

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	JULY 1996		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	19,977	17,821	2,156	12.10	90,444	75,721	14,723	19.44
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	11,589	11,589	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	729,922	676,940	52,982	7.83	3,151,593	3,451,095	(299,502)	(8.68)
5 DEMAND	219,398	199,969	19,429	9.72	1,242,790	1,178,765	64,025	5.43
6 OTHER	(1,662)	0	(1,662)	0.00	(12,128)	0	(12,128)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	350	0	350	0.00	4,992	0	4,992	0.00
8 DEMAND	314	0	314	0.00	3,587	0	3,587	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)	969,122	896,881	72,241	8.05	4,475,709	4,717,170	(241,461)	(5.12)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,934	1,615	1,319	81.67	8,605	8,493	112	1.32
14 TOTAL THERM SALES	1,123,474	895,266	228,208	25.49	4,790,380	4,708,677	81,703	1.74
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,863,080	2,934,040	(70,960)	(2.42)	13,604,760	12,926,280	678,480	5.25
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,779,820	2,934,040	(154,220)	(5.26)	12,769,770	12,926,280	(156,510)	(1.21)
19 DEMAND	4,320,780	3,235,780	1,085,000	33.53	19,898,960	19,386,960	512,000	2.64
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	62,740	0	62,740	0.00	724,480	0	724,480	0.00
22 DEMAND	62,740	0	62,740	0.00	724,480	0	724,480	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,717,080	2,934,040	(216,960)	(7.39)	12,045,290	12,926,280	(880,990)	(6.82)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,647	5,280	2,367	44.83	24,258	23,240	1,018	4.38
27 TOTAL THERM SALES (24-26 Estimated Only)	5,309,971	2,928,760	2,381,211	81.30	21,623,081	12,903,040	8,720,041	67.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.698	0.607	0.091	14.99	0.665	0.586	0.079	13.48
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)	26.258	23.072	3.186	13.81	24.680	26.698	(2.018)	(7.56)
32 DEMAND (5/19)	5.078	6.180	(1.102)	(17.83)	6.246	6.080	0.166	2.73
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)	0.558	0.000	0.558	0.00	0.689	0.000	0.689	0.00
35 DEMAND (8/22)	0.500	0.000	0.500	0.00	0.495	0.000	0.495	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	35.668	30.568	5.100	16.68	37.157	36.493	0.664	1.82
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)	38.368	30.587	7.781	25.44	35.473	36.545	(1.072)	(2.93)
40 TOTAL COST OF THERM SOLD (11/27)	18.251	30.623	(12.372)	(40.40)	20.699	36.559	(15.860)	(43.38)
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)	17.234	29.606	(12.372)	(41.79)	19.682	35.542	(15.860)	(44.62)
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)	17.29880	29.71732	(12.419)	(41.79)	19.75600	35.67564	(15.920)	(44.62)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.299	29.717	(12.418)	(41.79)	19.756	35.676	(15.920)	(44.62)

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**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: JULY 1996				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	19,977	17,821	2,156	12.10	90,444	75,721	14,723	19.44	
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	11,589	11,589	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	729,922	676,940	52,982	7.83	3,151,593	3,451,095	(299,502)	(8.68)	
5 DEMAND	219,398	199,969	19,429	9.72	1,242,790	1,178,765	64,025	5.43	
6 OTHER	(1,662)	0	(1,662)	0.00	(12,128)	0	(12,128)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	350	0	350	0.00	4,992	0	4,992	0.00	
8 DEMAND	314	0	314	0.00	3,587	0	3,587	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)	969,122	896,881	72,241	8.05	4,475,709	4,717,170	(241,461)	(5.12)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,934	1,615	1,319	81.67	8,605	8,493	112	1.32	
14 TOTAL THERM SALES	1,123,474	895,266	228,208	25.49	4,790,380	4,708,677	81,703	1.74	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,863,080	2,934,040	(70,960)	(2.42)	13,604,760	12,926,280	678,480	5.25	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,779,820	2,934,040	(154,220)	(5.26)	12,769,770	12,926,280	(156,510)	(1.21)	
19 DEMAND	4,320,780	3,235,780	1,085,000	33.53	19,898,960	19,386,960	512,000	2.64	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	62,740	0	62,740	0.00	724,480	0	724,480	0.00	
22 DEMAND	62,740	0	62,740	0.00	724,480	0	724,480	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,717,080	2,934,040	(216,960)	(7.39)	12,045,290	12,926,280	(880,990)	(6.82)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	7,647	5,280	2,367	44.83	24,258	23,240	1,018	4.38	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,309,971	2,928,760	2,381,211	81.30	21,623,081	12,903,040	8,720,041	67.58	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.698	0.607	0.091	14.99	0.665	0.586	0.079	13.48	
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)	26.258	23.072	3.186	13.81	24.680	26.698	(2.018)	(7.56)	
32 DEMAND (5/19)	5.078	6.180	(1.102)	(17.83)	6.246	6.080	0.166	2.73	
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)	0.558	0.000	0.558	0.00	0.689	0.000	0.689	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.495	0.000	0.495	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	35.668	30.568	5.100	16.68	37.157	36.493	0.664	1.82	
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)	38.368	30.587	7.781	25.44	35.473	36.545	(1.072)	(2.93)	
40 TOTAL COST OF THERM SOLD (11/27)	18.251	30.623	(12.372)	(40.40)	20.699	36.559	(15.860)	(43.38)	
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)	17.234	29.606	(12.372)	(41.79)	19.682	35.542	(15.860)	(44.62)	
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)	17.29880	29.71732	(12.419)	(41.79)	19.75600	35.67564	(15.920)	(44.62)	
45 PGA FACTOR ROUNDED TO NEAREST .001	17.299	29.717	(12.418)	(41.79)	19.756	35.676	(15.920)	(44.62)	

