

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:		DECEMBER 1995		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	30,885	37,313	(6,428)	(17.23)	247,535	383,986	(136,451)	(35.54)
2 NO NOTICE SERVICE	9,251	11,570	(2,319)	(20.04)	35,830	44,815	(8,985)	(20.05)
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00
4 COMMODITY (Other)	1,211,951	1,285,845	(73,894)	(5.75)	6,026,552	8,145,823	(2,119,271)	(26.02)
5 DEMAND	612,983	663,924	(50,941)	(7.67)	3,421,946	4,423,359	(1,001,413)	(22.64)
6 OTHER	(1,812)	0	(1,812)	0.00	(45,054)	0	(45,054)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	34,347	132,680	(98,333)	(74.11)
8 DEMAND	0	0	0	0.00	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)	1,863,258	1,998,652	(135,394)	(6.77)	9,221,069	11,880,833	(2,659,764)	(22.39)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,244	1,940	(696)	(35.88)	19,060	23,793	(4,733)	(19.89)
14 TOTAL THERM SALES	1,346,016	1,996,712	(650,696)	(32.59)	8,655,409	10,739,890	(2,084,481)	(19.41)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,225,030	4,164,370	1,060,660	25.47	40,359,040	41,065,270	(706,230)	(1.72)
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00
18 COMMODITY (Other)	5,190,330	4,164,370	1,025,960	24.64	34,271,060	28,007,030	6,264,030	22.37
19 DEMAND	11,711,800	11,711,800	0	0.00	54,205,310	73,116,510	(18,911,200)	(25.86)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	6,152,600	13,058,240	(6,905,640)	(52.88)
22 DEMAND	0	0	0	0.00	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)	5,190,330	4,164,370	1,025,960	24.64	28,128,700	28,007,030	121,670	0.43
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,682	7,470	(2,788)	(37.32)	72,212	50,340	21,872	43.45
27 TOTAL THERM SALES (24-26 Estimated Only)	6,281,300	4,156,900	2,124,400	51.11	46,612,625	27,956,690	18,655,935	66.73
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.591	0.896	(0.305)	(34.04)	0.613	0.935	(0.322)	(34.44)
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)	23.350	30.877	(7.527)	(24.38)	17.585	29.085	(11.500)	(39.54)
32 DEMAND (5/19)	5.234	5.669	(0.435)	(7.67)	6.313	6.050	0.263	4.35
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)	0.000	0.000	0.000	0.00	0.558	1.016	(0.458)	(45.08)
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	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)	35.899	47.994	(12.095)	(25.20)	32.782	42.421	(9.639)	(22.72)
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)	26.570	25.971	0.599	2.31	26.395	47.265	(20.870)	(44.16)
40 TOTAL COST OF THERM SOLD (11/27)	29.664	48.080	(18.416)	(38.30)	19.782	42.497	(22.715)	(53.45)
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)	26.252	44.668	(18.416)	(41.23)	16.370	39.085	(22.715)	(58.12)
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)	26.35071	44.83595	(18.485)	(41.23)	16.43155	39.23196	(22.800)	(58.12)
45 PGA FACTOR ROUNDED TO NEAREST .001	26.351	44.836	(18.485)	(41.23)	16.432	39.232	(22.800)	(58.12)

