

LAW OFFICES
MESSER, CAPARELLO, MADSEN, GOLDMAN & METZ
A PROFESSIONAL ASSOCIATION

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May 20, 1996

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
Room 110, Easley Building
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

HAND DELIVERY
RECEIVED
MAY 20 1996

Re: FPSC Docket No. 960003-GU

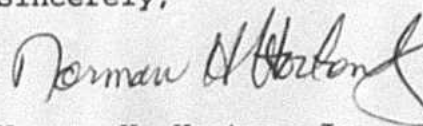
FPSC-RECORDS/REPORTING

Dear Ms. Bayo:

On behalf of Florida Public Utilities Company ("FPU"), enclosed for filing in the above-referenced docket are an original and ten copies of FPU's Request for Specified Confidential Treatment of portions of its PGA filing for the month of April, 1996. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter. Thank you for your assistance in processing this filing.

Sincerely,



Norman H. Horton, Jr.

RECEIVED & FILED
lu
FPSC-BUREAU OF RECORDS

NHH:alb

Enclosures

cc: Parties of Record

Ms. Cheryl Martin (without enclosures)

edited
DOCUMENT NUMBER-DATE

05559 MAY 20 1996

FPSC-RECORDS/REPORTING

copy
DOCUMENT NUMBER-DATE

05558 MAY 20 1996

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Request
DOCUMENT NUMBER-DATE

05557 MAY 20 1996

FPSC-RECORDS/REPORTING

960003-60

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

SCHEDULE A-1

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	24,474	20,347	4,137	20.33	24,484	20,347	4,137	20.33
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,020,523	1,012,634	7,889	0.78	1,020,523	1,012,634	7,889	0.78
5 DEMAND	565,855	557,558	8,297	1.49	565,855	557,558	8,297	1.49
6 OTHER	(4,855)	0	(4,855)	0.00	(4,855)	0	(4,855)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	151	0	151	0.00	151	0	151	0.00
8 DEMAND	217	0	217	0.00	217	0	217	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)	1,610,844	1,595,744	15,100	0.95	1,610,844	1,595,744	15,100	0.95
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,395	2,871	(1,476)	(51.41)	1,395	2,871	(1,476)	(51.41)
14 TOTAL THERM SALES	1,331,521	1,592,873	(261,352)	(16.41)	1,331,521	1,592,873	(261,352)	(16.41)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,971,310	3,873,570	97,740	2.52	3,971,310	3,873,570	97,740	2.52
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,916,790	3,873,570	43,220	1.12	3,916,790	3,873,570	43,220	1.12
19 DEMAND	7,076,000	8,859,000	(1,783,000)	(20.13)	7,076,000	8,859,000	(1,783,000)	(20.13)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	19,740	0	19,740	0.00	19,740	0	19,740	0.00
22 DEMAND	19,740	0	19,740	0.00	19,740	0	19,740	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,897,050	3,873,570	23,480	0.61	3,897,050	3,873,570	23,480	0.61
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,481	6,970	(2,489)	(35.71)	4,481	6,970	(2,489)	(35.71)
27 TOTAL THERM SALES (24-26 Estimated Only)	4,802,913	3,866,600	936,313	24.22	4,802,913	3,866,600	936,313	24.22
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.617	0.525	0.092	17.52	0.617	0.525	0.092	17.52
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	26.055	26.142	(0.087)	(0.33)	26.055	26.142	(0.087)	(0.33)
32 DEMAND (5/19)	7.997	6.294	1.703	27.06	7.997	6.294	1.703	27.06
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)	0.765	0.000	0.765	0.00	0.765	0.000	0.765	0.00
35 DEMAND (8/22)	1.099	0.000	1.099	0.00	1.099	0.000	1.099	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)	41.335	41.196	0.139	0.34	41.335	41.196	0.139	0.34
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)	31.131	41.191	(10.060)	(24.42)	31.131	41.191	(10.060)	(24.42)
40 TOTAL COST OF THERM SOLD (11/27)	33.539	41.270	(7.731)	(18.73)	33.539	41.270	(7.731)	(18.73)
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	32.522	40.253	(7.731)	(19.21)	32.522	40.253	(7.731)	(19.21)
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)	32.64428	40.40435	(7.760)	(19.21)	32.64428	40.40435	(7.760)	(19.21)
45 PGA FACTOR ROUNDED TO NEAREST .001	32.644	40.404	(7.760)	(19.21)	32.644	40.404	(7.760)	(19.21)