**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: JULY 1996				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	19,977	17,821	2,156	12.10	90,444	75,721	14,723	19.44
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	11,589	11,589	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	729,922	676,940	52,982	7.83	3,151,593	3,451,095	(299,502)	(8.68)
5 DEMAND	219,398	199,969	19,429	9.72	1,242,790	1,178,765	64,025	5.43
6 OTHER	(1,662)	0	(1,662)	0.00	(12,128)	0	(12,128)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	350	0	350	0.00	4,992	0	4,992	0.00
8 DEMAND	314	0	314	0.00	3,587	0	3,587	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	256,822	(256,822)	(100.00)	0	(108,112)	108,112	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	969,122	1,153,703	(184,581)	(16.00)	4,475,709	4,609,058	(133,349)	(2.89)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,934	1,615	1,319	81.67	8,605	8,493	112	1.32
14 TOTAL THERM SALES	1,123,474	1,152,088	(28,614)	(2.48)	4,790,380	4,600,565	189,815	4.13
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,863,080	2,934,040	(70,960)	(2.42)	13,604,760	12,926,280	678,480	5.25
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,779,820	2,934,040	(154,220)	(5.26)	12,769,770	12,926,280	(156,510)	(1.21)
19 DEMAND	4,320,780	3,235,780	1,085,000	33.53	19,898,960	19,386,960	512,000	2.64
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	62,740	0	62,740	0.00	724,480	0	724,480	0.00
22 DEMAND	62,740	0	62,740	0.00	724,480	0	724,480	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,717,080	2,934,040	(216,960)	(7.39)	12,045,290	12,926,280	(880,990)	(6.82)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,647	5,280	2,367	44.83	24,258	23,240	1,018	4.38
27 TOTAL THERM SALES (24-26 Estimated Only)	5,309,971	2,928,760	2,381,211	81.30	21,623,081	12,903,040	8,720,041	67.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.698	0.607	0.091	14.99	0.665	0.586	0.079	13.48
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)	26.258	23.072	3.186	13.81	24.680	26.698	(2.018)	(7.56)
32 DEMAND (5/19)	5.078	6.180	(1.102)	(17.83)	6.246	6.080	0.166	2.73
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)	0.558	0.000	0.558	0.00	0.689	0.000	0.689	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.495	0.000	0.495	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	35.668	39.321	(3.653)	(9.29)	37.157	35.656	1.501	4.21
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)	38.368	30.587	7.781	25.44	35.473	36.545	(1.072)	(2.93)
40 TOTAL COST OF THERM SOLD (11/27)	18.251	39.392	(21.141)	(53.67)	20.699	35.721	(15.022)	(42.05)
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)	17.234	38.375	(21.141)	(55.09)	19.682	34.704	(15.022)	(43.29)
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)	17.29880	38.51929	(21.220)	(55.09)	19.75600	34.83449	(15.078)	(43.29)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.299	38.519	(21.220)	(55.09)	19.756	34.834	(15.078)	(43.29)