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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:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	30,885	37,313	(6,428)	(17.23)	247,535	253,963	(6,428)	(2.53)
2 NO NOTICE SERVICE	9,251	11,570	(2,319)	(20.04)	35,830	38,149	(2,319)	(6.08)
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00
4 COMMODITY (Other)	1,211,951	1,285,845	(73,894)	(5.75)	6,026,552	6,100,446	(73,894)	(1.21)
5 DEMAND	612,983	663,924	(50,941)	(7.67)	3,421,946	3,472,887	(50,941)	(1.47)
6 OTHER	(1,812)	0	(1,812)	0.00	(45,054)	(43,242)	(1,812)	4.19
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	34,347	34,347	0	0.00
8 DEMAND	0	0	0	0.00	434,067	434,067	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,863,258	1,998,652	(135,394)	(6.77)	9,221,069	9,356,463	(135,394)	(1.45)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,244	1,940	(696)	(35.88)	19,060	19,756	(696)	(3.52)
14 TOTAL THERM SALES	1,346,016	1,996,712	(650,696)	(32.59)	8,655,409	9,306,105	(650,696)	(6.99)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,225,030	4,164,370	1,060,660	25.47	40,359,040	39,298,380	1,060,660	2.70
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00
18 COMMODITY (Other)	5,190,330	4,164,370	1,025,960	24.64	34,271,060	33,245,100	1,025,960	3.09
19 DEMAND	11,711,800	11,711,800	0	0.00	54,205,310	54,205,310	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	6,152,600	6,152,600	0	0.00
22 DEMAND	0	0	0	0.00	6,054,180	6,054,180	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,190,330	4,164,370	1,025,960	24.64	28,128,700	27,102,740	1,025,960	3.79
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,682	7,470	(2,788)	(37.32)	72,212	75,000	(2,788)	(3.72)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,281,300	4,156,900	2,124,400	51.11	46,612,625	44,488,225	2,124,400	4.78
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.591	0.896	(0.305)	(34.04)	0.613	0.646	(0.033)	(5.11)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.739	(0.045)	(6.09)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	26.113	26.113	0.000	0.00
31 COMMODITY (Other) (4/18)	23.350	30.877	(7.527)	(24.38)	17.585	18.350	(0.765)	(4.17)
32 DEMAND (5/19)	5.234	5.669	(0.435)	(7.67)	6.313	6.407	(0.094)	(1.47)
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)	0.000	0.000	0.000	0.00	0.558	0.558	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	7.170	7.170	0.000	0.00
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)	35.899	47.994	(12.095)	(25.20)	32.782	34.522	(1.740)	(5.04)
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)	26.570	25.971	0.599	2.31	26.395	26.341	0.054	0.21
40 TOTAL COST OF THERM SOLD (11/27)	29.664	48.080	(18.416)	(38.30)	19.782	21.031	(1.249)	(5.94)
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)	26.252	44.668	(18.416)	(41.23)	16.370	17.619	(1.249)	(7.09)
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)	26.35071	44.83595	(18.485)	(41.23)	16.43155	17.68525	(1.254)	(7.09)
45 PGA FACTOR ROUNDED TO NEAREST .001	26.351	44.836	(18.485)	(41.23)	16.432	17.685	(1.253)	(7.09)

**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:		DECEMBER 1995		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	30,885	37,313	(6,428)	(17.23)	247,535	253,963	(6,428)	(2.53)
2 NO NOTICE SERVICE	9,251	11,570	(2,319)	(20.04)	35,830	38,149	(2,319)	(6.08)
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00
4 COMMODITY (Other)	1,211,951	1,285,845	(73,894)	(5.75)	6,026,552	6,100,446	(73,894)	(1.21)
5 DEMAND	612,983	663,924	(50,941)	(7.67)	3,421,946	3,472,887	(50,941)	(1.47)
6 OTHER	(1,812)	0	(1,812)	0.00	(45,054)	(43,242)	(1,812)	4.19
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	34,347	34,347	0	0.00
8 DEMAND	0	0	0	0.00	434,067	434,067	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(752,731)	752,731	(100.00)	0	(752,731)	752,731	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,863,258	1,245,921	617,337	49.55	9,221,069	8,603,732	617,337	7.18
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,244	1,940	(696)	(35.88)	19,060	19,756	(696)	(3.52)
14 TOTAL THERM SALES	1,346,016	1,243,981	102,035	8.20	8,655,409	8,553,374	102,035	1.19
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,225,030	4,164,370	1,060,660	25.47	40,359,040	39,298,380	1,060,660	2.70
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00
18 COMMODITY (Other)	5,190,330	4,164,370	1,025,960	24.64	34,271,060	33,245,100	1,025,960	3.09
19 DEMAND	11,711,800	11,711,800	0	0.00	54,205,310	54,205,310	0	0.00
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	6,152,600	6,152,600	0	0.00
22 DEMAND	0	0	0	0.00	6,054,180	6,054,180	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,190,330	4,164,370	1,025,960	24.64	28,128,700	27,102,740	1,025,960	3.79
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,682	7,470	(2,788)	(37.32)	72,212	75,000	(2,788)	(3.72)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,281,300	4,156,900	2,124,400	51.11	46,612,625	44,488,225	2,124,400	4.78
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.591	0.896	(0.305)	(34.04)	0.613	0.646	(0.033)	(5.11)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.739	(0.045)	(6.09)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	26.113	26.113	0.000	0.00
31 COMMODITY (Other) (4/18)	23.350	30.877	(7.527)	(24.38)	17.585	18.350	(0.765)	(4.17)
32 DEMAND (5/19)	5.234	5.669	(0.435)	(7.67)	6.313	6.407	(0.094)	(1.47)
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)	0.000	0.000	0.000	0.00	0.558	0.558	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	7.170	7.170	0.000	0.00
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)	35.899	29.919	5.980	19.99	32.782	31.745	1.037	3.27
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	26.570	25.971	0.599	2.31	26.395	26.341	0.054	0.21
40 TOTAL COST OF THERM SOLD (11/27)	29.664	29.972	(0.308)	(1.03)	19.782	19.339	0.443	2.29
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)	26.252	26.560	(0.308)	(1.16)	16.370	15.927	0.443	2.78
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)	26.35071	26.65987	(0.309)	(1.16)	16.43155	15.98689	0.445	2.78
45 PGA FACTOR ROUNDED TO NEAREST .001	26.351	26.660	(0.309)	(1.16)	16.432	15.987	0.445	2.78

