

**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:				JANUARY 1996				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	31,532	41,927	(10,395)	(24.79)	279,067	425,913	(146,846)	(34.48)				
2 NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	59,076	(11,844)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00				
4 COMMODITY (Other)	1,580,125	1,276,153	303,972	23.82	7,606,677	9,421,976	(1,815,299)	(19.27)				
5 DEMAND	606,261	663,924	(57,663)	(8.69)	4,028,207	5,087,283	(1,059,076)	(20.82)				
6 OTHER	(7,309)	0	(7,309)	0.00	(52,363)	0	(52,363)	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)	2,222,011	1,996,265	225,746	11.31	11,443,080	13,877,098	(2,434,018)	(17.54)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	983	1,870	(887)	(47.43)	20,043	25,663	(5,620)	(21.90)				
14 TOTAL THERM SALES	1,751,103	1,994,395	(243,292)	(12.20)	10,406,512	12,734,285	(2,327,773)	(18.28)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	5,336,000	4,679,300	656,700	14.03	45,695,040	45,744,570	(49,530)	(0.11)				
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00				
18 COMMODITY (Other)	5,323,040	4,679,300	643,740	13.76	39,594,100	32,686,330	6,907,770	21.13				
19 DEMAND	10,874,800	11,711,800	(837,000)	(7.15)	65,080,110	84,828,310	(19,748,200)	(23.28)				
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)	5,323,040	4,679,300	643,740	13.76	33,451,740	32,686,330	765,410	2.34				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,117	8,400	(5,283)	(62.89)	75,329	58,740	16,589	28.24				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,036,174	4,670,900	1,365,274	29.23	52,648,799	32,627,590	20,021,209	61.36				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.591	0.896	(0.305)	(34.04)	0.611	0.931	(0.320)	(34.37)				
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)	29.685	27.272	2.413	8.85	19.212	28.825	(9.613)	(33.35)				
32 DEMAND (5/19)	5.575	5.669	(0.094)	(1.66)	6.190	5.997	0.193	3.22				
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)	41.743	42.662	(0.919)	(2.15)	34.208	42.455	(8.247)	(19.43)				
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)	31.537	22.262	9.275	41.66	26.607	43.689	(17.082)	(39.10)				
40 TOTAL COST OF THERM SOLD (11/27)	36.812	42.738	(5.926)	(13.87)	21.735	42.532	(20.797)	(48.90)				
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	33.400	39.326	(5.926)	(15.07)	18.323	39.120	(20.797)	(53.16)				
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)	33.52558	39.47387	(5.948)	(15.07)	18.39189	39.26709	(20.875)	(53.16)				
45 PGA FACTOR ROUNDED TO NEAREST .001	33.526	39.474	(5.948)	(15.07)	18.392	39.267	(20.875)	(53.16)				

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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)	31,532	41,927	(10,395)	(24.79)	279,067	295,890	(16,823)	(5.69)
2 NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	52,410	(5,178)	(9.88)
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00
4 COMMODITY (Other)	1,580,125	1,276,153	303,972	23.82	7,606,677	7,376,599	230,078	3.12
5 DEMAND	606,261	663,924	(57,663)	(8.69)	4,028,207	4,136,811	(108,604)	(2.63)
6 OTHER	(7,309)	0	(7,309)	0.00	(52,363)	(43,242)	(9,121)	21.09
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)	2,222,011	1,996,265	225,746	11.31	11,443,080	11,352,728	90,352	0.80
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	983	1,870	(887)	(47.43)	20,043	21,626	(1,583)	(7.32)
14 TOTAL THERM SALES	1,751,103	1,994,395	(243,292)	(12.20)	10,406,512	11,300,500	(893,988)	(7.91)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,336,000	4,679,300	656,700	14.03	45,695,040	43,977,680	1,717,360	3.91
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00
18 COMMODITY (Other)	5,323,040	4,679,300	643,740	13.76	39,594,100	37,924,400	1,669,700	4.40
19 DEMAND	10,874,800	11,711,800	(837,000)	(7.15)	65,080,110	65,917,110	(837,000)	(1.27)
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)	5,323,040	4,679,300	643,740	13.76	33,451,740	31,782,040	1,669,700	5.25
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,117	8,400	(5,283)	(62.89)	75,329	83,400	(8,071)	(9.68)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,036,174	4,670,900	1,365,274	29.23	52,648,799	49,159,125	3,489,674	7.10
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.591	0.896	(0.305)	(34.04)	0.611	0.673	(0.062)	(9.21)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.770	(0.076)	(9.87)
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)	29.685	27.272	2.413	8.85	19.212	19.451	(0.239)	(1.23)
32 DEMAND (5/19)	5.575	5.669	(0.094)	(1.66)	6.190	6.276	(0.086)	(1.37)
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)	41.743	42.662	(0.919)	(2.15)	34.208	35.721	(1.513)	(4.24)
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)	31.537	22.262	9.275	41.66	26.607	25.930	0.677	2.61
40 TOTAL COST OF THERM SOLD (11/27)	36.812	42.738	(5.926)	(13.87)	21.735	23.094	(1.359)	(5.88)
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	33.400	39.326	(5.926)	(15.07)	18.323	19.682	(1.359)	(6.90)
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)	33.52558	39.47387	(5.948)	(15.07)	18.39189	19.75600	(1.364)	(6.90)
45 PGA FACTOR ROUNDED TO NEAREST .001	33.526	39.474	(5.948)	(15.07)	18.392	19.756	(1.364)	(6.90)