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: JULY 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,648,730	18,468.76	0.697
2 No Notice Commodity Adjustment - System Supply	(37,940)	(289.86)	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	62,740	349.46	0.557
4 Commodity Pipeline - Scheduled FTS - OSSS	189,550	1,448.16	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)	2,863,080	19,976.52	0.698
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,591,000	712,219.70	27.488
18 Commodity Other - Scheduled FTS - OSSS	189,550	50,974.32	26.892
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	(33,272.00)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,780,550	729,922.02	26.251
MAND			
25 Demand (Pipeline) Entitlement to System Supply	4,068,490	228,837.01	5.625
26 Demand (Pipeline) Entitlement to End-Users	62,740	313.70	0.500
27 Demand (Pipeline) Entitlement to OSSS	189,550	3,368.30	1.777
28 Other - GRI Refund	0	(13,121.24)	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	219,397.77	5.078
OTHER			
33 Revenue Sharing - FGT	0	(1,662.13)	0.000
34 Other	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(1,662.13)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: JULY 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)	729,922	676,940	(52,982)	(7.83)	3,151,593	3,451,095	299,502	8.68
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	239,864	476,763	236,899	49.69	1,332,695	1,157,963	(174,732)	(15.09)
3 TOTAL	969,786	1,153,703	183,917	15.94	4,484,288	4,609,058	124,770	2.71
4 FUEL REVENUES (NET OF REVENUE TAX)	1,124,138	1,152,088	27,950	2.43	4,798,959	4,600,565	(198,394)	(4.31)
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	141,980	141,980	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,159,633	1,187,583	27,950	2.35	4,940,939	4,742,545	(198,394)	(4.18)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	189,847	33,880	(155,967)	(460.35)	456,651	133,487	(323,164)	(242.09)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(2,483)	0	2,483	0.00	(14,098)	0	14,098	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(620,322)	419,061	1,039,383	248.03	(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	(141,980)	(141,980)	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)	(468,453)	417,446	885,899	212.22	(468,453)	417,446	885,899	212.22
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(620,322)	419,061	1,039,383	248.03	* 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)	(465,970)	417,446	883,416	211.62				
14 TOTAL (12+13)	(1,086,292)	836,507	1,922,799	229.86				
15 AVERAGE (50% OF 14)	(543,146)	418,254	961,400	229.86				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5200%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4500%	0.0000%	---	---				
18 TOTAL (16+17)	10.9700%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.4850%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.457%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(2,483)	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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
JULY 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	1,526,640	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
8	JUN 96	LG & E	SYS SUPPLY	N/A	1,153,330	108,750	1,262,080	321,543.33	N/A	N/A	INCL IN COST	25.48
9	JUN 96	AMOCO	SYS SUPPLY	N/A	1,161,000	0	1,161,000	278,100.00	N/A	N/A	INCL IN COST	23.95
10	JUN 96	TEXACO	SYS SUPPLY	N/A	67,760	0	67,760	16,292.50	N/A	N/A	INCL IN COST	24.04
11	JUN 96	SCANA	SYS SUPPLY	N/A	29,010	0	29,010	6,900.00	N/A	N/A	INCL IN COST	23.78
12	JUN 96	NORAM	SYS SUPPLY	N/A	290,100	0	290,100	69,000.00	N/A	N/A	INCL IN COST	23.78
13	JUL 96	LG & E	SYS SUPPLY	N/A	1,056,800	189,550	1,246,350	351,056.97	N/A	N/A	INCL IN COST	28.17
14	JUL 96	AMOCO	SYS SUPPLY	N/A	1,227,400	0	1,227,400	329,244.75	N/A	N/A	INCL IN COST	26.82
15	JUL 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	81,235.50	N/A	N/A	INCL IN COST	27.10
16	JUL 96	LG & E	SYS SUPPLY	N/A	6,300	0	6,300	1,656.80	N/A	N/A	INCL IN COST	26.30
TOTAL					12,007,470	762,300	12,769,770	3,209,756.63	0	0	0	25.14

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	LG&E	611	909	879	28,179	27,240	\$2.5450	\$2.6327
2	AMOCO	611	1,759	1,702	54,540	52,752	\$2.5475	\$2.6338
3	TEXACO	16069	50	48	1,550	1,488	\$2.6300	\$2.7396
4	LG&E	23060	2,025	1,957	62,775	60,667	\$2.6350	\$2.7266
5	LG&E	25306	645	624	19,995	19,344	\$2.5450	\$2.6306
6	AMOCO	25412	900	870	27,900	26,970	\$2.6375	\$2.7284
7	AMOCO	62100	41	39	1,260	1,218	\$2.5475	\$2.6353
8	AMOCO	62133	1,394	1,348	43,200	41,800	\$2.6275	\$2.7155
9	TEXACO	62134	950	919	29,450	28,489	\$2.6200	\$2.7084
10	LG&E	62137	775	749	24,016	23,224	\$2.6250	\$2.7145
11	LG&E	62410	21	20	651	630	\$2.5450	\$2.6298
12								
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TOTAL			9,469	9,155	293,516	283,822		
WEIGHTED AVERAGE							\$2.6002	\$2.6890

