

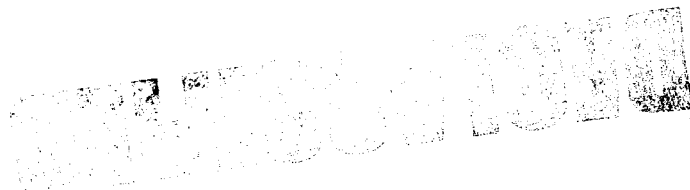
**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997**

	CURRENT MONTH:		NOVEMBER 1996		PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	20,359	15,967	4,392	27.51	173,113	143,435	29,678	20.69	
2 NO NOTICE SERVICE	6,408	6,454	(46)	(0.71)	26,533	26,579	(46)	(0.17)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,064,809	960,441	104,368	10.87	6,093,900	6,857,336	(763,436)	(11.13)	
5 DEMAND	561,937	544,733	17,204	3.16	2,482,720	2,350,919	131,801	5.61	
6 OTHER	(3,292)	0	(3,292)	0.00	(23,052)	0	(23,052)	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)	1,650,221	1,527,595	122,626	8.03	8,735,420	9,378,269	(642,849)	(6.85)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,095	2,746	(651)	(23.71)	19,244	16,875	2,369	14.04	
14 TOTAL THERM SALES	1,306,463	1,524,849	(218,386)	(14.32)	9,202,078	9,361,394	(159,316)	(1.70)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,021,880	3,265,120	756,760	23.18	27,458,120	24,740,320	2,717,800	10.99	
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,106,400	3,265,120	841,280	25.77	26,143,250	24,740,320	1,402,930	5.67	
19 DEMAND	7,847,500	8,004,000	(156,500)	(1.96)	39,296,970	38,111,470	1,185,500	3.11	
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)	4,106,400	3,265,120	841,280	25.77	24,838,420	24,740,320	98,100	0.40	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,809	5,870	(61)	(1.04)	55,894	44,460	11,434	25.72	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,830,017	3,259,250	1,570,767	48.19	43,321,028	24,695,860	18,625,168	75.42	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.506	0.489	0.017	3.48	0.630	0.580	0.050	8.62	
29 NO NOTICE SERVICE (2/16)	0.689	0.694	(0.005)	(0.72)	0.693	0.694	(0.001)	(0.14)	
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)	25.930	29.415	(3.485)	(11.85)	23.310	27.717	(4.407)	(15.90)	
32 DEMAND (5/19)	7.161	6.806	0.355	5.22	6.318	6.169	0.149	2.42	
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)	40.187	46.785	(6.598)	(14.10)	35.169	37.907	(2.738)	(7.22)	
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)	36.065	46.780	(10.715)	(22.91)	34.429	37.955	(3.526)	(9.29)	
40 TOTAL COST OF THERM SOLD (11/27)	34.166	46.870	(12.704)	(27.10)	20.164	37.975	(17.811)	(46.90)	
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)	33.149	45.853	(12.704)	(27.71)	19.147	36.958	(17.811)	(48.19)	
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)	33.27364	46.02541	(12.752)	(27.71)	19.21899	37.09696	(17.878)	(48.19)	
45 PGA FACTOR ROUNDED TO NEAREST .001	33.274	46.025	(12.751)	(27.70)	19.219	37.097	(17.878)	(48.19)	

