

COMPARISON OF ACTUAL VERSUS ORIGINAL 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:				OCTOBER 1995				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	18,694	61,412	(42,718)	(69.56)	193,991	317,413	(123,422)	(38.88)				
2 NO NOTICE SERVICE	4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00				
4 COMMODITY (Other)	525,322	756,184	(230,862)	(30.53)	4,083,516	5,960,969	(1,877,453)	(31.50)				
5 DEMAND	224,546	491,857	(267,311)	(54.35)	2,314,602	3,116,928	(802,326)	(25.74)				
6 OTHER	(476)	0	(476)	0.00	(42,212)	0	(42,212)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	244	36,212	(35,968)	(99.33)	34,347	132,680	(98,333)	(74.11)				
8 DEMAND	680	239,543	(238,863)	(99.72)	434,067	984,470	(550,403)	(55.91)				
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)	771,465	1,039,080	(267,615)	(25.75)	6,104,282	8,303,333	(2,199,051)	(26.48)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,467	1,776	691	38.91	16,055	20,107	(4,052)	(20.15)				
14 TOTAL THERM SALES	743,172	761,549	(18,377)	(2.41)	6,463,878	7,166,076	(702,198)	(9.80)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,052,910	6,559,210	(3,506,300)	(53.46)	31,174,840	33,635,320	(2,460,480)	(7.32)				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00				
18 COMMODITY (Other)	3,030,710	2,812,550	218,160	7.76	25,065,270	20,577,080	4,488,190	21.81				
19 DEMAND	4,353,330	8,099,990	(3,746,660)	(46.26)	37,159,510	50,070,710	(12,911,200)	(25.79)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	34,000	3,746,660	(3,712,660)	(99.09)	6,152,600	13,058,240	(6,905,640)	(52.88)				
22 DEMAND	34,000	3,746,660	(3,712,660)	(99.09)	6,054,180	13,058,240	(7,004,060)	(53.64)				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,996,710	2,812,550	184,160	6.55	18,922,910	20,577,080	(1,654,170)	(8.04)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,599	5,060	4,539	89.70	60,377	36,990	23,387	63.23				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,222,326	2,807,490	2,414,836	86.01	35,885,456	20,540,090	15,345,366	74.71				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.612	0.936	(0.324)	(34.62)	0.622	0.944	(0.322)	(34.11)				
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)	17.333	26.886	(9.553)	(35.53)	16.292	28.969	(12.677)	(43.76)				
32 DEMAND (5/19)	5.158	6.072	(0.914)	(15.05)	6.229	6.225	0.004	0.06				
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)	0.718	0.967	(0.249)	(25.75)	0.558	1.016	(0.458)	(45.08)				
35 DEMAND (8/22)	2.000	6.394	(4.394)	(68.72)	7.170	7.539	(0.369)	(4.89)				
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)	25.744	36.944	(11.200)	(30.32)	32.259	40.352	(8.093)	(20.06)				
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)	25.701	35.099	(9.398)	(26.78)	26.591	54.358	(27.767)	(51.08)				
40 TOTAL COST OF THERM SOLD (11/27)	14.772	37.011	(22.239)	(60.09)	17.010	40.425	(23.415)	(57.92)				
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)	11.360	33.599	(22.239)	(66.19)	13.598	37.013	(23.415)	(63.26)				
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)	11.40271	33.72533	(22.323)	(66.19)	13.64913	37.15217	(23.503)	(63.26)				
45 PGA FACTOR ROUNDED TO NEAREST .001	11.403	33.725	(22.322)	(66.19)	13.649	37.152	(23.503)	(63.26)				