**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)	31,532	41,927	(10,395)	(24.79)	279,067	295,890	(16,823)	(5.69)	
2 NO NOTICE SERVICE	11,402	14,261	(2,859)	(20.05)	47,232	52,410	(5,178)	(9.88)	
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00	
4 COMMODITY (Other)	1,580,125	1,276,153	303,972	23.82	7,606,677	7,376,599	230,078	3.12	
5 DEMAND	606,261	663,924	(57,663)	(8.69)	4,028,207	4,136,811	(108,604)	(2.63)	
6 OTHER	(7,309)	0	(7,309)	0.00	(52,363)	(43,242)	(9,121)	21.09	
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	(363,630)	363,630	(100.00)	0	(1,116,361)	1,116,361	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,222,011	1,632,635	589,376	36.10	11,443,080	10,236,367	1,206,713	11.79	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	983	1,870	(887)	(47.43)	20,043	21,626	(1,583)	(7.32)	
14 TOTAL THERM SALES	1,751,103	1,630,765	120,338	7.38	10,406,512	10,184,139	222,373	2.18	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,336,000	4,679,300	656,700	14.03	45,695,040	43,977,680	1,717,360	3.91	
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,806,000	6,806,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00	
18 COMMODITY (Other)	5,323,040	4,679,300	643,740	13.76	39,594,100	37,924,400	1,669,700	4.40	
19 DEMAND	10,874,800	11,711,800	(837,000)	(7.15)	65,080,110	65,917,110	(837,000)	(1.27)	
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)	5,323,040	4,679,300	643,740	13.76	33,451,740	31,782,040	1,669,700	5.25	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,117	8,400	(5,283)	(62.89)	75,329	83,400	(8,071)	(9.68)	
27 TOTAL THERM SALES (24-26 Estimated Only)	6,036,174	4,670,900	1,365,274	29.23	52,648,799	49,159,125	3,489,674	7.10	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.591	0.896	(0.305)	(34.04)	0.611	0.673	(0.062)	(9.21)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.770	(0.076)	(9.87)	
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)	29.685	27.272	2.413	8.85	19.212	19.451	(0.239)	(1.23)	
32 DEMAND (5/19)	5.575	5.669	(0.094)	(1.66)	6.190	6.276	(0.086)	(1.37)	
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)	41.743	34.891	6.852	19.64	34.208	32.208	2.000	6.21	
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)	31.537	22.262	9.275	41.66	26.607	25.930	0.677	2.61	
40 TOTAL COST OF THERM SOLD (11/27)	36.812	34.953	1.859	5.32	21.735	20.823	0.912	4.38	
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	33.400	31.541	1.859	5.89	18.323	17.411	0.912	5.24	
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)	33.52558	31.65959	1.866	5.89	18.39189	17.47647	0.915	5.24	
45 PGA FACTOR ROUNDED TO NEAREST .001	33.526	31.660	1.866	5.89	18.392	17.476	0.916	5.24	

