

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

	CURRENT MONTH:				PERIOD TO DATE				
	APRIL 1995		SEPTEMBER 1995		APRIL 1995		SEPTEMBER 1995		
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	17,240	42,620	(25,380)	(59.55)	175,297	256,001	(80,704)	(31.52)	
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00	
4 COMMODITY (Other)	437,205	806,681	(369,476)	(45.80)	3,558,194	5,204,785	(1,646,591)	(31.64)	
5 DEMAND	185,824	388,738	(202,914)	(52.20)	2,090,056	2,625,071	(535,015)	(20.38)	
6 OTHER	(2,508)	0	(2,508)	0.00	(41,736)	0	(41,736)	0.00	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	1,061	18,915	(17,854)	(94.39)	34,103	96,468	(62,365)	(64.65)	
8 DEMAND	817	146,064	(145,247)	(99.44)	433,387	744,927	(311,540)	(41.82)	
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)	637,965	1,075,664	(437,699)	(40.69)	5,332,817	7,264,253	(1,931,436)	(26.59)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,530	1,918	612	31.91	13,588	18,331	(4,743)	(25.87)	
14 TOTAL THERM SALES	748,574	908,767	(160,193)	(17.63)	5,720,706	6,404,527	(683,821)	(10.68)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	2,749,430	4,471,430	(1,722,000)	(38.51)	28,121,930	27,076,110	1,045,820	3.86	
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00	
18 COMMODITY (Other)	2,700,680	2,645,630	55,050	2.08	22,034,560	17,764,530	4,270,030	24.04	
19 DEMAND	2,381,400	6,007,200	(3,625,800)	(60.36)	32,806,180	41,970,720	(9,164,540)	(21.84)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	47,010	1,825,800	(1,778,790)	(97.43)	6,118,600	9,311,580	(3,192,980)	(34.29)	
22 DEMAND	27,230	1,825,800	(1,798,570)	(98.51)	6,020,180	9,311,580	(3,291,400)	(35.35)	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,653,670	2,645,630	8,040	0.30	15,926,200	17,764,530	(1,838,330)	(10.35)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	9,736	4,750	4,986	104.97	50,778	31,930	18,848	59.03	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,970,597	2,640,880	2,329,717	88.22	30,663,130	17,732,600	12,930,530	72.92	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.627	0.953	(0.326)	(34.21)	0.623	0.945	(0.322)	(34.07)	
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	26.113	0.000	26.113	0.00	
31 COMMODITY (Other) (4/18)	16.189	30.491	(14.302)	(46.91)	16.148	29.299	(13.151)	(44.89)	
32 DEMAND (5/19)	7.803	6.471	1.332	20.58	6.371	6.255	0.116	1.85	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	2.257	1.036	1.221	117.86	0.557	1.036	(0.479)	(46.24)	
35 DEMAND (8/22)	3.000	8.000	(5.000)	(62.50)	7.199	8.000	(0.801)	(10.01)	
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)	24.041	40.658	(16.617)	(40.87)	33.485	40.892	(7.407)	(18.11)	
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)	25.986	40.379	(14.393)	(35.64)	26.760	57.410	(30.650)	(53.39)	
40 TOTAL COST OF THERM SOLD (11/27)	12.835	40.731	(27.896)	(68.49)	17.392	40.966	(23.574)	(57.55)	
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)	9.423	37.319	(27.896)	(74.75)	13.980	37.554	(23.574)	(62.77)	
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)	9.45843	37.45932	(28.001)	(74.75)	14.03256	37.69520	(23.663)	(62.77)	
45 PGA FACTOR ROUNDED TO NEAREST .001	9.458	37.459	(28.001)	(74.75)	14.033	37.695	(23.662)	(62.77)	

