

**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: AUGUST 1996				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,341	16,628	4,713	28.34	111,785	92,349	19,436	21.05
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	13,740	13,740	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	686,997	689,789	(2,792)	(0.40)	3,838,590	4,140,884	(302,294)	(7.30)
5 DEMAND	227,637	199,969	27,668	13.84	1,470,427	1,378,734	91,693	6.65
6 OTHER	(1,939)	0	(1,939)	0.00	(14,067)	0	(14,067)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,011	0	1,011	0.00	6,003	0	6,003	0.00
8 DEMAND	1,203	0	1,203	0.00	4,790	0	4,790	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)	933,973	908,537	25,436	2.80	5,409,682	5,625,707	(216,025)	(3.84)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,995	1,634	1,361	83.29	11,600	10,127	1,473	14.55
14 TOTAL THERM SALES	1,006,836	906,903	99,933	11.02	5,797,216	5,615,580	181,636	3.23
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,104,150	2,768,350	335,800	12.13	16,708,910	15,694,630	1,014,280	6.46
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,969,410	2,768,350	201,060	7.26	15,739,180	15,694,630	44,550	0.28
19 DEMAND	3,870,780	3,235,780	635,000	19.62	23,769,740	22,622,740	1,147,000	5.07
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	160,350	0	160,350	0.00	884,830	0	884,830	0.00
22 DEMAND	160,350	0	160,350	0.00	884,830	0	884,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,809,060	2,768,350	40,710	1.47	14,854,350	15,694,630	(840,280)	(5.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,733	4,970	3,763	75.71	32,991	28,210	4,781	16.95
27 TOTAL THERM SALES (24-26 Estimated Only)	5,407,639	2,763,380	2,644,259	95.69	27,030,720	15,666,420	11,364,300	72.54
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.687	0.601	0.086	14.31	0.669	0.588	0.081	13.78
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)	23.136	24.917	(1.781)	(7.15)	24.389	26.384	(1.995)	(7.56)
32 DEMAND (5/19)	5.881	6.180	(0.299)	(4.84)	6.186	6.094	0.092	1.51
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)	0.630	0.000	0.630	0.00	0.678	0.000	0.678	0.00
35 DEMAND (8/22)	0.750	0.000	0.750	0.00	0.541	0.000	0.541	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)	33.249	32.819	0.430	1.31	36.418	35.845	0.573	1.60
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)	34.295	32.877	1.418	4.31	35.161	35.899	(0.738)	(2.06)
40 TOTAL COST OF THERM SOLD (11/27)	17.271	32.878	(15.607)	(47.47)	20.013	35.909	(15.896)	(44.27)
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)	16.254	31.861	(15.607)	(48.98)	18.996	34.892	(15.896)	(45.56)
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)	16.31512	31.98080	(15.666)	(48.98)	19.06742	35.02319	(15.956)	(45.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.315	31.981	(15.666)	(48.99)	19.067	35.023	(15.956)	(45.56)

