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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/NF-80

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FPSC-RECORDS/REPORTING

PIPELINE	FIRM	CURRENT MONTH:			PERIOD TO DATE:			DIFFERENCE AMOUNT	
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
COST OF GAS PURCHASED									
1	COMMODITY	129,222	0	(129,222)	0.0	555,634	204,646	(350,988)	111.1
2	DEMAND	121,699	265,306	143,607	54.1	478,793	1,240,262	761,469	66.0
3		0	0	0	0.0	0	0	0	0.0
4	OVERRUM	0	0	0	0.0	0	0	0	0.0
5	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	250,921	265,306	14,385	5.4	1,034,427	1,444,908	410,481	28.5
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	56,428	70,486	14,058	19.9	263,114	301,576	38,462	17.8
8	COMMODITY Other	511,284	610,281	98,997	16.2	3,029,004	2,887,704	(141,300)	(4.9)
9	DEMAND	121,470	0	(121,470)	0.0	565,303	0	(565,303)	0.0
10	OVERRUM	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12	DEMAND	0	0	0	0.0	0	0	0	0.0
13	TOTAL TRANSPORTATION COST	689,182	680,767	(8,415)	(1.2)	3,857,421	3,189,300	(668,121)	(20.9)
14	TOTAL PIPELINE AND TRANSPORTATION	940,103	946,073	5,970	0.6	4,891,848	4,634,208	(257,640)	(5.6)
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	940,103	946,073	5,970	0.6	4,891,848	4,634,208	(257,640)	(5.6)
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	1,241	1,156	(85)	(7.4)	8,554	5,868	(2,686)	(45.8)
19	TOTAL THERM SALES	926,765	944,917	18,152	1.9	4,007,158	4,628,340	621,182	13.4
THERMS PURCHASED									
20	COMMODITY	436,369	0	(436,369)	0.0	1,748,898	789,285	(959,613)	(121.6)
21	DEMAND	3,810,240	3,810,240	0	0.0	15,047,530	17,817,175	2,764,645	15.5
22		0	0	0	0.0	0	0	0	0.0
23	OVERRUM	0	0	0	0.0	0	0	0	0.0
24	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	436,369	0	(436,369)	0.0	1,748,898	789,285	(959,613)	(121.6)
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	3,042,347	3,456,900	414,553	12.0	13,612,069	14,791,355	1,179,286	8.0
27	COMMODITY Other	3,010,162	3,560,607	550,445	15.5	13,480,612	15,255,095	1,754,483	11.5
28	DEMAND	3,810,240	0	(3,810,240)	0.0	17,812,020	0	(17,812,020)	0.0
29		0	0	0	0.0	0	0	0	0.0
30	OVERRUM	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
32	DEMAND	0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	3,042,347	3,456,900	414,553	12.0	13,612,069	14,791,355	1,179,286	8.0
35	TOTAL PIPELINE AND TRANSPORTATION	3,478,716	3,456,900	(21,816)	(0.6)	15,360,967	15,580,640	219,673	1.4
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	4,898	4,520	(378)	(8.4)	33,766	21,220	(12,546)	(59.1)
38	TOTAL THERM SALES	3,658,105	3,452,380	(205,725)	(6.0)	15,816,723	15,559,420	(257,303)	(1.7)
CENTS PER THERM									
39	COMMODITY	29.613	0.000	(29.613)	0.0	31.771	25.928	(5.842)	(22.5)
40	DEMAND	3.194	6.963	3.769	54.1	3.182	6.963	3.781	54.3
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERRUM								
43	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	57.502	0.000	(57.502)	0.0	59.147	183.065	123.918	67.7
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.855	2.039	0.184	9.0	1.933	2.039	0.106	5.2
46	COMMODITY Other	16.985	17.140	0.155	0.9	22.469	18.954	(3.515)	(18.5)
47	DEMAND	3.188	0.000	(3.188)	0.0	3.174	0.000	(3.174)	0.0
48									
49	OVERRUM								
LESS END-USE CONTRACT (ON BEHALF OF)									
50	COMMODITY Pipeline								
51	DEMAND								
52	TOTAL TRANSPORTATION COST	22.653	19.693	(2.960)	(15.0)	28.338	21.562	(6.776)	(31.4)
53	TOTAL PIPELINE AND TRANSPORTATION	27.024	27.360	0.343	1.3	31.844	29.743	(2.103)	(7.1)
54	NET UNBILLED								
55	COMPANY USE	25.337	25.575	0.238	0.9	25.333	27.653	2.320	8.4
56	TOTAL THERM SALES	27.024	27.368	0.343	1.3	31.844	29.743	(2.103)	(7.1)
57	TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
58	TOTAL COST OF GAS	22.845	23.189	0.343	1.5	27.667	25.564	(2.103)	(8.2)
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0.000	0.0	0	0.000	0.000	0.0
60	TOTAL	22.845	23.189	0.343	1.5	27.667	25.564	(2.103)	(8.2)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	22.93132	23.27584	0.345	1.5	27.77099	25.66050	(2.110)	(8.2)
63	PGA FACTOR ROUNDED TO NEAREST .001	22.931	23.276	0.345	1.5	27.771	25.660	(2.110)	(8.2)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

