

**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			
	OCTOBER 1996		DIFFERENCE		OCTOBER 1996		DIFFERENCE	
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	18,807	18,466	341	1.85	152,754	127,468	25,286	19.84
2 NO NOTICE SERVICE	4,303	4,303	0	0.00	20,125	20,125	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	669,602	977,197	(307,595)	(31.48)	5,029,091	5,896,895	(867,804)	(14.72)
5 DEMAND	230,623	233,933	(3,310)	(1.41)	1,920,783	1,806,186	114,597	6.34
6 OTHER	(3,931)	0	(3,931)	0.00	(19,760)	0	(19,760)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	0	8,712	0.00
8 DEMAND	0	0	0	0.00	9,082	0	9,082	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)	919,404	1,233,899	(314,495)	(25.49)	7,085,199	7,850,674	(765,475)	(9.75)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,604	2,219	385	17.35	17,149	14,129	3,020	21.37
14 TOTAL THERM SALES	1,099,568	1,231,680	(132,112)	(10.73)	7,895,615	7,836,545	59,070	0.75
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,487,390	3,023,610	463,780	15.34	23,436,240	21,475,200	1,961,040	9.13
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,477,730	3,023,610	454,120	15.02	22,036,850	21,475,200	561,650	2.62
19 DEMAND	3,933,330	4,353,330	(420,000)	(9.65)	31,449,470	30,107,470	1,342,000	4.46
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	0	1,304,830	0.00
22 DEMAND	0	0	0	0.00	1,304,830	0	1,304,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,477,730	3,023,610	454,120	15.02	20,732,020	21,475,200	(743,180)	(3.46)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,965	5,430	2,535	46.69	50,085	38,590	11,495	29.79
27 TOTAL THERM SALES (24-26 Estimated Only)	5,566,056	3,018,180	2,547,876	84.42	38,491,011	21,436,610	17,054,401	79.56
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.539	0.611	(0.072)	(11.78)	0.652	0.594	0.058	9.76
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)	19.254	32.319	(13.065)	(40.43)	22.821	27.459	(4.638)	(16.89)
32 DEMAND (5/19)	5.863	5.374	0.489	9.10	6.108	5.999	0.109	1.82
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.000	0.668	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	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)	26.437	40.809	(14.372)	(35.22)	34.175	36.557	(2.382)	(6.5)
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)	32.693	40.866	(8.173)	(20.00)	34.240	36.613	(2.373)	(6.48)
40 TOTAL COST OF THERM SOLD (11/27)	16.518	40.882	(24.364)	(59.60)	18.407	36.623	(18.216)	(49.74)
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)	15.501	39.865	(24.364)	(61.12)	17.390	35.606	(18.216)	(51.16)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 RGA FACTOR ADJUSTED FOR TAXES (42x43)	15.55928	40.01489	(24.456)	(61.12)	17.45539	35.73988	(18.284)	(51.16)
45 RGA FACTOR ROUNDED TO NEAREST .001	15.559	40.015	(24.456)	(61.12)	17.455	35.740	(18.285)	(51.16)