**DECLASSIFIED**

DOCUMENT NUMBER-DATE

10363 OCT 19 1995

FPSC-RECORDS/REPORTING

**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:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	17,240	42,620	(25,380)	(59.55)	175,297	256,001	(80,704)	(31.52)
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00
4 COMMODITY (Other)	437,205	806,681	(369,476)	(45.80)	3,558,194	5,204,785	(1,646,591)	(31.64)
5 DEMAND	185,824	388,738	(202,914)	(52.20)	2,090,056	2,625,071	(535,015)	(20.38)
6 OTHER	(2,508)	0	(2,508)	0.00	(41,736)	0	(41,736)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,061	18,915	(17,854)	(94.39)	34,103	96,468	(62,365)	(64.65)
8 DEMAND	817	146,064	(145,247)	(99.44)	433,387	744,927	(311,540)	(41.82)
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)	637,965	1,075,664	(437,699)	(40.69)	5,332,817	7,264,253	(1,931,436)	(26.59)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,530	1,918	612	31.91	13,588	18,331	(4,743)	(25.87)
14 TOTAL THERM SALES	748,574	908,767	(160,193)	(17.63)	5,720,706	6,404,527	(683,821)	(10.68)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	2,749,430	4,471,430	(1,722,000)	(38.51)	28,121,930	27,076,110	1,045,820	3.86
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00
18 COMMODITY (Other)	2,700,680	2,645,630	55,050	2.08	22,034,560	17,764,530	4,270,030	24.04
19 DEMAND	2,381,400	6,007,200	(3,625,800)	(60.36)	32,806,180	41,970,720	(9,164,540)	(21.84)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	47,010	1,825,800	(1,778,790)	(97.43)	6,118,600	9,311,580	(3,192,980)	(34.29)
22 DEMAND	27,230	1,825,800	(1,798,570)	(98.51)	6,020,180	9,311,580	(3,291,400)	(35.35)
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,653,670	2,645,630	8,040	0.30	15,926,200	17,764,530	(1,838,330)	(10.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,736	4,750	4,986	104.97	50,778	31,930	18,848	59.03
27 TOTAL THERM SALES (24-26 Estimated Only)	4,970,597	2,640,880	2,329,717	88.22	30,663,130	17,732,600	12,930,530	72.92
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.627	0.953	(0.326)	(34.21)	0.623	0.945	(0.322)	(34.07)
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	26.113	0.000	26.113	0.00
31 COMMODITY (Other) (4/18)	16.189	30.491	(14.302)	(46.91)	16.148	29.299	(13.151)	(44.89)
32 DEMAND (5/19)	7.803	6.471	1.332	20.58	6.371	6.255	0.116	1.85
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	2.257	1.036	1.221	117.86	0.557	1.036	(0.479)	(46.24)
35 DEMAND (8/22)	3.000	8.000	(5.000)	(62.50)	7.199	8.000	(0.801)	(10.01)
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)	24.041	40.658	(16.617)	(40.87)	33.485	40.892	(7.407)	(18.11)
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)	25.986	40.379	(14.393)	(35.64)	26.760	57.410	(30.650)	(53.39)
40 TOTAL COST OF THERM SOLD (11/27)	12.835	40.731	(27.896)	(68.49)	17.392	40.966	(23.574)	(57.55)
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)	9.423	37.319	(27.896)	(74.75)	13.980	37.554	(23.574)	(62.77)
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)	9.45843	37.45932	(28.001)	(74.75)	14.03256	37.69520	(23.663)	(62.77)
45 PGA FACTOR ROUNDED TO NEAREST .001	9.458	37.459	(28.001)	(74.75)	14.033	37.695	(23.662)	(62.77)