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: JANUARY 1996**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	5,091,580	29,772.58	0.585
2 No Notice Commodity Adjustment - System Supply	(19,120)	(137.66)	0.720
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	263,540	1,897.49	0.720
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)	5,336,000	31,532.41	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	5,072,460	1,534,367.10	30.249
18 Commodity Other - Scheduled FTS - OSSS	250,580	75,516.26	30.137
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(2,404.62)	0.000
21 Imbalance Cashout - Other Shippers	0	(27,354.20)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,323,040	1,580,124.54	29.685
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,611,260	602,170.58	5.675
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	263,540	4,090.14	1.552
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	10,874,800	606,260.72	5.575
OTHER			
33 Revenue Sharing - FGT	0	(7,309.18)	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	(7,309.18)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		JANUARY 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			(3)	AMOUNT	%
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,580,125	1,276,153	(303,972)	(23.82)	7,606,677	7,376,599	(230,078)	(3.12)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	641,886	356,482	(285,404)	(80.06)	4,304,817	3,328,182	(976,635)	(29.34)	
3 TOTAL	2,222,011	1,632,635	(589,376)	(36.10)	11,911,494	10,704,781	(1,206,713)	(11.27)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,751,103	1,630,765	(120,338)	(7.38)	10,874,926	10,652,553	(222,373)	(2.09)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	1,166,270	1,166,270	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,867,730	1,747,392	(120,338)	(6.89)	12,041,196	11,818,823	(222,373)	(1.88)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(354,281)	114,757	469,038	408.72	129,702	1,114,042	984,340	88.36	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(1,513)	2,064	3,577	0.00	21,391	26,213	4,822	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(88,480)	428,067	516,547	120.67	454,276	454,276	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(1,166,270)	(1,166,270)	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)	(560,901)	428,261	989,162	230.97	(560,901)	428,261	989,162	230.97	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(88,480)	428,067	516,547	120.67					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(559,388)	426,197	985,585	231.25					
14 TOTAL (12+13)	(647,868)	854,264	1,502,132	175.84					
15 AVERAGE (50% OF 14)	(323,934)	427,132	751,066	175.84					
16 INTEREST RATE - FIRST DAY OF MONTH	5.8100%	5.8000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4000%	5.8000%	---	---					
18 TOTAL (16+17)	11.2100%	11.6000%	---	---					
19 AVERAGE (50% OF 18)	5.6050%	5.8000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.467%	0.483%	---	---					
21 INTEREST PROVISION (15x20)	(1,513)	2,064	---	---					

* 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
JANUARY 1996

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
35	JAN 96	HADSON	SYS SUPPLY	N/A	2,575,450	250,580	2,826,030	903,773.12	N/A	N/A	INCL. IN COST	31.98
36	JAN 96	AMOCO	SYS SUPPLY	N/A	1,920,570	0	1,920,570	582,603.13	N/A	N/A	INCL. IN COST	30.33
37	JAN 96	COASTAL	SYS SUPPLY	N/A	565,680	0	565,680	121,011.75	N/A	N/A	INCL. IN COST	21.39
38	JAN 96	NORAM	SYS SUPPLY	N/A	10,760	0	10,760	2,495.36	N/A	N/A	INCL. IN COST	23.19
TOTAL					32,144,860	3,716,320	35,861,180	7,091,250.14	0	0	0	19.77