DECLASSIFIED

FPSC-RECORDS/REPORTING
 15418 NOV 20 01
 DOCUMENT NUMBER - DATE

**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:		OCTOBER 1996		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	18,807	18,466	341	1.85	152,754	127,468	25,286	19.84
2 NO NOTICE SERVICE	4,303	4,303	0	0.00	20,125	20,125	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	669,602	977,197	(307,595)	(31.48)	5,029,091	5,896,895	(867,804)	(14.72)
5 DEMAND	230,623	233,933	(3,310)	(1.41)	1,920,783	1,806,186	114,597	6.34
6 OTHER	(3,931)	0	(3,931)	0.00	(19,760)	0	(19,760)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	0	8,712	0.00
8 DEMAND	0	0	0	0.00	9,082	0	9,082	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)	919,404	1,233,899	(314,495)	(25.49)	7,085,199	7,850,674	(765,475)	(9.75)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,604	2,219	385	17.35	17,149	14,129	3,020	21.37
14 TOTAL THERM SALES	1,099,568	1,231,680	(132,112)	(10.73)	7,895,615	7,836,545	59,070	0.7%
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,487,390	3,023,610	463,780	15.34	23,436,240	21,475,200	1,961,040	9.13
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,477,730	3,023,610	454,120	15.02	22,036,850	21,475,200	561,650	2.62
19 DEMAND	3,933,330	4,353,330	(420,000)	(9.65)	31,449,470	30,107,470	1,342,000	4.46
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	0	1,304,830	0.00
22 DEMAND	0	0	0	0.00	1,304,830	0	1,304,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,477,730	3,023,610	454,120	15.02	20,732,020	21,475,200	(743,180)	(3.46)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,965	5,430	2,535	46.69	50,085	38,590	11,495	29.79
27 TOTAL THERM SALES (24-26 Estimated Only)	5,566,056	3,018,180	2,547,876	84.42	38,491,011	21,436,610	17,054,401	79.56
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.539	0.611	(0.072)	(11.78)	0.652	0.594	0.058	9.76
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)	19.254	32.319	(13.065)	(40.43)	22.821	27.459	(4.638)	(16.8)
32 DEMAND (5/19)	5.863	5.374	0.489	9.10	6.108	5.999	0.109	1.82
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.000	0.668	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	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)	26.437	40.809	(14.372)	(35.22)	34.175	36.557	(2.382)	(6.52)
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)	32.693	40.866	(8.173)	(20.00)	34.240	36.613	(2.373)	(6.48)
40 TOTAL COST OF THERM SOLD (11/27)	16.518	40.882	(24.364)	(59.60)	18.407	36.623	(18.216)	(49.74)
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)	15.501	39.865	(24.364)	(61.12)	17.390	35.606	(18.216)	(51.16)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.55928	40.01489	(24.456)	(61.12)	17.45539	35.73988	(18.284)	(51.16)
45 PGA FACTOR ROUNDED TO NEAREST .001	15.559	40.015	(24.456)	(61.12)	17.455	35.740	(18.285)	(51.16)

**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:				OCTOBER 1996		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
1 COMMODITY (Pipeline)	18,807	18,466	341	1.85	152,754	127,468	25,286	19.84		
2 NO NOTICE SERVICE	4,303	4,303	0	0.00	20,125	20,125	0	0.00		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	669,602	977,197	(307,595)	(31.48)	5,029,091	5,896,895	(867,804)	(14.72)		
5 DEMAND	230,623	233,933	(3,310)	(1.41)	1,920,783	1,806,186	114,597	6.34		
6 OTHER	(3,931)	0	(3,931)	0.00	(19,760)	0	(19,760)	0.00		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	0	8,712	0.00		
8 DEMAND	0	0	0	0.00	9,082	0	9,082	0.00		
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(216,554)	216,554	(100.00)	0	(332,425)	332,425	(100.00)		
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	919,404	1,017,345	(97,941)	(9.63)	7,085,199	7,518,249	(433,050)	(5.76)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	2,604	2,219	385	17.35	17,149	14,129	3,020	21.37		
14 TOTAL THERM SALES	1,099,568	1,015,126	84,442	8.32	7,895,615	7,504,120	391,495	5.2		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	3,487,390	3,023,610	463,780	15.34	23,436,240	21,475,200	1,961,040	9.13		
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	3,477,730	3,023,610	454,120	15.02	22,036,850	21,475,200	561,650	2.62		
19 DEMAND	3,933,330	4,353,330	(420,000)	(9.65)	31,449,470	30,107,470	1,342,000	4.46		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	0	1,304,830	0.00		
22 DEMAND	0	0	0	0.00	1,304,830	0	1,304,830	0.00		
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,477,730	3,023,610	454,120	15.02	20,732,020	21,475,200	(743,180)	(3.46)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	7,965	5,430	2,535	46.69	50,085	38,590	11,495	29.79		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,566,056	3,018,180	2,547,876	84.42	38,491,011	21,436,610	17,054,401	79.56		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.539	0.611	(0.072)	(11.78)	0.652	0.594	0.058	9.76		
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)	19.254	32.319	(13.065)	(40.43)	22.821	27.459	(4.638)	(16.1)		
32 DEMAND (5/19)	5.863	5.374	0.489	9.10	6.108	5.999	0.109	1.82		
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.000	0.668	0.00		
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	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)	26.437	33.647	(7.210)	(21.43)	34.175	35.009	(0.834)	(2.38)		
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)	32.693	40.866	(8.173)	(20.00)	34.240	36.613	(2.373)	(6.48)		
40 TOTAL COST OF THERM SOLD (11/27)	16.518	33.707	(17.189)	(51.00)	18.407	35.072	(16.665)	(47.52)		
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)	15.501	32.690	(17.189)	(52.58)	17.390	34.055	(16.665)	(48.94)		
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)	15.55928	32.81291	(17.254)	(52.58)	17.45539	34.18305	(16.728)	(48.94)		
45 PGA FACTOR ROUNDED TO NEAREST .001	15.559	32.813	(17.254)	(52.58)	17.455	34.183	(16.728)	(48.94)		