**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:		SEPTEMBER 1995		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	17,240	42,620	(25,380)	(59.55)	175,297	256,001	(80,704)	(31.52)
2 NO NOTICE SERVICE	2,082	2,604	(522)	(20.05)	15,822	19,791	(3,969)	(20.05)
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00
4 COMMODITY (Other)	437,205	806,681	(369,476)	(45.80)	3,558,194	5,204,785	(1,646,591)	(31.64)
5 DEMAND	185,824	388,738	(202,914)	(52.20)	2,090,056	2,625,071	(535,015)	(20.38)
6 OTHER	(2,508)	0	(2,508)	0.00	(41,736)	0	(41,736)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,061	18,915	(17,854)	(94.39)	34,103	96,468	(62,365)	(64.65)
8 DEMAND	817	146,064	(145,247)	(99.44)	433,387	744,927	(311,540)	(41.82)
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(299,476)	299,476	(100.00)	0	(1,999,117)	1,999,117	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	637,965	776,188	(138,223)	(17.81)	5,332,817	5,265,136	67,681	1.29
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,530	1,918	612	31.91	13,588	18,331	(4,743)	(25.87)
14 TOTAL THERM SALES	748,574	774,270	(25,696)	(3.32)	5,720,706	5,246,805	473,901	9.03
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	2,749,430	4,471,430	(1,722,000)	(38.51)	28,121,930	27,076,110	1,045,820	3.86
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00
18 COMMODITY (Other)	2,700,680	2,645,630	55,050	2.08	22,034,560	17,764,530	4,270,030	24.04
19 DEMAND	2,381,400	6,007,200	(3,625,800)	(60.36)	32,806,180	41,970,720	(9,164,540)	(21.84)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	47,010	1,825,800	(1,778,790)	(97.43)	6,118,600	9,311,580	(3,192,980)	(34.29)
22 DEMAND	27,230	1,825,800	(1,798,570)	(98.51)	6,020,180	9,311,580	(3,291,400)	(35.35)
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,653,670	2,645,630	8,040	0.30	15,926,200	17,764,530	(1,838,330)	(10.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,736	4,750	4,986	104.97	50,778	31,930	18,848	59.03
27 TOTAL THERM SALES (24-26 Estimated Only)	4,970,597	2,640,880	2,329,717	88.22	30,663,130	17,732,600	12,930,530	72.92
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.627	0.953	(0.326)	(34.21)	0.623	0.945	(0.322)	(34.07)
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	26.113	0.000	26.113	0.00
31 COMMODITY (Other) (4/18)	16.189	30.491	(14.302)	(46.91)	16.148	29.299	(13.151)	(44.89)
32 DEMAND (5/19)	7.803	6.471	1.332	20.58	6.371	6.255	0.116	1.85
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	2.257	1.036	1.221	117.86	0.557	1.036	(0.479)	(46.24)
35 DEMAND (8/22)	3.000	8.000	(5.000)	(62.50)	7.199	8.000	(0.801)	(10.01)
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)	24.041	29.338	(5.297)	(18.06)	33.485	29.638	3.847	12.98
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)	25.986	40.379	(14.393)	(35.64)	26.760	57.410	(30.650)	(53.39)
40 TOTAL COST OF THERM SOLD (11/27)	12.835	29.391	(16.556)	(56.33)	17.392	29.692	(12.300)	(41.43)
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)	9.423	25.979	(16.556)	(63.73)	13.980	26.280	(12.300)	(46.80)
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)	9.45843	26.07668	(16.618)	(63.73)	14.03256	26.37881	(12.346)	(46.80)
45 PGA FACTOR ROUNDED TO NEAREST .001	9.458	26.077	(16.619)	(63.73)	14.033	26.379	(12.346)	(46.80)

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: SEPTEMBER 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,523,180	9,117.20	0.361
2 No Notice Commodity Adjustment - System Supply	(52,760)	(378.29)	0.717
3 Commodity Pipeline - Scheduled FTS - End Users	27,230	816.90	3.000
4 Commodity Pipeline - Scheduled FTS - OSSS	232,000	6,818.48	2.939
5 Commodity Pipeline - Scheduled PTS - End Users	19,780	865.57	4.376
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,749,430	17,239.86	0.627
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,468,680	404,399.05	16.381
18 Commodity Other - Scheduled FTS - OSSS	232,000	37,295.43	16.076
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	894.91	0.000
21 Imbalance Cashout - Other Shippers	0	(5,384.32)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Adjustments	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,700,680	437,205.07	16.189
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	2,122,170	186,860.44	8.805
26 Demand (Pipeline) Entitlement to End-Users	27,230	816.90	3.000
27 Demand (Pipeline) Entitlement to OSSS	232,000	6,818.48	2.939
28 Other - GRI Refund	0	(8,671.57)	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,381,400	185,824.25	7.803
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	(2,508.43)	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	(2,508.43)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		SEPTEMBER 1995		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	437,205	806,681	369,476	45.80	3,558,194	5,204,785	1,646,591	31.64	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	202,638	134,486	(68,152)	(50.68)	2,242,113	901,746	(1,340,367)	(148.64)	
3 TOTAL	639,843	941,167	301,324	32.02	5,800,307	6,106,531	306,224	5.01	
4 FUEL REVENUES (NET OF REVENUE TAX)	750,452	939,249	188,797	20.10	6,188,196	6,088,200	(99,996)	(1.64)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	699,762	699,762	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	867,079	1,055,876	188,797	17.88	6,887,958	6,787,962	(99,996)	(1.47)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	227,236	114,709	(112,527)	(98.10)	1,087,651	681,431	(406,220)	(59.61)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	3,916	0	(3,916)	0.00	14,916	0	(14,916)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	742,556	1,383,118	640,562	46.31	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	(699,762)	(699,762)	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)	857,081	1,381,200	524,119	37.95	857,081	1,381,200	524,119	37.95	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	742,556	1,383,118	640,562	46.31					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	853,165	1,381,200	528,035	38.23					
14 TOTAL (12+13)	1,595,721	2,764,318	1,168,597	42.27					
15 AVERAGE (50% OF 14)	797,861	1,382,159	584,299	42.27					
16 INTEREST RATE - FIRST DAY OF MONTH	5.8400%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.9400%	0.0000%	---	---					
18 TOTAL (16+17)	11.7800%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.8900%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.491%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	3,916	0	---	---					

