE SER. SERVICE RT. REFERENCE/CHARGE FAC. FACILITY
 SOH - SCHEDULED PAYMENT MIB - CONTRACT MODIFIED PAYMENT INT - INTEREST
 K - FEE PLAN ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION



PAGE 1

DATE	07/10/95	CUSTOMER	FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRIDGMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND BILL TO:
BILL	07/20/95			
INVOICE NO.	6294	WIRE TRANSFER	NOB Charlotte NC	ACCOUNT #
TOTAL AMOUNT BILL	\$1,327.82	ROUTE #		

CONTRACT 3425 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE FIRM TRANSPORTATION
 PLEASE CONTACT SHEILEY KNOWLTON AT (773)853-3145 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DEBITERS		PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
POI NO.	NAME	POI NO.	NAME									
Usage Charge	16103	PU-RIVIERA BEACH	06/95	A	COM	0.0371	0.0108	0.0479		1,350	\$64.67	
Usage Charge	16104	PU-WEST PALM BEACH WEST	06/95	A	COM	0.0371	0.0108	0.0479		2,250	\$107.78	
Usage Charge	16105	PU-WEST PALM BEACH	06/95	A	COM	0.0371	0.0108	0.0479		2,310	\$110.65	
Usage Charge	16106	PU-LAKE WORTH SOUTH	06/95	A	COM	0.0371	0.0108	0.0479		19,540	\$888.07	
Usage Charge	16107	PU-LAKE WORTH	06/95	A	COM	0.0371	0.0108	0.0479		990	\$47.42	
Usage Charge	16108	PU-BOWTOWN BEACH	06/95	A	COM	0.0371	0.0108	0.0479		810	\$38.80	
Usage Charge	16109	PU-BOCA RATON	06/95	A	COM	0.0371	0.0108	0.0479		1,020	\$48.86	
Usage Charge	16156	PU-SAN/ORD	06/95	A	COM	0.0371	0.0108	0.0479		150	\$7.19	
Usage Charge	16157	PU-SAN/ORD WEST	06/95	A	COM	0.0371	0.0108	0.0479		150	\$7.19	
Usage Charge	16158	PU-DELAND	06/95	A	COM	0.0371	0.0108	0.0479		150	\$7.19	
TOTAL FOR CONTRACT 3425 FOR MONTH OF 06/95.											27,720	\$1,327.82

TRANSACTION CODE RCQ A = ACTUALS & REVERALS
 RATE CODE RCQ COM - COMMON/USAGE SVY - SERVICE RES - RESERVATION/CHARGING FAC - FACILITY
 KCH - SCHEDULED PENALTY MSA - CONTRACT BALANCE PENALTY NT - NETLIST
 L - FISC YEAR ADM - ADMINISTRATIVE FEE

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FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date: July 3, 1995
Due Date: July 13, 1995

ACCOUNT NUMBER:

Description	Basis	Units	Price	Amount
Commodity Cost of Gas *	Tier 1	MMBtu		
	Tier 2	MMBtu		
FTS-1 Reservation Charge		MMBtu		
FTS-1 Usage Charge		MMBtu	\$0.0717	
FPU Administrative Charge		MMBtu		
TOTAL DUE				

* [Redacted]

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.