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	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	490	474	15,200	14,688	\$1.7500	\$1.8110	
2	COASTAL	611	31	30	950	918	\$1.9700	\$2.0387	
3	COASTAL	611	153	148	4,750	4,590	\$2.0750	\$2.1473	
4	COASTAL	611	184	178	5,700	5,508	\$2.1200	\$2.1939	
5	HADSON	611	2,352	2,273	72,899	70,457	\$2.1950	\$2.2711	
6	AMOCO	611	2,500	2,416	77,500	74,895	\$2.1975	\$2.2739	
7	COASTAL	611	31	30	950	918	\$2.2000	\$2.2767	
8	COASTAL	611	1,000	966	31,000	29,946	\$2.2100	\$2.2878	
9	NORAM	6534	36	35	1,114	1,076	\$2.2400	\$2.3191	
10	HADSON	25306	252	244	7,824	7,560	\$2.1950	\$2.2717	
11	HADSON	25309	17	16	520	504	\$3.3700	\$3.4770	
12	HADSON	25309	299	289	9,270	8,958	\$3.4450	\$3.5650	
13	AMOCO	25412	113	109	3,500	3,382	\$3.0550	\$3.1616	
14	HADSON	25412	817	790	25,320	24,478	\$3.3700	\$3.4859	
15	HADSON	25412	3,375	3,261	104,625	101,091	\$3.4150	\$3.5344	
16	AMOCO	25412	2,500	2,416	77,500	74,882	\$3.4175	\$3.5370	
17	HADSON	25412	100	96	3,090	2,986	\$3.4450	\$3.5650	
18	AMOCO	25412	48	47	1,500	1,450	\$3.6550	\$3.7810	
19	HADSON	57391	423	408	13,100	12,656	\$3.3700	\$3.4882	
20	HADSON	57391	363	351	11,250	10,875	\$3.3850	\$3.5017	
21	AMOCO	62133	1,250	1,208	38,750	37,448	\$3.3875	\$3.5053	
22	HADSON	62137	1,500	1,450	46,500	44,950	\$3.3850	\$3.5017	
23									
24									
25									
TOTAL			17,834	17,235	552,812	534,216			
							WEIGHTED AVERAGE	\$2.9122	\$3.0135

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:		JANUARY 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,290,642	683,490	(607,152)	(88.83)	5,792,933	3,346,570	(2,446,363)	(73.10)
OUTDOOR LIGHTING	(21)	161	120	(41)	(34.17)	1,944	1,030	(914)	(88.74)
RESIDENTIAL	(31)	1,537,234	1,268,150	(269,084)	(21.22)	6,673,968	6,521,840	(152,128)	(2.33)
LARGE VOLUME	(51)	1,989,628	2,348,510	358,882	15.28	16,482,798	19,496,500	3,013,702	15.46
OTHER	(81)	23,614	20,800	(2,814)	(13.53)	99,642	108,990	9,348	8.58
TOTAL FIRM		4,841,279	4,321,070	(520,209)	(12.04)	29,051,285	29,474,930	423,645	1.44
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	453,170	349,800	(103,370)	(29.55)	3,665,627	3,152,550	(513,077)	(16.27)
INTERRUPTIBLE TRANSPORT	(92)	34,724	31,830	(2,894)	(9.09)	249,799	279,700	29,901	10.69
LARGE VOLUME INTERRUPTIBLE	(93)	443,461	1,357,370	913,909	67.33	17,447,848	17,109,760	(338,088)	(1.98)
OFF SYSTEM SALES SERVICE	(95)	263,540	0	(263,540)	0.00	2,234,240	0	(2,234,240)	0.00
TOTAL INTERRUPTIBLE		1,194,895	1,739,000	544,105	31.29	23,597,514	20,542,010	(3,055,504)	(14.87)
TOTAL THERM SALES		6,036,174	6,060,070	23,896	0.39	52,648,799	50,016,940	(2,631,859)	(5.26)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,422	1,642	(780)	(47.50)	2,253	1,637	(616)	(37.63)
OUTDOOR LIGHTING *	(21)	N/A	4	4	100.00	N/A	3	3	100.00
RESIDENTIAL	(31)	31,073	31,237	164	0.53	30,591	30,763	172	0.56
LARGE VOLUME	(51)	898	1,546	648	41.91	969	1,576	607	38.52
OTHER	(81)	421	448	27	6.03	424	443	19	4.29
TOTAL FIRM		34,814	34,877	63	0.18	34,237	34,422	185	0.54
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		34,830	34,893	63	0.18	34,253	34,438	185	0.54
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	533	416	(117)	(28.13)	2,571	2,044	(527)	(25.78)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	343	343	100.00
RESIDENTIAL	(31)	49	41	(8)	(19.51)	218	212	(6)	(2.83)
LARGE VOLUME	(51)	2,216	1,519	(697)	(45.89)	17,010	12,371	(4,639)	(37.50)
OTHER	(81)	56	46	(10)	(21.74)	235	246	11	4.47
INTERRUPTIBLE	(61)	34,859	24,986	(9,873)	(39.51)	281,971	225,182	(56,789)	(25.22)
INTERRUPTIBLE TRANSPORT	(92)	34,724	31,830	(2,894)	(9.09)	249,799	279,700	29,901	10.69
LARGE VOLUME INTERRUPTIBLE	(93)	443,461	1,357,370	913,909	67.33	17,447,848	17,109,760	(338,088)	(1.98)
OFF SYSTEM SALES SERVICE	(95)	263,540	0	(263,540)	0.00	2,234,240	0	(2,234,240)	0.00