\* If line 5 is a refund add to line 4  
If line 5 is a collection ( ) subtract from line 4

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-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  
SEPTEMBER 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	HADSON	SYS SUPPLY	N/A	1,438,750	490,000	1,928,750	307,985.73	N/A	N/A	INCL. IN COST	15.97
2	APR 95	AMOCO	SYS SUPPLY	N/A	1,681,540	0	1,681,540	270,042.78	N/A	N/A	INCL. IN COST	16.06
3	MAY 95	HADSON	SYS SUPPLY	N/A	573,490	1,005,040	1,578,530	274,320.14	N/A	N/A	INCL. IN COST	17.38
4	MAY 95	AMOCO	SYS SUPPLY	N/A	1,658,670	0	1,658,670	285,215.34	N/A	N/A	INCL. IN COST	17.20
5	MAY 95	SCANA	SYS SUPPLY	N/A	136,090	0	136,090	23,436.00	N/A	N/A	INCL. IN COST	17.22
6	MAY 95	ANGI	SYS SUPPLY	N/A	236,090	0	236,090	40,053.15	N/A	N/A	INCL. IN COST	16.97
7	MAY 95	MG	SYS SUPPLY	N/A	21,000	0	21,000	3,381.78	N/A	N/A	INCL. IN COST	16.10
8	MAY 95	MG	SYS SUPPLY	N/A	0	0	0	8,561.28	N/A	N/A	INCL. IN COST	0.00
9	JUN 95	HADSON	SYS SUPPLY	N/A	1,194,900	201,300	1,396,200	250,454.72	N/A	N/A	INCL. IN COST	17.94
10	JUN 95	AMOCO	SYS SUPPLY	N/A	1,058,300	0	1,058,300	186,925.66	N/A	N/A	INCL. IN COST	17.66
11	JUN 95	MIDCON	SYS SUPPLY	N/A	260,100	0	260,100	46,440.00	N/A	N/A	INCL. IN COST	17.85
12	JUL 95	HADSON	SYS SUPPLY	N/A	931,150	279,000	1,210,150	187,990.61	N/A	N/A	INCL. IN COST	15.53
13	JUL 95	AMOCO	SYS SUPPLY	N/A	1,269,900	0	1,269,900	196,599.82	N/A	N/A	INCL. IN COST	15.48
14	JUL 95	COASTAL	SYS SUPPLY	N/A	298,530	0	298,530	46,190.00	N/A	N/A	INCL. IN COST	15.47
15	AUG 95	HADSON	SYS SUPPLY	N/A	967,610	249,090	1,216,700	173,375.23	N/A	N/A	INCL. IN COST	14.25
16	AUG 95	AMOCO	SYS SUPPLY	N/A	1,324,280	0	1,324,280	197,045.13	N/A	N/A	INCL. IN COST	14.88
17	AUG 95	VALERO	SYS SUPPLY	N/A	298,530	0	298,530	42,780.00	N/A	N/A	INCL. IN COST	14.33
18	AUG 95	COASTAL	SYS SUPPLY	N/A	27,600	0	27,600	6,162.40	N/A	N/A	INCL. IN COST	22.33
19	SEP 95	HADSON	SYS SUPPLY	N/A	1,094,900	232,000	1,326,900	221,295.86	N/A	N/A	INCL. IN COST	16.68
20	SEP 95	AMOCO	SYS SUPPLY	N/A	1,101,300	0	1,101,300	176,382.00	N/A	N/A	INCL. IN COST	16.02
21	SEP 95	COASTAL	SYS SUPPLY	N/A	272,480	0	272,480	44,016.62	N/A	N/A	INCL. IN COST	16.15
<b>TOTAL</b>					<b>15,845,210</b>	<b>2,456,430</b>	<b>18,301,640</b>	<b>2,988,654.25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16.33</b>

# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1995 THROUGH MARCH 1996  
 MONTH: SEPTEMBER 1995

PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1	AMOCO	611	1,320	1,271	39,600	38,130	\$1.505	\$1.563
2	HADSON	611	1,120	1,078	33,588	32,340	\$1.505	\$1.563
3	HADSON	25306	613	590	18,397	17,711	\$1.505	\$1.563
4	HADSON	25309	1,034	999	31,011	29,979	\$1.575	\$1.629
5	AMOCO	25412	1,320	1,277	39,600	38,310	\$1.565	\$1.618
6	HADSON	25412	2,007	1,937	60,202	58,110	\$1.565	\$1.621
7	COASTAL	57391	942	908	28,252	27,248	\$1.558	\$1.615
8	AMOCO	62133	1,160	1,123	34,800	33,690	\$1.575	\$1.627
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
<b>TOTAL</b>		9,516	9,183	285,450	275,518			
<b>WEIGHTED AVERAGE</b>						\$1.547	\$1.603	