DOCUMENT NUMBER-DATE

05559 MAY 20 88

FPSC-RECORDS/REPORTING

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR**
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	24,484	20,347	4,137	20.33	24,484	20,347	4,137	20.33
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,020,523	1,012,634	7,889	0.78	1,020,523	1,012,634	7,889	0.78
5 DEMAND	565,855	557,558	8,297	1.49	565,855	557,558	8,297	1.49
6 OTHER	(4,855)	0	(4,855)	0.00	(4,855)	0	(4,855)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	151	0	151	0.00	151	0	151	0.00
8 DEMAND	217	0	217	0.00	217	0	217	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)	1,610,844	1,595,744	15,100	0.95	1,610,844	1,595,744	15,100	0.95
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,395	2,871	(1,476)	(51.41)	1,395	2,871	(1,476)	(51.41)
14 TOTAL THERM SALES	1,331,521	1,592,873	(261,352)	(18.41)	1,331,521	1,592,873	(261,352)	(18.41)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,971,310	3,873,570	97,740	2.52	3,971,310	3,873,570	97,740	2.52
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,916,790	3,873,570	43,220	1.12	3,916,790	3,873,570	43,220	1.12
19 DEMAND	7,076,000	8,859,000	(1,783,000)	(20.13)	7,076,000	8,859,000	(1,783,000)	(20.13)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	19,740	0	19,740	0.00	19,740	0	19,740	0.00
22 DEMAND	19,740	0	19,740	0.00	19,740	0	19,740	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18+20)-(21+23)	3,897,050	3,873,570	23,480	0.61	3,897,050	3,873,570	23,480	0.61
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,481	6,970	(2,489)	(35.71)	4,481	6,970	(2,489)	(35.71)
27 TOTAL THERM SALES (24-26 Estimated Only)	4,802,913	3,866,600	936,313	24.22	4,802,913	3,866,600	936,313	24.22
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.617	0.525	0.092	17.52	0.617	0.525	0.092	17.52
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	26.055	26.142	(0.087)	(0.33)	26.055	26.142	(0.087)	(0.33)
32 DEMAND (5/19)	7.997	6.294	1.703	27.06	7.997	6.294	1.703	27.06
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)	0.765	0.000	0.765	0.00	0.765	0.000	0.765	0.00
35 DEMAND (8/22)	1.099	0.000	1.099	0.00	1.099	0.000	1.099	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)	41.335	41.196	0.139	0.34	41.335	41.196	0.139	0.34
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)	31.131	41.191	(10.060)	(24.42)	31.131	41.191	(10.060)	(24.42)
40 TOTAL COST OF THERM SOLD (11/27)	33.539	41.270	(7.731)	(18.73)	33.539	41.270	(7.731)	(18.73)
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	32.522	40.253	(7.731)	(19.21)	32.522	40.253	(7.731)	(19.21)
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)	32.64428	40.40435	(7.760)	(19.21)	32.64428	40.40435	(7.760)	(19.21)
45 PGA FACTOR ROUNDED TO NEAREST .001	32.644	40.404	(7.760)	(19.21)	32.644	40.404	(7.760)	(19.21)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997**