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**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:		OCTOBER 1995		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	18,694	61,412	(42,718)	(69.56)	193,991	317,413	(123,422)	(38.88)
2 NO NOTICE SERVICE	4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00
4 COMMODITY (Other)	525,322	756,184	(230,862)	(30.53)	4,083,516	5,960,969	(1,877,453)	(31.50)
5 DEMAND	224,546	491,857	(267,311)	(54.35)	2,314,602	3,116,928	(802,326)	(25.74)
6 OTHER	(476)	0	(476)	0.00	(42,212)	0	(42,212)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	244	36,212	(35,968)	(99.33)	34,347	132,680	(98,333)	(74.11)
8 DEMAND	680	239,543	(238,863)	(99.72)	434,067	984,470	(550,403)	(55.91)
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)	771,465	1,039,080	(267,615)	(25.75)	6,104,282	8,303,333	(2,199,051)	(26.48)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,467	1,776	691	38.91	16,055	20,107	(4,052)	(20.15)
14 TOTAL THERM SALES	743,172	761,549	(18,377)	(2.41)	6,463,878	7,166,076	(702,198)	(9.80)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,052,910	6,559,210	(3,506,300)	(53.46)	31,174,840	33,635,320	(2,460,480)	(7.32)
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00
18 COMMODITY (Other)	3,030,710	2,812,550	218,160	7.76	25,065,270	20,577,080	4,488,190	21.81
19 DEMAND	4,353,330	8,099,990	(3,746,660)	(46.26)	37,159,510	50,070,710	(12,911,200)	(25.79)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	34,000	3,746,660	(3,712,660)	(99.09)	6,152,600	13,058,240	(6,905,640)	(52.88)
22 DEMAND	34,000	3,746,660	(3,712,660)	(99.09)	6,054,180	13,058,240	(7,004,060)	(53.64)
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,996,710	2,812,550	184,160	6.55	18,922,910	20,577,080	(1,654,170)	(8.04)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,599	5,060	4,539	89.70	60,377	36,990	23,387	63.23
27 TOTAL THERM SALES (24-26 Estimated Only)	5,222,326	2,807,490	2,414,836	86.01	35,885,456	20,540,090	15,345,366	74.71
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.612	0.936	(0.324)	(34.62)	0.622	0.944	(0.322)	(34.11)
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)	17.333	26.886	(9.553)	(35.53)	16.292	28.969	(12.677)	(43.76)
32 DEMAND (5/19)	5.158	6.072	(0.914)	(15.05)	6.229	6.225	0.004	0.06
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)	0.718	0.967	(0.249)	(25.75)	0.558	1.016	(0.458)	(45.08)
35 DEMAND (8/22)	2.000	6.394	(4.394)	(68.72)	7.170	7.539	(0.369)	(4.89)
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)	25.744	36.944	(11.200)	(30.32)	32.259	40.352	(8.093)	(20.06)
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)	25.701	35.099	(9.398)	(26.78)	26.591	54.358	(27.767)	(51.08)
40 TOTAL COST OF THERM SOLD (11/27)	14.772	37.011	(22.239)	(60.09)	17.010	40.425	(23.415)	(57.92)
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)	11.360	33.599	(22.239)	(66.19)	13.598	37.013	(23.415)	(63.26)
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)	11.40271	33.72533	(22.323)	(66.19)	13.64913	37.15217	(23.503)	(63.26)
45 PGA FACTOR ROUNDED TO NEAREST .001	11.403	33.725	(22.322)	(66.19)	13.649	37.152	(23.503)	(63.26)