* OUTDOOR LIGHTING CUSTOMERS ARE DUPLICATE AND THEREFORE NOT APPLICABLE.

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	1.0392		
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	1.05	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	1.0366	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	1.05	0	0

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

DATE	01/31/96	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
DEL	02/10/96		
INVOICE NO.	9580		
TOTAL AMOUNT DUE	\$362,350.33		

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

PCI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			01/96	A	RES	0.3659	0.0685		0.4344	843,696	\$366,501.54 ✓
	RELINQUISHMENT AT LESS THAN MAX RATE			01/96	A	RES		0.0085		0.0085	(83,700)	(\$711.45) ✓
	NO NOTICE RESERVATION CHARGE			01/96	A	NNR	0.0694			0.0694	164,300	\$11,402.42 ✓
	TEMPORARY RELINQUISHMENT CREDIT			01/96	A	TRL	0.0215	0.0685		0.0900	(41,850)	(\$3,766.50) ✓
	TEMPORARY RELINQUISHMENT CREDIT			01/96	A	TRL	0.0215	0.0685		0.0900	(41,850)	(\$3,766.50) ✓
	WESTERN DIVISION REVENUE SHARING CREDIT			01/96	A	TCH						(\$7,309.18) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/96.										840,596	\$362,350.33	

*** END OF INVOICE 9580 ***

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

DATE	01/31/96
GUL	02/10/96
INVOICE NO.	9423
TOTAL AMOUNT DUE	\$248,003.63

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

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

FCI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POJ NO.	NAME				BASE	SURCHARGES	DISC	NET		
	RESERVATION CHARGE			01/96	A	RES	0.7488	0.0085		0.7573	327,484	\$248,003.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 01/96.											327,484	\$248,003.63

*** END OF INVOICE 9423 ***

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

DATE	02/10/96	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
GCE	02/20/96		
INVOICE NO.	9652		
TOTAL AMOUNT DUE	\$17,585.15		

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

RECEIPTS PGI NO.	RECEIPTS NAME	DELIVERIES POI NO.	DELIVERIES NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC		
	Usage Charge - No Notice For DELAND			01/96	A	COM	0.0259	0.0461	0.0720	(2,084)	(\$150.05)
	Usage Charge - No Notice For SANFORD			01/96	A	COM	0.0259	0.0461	0.0720	(2,876)	(\$207.07)
	Usage Charge - No Notice For WEST PALM BEACH			01/96	A	COM	0.0259	0.0461	0.0720	3,048	\$219.46
	Usage Charge	16103	FPU-RIVIERA BEACH	01/96	A	COM	0.0259	0.0461	0.0720	24,876	\$1,791.07
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	01/96	A	COM	0.0259	0.0461	0.0720	17,155	\$1,235.16
	Usage Charge	16105	FPU-WEST PALM BEACH	01/96	A	COM	0.0259	0.0461	0.0720	26,604	\$1,915.49
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	01/96	A	COM	0.0259	0.0461	0.0720	13,000	\$936.00
	Usage Charge	16107	FPU-LAKE WORTH	01/96	A	COM	0.0259	0.0461	0.0720	42,013	\$3,024.94
	Usage Charge	16108	FPU-BOYNTON BEACH	01/96	A	COM	0.0259	0.0461	0.0720	28,520	\$2,053.44
	Usage Charge	16109	FPU-BOCA RATON	01/96	A	COM	0.0259	0.0461	0.0720	41,085	\$2,958.12
	Usage Charge	16156	FPU-SANFORD	01/96	A	COM	0.0259	0.0461	0.0720	4,123	\$296.86
	Usage Charge	16158	FPU-DELAND	01/96	A	COM	0.0259	0.0461	0.0720	22,420	\$1,614.24
	Usage Charge	16273	FARMLAND INDUSTRIES	01/96	A	COM	0.0259	0.0461	0.0720	26,354	\$1,897.49
TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/96.										244,238	\$17,585.15