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 1995 Through MARCH 1996

		CURRENT MONTH:		SEPTEMBER 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	397,609	158,070	(239,539)	(151.54)	2,385,987	1,487,820	(898,167)	(60.37)
OUTDOOR LIGHTING	(21)	196	90	(106)	(117.78)	1,176	620	(556)	(89.68)
RESIDENTIAL	(31)	442,706	434,160	(8,546)	(1.97)	2,996,892	3,175,740	178,848	5.63
LARGE VOLUME	(51)	1,529,935	1,742,980	213,045	12.22	9,568,256	11,186,780	1,618,524	14.47
OTHER	(81)	7,518	7,940	422	5.31	46,241	55,660	9,419	16.92
<b>TOTAL FIRM</b>		<b>2,377,964</b>	<b>2,343,240</b>	<b>(34,724)</b>	<b>(1.48)</b>	<b>14,998,552</b>	<b>15,906,620</b>	<b>908,068</b>	<b>5.71</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	332,055	297,620	(34,435)	(11.57)	2,005,738	1,825,930	(179,808)	(9.85)
INTERRUPTIBLE TRANSPORT	(92)	18,558	27,740	9,182	33.10	131,819	160,530	28,711	17.89
LARGE VOLUME INTERRUPTIBLE	(93)	2,010,020	1,849,640	(160,380)	(8.67)	12,565,630	10,939,030	(1,626,600)	(14.87)
OFF SYSTEM SALES SERVICE	(95)	232,000	0	(232,000)	0.00	961,390	0	(961,390)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>2,592,633</b>	<b>2,175,000</b>	<b>(417,633)</b>	<b>(19.20)</b>	<b>15,664,577</b>	<b>12,925,490</b>	<b>(2,739,087)</b>	<b>(21.19)</b>
<b>TOTAL THERM SALES</b>		<b>4,970,597</b>	<b>4,518,240</b>	<b>(452,357)</b>	<b>(10.01)</b>	<b>30,663,129</b>	<b>28,832,110</b>	<b>(1,831,019)</b>	<b>(6.35)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
GENERAL SERVICE	(11)	2,324	1,620	(704)	(43.46)	2,166	1,629	(537)	(32.97)
OUTDOOR LIGHTING	(21)	6	3	(3)	(100.00)	6	4	(2)	(50.00)
RESIDENTIAL	(31)	30,164	30,283	119	0.39	30,557	30,703	146	0.48
LARGE VOLUME	(51)	865	1,575	710	45.08	1,024	1,570	546	34.78
OTHER	(81)	426	442	16	3.62	424	444	20	4.50
<b>TOTAL FIRM</b>		<b>33,785</b>	<b>33,923</b>	<b>138</b>	<b>0.41</b>	<b>34,177</b>	<b>34,350</b>	<b>173</b>	<b>0.50</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>					<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>				
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	1	0	(1)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL CUSTOMERS</b>		<b>33,801</b>	<b>33,939</b>	<b>138</b>	<b>0.41</b>	<b>34,193</b>	<b>34,366</b>	<b>173</b>	<b>0.50</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	171	98	(73)	(74.49)	1,102	913	(189)	(20.70)
OUTDOOR LIGHTING	(21)	33	30	(3)	(10.00)	196	155	(41)	(26.45)
RESIDENTIAL	(31)	15	14	(1)	(7.14)	98	103	5	4.85
LARGE VOLUME	(51)	1,769	1,107	(662)	(59.80)	9,344	7,125	(2,219)	(31.14)
OTHER	(81)	18	18	0	0.00	109	125	16	12.80
INTERRUPTIBLE	(61)	25,543	21,259	(4,284)	(20.15)	154,288	130,424	(23,864)	(18.30)
INTERRUPTIBLE TRANSPORT	(92)	18,558	27,740	9,182	33.10	131,819	160,530	28,711	17.89
LARGE VOLUME INTERRUPTIBLE	(93)	2,010,020	1,849,640	(160,380)	(8.67)	12,565,630	10,939,030	(1,626,600)	(14.87)
OFF SYSTEM SALES SERVICE	(95)	232,000	0	(232,000)	0.00	961,390	0	(961,390)	0.00



ACTUAL FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351						
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	1.05	1.05	1.05	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351	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	1.05	1.05	1.05	0	0	0	0	0	0