**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	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	18,694	61,412	(42,718)	(69.56)	193,991	317,413	(123,422)	(38.88)	
2 NO NOTICE SERVICE	4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00	
4 COMMODITY (Other)	525,322	756,184	(230,862)	(30.53)	4,083,516	5,960,969	(1,877,453)	(31.50)	
5 DEMAND	224,546	491,857	(267,311)	(54.35)	2,314,602	3,116,928	(802,326)	(25.74)	
6 OTHER	(476)	0	(476)	0.00	(42,212)	0	(42,212)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	244	36,212	(35,968)	(99.33)	34,347	132,680	(98,333)	(74.11)	
8 DEMAND	680	239,543	(238,863)	(99.72)	434,067	984,470	(550,403)	(55.91)	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(221,651)	221,651	(100.00)	0	(2,220,768)	2,220,768	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	771,465	817,429	(45,964)	(5.62)	6,104,282	6,082,565	21,717	0.36	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,467	1,776	691	38.91	16,055	20,107	(4,052)	(20.15)	
14 TOTAL THERM SALES	743,172	815,653	(72,481)	(8.89)	6,463,878	6,062,458	401,420	6.62	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,052,910	6,559,210	(3,506,300)	(53.46)	31,174,840	33,635,320	(2,460,480)	(7.32)	
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00	
18 COMMODITY (Other)	3,030,710	2,812,550	218,160	7.76	25,065,270	20,577,080	4,488,190	21.81	
19 DEMAND	4,353,330	8,099,990	(3,746,660)	(46.26)	37,159,510	50,070,710	(12,911,200)	(25.79)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	34,000	3,746,660	(3,712,660)	(99.09)	6,152,600	13,058,240	(6,905,640)	(52.88)	
22 DEMAND	34,000	3,746,660	(3,712,660)	(99.09)	6,054,180	13,058,240	(7,004,060)	(53.64)	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,996,710	2,812,550	184,160	6.55	18,922,910	20,577,080	(1,654,170)	(8.04)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	9,599	5,060	4,539	89.70	60,377	36,990	23,387	63.23	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,222,326	2,807,490	2,414,836	86.01	35,885,456	20,540,090	15,345,366	74.71	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.612	0.936	(0.324)	(34.62)	0.622	0.944	(0.322)	(34.11)	
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)	17.333	26.886	(9.553)	(35.53)	16.292	28.969	(12.677)	(43.76)	
32 DEMAND (5/19)	5.158	6.072	(0.914)	(15.05)	6.229	6.225	0.004	0.06	
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)	0.718	0.967	(0.249)	(25.75)	0.558	1.016	(0.458)	(45.08)	
35 DEMAND (8/22)	2.000	6.394	(4.394)	(68.72)	7.170	7.539	(0.369)	(4.89)	
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)	25.744	29.064	(3.320)	(11.42)	32.259	29.560	2.699	9.13	
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)	25.701	35.099	(9.398)	(26.78)	26.591	54.358	(27.767)	(51.08)	
40 TOTAL COST OF THERM SOLD (11/27)	14.772	29.116	(14.344)	(49.27)	17.010	29.613	(12.603)	(42.56)	
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)	11.360	25.704	(14.344)	(55.80)	13.598	26.201	(12.603)	(48.10)	
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)	11.40271	25.80065	(14.398)	(55.80)	13.64913	26.29952	(12.650)	(48.10)	
45 PGA FACTOR ROUNDED TO NEAREST .001	11.403	25.801	(14.398)	(55.80)	13.649	26.300	(12.651)	(48.10)	

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:		OCTOBER 1995	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,856,430	17,285.31	0.605
2 No Notice Commodity Adjustment - System Supply	(60,770)	(435.72)	0.717
3 Commodity Pipeline - Scheduled FTS - End Users	34,000	243.78	0.717
4 Commodity Pipeline - Scheduled FTS - OSSS	223,250	1,600.70	0.717
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,052,910	18,694.07	0.612
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	2,807,460	485,401.05	17.290
18 Commodity Other - Scheduled FTS - OSSS	223,250	38,029.60	17.035
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	1,891.04	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Adjustments	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,030,710	525,321.69	17.333
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,096,080	228,030.06	5.567
26 Demand (Pipeline) Entitlement to End-Users	34,000	680.00	2.000
27 Demand (Pipeline) Entitlement to OSSS	223,250	4,657.00	2.086
28 Other - GRI Refund	0	(8,821.36)	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	4,353,330	224,545.70	5.158
OTHER			
33 Revenue Sharing - FGT	0	(475.90)	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	(475.90)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		OCTOBER 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)	525,322	756,184	230,862	30.53	4,083,516	5,960,969	1,877,453	31.50	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	247,067	337,000	89,933	26.69	2,489,180	1,238,746	(1,250,434)	(100.94)	
3 TOTAL	772,389	1,093,184	320,795	29.35	6,572,696	7,199,715	627,019	8.71	
4 FUEL REVENUES (NET OF REVENUE TAX)	744,096	1,091,408	347,312	31.82	6,932,292	7,179,608	247,316	3.44	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	816,389	816,389	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	860,723	1,208,035	347,312	28.75	7,748,681	7,995,997	247,316	3.09	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	88,334	114,851	26,517	23.09	1,175,985	796,282	(379,703)	(47.68)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	4,127	0	(4,127)	0.00	19,043	0	(19,043)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	857,081	1,381,200	524,119	37.95	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	(816,389)	(816,389)	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)	832,915	1,379,424	546,509	39.62	832,915	1,379,424	546,509	39.62	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	857,081	1,381,200	524,119	37.95					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	828,788	1,379,424	550,636	39.92					
14 TOTAL (12+13)	1,685,869	2,760,624	1,074,755	38.93					
15 AVERAGE (50% OF 14)	842,935	1,380,312	537,378	38.93					
16 INTEREST RATE - FIRST DAY OF MONTH	5.9400%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.8100%	0.0000%	---	---					
18 TOTAL (16+17)	11.7500%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.8750%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.490%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	4,127	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
OCTOBER 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
22	OCT 95	HADSON	SYS SUPPLY	N/A	1,469,350	223,250	1,692,600	295,939.12	N/A	N/A	INCL. IN COST	17.48
23	OCT 95	AMOCO	SYS SUPPLY	N/A	1,018,970	0	1,018,970	170,853.40	N/A	N/A	INCL. IN COST	16.77
24	OCT 95	NORAM	SYS SUPPLY	N/A	261,330	0	261,330	44,078.13	N/A	N/A	INCL. IN COST	16.87
25	OCT 95	KOCH	SYS SUPPLY	N/A	19,270	0	19,270	4,200.00	N/A	N/A	INCL. IN COST	21.80
26	OCT 95	VALERO	SYS SUPPLY	N/A	38,540	0	38,540	8,360.00	N/A	N/A	INCL. IN COST	21.69
TOTAL					18,652,670	2,679,680	21,332,350	3,512,084.90	0	0	0	16.46