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: OCTOBER 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,171,330	16,819.18	0.530
2 No Notice Commodity Adjustment - System Supply	38,960	245.05	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	277,100	1,742.96	0.629
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)	3,487,390	18,807.19	0.539
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	3,200,630	619,978.79	19.371
18 Commodity Other - Scheduled FTS - OSSS	277,100	54,169.77	19.549
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	(4,546.66)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,477,730	669,601.90	19.254
MAND			
25 Demand (Pipeline) Entitlement to System Supply	3,656,230	226,466.89	6.194
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	277,100	4,156.50	1.500
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	3,933,330	230,623.39	5.863
OTHER			
33 Revenue Sharing - FGT	0	(3,931.08)	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	(3,931.08)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: OCTOBER 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)	669,602	977,197	307,595	31.48	5,029,091	5,896,895	867,804	14.72	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	249,802	40,148	(209,654)	(522.20)	2,073,902	1,621,354	(452,548)	(27.91)	
3 TOTAL	919,404	1,017,345	97,941	9.63	7,102,993	7,518,249	415,256	5.52	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,099,568	1,015,126	(84,442)	(8.32)	7,913,409	7,504,120	(409,289)	(5.45)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	248,465	248,465	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,135,063	1,050,621	(84,442)	(8.04)	8,161,874	7,752,585	(409,289)	(5.28)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	215,659	33,276	(182,383)	(548.09)	1,058,881	234,336	(824,545)	(351.86)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(297)	0	297	0.00	(17,592)	0	17,592	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(156,069)	414,029	570,098	137.70	(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	(248,465)	(248,465)	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)	23,798	411,810	388,012	94.22	23,798	411,810	388,012	94.22	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(156,069)	414,029	570,098	137.70					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	24,095	411,810	387,715	94.15					
14 TOTAL (12+13)	(131,974)	825,839	957,813	115.98					
15 AVERAGE (50% OF 14)	(65,987)	412,920	478,907	115.98					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4400%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3800%	0.0000%	---	---					
18 TOTAL (16+17)	10.8200%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4100%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.451%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(297)	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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
OCTOBER 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	1520640	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	1885550	0	1,885,550	494,422.50	N/A	N/A	INCL IN COST	26.22
3	APR 96	SCANA	SYS SUPPLY	N/A	290100	0	290,100	68,100.00	N/A	N/A	INCL IN COST	23.47
4	MAY 96	LG & E	SYS SUPPLY	N/A	1158100	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	1262070	0	1,262,070	286,782.75	N/A	N/A	INCL IN COST	22.72
6	MAY 96	TEXACO	SYS SUPPLY	N/A	299770	0	299,770	68,200.00	N/A	N/A	INCL IN COST	22.75
7	MAY 96	UNOCAL	SYS SUPPLY	N/A	299770	0	299,770	69,130.00	N/A	N/A	INCL IN COST	23.06
8	JUN 96	LG & E	SYS SUPPLY	N/A	1153330	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	1161000	0	1,161,000	278,100.00	N/A	N/A	INCL IN COST	23.95
10	JUN 96	TEXACO	SYS SUPPLY	N/A	67760	0	67,760	16,292.50	N/A	N/A	INCL IN COST	24.04
11	JUN 96	SCANA	SYS SUPPLY	N/A	29010	0	29,010	6,900.00	N/A	N/A	INCL IN COST	23.78
12	JUN 96	NORAM	SYS SUPPLY	N/A	290100	0	290,100	69,000.00	N/A	N/A	INCL IN COST	23.78
13	JUL 96	LG & E	SYS SUPPLY	N/A	1056800	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	1227400	0	1,227,400	329,244.75	N/A	N/A	INCL IN COST	26.82
15	JUL 96	TEXACO	SYS SUPPLY	N/A	299770	0	299,770	81,235.50	N/A	N/A	INCL IN COST	27.10
16	JUL 96	LG & E	SYS SUPPLY	N/A	6300	0	6,300	1,656.80	N/A	N/A	INCL IN COST	26.30
17	AUG 96	LG & E	SYS SUPPLY	N/A	1267280	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	1379120	0	1,379,120	328,193.90	N/A	N/A	INCL IN COST	23.80
19	AUG 96	TEXACO	SYS SUPPLY	N/A	14520	0	14,520	3,255.00	N/A	N/A	INCL IN COST	22.42
20	AUG 96	PANENERGY	SYS SUPPLY	N/A	16440	0	16,440	3,485.00	N/A	N/A	INCL IN COST	21.20
21	SEP 96	LG & E	SYS SUPPLY	N/A	1136340	204,000	1,340,340	246,719.72	N/A	N/A	INCL IN COST	18.41
22	SEP 96	AMOCO	SYS SUPPLY	N/A	1334400	0	1,334,400	247,779.00	N/A	N/A	INCL IN COST	18.57
23	SEP 96	TEXACO	SYS SUPPLY	N/A	145200	0	145,200	26,400.00	N/A	N/A	INCL IN COST	18.18
24	OCT 96	LG&E	SYS SUPPLY	N/A	1133390	277,100	1,410,490	263,377.41	N/A	N/A	INCL IN COST	18.67
25	OCT 96	AMOCO	SYS SUPPLY	N/A	1504730	0	1,504,730	288,991.75	N/A	N/A	INCL IN COST	19.21
26	OCT 96	TEXACO	SYS SUPPLY	N/A	562510	0	562,510	121,779.40	N/A	N/A	INCL IN COST	21.65
TOTAL					20,501,400	1,535,450	22,036,850	5,091,417.31	0	0	0	23.10