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: DECEMBER 1995			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,714,840	27,835.76	0.590
2 No Notice Commodity Adjustment - System Supply	(19,750)	(141.61)	0.717
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	529,940	3,190.86	0.602
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)	5,225,030	30,885.01	0.591
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	4,660,390	1,089,635.70	23.381
18 Commodity Other - Scheduled FTS - OSSS	529,940	122,481.26	23.112
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(165.81)	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,190,330	1,211,951.15	23.350
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	11,181,860	604,837.46	5.409
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	529,940	8,145.18	1.537
28 Other	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	11,711,800	612,982.64	5.234
OTHER			
33 Revenue Sharing - FGT	0	(1,811.68)	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	(1,811.68)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		DECEMBER 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)	1,211,951	1,285,845	73,894	5.75	6,026,552	6,100,446	73,894	1.21	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	651,307	(39,924)	(691,231)	1,731.37	3,662,931	2,971,700	(691,231)	(23.26)	
3 TOTAL	1,863,258	1,245,921	(617,337)	(49.55)	9,689,483	9,072,146	(617,337)	(6.80)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,346,016	1,243,981	(102,035)	(8.20)	9,123,823	9,021,788	(102,035)	(1.13)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	1,049,643	1,049,643	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,462,643	1,360,608	(102,035)	(7.50)	10,173,466	10,071,431	(102,035)	(1.01)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(400,615)	114,687	515,302	449.31	483,983	999,285	515,302	51.57	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	819	2,064	1,245	0.00	22,904	24,149	1,245	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	427,943	427,943	0	0.00	454,276	454,276	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(1,049,643)	(1,049,643)	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)	(88,480)	428,067	516,547	120.67	(88,480)	428,067	516,547	120.67	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	427,943	427,943	0	0.00					* 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)	(89,299)	426,003	515,302	120.96					
14 TOTAL (12+13)	338,644	853,946	515,302	60.34					
15 AVERAGE (50% OF 14)	169,322	426,973	257,651	60.34					
16 INTEREST RATE - FIRST DAY OF MONTH	5.8000%	5.8000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.8100%	5.8000%	---	---					
18 TOTAL (16+17)	11.6100%	11.6000%	---	---					
19 AVERAGE (50% OF 18)	5.8050%	5.8000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.484%	0.483%	---	---					
21 INTEREST PROVISION (15x20)	819	2,064	---	---					

