

**COMPARISON OF ACTUAL VERSUS ORIGINAL 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	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	26,720	19,269	7,451	38.67	51,204	39,616	11,588	29.25
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	7,356	7,356	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	714,240	1,018,842	(304,602)	(29.90)	1,734,763	2,031,476	(296,713)	(14.61)
5 DEMAND	232,519	223,219	9,300	4.17	798,374	780,777	17,597	2.25
6 OTHER	(3,122)	0	(3,122)	0.00	(7,977)	0	(7,977)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	4,491	0	4,491	0.00	4,642	0	4,642	0.00
8 DEMAND	3,052	0	3,052	0.00	3,269	0	3,269	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)	964,965	1,263,481	(298,516)	(23.63)	2,575,809	2,859,225	(283,416)	(9.91)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,860	2,277	(417)	(18.31)	3,255	5,148	(1,893)	(36.77)
14 TOTAL THERM SALES	1,198,447	1,261,204	(62,757)	(4.98)	2,529,968	2,854,077	(324,109)	(11.36)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,903,580	3,135,200	768,380	24.51	7,874,890	7,008,770	866,120	12.36
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,263,210	3,135,200	128,010	4.08	7,180,000	7,008,770	171,230	2.44
19 DEMAND	4,320,780	4,010,780	310,000	7.73	11,396,780	12,869,780	(1,473,000)	(11.45)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	642,000	0	642,000	0.00	661,740	0	661,740	0.00
22 DEMAND	642,000	0	642,000	0.00	661,740	0	661,740	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,621,210	3,135,200	(513,990)	(16.39)	6,518,260	7,008,770	(490,510)	(7.00)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,343	5,630	(287)	(5.10)	9,824	12,600	(2,776)	(22.03)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,733,961	3,129,570	2,604,391	83.22	10,536,874	6,996,170	3,540,704	50.61
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.684	0.615	0.069	11.22	0.650	0.565	0.085	15.04
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)	21.888	32.497	(10.609)	(32.65)	24.161	28.985	(4.824)	(16.64)
32 DEMAND (5/19)	5.381	5.565	(0.184)	(3.31)	7.005	6.067	0.938	15.46
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)	0.700	0.000	0.700	0.00	0.701	0.000	0.701	0.00
35 DEMAND (8/22)	0.475	0.000	0.475	0.00	0.494	0.000	0.494	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)	36.814	40.300	(3.486)	(8.65)	39.517	40.795	(1.278)	(3.13)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	34.812	40.444	(5.632)	(13.93)	33.133	40.857	(7.724)	(18.90)
40 TOTAL COST OF THERM SOLD (11/27)	16.829	40.372	(23.543)	(58.32)	24.446	40.868	(16.422)	(40.18)
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)	15.812	39.355	(23.543)	(59.82)	23.429	39.851	(16.422)	(41.21)
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)	15.87145	39.50297	(23.632)	(59.82)	23.51709	40.00084	(16.484)	(41.21)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.871	39.503	(23.632)	(59.82)	23.517	40.001	(16.484)	(41.21)