I N V O I C E  
 FLORIDA GAS TRANSMISSION COMPANY  
 An ENRON/SONAT Affiliate

DATE	09/30/95	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/10/95		
INVOICE NO.	7445		
TOTAL AMOUNT DUE	\$93,968.73		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST  
 TYPE: FIRM TRANSPORTATION

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DISC NET		
RESERVATION CHARGE		09/95	A	RES	0.3659	0.0672	0.4331	193,800	\$83,934.78
CAPACITY RELINQUISHED AT LESS THAN MAX RATE.		09/95	A	RES	0.3659	0.0600	0.4259	90,000	\$38,331.00
NO NOTICE RESERVATION CHARGE		09/95	A	NNR	0.0694		0.0694	30,000	\$2,082.00
TEMPORARY RELINQUISHMENT CREDIT		09/95	A	TRL	0.2587	0.0672	0.3259	(90,000)	(\$29,331.00)
WESTERN DIVISION REVENUE SHARING CREDIT		09/95	A	TCW					(\$156.98)
MARKET IT REVENUE SHARING CREDIT		09/95	A	ITF					(\$891.07)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/95.								223,800	\$93,968.73

\*\*\* END OF INVOICE 7445 \*\*\*

I N V O I C E  
 FLORIDA GAS TRANSMISSION COMPANY  
 An ENRON/SONAT Affiliate

DATE	09/30/95	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/10/95		
INVOICE NO.	7311		
TOTAL AMOUNT DUE	\$100,100.66		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST  
 TYPE: FIRM TRANSPORTATION

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DISC NET		
RESERVATION CHARGE		09/95	A	RES	0.7488	0.0072	0.7560	134,340	\$101,561.04
WESTERN DIVISION REVENUE SHARING CREDIT		09/95	A	TCW					(\$115.76)
MARKET IT REVENUE SHARING CREDIT		09/95	A	ITF					(\$1,344.62)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/95.								134,340	\$100,100.66

\*\*\* END OF INVOICE 7311 \*\*\*

11

I N V O I C E  
 FLORIDA GAS TRANSMISSION COMPANY  
 An ENRON/SONAT Affiliate

DATE	09/30/95	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:
DUE	10/10/95			Wire Transfer
INVOICE NO.	7474			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$861.54			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT \_\_\_\_\_ SHIPPER: \_\_\_\_\_ CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ  
 AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 TYPE: CASH IN/CASH OUT OR CODE LIST

RECEIPTS POI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC		
Net No Notice Imbalance			05/95		NWI	1.6600			519	\$861.54
TOTAL FOR MONTH OF 05/95.									519	\$861.54
*** END OF INVOICE 7474 ***										

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	10/10/95	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/20/95			
INVOICE NO.	7608			
TOTAL AMOUNT DUE	\$9,939.41			

CONTRACT	5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4064	PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge - No Notice For DELAND			09/95	A	COM	0.0259	0.0456		0.0717	(1,268)	(\$92.35)
	Usage Charge - No Notice For SANFORD			09/95	A	COM	0.0259	0.0456		0.0717	(3,988)	(\$285.94)
	Usage Charge	16103	FPU-RIVIERA BEACH	09/95	A	COM	0.0259	0.0456		0.0717	14,790	\$1,060.44
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	09/95	A	COM	0.0259	0.0456		0.0717	15,708	\$1,126.26
	Usage Charge	16105	FPU-WEST PALM BEACH	09/95	A	COM	0.0259	0.0456		0.0717	11,640	\$834.59
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	09/95	A	COM	0.0259	0.0456		0.0717	2,723	\$195.24
	Usage Charge	16107	FPU-LAKE WORTH	09/95	A	COM	0.0259	0.0456		0.0717	21,240	\$1,522.91
	Usage Charge	16108	FPU-BOYNTON BEACH	09/95	A	COM	0.0259	0.0456		0.0717	22,890	\$1,641.21
	Usage Charge	16109	FPU-BOCA RATON	09/95	A	COM	0.0259	0.0456		0.0717	21,000	\$1,505.70
	Usage Charge	16158	FPU-DELAND	09/95	A	COM	0.0259	0.0456		0.0717	10,710	\$767.91
	Usage Charge	16273	FARMLAND INDUSTRIES	09/95	A	COM	0.0259	0.0456		0.0717	23,200	\$1,663.44
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/95.											136,625	\$9,939.41

\*\*\* END OF INVOICE 7608 \*\*\*

I N V O I C E  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	10/10/95	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/20/95			
INVOICE NO.	7596			
TOTAL AMOUNT DUE	\$6,434.88			