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1995 THROUGH MARCH 1996
 MONTH: OCTOBER 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	1,228	1,184	38,080	36,708	\$1.585	\$1.644
2	HADSON	611	1,143	1,101	35,433	34,133	\$1.585	\$1.645
3	KOCH	10109	65	62	2,000	1,927	\$2.100	\$2.180
4	AMOCO	16077	132	127	4,080	3,933	\$1.585	\$1.644
5	AMOCO	16077	180	174	5,580	5,406	\$1.645	\$1.698
6	HADSON	25309	1,067	1,033	33,081	32,012	\$1.645	\$1.700
7	HADSON	25309	30	29	935	902	\$1.740	\$1.804
8	NORAM	25412	875	843	27,125	26,133	\$1.625	\$1.687
9	AMOCO	25412	1,110	1,075	34,410	33,325	\$1.645	\$1.699
10	HADSON	25412	2,334	2,256	72,355	69,921	\$1.645	\$1.702
11	HADSON	57391	816	787	25,296	24,397	\$1.645	\$1.706
12	HADSON	57391	386	372	11,972	11,538	\$1.740	\$1.805
13	VALERO	57391	65	62	2,000	1,927	\$2.000	\$2.076
14	VALERO	57391	65	62	2,000	1,927	\$2.180	\$2.263
15	AMOCO	62133	750	727	23,250	22,525	\$1.645	\$1.698
16	HADSON	62410	42	40	1,302	1,254	\$1.740	\$1.807
17								
18								
19								
20								
TOTAL			10,288	9,934	318,899	307,968		
WEIGHTED AVERAGE							\$1.641	\$1.700

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.