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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 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH: MAY 1996				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	26,720	19,269	7,451	38.67	51,204	39,616	11,588	29.25
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	7,356	7,356	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	714,240	1,018,842	(304,602)	(29.90)	1,734,763	2,031,476	(296,713)	(14.61)
5 DEMAND	232,519	223,219	9,300	4.17	798,374	780,777	17,597	2.25
6 OTHER	(3,122)	0	(3,122)	0.00	(7,977)	0	(7,977)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	4,491	0	4,491	0.00	4,642	0	4,642	0.00
8 DEMAND	3,052	0	3,052	0.00	3,269	0	3,269	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)	964,965	1,263,481	(298,516)	(23.63)	2,575,809	2,859,225	(283,416)	(9.91)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,860	2,277	(417)	(18.31)	3,255	5,148	(1,893)	(36.77)
14 TOTAL THERM SALES	1,198,447	1,261,204	(62,757)	(4.98)	2,529,968	2,854,077	(324,109)	(11.36)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,903,580	3,135,200	768,380	24.51	7,874,890	7,008,770	866,120	12.36
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,263,210	3,135,200	128,010	4.08	7,180,000	7,008,770	171,230	2.44
19 DEMAND	4,320,780	4,010,780	310,000	7.73	11,396,780	12,869,780	(1,473,000)	(11.45)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	642,000	0	642,000	0.00	661,740	0	661,740	0.00
22 DEMAND	642,000	0	642,000	0.00	661,740	0	661,740	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,621,210	3,135,200	(513,990)	(16.39)	6,518,260	7,008,770	(490,510)	(7.00)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,343	5,630	(287)	(5.10)	9,824	12,600	(2,776)	(22.03)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,733,961	3,129,570	2,604,391	83.22	10,536,874	6,996,170	3,540,704	50.61
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.684	0.615	0.069	11.22	0.650	0.565	0.085	15.04
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)	21.888	32.497	(10.609)	(32.65)	24.161	28.985	(4.824)	(16.64)
32 DEMAND (5/19)	5.381	5.565	(0.184)	(3.31)	7.005	6.067	0.938	15.46
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)	0.700	0.000	0.700	0.00	0.701	0.000	0.701	0.00
35 DEMAND (8/22)	0.475	0.000	0.475	0.00	0.494	0.000	0.494	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)	36.814	40.300	(3.486)	(8.65)	39.517	40.795	(1.278)	(3.13)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	34.812	40.444	(5.632)	(13.93)	33.133	40.857	(7.724)	(18.90)
40 TOTAL COST OF THERM SOLD (11/27)	16.829	40.372	(23.543)	(58.32)	24.446	40.868	(16.422)	(40.18)
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)	15.812	39.355	(23.543)	(59.82)	23.429	39.851	(16.422)	(41.21)
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)	15.87145	39.50297	(23.632)	(59.82)	23.51709	40.00084	(16.484)	(41.21)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.871	39.503	(23.632)	(59.82)	23.517	40.001	(16.484)	(41.21)

**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: MAY 1996				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	26,720	19,269	7,451	38.67	51,204	39,616	11,588	29.25	
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	7,356	7,356	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	714,240	1,018,842	(304,602)	(29.90)	1,734,763	2,031,476	(296,713)	(14.61)	
5 DEMAND	232,519	223,219	9,300	4.17	798,374	780,777	17,597	2.25	
6 OTHER	(3,122)	0	(3,122)	0.00	(7,977)	0	(7,977)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	4,491	0	4,491	0.00	4,642	0	4,642	0.00	
8 DEMAND	3,052	0	3,052	0.00	3,269	0	3,269	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(141,832)	141,832	(100.00)	0	(494,273)	494,273	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	964,965	1,121,649	(156,684)	(13.97)	2,575,809	2,364,952	210,857	8.92	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,860	2,277	(417)	(18.31)	3,255	5,148	(1,893)	(36.77)	
14 TOTAL THERM SALES	1,198,447	1,119,372	79,075	7.06	2,529,968	2,359,804	170,164	7.21	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,903,580	3,135,200	768,380	24.51	7,874,890	7,008,770	866,120	12.36	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,263,210	3,135,200	128,010	4.08	7,180,000	7,008,770	171,230	2.44	
19 DEMAND	4,320,780	4,010,780	310,000	7.73	11,396,780	12,869,780	(1,473,000)	(11.45)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	642,000	0	642,000	0.00	661,740	0	661,740	0.00	
22 DEMAND	642,000	0	642,000	0.00	661,740	0	661,740	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,621,210	3,135,200	(513,990)	(16.39)	6,518,260	7,008,770	(490,510)	(7.00)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,343	5,630	(287)	(5.10)	9,824	12,600	(2,776)	(22.03)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,733,961	3,129,570	2,604,391	83.22	10,536,874	6,996,170	3,540,704	50.61	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.684	0.615	0.069	11.22	0.650	0.565	0.085	15.04	
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)	21.888	32.497	(10.609)	(32.65)	24.161	28.985	(4.824)	(16.64)	
32 DEMAND (5/19)	5.381	5.565	(0.184)	(3.31)	7.005	6.067	0.938	15.46	
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)	0.700	0.000	0.700	0.00	0.701	0.000	0.701	0.00	
35 DEMAND (8/22)	0.475	0.000	0.475	0.00	0.494	0.000	0.494	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)	36.814	35.776	1.038	2.90	39.517	33.743	5.774	17.11	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	34.812	40.444	(5.632)	(13.93)	33.133	40.857	(7.724)	(18.90)	
40 TOTAL COST OF THERM SOLD (11/27)	16.829	35.840	(19.011)	(53.04)	24.446	33.804	(9.358)	(27.68)	
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)	15.812	34.823	(19.011)	(54.59)	23.429	32.787	(9.358)	(28.54)	
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)	15.87145	34.95393	(19.082)	(54.59)	23.51709	32.91028	(9.393)	(28.54)	
45 PGA FACTOR ROUNDED TO NEAREST .001	15.871	34.954	(19.083)	(54.59)	23.517	32.910	(9.393)	(28.54)	