COST OF GAS PURCHASED	CURRENT MONTH:		APRIL 1996		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	24,484	20,347	4,137	20.33	24,484	20,347	4,137	20.33
2 NO NOTICE SERVICE	5,205	5,205	0	0.00	5,205	5,205	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,020,523	1,012,634	7,889	0.78	1,020,523	1,012,634	7,889	0.78
5 DEMAND	565,855	557,558	8,297	1.49	565,855	557,558	8,297	1.49
6 OTHER	(4,855)	0	(4,855)	0.00	(4,855)	0	(4,855)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	151	0	151	0.00	151	0	151	0.00
8 DEMAND	217	0	217	0.00	217	0	217	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(352,441)	352,441	(100.00)	0	(352,441)	352,441	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,610,844	1,243,303	367,541	29.56	1,610,844	1,243,303	367,541	29.56
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,395	2,871	(1,476)	(51.41)	1,395	2,871	(1,476)	(51.41)
14 TOTAL THERM SALES	1,331,521	1,240,432	91,089	7.34	1,331,521	1,240,432	91,089	7.34
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,971,310	3,873,570	97,740	2.52	3,971,310	3,873,570	97,740	2.52
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,916,790	3,873,570	43,220	1.12	3,916,790	3,873,570	43,220	1.12
19 DEMAND	7,076,000	8,859,000	(1,783,000)	(20.13)	7,076,000	8,859,000	(1,783,000)	(20.13)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	19,740	0	19,740	0.00	19,740	0	19,740	0.00
22 DEMAND	19,740	0	19,740	0.00	19,740	0	19,740	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,897,050	3,873,570	23,480	0.61	3,897,050	3,873,570	23,480	0.61
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,481	6,970	(2,489)	(35.71)	4,481	6,970	(2,489)	(35.71)
27 TOTAL THERM SALES (24-26 Estimated Only)	4,802,913	3,866,600	936,313	24.22	4,802,913	3,866,600	936,313	24.22
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.617	0.525	0.092	17.52	0.617	0.525	0.092	17.52
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	26.055	26.142	(0.087)	(0.33)	26.055	26.142	(0.087)	(0.33)
32 DEMAND (5/19)	7.997	6.294	1.703	27.06	7.997	6.294	1.703	27.06
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)	0.765	0.000	0.765	0.00	0.765	0.000	0.765	0.00
35 DEMAND (8/22)	1.099	0.000	1.099	0.00	1.099	0.000	1.099	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)	41.335	32.097	9.238	28.78	41.335	32.097	9.238	28.78
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)	31.131	41.191	(10.060)	(24.42)	31.131	41.191	(10.060)	(24.42)
40 TOTAL COST OF THERM SOLD (11/27)	33.539	32.155	1.384	4.30	33.539	32.155	1.384	4.30
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	32.522	31.138	1.384	4.44	32.522	31.138	1.384	4.44
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)	32.64428	31.25508	1.389	4.44	32.64428	31.25508	1.389	4.44
45 PGA FACTOR ROUNDED TO NEAREST .001	32.644	31.255	1.389	4.44	32.644	31.255	1.389	4.44