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

DATE	02/10/96	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
DATE	02/20/96		
INVOICE NO.	9641		
TOTAL AMOUNT DUE	\$13,947.26		

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

RECEIPTS FBI NO. NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			NET	VOLUMES MMBTU DRY	AMOUNT
	POI NO.	NAME				BASE	SURCHARGES	DISC			
Usage Charge	16103	FFU-RIVIERA BEACH	01/96	A	COM	0.0371	0.0111		0.0482	16,124	\$777.18
Usage Charge	16104	FFU-WEST PALM BEACH WEST	01/96	A	COM	0.0371	0.0111		0.0482	14,158	\$682.42
Usage Charge	16105	FFU-WEST PALM BEACH	01/96	A	COM	0.0371	0.0111		0.0482	57,896	\$2,790.59
Usage Charge	16106	FFU-LAKE WORTH SOUTH	01/96	A	COM	0.0371	0.0111		0.0482	36,900	\$1,778.58
Usage Charge	16107	FFU-LAKE WORTH	01/96	A	COM	0.0371	0.0111		0.0482	24,087	\$1,160.99
Usage Charge	16108	FFU-BOYNTON BEACH	01/96	A	COM	0.0371	0.0111		0.0482	13,080	\$630.46
Usage Charge	16109	FFU-BOCA RATON	01/96	A	COM	0.0371	0.0111		0.0482	34,615	\$1,668.44
Usage Charge	16156	FFU-SANFORD	01/96	A	COM	0.0371	0.0111		0.0482	33,427	\$1,611.18
Usage Charge	16157	FFU-SANFORD WEST	01/96	A	COM	0.0371	0.0111		0.0482	33,395	\$1,609.64
Usage Charge	16158	FFU-DELAND	01/96	A	COM	0.0371	0.0111		0.0482	25,680	\$1,237.78
TOTAL FOR CONTRACT 3624 FOR MONTH OF 01/96.										289,362	\$13,947.26

*** END OF INVOICE 9641 ***



HADSON GAS SYSTEMS, INC.
A Subsidiary of Hadson Gas Services, Inc.

INVOICE

For Services During the Month of JANUARY 1996

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: 07-Feb-96
DUE DATE: 17-Feb-96
INVOICE: 29820

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	80,723 X	\$2.1950	177,186.99 \$177,186.98
Zone 2	MMBtu	104,625 X	\$3.4150	357,294.38 \$357,294.37
Zone 3	MMBtu	46,500 X	\$3.3850	<u>\$157,402.50</u>
TOTAL TERM		<u>231,848</u>		691,883.87 \$691,883.65
Additional Spot Purchases:				
Zone 1		13,100 X	\$3.3700	\$44,147.00
Zone 2		25,320 X	\$3.3700	\$85,328.40
Zone 2		11,250 X	\$3.3850	\$38,081.25
Zone 2		3,090 X	\$3.4450	\$10,645.05
Zone 3		520 X	\$3.3700	\$1,752.40
Zone 3		9,270 X	\$3.4450	<u>\$31,935.15</u>
TOTAL ADDTL SPOT		<u>62,550</u>		<u>\$211,889.25</u>
TOTAL DUE		<u>294,398</u>		903,773.12 \$903,773.10

SUPPORTING DATA: Base Index
JANUARY 1, 1996 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$2.18 +	0.015 =	2.1950
Florida gas (Zone 2) =	\$3.40 +	0.015 =	3.4150
Florida gas (Zone 3) =	\$3.37 +	0.015 =	3.3850

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.

Date	7-6-96	# of pages	1
From	Beverly K. Kiser		
Phone #	407-838-1713		
Fax #	407-838-1713		
To	Chas. Snyder		
Post-it Fax Note	7671		



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 013132
INVOICE DATE 02-09-1996
CONTRACT 157115
DELIVERY MONTH 01/1996

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

Natural gas delivered during 01/96. Calculations are based on nominations.

Table with 5 columns: Delivery Point Description/Pipeline Measurement Pt, 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 582,603.13.