DECLASSIFIED

DOCUMENT NUMBER-DATE

10262 SEP 25 1996

FFSC-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)	21,341	16,628	4,713	28.34	111,785	92,349	19,436	21.05
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	13,740	13,740	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	686,997	689,789	(2,792)	(0.40)	3,838,590	4,140,884	(302,294)	(7.30)
5 DEMAND	227,637	199,969	27,668	13.84	1,470,427	1,378,734	91,693	6.65
6 OTHER	(1,939)	0	(1,939)	0.00	(14,067)	0	(14,067)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,011	0	1,011	0.00	6,003	0	6,003	0.00
8 DEMAND	1,203	0	1,203	0.00	4,790	0	4,790	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)	933,973	908,537	25,436	2.80	5,409,682	5,625,707	(216,025)	(3.84)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,995	1,634	1,361	83.29	11,600	10,127	1,473	14.55
14 TOTAL THERM SALES	1,006,836	906,903	99,933	11.02	5,797,216	5,615,580	181,636	3.23
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,104,150	2,768,350	335,800	12.13	16,708,910	15,694,630	1,014,280	6.46
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,969,410	2,768,350	201,060	7.26	15,739,180	15,694,630	44,550	0.28
19 DEMAND	3,870,780	3,235,780	635,000	19.62	23,769,740	22,622,740	1,147,000	5.07
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	160,350	0	160,350	0.00	884,830	0	884,830	0.00
22 DEMAND	160,350	0	160,350	0.00	884,830	0	884,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,809,060	2,768,350	40,710	1.47	14,854,350	15,694,630	(840,280)	(5.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,733	4,970	3,763	75.71	32,991	28,210	4,781	16.95
27 TOTAL THERM SALES (24-26 Estimated Only)	5,407,639	2,763,380	2,644,259	95.69	27,030,720	15,666,420	11,364,300	72.54
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.687	0.601	0.086	14.31	0.669	0.588	0.081	13.78
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)	23.136	24.917	(1.781)	(7.15)	24.389	26.384	(1.995)	(7.56)
32 DEMAND (5/19)	5.881	6.180	(0.299)	(4.84)	6.186	6.094	0.092	1.51
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)	0.630	0.000	0.630	0.00	0.678	0.000	0.678	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.541	0.000	0.541	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)	33.249	32.819	0.430	1.31	36.418	35.845	0.573	1.60
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)	34.295	32.877	1.418	4.31	35.161	35.899	(0.738)	(2.06)
40 TOTAL COST OF THERM SOLD (11/27)	17.271	32.878	(15.607)	(47.47)	20.013	35.909	(15.896)	(44.27)
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)	16.254	31.861	(15.607)	(48.98)	18.996	34.892	(15.896)	(45.56)
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)	16.31512	31.98080	(15.666)	(48.98)	19.06742	35.02319	(15.956)	(45.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.315	31.981	(15.666)	(48.99)	19.067	35.023	(15.956)	(45.56)