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: OCTOBER 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	579	562	17,957	17,425	\$1.7650	\$1.8189
2	AMOCO	611	1,246	1,209	38,640	37,485	\$1.7675	\$1.8220
3	TEXACO	16069	68	66	2,100	2,040	\$1.7700	\$1.8221
4	TEXACO	16069	650	631	20,150	19,561	\$1.8200	\$1.8748
5	TEXACO	16069	33	32	1,030	1,000	\$2.2150	\$2.2815
6	TEXACO	16069	33	32	1,030	1,000	\$2.2950	\$2.3639
7	TEXACO	16069	33	32	1,030	1,000	\$2.3100	\$2.3793
8	TEXACO	16069	100	97	3,090	3,000	\$2.3600	\$2.4308
9	TEXACO	16069	229	222	7,100	6,890	\$2.3700	\$2.4422
10	TEXACO	16069	33	32	1,030	1,000	\$2.3850	\$2.4566
11	TEXACO	16069	33	32	1,030	1,000	\$2.4350	\$2.5081
12	TEXACO	16069	33	32	1,030	1,000	\$2.4550	\$2.5287
13	TEXACO	16069	100	97	3,090	3,000	\$2.4750	\$2.5493
14	TEXACO	16069	33	32	1,030	1,000	\$2.5150	\$2.5905
15	TEXACO	16069	54	53	1,680	1,630	\$2.5200	\$2.5973
16	TEXACO	16069	54	53	1,680	1,630	\$2.6150	\$2.6952
17	TEXACO	16069	33	32	1,030	1,000	\$2.6200	\$2.6986
18	TEXACO	16069	33	32	1,030	1,000	\$2.6500	\$2.7295
19	TEXACO	16069	33	32	1,030	1,000	\$2.8850	\$2.9716
20	LG&E	23060	2,070	2,009	64,170	62,289	\$1.8350	\$1.8904
21	LG&E	25306	698	677	21,638	20,987	\$1.7650	\$1.8197
22	AMOCO	25309	178	173	5,520	5,355	\$1.8175	\$1.8735
23	AMOCO	25309	33	32	1,030	999	\$2.3600	\$2.4332
24	AMOCO	25309	33	32	1,030	999	\$2.3700	\$2.4435
25	AMOCO	25309	100	97	3,090	2,997	\$2.4000	\$2.4745
26	AMOCO	25309	33	32	1,030	999	\$2.4100	\$2.4848
27	AMOCO	25309	14	13	429	416	\$2.4150	\$2.4905
28	AMOCO	25309	33	32	1,030	999	\$2.4400	\$2.5157
29	AMOCO	25309	75	72	2,317	2,247	\$2.4950	\$2.5727
30	AMOCO	25309	14	13	429	416	\$2.5600	\$2.6400
31	AMOCO	25309	14	13	429	416	\$2.5650	\$2.6452
32	AMOCO	25309	14	13	429	416	\$2.6150	\$2.6967
33	AMOCO	25309	14	13	429	416	\$2.6350	\$2.7173
34	AMOCO	25309	14	13	429	416	\$2.6450	\$2.7277
35	AMOCO	25309	14	13	429	416	\$2.9200	\$3.0113
36	AMOCO	25412	415	403	12,880	12,495	\$1.8175	\$1.8735
37	AMOCO	25412	920	892	28,520	27,651	\$1.8375	\$1.8952
38	LG&E	25412	324	314	10,032	9,735	\$2.3900	\$2.4629
39	AMOCO	62100	59	58	1,840	1,785	\$1.7675	\$1.8220
40	AMOCO	62100	534	518	16,560	16,065	\$1.8375	\$1.8941
41	AMOCO	62133	1,246	1,209	38,640	37,485	\$1.8175	\$1.8735
42	TEXACO	62134	282	274	8,750	8,500	\$1.7700	\$1.8221
43	LG&E	62137	920	893	28,520	27,683	\$1.8150	\$1.8699
TOTAL			11,461	11,118	355,387	344,843		
WEIGHTED AVERAGE							\$1.8969	\$1.9549