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

		CURRENT MONTH: OCTOBER 1995				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	419,477	215,050	(204,427)	(95.06)	2,805,464	1,702,870	(1,102,594)	(64.75)
OUTDOOR LIGHTING	(21)	250	100	(150)	(150.00)	1,426	720	(706)	(98.06)
RESIDENTIAL	(31)	458,996	464,700	5,704	1.23	3,455,888	3,640,440	184,552	5.07
LARGE VOLUME	(51)	1,455,007	1,798,220	343,213	19.09	11,023,263	12,985,000	1,961,737	15.11
OTHER	(81)	6,806	7,910	1,104	13.96	53,047	63,570	10,523	16.55
TOTAL FIRM		2,340,536	2,485,980	145,444	5.85	17,339,088	18,392,600	1,053,512	5.73
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	373,768	321,510	(52,258)	(16.25)	2,379,506	2,147,440	(232,066)	(10.81)
INTERRUPTIBLE TRANSPORT	(92)	22,119	27,740	5,621	20.26	153,938	188,270	34,332	18.24
LARGE VOLUME INTERRUPTIBLE	(93)	2,262,654	1,822,980	(439,674)	(24.12)	14,828,284	12,762,010	(2,066,274)	(16.19)
OFF SYSTEM SALES SERVICE	(95)	223,250	0	(223,250)	0.00	1,184,640	0	(1,184,640)	0.00
TOTAL INTERRUPTIBLE		2,881,791	2,172,230	(709,561)	(32.67)	18,546,368	15,097,720	(3,448,648)	(22.84)
TOTAL THERM SALES		5,222,327	4,658,210	(564,117)	(12.11)	35,885,456	33,490,320	(2,395,136)	(7.15)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,343	1,640	(703)	(42.87)	2,191	1,631	(560)	(34.33)
OUTDOOR LIGHTING	(21)	7	3	(4)	(133.33)	6	3	(3)	(100.00)
RESIDENTIAL	(31)	30,195	30,308	113	0.37	30,506	30,647	141	0.46
LARGE VOLUME	(51)	873	1,581	708	44.78	1,002	1,571	569	36.22
OTHER	(81)	423	442	19	4.30	424	443	19	4.29
TOTAL FIRM		33,841	33,974	133	0.39	34,129	34,295	166	0.48
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	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	16	0	0.00	16	16	0	0.00
TOTAL CUSTOMERS		33,857	33,990	133	0.39	34,145	34,311	166	0.48
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	179	131	(48)	(36.64)	1,280	1,044	(236)	(22.61)
OUTDOOR LIGHTING	(21)	36	33	(3)	(9.09)	238	240	2	0.83
RESIDENTIAL	(31)	15	15	0	0.00	113	119	6	5.04
LARGE VOLUME	(51)	1,667	1,137	(530)	(46.61)	11,001	8,265	(2,736)	(33.10)
OTHER	(81)	16	18	2	11.11	125	143	18	12.59
INTERRUPTIBLE	(61)	28,751	22,965	(5,786)	(25.19)	183,039	153,389	(29,650)	(19.33)
INTERRUPTIBLE TRANSPORT	(92)	22,119	27,740	5,621	20.26	153,938	188,270	34,332	18.24
LARGE VOLUME INTERRUPTIBLE	(93)	2,262,654	1,822,980	(439,674)	(24.12)	14,828,284	12,762,010	(2,066,274)	(16.19)
OFF SYSTEM SALES SERVICE	(95)	223,250	0	(223,250)	0.00	1,184,640	0	(1,184,640)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351	1.0341					
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	1.05	0	0	0	0	0
SANFORD & DELAND:												
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	1.0341	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	1.05	0	0	0	0	0

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

DATE	10/31/95	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:
DUE	11/10/95			Wire Transfer
INVOICE NO.	7973			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$132,442.38			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)653-7534 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
	RESERVATION CHARGE			10/95	A	RES	0.3659	0.0672		0.4331	296,515	\$128,420.65 ✓
	NO NOTICE RESERVATION CHARGE			10/95	A	NNR	0.0694			0.0694	62,000	\$4,302.80 ✓
	WESTERN DIVISION REVENUE SHARING CREDIT			10/95	A	TCW						(\$281.07) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/95.											358,515	\$132,442.36

*** END OF INVOICE 7973 ***

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

DATE	10/31/95	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:
DUE	11/10/95			Wire Transfer
INVOICE NO.	7960			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$104,751.58			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT	3624	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: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			10/95	A	RES	0.7488	0.0072		0.7560	136,818	\$104,946.41
	WESTERN DIVISION REVENUE SHARING CREDIT			10/95	A	TCH						(\$194.83)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/95.										136,818	\$104,751.58	
*** END OF INVOICE 7960 ***												

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

DATE	11/10/95	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	11/20/95			Wire Transfer
INVOICE NO.	8206			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$12,263.21			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