**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	FLEXDOWN ESTIMATE	AUGUST 1996 DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,341	16,628	4,713	28.34	111,785	92,349	19,436	21.05
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	13,740	13,740	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	686,997	689,789	(2,792)	(0.40)	3,838,590	4,140,884	(302,294)	(7.30)
5 DEMAND	227,637	199,969	27,668	13.84	1,470,427	1,378,734	91,693	6.65
6 OTHER	(1,939)	0	(1,939)	0.00	(14,067)	0	(14,067)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	1,011	0	1,011	0.00	6,003	0	6,003	0.00
8 DEMAND	1,203	0	1,203	0.00	4,790	0	4,790	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	67,316	(67,316)	(100.00)	0	(40,796)	40,796	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	933,973	975,853	(41,880)	(4.29)	5,409,682	5,584,911	(175,229)	(3.14)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,995	1,634	1,361	83.29	11,600	10,127	1,473	14.55
14 TOTAL THERM SALES	1,006,836	974,219	32,617	3.35	5,797,216	5,574,784	222,432	3.99
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,104,150	2,768,350	335,800	12.13	16,708,910	15,694,630	1,014,280	6.46
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,969,410	2,768,350	201,060	7.26	15,739,180	15,694,630	44,550	0.28
19 DEMAND	3,870,780	3,235,780	635,000	19.62	23,769,740	22,622,740	1,147,000	5.07
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	160,350	0	160,350	0.00	884,830	0	884,830	0.00
22 DEMAND	160,350	0	160,350	0.00	884,830	0	884,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,809,060	2,768,350	40,710	1.47	14,854,350	15,694,630	(840,280)	(5.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,733	4,970	3,763	75.71	32,991	28,210	4,781	16.95
27 TOTAL THERM SALES (24-26 Estimated Only)	5,407,639	2,763,380	2,644,259	95.69	27,030,720	15,666,420	11,364,300	72.54
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.687	0.601	0.086	14.31	0.669	0.588	0.081	13.78
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)	23.136	24.917	(1.781)	(7.15)	24.389	26.384	(1.995)	(7.56)
32 DEMAND (5/19)	5.881	6.180	(0.299)	(4.84)	6.186	6.094	0.092	1.51
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)	0.630	0.000	0.630	0.00	0.678	0.000	0.678	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.541	0.000	0.541	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)	33.249	35.250	(2.001)	(5.68)	36.418	35.585	0.833	2.34
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)	34.295	32.877	1.418	4.31	35.161	35.899	(0.738)	(2.06)
40 TOTAL COST OF THERM SOLD (11/27)	17.271	35.314	(18.043)	(51.09)	20.013	35.649	(15.636)	(43.86)
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)	16.254	34.297	(18.043)	(52.61)	18.996	34.632	(15.636)	(45.15)
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)	16.31512	34.42596	(18.111)	(52.61)	19.06742	34.76222	(15.695)	(45.15)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.315	34.426	(18.111)	(52.61)	19.067	34.762	(15.695)	(45.15)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1996 THROUGH MARCH 1997
AUGUST 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,604,890	17,740.37	0.681
2 No Notice Commodity Adjustment - System Supply	46,860	358.02	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	160,350	1,010.87	0.630
4 Commodity Pipeline - Scheduled FTS - OSSS	292,050	2,231.26	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)	3,104,150	21,340.52	0.687
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	2,677,360	617,390.42	23.060
18 Commodity Other - Scheduled FTS - OSSS	292,050	69,222.98	23.702
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	9,029.65	0.000
21 Imbalance Cashout - Other Shippers	0	(8,645.96)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,969,410	686,997.09	23.136
MAND			
25 Demand (Pipeline) Entitlement to System Supply	3,418,380	221,512.84	6.480
26 Demand (Pipeline) Entitlement to End-Users	160,350	1,202.63	0.750
27 Demand (Pipeline) Entitlement to OSSS	292,050	4,921.04	1.685
28 Other - GRI Refund	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	3,870,780	227,636.51	5.881
OTHER			
33 Revenue Sharing - FGT	0	(1,938.96)	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	(1,938.96)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		AUGUST 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)	686,997	689,789	2,792	0.40	3,838,590	4,140,884	302,294	7.30	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	249,190	286,064	36,874	12.89	1,581,885	1,444,027	(137,858)	(9.55)	
3 TOTAL	936,187	975,853	39,666	4.06	5,420,475	5,584,911	164,436	2.94	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,009,050	974,219	(34,831)	(3.58)	5,808,009	5,574,784	(233,225)	(4.18)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	177,475	177,475	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,044,545	1,009,714	(34,831)	(3.45)	5,985,484	5,752,259	(233,225)	(4.05)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	108,358	33,861	(74,497)	(220.01)	565,009	167,348	(397,661)	(237.63)	
8 INTEREST PROVISION-THIS PERIOD (2) (2)	(1,951)	0	1,951	0.00	(16,049)	0	16,049	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(468,453)	417,446	885,899	212.22	(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	(177,475)	(177,475)	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)	(397,541)	415,812	813,353	195.61	(397,541)	415,812	813,353	195.61	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(468,453)	417,446	885,899	212.22					* 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)	(395,590)	415,812	811,402	195.14					
14 TOTAL (12+13)	(864,043)	833,258	1,697,301	203.69					
15 AVERAGE (50% OF 14)	(432,022)	416,629	848,651	203.69					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4500%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3900%	0.0000%	---	---					
18 TOTAL (16+17)	10.8400%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4200%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.452%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(1,951)	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
AUGUST 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
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	323,244.75	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
17	AUG 96	LG & E	SYS SUPPLY	N/A	1,267,280	292,050	1,559,330	351,679.50	N/A	N/A	INCL IN COST	22.55
18	AUG 96	AMOCO	SYS SUPPLY	N/A	1,379,120	0	1,379,120	328,193.90	N/A	N/A	INCL IN COST	23.80
19	AUG 96	TEXACO	SYS SUPPLY	N/A	14,520	0	14,520	3,255.00	N/A	N/A	INCL IN COST	22.42
20	AUG 96	PANENERGY	SYS SUPPLY	N/A	16,440	0	16,440	3,435.00	N/A	N/A	INCL IN COST	21.20
TOTAL					14,684,830	1,054,350	15,739,180	3,896,370.03	0	0	0	24.76

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: AUGUST 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	890	861	27,590	26,691	\$2.2650	\$2.3413
2	AMOCO	611	1,840	1,780	57,040	55,173	\$2.2675	\$2.3442
3	LG&E	23060	2,070	2,002	64,170	62,062	\$2.3350	\$2.4148
4	LG&E	23062	30	29	920	889	\$2.3150	\$2.3957
5	LG&E	25308	720	696	22,320	21,576	\$2.2650	\$2.3431
6	PANENERGY	25309	55	53	1,700	1,644	\$2.0500	\$2.1198
7	LG&E	25412	54	52	1,670	1,610	\$2.0300	\$2.1057
8	AMOCO	25412	920	890	28,520	27,590	\$2.3375	\$2.4163
9	AMOCO	62133	1,840	1,779	57,040	55,149	\$2.3175	\$2.3970
10	TEXACO	62134	48	47	1,500	1,452	\$2.1700	\$2.2417
11	LG&E	62137	113	109	3,500	3,380	\$2.0150	\$2.0865
12	LG&E	62137	194	187	6,000	5,808	\$2.0550	\$2.1229
13	LG&E	62137	890	860	27,600	26,670	\$2.3150	\$2.3957
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
TOTAL			9,664	9,345	299,570	289,694		
WEIGHTED AVERAGE							\$2.2920	\$2.3701