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING



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

COST OF GAS PURCHASED	CURRENT MONTH:				NOVEMBER 1996				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	20,359	15,967	4,392	27.51	173,113	143,435	29,678	20.69				
2 NO NOTICE SERVICE	6,408	6,454	(46)	(0.71)	26,533	26,579	(46)	(0.17)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,064,809	960,441	104,368	10.87	6,093,900	6,857,336	(763,436)	(11.13)				
5 DEMAND	561,937	544,733	17,204	3.16	2,482,720	2,350,919	131,801	5.61				
6 OTHER	(3,292)	0	(3,292)	0.00	(23,052)	0	(23,052)	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)	1,650,221	1,527,595	122,626	8.03	8,735,420	9,378,269	(642,849)	(6.85)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,095	2,746	(651)	(23.71)	19,244	16,875	2,369	14.04				
14 TOTAL THERM SALES	1,306,463	1,524,849	(218,386)	(14.32)	9,202,078	9,361,394	(159,316)	(1.70)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,021,880	3,265,120	756,760	23.18	27,458,120	24,740,320	2,717,800	10.99				
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	4,106,400	3,265,120	841,280	25.77	26,143,250	24,740,320	1,402,930	5.67				
19 DEMAND	7,847,500	8,004,000	(156,500)	(1.96)	39,296,970	38,111,470	1,185,500	3.11				
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)	4,106,400	3,265,120	841,280	25.77	24,838,420	24,740,320	98,100	0.40				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	5,809	5,870	(61)	(1.04)	55,894	44,460	11,434	25.72				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,830,017	3,259,250	1,570,767	48.19	43,321,028	24,695,860	18,625,168	75.42				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.506	0.489	0.017	3.48	0.630	0.580	0.050	8.62				
29 NO NOTICE SERVICE (2/16)	0.689	0.694	(0.005)	(0.72)	0.693	0.694	(0.001)	(0.14)				
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)	25.930	29.415	(3.485)	(11.85)	23.310	27.717	(4.407)	(15.90)				
32 DEMAND (5/19)	7.161	6.806	0.355	5.22	6.318	6.169	0.149	2.42				
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)	40.187	46.785	(6.598)	(14.10)	35.169	37.907	(2.738)	(7.22)				
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)	36.065	46.780	(10.715)	(22.91)	34.429	37.955	(3.526)	(9.29)				
40 TOTAL COST OF THERM SOLD (11/27)	34.166	46.870	(12.704)	(27.10)	20.164	37.975	(17.811)	(46.90)				
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)	33.149	45.853	(12.704)	(27.71)	19.147	36.958	(17.811)	(48.19)				
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)	33.27364	46.02541	(12.752)	(27.71)	19.21899	37.09696	(17.878)	(48.19)				
45 PGA FACTOR ROUNDED TO NEAREST .001	33.274	46.025	(12.751)	(27.70)	19.219	37.097	(17.878)	(48.19)				

**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:		NOVEMBER 1996		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	20,359	15,967	4,392	27.51	173,113	143,435	29,678	20.69
2 NO NOTICE SERVICE	6,408	6,454	(46)	(0.71)	26,533	26,579	(46)	(0.17)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,064,809	960,441	104,368	10.87	6,093,900	6,857,336	(763,436)	(11.13)
5 DEMAND	561,937	544,733	17,204	3.16	2,482,720	2,350,919	131,801	5.61
6 OTHER	(3,292)	0	(3,292)	0.00	(23,052)	0	(23,052)	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	(318,918)	318,918	(100.00)	0	(651,343)	651,343	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,650,221	1,208,677	441,544	36.53	8,735,420	8,726,926	8,494	0.10
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,095	2,746	(651)	(23.71)	19,244	16,875	2,369	14.04
14 TOTAL THERM SALES	1,306,463	1,205,931	100,532	8.34	9,202,078	8,710,051	492,027	5.65
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,021,880	3,265,120	756,760	23.18	27,458,120	24,740,320	2,717,800	10.99
16 NO NOTICE SERVICE	930,000	930,000	0	0.00	3,830,000	3,830,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,106,400	3,265,120	841,280	25.77	26,143,250	24,740,320	1,402,930	5.67
19 DEMAND	7,847,500	8,004,000	(156,500)	(1.96)	39,296,970	38,111,470	1,185,500	3.11
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)	4,106,400	3,265,120	841,280	25.77	24,838,420	24,740,320	98,100	0.40
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,809	5,870	(61)	(1.04)	55,894	44,460	11,434	25.72
27 TOTAL THERM SALES (24-26 Estimated Only)	4,830,017	3,259,250	1,570,767	48.19	43,321,028	24,695,860	18,625,168	75.42
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.506	0.489	0.017	3.48	0.630	0.580	0.050	8.62
29 NO NOTICE SERVICE (2/16)	0.689	0.694	(0.005)	(0.72)	0.693	0.694	(0.001)	(0.14)
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)	25.930	29.415	(3.485)	(11.85)	23.310	27.717	(4.407)	(15.90)
32 DEMAND (5/19)	7.161	6.806	0.355	5.22	6.318	6.169	0.149	2.42
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)	40.187	37.018	3.169	8.56	35.169	35.274	(0.105)	(0.30)
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)	36.065	46.780	(10.715)	(22.91)	34.429	37.955	(3.526)	(9.29)
40 TOTAL COST OF THERM SOLD (11/27)	34.166	37.085	(2.919)	(7.87)	20.164	35.338	(15.174)	(42.94)
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)	33.149	36.068	(2.919)	(8.09)	19.147	34.321	(15.174)	(44.21)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	33.27364	36.20362	(2.930)	(8.09)	19.21899	34.45005	(15.231)	(44.21)
45 PGA FACTOR ROUNDED TO NEAREST .001	33.274	36.204	(2.930)	(8.09)	19.219	34.450	(15.231)	(44.21)