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 MMGTU DRY	AMOUNT
		POJ NO.	NAME				BASE	SURCHARGES	DJSC	NET		
	Usage Charge - No Notice For DELAND			10/95	A	COM	0.0259	0.0456		0.0717	940	\$67.40
	Usage Charge - No Notice For SANFORD			10/95	A	COM	0.0259	0.0456		0.0717	(1,813)	(\$129.99)
	Usage Charge - No Notice For WEST PALM BEACH			10/95	A	COM	0.0259	0.0456		0.0717	(5,204)	(\$373.13)
	Usage Charge	16103	FPU-RIVJERA BEACH	10/95	A	COM	0.0259	0.0456		0.0717	20,003	\$1,434.22
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	10/95	A	COM	0.0259	0.0456		0.0717	21,536	\$1,544.27
	Usage Charge	16105	FPU-WEST PALM BEACH	10/95	A	COM	0.0259	0.0456		0.0717	16,048	\$1,294.04
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	10/95	A	COM	0.0259	0.0456		0.0717	6,900	\$636.13
	Usage Charge	16107	FPU-LAKE WORTH	10/95	A	COM	0.0259	0.0456		0.0717	24,256	\$1,739.30
	Usage Charge	16108	FPU-BOYNTON BEACH	10/95	A	COM	0.0259	0.0456		0.0717	25,163	\$1,804.19
	Usage Charge	16109	FPU-BOCA RATON	10/95	A	COM	0.0259	0.0456		0.0717	24,910	\$1,786.05
	Usage Charge	16156	FPU-SANFORD	10/95	A	COM	0.0259	0.0456		0.0717	1,700	\$121.89
	Usage Charge	16157	FPU-SANFORD WEST	10/95	A	COM	0.0259	0.0456		0.0717	1,700	\$121.89
	Usage Charge	16158	FPU-DELAND	10/95	A	COM	0.0259	0.0456		0.0717	6,567	\$614.25
	Usage Charge	16273	FARMLAND INDUSTRIES	10/95	A	COM	0.0259	0.0456		0.0717	22,325	\$1,600.70

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

DATE	11/10/95	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	11/20/95			
INVOICE NO.	8206			
TOTAL AMOUNT DUE	\$12,263.21			

CONTRACT	5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4064	PLEASE CONTACT GERGI 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 MHSTU DRY	AMOUNT
		POJ NO.	NAME				BASE	SURCHARGES	DISC	NET		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/95. 171,035 \$12,263.21

*** END OF INVOICE 8206 ***

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

DATE	11/10/95	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	11/20/95		
INVOICE NO.	8195		
TOTAL AMOUNT DUE	\$6,430.86		

CONTRACT	3624	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	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	FPU-RIVIERA BEACH	10/95	A	COM	0.0371	0.0106		0.0479	11,897	\$569.87
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	10/95	A	COM	0.0371	0.0106		0.0479	7,352	\$352.16
	Usage Charge	16105	FPU-WEST PALM BEACH	10/95	A	COM	0.0371	0.0106		0.0479	15,052	\$720.99
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	10/95	A	COM	0.0371	0.0106		0.0479	30,400	\$1,456.16
	Usage Charge	16107	FPU-LAKE WORTH	10/95	A	COM	0.0371	0.0106		0.0479	6,542	\$409.16
	Usage Charge	16108	FPU-BOYNTON BEACH	10/95	A	COM	0.0371	0.0106		0.0479	6,837	\$327.49
	Usage Charge	16109	FPU-BOCA RATON	10/95	A	COM	0.0371	0.0106		0.0479	6,690	\$416.25
	Usage Charge	16156	FPU-SANFORD	10/95	A	COM	0.0371	0.0106		0.0479	16,085	\$770.47
	Usage Charge	16157	FPU-SANFORD WEST	10/95	A	COM	0.0371	0.0106		0.0479	13,568	\$649.91
	Usage Charge	16158	FPU-DELAND	10/95	A	COM	0.0371	0.0106		0.0479	15,833	\$758.40
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/95.											134,256	\$6,430.86

*** END OF INVOICE 8195 ***



A HADSON COMPANY

HADSON GAS SYSTEMS, INC.