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1995 Through MARCH 1996
DECEMBER 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
27	NOV 95	HADSON	SYS SUPPLY	N/A	1,808,440	256,120	2,064,560	390,609.68	N/A	N/A	INCL. IN COST	18.92
28	NOV 95	AMOCO	SYS SUPPLY	N/A	1,676,380	0	1,676,380	307,618.00	N/A	N/A	INCL. IN COST	18.35
29	NOV 95	COASTAL	SYS SUPPLY	N/A	260,100	0	260,100	46,035.00	N/A	N/A	INCL. IN COST	17.70
30	NOV 95	NGC	SYS SUPPLY	N/A	14,420	0	14,420	2,902.24	N/A	N/A	INCL. IN COST	20.13
31	DEC 95	HADSON	SYS SUPPLY	N/A	2,302,110	529,940	2,832,050	681,607.33	N/A	N/A	INCL. IN COST	24.07
32	DEC 95	AMOCO	SYS SUPPLY	N/A	1,872,550	0	1,872,550	425,765.63	N/A	N/A	INCL. IN COST	22.74
33	DEC 95	COASTAL	SYS SUPPLY	N/A	246,720	0	246,720	62,664.00	N/A	N/A	INCL. IN COST	25.40
34	DEC 95	NOVAGAS	SYS SUPPLY	N/A	239,010	0	239,010	52,080.00	N/A	N/A	INCL. IN COST	21.79
TOTAL					27,072,400	3,465,740	30,538,140	5,481,366.78	0	0	0	17.95

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	COASTAL	611	52	50	1,600	1,542	\$1.9500	\$2.0233
2	COASTAL	611	52	50	1,600	1,542	\$1.9700	\$2.0441
3	COASTAL	611	52	50	1,600	1,542	\$2.0050	\$2.0804
4	COASTAL	611	155	149	4,800	4,626	\$2.0300	\$2.1064
5	COASTAL	611	516	497	16,000	15,420	\$2.0900	\$2.1636
6	NGC	611	800	771	24,800	23,901	\$2.1000	\$2.1790
7	HADSON	611	2,188	2,109	67,828	65,379	\$2.1150	\$2.1942
8	AMOCO	611	2,500	2,408	77,500	74,662	\$2.1175	\$2.1980
9	HADSON	10240	72	70	2,247	2,175	\$1.9600	\$2.0249
10	HADSON	23060	139	134	4,323	4,167	\$2.3450	\$2.4328
11	HADSON	25309	201	195	6,240	6,042	\$2.2450	\$2.3186
12	HADSON	25309	499	483	15,475	14,964	\$2.3850	\$2.4664
13	HADSON	25412	2,612	2,529	80,963	78,402	\$2.2450	\$2.3183
14	AMOCO	25412	2,500	2,421	77,500	75,052	\$2.2475	\$2.3208
15	HADSON	25412	29	28	900	865	\$2.2550	\$2.3462
16	HADSON	25412	188	182	5,840	5,652	\$2.3850	\$2.4643
17	HADSON	57391	112	108	3,470	3,360	\$2.3450	\$2.4218
18	HADSON	57391	729	703	22,605	21,780	\$2.3850	\$2.4753
19	HADSON	57391	1,048	1,011	32,500	31,343	\$2.3950	\$2.4834
20	HADSON	57391	596	577	18,480	17,892	\$2.6950	\$2.7836
21	AMOCO	62133	1,250	1,211	38,750	37,541	\$2.2575	\$2.3302
22	HADSON	62137	1,220	1,182	37,819	36,629	\$2.2550	\$2.3283
23								
24								
25								
TOTAL			17,510	16,918	542,840	524,478		
WEIGHTED AVERAGE							\$2.2329	\$2.3111