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:		AUGUST 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	415,414	425,270	9,856	2.32	2,833,814	2,674,860	(158,954)	(5.94)
OUTDOOR LIGHTING	(21)	198	120	(78)	(65.00)	988	760	(228)	(30.00)
RESIDENTIAL	(31)	396,050	437,880	41,830	9.55	2,741,475	2,900,710	159,235	5.49
LARGE VOLUME	(51)	1,517,281	1,521,470	4,189	0.28	8,434,139	8,159,040	(275,099)	(3.37)
OTHER	(81)	6,521	7,780	1,259	16.18	41,554	45,380	3,826	8.43
TOTAL FIRM		2,335,464	2,392,520	57,056	2.38	14,051,970	13,780,750	(271,220)	(1.97)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	355,004	370,850	15,846	4.27	1,781,341	1,885,630	104,289	5.53
INTERRUPTIBLE TRANSPORT	(92)	19,631	21,990	2,359	10.73	109,195	113,400	4,205	3.71
LARGE VOLUME INTERRUPTIBLE	(93)	2,405,490	2,062,590	(342,900)	(16.62)	10,033,864	9,092,020	(941,844)	(10.36)
OFF SYSTEM SALES SERVICE	(95)	292,050	0	(292,050)	0.00	1,054,350	0	(1,054,350)	0.00
TOTAL INTERRUPTIBLE		3,072,175	2,455,430	(616,745)	(25.12)	12,978,750	11,091,050	(1,887,700)	(17.02)
TOTAL THERM SALES		5,407,639	4,847,950	(559,689)	(11.54)	27,030,720	24,871,800	(2,158,920)	(8.68)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,485	2,410	(75)	(3.11)	2,451	2,401	(50)	(2.08)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	5	5	100.00
RESIDENTIAL	(31)	30,341	30,026	(315)	(1.05)	30,758	30,550	(208)	(0.68)
LARGE VOLUME	(51)	851	902	51	5.65	886	899	13	1.45
OTHER	(81)	430	410	(20)	(4.88)	427	413	(14)	(3.39)
TOTAL FIRM		34,107	33,752	(355)	(1.05)	34,522	34,268	(254)	(0.74)
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		34,123	33,768	(355)	(1.05)	34,538	34,284	(254)	(0.74)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	167	176	9	5.11	1,156	1,114	(42)	(3.77)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	152	152	100.00
RESIDENTIAL	(31)	13	15	2	13.33	89	95	6	6.32
LARGE VOLUME	(51)	1,783	1,687	(96)	(5.69)	9,519	9,076	(443)	(4.88)
OTHER	(81)	15	19	4	21.05	97	110	13	11.82
INTERRUPTIBLE	(61)	27,308	26,489	(819)	(3.09)	137,026	134,688	(2,338)	(1.74)
INTERRUPTIBLE TRANSPORT	(92)	19,631	21,990	2,359	10.73	109,195	113,400	4,205	3.71
LARGE VOLUME INTERRUPTIBLE	(93)	2,405,490	2,062,590	(342,900)	(16.62)	10,033,864	9,092,020	(941,844)	(10.36)
OFF SYSTEM SALES SERVICE	(95)	292,050	0	(292,050)	0.00	1,054,350	0	(1,054,350)	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	1.0436	1.0395	1.0413							
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	1.06	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	1.0432	1.0382	1.0409							
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	1.06	0	0	0	0	0	0	0

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

DATE	06/31/96	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	09/10/96		
INVOICE NO.	12920		
TOTAL AMOUNT DUE	\$122,722.08		