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 14187601,013132,020996,0196

COASTAL GAS MARKETING COMPANY
A SUBSIDIARY OF THE COASTAL CORPORATION

PAGE 1

INVOICE

INVOICE NUMBER : 028818 - 01
DATE : 02/09/1996
DUE DATE : 02/20/1996
AMOUNT : \$121,011.75

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: 01/01/1996
CONTRACT : 00053380

RATE TYPE	RATE DESCRIPTION	MMBTU	RATE	AMOUNT
		14.7300		

PIPELINE: FLORI				
LOCATION: TIVOLI MOPS/FGT		31,000		

		31,000		
TIER: 01				
SG1 SALES GAS		31,000	2.21000	68,510.00

PIPELINE: FLORI				
LOCATION: TIVOLI MOPS/FGT		950		

		950		
TIER: 02				
SG1 SALES GAS		950	1.97000	1,871.50

PIPELINE: FLORI				
LOCATION: TIVOLI MOPS/FGT		950		

		950		
TIER: 03				
SG1 SALES GAS		950	2.20000	2,090.00

PIPELINE: FLORI				
LOCATION: TIVOLI MOPS/FGT		4,750		

		4,750		
TIER: 04				
SG1 SALES GAS		4,750	2.07500	9,856.25

PIPELINE: FLORI				
LOCATION: TIVOLI MOPS/FGT		9,700		

		9,700		

RECORD COPY

CONTINUED ON PAGE 2

NINE GREENWAY PLAZA * HOUSTON, TEXAS 77046-0995

INVOICE

INVOICE NUMBER : 028818 * 01
DATE : 02/09/1996
DUE DATE : 02/20/1996
AMOUNT : \$121,011.75

PRODUCTION MONTH: 01/01/1996

CONTRACT : 00053388

RATE		MMBTU		
TYPE	RATE DESCRIPTION	14.730D	RATE	AMOUNT

TIER: 05				
SG1	SALES GAS	5.700	2.12000	12,084.00
PIPELINE: FLORI				
LOCATION: TIVOLI MOPS/FGT				
		15.200		

		15.200		
TIER: 06				
SG1	SALES GAS	15.200	1.75000	26,600.00

			TOTAL	121,011.75

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.

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: 01-6010037
Invoice Date: 02/08/96
Due Date: 02/18/96
Page: 1

Billing for gas delivered as follows:

Location: ANR PIPELINE COMPANY - KROTZ SPRINGS - METER: 32240100 - ST: LA

Month	Act/Now	MMBtu	Rate	Amount
9601	NOM	1,114	2.2400	\$ 2,495.36
TOTAL AMOUNT DUE		1,114		\$ 2,495.36

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

TOTAL P.02

CNB/OLYMPIC GAS SERVICES HOUSTON, TEXAS 77002

CHECK NO 00000000558

REF.	DESCRIPTION	GROSS	DISCOUNT	NET
GS-15	GAS IMBALANCE	7,750.05		7,750.05
			TOTAL	7,750.05

CNB/OLYMPIC GAS SERVICES
PH 713-659-3400
111 BAGBY STE 2121
HOUSTON, TEXAS 77002

FIRST INTERSTATE BANK OF TEXAS, N.A.
CENTRAL OFFICE
P.O. BOX 3326
HOUSTON, TEXAS 77253-3326
35-106/1130

000558

VENDOR NO 83900 DATE Jan 5 '96

PAY ~~XXXXXXXXXX~~ Seven Thousand Seven Hundred Fifty and 05/100 ~~XXXXXXXXXX~~

TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO.
ATTN: CHRISTOPHER M. GYNDER
P.O. BOX 13895
WEST PALM BEACH, FL 33402-3395

Laurel H. Ocho

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80



ST. JOE NATURAL GAS CO., INC.
 GENERAL FUND
 P.O. BOX 549 PH. 904-229-8218
 PORT ST. JOE, FLORIDA 32456

CITIZENS FEDERAL SAVINGS BANK
 OF PORT ST. JOE
 411 Fifth Street
 Port St. Joe, Florida 32456
 Phone (904) 221-1416

6284

63-8626
 2632

January 9, 19 96

PAY Two hundred ninety-eight & 46/100 ----- DOLLARS \$ 298.46

TO
 THE
 ORDER
 OF

Florida Public Utilities Co.
 P.O. Box 3395
 West Palm Beach, FL. 33402-3395

Walter M. ...