PIPELINE	INTERRUPTIBLE COST OF GAS PURCHASED	CURRENT MONTH:			FEBRUARY 1993			PERIOD TO DATE:		
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
1	COMMODITY	18,046	139,080	121,034	87.0	482,086	550,994	68,908	12.5	
2	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0	
3	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
4	COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0	
5	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0	
6	TOTAL COST OF GAS PURCHASED	18,046	139,080	121,034	87.0	189,585	550,994	361,409	65.6	
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	13,129	7,205	(5,924)	(82.2)	132,394	61,596	(70,798)	(114.9)	
8	COMMODITY Other	71,402	62,379	(9,023)	(14.5)	908,497	622,275	(286,222)	(46.0)	
9	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0	
10	OVERRUM	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0	
12	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0	
13	TOTAL TRANSPORTATION COST	79,283	69,584	(9,699)	(13.9)	981,935	683,871	(298,064)	(43.6)	
14	TOTAL PIPELINE AND TRANSPORTATION	97,329	208,664	111,335	53.4	1,171,520	1,234,865	63,345	5.1	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	97,329	208,664	111,335	53.4	1,171,520	1,234,865	63,345	5.1	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	0	0	0	0.0	0	0	0	0.0	
19	TOTAL THERM SALES	173,376	208,664	35,288	16.9	1,744,668	1,234,865	(509,803)	(41.3)	
TERMS PURCHASED										
20	COMMODITY	60,941	706,240	645,299	91.4	1,468,712	2,608,280	1,139,568	43.7	
21	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0	
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
23	COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0	
24	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0	
25	TOTAL PURCHASED	60,941	706,240	645,299	91.4	587,260	2,608,280	2,021,020	77.5	
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	712,323	353,340	(358,983)	(101.6)	6,564,181	3,020,820	(3,543,361)	(117.3)	
27	COMMODITY Other (# FPU GATE)	420,378	363,940	(56,438)	(15.5)	3,869,428	3,031,420	(838,008)	(27.4)	
28	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0	
29	OVERRUM	0	0	0	0.0	0	0	0	0.0	
30	OVERRUM	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0	
32	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0	
33	TOTAL TRANSPORTATION	424,873	353,340	(71,533)	(20.2)	3,896,121	3,020,820	(875,301)	(29.0)	
34	TOTAL PIPELINE AND TRANSPORTATION	485,814	1,059,580	573,766	54.2	4,483,381	5,629,100	1,145,719	20.4	
35	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	0	0	0	0.0	0	0	0	0.0	
38	TOTAL THERM SALES	2,046,971	1,059,580	(987,391)	(93.2)	9,574,708	5,629,100	(3,945,608)	(70.1)	
CENTS PER THERM										
39	COMMODITY	29.612	19.693	(9.919)	(50.4)	32.824	21.125	(11.699)	(55.4)	
40	DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0	
41	OVERRUM	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42	OVERRUM	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
43	OTHER PURCHASES	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
44	TOTAL COST OF GAS PURCHASED	29.612	19.693	(9.919)	(50.4)	32.283	21.125	(11.158)	(57.8)	
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	1.843	2.039	0.196	9.6	2.017	2.039	0.022	1.1	
46	COMMODITY Other	16.985	17.140	0.155	0.9	23.479	20.528	(2.951)	(14.4)	
47	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0	
48	OVERRUM	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
49	OVERRUM	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0	
51	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0	
52	TOTAL TRANSPORTATION COST	18.660	19.693	1.033	5.2	25.203	22.639	(2.564)	(11.3)	
53	TOTAL PIPELINE AND TRANSPORTATION	20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
56	TOTAL THERM SALES	20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)	
57	TRUE-UP (E-2)	(4.179)	(4.179)	(0.000)	0.0	(4.179)	0.000	0.000	0.0	
58	TOTAL COST OF GAS	15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60	TOTAL	15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)	
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62	PGA FACTOR ADJUSTED FOR TAXES	15.91483	15.57242	(0.342)	(2.2)	22.03382	17.82494	(4.209)	(23.6)	
63	PGA FACTOR ROUNDED TO NEAREST .001	15.915	15.572	(0.343)	(2.2)	22.034	17.825	(4.209)	(23.6)	