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	OTSC NET			
	RESERVATION CHARGE		08/96	A	RES	0.3659	0.0685		0.4344	248,260	\$107,844.14
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE		08/96	A	RES	0.3659	0.0600		0.4259	45,000	\$19,165.50
	NO NOTICE RESERVATION CHARGE		08/96	A	NNR	0.0694			0.0694	31,000	\$2,151.40
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16103		08/96	A	TRL	0.0400	0.0600		0.1000	(3,000)	(\$300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16104		08/96	A	TRL	0.0400	0.0600		0.1000	(9,000)	(\$900.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16105		08/96	A	TRL	0.0400	0.0600		0.1000	(6,000)	(\$600.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16106		08/96	A	TRL	0.0400	0.0600		0.1000	(9,000)	(\$900.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16108		08/96	A	TRL	0.0400	0.0600		0.1000	(3,000)	(\$300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16109		08/96	A	TRL	0.0400	0.0600		0.1000	(3,000)	(\$300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16157		08/96	A	TRL	0.0400	0.0600		0.1000	(12,000)	(\$1,200.00)
	WESTERN DIVISION REVENUE SHARING CREDIT		08/96	A	TCW						(\$1,938.96)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/96.										279,260	\$122,722.08

*** END OF INVOICE 12920 ***

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

DATE	06/31/96	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	09/10/96		
INVOICE NO.	12908		
TOTAL AMOUNT DUE	\$105,126.67		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT TONYA DAILY
 TYPE: FIRM TRANSPORTATION AT (713)653-3157 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
	RESERVATION CHARGE			08/96	A	RES	0.7488	0.0085		0.7573	138,818	\$105,126.87
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/96.											138,818	\$105,126.87
*** END OF INVOICE 12908 ***												

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

DATE	09/10/96	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	09/20/96		
INVOICE NO.	13138		
TOTAL AMOUNT DUE	\$16,091.08		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT TONYA DAILY
 AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POJ NO.	NAME				BASE	SURCHARGES	DISC	NET		
	Usage Charge - No Notice For DELAND			08/96	A	COM	0.0259	0.0505		0.0764	839	\$64.10
	Usage Charge - No Notice For SANFORD			08/96	A	COM	0.0259	0.0505		0.0764	579	\$44.24
	Usage Charge - No Notice For WEST PALM BEACH			08/96	A	COM	0.0259	0.0505		0.0764	3,268	\$249.68
	Usage Charge	16103	FPU-RIVIERA BEACH	08/96	A	COM	0.0259	0.0505		0.0764	19,600	\$1,497.44
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	08/96	A	COM	0.0259	0.0505		0.0764	18,375	\$1,403.85
	Usage Charge	16105	FPU-WEST PALM BEACH	08/96	A	COM	0.0259	0.0505		0.0764	18,700	\$1,428.68
	Usage Charge	16106	FPU-LAKE HORTH SOUTH	08/96	A	COM	0.0259	0.0505		0.0764	20,329	\$1,553.14
	Usage Charge	16107	FPU-LAKE HORTH	08/96	A	COM	0.0259	0.0505		0.0764	31,000	\$2,368.40
	Usage Charge	16108	FPU-BOYNTON BEACH	08/96	A	COM	0.0259	0.0505		0.0764	22,400	\$1,711.36
	Usage Charge	16109	FPU-BOCA RATON	08/96	A	COM	0.0259	0.0505		0.0764	30,300	\$2,314.92
	Usage Charge	16156	FPU-SANFORD	08/96	A	COM	0.0259	0.0505		0.0764	4,954	\$378.49
	Usage Charge	16158	FPU-DELAND	08/96	A	COM	0.0259	0.0505		0.0764	11,067	\$845.52
	Usage Charge	16273	FARMLAND INDUSTRIES	08/96	A	COM	0.0259	0.0505		0.0764	29,205	\$2,231.26
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/96.											210,616	\$16,091.08

*** END OF INVOICE 13138 ***

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

DATE	09/10/96	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	09/20/96		
INVOICE NO.	13127		
TOTAL AMOUNT DUE	\$5,249.44		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY AT (713)853-3157 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	MMBTU DRY	
	Usage Charge	16103	FPU-RIVIERA BEACH	08/96	A	COM	0.0371	0.0155		0.0526	6,200	\$326.12
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	08/96	A	COM	0.0371	0.0155		0.0526	10,261	\$539.73
	Usage Charge	16105	FPU-WEST PALM BEACH	08/96	A	COM	0.0371	0.0155		0.0526	12,400	\$652.24
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	08/96	A	COM	0.0371	0.0155		0.0526	12,100	\$636.46
	Usage Charge	16107	FPU-LAKE WORTH	08/96	A	COM	0.0371	0.0155		0.0526	6,200	\$326.12
	Usage Charge	16109	FPU-BOCA RATON	08/96	A	COM	0.0371	0.0155		0.0526	6,200	\$326.12
	Usage Charge	16156	FPU-SANFORD	08/96	A	COM	0.0371	0.0155		0.0526	16,337	\$859.33
	Usage Charge	16157	FPU-SANFORD WEST	08/96	A	COM	0.0371	0.0155		0.0526	16,368	\$860.96
	Usage Charge	16158	FPU-DELAND	08/96	A	COM	0.0371	0.0155		0.0526	13,733	\$722.36
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/96.											99,799	\$5,249.44