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: MAY 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,980,630	20,082.70	0.674
2 No Notice Commodity Adjustment - System Supply	37,450	286.12	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	642,000	4,490.76	0.699
4 Commodity Pipeline - Scheduled FTS - OSSS	243,500	1,860.34	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)	3,903,580	26,719.92	0.684
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	3,019,710	673,059.25	22.289
18 Commodity Other - Scheduled FTS - OSSS	243,500	55,439.75	22.768
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(9,853.39)	0.000
21 Imbalance Cashout - Other Shippers	0	(4,405.35)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,263,210	714,240.26	21.888
MAND			
25 Demand (Pipeline) Entitlement to System Supply	3,435,280	225,522.00	6.565
26 Demand (Pipeline) Entitlement to End-Users	642,000	3,052.31	0.475
27 Demand (Pipeline) Entitlement to OSSS	243,500	3,944.70	1.620
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	4,320,780	232,519.01	5.381
OTHER			
33 Revenue Sharing - FGT	0	(3,122.09)	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	(3,122.09)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: MAY 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)	714,240	1,018,842	304,602	29.90	1,734,763	2,031,476	296,713	14.61	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	258,268	102,807	(155,461)	(151.22)	848,957	333,476	(515,481)	(154.58)	
3 TOTAL	972,508	1,121,649	149,141	13.30	2,583,720	2,364,952	(218,768)	(9.25)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,205,990	1,119,372	(86,618)	(7.74)	2,537,879	2,359,804	(178,075)	(7.55)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	70,990	70,990	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,241,485	1,154,867	(86,618)	(7.50)	2,608,869	2,430,794	(178,075)	(7.33)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	268,977	33,218	(235,759)	(709.73)	25,149	65,842	40,693	61.80	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,211)	0	4,211	0.00	(8,338)	0	8,338	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,052,476)	423,068	1,475,544	348.77	(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	(70,990)	(70,990)	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)	(823,205)	420,791	1,243,996	295.63	(823,205)	420,791	1,243,996	295.63	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,052,476)	423,068	1,475,544	348.77					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(818,994)	420,791	1,239,785	294.63					
14 TOTAL (12+13)	(1,871,470)	843,859	2,715,329	321.78					
15 AVERAGE (50% OF 14)	(935,735)	421,930	1,357,665	321.78					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4000%	0.0000%	---	---					
18 TOTAL (16+17)	10.8000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4000%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.450%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(4,211)	0	---	---					

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
MAY 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 96	LG & E	SYS SUPPLY	N/A	1,520,640	220,500	1,741,140	458,000.00	N/A	N/A	INCL. IN COST	26.30
2	APR 96	AMOCO	SYS SUPPLY	N/A	1,885,550	0	1,885,550	494,422.50	N/A	N/A	INCL. IN COST	26.22
3	APR 96	SCANA	SYS SUPPLY	N/A	290,100	0	290,100	68,100.00	N/A	N/A	INCL. IN COST	23.47
4	MAY 96	LG & E	SYS SUPPLY	N/A	1,158,100	243,500	1,401,600	310,091.53	N/A	N/A	INCL. IN COST	22.12
5	MAY 96	AMOCO	SYS SUPPLY	N/A	1,262,070	0	1,262,070	286,782.75	N/A	N/A	INCL. IN COST	22.72
6	MAY 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	68,200.00	N/A	N/A	INCL. IN COST	22.75
7	MAY 96	UNOCAL	SYS SUPPLY	N/A	299,770	0	299,770	69,130.00	N/A	N/A	INCL. IN COST	23.06
TOTAL					6,716,000	464,000	7,180,000	1,754,726.78	0	0	0	24.44