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: JULY 1996				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	440,104	410,090	(30,014)	(7.32)	2,418,400	2,249,590	(168,810)	(7.50)
OUTDOOR LIGHTING	(21)	196	140	(56)	(40.00)	790	640	(150)	(23.44)
RESIDENTIAL	(31)	419,548	484,020	64,472	13.32	2,345,425	2,462,830	117,405	4.77
LARGE VOLUME	(51)	1,577,996	1,634,520	56,524	3.46	6,916,858	6,637,570	(279,288)	(4.21)
OTHER	(81)	6,949	8,040	1,091	13.57	35,033	37,600	2,567	6.83
TOTAL FIRM		2,444,793	2,536,810	92,017	3.63	11,716,506	11,388,230	(328,276)	(2.88)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	349,847	391,950	42,103	10.74	1,426,337	1,514,780	88,443	5.84
INTERRUPTIBLE TRANSPORT	(92)	20,254	20,350	96	0.47	89,564	91,410	1,846	2.02
LARGE VOLUME INTERRUPTIBLE	(93)	2,305,527	2,110,230	(195,297)	(9.25)	7,628,374	7,029,430	(598,944)	(8.52)
OFF SYSTEM SALES SERVICE	(95)	189,550	0	(189,550)	0.00	762,300	0	(762,300)	0.00
TOTAL INTERRUPTIBLE		2,865,178	2,522,530	(342,648)	(13.58)	9,906,575	8,635,620	(1,270,955)	(14.72)
TOTAL THERM SALES		5,309,971	5,059,340	(250,631)	(4.95)	21,623,081	20,023,850	(1,599,231)	(7.99)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,482	2,402	(80)	(3.33)	2,442	2,398	(44)	(1.83)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	5	5	100.00
RESIDENTIAL	(31)	30,488	30,176	(312)	(1.03)	30,862	30,681	(181)	(0.59)
LARGE VOLUME	(51)	862	899	37	4.12	894	898	4	0.45
OTHER	(81)	429	412	(17)	(4.13)	426	414	(12)	(2.90)
TOTAL FIRM		34,261	33,893	(368)	(1.09)	34,624	34,396	(228)	(0.66)
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		34,277	33,909	(368)	(1.09)	34,640	34,412	(228)	(0.66)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	177	171	(6)	(3.51)	990	938	(52)	(5.54)
OUTDOOR LIGHTING	(21)	0	35	35	100.00	0	128	128	100.00
RESIDENTIAL	(31)	14	16	2	12.50	76	80	4	5.00
LARGE VOLUME	(51)	1,831	1,818	(13)	(0.72)	7,737	7,392	(345)	(4.67)
OTHER	(81)	16	20	4	20.00	82	91	9	9.89
INTERRUPTIBLE	(61)	26,911	27,996	1,085	3.88	109,718	108,199	(1,519)	(1.40)
INTERRUPTIBLE TRANSPORT	(92)	20,254	20,350	96	0.47	89,564	91,410	1,846	2.02
LARGE VOLUME INTERRUPTIBLE	(93)	2,305,527	2,110,230	(195,297)	(9.25)	7,628,374	7,029,430	(598,944)	(8.52)
OFF SYSTEM SALES SERVICE	(95)	189,550	0	(189,550)	0.00	762,300	0	(762,300)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 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	1.0452	1.0436	1.0395								
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	1.06	1.05	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	1.0452	1.0432	1.0382								
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	1.06	1.06	0	0	0	0	0	0	0	0

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

DATE	07/31/96	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.	12486		
TOTAL AMOUNT DUE	\$128,062.19		

CONTRACT	5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4064	PLEASE CONTACT TONYA DAILY AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
	RESERVATION CHARGE			07/96	A	RES	0.3659	0.0685		293,260	\$127,392.14 ✓
	NO NOTICE RESERVATION CHARGE			07/96	A	NMR	0.0694			31,000	\$2,151.40
	WESTERN DIVISION REVENUE SHARING CREDIT			07/96	A	TCH					(\$1,294.73) ✓
	MARKET IT REVENUE SHARING CREDIT			07/96	A	ITF					(\$186.62) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/96.										324,260	\$128,062.19