*** END OF INVOICE 13127 ***

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

DATE	09/10/96
DUE	09/20/96
INVOICE NO.	13088
TOTAL AMOUNT DUE	\$9,029.65

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

CONTRACT SHIPPER: CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ
 TYPE: CASH IN/CASH OUT AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	C10 - Net Market Delivery Imbalance			05/96		NDM	2.8187	0.0667		2.8854	163	\$470.32
	C10 - Net No Notice Imbalance			05/96		NN1	2.2100			2.2100	3,873	\$8,559.33
TOTAL FOR MONTH OF 05/96.											4,036	\$9,029.65

*** END OF INVOICE 13088 ***

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

Statement Date:
 September 05, 1996
 Production Month:
 August 1996
 Company Number:

Florida Public Utilities Company
 Attn: Mgr. of Engineering & Gas Supply
 401 S. Dixie Highway
 P. O. Box 4495
 W. Palm Beach, FL 33402-3395

Invoice
 199608-T-00263

LG&E Natural Marketing Inc.

Title Transfer Contract S-FLAPUBUTILCO-T-01

Line	Meter	Description	Status	MOF	MMBTU	Avg. Price	Amount Due
32	701	RET MOFS RBRGIC SNC	Norm	27,590	27,590	\$2.2650	\$62,491.35
33	76306	ZONE 1 FLOODING PE	Norm	22,320	22,320	\$2.2650	\$50,554.80
34	24060	FCYL GSK PLANT RESIDU	Norm	34,170	34,170	\$2.3350	\$79,846.95
35	62137	DIGS-MOBILE BAY LATE	Norm	27,900	27,900	\$2.3150	\$64,588.50
36	62137	DIGS-MOBILE BAY LATE	Norm	620	620	\$2.2150	\$1,455.30
37	25332	ZONE 2 FLOODING PE	Norm	1,670	1,670	\$2.2150	\$3,700.00
38	62137	DIGS-MOBILE BAY LATE	Norm	6,000	6,000	\$2.05	\$12,300.00
39	62137	DIGS-MOBILE BAY LATE	Norm	3,500	3,500	\$2.05	\$7,175.00

Totals: 153,770 MMBTU
 1050.4595
 351,679.50
 Commodity Total
 Net Amount Due

Payment Due By: 09/20/96

(All values approx rounded)

Wire Transactions To: Please Send Invoices To: Please Remit Check To: Please Send Correspondence To: Copies Sent To:
 JPMorgan Bank Attn: Gas Accounting LG&E Natural Marketing I Attn: Gas Accounting PO Box 569550
 Dallas, TX P.O. Box 651529 Charlotte, NC 28265-1529 Dallas, TX 75356-9550
 Account # 1290288605 Dallas, TX 75356-9550 Phone: (214) 640-6800
 BAW 111000012 Fax: (214) 640-6938



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421894

Invoice to:
AMOCO ENERGY TRADING CORPORATION
MANHATTAN BANK NY
NO. 102 SOUTH ALBANY ST
NEW YORK NY 10038-6000

ATTN: PURCHASER
FLORIDA PUBLIC UTILITIES
P.O. Box 3997
WEST PALM BEACH, FL 33402-3997

INVOICE NUMBER: 017457
INVOICE DATE: 09/11/96
CONTRACT: 157115
BILLING MONTH: 08/1996

Payment Due: 25TH DAY OF MONTH

Please include Amoco's invoice number on all remittances

Rate of gas is determined by the applicable contract and is based on the applicable contract

Delivery Point Description/ Shut-in Measurement	Contract No.	Quantity Mcf	Price \$/Mcf	Amount \$	Rate (%)
FOR STUBBINS 2 2012 POINT	021022	57,046	2.26150	128,338.24	
FOR STUBBINS 2 2012 POINT	059431	28,523	2.26150	64,665.50	
FOR STUBBINS 2 2012 POINT	071036	57,046	2.26150	128,338.24	
TOTAL AMOUNT DUE				221,341.98	