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON	611	930	899	28,830	27,869	\$2.1650	\$2.2397
2	AMOCO	611	1,800	1,741	55,800	53,971	\$2.1675	\$2.2410
3	AMOCO	16077	90	87	2,800	2,709	\$2.2275	\$2.3023
4	HADSON	23060	1,376	1,330	42,662	41,241	\$2.2250	\$2.3017
5	UNOCAL	23060	1,000	967	31,000	29,977	\$2.2300	\$2.3061
6	TEXACO	23062	138	134	4,284	4,143	\$2.2000	\$2.2749
7	HADSON	25306	792	766	24,552	23,746	\$2.1650	\$2.2385
8	TEXACO	25309	862	833	26,716	25,834	\$2.2000	\$2.2751
9	AMOCO	25309	691	668	21,421	20,708	\$2.2175	\$2.2939
10	HADSON	25412	611	591	18,956	18,327	\$2.2250	\$2.3014
11	AMOCO	25412	519	502	16,100	15,567	\$2.2275	\$2.3038
12	AMOCO	62133	1,109	1,073	34,379	33,252	\$2.2175	\$2.2927
13	HADSON	62137	836	809	25,923	25,069	\$2.2150	\$2.2905
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
TOTAL			10,754	10,400	333,423	322,413		
WEIGHTED AVERAGE							\$2.2020	\$2.2772

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: MAY 1996				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	566,248	558,800	(7,448)	(1.33)	1,466,986	1,355,390	(111,596)	(8.23)
OUTDOOR LIGHTING	(21)	198	160	(38)	(23.75)	396	330	(66)	(20.00)
RESIDENTIAL	(31)	569,451	615,260	45,809	7.45	1,440,058	1,447,470	7,412	0.51
LARGE VOLUME	(51)	1,730,135	1,614,120	(116,015)	(7.19)	3,575,134	3,397,760	(177,374)	(5.22)
OTHER	(81)	8,344	9,500	1,156	12.17	20,801	20,700	(101)	(0.49)
TOTAL FIRM		2,874,376	2,797,840	(76,536)	(2.74)	6,503,375	6,221,650	(281,725)	(4.53)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	359,503	331,710	(27,793)	(8.38)	730,420	774,500	44,080	5.69
INTERRUPTIBLE TRANSPORT	(92)	22,555	26,280	3,725	14.17	49,062	50,360	1,298	2.58
LARGE VOLUME INTERRUPTIBLE	(93)	2,234,027	1,481,920	(752,107)	(50.75)	2,790,017	3,083,820	293,803	9.53
OFF SYSTEM SALES SERVICE	(95)	243,500	0	(243,500)	0.00	464,000	0	(464,000)	0.00
TOTAL INTERRUPTIBLE		2,859,585	1,839,910	(1,019,675)	(55.42)	4,033,499	3,908,680	(124,819)	(3.19)
TOTAL THERM SALES		5,733,961	4,637,750	(1,096,211)	(23.64)	10,536,874	10,130,330	(406,544)	(4.01)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,428	2,397	(31)	(1.29)	2,429	2,396	(33)	(1.38)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,011	30,876	(135)	(0.44)	31,124	31,058	(66)	(0.21)
LARGE VOLUME	(51)	905	899	(6)	(0.67)	904	898	(6)	(0.67)
OTHER	(81)	426	414	(12)	(2.90)	425	415	(10)	(2.41)
TOTAL FIRM		34,770	34,591	(179)	(0.52)	34,882	34,772	(110)	(0.32)
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		34,786	34,607	(179)	(0.52)	34,898	34,788	(110)	(0.32)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	233	233	0	0.00	604	566	(38)	(6.71)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	66	66	100.00
RESIDENTIAL	(31)	18	20	2	10.00	46	47	1	2.13
LARGE VOLUME	(51)	1,912	1,795	(117)	(6.52)	3,955	3,784	(171)	(4.52)
OTHER	(81)	20	23	3	13.04	49	50	1	2.00
INTERRUPTIBLE	(61)	27,654	23,694	(3,960)	(16.71)	56,186	55,321	(865)	(1.56)
INTERRUPTIBLE TRANSPORT	(92)	22,555	26,280	3,725	14.17	49,062	50,360	1,298	2.58
LARGE VOLUME INTERRUPTIBLE	(93)	2,234,027	1,481,920	(752,107)	(50.75)	2,790,017	3,083,820	293,803	9.53
OFF SYSTEM SALES SERVICE	(95)	243,500	0	(243,500)	0.00	464,000	0	(464,000)	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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0495	1.0452										
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	1.06	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0469	1.0452										
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	1.06	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	05/31/96	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
DUE	06/10/96		
INVOICE NO.	11511		
TOTAL AMOUNT DUE	\$126,421.45		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			05/96	A	RES	0.3659	0.0665		0.4344	293,260	\$127,392.14
	NO NOTICE RESERVATION CHARGE			05/96	A	NNR	0.0694			0.0694	31,000	\$2,151.40
	WESTERN DIVISION REVENUE SHARING CREDIT			05/96	A	TCH						(\$3,122.09)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/96.											324,260	\$126,421.45