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	FPU-RIVIERA BEACH	09/95	A	COM	0.0371	0.0106		0.0479	14,610	\$699.82
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	09/95	A	COM	0.0371	0.0106		0.0479	3,060	\$146.57
	Usage Charge	16105	FPU-WEST PALM BEACH	09/95	A	COM	0.0371	0.0106		0.0479	17,760	\$850.70
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	09/95	A	COM	0.0371	0.0106		0.0479	30,000	\$1,437.00
	Usage Charge	16107	FPU-LAKE WORTH	09/95	A	COM	0.0371	0.0106		0.0479	8,460	\$405.23
	Usage Charge	16108	FPU-BOYNTON BEACH	09/95	A	COM	0.0371	0.0106		0.0479	6,810	\$326.20
	Usage Charge	16109	FPU-BOCA RATON	09/95	A	COM	0.0371	0.0106		0.0479	8,700	\$416.73
	Usage Charge	16156	FPU-SANFORD	09/95	A	COM	0.0371	0.0106		0.0479	15,810	\$757.30
	Usage Charge	16157	FPU-SANFORD WEST	09/95	A	COM	0.0371	0.0106		0.0479	15,840	\$758.74
	Usage Charge	16158	FPU-DELAND	09/95	A	COM	0.0371	0.0106		0.0479	13,290	\$636.59
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/95.											134,340	\$6,434.86

\*\*\* END OF INVOICE 7596 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE	10/10/95	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:
DUE	10/20/95			Wire Transfer
INVOICE NO.	7607			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$665.57			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT	5007	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4064	PLEASE CONTACT GEORGI ANUEZ AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: PREFERRED TRANSPORT		

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	09/95	A	COM	0.3918	0.0456		0.4376	1,978	\$665.57
TOTAL FOR CONTRACT 5007 FOR MONTH OF 09/95.											1,978	\$665.57

\*\*\* END OF INVOICE 7607 \*\*\*

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I N V O I C E  
 FLORIDA GAS TRANSMISSION COMPANY  
 An ENRON/SONAT Affiliate

DATE	10/10/95	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 Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/20/95		
INVOICE NO.	7558		
TOTAL AMOUNT DUE	(\$8,671.57)		

CONTRACT	SHIPPER:	CUSTOMER NO. 4084	PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
	TYPE: MISCELLANEOUS		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
	1994 GRI REFUND			09/95	A	PRQ						(\$8,671.57)
				TOTAL FOR MONTH OF 09/95.								(\$8,671.57)
*** END OF INVOICE 7558 ***												

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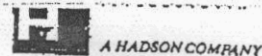


**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRDR/SONAT Affiliate

DATE	10/10/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMANN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	10/20/95		
INVOICE NO.	7513		
TOTAL AMOUNT DUE	\$33.37		

CONTRACT	SHIPPER:	CUSTOMER NO. 4064	PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
	TYPE: CASH IN/CASH OUT		

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	Net Market Delivery Imbalance			06/95		NDM	2.3397	0.0436		2.3833	14	\$33.37
				TOTAL FOR MONTH OF 06/95.							14	\$33.37
				*** END OF INVOICE 7513 ***								



**INVOICE**

For Services During the Month of **SEPTEMBER, 1995**

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

**LOCATION ID: FPUI**  
**DATED: 06-Oct-95**  
**DUE DATE: 16-Oct-95**  
**INVOICE: 27461**

**Deliveries on Florida Gas Transmission**

DESCRIPTION	UNIT BASIS	UNITS		PRICE		AMOUNT
<b>Commodity Charges:</b>						
Zone 1	MMBtu	51,985	X	\$1.5050	=	78,237.43
Zone 2	MMBtu	60,202	X	\$1.5650	=	94,216.13
Zone 3	MMBtu	31,011	X	\$1.5750	=	48,842.30
<b>TOTAL TERM</b>		<b>143,198</b>				<b>\$ 221,295.86</b>
<b>Additional Spot Purchases:</b>						
Zone 1		0	X	\$0.0000		0.00
Zone 2		0	X	\$0.0000		0.00
Zone 3		0	X	\$0.0000		0.00
<b>TOTAL ADDTL SPOT</b>		<b>0</b>				<b>\$ 0.00</b>
<b>TOTAL DUE</b>		<b>143,198</b>				<b>\$ 221,295.86</b>

**SUPPORTING DATA: Base Index**  
**MAY 1, 1995 Issue Inside F.E.R.C. Gas Market Report.**

**COMMODITY PRICE**

Florida gas (Zone 1) =	\$1.48 +	0.025	=	1.5050
Florida gas (Zone 2) =	\$1.54 +	0.025	=	1.5650
Florida gas (Zone 3) =	\$1.55 +	0.025	=	1.5750

Pursuant to Contract effective November 1, 1993.