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:		DECEMBER 1995		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,085,023	583,710	(501,313)	(85.88)	4,502,291	2,663,080	(1,839,211)	(69.06)
OUTDOOR LIGHTING	(21)	196	90	(106)	(117.78)	1,783	910	(873)	(95.93)
RESIDENTIAL	(31)	1,065,627	988,730	(76,897)	(7.78)	5,136,734	5,253,690	116,956	2.23
LARGE VOLUME	(51)	1,936,744	2,228,910	292,166	13.11	14,493,170	17,147,990	2,654,820	15.48
OTHER	(81)	15,142	14,430	(712)	(4.93)	76,028	88,190	12,162	13.79
TOTAL FIRM		4,102,732	3,815,870	(286,862)	(7.52)	24,210,006	25,153,860	943,854	3.75
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	420,497	341,000	(79,497)	(23.31)	3,212,457	2,802,750	(409,707)	(14.62)
INTERRUPTIBLE TRANSPORT	(92)	32,580	31,860	(720)	(2.26)	215,075	247,870	32,795	13.23
LARGE VOLUME INTERRUPTIBLE	(93)	1,195,551	1,230,060	34,509	2.81	17,004,387	15,752,390	(1,251,997)	(7.95)
OFF SYSTEM SALES SERVICE	(95)	529,940	0	(529,940)	0.00	1,970,700	0	(1,970,700)	0.00
TOTAL INTERRUPTIBLE		2,178,568	1,602,920	(575,648)	(35.91)	22,402,619	18,803,010	(3,599,609)	(19.14)
TOTAL THERM SALES		6,281,300	5,418,790	(862,510)	(15.92)	46,612,625	43,956,870	(2,655,755)	(6.04)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,404	1,671	(733)	(43.87)	2,234	1,637	(597)	(36.47)
OUTDOOR LIGHTING	(21)	6	3	(3)	(100.00)	6	3	(3)	(100.00)
RESIDENTIAL	(31)	30,870	31,193	323	1.04	30,538	30,710	172	0.56
LARGE VOLUME	(51)	893	1,612	719	44.60	977	1,579	602	38.13
OTHER	(81)	423	442	19	4.30	424	443	19	4.29
TOTAL FIRM		34,596	34,921	325	0.93	34,179	34,372	193	0.56
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)	5	0	(5)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		20	16	(4)	(25.00)	16	16	0	0.00
TOTAL CUSTOMERS		34,616	34,937	321	0.92	34,195	34,388	193	0.56
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	451	349	(102)	(29.23)	2,015	1,627	(388)	(23.85)
OUTDOOR LIGHTING	(21)	33	30	(3)	(10.00)	297	303	6	1.98
RESIDENTIAL	(31)	35	32	(3)	(9.38)	168	171	3	1.75
LARGE VOLUME	(51)	2,169	1,383	(786)	(56.83)	14,834	10,860	(3,974)	(36.59)
OTHER	(81)	36	33	(3)	(9.09)	179	199	20	10.05
INTERRUPTIBLE	(61)	32,346	24,357	(7,989)	(32.80)	247,112	200,196	(46,916)	(23.44)
INTERRUPTIBLE TRANSPORT	(92)	32,580	31,860	(720)	(2.26)	215,075	247,870	32,795	13.23
LARGE VOLUME INTERRUPTIBLE	(93)	1,195,551	1,230,060	34,509	2.81	17,004,387	15,752,390	(1,251,997)	(7.95)
OFF SYSTEM SALES SERVICE	(95)	105,988	0	(105,988)	0.00	1,970,700	0	(1,970,700)	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	1.0355	1.0379			
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	1.05	1.05	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	1.0355	1.0350	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	1.05	1.05	0	0	0

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

DATE	12/31/95	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	01/10/95			Wire Transfer
INVOICE NO.	8928			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$373,841.37			Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT 5009 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

POJ NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
							BASE	SURCHARGES	DISC NET			
	RESERVATION CHARGE			12/95	A	RES	0.3659	0.0672		0.4331	843,696	\$365,404.74
	NO NOTICE RESERVATION CHARGE			12/95	A	NNR	0.0694			0.0694	133,300	\$9,251.02
	WESTERN DIVISION REVENUE SHARING CREDIT			12/95	A	TCH						(\$455.71)
	MARKET IT REVENUE SHARING CREDIT			12/95	A	ITF						(\$37.93)
	MARKET IT REVENUE SHARING CREDIT			12/95	A	ITF						(\$320.75)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/95.											976,996	\$373,841.37

*** END OF INVOICE 8928 ***

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

DATE	12/31/95	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395		Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	01/10/96			
INVOICE NO.	8915			
TOTAL AMOUNT DUE	\$246,560.61			