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1996 THROUGH MARCH 1997	
CURRENT MONTH:		APRIL 1996	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM = (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,705,370	22,451.93	0.606
2 No Notice Commodity Adjustment - System Supply	25,700	196.35	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	19,740	150.81	0.764
4 Commodity Pipeline - Scheduled FTS - OSSS	220,500	1,684.62	0.764
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)	3,971,310	24,483.71	0.617
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	3,696,290	963,212.42	26.059
18 Commodity Other - Scheduled FTS - OSSS	220,500	57,310.08	25.991
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,916,790	1,020,522.50	26.055
MAND			
25 Demand (Pipeline) Entitlement to System Supply	6,835,760	563,858.95	8.249
26 Demand (Pipeline) Entitlement to End-Users	19,740	217.14	1.100
27 Demand (Pipeline) Entitlement to OSSS	220,500	1,779.44	0.807
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	7,076,000	565,855.53	7.997
OTHER			
33 Revenue Sharing - FGT	0	(4,854.89)	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	(4,854.89)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: APRIL 1996				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,020,523	1,012,634	(7,889)	(0.78)	1,020,523	1,012,634	(7,889)	(0.78)
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	590,689	230,669	(360,020)	(156.08)	590,689	230,669	(360,020)	(156.08)
3 TOTAL	1,611,212	1,243,303	(367,909)	(29.59)	1,611,212	1,243,303	(367,909)	(29.59)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,331,889	1,240,432	(91,457)	(7.37)	1,331,889	1,240,432	(91,457)	(7.37)
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	35,495	35,495	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,367,384	1,275,927	(91,457)	(7.17)	1,367,384	1,275,927	(91,457)	(7.17)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(243,828)	32,624	276,452	847.39	(243,828)	32,624	276,452	847.39
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,127)	0	4,127	0.00	(4,127)	0	4,127	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(769,026)	425,939	1,194,965	280.55	(769,026)	425,939	1,194,965	280.55
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(35,495)	(35,495)	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)	(1,052,476)	423,068	1,475,544	348.77	(1,052,476)	423,068	1,475,544	348.77
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(769,026)	425,939	1,194,965	280.55	* 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)	(1,048,349)	423,068	1,471,417	347.80				
14 TOTAL (12+13)	(1,817,375)	849,007	2,666,382	314.06				
15 AVERAGE (50% OF 14)	(908,688)	424,504	1,333,191	314.06				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5000%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4000%	0.0000%	---	---				
18 TOTAL (16+17)	10.9000%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.4500%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.454%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(4,127)	0	---	---				

Estimated Only:

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

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: APRIL 1996

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	— WELLHEAD PRICE	CITYGATE PRICE
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								
TOTAL			13,533	13,086	406,000	392,587		
WEIGHTED AVERAGE							\$2.5136	\$2.5995

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 1996 Through MARCH 1997

		CURRENT MONTH:		APRIL 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	900,738	796,590	(104,148)	(13.07)	900,738	796,590	(104,148)	(13.07)
OUTDOOR LIGHTING	(21)	198	170	(28)	(16.47)	198	170	(28)	(16.47)
RESIDENTIAL	(31)	870,607	832,210	(38,397)	(4.61)	870,607	832,210	(38,397)	(4.61)
LARGE VOLUME	(51)	1,844,999	1,783,640	(61,359)	(3.44)	1,844,999	1,783,640	(61,359)	(3.44)
OTHER	(81)	12,457	11,200	(1,257)	(11.22)	12,457	11,200	(1,257)	(11.22)
TOTAL FIRM		3,628,999	3,423,810	(205,189)	(5.99)	3,628,999	3,423,810	(205,189)	(5.99)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	370,917	442,790	71,873	16.23	370,917	442,790	71,873	16.23
INTERRUPTIBLE TRANSPORT	(92)	26,507	24,080	(2,427)	(10.08)	26,507	24,080	(2,427)	(10.08)
LARGE VOLUME INTERRUPTIBLE	(93)	555,990	1,601,900	1,045,910	65.29	555,990	1,601,900	1,045,910	65.29
OFF SYSTEM SALES SERVICE	(95)	220,500	0	(220,500)	0.00	220,500	0	(220,500)	0.00
TOTAL INTERRUPTIBLE		1,173,914	2,068,770	894,856	43.26	1,173,914	2,068,770	894,856	43.26
TOTAL THERM SALES		4,802,913	5,492,580	689,667	12.56	4,802,913	5,492,580	689,667	12.56
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,429	2,395	(34)	(1.42)	2,429	2,395	(34)	(1.42)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,237	31,239	2	0.01	31,237	31,239	2	0.01
LARGE VOLUME	(51)	902	897	(5)	(0.56)	902	897	(5)	(0.56)
OTHER	(81)	424	415	(9)	(2.17)	424	415	(9)	(2.17)
TOTAL FIRM		34,992	34,951	(41)	(0.12)	34,992	34,951	(41)	(0.12)
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		35,008	34,967	(41)	(0.12)	35,008	34,967	(41)	(0.12)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	371	333	(38)	(11.41)	371	333	(38)	(11.41)
OUTDOOR LIGHTING	(21)	0	34	34	100.00	0	34	34	100.00
RESIDENTIAL	(31)	28	27	(1)	(3.70)	28	27	(1)	(3.70)
LARGE VOLUME	(51)	2,045	1,988	(57)	(2.87)	2,045	1,988	(57)	(2.87)
OTHER	(81)	29	27	(2)	(7.41)	29	27	(2)	(7.41)
INTERRUPTIBLE	(61)	28,532	31,628	3,096	9.79	28,532	31,628	3,096	9.79
INTERRUPTIBLE TRANSPORT	(92)	26,507	24,080	(2,427)	(10.08)	26,507	24,080	(2,427)	(10.08)
LARGE VOLUME INTERRUPTIBLE	(93)	555,990	1,601,900	1,045,910	65.29	555,990	1,601,900	1,045,910	65.29
OFF SYSTEM SALES SERVICE	(95)	220,500	0	(220,500)	0.00	220,500	0	(220,500)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495											
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	1.06	0	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0469											
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	1.06	0	0	0	0	0	0	0	0	0	0	0