*** END OF INVOICE 12486 ***

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

Page 1

DATE	07/31/96	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	08/10/96		
INVOICE NO.	12474		
TOTAL AMOUNT DUE	\$104,946.09		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT TONYA DAILY AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
							BASE	SURCHARGES	DISC NET			
	RESERVATION CHARGE			07/96	A	RES	0.7488	0.0085		0.7573	138,818	\$105,126.87 ✓
	MARKET IT REVENUE SHARING CREDIT			07/96	A	ITF						(\$180.78) ✓
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/96.										138,818	\$104,946.09	

*** END OF INVOICE 12474 ***

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 BRODM 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.	12659			
TOTAL AMOUNT DUE	\$15,783.02			

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT TONYA DAILY
 AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO.	NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC	NET		
	Usage Charge - No Notice For DELAND			07/96	A	COM	0.0259	0.0505		0.0764	783	\$59.82
	Usage Charge - No Notice For SANFORD			07/96	A	COM	0.0259	0.0505		0.0764	(1,103)	(\$84.27)
	Usage Charge - No Notice For WEST PALM BEACH			07/96	A	COM	0.0259	0.0505		0.0764	(3,474)	(\$265.41)
	Usage Charge	16103	FPU-RIVIERA BEACH	07/96	A	COM	0.0259	0.0505		0.0764	18,800	\$1,436.32
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	07/96	A	COM	0.0259	0.0505		0.0764	29,780	\$2,275.19
	Usage Charge	16105	FPU-WEST PALM BEACH	07/96	A	COM	0.0259	0.0505		0.0764	30,400	\$2,322.56
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	07/96	A	COM	0.0259	0.0505		0.0764	17,312	\$1,322.64
	Usage Charge	16107	FPU-LAKE WORTH	07/96	A	COM	0.0259	0.0505		0.0764	30,100	\$2,299.64
	Usage Charge	16108	FPU-BOYNTON BEACH	07/96	A	COM	0.0259	0.0505		0.0764	15,500	\$1,184.20
	Usage Charge	16109	FPU-BOCA RATON	07/96	A	COM	0.0259	0.0505		0.0764	32,100	\$2,452.44
	Usage Charge	16156	FPU-SANFORD	07/96	A	COM	0.0259	0.0505		0.0764	6,364	\$486.21
	Usage Charge	16158	FPU-DELAND	07/96	A	COM	0.0259	0.0505		0.0764	11,067	\$845.52
	Usage Charge	16273	FARMLAND INDUSTRIES	07/96	A	COM	0.0259	0.0505		0.0764	18,955	\$1,448.16
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/96.											206,584	\$15,783.02

*** END OF INVOICE 12659 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SOMAT 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.	12648		
TOTAL AMOUNT DUE	\$4,193.50		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT TONYA DAILY AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	DELIVERIES NAME	PROD MONTH	TC	RC	RATES		DISC	NET	VOLUMES HHBTU DRY	AMOUNT
							BASE	SURCHARGES				
	Usage Charge	16103	FPU-RIVIERA BEACH	07/96	A	COM	0.0371	0.0155		0.0526	4,800	\$252.48
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	07/96	A	COM	0.0371	0.0155		0.0526	3,230	\$169.90
	Usage Charge	16105	FPU-WEST PALM BEACH	07/96	A	COM	0.0371	0.0155		0.0526	6,600	\$347.16
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	07/96	A	COM	0.0371	0.0155		0.0526	7,156	\$376.41
	Usage Charge	16107	FPU-LAKE WORTH	07/96	A	COM	0.0371	0.0155		0.0526	5,700	\$299.82
	Usage Charge	16108	FPU-BOYNTON BEACH	07/96	A	COM	0.0371	0.0155		0.0526	2,300	\$120.98
	Usage Charge	16109	FPU-BOCA RATON	07/96	A	COM	0.0371	0.0155		0.0526	5,700	\$299.82
	Usage Charge	16156	FPU-SANFORD	07/96	A	COM	0.0371	0.0155		0.0526	15,137	\$796.21
	Usage Charge	16157	FPU-SANFORD WEST	07/96	A	COM	0.0371	0.0155		0.0526	15,768	\$829.40
	Usage Charge	16158	FPU-DELAND	07/96	A	COM	0.0371	0.0155		0.0526	13,333	\$701.32
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/96.											79,724	\$4,193.50

*** END OF INVOICE 12648 ***

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Product	Meter	Description	Status	MGR	AMBIU	Average Amount Due
611		RGT MOPS PERUGIO SNG	NOM	28.179	28.179	\$7,171.56
25306		ZONE 1 POOLING PL	NOM	19.995	19.995	\$2,545.50
29060		RGT GSX PLANT RESIDU	NOM	62.775	62.775	\$2,635.50
62117		DIGS MOBILE BAY TANK	NOM	44.888	44.888	\$2,625.50
		Total		171.337	171.337	\$17,978.06
		Net Pay				\$17,978.06
		Commodity Total				\$17,978.06
		Net Amount Due				\$17,978.06