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
NOVEMBER 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,709,520	18,394.02	0.496
2 No Notice Commodity Adjustment - System Supply	68,810	432.81	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	243,550	1,531.93	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)	4,021,880	20,358.76	0.506
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	3,862,850	999,210.81	25.867
18 Commodity Other - Scheduled FTS - OSSS	243,550	65,598.64	26.934
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,106,400	1,064,809.45	25.930
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,603,950	558,612.67	7.346
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	243,550	3,324.46	1.365
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	7,847,500	561,937.13	7.161
OTHER			
33 Revenue Sharing - FGT	0	(3,291.64)	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	(3,291.64)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		NOVEMBER 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,064,809	960,441	(104,368)	(10.87)	6,093,900	6,857,336	763,436	11.13	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	585,412	248,236	(337,176)	(135.83)	2,659,314	1,869,590	(789,724)	(42.24)	
3 TOTAL	1,650,221	1,208,677	(441,544)	(36.53)	8,753,214	8,726,926	(26,288)	(0.30)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,306,463	1,205,931	(100,532)	(8.34)	9,219,872	8,710,051	(509,821)	(5.85)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	283,960	283,960	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,341,958	1,241,426	(100,532)	(8.10)	9,503,832	8,994,011	(509,821)	(5.67)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(308,263)	32,749	341,012	1,041.29	750,618	267,085	(483,533)	(181.04)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(666)	0	666	0.00	(18,258)	0	18,258	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	23,798	411,810	388,012	94.22	(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	(283,960)	(283,960)	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)	(320,626)	409,064	729,690	178.38	(320,626)	409,064	729,690	178.38	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	23,798	411,810	388,012	94.22	* 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)	(319,960)	409,064	729,024	178.22					
14 TOTAL (12+13)	(296,162)	820,874	1,117,036	136.08					
15 AVERAGE (50% OF 14)	(148,081)	410,437	558,518	136.08					
16 INTEREST RATE - FIRST DAY OF MONTH	5.3800%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4200%	0.0000%	---	---					
18 TOTAL (16+17)	10.8000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4000%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.450%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(666)	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
NOVEMBER 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	N/A	N/A	INCL IN COST	26.30
2	APR 96	AMOCO	SYS SUPPLY	N/A	1,885,550	0	1,885,550	494,423	N/A	N/A	INCL IN COST	26.22
3	APR 96	SCANA	SYS SUPPLY	N/A	290,100	0	290,100	68,100	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	310,092	N/A	N/A	INCL IN COST	22.12
5	MAY 96	AMOCO	SYS SUPPLY	N/A	1,262,070	0	1,262,070	286,783	N/A	N/A	INCL IN COST	22.72
6	MAY 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	68,200	N/A	N/A	INCL IN COST	22.75
7	MAY 96	UNOCAL	SYS SUPPLY	N/A	299,770	0	299,770	69,130	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	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	N/A	N/A	INCL IN COST	23.95
10	JUN 96	TEXACO	SYS SUPPLY	N/A	67,760	0	67,760	16,293	N/A	N/A	INCL IN COST	24.04
11	JUN 96	SCANA	SYS SUPPLY	N/A	29,010	0	29,010	6,900	N/A	N/A	INCL IN COST	23.78
12	JUN 96	NORAM	SYS SUPPLY	N/A	290,100	0	290,100	69,000	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	351,057	N/A	N/A	INCL IN COST	28.17
14	JUL 96	AMOCO	SYS SUPPLY	N/A	1,227,400	0	1,227,400	329,245	N/A	N/A	INCL IN COST	26.82
15	JUL 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	81,236	N/A	N/A	INCL IN COST	27.10
16	JUL 96	LG & E	SYS SUPPLY	N/A	6,300	0	6,300	1,657	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	351,680	N/A	N/A	INCL IN COST	22.55
18	AUG 96	AMOCO	SYS SUPPLY	N/A	1,379,120	0	1,379,120	328,194	N/A	N/A	INCL IN COST	23.80
19	AUG 96	TEXACO	SYS SUPPLY	N/A	14,520	0	14,520	3,255	N/A	N/A	INCL IN COST	22.42
20	AUG 96	PANENERGY	SYS SUPPLY	N/A	16,440	0	16,440	3,485	N/A	N/A	INCL IN COST	21.20
21	SEP 96	LG & E	SYS SUPPLY	N/A	1,136,340	204,000	1,340,340	246,720	N/A	N/A	INCL IN COST	18.41
22	SEP 96	AMOCO	SYS SUPPLY	N/A	1,334,400	0	1,334,400	247,779	N/A	N/A	INCL IN COST	18.57
23	SEP 96	TEXACO	SYS SUPPLY	N/A	145,200	0	145,200	26,400	N/A	N/A	INCL IN COST	18.18
24	OCT 96	LG&E	SYS SUPPLY	N/A	1,133,390	277,100	1,410,490	263,377	N/A	N/A	INCL IN COST	18.67
25	OCT 96	AMOCO	SYS SUPPLY	N/A	1,504,730	0	1,504,730	288,992	N/A	N/A	INCL IN COST	19.21
26	OCT 96	TEXACO	SYS SUPPLY	N/A	562,510	0	562,510	121,779	N/A	N/A	INCL IN COST	21.65
27	NOV 96	LG&E	SYS SUPPLY	N/A	1,618,770	243,550	1,862,320	454,134	N/A	N/A	INCL IN COST	24.39
28	NOV 96	AMOCO	SYS SUPPLY	N/A	1,843,470	0	1,843,470	501,359	N/A	N/A	INCL IN COST	27.20
29	NOV 96	NORAM	SYS SUPPLY	N/A	61,110	0	61,110	16,767	N/A	N/A	INCL IN COST	27.44
30	NOV 96	PANENERGY	SYS SUPPLY	N/A	291,000	0	291,000	76,800	N/A	N/A	INCL IN COST	26.39
31	NOV 96	SCANA	SYS SUPPLY	N/A	19,400	0	19,400	6,300	N/A	N/A	INCL IN COST	32.47
32	NOV 96	PANENERGY	SYS SUPPLY	N/A	29,100	0	29,100	9,450	N/A	N/A	INCL IN COST	32.47
TOTAL					24,364,250	1,779,000	26,143,250	6,156,226.76	0	0	0	23.55

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: NOVEMBER 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	2,013	1,953	60,390	58,590	\$2.5550	\$2.6335
2	AMOCO	611	188	182	5,640	5,460	\$2.5575	\$2.6418
3	PANENERGY	611	1,000	970	30,000	29,100	\$2.5600	\$2.6392
4	NORAM	611	160	155	4,800	4,656	\$2.6400	\$2.7216
5	NORAM	611	50	49	1,500	1,455	\$2.7300	\$2.8144
6	AMOCO	10240	1,000	970	30,000	29,100	\$2.5575	\$2.6366
7	LG&E	25412	2,587	2,511	77,610	75,337	\$2.5750	\$2.6527
8	AMOCO	25412	1,150	1,116	34,500	33,480	\$2.5775	\$2.6580
9	LG&E	25412	120	116	3,600	3,492	\$2.7150	\$2.7990
10	AMOCO	62100	1,112	1,079	33,360	32,370	\$2.5575	\$2.6357
11	AMOCO	62133	2,300	2,232	69,000	66,960	\$2.6175	\$2.6972
12	AMOCO	62133	247	239	7,400	7,180	\$2.6950	\$2.7776
13	AMOCO	62133	33	32	1,000	970	\$2.7900	\$2.8763
14	AMOCO	62133	33	32	1,000	970	\$3.0150	\$3.1082
15	AMOCO	62133	33	32	1,000	970	\$3.3650	\$3.4691
16	AMOCO	62133	103	100	3,100	3,007	\$3.6200	\$3.7320
17	AMOCO	62133	33	32	1,000	970	\$3.7450	\$3.8608
18	AMOCO	62133	100	97	3,000	2,910	\$3.7600	\$3.8763
19	PANENERGY	62134	50	49	1,500	1,455	\$2.9750	\$3.0670
20	PANENERGY	62134	50	49	1,500	1,455	\$3.3250	\$3.4278
21	LG&E	62137	1,150	1,116	34,500	33,480	\$2.6150	\$2.6947
22	SCANA	62137	33	32	1,000	970	\$2.9750	\$3.0670
23	SCANA	62137	33	32	1,000	970	\$3.3250	\$3.4278
24								
25								
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42								
43								
TOTAL			13,578	13,175	407,400	395,307		
WEIGHTED AVERAGE							\$2.6137	\$2.6936

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:		NOVEMBER 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	740,134	593,320	(146,814)	(24.74)	4,635,216	4,241,210	(394,006)	(9.29)
OUTDOOR LIGHTING	(21)	196	140	(56)	(40.00)	1,578	1,110	(468)	(42.16)
RESIDENTIAL	(31)	612,314	647,330	35,016	5.41	4,287,836	4,509,690	221,854	4.92
LARGE VOLUME	(51)	1,686,919	1,629,550	(57,369)	(3.52)	13,467,293	12,921,510	(545,783)	(4.22)
OTHER	(81)	8,127	9,660	1,533	15.87	63,368	70,610	7,242	10.26
TOTAL FIRM		3,047,690	2,880,000	(167,690)	(5.82)	22,455,291	21,744,130	(711,161)	(3.27)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	357,910	379,250	21,340	5.63	2,856,946	2,951,670	94,724	3.21
INTERRUPTIBLE TRANSPORT	(92)	25,726	24,480	(1,246)	(5.09)	180,166	184,360	4,194	2.27
LARGE VOLUME INTERRUPTIBLE	(93)	1,155,140	1,774,110	618,970	34.89	16,049,625	14,543,680	(1,505,945)	(10.35)
OFF SYSTEM SALES SERVICE	(95)	243,550	0	(243,550)	0.00	1,779,000	0	(1,779,000)	0.00
TOTAL INTERRUPTIBLE		1,782,326	2,177,840	395,514	18.16	20,865,737	17,679,710	(3,186,027)	(18.02)
TOTAL THERM SALES		4,830,016	5,057,840	227,824	4.50	43,321,028	39,423,840	(3,897,188)	(9.89)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,524	2,441	(83)	(3.40)	2,471	2,411	(60)	(2.49)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	4	4	100.00
RESIDENTIAL	(31)	30,790	30,425	(365)	(1.20)	30,665	30,392	(273)	(0.90)
LARGE VOLUME	(51)	878	912	34	3.73	880	902	22	2.44
OTHER	(81)	435	409	(26)	(6.36)	429	412	(17)	(4.13)
TOTAL FIRM		34,627	34,191	(436)	(1.28)	34,445	34,121	(324)	(0.95)
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		34,643	34,207	(436)	(1.27)	34,461	34,137	(324)	(0.95)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	293	243	(50)	(20.58)	1,876	1,759	(117)	(6.65)
OUTDOOR LIGHTING	(21)	0	35	35	100.00	0	278	278	100.00
RESIDENTIAL	(31)	20	21	1	4.76	140	148	8	5.41
LARGE VOLUME	(51)	1,921	1,787	(134)	(7.50)	15,304	14,325	(979)	(6.83)
OTHER	(81)	19	24	5	20.83	148	171	23	13.45
INTERRUPTIBLE	(61)	27,532	27,089	(443)	(1.64)	219,765	210,834	(8,931)	(4.24)
INTERRUPTIBLE TRANSPORT	(92)	25,726	24,480	(1,246)	(5.09)	180,166	184,360	4,194	2.27
LARGE VOLUME INTERRUPTIBLE	(93)	1,155,140	1,774,110	618,970	34.89	16,049,625	14,543,680	(1,505,945)	(10.35)
OFF SYSTEM SALES SERVICE	(95)	243,550	0	(243,550)	0.00	1,779,000	0	(1,779,000)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396	1.0383				
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	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	1.0372				
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	1.06	0	0	0	0

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

DATE	11/30/96	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
DUPLICATE	12/10/96		
INVOICE NO.	14198		
TOTAL AMOUNT DUE	1333,615.61		

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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DTSC NET		
	RESERVATION CHARGE		11/96	A	RES	0.3639	0.0685	0.4324	542,830	\$234,719.69
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE		11/96	A	RES	0.3639	0.0600	0.4239	273,650	\$116,000.24
	NO NOTICE RESERVATION CHARGE		11/96	A	MNR	0.0689		0.0689	93,000	\$6,407.70
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16106		11/96	A	TRL	0.0751	0.0600	0.1351	(54,000)	(\$7,295.40)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16107		11/96	A	TRL	0.0751	0.0600	0.1351	(12,000)	(\$1,621.20)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16108		11/96	A	TRL	0.0751	0.0600	0.1351	(27,000)	(\$3,647.70)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16109		11/96	A	TRL	0.0751	0.0600	0.1351	(23,250)	(\$3,141.08)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5648, at poi 16105		11/96	A	TRL	0.0751	0.0600	0.1351	(63,000)	(\$4,410.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16103		11/96	A	TRL		0.0101	0.0101	(16,000)	(\$161.60)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16104		11/96	A	TRL		0.0101	0.0101	(44,800)	(\$452.48)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16106		11/96	A	TRL		0.0101	0.0101	(14,400)	(\$145.44)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16158		11/96	A	TRL		0.0101	0.0101	(19,200)	(\$193.92)
	WESTERN DIVISION REVENUE SHARING CREDIT		11/96	A	TCW					(\$1,683.07)
	MARKET IT REVENUE SHARING CREDIT		11/96	A	ITF					(\$760.13)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/96.									635,830	\$333,615.61

*** END OF INVOICE 14198 ***

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

DATE	11/30/96
DUE	12/10/96
INVOICE NO.	14187
TOTAL AMOUNT DUE	1231,437.58

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

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

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
							BASE	SURCHARGES	DISC NET			
	RESERVATION CHARGE			11/96	A	RES	0.7488	0.0085		0.7573	241,920	\$183,206.02
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			11/96	A	RES	0.7488			0.7488	75,000	\$56,160.00
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5478, at poi 16106			11/96	A	TRL	0.0944			0.0944	(45,000)	(\$4,248.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5478, at poi 16156			11/96	A	TRL	0.0944			0.0944	(15,000)	(\$1,416.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5478, at poi 16157			11/96	A	TRL	0.0944			0.0944	(15,000)	(\$1,416.00)
	MARKET IT REVENUE SHARING CREDIT			11/96	A	ITF						(\$848.44)
	TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/96.										241,920	\$231,437.58

*** END OF INVOICE 14187 ***

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

DATE	12/10/96
DUPLICATE	12/20/96
INVOICE NO.	14404
TOTAL AMOUNT DUE	\$12,244.92

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT 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: FIRH TRANSPORTATION

PJL NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
	Usage Charge - No Notice For DELAND			11/96	A	COH	0.0259	0.0370	0.0629	(2,592)	(\$163.04)
	Usage Charge - No Notice For SANFORD			11/96	A	COH	0.0259	0.0370	0.0629	(158)	(\$9.94)
	Usage Charge - No Notice For WEST PALM BEACH			11/96	A	COH	0.0259	0.0370	0.0629	9,631	\$605.79
	Usage Charge	16103	FPU-RIVJERA BEACH	11/96	A	COH	0.0259	0.0370	0.0629	16,100	\$1,012.69
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	11/96	A	COH	0.0259	0.0370	0.0629	15,167	\$954.00
	Usage Charge	16105	FPU-WEST PALM BEACH	11/96	A	COH	0.0259	0.0370	0.0629	13,700	\$861.73
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	11/96	A	COH	0.0259	0.0370	0.0629	28,070	\$1,765.60
	Usage Charge	16107	FPU-LAKE WORTH	11/96	A	COH	0.0259	0.0370	0.0629	22,800	\$1,434.12
	Usage Charge	16108	FPU-BOYNTON BEACH	11/96	A	COH	0.0259	0.0370	0.0629	21,700	\$1,364.93
	Usage Charge	16109	FPU-BOCA RATON	11/96	A	COH	0.0259	0.0370	0.0629	35,100	\$2,207.79
	Usage Charge	16156	FPU-SANFORD	11/96	A	COH	0.0259	0.0370	0.0629	2,500	\$157.25
	Usage Charge	16158	FPU-DELAND	11/96	A	COH	0.0259	0.0370	0.0629	8,300	\$522.07
	Usage Charge	16273	FARMLAND INDUSTRIES	11/96	A	COH	0.0259	0.0370	0.0629	24,355	\$1,531.93
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/96.										194,673	\$12,244.92

*** END OF INVOICE 14404 ***

12

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

DATE	12/10/96
DUE	12/20/96
INVOICE NO.	14393
TOTAL AMOUNT DUE	\$8,113.84

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank; Dallas, TX
 Account # 3750354511
 ABA # 111000012

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

POJ NO.	RECEIPTS NAME	DELIVERIES POJ NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC NET		
	Usage Charge	16103	FPU-RIVIERA BEACH	11/96	A	COM	0.0371	0.0020	0.0391	15,800	\$617.78
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	11/96	A	COM	0.0371	0.0020	0.0391	19,161	\$749.20
	Usage Charge	16105	FPU-WEST PALM BEACH	11/96	A	COM	0.0371	0.0020	0.0391	27,000	\$1,055.70
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	11/96	A	COM	0.0371	0.0020	0.0391	20,100	\$785.91
	Usage Charge	16107	FPU-LAKE WORTH	11/96	A	COM	0.0371	0.0020	0.0391	27,500	\$1,075.25
	Usage Charge	16108	FPU-BOYNTON BEACH	11/96	A	COM	0.0371	0.0020	0.0391	7,900	\$308.89
	Usage Charge	16109	FPU-BOCA RATON	11/96	A	COM	0.0371	0.0020	0.0391	21,300	\$832.83
	Usage Charge	16156	FPU-SANFORD	11/96	A	COM	0.0371	0.0020	0.0391	23,154	\$905.32
	Usage Charge	16157	FPU-SANFORD WEST	11/96	A	COM	0.0371	0.0020	0.0391	19,200	\$750.72
	Usage Charge	16156	FPU-DELAND	11/96	A	COM	0.0371	0.0020	0.0391	26,400	\$1,032.24
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/96.										207,515	\$8,113.84

*** END OF INVOICE 14393 ***

13



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421904

Remit Wire To:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT. NO. 310-2-548097/BEA# 021000021
NEW YORK, NY, 10081-6000

ATTN: TREASURER - EPUC KH NC-88
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL 33402-5695

INVOICE NUMBER 019544
INVOICE DATE 12-15-1996
CONTRACT 157815
DELIVERY MONTH 11/1996

Payment Due: 25TH DAY OF MONTH

Please include Amoco's invoice number on all remittances.

Natural gas delivered during 11/96. Calculations are based on non-actual.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmBtu	Price \$/mmBtu	Amount Due (\$)
REG/ADPS/11VOLT	020022	5,540	2.55750	14,422.50
REG/AGG/SMOULF RT	067276	33,360	2.55750	85,318.20
REG/AGG/PROBISON MARKET	076337	30,000	2.55750	76,725.00
REG/STATION 78 REGA POINT	049386	32,500	2.55750	83,126.25
REG/STATION 78D REGA POINT	070036	36,500	2.7795	101,451.75
REG/DAILY PROTONS SHEET				235,967.50
TOTAL AMOUNT DUE				501,855.75

If you have any questions, please contact Kyle Nutter at (281) 366-5210 or send a facsimile to (281) 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: 300100001057-6981603-14187603-019544-121196-1196

DEC 18 1996 12:21PM OPT M3 1890

LG&E Natural Marketing Inc.

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

Statement Date:

December 06, 1996

Production Month:

November 1996

Company Number:

Florida Public Utilities Company

Attn: Mgr of Engineering & Gas Supply

401 S Dixie Highway

P.O. Box 3395

West Palm Beach, FL 33402-8395

Fax: (561) 838-1713

Invoice

199611-T-00310

LG&E Natural Marketing Inc.

Bill Transfer Contract: S-FLAPUBUTILECO-T-01

Rate	Meter	Description	Status	MCF	MMBtu	Avg Price	Amount Due
F25	611	NO. 1 MORSKARJG10-SNG	Nom	60.290	60.290	\$2.5550	\$154,296.25
F27	2512	ZONE 2 POOLING PT	Nom	77.610	77.610	\$2.7150	\$211,845.75
F29	2513	DIGS MOBILE FBAS-LANG	Nom	32.500	32.500	\$2.6150	\$85,227.50
F31	25132	ZONE 2 POOLING PT	Nom	3.600	3.600	\$2.7150	\$9,774.00

Totals 176.100 5454,133.70

Commodity Total 5454,133.70

Net Amount Due 5454,133.70

Payment Due by 12/10/96

Please Print Name of

Please Print Invoice #

Please Print Check To

Please Print Accounting Dept

Please Print City

Name of Bank

Attn: Gas Accounting

LG&E Natural Marketing

2100 East 17th Street

TX 75240

Date of Payment

P.O. Box 69350

P.O. Box 651529

Charlotte, NC 28265-1529

TX 75240

Account Number

08114 75256-9550

08114 75256-9550

Phone: (214) 640-6800

TX 75240

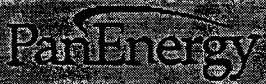
Account Name

08114 75256-9550

08114 75256-9550

Fax: (214) 640-6935

TX 75240



FLORIDA PUBLIC UTILITIES COMPANY
4015 S. DIXIE HIGHWAY
P.O. BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice No. SR96110908
Customer No. 000007354
Customer Fax (407) 433-0151

Payment by wire transfer
PANENERGY TRADING & MARKET SERVICES
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-773769

Invoice Date: December 5, 1996
Payment Terms: Due December 25, 1996
unless otherwise provided in effective contract

Payment by check to:
PANENERGY TRADING & MARKET SERVICES
P. O. BOX 20204
HOUSTON, TX 77216-2004

Invoice for Natural Gas for November, 1996 for
FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.

Transaction Contract	Sales Point	Description	Price	MMBtu Volume	Amount Due
5420	611	FGT Mop Rough T1001	2.5600	30,000	76,800.00
Invoice Total:				30,000	\$76,800.00

- If you pay by check, please send remittance information with payment.
- If you pay by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-3425.
- Send all the money shown on the invoice.
- Please refer to this invoice with your payment.
- If you have questions about this invoice, please contact FINE Gas at telephone (713) 260-3448.

Page 1

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

A PanEnergy and Mobil Company
10770 Westheimer, Suite 600
Houston, Texas 77036
713-260-1600

NorAm Energy Services, Inc.

P.O. Box 208531

Dallas, TX 75220-0853

FLORIDA PUBLIC UTILITIES CO.

401 SOUTH DIXIE HIGHWAY

POST OFFICE BOX 3355

WEST PALM BEACH, FL 33402-2355

CHRIS SWYDER

Invoice No: 11-101655

Invoice Date: 12/10/96

Date Due: 12/20/96

Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - REG/REGUL/MOPR METER: 00611 ST: 97

Month	Act/Non	Usage	Rate	Amount
10/96	ACT	2,800	2.4400	68,320.00
11/96	ACT	2,500	2.7300	68,250.00
	Account Due			136,570.00

TOTAL MONTH DU

Pay by wire to: Citicorp Bank
San Francisco, CA
A/C No: 42700241
Account No: 41697401

For more information, please contact credit control at (813) 451-2111

PAGE 1 OF 1



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

Invoice No. SR56110909
 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 # 210-2-771269

Invoice Date: December 5, 1996
 Payment Terms: Due December 23, 1996
 unless otherwise provided in effective contract

Remit by check to
 PANENERGY TRADING & MARKET SERVICES
 P. O. BOX 201204
 HOUSTON, TX 77216-1204

Invoice for Natural Gas for November, 1996 for
 FLORIDA GAS TRANSMISSION COMPANY Nom deliveries

Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
40	6734	Mobil Plant-Mobil Bay	2.9750	1,500	4,462.50
41	6734	Mobil Plant-Mobil Bay	3.3750	1,300	4,387.50
42					
43					
44					
45					
46					
47		Invoice Total		3,000	8,850.00

47 If paying by check, please send remittance information with payment.
 48 All payments by wire transfer please fax remittance information to the attention of Accounts Receivable at (713) 260-1825
 49 or mail to the address shown on the letterhead.
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 51 Please attach this invoice with your payment.
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 53 Any questions about this invoice please contact James Cochrane at telephone (713) 260-3541.
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PanEnergy Trading and Market Services, L.L.C.
 We Bring Energy to Everything You Do.

PanEnergy and Mobil Company
 1077 Westheimer Road, Suite 400
 Houston, Texas 77042
 713-260-1800



GAS SALES INVOICE

WIRE Transfer: (Preferred Payment Method)

Credit To: SCANA Energy Marketing, Inc.
Account No: 320237407

Wire To: Wachovia Bank of South Carolina
Columbia, South Carolina 29229
ABA # 063300225

MAKE CHECKS PAYABLE AND OVERNIGHT MAIL TO:

SCANA Energy Marketing, Inc.
10301 David Taylor Drive
C/O Wachovia Lockbox Services - 2nd Floor
Lockbox #761684
Charlotte, N.C. 28262-2134

USE FEDERAL EXPRESS OVERNITE DELIVERY

Billing Code # 182-349-768

Invoice Date: 12/5/99

Invoice No.: 9611-0020-011N

FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH, FL 33402
TREASURER

Fax: (407) 533-0151

Contract: HS10101N

Terms: WIRE ON 25TH NET 10

Gas Sales Invoice for November 1999

Item	Rev.	Description	Volume	Price	Units	Amount
162	DIGS		1,000	\$3.32500	MMBTU	\$3,325.00
163	DIGS		1,000	\$2.97500	MMBTU	\$2,975.00
Total Due:						\$6,300.00