INVOICE

For Services During the Month of OCTOBER, 1995

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

LOCATION ID: FPU1
 DATED: 06-Nov-95
 DUE DATE: 16-Nov-95
 INVOICE: 28077

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	35,433 X	\$1.5850 =	56,161.30 56,161.31
Zone 2	MMBtu	97,651 X	\$1.6450 =	160,635.89 160,635.90
Zone 3	MMBtu	33,081 X	\$1.6450 =	54,418.24 54,418.25
TOTAL TERM		166,165		\$ 271,215.43 271,215.46
Additional Spot Purchases:				
Zone 1		0 X	\$0.0000	0.00
Zone 2		13,274 X	\$1.7400	23,096.76
Zone 3		935 X	\$1.7400	1,626.90
TOTAL ADDTL SPOT		14,209		\$ 24,723.66
TOTAL DUE		180,374		\$ 295,939.09 295,939.12

SUPPORTING DATA: Base Index

MAY 1, 1995 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$1.56 +	0.025 =	1.5850
Florida gas (Zone 2) =	\$1.62 +	0.025 =	1.6450
Florida gas (Zone 3) =	\$1.62 +	0.025 =	1.6450

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO: OR

Harris Bank & Trust
 Chicago, IL
 SWA #071000288
 FCC: Hadson Gas Systems, Inc.
 ACCOUNT #2781466

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 011505
INVOICE DATE 11-09-1995
CONTRACT 178452
DELIVERY MONTH 10/1995

Payment Due: 25TH DAY OF MONTH

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 10/95. Calculations are based on nominations.

Table with 5 columns: Delivery Point Description/Pipeline Measurement Pt, Amoco ID#, Quantity mmbtu, Price \$/mmbtu, Amount Due (\$). Includes entries for FGT/MOPS/TIVOLI, JUDGE DIGBY/FGT, FGT STATION 8 POOL POINT, and FGT FAIRWAY FLD.

Summary table with 5 columns: Delivery Point Description/Pipeline Measurement Pt, Amoco ID#, Quantity MMBtu, Price \$/MMBtu, Amount Due (\$). Totals: 105,400 MMBtu, 170,853.40.

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.

For Amoco use only: 1300100001054-A981603-14187601,011505,110995,1095

P.2/5

NOV 09 09:14PM APT 1390

KOCH

INVOICE

KOCH GAS SERVICES COMPANY

FLORIDA PUBLIC UTILITIES COMPANY
401 S. DIXIE HWY
WEST PALM BEACH, FL 33401

Date: 11/4/95

Due Date: 11/25/95

Invoice No: 9511658

260-110-001-00- 63758 -9511658-139

October 1995 Gas Volumes

	MMBTU	Price	Dollar Amount
MONTPELIER (UGPL TO FLORIDA GAS)	2,000	2.1000	\$4,200.00
Amount Due	2,000		\$4,200.00

For Questions regarding this invoice contact:

Melissa Valentino (713) 229-5153

For Payment by Check:

For Payment by Wire Transfer:

KOCH GAS SERVICES
P.O. Box 951219
Dallas, Texas 75395-1219

First National Bank Chicago
ABA #071000013
Chicago, Illinois
KOCH GAS SERVICES
A/C 51-39058

Please reference invoice number on remittance.

Please reference invoice number on remittance.

INVOICE

VALERO GAS MARKETING, L.P.
 WIRE/ACH PAYMT TO HARRIS BANK
 CHICAGO, IL. ABA # 071000288
 ACH 435-707-5 VALERO MGMT PART
 CHICAGO, IL 60690