CONTRACT 3624 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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			NET	VOLUMES HMBTU DRY	AMOUNT
							BASE	SURCHARGES	DTSC			
	RESERVATION CHARGE			12/95	A	RES	0.7488	0.0072		0.7560	327,484	\$247,577.90
	MARKET IT REVENUE SHARING CREDIT			12/95	A	ITF						(\$36.34)
	MARKET IT REVENUE SHARING CREDIT			12/95	A	ITF						(\$960.95)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/95.											327,484	\$246,560.61

*** END OF INVOICE 8915 ***

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

DATE	01/10/96	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	01/20/96		
INVOICE NO.	9182		
TOTAL AMOUNT DUE	\$17,645.21		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ
 TYPE: FIRM TRANSPORTATION 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 - No Notice For DELAND			12/95	A	COM	0.0259	0.0456		0.0717	(7,503)	(\$537.97)
	Usage Charge - No Notice For SANFORD			12/95	A	COM	0.0259	0.0456		0.0717	(5,773)	(\$413.92)
	Usage Charge - No Notice For WEST PALM BEACH			12/95	A	COM	0.0259	0.0456		0.0717	11,301	\$810.28
	Usage Charge	16103	FPU-RIVIERA BEACH	12/95	A	COM	0.0259	0.0456		0.0717	28,976	\$2,077.56
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	12/95	A	COM	0.0259	0.0456		0.0717	11,283	\$808.99
	Usage Charge	16105	FPU-WEST PALM BEACH	12/95	A	COM	0.0259	0.0456		0.0717	32,700	\$2,344.59
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	12/95	A	COM	0.0259	0.0456		0.0717	15,562	\$1,115.80
	Usage Charge	16107	FPU-LAKE WORTH	12/95	A	COM	0.0259	0.0456		0.0717	29,513	\$2,116.08
	Usage Charge	16108	FPU-BOYNTON BEACH	12/95	A	COM	0.0259	0.0456		0.0717	32,720	\$2,346.02
	Usage Charge	16109	FPU-BOCA RATON	12/95	A	COM	0.0259	0.0456		0.0717	41,385	\$2,967.30
	Usage Charge	16158	FPU-DELAND	12/95	A	COM	0.0259	0.0456		0.0717	28,520	\$2,044.86
	Usage Charge	16273	FARMLAND INDUSTRIES	12/95	A	COM	0.0259	0.0456		0.0717	27,414	\$1,965.56
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/95.											246,098	\$17,645.21

*** END OF INVOICE 9182 ***

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

DATE	01/10/96	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	01/20/96			
INVOICE NO.	9171			
TOTAL AMOUNT DUE	\$13,239.60			

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

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DISC	NET		
	Usage Charge	16101	INDJANTOWN	12/95	A	COM	0.0371	0.0106		0.0479	9,080	\$434.93
	Usage Charge	16103	FPU-RIVIERA BEACH	12/95	A	COM	0.0371	0.0106		0.0479	16,724	\$801.08
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	12/95	A	COM	0.0371	0.0106		0.0479	26,101	\$1,250.24
	Usage Charge	16105	FPU-WEST PALM BEACH	12/95	A	COM	0.0371	0.0106		0.0479	35,600	\$1,705.24
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	12/95	A	COM	0.0371	0.0106		0.0479	27,136	\$1,299.91
	Usage Charge	16107	FPU-LAKE WORTH	12/95	A	COM	0.0371	0.0106		0.0479	30,087	\$1,441.17
	Usage Charge	16108	FPU-BOYNTON BEACH	12/95	A	COM	0.0371	0.0106		0.0479	6,880	\$329.55
	Usage Charge	16109	FPU-BOCA RATON	12/95	A	COM	0.0371	0.0106		0.0479	23,515	\$1,126.37
	Usage Charge	16156	FPU-SANFORD	12/95	A	COM	0.0371	0.0106		0.0479	31,544	\$1,510.96
	Usage Charge	16157	FPU-SANFORD WEST	12/95	A	COM	0.0371	0.0106		0.0479	33,156	\$1,568.17
	Usage Charge	16158	FPU-DELAND	12/95	A	COM	0.0371	0.0106		0.0479	20,080	\$961.83
	Usage Charge	16192	BARTON - CFG	12/95	A	COM	0.0371	0.0106		0.0479	2,000	\$95.80
	Usage Charge	16265	FLORIDA GLOBAL	12/95	A	COM	0.0371	0.0106		0.0479	3,000	\$143.70
	Usage Charge	58912	FPL MARTIN NORTH	12/95	A	COM	0.0371	0.0106		0.0479	11,500	\$550.85