Payment Due By: 08/20/96
 Invoice Number: 35105697
 Title Transfer Contract S-FLAPUBTLLGO-T-01

NO 212 F-25
 Statement Date August 05, 1996
 Production Month July 1996
 Company Number
 Invoice
 1976071E00200

Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 101 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395

Aug 6, 1996 9:05AM L&E NATURAL ACCTE
 P. O. Box 651529
 Charlotte, NC 28265-1529

Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 101 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395
 Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 101 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395
 Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 101 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395
 Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 101 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395

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Product	Quantity	Unit Price	Total
Item 1	531	\$16.5680	\$8,800.00
Item 2	531	\$16.5680	\$8,800.00
Item 3	531	\$16.5680	\$8,800.00
Item 4	531	\$16.5680	\$8,800.00
Item 5	531	\$16.5680	\$8,800.00
Item 6	531	\$16.5680	\$8,800.00
Item 7	531	\$16.5680	\$8,800.00
Item 8	531	\$16.5680	\$8,800.00
Item 9	531	\$16.5680	\$8,800.00
Item 10	531	\$16.5680	\$8,800.00
Item 11	531	\$16.5680	\$8,800.00
Item 12	531	\$16.5680	\$8,800.00
Item 13	531	\$16.5680	\$8,800.00
Item 14	531	\$16.5680	\$8,800.00
Item 15	531	\$16.5680	\$8,800.00
Item 16	531	\$16.5680	\$8,800.00
Item 17	531	\$16.5680	\$8,800.00
Item 18	531	\$16.5680	\$8,800.00
Item 19	531	\$16.5680	\$8,800.00
Item 20	531	\$16.5680	\$8,800.00
Item 21	531	\$16.5680	\$8,800.00
Item 22	531	\$16.5680	\$8,800.00
Item 23	531	\$16.5680	\$8,800.00
Item 24	531	\$16.5680	\$8,800.00
Item 25	531	\$16.5680	\$8,800.00
Item 26	531	\$16.5680	\$8,800.00
Item 27	531	\$16.5680	\$8,800.00
Item 28	531	\$16.5680	\$8,800.00
Item 29	531	\$16.5680	\$8,800.00
Item 30	531	\$16.5680	\$8,800.00
Item 31	531	\$16.5680	\$8,800.00
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Item 69	531	\$16.5680	\$8,800.00
Item 70	531	\$16.5680	\$8,800.00
Item 71	531	\$16.5680	\$8,800.00
Item 72	531	\$16.5680	\$8,800.00
Item 73	531	\$16.5680	\$8,800.00
Item 74	531	\$16.5680	\$8,800.00
Item 75	531	\$16.5680	\$8,800.00
Item 76	531	\$16.5680	\$8,800.00
Item 77	531	\$16.5680	\$8,800.00
Item 78	531	\$16.5680	\$8,800.00
Item 79	531	\$16.5680	\$8,800.00
Item 80	531	\$16.5680	\$8,800.00

LG&E Natural Marketing, Inc.

INVOICE
 1996071E00201
 Company Number
 July 1996
 Production Month
 August 05, 1996
 Statement Date
 No. 212 P. 4/5

LG&E Natural Marketing, Inc.
 Attn: G&E Accounting
 PO Box 99550
 Dallas, TX 75356-9550

LG&E Natural Marketing, Inc.
 Attn: G&E Accounting
 PO Box 99550
 Dallas, TX 75356-9550

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AMOCO ENERGY TRADING CORPORATION
100 WALL STREET, NEW YORK, N.Y. 10038
ATTENTION: SALES DEPARTMENT