TO: FLORIDA PUBLIC UTILITIES CO.
 PO BOX 3395
 WEST PALM BEACH, FL 33402

PROD DATE: OCTOBER, 1995
 INV. DATE: 11/13/95
 ACCT. NO: 0049-0065108001-1121A
 INVOICE NO: 912-00-J5-G

DESCRIPTION	AMOUNT (US\$)
FOR GAS FURNISHED DURING THE PRODUCTION MONTH UNDER CONTRACT 4995S069, DATED AUGUST 1, 1995.	
SALES VALUE	
76505009 FGT/FPU ZN 2 POOL/FLOR PUBL MMBTU 0 .000000 .00	
79007936 FLA GAS/NGPL VERMILION MMBTU 2,000 2.000000 4,000.00	
79007936 FLA GAS/NGPL VERMILION MMBTU 2,000 2.180000 4,360.00	
**SUBTOTAL	4,000 8,360.00
<p>VALERO FACSIMILE TO: CO. NAME: <u>FLORIDA PUBLIC UTILITY</u> ATTN: <u>CHRIS GAYDER</u> FAX NO: <u>(407) 838-1713</u> FROM: <u>TROY HADY</u> (210) 246-2173 NO. PAGES: <u>1</u></p>	
TERMS: RT/ACH 10 DYS FM INV DATE	DUE: 11/22/95
INVOICE TOTAL 8,360.00	

PLEASE SEND PAYMENT TO:

VALERO GAS MARKETING, L.P.
 WIRE/ACH PAYMT TO HARRIS BANK
 CHICAGO, IL. ABA # 071000288
 ACH 435-707-5 VALERO MGMT PART
 CHICAGO, IL 60690

Address correspondence to:

VALERO GAS MARKETING, L.P.
 P.O. BOX 500
 SAN ANTONIO, TEXAS 78292
 WORK: (210) 246-2173
 FAX: (210) 246-2844
 ATTN: TROY HADY

** TOTAL PAGE.001 **

NorAm Energy Services, Inc.
P. O. Box 200631
Dallas, TX 75320-0631

FLORIDA PUBLIC UTILITIES CO.
401 SOUTH DIXIE HIGHWAY
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice No: 10-008527
Invoice Date: 11/09/95
Due Date: 11/19/95
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - ZONE #2 POGL - METER: 25412 - ST: FL

Month	Act/Nom	MMBtu	Rate	Amount
9510	NOM	27,125	1.6250	\$ 44,078.13
TOTAL AMOUNT DUE		27,125		\$ 44,078.13

Remit by wire to: First Interstate Bank
Houston, TX
ABA No. 113001064
Account No. 0470035544

If you have any questions please contact CAROLYN WHITE at (713) 654-5958

Re: 2001128

Farmland Industries, Inc.
Post Office Box 7305
Kansas City, Missouri 64116-0005
Telephone: 816 459-8000
Facsimile: 816 459-5913

Mr. Chris Snyder
Florida Public Utilities Co.
401 South Dixie Hwy.
West Palm Beach, FL 33401-5807

October 25, 1995
Invoice No. 1

Dear Chris,

Natural Gas Invoice for July 1995 Book-out on Florida Gas Transmission.

MONTH	MMBTU (DRY)	RATE	AMOUNT
July-95	1,161	\$1.6288	\$1,891.04

Please remit to the following address:

Farmland Industries, Inc.
Attn: Cindy Vavak - Dept. 152
P.O. Box 7305
Kansas City, Missouri 64116-0005

Sincerely,

Cindy A. Vavak

Cindy A. Vavak
Senior Accountant
(816) 459-5085

*OK
Chris m. Snyder
10/27/95*

P.O. BOX 1188
HOUSTON, TEXAS 77251-1188

**ENRON
CORP**

0002227 SD

5985 EMSA3

10/11/95

FLORIDA PUBLIC UTILITIES CO
ATTN: JACK BROWN
P O BOX 3395
WEST PALM BEACH, FL
33402-3395

PG 1 OF 1

VENDOR NO. 004084

REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		NET
				GROSS	DISCOUNT	
9510000074	10/11/95	7824		8,821.36	0.00	8,821.36
						TOTAL 8,821.36

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN X5832 EB3922B FOR PICK UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS

CHECK # 0626000081 ATTACHED BELOW

**ENRON
CORP**

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

62-20
311

No

10/11/95

PAY TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO
ATTN: JACK BROWN
P O BOX 3395
WEST PALM BEACH, FL
33402-3395

SSSSSSSSSS8,821.36

NOT VALID AFTER 90 DAYS

Eight Thousand Eight Hundred Twenty One and 36/100 Dollars

AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
ONE PENN'S WAY, NEW CASTLE, DE 19720

062500008