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:		OCTOBER 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
GENERAL SERVICE (11)	588,903	522,480	(66,423)	(12.71)	3,895,082	3,647,890	(247,192)	(6.78)	
OUTDOOR LIGHTING (21)	196	140	(56)	(40.00)	1,382	970	(412)	(42.47)	
RESIDENTIAL (31)	475,717	495,550	19,833	4.00	3,675,522	3,862,360	186,838	4.84	
LARGE VOLUME (51)	1,690,713	1,629,380	(61,333)	(3.76)	11,780,374	11,291,960	(488,414)	(4.33)	
OTHER (81)	7,187	7,720	533	6.90	55,241	60,950	5,709	9.37	
TOTAL FIRM	2,762,716	2,655,270	(107,446)	(4.05)	19,407,601	18,864,130	(543,471)	(2.88)	
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE (61)	376,358	362,900	(13,458)	(3.71)	2,499,036	2,572,420	73,384	2.85	
INTERRUPTIBLE TRANSPORT (92)	24,666	24,450	(216)	(0.88)	154,440	159,880	5,440	3.40	
LARGE VOLUME INTERRUPTIBLE (93)	2,125,217	1,844,630	(280,587)	(15.21)	14,894,485	12,769,570	(2,124,915)	(16.64)	
OFF SYSTEM SALES SERVICE (95)	277,100	0	(277,100)	0.00	1,535,450	0	(1,535,450)	0.00	
TOTAL INTERRUPTIBLE	2,803,341	2,231,980	(571,361)	(25.60)	19,083,411	15,501,870	(3,581,541)	(23.10)	
TOTAL THERM SALES	5,566,057	4,887,250	(678,807)	(13.89)	38,491,012	34,366,000	(4,125,012)	(12.00)	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE (11)	2,502	2,428	(74)	(3.05)	2,463	2,407	(56)	(2.33)	
OUTDOOR LIGHTING (21)	0	4	4	100.00	0	4	4	100.00	
RESIDENTIAL (31)	30,438	29,994	(444)	(1.48)	30,647	30,387	(260)	(0.86)	
LARGE VOLUME (51)	876	907	31	3.42	880	901	21	2.33	
OTHER (81)	432	410	(22)	(5.37)	428	412	(16)	(3.88)	
TOTAL FIRM	34,248	33,743	(505)	(1.50)	34,418	34,111	(307)	(0.90)	
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	34,264	33,759	(505)	(1.50)	34,434	34,127	(307)	(0.90)	
THERM USE PER CUSTOMER									
GENERAL SERVICE (11)	235	215	(20)	(9.30)	1,581	1,516	(65)	(4.29)	
OUTDOOR LIGHTING (21)	0	35	35	100.00	0	243	243	100.00	
RESIDENTIAL (31)	16	17	1	5.88	120	127	7	5.51	
LARGE VOLUME (51)	1,930	1,796	(134)	(7.46)	13,387	12,533	(854)	(6.81)	
OTHER (81)	17	19	2	10.53	129	148	19	12.84	
INTERRUPTIBLE (61)	28,951	25,921	(3,030)	(11.69)	192,234	183,744	(8,490)	(4.62)	
INTERRUPTIBLE TRANSPORT (92)	24,666	24,450	(216)	(0.88)	154,440	159,880	5,440	3.40	
LARGE VOLUME INTERRUPTIBLE (93)	2,125,217	1,844,630	(280,587)	(15.21)	14,894,485	12,769,570	(2,124,915)	(16.64)	
OFF SYSTEM SALES SERVICE (95)	277,100	0	(277,100)	0.00	1,535,450	0	(1,535,450)	0.00	

ACTUAL FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0438	1.0395	1.0413	1.0412	1.0396					
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	1.06	1.05	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	1.0409	1.0410	1.0386					
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	1.06	1.06	0	0	0	0	0