*** END OF INVOICE 11511 ***

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

DATE	05/31/96	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
DUE	06/10/96		
INVOICE NO.	11499		
TOTAL AMOUNT DUE	\$105,126.67		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ
 AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST
 TYPE: FIRM TRANSPORTATION

POI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
						BASE	SURCHARGES	DISC NET			
	RESERVATION CHARGE		05/96	A	RES	0.7488	0.0085		0.7573	136,818	\$105,126.67
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/96.										136,818	\$105,126.67

*** END OF INVOICE 11499 ***

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

DATE	06/10/96	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	06/20/96		
INVOICE NO.	11707		
TOTAL AMOUNT DUE	\$19,861.02		

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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MPBTU DRY	AMOUNT
							BASE	SURCHARGES	DTSC NET		
	Usage Charge - No Notice For DELAND			05/96	A	COM	0.0259	0.0505	0.0764	4,770	\$364.43
	Usage Charge - No Notice For SANFORD			05/96	A	COM	0.0259	0.0505	0.0764	3,164	\$241.73
	Usage Charge - No Notice For WEST PALM BEACH			05/96	A	COM	0.0259	0.0505	0.0764	(4,189)	(\$320.04)
	Usage Charge	16103	FPU-RIVIERA BEACH	05/96	A	COM	0.0259	0.0505	0.0764	21,903	\$1,573.39
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	05/96	A	COM	0.0259	0.0505	0.0764	18,328	\$1,400.26
	Usage Charge	16105	FPU-WEST PALM BEACH	05/96	A	COM	0.0259	0.0505	0.0764	30,948	\$2,364.43
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	05/96	A	COM	0.0259	0.0505	0.0764	52,194	\$3,987.62
	Usage Charge	16107	FPU-LAKE WORTH	05/96	A	COM	0.0259	0.0505	0.0764	33,658	\$2,571.47
	Usage Charge	16108	FPU-BOYNTON BEACH	05/96	A	COM	0.0259	0.0505	0.0764	30,163	\$2,304.45
	Usage Charge	16109	FPU-BOCA RATON	05/96	A	COM	0.0259	0.0505	0.0764	33,710	\$2,575.44
	Usage Charge	16156	FPU-SANFORD	05/96	A	COM	0.0259	0.0505	0.0764	2,595	\$198.26
	Usage Charge	16157	FPU-SANFORD WEST	05/96	A	COM	0.0259	0.0505	0.0764	400	\$30.56
	Usage Charge	16158	FPU-DELAND	05/96	A	COM	0.0259	0.0505	0.0764	7,967	\$508.68
	Usage Charge	16273	FARMLAND INDUSTRIES	05/96	A	COM	0.0259	0.0505	0.0764	24,350	\$1,860.34

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

DATE	06/10/96	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	06/20/96		
INVOICE NO.	11707		
TOTAL AMOUNT DUE	\$19,861.02		

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

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

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/96. 259,961 \$19,861.02 ✓
 *** END OF INVOICE 11707 ***

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

DATE	06/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROHN 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	06/20/96		
INVOICE NO	11696		
TOTAL AMOUNT DUE	\$6,858.90		