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

DATE	01/10/96	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	01/20/96			
INVOICE NO.	9171			
TOTAL AMOUNT DUE	\$13,239.80			

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

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DISC	NET		

TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/95.

276,405 \$13,239.80

*** END OF INVOICE 9171 ***

INVOICE

For Services During the Month of DECEMBER, 1995

FLORIDA PUBLIC UTILITIES COMPANY
 1401 S. DIXIE HWY.
 P.O. BOX 3395
 WEST PALM BEACH, FLORIDA 33402
 ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPUI
 DATED: 12-Jan-96
 DUE DATE: 22-Jan-96
 INVOICE: 29282

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Deliveries on Florida Gas Transmission				
Commodity Charges:				
Zone 1	MMBtu	67,828 X	\$2.1150 =	\$143,456.22
Zone 2	MMBtu	81,263 X	\$2.2450 =	\$182,435.44
Zone 3	MMBtu	38,519 X	\$2.2550 =	\$86,860.35
		-----		-----
TOTAL TERM		187,610		\$412,752.01
		=====		=====
Additional Spot Purchases:				
Zone 1		2,247 X	\$1.9600 =	\$4,404.12
Zone 2		28,445 X	\$2.3850 =	\$67,841.33
Zone 2		18,480 X	\$2.6950 =	\$49,803.60
Zone 2		32,500 X	\$2.3950 =	\$77,837.50
Zone 2		200 X	\$2.2550 =	\$451.00
Zone 2		7,793 X	\$2.3450 =	\$18,274.59
Zone 3		15,475 X	\$2.3850 =	\$36,907.88
Zone 3		5,940 X	\$2.2450 =	\$13,335.30
		-----		-----
TOTAL ADDTL SPOT		111,080		\$268,855.32
		=====		=====
TOTAL DUE		298,690		\$681,607.33
		=====		=====

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

COMMODITY PRICE				
Florida gas (Zone 1) =	\$2.10 +	0.015 =		2.1150
Florida gas (Zone 2) =	\$2.23 +	0.015 =		2.2450
Florida gas (Zone 3) =	\$2.24 +	0.015 =		2.2550

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO: **OR** **MAIL PAYMENT TO:**
 Harris Bank & Trust
 Chicago, IL
 ABA #071000288
 FFC: Hadson Gas Systems, Inc.
 ACCOUNT #2781466
 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. Klser at (214)640-6926.

Post-It® Fax Note	7671	Date	1/12	# of pages	2
To	Chris Snyder	From	Stanley Scoblic		
Co./Dept.	Florida Public	Co.	Hadson		

COASTAL GAS MARKETING COMPANY
 A SUBSIDIARY OF THE COASTAL CORPORATION

PAGE 1

INVOICE

INVOICE NUMBER : 027968 - 01
 DATE : 01/09/1996
 DUE DATE : 01/20/1996
 AMOUNT : \$52,664.00

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: 12/01/1995
 CONTRACT : 00053380

RATE TYPE	RATE DESCRIPTION	MMBTU	RATE	AMOUNT
	PIPELINE: FLORI			
	LOCATION: TIVOLI MOPS/FGT	4.800		
		4.800		
	TIER: 01			
	SG1 SALES GAS	4.800	2.03000	9.744.00
	PIPELINE: FLORI			
	LOCATION: TIVOLI MOPS/FGT	1.600		
		1.600		
	TIER: 02			
	SG1 SALES GAS	1.600	1.95000	3.120.00
	PIPELINE: FLORI			
	LOCATION: TIVOLI MOPS/FGT	1.600		
		1.600		
	TIER: 03			
	SG1 SALES GAS	1.600	1.97000	3.152.00
	PIPELINE: FLORI			
	LOCATION: TIVOLI MOPS/FGT	1.600		
		1.600		
	TIER: 04			
	SG1 SALES GAS	1.600	2.00500	3.208.00
	PIPELINE: FLORI			
	LOCATION: TIVOLI MOPS/FGT	16.000		
		16.000		