DATE	QUANTITY	UNIT	PRICE	TOTAL	TERMS
07/15/98	1000	BARRELS	27.00	27,000	NET 30
07/16/98	1000	BARRELS	27.00	27,000	NET 30
07/17/98	1000	BARRELS	27.00	27,000	NET 30
07/18/98	1000	BARRELS	27.00	27,000	NET 30
07/19/98	1000	BARRELS	27.00	27,000	NET 30
07/20/98	1000	BARRELS	27.00	27,000	NET 30
07/21/98	1000	BARRELS	27.00	27,000	NET 30
07/22/98	1000	BARRELS	27.00	27,000	NET 30
07/23/98	1000	BARRELS	27.00	27,000	NET 30
07/24/98	1000	BARRELS	27.00	27,000	NET 30
07/25/98	1000	BARRELS	27.00	27,000	NET 30
07/26/98	1000	BARRELS	27.00	27,000	NET 30
07/27/98	1000	BARRELS	27.00	27,000	NET 30
07/28/98	1000	BARRELS	27.00	27,000	NET 30
07/29/98	1000	BARRELS	27.00	27,000	NET 30
07/30/98	1000	BARRELS	27.00	27,000	NET 30
07/31/98	1000	BARRELS	27.00	27,000	NET 30
08/01/98	1000	BARRELS	27.00	27,000	NET 30
08/02/98	1000	BARRELS	27.00	27,000	NET 30
08/03/98	1000	BARRELS	27.00	27,000	NET 30
08/04/98	1000	BARRELS	27.00	27,000	NET 30
08/05/98	1000	BARRELS	27.00	27,000	NET 30
08/06/98	1000	BARRELS	27.00	27,000	NET 30
08/07/98	1000	BARRELS	27.00	27,000	NET 30
08/08/98	1000	BARRELS	27.00	27,000	NET 30
08/09/98	1000	BARRELS	27.00	27,000	NET 30
08/10/98	1000	BARRELS	27.00	27,000	NET 30
08/11/98	1000	BARRELS	27.00	27,000	NET 30
08/12/98	1000	BARRELS	27.00	27,000	NET 30
08/13/98	1000	BARRELS	27.00	27,000	NET 30
08/14/98	1000	BARRELS	27.00	27,000	NET 30
08/15/98	1000	BARRELS	27.00	27,000	NET 30
08/16/98	1000	BARRELS	27.00	27,000	NET 30
08/17/98	1000	BARRELS	27.00	27,000	NET 30
08/18/98	1000	BARRELS	27.00	27,000	NET 30
08/19/98	1000	BARRELS	27.00	27,000	NET 30
08/20/98	1000	BARRELS	27.00	27,000	NET 30
08/21/98	1000	BARRELS	27.00	27,000	NET 30
08/22/98	1000	BARRELS	27.00	27,000	NET 30
08/23/98	1000	BARRELS	27.00	27,000	NET 30
08/24/98	1000	BARRELS	27.00	27,000	NET 30
08/25/98	1000	BARRELS	27.00	27,000	NET 30
08/26/98	1000	BARRELS	27.00	27,000	NET 30
08/27/98	1000	BARRELS	27.00	27,000	NET 30
08/28/98	1000	BARRELS	27.00	27,000	NET 30
08/29/98	1000	BARRELS	27.00	27,000	NET 30
08/30/98	1000	BARRELS	27.00	27,000	NET 30
08/31/98	1000	BARRELS	27.00	27,000	NET 30

AMOCO ENERGY TRADING CORPORATION
100 WALL STREET, NEW YORK, N.Y. 10038
ATTENTION: SALES DEPARTMENT

AMOCO ENERGY TRADING CORPORATION
100 WALL STREET, NEW YORK, N.Y. 10038
ATTENTION: SALES DEPARTMENT

AMOCO ENERGY TRADING CORPORATION
100 WALL STREET, NEW YORK, N.Y. 10038
ATTENTION: SALES DEPARTMENT



AMOCO GAS SALES INVOICE

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CUSTOMER COPY

ACCOUNT NUMBER 93-804-001-07	DATE 04/11/96
FOR OFFICE USE ONLY	
PLEASE REFERENCE INVOICE NUMBER WITH BILLANCE	

SPECIAL INFORMATION			
AMOUNT	AMOUNT	AMOUNT	AMOUNT
\$77,159.00	\$2,629.00	1.500	29.450
AMOUNT	AMOUNT	AMOUNT	AMOUNT

DATE 04/09/96	DATE 07/96	ACCOUNT NUMBER 93-804-001-07	ACCOUNT NUMBER 93-804-001-07
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TEXACO SUBSIDIARY COMPANIES CO.
 101 S. DEXTER HWY.
 BOX 3885
 MISSISSAUGA, ONT. L4X 1L7
 MISSISSAUGA, ONT. L4X 1L7
 MISSISSAUGA, ONT. L4X 1L7
 MISSISSAUGA, ONT. L4X 1L7

TEXACO NATURAL GAS INC.
 P.O. BOX 842106
 DALLAS, TEXAS 75284-2106



14 East University Avenue, Suite 213 - Gainesville, Florida 32601
Phone (352) 336-0202 - FAX (352) 336-7390

Send all orders to:
ENBOLYMPIC GAS SERVICES
20 Chesapeake Bank of Florida, N.A.
Houston Branch
ABA 115001064
Routing No. 057004350
Send check to:
ENBOLYMPIC GAS SERVICES
P.O. Box 200686
Gainesville, FL 32602-0686