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

POI NO.	RECEIPTS NAME	DELIVERIES		PROC MONTH	TC	RC	RATES			VOLUMES MPBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	DTSC		
	Usage Charge	161C3	FPU-RIVERA BEACH	05/96	A	COM	C.0371	0.0155	0.0526	8,897	\$467.98
	Usage Charge	161C4	FPU-WEST PALM BEACH WEST	05/96	A	COM	C.0371	0.0155	0.0526	15,535	\$817.14
	Usage Charge	161C5	FPU-WEST PALM BEACH	05/96	A	COM	C.0371	0.0155	0.0526	11,652	\$512.90
	Usage Charge	161C6	FPU-LAKE WORTH SOUTH	05/96	A	COM	C.0371	0.0155	0.0526	34,706	\$1,825.54
	Usage Charge	161C7	FPU-LAKE WORTH	05/96	A	COM	C.0371	0.0155	0.0526	6,942	\$365.15
	Usage Charge	161C8	FPU-BOYNTON BEACH	05/96	A	COM	C.0371	0.0155	0.0526	837	\$44.03
	Usage Charge	161C9	FPU-BOCA RATON	05/96	A	COM	C.0371	0.0155	0.0526	5,390	\$283.51
	Usage Charge	161E6	FPU-SANFORD	05/96	A	COM	C.0371	0.0155	0.0526	16,337	\$859.33
	Usage Charge	161E7	FPU-SANFORD WEST	05/96	A	COM	C.0371	0.0155	0.0526	16,368	\$860.96
	Usage Charge	161E8	FPU-DELAND	05/96	A	COM	C.0371	0.0155	0.0526	13,733	\$722.36
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/96.										130,397	\$6,858.90

*** END OF INVOICE 11696 ***

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

DATE	05/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/10/96		
INVOICE NO.	11639		
TOTAL AMOUNT DUE	\$10,617.24		

CONTRACT _____ SHIPPER: _____ CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ
 TYPE: CASH IN/CASH OUT AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO. NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT	
						BASE	SURCHARGES	DTSC	NET			
	C10 - Net Market Delivery Imbalance		12/95	A	NDM	1.9600				1.9600	3,470	\$6,801.20
	C10 - Net No Notice Imbalance		12/95	A	NNI	1.9600				1.9600	2,049	\$4,016.04
TOTAL FOR MONTH OF 12/95.											5,519	\$10,817.24

REVERSES CHECK #0625000396

*** END OF INVOICE 11639 ***

15

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

DATE	05/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMANN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/10/96		
INVOICE NO.	11640		
TOTAL AMOUNT DUE	(\$6,801.20)		

CONTRACT SHIPPER: CUSTOMER NO. 4084 PLEASE CONTACT GEDRGI ANUEZ
 TYPE: CASH IN/CASH OUT AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DTSC	NET			
	CIO - Net Market Delivery Imbalance			12/95	A	NDM	1.9600				1.9600	(3,470)	(\$6,801.20)
TOTAL FOR MONTH OF 12/95.												(3,470)	(\$6,801.20)

CORRECT BILLING FOR 12/95 CASHOUT

*** END OF INVOICE 11640 ***

16

LG&E Natural Marketing Inc.

P. O. Box 651529
Charlotte, NC 28265-1529

Statement Date:

June 04, 1996

Production Month:

May 1996

Company Number:

Invoice

199605-I-00280

Florida Public Utilities Company

Attn: Mgr of Engineering & Gas Supply
401 S. Dixie Highway
P. O. Box 3395
W. Palm Beach, FL 33402-3395

LG&E Natural Marketing Inc.