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

DATE	04/30/96
DUE	05/10/96
TRUCK NO.	11047
TOTAL AMOUNT DUE	\$326,202.12

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 w/d to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PRD MONTH	TC	RC	RATES			VOLUMES HRS/DY	AMOUNT	
							BASE	SURCHARGES	OTSL			
	RESERVATION CHARGE			04/96	A	RES	0.3659	0.0685		0.4344	390,680	\$169,711.39
	Capacity Relinquished at less than max rate			04/96	A	RES	0.3659	0.0600		0.4259	425,800	\$181,348.22
	NO NOTICE RESERVATION CHARGE			04/96	A	NRR	0.0694			0.0694	75,000	\$5,205.00
	TEMPORARY RELINQUISHMENT CREDIT			04/96	A	TRL	0.1823	0.0685		0.2508	(87,000)	(\$21,819.60)
	TEMPORARY RELINQUISHMENT CREDIT			04/96	A	TRL		0.0100		0.0100	(156,800)	(\$1,568.00)
	TEMPORARY RELINQUISHMENT CREDIT			04/96	A	TRL		0.0100		0.0100	(182,000)	(\$1,820.00)
	WESTERN DIVISION REVENUE SHARING CREDIT			04/96	A	TCW						(\$4,854.89)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/96.										465,680	\$326,202.12	

*** END OF INVOICE 11047 ***

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

DATE	04/30/96
DUE	05/10/96
INVOICE NO.	10898
TOTAL AMOUNT DUE	\$240,003.52

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	PLEASE CONTACT GEORGE AMUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CCDE 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			04/96	A	RES	0.7488	0.0085		0.7573	316,920	\$240,003.52
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/96.											316,920	\$240,003.52

*** END OF INVOICE 10898 ***

11

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

DATE	06/10/96	CUSTCHER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3095 WEST PALM BEACH, FL 33402-1391		Please reference this invoice no. on your PURCHASE And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 FBA # 111000012
DUE	06/20/96			
INVOICE NO.	11144			
TOTAL AMOUNT DUE	\$11,539.00			