DATE: 01/26/96

BOOKING	VOLUME	PRICE	TOTAL

Invoice NO. 17-05
Prod. MO. 01/26/96

ENBOLYMPIC GAS SERVICES
101 South Dwyer Highway
Gainesville, Florida 32602
Phone (352) 336-0202

Gas Services



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OLYMPIA GAS SERVICES HOUSTON TEXAS 77002

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12	OLYMPIA GAS SERVICES	26 226 98	26 226 98
TOTAL		26 226 98	

OLYMPIA GAS SERVICES
P.O. BOX 1000
HOUSTON TEXAS 77002

FIRST FEDERAL BANK OF TEXAS N.A. HOUSTON
CENTRAL OFFICE
1000 MAIN STREET
HOUSTON TEXAS 77002

000729

TO THE ORDER OF

OLYMPIA GAS SERVICES
P.O. BOX 1000
HOUSTON TEXAS 77002

AMOUNT PAID TO THE ORDER OF

OLYMPIA GAS SERVICES

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LG&E NATURAL MARKETING INC

INVOICE NO.	DATE	REFERENCE	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT
		SEE ATTACHED INVOICE			

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



LG&E NATURAL MARKETING INC
277 STEPHENS AVE. SUITE 200
DILLS BEACH, FL 33425

DATE: 06/29/96
CHECK NUMBER: 06983

7600

PAID TO THE ORDER OF
FLORIDA PUBLIC UTILITIES
ATTN: MANAGER, ENGR/SOPPLY
P O BOX 3395
DILLS BEACH, FL 33402-3395

CHECK AMOUNT
\$9,189.58

LG&E NATURAL
MARKETING INC

Richard H. Williams
DIRECTOR OF SALES

ENDORSE HERE: ROBERT DODD JR. CUREM 982M

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

ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

THIRTEEN THOUSAND ONE HUNDRED TWENTY ONE AND 24/100 DOLLARS

13,121.24

SSSSSSSS13.121.24

07/09/96

NO. 0625000356

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



AMOUNT	DISCOUNT	NET	PURCHASE	INVOICE	VOUCHER
13,121.24	0.00	13,121.24	06/96 1995 CRT REFUND	07/09/96	07/00070
TOTAL		13,121.24			



07/09/96

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FLORIDA PUBLIC UTILITIES CO

ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

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

Pg 1 OF 1

VENDOR NO 1084

REMITTANCE STATEMENT

INVOICE

INVOICE

NUMBER

12140

06/96 1995 CRT REFUND

13,121.24

0.00

13,121.24

TOTAL

13,121.24

DISCOUNT

NET

AMOUNT

PURCHASE

INVOICE

VOUCHER

NUMBER

12140

06/96 1995 CRT REFUND

13,121.24

0.00

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TOTAL

13,121.24

DISCOUNT

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INVOICE

VOUCHER

NUMBER

12140

06/96 1995 CRT REFUND

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TOTAL

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DISCOUNT

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AMOUNT

PURCHASE

INVOICE

VOUCHER

NUMBER

12140

06/96 1995 CRT REFUND

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TOTAL

FLORIDA

1	A	PUBLIC UTILITIES COMPANY		
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7		INVOICE		
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9		Date:	July 1, 1996	
10		Due Date:	July 10, 1996	
11				
12		West Florida Natural Gas Company		
13		Attention: Mr. Tom Goodwin		
14		Post Office Box 1460		
15		Panama City, Florida 32402		
16				
17		INVOICE NUMBER		
18				
19				
20		Description	Basis	Units
21				Price
22		March 1996 Imbalance Transaction		
23			MMBtu	
24			763	\$2,684.9
25				\$2,048.58
26				
27				
28		Mail Payment to:		
29		Wire transfer payment to:		
30		Florida Public Utilities Company		
31		Attention: Christopher M. Snyder		
32		Post Office Box 3395		
33		West Palm Beach, Florida 33402-3395		
34		ABA #067006076		
35		For the credit of Florida Public Utilities Company		
36		General Account No. 6627 627006416		
37		Please enclosed one copy of this invoice with check payment		

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of July 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-16	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-11	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Exhibit "A" (con't)
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of July 1996 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	14-18	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of July 1996 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE	19 & 20	1-80	All	(4)
RESOLUTIONS:	22	12-15	A, B, & C	(4)
	22	22	F, G, & H	(4)
	22	24	F & H	(4)

(4) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.