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

DATE	10/31/96	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:
DUE	11/10/96			Wire Transfer
INVOICE NO.	13739			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$127,071.69			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT 5009 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 MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			10/96	A	RES	0.3659	0.0685		0.4344	254,515	\$110,561.32
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			10/96	A	RES	0.3659	0.0600		0.4259	42,000	\$17,887.80
	NO NOTICE RESERVATION CHARGE			10/96	A	NNR	0.0694			0.0694	62,000	\$4,302.80
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16103			10/96	A	TRL	0.0103	0.0600		0.0703	(2,800)	(\$196.84)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16104			10/96	A	TRL	0.0103	0.0600		0.0703	(8,400)	(\$590.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16105			10/96	A	TRL	0.0103	0.0600		0.0703	(5,600)	(\$393.68)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16106			10/96	A	TRL	0.0103	0.0600		0.0703	(8,400)	(\$590.52)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16108			10/96	A	TRL	0.0103	0.0600		0.0703	(2,800)	(\$196.84)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16109			10/96	A	TRL	0.0103	0.0600		0.0703	(2,800)	(\$196.84)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16156			10/96	A	TRL	0.0103	0.0600		0.0703	(11,200)	(\$787.36)
	WESTERN DIVISION REVENUE SHARING CREDIT			10/96	A	TCW						(\$52.76)
	WESTERN DIVISION REVENUE SHARING CREDIT			10/96	A	TCW						(\$1,622.97)
	MARKET IT REVENUE SHARING CREDIT			10/96	A	ITF						(\$1,051.90)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/96.											316,515	\$127,071.69

*** END OF INVOICE 13739 ***

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

DATE	10/31/96	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:
DUE	11/10/96			Wire Transfer
INVOICE NO.	13727			Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$103,923.42			Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012

CONTRACT	3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4084	PLEASE CONTACT TONYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DTSC			NET
	RESERVATION CHARGE			10/96	A	RES	0.7488	0.0085		0.7573	138,818	\$105,126.87
	MARKET IT REVENUE SHARING CREDIT			10/96	A	ITF						(\$1,203.45)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/96.											138,818	\$103,923.42
*** END OF INVOICE 13727 ***												

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

DATE	11/10/96	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	11/20/96		
INVOICE NO.	13918		
TOTAL AMOUNT DUE	\$13,667.53		

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		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge - No Notice For DELAND			10/96	A	COM	0.0259	0.0370		0.0629	114	\$7.17
	Usage Charge - No Notice For SANFORD			10/96	A	COM	0.0259	0.0370		0.0629	(1,476)	(\$92.97)
	Usage Charge - No Notice For WEST PALM BEACH			10/96	A	COM	0.0259	0.0370		0.0629	5,260	\$330.85
	Usage Charge	16103	FPU-RIVIERA BEACH	10/96	A	COM	0.0259	0.0370		0.0629	15,200	\$956.0F
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	10/96	A	COM	0.0259	0.0370		0.0629	19,479	\$1,225.23
	Usage Charge	16105	FPU-WEST PALM BEACH	10/96	A	COM	0.0259	0.0370		0.0629	16,950	\$1,066.16
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	10/96	A	COM	0.0259	0.0370		0.0629	27,694	\$1,741.95
	Usage Charge	16107	FPU-LAKE WORTH	10/96	A	COM	0.0259	0.0370		0.0629	25,800	\$1,622.82
	Usage Charge	16108	FPU-BOYNTON BEACH	10/96	A	COM	0.0259	0.0370		0.0629	26,500	\$1,666.85
	Usage Charge	16109	FPU-BOCA RATON	10/96	A	COM	0.0259	0.0370		0.0629	28,800	\$1,811.52
	Usage Charge	16156	FPU-SANFORD	10/96	A	COM	0.0259	0.0370		0.0629	7,494	\$471.37
	Usage Charge	16157	FPU-SANFORD WEST	10/96	A	COM	0.0259	0.0370		0.0629	2,100	\$132.09
	Usage Charge	16158	FPU-DELAND	10/96	A	COM	0.0259	0.0370		0.0629	15,667	\$985.45
	Usage Charge	16273	FARMLAND INDUSTRIES	10/96	A	COM	0.0259	0.0370		0.0629	27,710	\$1,742.96
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/96.											217,290	\$13,667.53

*** END OF INVOICE 13918 ***

12

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

DATE	11/10/96	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	11/20/96		
INVOICE NO.	13907		
TOTAL AMOUNT DUE	\$5,139.66		