Title Transfer Contract: S-FLAPUBUTILCO-T-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	611	FGT MOPS REFUGIO SNG	Nom	28,830	28,830	\$2.1650	\$62,416.95
FGT	25306	ZONE 1 POOLING PT.	Nom	24,552	24,552	\$2.1650	\$53,155.08
FGT	25412	ZONE 2 POOLING PT.	Nom	22,589	22,589	\$2.2250	\$50,260.53
FGT	25412	ZONE 2 POOLING PT.	Nom	39,029	39,029	\$2.2250	\$86,839.52
FGT	62137	DIGS-MOBILE BAY LATE	Nom	25,923	25,923	\$2.2150	\$57,419.45

Totals 140,923 \$310,091.53

Recap:

Commodity Total \$310,091.53
Net Amount Due \$310,091.53

Payment Due By: 06/20/96

Average Price is rounded

Please Wire Transactions To:

Nation Bank
Dallas, TX
Account # :1290288605
ABA# 111000012

Please Send Invoices To:

Attn: Gas Accounting
P.O. Box 569550
Dallas, TX 75356-9550

Please Remit Check To:

LG&E Natural Marketing I
P. O. Box 651529
Charlotte, NC 28265-1529

Please Send Correspondence To:

Attn: Gas Accounting
PO Box 569550
Dallas, TX 75356-9550
Phone: (214)640-6800
Fax: (214) 640-6938

Copies Sent To:



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 015524
INVOICE DATE 06 11 1996
CONTRACT 157115
DELIVERY MONTH 05/1996

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

Natural gas delivered during 05/96. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI CONTRACT 178051	020022	55,800	2.16750	120,946.50
JUDGE DIGRY/FGT	031956	2,800	2.22750	6,237.00
FGT STATION 8 POOL POINT	059380	16,100	2.22750	35,862.75
FGT STA 11 ZN 3 POOL POIN	065930	21,421	2.21750	47,501.07
FGT FAIRWAY FLD	070036	34,379	2.21750	76,235.43
TOTAL AMOUNT DUE				286,782.75

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-A981603-14187601,015524,061196,0596



ORIGINAL INVOICE

PAYMENT BY CHECK
TEXACO NATURAL GAS INC.
P.O. BOX 842306
DALLAS, TEXAS 75284-2306

FLORIDA PUBLIC UTILITIES CO
 401 S DIXIE HWY
 PO BOX 3395
 WEST PALM BEACH, FL 334023395
 ATTENTION: TREASURER

**PAYMENT BY
 ELECTRONIC FUNDS TRANSFER:**
CHEMICAL BANK NEW YORK, N.Y.
ACCT# 323-040-780
ABA# 021000128

INVOICE		DELIVERY MO/YR	CUSTOMER NUMBER	CONTACT:
NUMBER	DATE			
05960104	06/06/96	05/96	032575	MARVIN EBANKS (713)752-7147

TERMS
 PAYMENT DUE Earlier of 10 days from receipt or 25th day of the

PIPELINE	POINT OF SALE/CHARGES	MMBTU	\$/MMBTU	\$/AMOUNT
FGT	KAPLAN-SABINE/FGT	4,284	\$2.2000	\$9,424.80
FGT	P 5302 ZONE 3	26,716	\$2.2000	\$58,775.20
TOTAL AMOUNT DUE				\$68,200.00

SPECIAL INFORMATION

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

- IF PAYMENT DIFFERS FROM AMOUNT INVOICED, PLEASE FAX YOUR SUPPORTING P/L OR METER STMT OR PRICE TO 713-752-4044 ATTN: ACCT. RECEIVABLE.

FOR OFFICE USE ONLY			
CONTRACT NUMBER	STATE CODE	BAP#	ACCOUNT MANAGER
21-3281		96-001-001-05	BRIAN SPACK

CUSTOMER COPY

UNION OIL CO. OF CALIFORNIA INVOICE

14141 SOUTHWEST FREEWAY
SUGAR LAND, TEXAS 77478

Phone Number
(713) 491-7600

SOLD TO:
Florida Public Utilities Company
Christopher M. Snyder
P.O. Box 3395
West Palm Beach, FL 33402-3395

INVOICE NUMBER C-9605-026
DATE 06/12/96
PAYMENT DUE ON RECEIPT

*FAXED TO: (407) 838-1713
12-Jun-96

MMBTU QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
31,000	May, 1996 Gas Sales at Vermilion Tabs 14 (PGT)	\$2.29000	\$69,130.00
31,000		TOTAL	\$69,130.00

Questions or discrepancies concerning this invoice?
Please Call: Denise Silva
(713) 287-7618

MAKE ALL CHECKS PAYABLE TO:
UNION OIL CO. OF CALIFORNIA
ATTN: GAS DEPARTMENT
P.O. BOX 841055
DALLAS, TEXAS 75284-1055
PLEASE INCLUDE INVOICE NUMBER ON REMITTANCE

\$69,130.00
PAY THIS
AMOUNT

THANK YOU FOR YOUR BUSINESS!