**PLEASE WIRE TRANSFER FUNDS TO:**

**Harris Bank & Trust**  
**Chicago, IL**  
**ABA #071000288**  
**FFC - Hadson Gas Systems, Inc.**  
**ACCOUNT #2781466**

**OR**

**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 Beverly K. Kiser at (214)640-6926.



NATURAL GAS SALES INVOICE

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. 910-2-548097 ABA# 021000021  
NEW YORK, NY, 10081-6000

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

INVOICE NUMBER 010915  
INVOICE DATE 10-10-1995  
CONTRACT 178452  
DELIVERY MONTH 09/1995

Payment Due: 25TH DAY OF MONTH  
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 09/95. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI CONTRACT 178051	020022	39,600	1.50500	59,598.00
FGT STATION 8 POOL POINT	059380	39,600	1.56500	61,974.00
FGT FAIRWAY FLD	070036	34,800	1.57500	54,810.00
TOTAL AMOUNT DUE				176,382.00

If you have any questions, please contact Kyle Nutter at  
(713) 366-5410 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.

Amoco Energy, Inc. 1390166001654-2981603-14187601,010915,101095,0995

COASTAL GAS MARKETING COMPANY  
 A SUBSIDIARY OF THE COASTAL CORPORATION

PAGE 1

INVOICE

INVOICE NUMBER : 025346 - 01  
 DATE : 10/11/1995  
 DUE DATE : 10/20/1995  
 AMOUNT : \$43,144.14

SOLD TO:  
 FLORIDA PUBLIC UTILITIES CO  
 ATTN: TREASURER  
 401 SOUTH DIXIE HIGHWAY  
 P. O. BOX 3395  
 WEST PALM BEACH, FL 33402-3395

REMIT BY WIRE TO:  
 COASTAL GAS MARKETING COMPANY  
 CITIBANK, N.A., NY, NY  
 ABA NUMBER 0210-0008-9  
 ACCOUNT NUMBER 4055 2643

PRODUCTION MONTH: 09/01/1995  
 CONTRACT : 00053380

RATE TYPE	RATE DESCRIPTION	HMBTU	RATE	AMOUNT
		14.730D		
	PIPELINE: FLORI			
	LOCATION: ERATH VERHILION NGPL/FGT	<del>22,741</del> 22,741		
		<del>22,741</del> 22,741		
TIER: 01				
SG1	SALES GAS	<del>22,741</del> 22,741	1.55800	35,430.48 <del>35,550.00</del>
	PIPELINE: FLORI			
	LOCATION: ERATH VERHILION NGPL/FGT	5.511		
		5.511		
TIER: 02				
SG1	SALES GAS	5.511	1.55800	8,586.14
			TOTAL	<del>44,136.62</del> 44,016.62

DIRECT INQUIRIES TO PEGGY HUANG AT (713) 877-7585.  
 WHEN PAYING AN AMOUNT DIFFERENT THAN INVOICED, PLEASE  
 FAX AN ADJUSTED COPY WITH SUPPORT TO (713) 297-1489.

NINE GREENWAY PLAZA \* HOUSTON, TEXAS 77046-0995

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**ST. JOE NATURAL GAS CO., INC.**  
 GENERAL FUND  
 P.O. BOX 549 PH. 904-229-8216  
 PORT ST. JOE, FLORIDA 32456

**CITIZENS FEDERAL SAVINGS BANK**  
 OF FORT ST. JOE  
 401 Fern Street  
 Port St. Joe, Florida 32458  
 Phone (904) 227-1418

5819

63-86261  
2632

September 19, 1995

PAY Five thousand three hundred eighty-four & 32/100 ----- DOLLARS \$ 5,384.32

TO THE ORDER OF  
 Florida Public Utilities Company  
 P.O. Box 3395  
 West Palm Beach, FL. 33402-3395  
 Attn: Christopher Snyder

*Account Mgr*

⑆005819⑆

ST. JOE NATURAL GAS CO., INC.  
 GENERAL FUND

DETACH AND RETAIN THIS STATEMENT  
 THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW.  
 IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

DELUXE - FORM WVCP-2 V-4

INVOICE		DESCRIPTION	TOTAL AMOUNT	DEDUCTIONS		NET AMOUNT
DATE	NO.			DISCOUNT	FREIGHT	
9-19-95		May 95 Book Out  232.				5384.32

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