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

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge	16103	FPU-RIVIERA BEACH	10/96	A	COM	0.0371	0.0020		0.0391	10,000	\$391.00
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	10/96	A	COM	0.0371	0.0020		0.0391	15,911	\$622.12
	Usage Charge	16105	FPU-WEST PALM BEACH	10/96	A	COM	0.0371	0.0020		0.0391	20,400	\$797.64
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	10/96	A	COM	0.0371	0.0020		0.0391	3,100	\$121.21
	Usage Charge	16107	FPU-LAKE WORTH	10/96	A	COM	0.0371	0.0020		0.0391	17,000	\$664.70
	Usage Charge	16109	FPU-BOCA RATON	10/96	A	COM	0.0371	0.0020		0.0391	18,600	\$727.26
	Usage Charge	16156	FPU-SANFORD	10/96	A	COM	0.0371	0.0020		0.0391	16,337	\$638.78
	Usage Charge	16157	FPU-SANFORD WEST	10/96	A	COM	0.0371	0.0020		0.0391	16,368	\$639.99
	Usage Charge	16158	FPU-DELAND	10/96	A	COM	0.0371	0.0020		0.0391	13,733	\$536.96
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/96.											131,449	\$5,139.66

*** END OF INVOICE 13907 ***

CONFIDENTIAL

Page 1

Please Send Correspondence To:

LG&B Natural Marketing Inc.
P.O. Box 651329
Dallas, TX 75356-9550
Phone: (214) 640-6800
Fax: (214) 640-6938

Please Remit Check To:
LG&B Natural Marketing Inc.
P.O. Box 651329
Dallas, TX 75356-9550

Please Send Invoices To:
Am. Gas Accounting
P.O. Box 669550
Dallas, TX 75356-9550

Payment Due By: 11/20/96
Net Amount Due: \$24,192.77
Company Total: \$25,371.11
Receipt: 11-16-96
Total: 42,517

Meter	Description	Stamp	Rate	Usage	Amount
611	FGT MOBS REBUGIO SNG	17,957	\$1.750	10,032	\$17,400.00
25306	ZONE 1 POOLING PL	21,638	\$1.750	28,520	\$49,900.00
24060	FGT CSX PL ANT RESIDU	54,710	\$1.850	29,750	\$54,307.50
27157	DIGS-MOBILE BAY LATE	28,520	\$1.850	28,520	\$52,762.00
25412	ZONE 2 POOLING PL	10,032	\$1.970	10,032	\$19,763.20

Title Transfer Contract: S-FLAPUBU LLC-1-01

LG&B Natural Marketing Inc

Statement Date: November 06, 1996
Production Month: October 1996
Company Number: 199610100299

Riotgas Pipeline Utilities Company
Am. Gas Accounting & Gas Supply
4015 FORT MEADOWS HIGHWAY
P.O. Box 669550
Dallas, Texas 75356-9550

NOV 2 1996 12:05PM LG&B NATURAL MKTG.
P.O. Box 651329
Dallas, TX 75356-9550



NATURAL GAS SALES INVOICE

Remit wire to:
AMOCO ENERGY TRADING CORPORATION
RIBS TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-54809 / BAW 021000021
NEW YORK, NY 10081-6000

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

ATTN: TREASURER - PPOC KH-88
FLORIDA PUBLIC UTILITIES
P O BOX 8895
WEST PALM BEACH, FL 33402-3895

INVOICE NUMBER: 048870
INVOICE DATE: 11-09-1996
CONTRACT NO.: 157445
DELIVERY MONTH: 10/1996

Payment Due: 25TH DAY OF MONTH

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 10/96. Calculations are based on nominations.

Delivery Point Description	Amoco ID#	Quantity	Price	Amount	See Note
Pipeline Measurement Point	020022	38,640	1.76750	68,296.20	
FCT STATION 8 POOL POINT	059380	28,520	1.83750	52,405.50	
FCT STATION 8 POOL POINT	059380	12,880	1.81750	23,409.40	
FCT STA II ZN 3 POOL POINT	065930	18,050	2.26988	40,971.26	B
FCT/AGG/SMITH PT	067275	1,840	1.76750	3,252.20	
FCT FAIRWAY FLD	070036	38,640	1.81750	70,228.20	C
TOTAL AMOUNT DUE				288,991.75	

NOTES:

- A. Gas moved to FCT Station 8 due to Shell Yellowhammer Plant going down on outage.
- B. See attached Deal Summary.
- C. Gas moved from MOPS Tivoli to Amoco Smith Point at 1st of Month Face. 74 (for transport on HPL from MOPS to Amoco Smith Point).