CONTINUED ON PAGE 2

NINE GREENWAY PLAZA * HOUSTON, TEXAS 77046-0995

COASTAL GAS MARKETING COMPANY
A SUBSIDIARY OF THE COASTAL CORPORATION

PAGE 2

INVOICE

INVOICE NUMBER : 027968 - 01
DATE : 01/09/1996
DUE DATE : 01/20/1996
AMOUNT : \$52,664.00

PRODUCTION MONTH: 12/01/1995
CONTRACT : 00053380

RATE TYPE	RATE DESCRIPTION	MMBTU	RATE	AMOUNT
TIER: 05				
SG1	SALES GAS	16.000	2.09000	33,440.00
TOTAL				52,664.00

DIRECT INQUIRIES TO BECKY KINDER AT (713) 877-3284.
WHEN PAYING AN AMOUNT DIFFERENT THAN INVOICED. PLEASE
FAX AN ADJUSTED COPY WITH SUPPORT TO (713) 297-1489.



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: TREASURER
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 012546
INVOICE DATE 01-10-1996
CONTRACT 157115
DELIVERY MONTH 12/1995

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

Natural gas delivered during 12/95. Calculations are based on nominations.

Table with 5 columns: Delivery Point Description/ Pipeline Measurement Ft, Amoco ID#, Quantity mmbtu, Price \$/mmbtu, Amount Due (\$). Rows include FGT/MOPS/TIVOLI, FGT STATION 8 POOL POINT, FGT FAIRWAY FLD, and a TOTAL AMOUNT DUE of 425,765.63.

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-A981603-14187601,012546,011096,1295

NOVAGAS CLEARINGHOUSE LIMITED
 13430 NORTHWEST FREEWAY
 SUITE 1200
 HOUSTON, TEXAS 77040-6095
 PHONE: 713-507-6400
 FAX: 713-507-6888

INVOICE NO.: 77048
 INVOICE DATE: 01-10-96
 CONTRACT NO.: 9211110

CLIENT CONTACT: MP

FLORIDA PUBLIC UTILITIES
 POST OFFICE BOX 3395
 WEST PALM BEACH FL 33402
 JACK BROWN, TREASURER
 (407)-832-2461
 #2316100

TERMS: Net Due On or Before
 01-20-96

Volumes: MMBTUs
 Prices : US Dollars

DESCRIPTION	QUANTITY (MMBTU)	RATE	-AMOUNT
Estimated December 95 Volumes of Natural Gas Purchased from NOVAGAS CLEARINGHOUSE LIMITED via FLORIDA GAS TRANSMISSION COMPANY TIVOLI-FGT	24,800	2.100000	52,080.00
Wire To: First National Bank of Chicago Chicago, IL ABA #071000013 ACCOUNT #55-53911 CREDIT NATURAL GAS CLEARINGHOUSE Lockbox: P.O. BOX 730508 DALLAS, TX 75373-0508			
TOTAL INVOICE	24,800 MMBTUs		52,080.00

Questions regarding this invoice should be directed to
 Gary Lindley at (713)-507-3709.
 Support for your payment should be Faxed to (713)-507-3787.
 PLEASE PAY PER CONTRACT TERMS.

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188



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

11/30/95

PAGE 1 OF 1

VENDOR NO: 004084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9511000044 DOCKET #RP95-105-002	11/30/95	CKR113095		165.81		165.81
				TOTAL		165.81

SPECIAL INSTRUCTIONS:
THERESA PORTER WILL PICK UP CHECK X7400 EB3910C
DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000265 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

No. 0625000265

11/30/95

PAY TO THE
ORDER OF

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

*****\$165.81

NOT VALID AFTER 1 YEAR

One hundred sixty five and 81/100 Dollars

ATBANK-DELAWARE

AUTHORIZED SIGNATURE