WIRE TRANSFERS:
THE NORTHERN TRUST COMPANY
CHICAGO, ILLINOIS
BANK ROUTING NO. 071000152
For credit to:
UNOCAL OIL & GAS DIVISION
ACCOUNT NO. 247731
LOCATION CODE IN REFERENCE OR 1ST TEXT
FIELD - 0224001
PLEASE FAX CHECK DETAIL TO (713) 287-7327

(40) 131-50

ERR

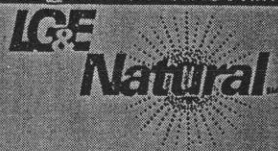
4653

05/03/96

LG&E NATURAL MARKETING INC.

INVOICE NO.	DATE	REFERENCE	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT
CKRQ042296	04/22/96	1/93 IMBALANCE DUE FPUC			5,705.28*
CHECK TOTAL					\$5,705.28

THIS CHECK IS PRINTED ON CHEMICAL REACTIVE PAPER WHICH CONTAINS A WATERMARK-HOLD UP TO A LIGHT TO VIEW



LG&E NATURAL MARKETING INC.
2777 STEMMONS FWY, SUITE 700
DALLAS, TEXAS 75207

DATE	CHECK NUMBER
05/03/96	33839

33839

FIVE-THOUSAND-SEVEN-HUNDRED-FIVE-DOLLARS-TWENTY-EIGHT-CENTS*****

CHECK AMOUNT
****\$5,705.28*

FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL

LG&E NATURAL
MARKETING INC.

33402-3395

Richard A. Offner
CASHIER

Payable through
Mellon Bank (DE) N.A., Wilmington, DE 19899
Mellon Bank (East) N.A., Philadelphia, PA 19102
62-4/311

033839010001927927945M

21

CNB/OLYMPIC GAS SERVICES HOUSTON, TEXAS 77002

CHECK NO. 00000000629



REF	DESCRIPTION	GROSS	DISCOUNT	NET
12112859GS21	IMBALANCE TRADE	4,405.35		4,405.35
			TOTAL	4,405.35

CNB/OLYMPIC GAS SERVICES
PH. 713-659-3400
1111 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

000629

VENDOR NO. 83900 DATE Mar 28 96

PAY \$4,405.35

***** Four Thousand Four Hundred Five and 35/100 *****
TO THE ORDER OF

FLORIDA PUBLIC UTILITIES CO.
ATTN: CHRISTOPHER M. SYNDER
P.O. BOX 3395
WEST PALM BEACH, FL

33402-3395

Lamin A. Debo

INFO/DATA SUPPLY, INC. - 214-388-3500 US & WATS 800-527-5887

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



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

05/14/96

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9605000103 0496 SHIPPER REFUND 070194 TO 053195 BASED	05/13/96	CKR051396		3,052.19		3,052.19
				TOTAL		3,052.19

SPECIAL INSTRUCTIONS:
KATHY MISHLER X7420 EB3920A WILL PICK UP CHECK

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300051 ATTACHED BELOW



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

No. 0625300051

05/14/96

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

*****\$3,052.19

NOT VALID AFTER 1 YEAR

three thousand fifty two and 19/100 Dollars

BANK-DELAWARE

AUTHORIZED SIGNATURE

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

0625300051

Redacted

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



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

05/06/96

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9605000014	05/06/96	10827		10,817.24		10,817.24
IMBAL CASHOUT 12/95 FOR FURTHER INFO, CALL ALMA GREEN 713/853-5832						
				TOTAL		10,817.24

SPECIAL INSTRUCTIONS:
PICKUP BY ALMA GREEN X5832 EB 3922B

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000396 ATTACHED BELOW



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

No. 0625000396

05/06/96

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

*****\$10,817.24

NOT VALID AFTER 1 YEAR

ten thousand eight hundred seventeen and 24/100 Dollars

BANK-DELAWARE

Kush
AUTHORIZED SIGNATURE

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

0625000396