If you have any questions, please contact Kay Nutter at (713) 366-5410 or send a fax 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: 130010000102498150314187601, 017457, 091196, 0896



ORIGINAL INVOICE

PAYMENT BY CHECK

TEXACO NATURAL GAS INC.
P.O. BOX 842306
DALLAS, TX 75284-2306

FLORIDA PUBLIC UTILITIES CO
IN A DIXIE HWY
PO BOX 318
NIGHT CANY BEACH FL 32423
ATTENTION: TREASURER

PAYMENT BY
ELECTRONIC FUNDS TRANSFER
THE CHASE MANHATTAN BANK
ACCT# 9102774818
ABA# 02100002

INVOICE	DELIVER MONTH	DELIVERY NUMBER	CONTRACT
0001-01	0908	0076	MARVIN EUBANKS (713) 527-172

TERMS
PAYMENT DUE ON EARLIER OF 10 DAYS FROM RECEIPT OR 25TH DAY OF THE MONTH

DESCRIPTION	UNIT OF SALES/CHARGES	UNIT	PRICE	AMOUNT
VARIOUS	TOTAL PAY 023			023.00

Road brand transmission memo 757		01000001	
TO: Susan Griffin	FROM: Susan Griffin		
FLORIDA PUBLIC UTILITIES	TEXACO NATURAL GAS		
DEPT:	PHONE: (713) 752-6060		
FAX: (713) 528-1710	FAX: (713) 752-1816		

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

IF PAYMENT DIFFERS FROM THE AMOUNT INVOICED, PLEASE FAX YOUR SUPPORT FLOOR METER STMT OR PRICE TO 713-752-1044 ATTN: ACCT. RECEIVABLE

CONTRACT NUMBER 713281	STATE CODE	GAS # 00-001-001-01	ACCOUNT MANAGER SUSAN GRIFFIN
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REMITTANCE COPY



FLORIDA PUBLIC UTILITIES COMPANY
 91 S. DIXIE HIGHWAY
 P.O. BOX 595
 WEST PALM BEACH, FL 33402-3395

Invoice No. SR96080583
 Customer No. 0000007354
 Customer Fax (407) 833-0151

Payment by wire transfer:
 PANENERGY TRADING & MARKET SERVICES
 CHASE MANHATTAN BANK
 NEW YORK, NY
 ABA # 021000021
 Account # 910-2-771269

Invoice Date: September 10, 1996
 Payment Terms: Due in accordance with current effective contract

Remit To:
 PANENERGY TRADING & MARKET SERVICES
 P. O. BOX 201204
 HOUSTON, TX 77216-1204

Invoice for Natural Gas for August, 1996 for
 FLORIDA GAS TRANSMISSION CO. Nom deliveries

Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
380	25309	Pooling Zone 3 CS #11	2.0500	1,700	3,485.00
Invoice Total				1,700	53,485.00

- If paying by check, please send remittance information with payment.
- If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the remittance.
- Please refer to this invoice with your payment.
- Any questions about this invoice, please contact James Goeng at telephone (713) 260-8548.

PanEnergy Trading and Market Services, L.L.C.
 We Bring Energy to Everything You Do™

A PanEnergy and Mobil Company
 10777 Westheimer, Suite 850
 Houston, Texas 77042
 713-260-1800

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FLORIDA

PUBLIC UTILITIES COMPANY

INVOICE

Date: July 22, 1996
Due Date: August 1, 1996

Chesapeake Utilities Corporation
Attention: Mr. William Nettles
Post Office Box 960
Winter Haven, Florida 33882-0960

INVOICE NUMBER 12112859GS26

	<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
24	April 1996 Imbalance Transaction	MMBtu	3,478	\$2,4859	\$8,645.96
26	Totals		3,478		\$8,645.96

Mail Payment to:	Wire transfer payment to:
Florida Public Utilities Company	SunBank/South Florida, NA
Attention: Christopher M. Snyder	501 East Los Olas Boulevard
Post Office Box 3395	Ft. Lauderdale, Florida 33301
West Palm Beach, Florida 33402-3395	ABA #067006076
	For the credit of Florida Public Utilities Company
	General Account No. 6627 627006416

Please enclosed one copy of this invoice with check payment

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1996 THROUGH MARCH 1997
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	2,590,270	712,219.70	27.496
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)	2,779,820	729,922.02	26.258
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