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	
1-9-96		September 95 Book-Out				298.46
		801-1				

20

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

INVOICE NUMBER	DATE	DESCRIPTION	REFERENCE NO.	AMOUNT							
GS-19	01/18/96	FGT IMBAL TRADE		10,594.08							
<table border="1"> <tr> <td>VENDOR NUMBER</td> <td>CHECK NUMBER</td> <td>DATE</td> <td rowspan="2"> NATURAL GAS CLEARINGHOUSE HOUSTON, TEXAS DETACH THIS PORTION BEFORE DEPOSITING </td> </tr> <tr> <td>2316600</td> <td>080044</td> <td>01/24/96</td> </tr> </table>				VENDOR NUMBER	CHECK NUMBER	DATE	NATURAL GAS CLEARINGHOUSE HOUSTON, TEXAS DETACH THIS PORTION BEFORE DEPOSITING	2316600	080044	01/24/96	TOTAL NET AMOUNT 10,594.08
VENDOR NUMBER	CHECK NUMBER	DATE	NATURAL GAS CLEARINGHOUSE HOUSTON, TEXAS DETACH THIS PORTION BEFORE DEPOSITING								
2316600	080044	01/24/96									

THE FACE OF THIS DOCUMENT CONTAINS SECURITY PRINTING



NATURAL GAS CLEARINGHOUSE
 13430 NORTHWEST-FREEWAY, SUITE 1200
 HOUSTON, TEXAS 77040
 (713) 744-1777 FAX: (713) 744-1757

NationsBank
 NationsBank of Texas, N.A.
 Wichita Falls, Texas

80044

CHECK NO.	DATE
080044	01/24/96

CHECK AMOUNT
 \$10,594.08

PAY TEN THOUSAND FIVE HUNDRED NINETY FOUR AND 08/100

TO THE ORDER OF

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

NATURAL GAS CLEARINGHOUSE

Ronald D. Brown
 VICE PRESIDENT & TREASURER
 AUTHORIZED SIGNATURES

21

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80



The Chevron Companies

Check No. 1004949924

CHEVRON U.S.A. PRODUCTION COMPANY
P.O. Box S, Concord, CA 94524

0064 003795640

Norwest Bank Montana, N.A., Billings, Montana

DATE 01/04/96

Pay To Order Of:

AMOUNT \$*****8,711.61

FLORIDA PUBLIC UTILITIES CO
PO BOX 3395
WEST PALM BEACH FL 33402 3395

CX-255(9-95)



The Chevron Companies

CHECK DATE 01/04/96

CHEVRON U.S.A. PRODUCTION COMPANY
P.O. Box S, Concord, CA 94524

* 0064
PAGE 01 OF 01

INV DATE	INVOICE NO.	ORDER IDENTIFICATION	REF. NO.	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT
12/28/95	GS17	SEPT1995	12AH81012UA	8,711.61		8,711.61
REQUIRE - P O BOX J, SECT 755, CONCORD, CA 94524 DIRECT QUESTIONS TO: (510) 680-3915 PAYEE 003795640 FLORIDA PUBLIC UTILITIES CO						TOTAL 8,711.61 BANK NWR 00534
						Check No. 1004949924

X-UCA091 (08-90)

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



FLORDIA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

01/24/96

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9601000037	01/23/96	9087		2,404.62		2,404.62
FOR ADDITIONAL INFORMATION CONTACT LAURA MOSELEY 853-6879						
				TOTAL		2,404.62
SPECIAL INSTRUCTIONS: ALMA GREEN WILL PICK UP MANUAL CHECK X6879 EB3922B						

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000361 ATTACHED BELOW



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

No. 0625000361

01/24/96

PAY TO THE ORDER OF
FLORDIA PUBLIC UTILITIES CO
ATTN: MARC SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

*****\$2,404.62

NOT VALID AFTER 1 YEAR

Two thousand four hundred four and 62/100 Dollars

AUTHORIZED SIGNATURE

CITIBANK-DELAWARE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW