

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:				PERIOD TO DATE			
		FEBRUARY 1997				FEBRUARY 1997			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	19,803	20,418	(615)	(3.01)	241,068	231,642	9,426	4.07
2	NO NOTICE SERVICE	8,296	8,296	0	0.00	55,333	55,333	0	0.00
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	1,237,921	1,904,901	(666,980)	(35.01)	11,310,989	11,964,295	(653,306)	(5.46)
5	DEMAND	545,232	552,802	(7,570)	(1.37)	4,248,748	4,259,912	(11,164)	(0.26)
6	OTHER	(1,792)	0	(1,792)	0.00	(32,858)	(23,052)	(9,806)	42.54
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8	DEMAND	0	0	0	0.00	9,082	9,082	0	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)	1,809,460	2,486,417	(676,957)	(27.23)	15,805,486	16,470,336	(664,850)	(4.04)
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	1,544	0	1,544	0.00	23,900	19,244	4,656	24.19
14	TOTAL THERM SALES	2,227,929	2,895,681	(667,752)	(23.06)	15,188,503	15,380,059	(191,556)	(1.25)
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,166,290	4,365,370	(199,080)	(4.56)	41,530,750	40,360,710	1,170,040	2.90
16	NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83
19	DEMAND	7,778,400	9,867,200	(2,088,800)	(21.17)	67,906,470	71,341,570	(3,435,100)	(4.82)
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	1,304,830	0	0.00
22	DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (+17+18+20)-(21+23)	4,112,820	4,365,370	(252,550)	(5.79)	38,847,540	39,045,840	(198,300)	(0.51)
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	3,153	0	3,153	0.00	67,156	55,894	11,262	20.15
27	TOTAL THERM SALES (24-26 Estimated Only)	5,723,956	4,365,370	1,358,586	31.12	59,177,511	38,989,946	20,187,565	51.78
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.05
29	NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.691	0.691	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)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.07)
32	DEMAND (5/19)	7.010	5.602	1.408	25.13	6.257	5.971	0.286	4.79
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	0.668	0.000	0.00
35	DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	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)	43.996	56.958	(12.962)	(22.76)	40.686	42.182	(1.496)	(3.55)
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)	48.969	0.000	48.969	0.00	35.589	34.429	1.160	3.37
40	TOTAL COST OF THERM SOLD (11/27)	31.612	56.958	(25.346)	(44.50)	26.709	42.243	(15.534)	(36.77)
41	TRUE-UP (E-2) (1,017)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	30.595	55.941	(25.346)	(45.31)	25.692	41.226	(15.534)	(37.68)
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44	PCA FACTOR ADJUSTED FOR TAXES (42x43)	30.71004	56.15134	(25.441)	(45.31)	25.78860	41.38101	(15.592)	(37.68)
45	PCA FACTOR ROUNDED TO NEAREST .001	30.710	56.151	(25.441)	(45.31)	25.789	41.381	(15.592)	(37.68)

FPSC-RECORDS/REPORTING
 0 MAR 20 5
 NUMBER-DATE

DOCUMENT NUMBER-DATE
 02970 MAR 20 5
 FPSC-RECORDS/REPORTING

DECLASSIFIED

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)	19,803	20,418	(615)	(3.01)	241,068	231,642	9,426	4.07	
2 NO NOTICE SERVICE	8,296	8,296	0	0.00	55,333	55,333	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,237,921	1,904,901	(666,980)	(35.01)	11,310,989	11,964,295	(653,306)	(5.46)	
5 DEMAND	545,232	552,802	(7,570)	(1.37)	4,248,748	4,259,912	(11,164)	(0.26)	
6 OTHER	(1,792)	0	(1,792)	0.00	(32,858)	(23,052)	(9,806)	42.54	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00	
8 DEMAND	0	0	0	0.00	9,082	9,082	0	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)	1,809,460	2,486,417	(676,957)	(27.23)	15,805,486	16,470,336	(664,850)	(4.04)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,544	0	1,544	0.00	23,900	19,244	4,656	24.19	
14 TOTAL THERM SALES	2,227,929	2,895,681	(667,752)	(23.06)	15,188,503	15,380,059	(191,556)	(1.25)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,166,290	4,365,370	(199,080)	(4.56)	41,530,750	40,360,710	1,170,040	2.90	
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83	
19 DEMAND	7,778,400	9,867,200	(2,088,800)	(21.17)	67,906,470	71,341,570	(3,435,100)	(4.82)	
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	1,304,830	0	0.00	
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,112,820	4,365,370	(252,550)	(5.79)	38,847,540	39,055,880	(208,340)	(0.53)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,153	0	3,153	0.00	67,156	55,894	11,262	20.15	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,723,956	4,365,370	1,358,586	31.12	59,177,511	38,989,946	20,187,565	51.78	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.05	
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.691	0.691	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)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.07)	
32 DEMAND (5/19)	7.010	5.602	1.408	25.13	6.257	5.971	0.286	4.79	
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	0.668	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	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)	43.996	56.958	(12.962)	(22.76)	40.686	42.171	(1.485)	(3.52)	
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)	48.969	0.000	48.969	ERR	35.589	34.429	1.160	3.37	
40 TOTAL COST OF THERM SOLD (11/27)	31.612	56.958	(25.346)	(44.50)	26.709	42.243	(15.534)	(36.77)	
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)	30.595	55.941	(25.346)	(45.31)	25.692	41.226	(15.534)	(37.68)	
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)	30.71004	56.15134	(25.441)	(45.31)	25.78860	41.38101	(15.592)	(37.68)	
45 PGA FACTOR ROUNDED TO NEAREST .001	30.710	56.151	(25.441)	(45.31)	25.789	41.381	(15.592)	(37.68)	

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

	CURRENT MONTH:				FEBRUARY 1997				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	19,803	20,418	(615)	(3.01)	241,068	231,642	9,426	4.07				
2 NO NOTICE SERVICE	8,296	8,296	0	0.00	55,333	55,333	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,237,921	1,904,901	(666,980)	(35.01)	11,310,989	11,964,295	(653,306)	(5.46)				
5 DEMAND	545,232	552,802	(7,570)	(1.37)	4,248,748	4,259,912	(11,164)	(0.26)				
6 OTHER	(1,792)	0	(1,792)	0.00	(32,858)	(23,052)	(9,806)	42.54				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00				
8 DEMAND	0	0	0	0.00	9,082	9,082	0	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	(651,343)	651,343	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,809,460	2,486,417	(676,957)	(27.23)	15,805,486	15,818,993	(13,507)	(0.09)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,544	0	1,544	0.00	23,900	19,244	4,656	24.19				
14 TOTAL THERM SALES	2,227,929	2,486,417	(258,488)	(10.40)	15,188,503	15,799,749	(611,246)	(3.87)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,166,290	4,365,370	(199,080)	(4.56)	41,530,750	40,360,710	1,170,040	2.90				
16 NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83				
19 DEMAND	7,778,400	9,867,200	(2,088,800)	(21.17)	67,906,470	71,341,570	(3,435,100)	(4.82)				
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	1,304,830	0	0.00				
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,112,820	4,365,370	(252,550)	(5.79)	38,847,540	39,045,840	(198,300)	(0.51)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,153	0	3,153	0.00	67,156	55,894	11,262	20.15				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,723,956	4,365,370	1,358,586	31.12	59,177,511	38,989,946	20,187,565	51.78				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.05				
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.691	0.691	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)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.07)				
32 DEMAND (5/19)	7.010	5.602	1.408	25.13	6.257	5.971	0.286	4.79				
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	0.668	0.000	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	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)	43.996	56.958	(12.962)	(22.76)	40.686	40.514	0.172	0.42				
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)	48.969	0.000	48.969	ERR	35.589	34.429	1.160	3.37				
40 TOTAL COST OF THERM SOLD (11/27)	31.612	56.958	(25.346)	(44.50)	26.709	40.572	(13.863)	(34.17)				
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)	30.595	55.941	(25.346)	(45.31)	25.692	39.555	(13.863)	(35.05)				
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)	30.71004	56.15134	(25.441)	(45.31)	25.78860	39.70373	(13.915)	(35.05)				
45 PGA FACTOR ROUNDED TO NEAREST .001	30.710	56.151	(25.441)	(45.31)	25.789	39.704	(13.915)	(35.05)				

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: FEBRUARY 1997			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,015,070	18,851.41	0.470
2 No Notice Commodity Adjustment - System Supply	(46,780)	(294.24)	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	198,000	1,245.42	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)	4,166,290	19,802.59	0.475
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	3,914,820	1,175,784.11	30.034
18 Commodity Other - Scheduled FTS - OSSS	198,000	58,164.48	29.376
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(1,661.98)	0.000
21 Imbalance Cashout - Other Shippers	0	5,634.20	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,112,820	1,237,920.81	30.099
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,580,400	543,158.78	7.165
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	198,000	2,073.06	1.047
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	7,778,400	545,231.84	7.010
OTHER			
33 Revenue Sharing - FGT	0	(1,792.24)	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	(1,792.24)	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997
 CURRENT MONTH: FEBRUARY 1997

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	15677	10	327,731.88	0.00	8,295.56	0.00	0.00	321,228.56	(1,792.24)
2	FGT	15666	11	224,003.28	0.00	0.00	0.00	0.00	224,003.28	0.00
3	FGT	15862	12	9,282.78	9,282.78	0.00	0.00	0.00	0.00	0.00
4	FGT	15851	13	10,519.81	10,519.81	0.00	0.00	0.00	0.00	0.00
5	FGT	CK 625000467	14	(1,661.98)	0.00	0.00	0.00	(1,661.98)	0.00	0.00
6	AMOCO	021433	15	596,645.71	0.00	0.00	0.00	596,645.71	0.00	0.00
7	LG&E	199702-I-00007	16	545,447.00	0.00	0.00	0.00	545,447.00	0.00	0.00
8	NORAM	02-70321514	17	78,680.00	0.00	0.00	0.00	78,680.00	0.00	0.00
9	PANENERGY	SR97020945	18	17,220.00	0.00	0.00	0.00	17,220.00	0.00	0.00
10	NGC	103516-00	19	5,634.20	0.00	0.00	0.00	5,634.20	0.00	0.00
11	LG&E	12112859GS32	20	(3,137.92)	0.00	0.00	0.00	(3,137.92)	0.00	0.00
12	NORAM	12112859GS28	21	(906.20)	0.00	0.00	0.00	(906.20)	0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL:				1,809,458.56	19,802.59	8,295.56	0.00	1,237,920.81	545,231.84	(1,792.24)

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		FEBRUARY 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			(3)	AMOUNT	%
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,237,921	1,904,901	666,980	35.01	11,310,989	11,964,295	653,306	5.46	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	571,539	581,516	9,977	1.72	4,512,291	3,872,492	(639,799)	(16.52)	
3 TOTAL	1,809,460	2,486,417	676,957	27.23	15,823,280	15,836,787	13,507	0.09	
4 FUEL REVENUES (NET OF REVENUE TAX)	2,227,929	2,486,417	258,488	10.40	15,206,297	15,817,543	611,246	3.86	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	390,445	390,445	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,263,424	2,521,912	258,488	10.25	15,596,742	16,207,988	611,246	3.77	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	453,964	35,495	(418,469)	(1,178.95)	(226,538)	371,201	597,739	161.03	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(7,361)	0	7,361	0.00	(35,808)	(18,258)	17,550	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,832,925)	(320,626)	1,512,299	(471.67)	(769,026)	(769,026)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(390,445)	(390,445)	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)	(1,421,817)	(320,626)	1,101,191	(343.45)	(1,421,817)	(320,626)	1,101,191	(343.45)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,832,925)	(320,626)	1,512,299	(471.67)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,414,456)	(320,626)	1,093,830	(341.15)					
14 TOTAL (12+13)	(3,247,381)	(641,252)	2,606,129	(406.41)					
15 AVERAGE (50% OF 14)	(1,623,691)	(320,626)	1,303,065	(406.41)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4500%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4300%	0.0000%	---	---					
18 TOTAL (16+17)	10.8800%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4400%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.453%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(7,361)	0	---	---					

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
FEBRUARY 1997

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	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	10,817	N/A	N/A	INCL IN COST	N/A
5	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(6,801)	N/A	N/A	INCL IN COST	N/A
6	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
7	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
8	MAY 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	68,200	N/A	N/A	INCL IN COST	22.75
9	MAY 96	UNOCAL	SYS SUPPLY	N/A	299,770	0	299,770	69,130	N/A	N/A	INCL IN COST	23.06
10	MAY 96	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(5,705)	N/A	N/A	INCL IN COST	N/A
11	MAY 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,405)	N/A	N/A	INCL IN COST	N/A
12	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(3,052)	N/A	N/A	INCL IN COST	N/A
13	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(10,817)	N/A	N/A	INCL IN COST	N/A
14	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
15	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
16	JUN 96	TEXACO	SYS SUPPLY	N/A	67,760	0	67,760	16,293	N/A	N/A	INCL IN COST	24.04
17	JUN 96	SCANA	SYS SUPPLY	N/A	29,010	0	29,010	6,900	N/A	N/A	INCL IN COST	23.78
18	JUN 96	NORAM	SYS SUPPLY	N/A	290,100	0	290,100	69,000	N/A	N/A	INCL IN COST	23.78
19	JUN 96	VASTAR	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,928)	N/A	N/A	INCL IN COST	N/A
20	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
21	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
22	JUL 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	81,236	N/A	N/A	INCL IN COST	27.10
23	JUL 96	LG & E	SYS SUPPLY	N/A	6,300	0	6,300	1,657	N/A	N/A	INCL IN COST	26.30
24	JUL 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	6,193	N/A	N/A	INCL IN COST	N/A
25	JUL 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(28,227)	N/A	N/A	INCL IN COST	N/A
26	JUL 96	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(9,190)	N/A	N/A	INCL IN COST	N/A
27	JUL 96	WFNG	SYS SUPPLY	N/A	N/A	N/A	N/A	(2,049)	N/A	N/A	INCL IN COST	N/A
28	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
29	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
30	AUG 96	TEXACO	SYS SUPPLY	N/A	14,520	0	14,520	3,255	N/A	N/A	INCL IN COST	22.42
31	AUG 96	PANENERGY	SYS SUPPLY	N/A	16,440	0	16,440	3,485	N/A	N/A	INCL IN COST	21.20
32	AUG 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	9,030	N/A	N/A	INCL IN COST	N/A
33	AUG 96	CUC	SYS SUPPLY	N/A	N/A	N/A	N/A	(8,646)	N/A	N/A	INCL IN COST	N/A
34	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
35	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
36	SEP 96	TEXACO	SYS SUPPLY	N/A	145,200	0	145,200	28,400	N/A	N/A	INCL IN COST	18.18
37	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
38	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
39	OCT 96	TEXACO	SYS SUPPLY	N/A	562,510	0	562,510	121,779	N/A	N/A	INCL IN COST	21.65
40	OCT 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,547)	N/A	N/A	INCL IN COST	N/A
41	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
42	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
43	NOV 96	NORAM	SYS SUPPLY	N/A	61,110	0	61,110	16,767	N/A	N/A	INCL IN COST	27.44
44	NOV 96	PANENERGY	SYS SUPPLY	N/A	291,000	0	291,000	76,800	N/A	N/A	INCL IN COST	26.39
45	NOV 96	SCANA	SYS SUPPLY	N/A	19,400	0	19,400	6,300	N/A	N/A	INCL IN COST	32.47
46	NOV 96	PANENERGY	SYS SUPPLY	N/A	29,100	0	29,100	9,450	N/A	N/A	INCL IN COST	32.47
47	DEC 96	LG&E	SYS SUPPLY	N/A	1,620,610	249,100	1,869,710	768,017	N/A	N/A	INCL IN COST	41.08
48	DEC 96	AMOCO	SYS SUPPLY	N/A	2,402,380	0	2,402,380	953,442	N/A	N/A	INCL IN COST	39.69
49	DEC 96	PANENERGY	SYS SUPPLY	N/A	300,700	0	300,700	115,940	N/A	N/A	INCL IN COST	38.56
50	DEC 96	VASTAR	SYS SUPPLY	N/A	140,680	0	140,680	57,760	N/A	N/A	INCL IN COST	41.06
51	DEC 96	SCANA	SYS SUPPLY	N/A	26,680	0	26,680	10,240	N/A	N/A	INCL IN COST	38.38

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
FEBRUARY 1997

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			
52	JAN 97	LG & E	SYS SUPPLY	N/A	1,876,790	215,700	2,092,490	840,104	N/A	N/A	INCL IN COST	40.15
53	JAN 97	AMOCO	SYS SUPPLY	N/A	2,573,820	0	2,573,820	1,040,930	N/A	N/A	INCL IN COST	40.44
54	JAN 97	NORAM	SYS SUPPLY	N/A	300,700	0	300,700	121,458	N/A	N/A	INCL IN COST	40.39
55	JAN 97	NORAM	SYS SUPPLY	N/A	19,410	0	19,410	9,600	N/A	N/A	INCL IN COST	49.46
56	JAN 97	TEXACO	SYS SUPPLY	N/A	169,750	0	169,750	61,810	N/A	N/A	INCL IN COST	36.41
57	JAN 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	(134)	N/A	N/A	INCL IN COST	N/A
58	FEB 97	LG & E	SYS SUPPLY	N/A	1,521,880	198,000	1,719,880	545,447	N/A	N/A	INCL IN COST	31.71
59	FEB 97	AMOCO	SYS SUPPLY	N/A	2,063,080	0	2,063,080	596,646	N/A	N/A	INCL IN COST	28.92
60	FEB 97	NORAM	SYS SUPPLY	N/A	271,630	0	271,630	78,680	N/A	N/A	INCL IN COST	28.97
61	FEB 97	PANENERGY	SYS SUPPLY	N/A	58,230	0	58,230	17,220	N/A	N/A	INCL IN COST	29.57
62	FEB 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,662)	N/A	N/A	INCL IN COST	N/A
63	FEB 97	NORAM	SYS SUPPLY	N/A	N/A	N/A	N/A	(906)	N/A	N/A	INCL IN COST	N/A
64	FEB 97	NGC	SYS SUPPLY	N/A	N/A	N/A	N/A	5,634	N/A	N/A	INCL IN COST	N/A
65	FEB 97	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(3,138)	N/A	N/A	INCL IN COST	N/A
TOTAL					37,710,570	2,441,800	40,152,370	11,310,988				28.17

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1	NORAM	611	786	762	22,000	21,340	\$2.8100	\$2.8969
2	AMOCO	611	2,127	2,064	59,548	57,787	\$2.8175	\$2.9034
3	AMOCO	16077	71	69	2,000	1,941	\$2.3700	\$2.4420
4	AMOCO	16077	71	69	2,000	1,941	\$2.4700	\$2.5451
5	AMOCO	16077	107	104	3,000	2,911	\$2.4950	\$2.5713
6	AMOCO	16077	92	89	2,582	2,505	\$2.8175	\$2.9041
7	AMOCO	25306	461	447	12,910	12,525	\$2.8175	\$2.9041
8	PANENERGY	25309	214	208	6,000	5,823	\$2.8700	\$2.9572
9	LG&E	25309	2,345	2,275	65,660	63,713	\$2.8850	\$2.9732
10	AMOCO	25309	2,680	2,600	75,040	72,800	\$2.8875	\$2.9763
11	AMOCO	25412	36	35	1,000	970	\$1.8200	\$1.8763
12	AMOCO	25412	36	35	1,000	970	\$1.9400	\$2.0000
13	AMOCO	25412	36	35	1,000	970	\$1.9550	\$2.0155
14	AMOCO	25412	304	295	8,500	8,248	\$2.1850	\$2.2518
15	AMOCO	25412	71	69	2,000	1,941	\$2.4900	\$2.5657
16	AMOCO	25412	18	17	500	485	\$2.5500	\$2.6289
17	AMOCO	25412	71	69	2,000	1,941	\$2.6300	\$2.7099
18	AMOCO	25412	71	69	2,000	1,941	\$2.6800	\$2.7615
19	LG&E	25412	3,015	2,925	84,420	81,900	\$2.9350	\$3.0253
20	AMOCO	25412	1,340	1,301	37,520	36,432	\$2.9375	\$3.0252
21	NORAM	62137	214	208	6,000	5,823	\$2.8100	\$2.8954
22	LG&E	62137	1,340	1,300	37,520	36,400	\$2.8850	\$2.9738
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL		15,506	15,045	434,200	421,307			
WEIGHTED AVERAGE						\$2.8512	\$2.9385	

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:		FEBRUARY 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,030,634	1,111,640	81,006	7.29	7,886,126	7,276,480	(609,646)	(8.38)
OUTDOOR LIGHTING	(21)	200	160	(40)	(25.00)	2,172	1,560	(612)	(39.24)
RESIDENTIAL	(31)	1,134,444	1,141,590	7,146	0.63	7,630,009	7,937,060	307,051	3.87
LARGE VOLUME	(51)	1,908,656	1,667,200	(241,456)	(14.48)	19,412,264	18,005,150	(1,407,114)	(7.82)
OTHER	(81)	15,068	17,740	2,672	15.06	105,754	121,340	15,586	12.85
TOTAL FIRM		4,089,002	3,938,330	(150,672)	(3.83)	35,036,325	33,341,590	(1,694,735)	(5.08)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	350,668	419,180	68,512	16.34	3,979,361	4,233,560	254,199	6.00
INTERRUPTIBLE TRANSPORT	(92)	24,536	28,140	3,604	12.81	262,845	275,080	12,235	4.45
LARGE VOLUME INTERRUPTIBLE	(93)	1,061,750	1,103,340	41,590	3.77	17,457,180	18,075,530	618,350	3.42
OFF SYSTEM SALES SERVICE	(95)	198,000	0	(198,000)	0.00	2,441,800	0	(2,441,800)	0.00
TOTAL INTERRUPTIBLE		1,634,954	1,550,660	(84,294)	(5.44)	24,141,186	22,584,170	(1,557,016)	(6.89)
TOTAL THERM SALES		5,723,956	5,488,990	(234,966)	(4.28)	59,177,511	55,925,760	(3,251,751)	(5.81)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,598	2,410	(188)	(7.80)	2,500	2,414	(86)	(3.56)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	4	4	100.00
RESIDENTIAL	(31)	31,671	31,470	(201)	(0.64)	30,881	30,631	(250)	(0.82)
LARGE VOLUME	(51)	900	892	(8)	(0.90)	884	902	18	2.00
OTHER	(81)	440	420	(20)	(4.76)	431	413	(18)	(4.36)
TOTAL FIRM		35,609	35,197	(412)	(1.17)	34,696	34,364	(332)	(0.97)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	12	14	2	14.29	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		15	16	1	6.25	16	16	0	0.00
TOTAL CUSTOMERS		35,624	35,213	(411)	(1.17)	34,712	34,380	(332)	(0.97)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	397	461	64	13.88	3,154	3,014	(140)	(4.64)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	390	390	100.00
RESIDENTIAL	(31)	36	36	0	0.00	247	259	12	4.63
LARGE VOLUME	(51)	2,121	1,869	(252)	(13.48)	21,960	19,961	(1,999)	(10.01)
OTHER	(81)	34	42	8	19.05	245	294	49	16.67
INTERRUPTIBLE	(61)	29,222	29,941	719	2.40	306,105	302,397	(3,708)	(1.23)
INTERRUPTIBLE TRANSPORT	(92)	24,536	28,140	3,604	12.81	262,845	275,080	12,235	4.45
LARGE VOLUME INTERRUPTIBLE	(93)	1,061,750	1,103,340	41,590	3.77	17,457,180	18,075,530	618,350	3.42
OFF SYSTEM SALES SERVICE	(95)	198,000	0	(198,000)	0.00	2,441,800	0	(2,441,800)	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	1.0412	1.0396	1.0383	1.0366	1.0468	1.0537	
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	1.05	1.06	1.07	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	1.0410	1.0386	1.0372	1.0367	1.0483	1.0536	
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	1.05	1.07	1.07	0

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

DATE	02/28/97	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	03/10/97		
INVOICE NO.	15677		
TOTAL AMOUNT DUE	\$327,731.68		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT LAURA GIANBRONE AT (713)653-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES HMBTU DRY	AMOUNT	
							BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			02/97	A	RES	0.3639	0.0665		0.4324	482,046	\$208,437.56
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			02/97	A	RES	0.3639	0.0600		0.4239	280,000	\$118,692.00
	NO NOTICE RESERVATION CHARGE			02/97	A	NNR	0.0689			0.0689	120,400	\$8,295.56
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16103			02/97	A	TRL		0.0250		0.0250	(25,200)	(\$630.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16104			02/97	A	TRL		0.0250		0.0250	(35,000)	(\$875.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16106			02/97	A	TRL		0.0200		0.0200	(4,200)	(\$84.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16107			02/97	A	TRL		0.0200		0.0200	(6,400)	(\$168.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16108			02/97	A	TRL		0.0200		0.0200	(22,400)	(\$448.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16109			02/97	A	TRL		0.0200		0.0200	(19,600)	(\$392.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16104			02/97	A	TRL		0.0200		0.0200	(29,400)	(\$588.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16105			02/97	A	TRL		0.0200		0.0200	(50,400)	(\$1,008.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16106			02/97	A	TRL		0.0200		0.0200	(57,400)	(\$1,148.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16158			02/97	A	TRL		0.0200		0.0200	(28,000)	(\$560.00)
	WESTERN DIVISION REVENUE SHARING CREDIT			02/97	A	TCH						(\$1,792.24)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/97.											602,446	\$327,731.86

*** END OF INVOICE 15677 ***

10

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

DATE	02/28/97	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	03/10/97		
INVOICE NO.	15666		
TOTAL AMOUNT DUE	\$224,003.28		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION AT (713)653-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PDJ NO.	RECEIPTS NAME	DELIVERIES POJ NO.	NAME	PRDO MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
							BASE	SURCHARGES	DISC NET			
	RESERVATION CHARGE			02/97	A	RES	0.7488	0.0065		0.7573	295,792	\$224,003.28
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/97.											295,792	\$224,003.28

*** END OF INVOICE 15666 ***

11



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

DATE	03/10/97
DUE	03/20/97
INVOICE NO.	15862
TOTAL AMOUNT DUE	\$9,282.78

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. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT LAURA GIAMBRONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CCDE LIST

POI 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			02/97	A	CDM	0.0259	0.0370	0.0629	469	\$29.50
	Usage Charge - No Notice For SANFORD			02/97	A	CDM	0.0259	0.0370	0.0629	(5,960)	(\$374.88)
	Usage Charge - No Notice For WEST PALM BEACH			02/97	A	CDM	0.0259	0.0370	0.0629	813	\$51.14
	Usage Charge	16103	FPU-RIVIERA BEACH	02/97	A	CDM	0.0259	0.0370	0.0629	9,100	\$572.39
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	02/97	A	CDM	0.0259	0.0370	0.0629	13,298	\$836.44
	Usage Charge	16105	FPU-WEST PALM BEACH	02/97	A	CDM	0.0259	0.0370	0.0629	17,900	\$1,125.91
	Usage Charge	16106	FPU-LAKE NORTH SOUTH	02/97	A	CDM	0.0259	0.0370	0.0629	29,800	\$1,874.42
	Usage Charge	16107	FPU-LAKE NORTH	02/97	A	CDM	0.0259	0.0370	0.0629	23,500	\$1,478.15
	Usage Charge	16108	FPU-BOYNTON BEACH	02/97	A	CDM	0.0259	0.0370	0.0629	5,600	\$352.24
	Usage Charge	16109	FPU-BOCA RATON	02/97	A	CDM	0.0259	0.0370	0.0629	25,000	\$1,572.50
	Usage Charge	16156	FPU-SANFORD	02/97	A	CDM	0.0259	0.0370	0.0629	300	\$18.87
	Usage Charge	16158	FPU-DELAND	02/97	A	CDM	0.0259	0.0370	0.0629	7,960	\$500.68
	Usage Charge	16273	FARMLAND INDUSTRIES	02/97	A	CDM	0.0259	0.0370	0.0629	19,800	\$1,245.42
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/97.										147,560	\$9,282.78

*** END OF INVOICE 15862 ***

12

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

DATE	03/10/97	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	03/20/97		Wire Transfer
INVOICE NO.	15851		Florida Gas Transmission Company
TOTAL AMOUNT DUE	\$10,519.81		Nations Bank; Dallas, TX Account # 37E0354511 ABA # 111000012

CONTRACT	3624	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT LAURA GIAMBRONE At (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CCDE LIST
		TYPE:	FIRM TRANSPORTATION			

PD1 NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	Usage Charge	:6103	FPU-RIVIERA BEACH	02/97	A	COM	0.0371	0.0020		0.0391	27,400	\$1,071.34
	Usage Charge	:6104	FPU-WEST PALM BEACH WEST	02/97	A	COM	0.0371	0.0020		0.0391	15,857	\$620.01
	Usage Charge	:6105	FPU-WEST PALM BEACH	02/97	A	COM	0.0371	0.0020		0.0391	31,400	\$1,227.74
	Usage Charge	:6106	FPU-LAKE WORTH SOUTH	02/97	A	COM	0.0371	0.0020		0.0391	14,000	\$547.40
	Usage Charge	:6107	FPU-LAKE WORTH	02/97	A	COM	0.0371	0.0020		0.0391	37,100	\$1,450.61
	Usage Charge	:6108	FPU-BOYNTON BEACH	02/97	A	COM	0.0371	0.0020		0.0391	25,800	\$1,008.78
	Usage Charge	:6109	FPU-BOCA RATON	02/97	A	COM	0.0371	0.0020		0.0391	41,100	\$1,607.01
	Usage Charge	:6156	FPU-SANFORD	02/97	A	COM	0.0371	0.0020		0.0391	31,452	\$1,229.77
	Usage Charge	:6157	FPU-SANFORD WEST	02/97	A	COM	0.0371	0.0020		0.0391	21,700	\$848.47
	Usage Charge	:6158	FPU-DELAND	02/97	A	COM	0.0371	0.0020		0.0391	23,240	\$908.68

TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/97. 269,049 \$10,519.81

*** END OF INVOICE 15851 ***

13



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY. 10081-6000

ATTN: TREASURER - FPUC K# NG-88
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 021433
INVOICE DATE 03-12-1997
CONTRACT 157115
DELIVERY MONTH 02/1997

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

Natural gas delivered during 02/97. Calculations are based on nominations.

Table with 6 columns: Delivery Point Description/Pipeline Measurement Point, Amoco ID#, Quantity MMBtu, Price \$/MMBtu, Amount Due (\$), Note. Rows include FGT/MOPS/TIVOLI, FGT ZONE 1 POOL (STA 7), JUDGE DIGBY MKT CTR/FGT, FGT STATION 8 POOL POINT, FGT STA 11 ZN 3 POOL POINT, and TOTAL AMOUNT DUE.

NOTES:

- A. BASELOAD
B. SWING
C. INTRA-DAY

If you have any questions, please contact Kyle Nutter at (281) 366-5410 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: 1300100001054-A000000-99999900,123412,654321,2000

P.2/3

MAR 12 97 10:23AM APC ML3 1390

LG&E Natural Marketing Inc.
 Dept. CH 10599
 Palatine, IL 60055-0599

Statement Date:
 March 10, 1997

Production Month:
 February 1997

Company Number:

Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 401 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395
 Fax: (561)838-1713

Invoice

199702-I-00007

LG&E Natural Marketing Inc.

Title Transfer Contract: S-FLAPUBUTILCO-T-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	25412	ZONE 2 POOLING PT.	Nom	67,900	67,900	\$2.9350	\$199,286.50
FGT	25412	ZONE 2 POOLING PT.	Nom	16,520	16,520	\$2.9350	\$48,486.20
FGT	62137	DIGS-MOBILE BAY LATE	Nom	37,520	37,520	\$2.8850	\$108,245.20
FGT	25309	ZONE 3 POOLING PT.	Nom	34,860	34,860	\$2.8850	\$100,571.10
FGT	25309	ZONE 3 POOLING PT.	Nom	30,800	30,800	\$2.8850	\$88,858.00
				Totals	187,600		\$545,447.00

Recap:

Commodity Total	\$545,447.00
Net Amount Due	\$545,447.00

(* = Average Price is rounded)

Payment Due By: 03/21/97

Please Wire Transactions To:
 Mellon Bank
 Philadelphia, PA
 Account # 2-927-937
 ABA# 031000037

Please Send Invoices To:
 Attn: Gas Accounting
 P.O. Box 569550
 Dallas, TX 75356-9550

Please Remit Check To:
 LG&E Natural Marketing I
 Dept. CH 10599
 Palatine, IL 60055-0599

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

Copies Sent To:

NORAM Energy Services, Inc.

P.O. Box 200631
Dallas, TX 75320-0631

A NORAM ENERGY COMPANY

FLORIDA PUBLIC UTILITIES COMPANY
P.O. BOX 3395
401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 334023395

Contract No: 2360-ESF-0003
Invoice No: 02-7032514
Invoice Date: 3/12/97
Due Date: 3/25/97
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - NNG/TIVOLI MOPS - Meter: 00611 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199702	Nom	22,000	\$2.8100	61,820.00
Amount Due				61,820.00

Location: FLORIDA GAS TRANSMISSION COMPANY - DIGS/MOBILE BAY - Meter: 62137 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199702	Nom	6,000	\$2.8100	\$16,860.00
Amount Due				\$16,860.00
Total Amount Due				78,680.00

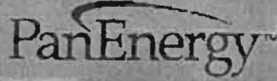
Remit by wire to: Wells Fargo Bank
San Francisco, California
ABA No. 121 000 248
Noram Energy Services, Inc.
Account No. 415 974 8185

LESS: FPU INVOICE #
12112859GS28 (906.20)

TOTAL AMOUNT DUE: \$ 77,773.80

If you have any questions please contact Carolyn White at (713) 654-5958 or fax (713) 654-7503.

TOTAL P.02



ORONILLA W. ILLS
561-838 1713

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

Invoice No: SR97020945
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: March 7, 1997
Payment Terms: Due March 25, 1997
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
FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.

Prod. Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
41	2/97 5430	25309	Pooling Zone 3 CS #11	2.8700	6,000	17,220.00
43** Invoice Totals					6,000	\$17,220.00

- * 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 letterhead.
- * Please refer to this invoice with your payment.
- * Any questions about this invoice, please contact James Goerig 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 650
Houston, Texas 77042
713-260-1800

NATURAL GAS CLEARINGHOUSE
 13430 NORTHWEST FREEWAY
 SUITE 1200
 HOUSTON, TEXAS 77040-6095
 PHONE: 713-507-6400
 FAX: 713-507-6888

INVOICE NO.: 103516-00

INVOICE DATE: 03-05-97

CONTRACT NO.: 9211110

CLIENT CONTACT: LJR

FLORIDA PUBLIC UTILITIES
 POST OFFICE BOX 3395
 WEST PALM BEACH FL 33402
 JACK BROWN, TREASURER
 (407)-832-2461
 #2316100

TERMS: Net Due On or Before
 03-20-97

Volumes: MMBTUs
 Prices : US Dollars

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Estimated February 97 Volumes of Natural Gas Purchased from NATURAL GAS CLEARINGHOUSE via FLORIDA GAS TRANSMISSION COMPANY			
IMBAL MAKEUP	2,561	2.200000	5,634.20

Wire To: First National Bank of Chicago
 Chicago, IL
 ABA #071000013 ACCOUNT #55-53911
 CREDIT NATURAL GAS CLEARINGHOUSE
 Lockbox: P.O. BOX 730508
 DALLAS, TX 75373-0508

Questions regarding this invoice should be directed to
 Solon Arellano at (713)-507-3709.
 Support for your payment should be Faxed to (713)-507-3787.
 PLEASE PAY PER CONTRACT TERMS.

TOTAL INVOICE 2,561 MMBTUs 5,634.20
 August Bookout

FLORIDA

A	B	C	D	E	F	G	H					
1	PUBLIC UTILITIES COMPANY											
2												
3												
4												
5												
6												
7												
8	<u>INVOICE</u>											
9												
10						Date:	February 4, 1997					
11						Due Date:	February 14, 1997					
12												
13	LG&E Natural Marketing, Inc.											
14	Attention: Mr. Allan Bounds											
15	2777 Stemmons Freeway, Suite 700											
16	Dallas, Texas 75207											
17												
18	INVOICE NUMBER			12112859GS32								
19												
20	FPUC											
21	<u>Description</u>		<u>Contract</u>		<u>Basis</u>		<u>Units</u>		<u>Price *</u>		<u>Amount</u>	
22												
23	Imbalance Gas - August 1996 - POI 62137		3624		MMBtu		1,017		\$2.3150		\$2,354.36	
24	Imbalance Gas - August 1996 - POI 62137		5009		MMBtu		381		\$2.0566		\$783.56	
25												
26	Totals						1,398				\$3,137.92	
27							=====				=====	
28												
29	Determination of Pricing for Imbalance Gas											
30												
31	FPUC Contract 5009						FPUC Contract 3624					
32	Units		Unit Cost		Amount		Units		Unit Cost		Amount	
33	600		\$2.3150		1,389.00		27,000		\$2.3150		62,505.00	
34	6,000		\$2.0550		12,330.00							
35	3,500		\$2.0150		7,052.50							
36	10,100		\$2.0566		20,771.50		27,000		\$2.3150		62,505.00	
37												
38	Mail Payment to:						Wire transfer payment to:					
39												
40	Florida Public Utilities Company						SunBank/South Florida, NA					
41	Attention: Christopher M. Snyder						501 East Los Olas Boulevard					
42	Post Office Box 3395						Ft. Lauderdale, Florida 33301					
43	West Palm Beach, Florida 33402-3395						ABA #067006076					
44	For the credit of Florida Public Utilities Company											
45	General Account No. 6627 627006416											
46												
47	Please enclose one copy of this invoice with check payment											

FLORIDA

	A	B	C	D	E	F	G	H
1	PUBLIC UTILITIES COMPANY							
2								
3								
4								
5								
6								
7								
8	<u>INVOICE</u>							
9								
10							Date:	October 14, 1996
11							Due Date:	October 24, 1996
12								
13	NorAm Energy Services, Inc.							
14	Attention: Mr. Greg Mason							
15	Post Office Box 4455							
16	Houston, Texas 77210-4455							
17								
18	INVOICE NUMBER			12112859GS28				
19								
20								
21	<u>Description</u>			<u>Basis</u>		<u>Units</u>	<u>Price</u>	<u>Amount</u>
22								
23	Imbalance Gas - June 1996 (see Attachements)			MMBtu		394	\$2.3000	\$906.20
24								
25	Totals					394		\$906.20
26								
27								
28								
29	Mail Payment to:				Wire transfer payment to:			
30								
31	Florida Public Utilities Company				SunBank/South Florida, NA			
32	Attention: Christopher M. Snyder				501 East Los Olas Boulevard			
33	Post Office Box 3395				Ft. Lauderdale, Florida 33301			
34	West Palm Beach, Florida 33402-3395				ABA #067006076			
35	For the credit of Florida Public Utilities Company							
36	General Account No. 6627 627006416							
37								
38	Please enclosed one copy of this invoice with check payment							