CONTRACT 500 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION
 PLEASE CONTACT GEORGE AMUZ AT (713)853-7834 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		FREQ. MONTH	TC	RC	RATES				VOLUMES HHB16 DAY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DISC	REL		
	Usage Charge - No Notice for DELAND			04/96	A	COM	0.0159	0.0501		0.0764	2,084	\$159.22
	Usage Charge - No Notice for SANFORD			04/96	A	COM	0.0159	0.0501		0.0764	2,584	\$197.42
	Usage Charge - No Notice for WEST PALM BEACH			01/96	A	COM	0.0159	0.0501		0.0764	(2,098)	(\$160.29)
	Usage Charge	16103	FPU-RIVIERA BEACH	04/96	A	COM	0.0159	0.0501		0.0764	8,180	\$524.95
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	04/96	A	COM	0.0159	0.0501		0.0764	16,000	\$1,222.40
	Usage Charge	16105	FPU-WEST PALM BEACH	04/96	A	COM	0.0159	0.0501		0.0764	37,120	\$2,835.97
	Usage Charge	16106	FPU-LAKE NORTH SOUTH	04/96	A	COM	0.0159	0.0501		0.0764	19,974	\$1,526.01
	Usage Charge	16107	FPU-LAKE NORTH	04/96	A	COM	0.0159	0.0501		0.0764	6,690	\$511.12
	Usage Charge	16108	FPU-BOYNTON BEACH	04/96	A	COM	0.0159	0.0501		0.0764	21,500	\$1,650.24
	Usage Charge	16109	FPU-BOCA RATON	04/96	A	COM	0.0159	0.0501		0.0764	5,450	\$431.66
	Usage Charge	16116	FPU-SANFORD	04/96	A	COM	0.0159	0.0501		0.0764	500	\$45.84
	Usage Charge	16117	FPU-SANFORD WEST	04/96	A	COM	0.0159	0.0501		0.0764	400	\$30.56
	Usage Charge	16118	FPU-DELAND	04/96	A	COM	0.0159	0.0501		0.0764	10,200	\$779.28
	Usage Charge	16273	FARMLAND INDUSTRIES	04/96	A	COM	0.0159	0.0501		0.0764	22,050	\$1,684.62

12

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

Page 2

DATE 05/10/96
 DUE 05/20/96
 INVOICE NO. 11144
 TOTAL AMOUNT DUE \$11,539.00

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3295
 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 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGE ANUEZ AT (713)853-7834 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	PC	RATES				VOLUMES MBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	UTSC	NET		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 04/96.

151,034 \$11,539.00

*** END OF INVOICE 11144 ***

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SORAT Affiliate

DATE	05/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRUN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395		Please reference this invoice no. in your remittance
DUE	05/20/96			And wire to:
INVOICE NO.	11133			Wire Transfer
TOTAL AMOUNT DUE	\$11,944.71			Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4384
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGE ARNEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PRD MONTH	TC	FC	RATES			VOLUMES MONTH DAY	AMOUNT
		POI NO.	NAME				DATE	SURCHARGES	UTSC		
	Usage Charge	16103	FPU-RIVIERA BEACH	04/96	A	COM	0.0271	0.0155	0.0576	21,820	\$1,147.73
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	04/96	A	COM	0.0271	0.0155	0.0576	13,437	\$706.79
	Usage Charge	16105	FPU-WEST PALM BEACH	04/96	A	COM	0.0271	0.0155	0.0576	22,280	\$1,171.93
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	04/96	A	COM	0.0271	0.0155	0.0576	29,900	\$1,572.74
	Usage Charge	16107	FPU-LAKE WORTH	04/96	A	COM	0.0271	0.0155	0.0576	41,310	\$2,172.91
	Usage Charge	16108	FPU-BOYNTON BEACH	04/96	A	COM	0.0271	0.0155	0.0576	8,400	\$441.84
	Usage Charge	16109	FPU-BOCA RATON	04/96	A	COM	0.0271	0.0155	0.0576	50,650	\$2,564.19
	Usage Charge	16116	FPU-SANFORD	04/96	A	COM	0.0271	0.0155	0.0576	26,100	\$1,372.86
	Usage Charge	16117	FPU-SANFORD WEST	04/96	A	COM	0.0271	0.0155	0.0576	14,100	\$741.66
	Usage Charge	16118	FPU-DELAND	04/96	A	COM	0.0271	0.0155	0.0576	18,100	\$952.06
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/96.										248,097	\$12,944.71

*** END OF INVOICE 11133 ***