If you have any questions, please contact Kyle Natter at (281) 366-5410 or send a facsimile to (281) 366-5413. When remitting an amount different than the total amount billed, please fax the appropriate support to document your change.
For Amoco use only: 1300100001054-9881603-14187601, 018873, 110996, 1096

NOV 11 1996 3:38 PM APC M48E18

CONFIDENTIAL

CONFIDENTIAL

CUSTOMER COPY

ACCOUNT MANAGER SUSAN GRIFFIN	DATE 06-01-01-10	STATE CODE	CONTRACT NUMBER 21-3261
----------------------------------	---------------------	------------	----------------------------

Post-It® brand fax transmittal memo 7671	
To: <u>Chris Snyder</u>	From: <u>Susan Griffin</u>
Co: <u>Florida Public Utilities</u>	Co: <u>Texaco Natural Gas</u>
Dept:	Phone # <u>(913) 752-0860</u>
Fax # <u>(407) 838-1113</u>	Fax # <u>(913) 752-0816</u>

PAYMENT OFFERS FROM THE AMOUNT INVOICED. PLEASE FAX A P.I. OR LETTER STATE OR PRICE TO 713/763-4044 ATTN: ACOIT, RECEI

PLEASE REFERENCE INVO

AMOUNT	MONTH OF PAID	MONTH OF PAID	MONTH OF PAID	MONTH OF PAID
\$121,779.40				
\$2,874.58	1,030	\$2,885.00	FAUSSE POINTE	VARIOUS
\$2,729.50	1,030	\$2,650.00	FAUSSE POINTE	VARIOUS
\$2,698.60	1,030	\$2,620.00	FAUSSE POINTE	VARIOUS
\$7,847.75	3,080	\$2,475.00	FAUSSE POINTE	VARIOUS
\$4,233.50	1,660	\$2,520.00	FAUSSE POINTE	VARIOUS
\$4,193.20	1,890	\$2,615.00	FAUSSE POINTE	VARIOUS
\$2,590.45	1,030	\$2,815.00	FAUSSE POINTE	VARIOUS
\$2,458.55	1,030	\$2,985.00	FAUSSE POINTE	VARIOUS
\$17,974.80	5,040	\$2,370.00	FAUSSE POINTE	VARIOUS
\$2,443.10	1,030	\$2,370.00	FAUSSE POINTE	VARIOUS
\$2,208.05	1,030	\$2,435.00	FAUSSE POINTE	VARIOUS
\$2,178.30	1,030	\$2,310.00	FAUSSE POINTE	VARIOUS
\$2,353.59	1,030	\$2,285.00	FAUSSE POINTE	VARIOUS
\$17,232.10	3,000	\$2,300.00	FAUSSE POINTE	VARIOUS
\$3,524.65	1,030	\$2,455.00	FAUSSE POINTE	VARIOUS
\$2,441.10	1,030	\$2,370.00	FAUSSE POINTE	VARIOUS
\$2,281.45	1,030	\$2,215.00	FAUSSE POINTE	VARIOUS
\$17,171.00	2,100	\$1,770.00	FAUSSE POINTE	VARIOUS
\$26,873.00	20,150	\$1,820.00	FAUSSE POINTE	VARIOUS
\$19,487.50	8,750	\$1,770.00	MOBLE BAY 823	VARIOUS

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

INVOICE NUMBER 06100928	DATE 11/2/86	DELIVERY MONTH 10/86	CUSTOMER NUMBER 02576	CONTACT BENNY OKRUHLIK (713) 752-7249
----------------------------	-----------------	-------------------------	--------------------------	--

FLORIDA PUBLIC UTILITIES CO
401 S DYDE HWY
PO BOX 3385
WEST PALM BEACH, FL 33423188
ATTENTION: TREASURER

TEXACO NATURAL GAS INC
P.O. BOX 842308
DALLAS, TX 75284-2308

THE CHASE MANNATT BANK
ACCT# 9102774618
ABA# 021000021

PAYMENT BY
ELECTRONIC FUNDS TRANSFER

EXAMINED BY CHECK

ORIGINAL INVOICE

FLORIDA

1	A	PUBLIC UTILITIES COMPANY		
2				
3				
4				
5				
6				
7		INVOICE		
8				
9		Date:	October 14, 1996	
10		Due Date:	October 24, 1996	
11				
12		GNB/Olympic Gas Services		
13		Attention: Mr. Darrn Cook		
14		14 East University Avenue, Suite 213		
15		Gainesville, Florida 32601		
16				
17		INVOICE NUMBER		
18		12112859GS27		
19				
20		Description	Basis	Units
21				Price
22		June 1996 Imbalance Transaction	MMBtu	1 964
23				\$2,3150
24		Totals		1 964
25				\$4,546.66
26				
27				
28		Mail Payment to:		
29		Wire transfer payment to:		
30		Florida Public Utilities Company		
31		Attention: Christopher M. Snyder		
32		501 East Los Olas Boulevard		
33		Ft. Lauderdale, Florida 33301		
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		
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				