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TOTAL COMPANY		CURRENT MONTH: FEBRUARY 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
2 DEMAND	121,499	265,306	143,607	54.1	508,255	1,240,262	732,007	59.0	
3 LESS END-USE CONTRACT (DED TO LWU)									
4 COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0	
5 DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0	
6 TOTAL COST OF GAS PURCHASED	268,967	404,386	135,419	33.5	1,224,012	1,995,902	771,890	38.7	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	69,557	77,691	8,134	10.5	395,508	363,192	(32,316)	(8.9)	
8 COMMODITY Other	582,686	672,660	89,974	13.4	3,937,501	3,589,979	(427,522)	(12.2)	
9 DEMAND	129,004	0	(129,004)	0.0	626,864	0	(626,864)	0.0	
10 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline	5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0	
12 DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0	
13 TOTAL TRANSPORTATION COST	768,465	750,351	(18,114)	(2.4)	4,839,356	3,873,171	(966,185)	(24.9)	
14 TOTAL PIPELINE AND TRANSPORTATION	1,037,432	1,154,737	117,305	10.2	6,063,368	5,869,073	(194,295)	(3.3)	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,037,432	1,154,737	117,305	10.2	6,063,368	5,869,073	(194,295)	(3.3)	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,241	1,156	(85)	(7.4)	8,554	5,868	(2,686)	(45.8)	
19 TOTAL THERM SALES	1,100,141	1,153,581	53,440	4.6	5,751,876	5,863,205	111,379	1.9	
THERMS PURCHASED									
20 COMMODITY	497,310	706,240	208,930	29.6	3,217,610	3,397,565	179,955	5.3	
21 DEMAND	3,810,240	3,810,240	0	0.0	15,977,530	17,812,175	1,834,645	10.3	
22 LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
23 COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0	
24 DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0	
25 TOTAL PURCHASED	497,310	706,240	208,930	29.6	2,336,158	3,397,565	1,061,407	31.2	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	3,754,670	3,810,240	55,570	1.5	20,176,250	17,812,175	(2,364,075)	(13.3)	
27 COMMODITY Other (@ FPU GATE)	3,430,540	3,924,547	494,007	12.6	17,350,040	18,266,515	916,475	5.0	
28 DEMAND	4,046,560	0	(4,046,560)	0.0	19,754,820	0	(19,754,820)	0.0	
29	0	0	0	0.0	0	0	0	0.0	
30 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT									
31 COMMODITY Pipeline	287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0	
32 DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0	
33	0	0	0	0.0	0	0	0	0.0	
34 TOTAL TRANSPORTATION	3,467,220	3,810,240	343,020	9.0	17,508,190	17,812,175	303,985	1.7	
35 TOTAL PIPELINE AND TRANSPORTATION	3,964,530	4,516,480	551,950	12.2	19,844,348	21,209,740	1,365,392	6.4	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	4,898	4,520	(378)	(8.4)	33,766	21,220	(12,546)	(59.1)	
38 TOTAL THERM SALES	5,705,076	4,511,960	(1,193,116)	(26.4)	25,391,431	21,188,520	(4,202,911)	(19.8)	
CENTS PER THERM									
39 COMMODITY	29.613	19.693	(9.920)	(50.4)	32.251	22.241	(10.011)	(45.0)	
40 DEMAND	3.194	6.963	3.769	54.1	3.181	6.963	3.782	54.3	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED	54.084	57.259	3.175	5.5	52.394	58.745	6.351	10.8	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	1.853	2.039	0.186	9.1	1.960	2.039	0.079	3.9	
46 COMMODITY Other	16.985	17.140	0.155	0.9	22.694	19.215	(3.479)	(18.1)	
47 DEMAND	3.188	0.000	(3.188)	0.0	3.173	0.000	(3.173)	0.0	
48									
49 OVERRUN									
LESS END-USE CONTRACT									
50 COMMODITY Pipeline	1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0	
51 DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0	
52 TOTAL TRANSPORTATION COST	27.164	19.693	(7.471)	(27.3)	27.641	21.745	(5.896)	(21.1)	
53 TOTAL PIPELINE AND TRANSPORTATION	26.168	25.567	(0.601)	(2.3)	30.555	27.672	(2.883)	(10.4)	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	25.337	25.575	0.238	0.9	25.333	27.653	2.320	8.4	
56 TOTAL THERM SALES	26.168	25.567	(0.601)	(2.3)	30.555	27.672	(2.883)	(10.4)	
57 TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0	
58 TOTAL COST OF GAS	21.989	21.388	(0.601)	(2.8)	26.376	23.493	(2.883)	(12.3)	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60 TOTAL	21.989	21.388	(0.601)	(2.8)	26.376	23.493	(2.883)	(12.3)	
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62 PGA FACTOR ADJUSTED FOR TAXES	22.07152	21.46861	(0.603)	(2.8)	26.47481	23.58093	(2.894)	(12.3)	
63 PGA FACTOR ROUNDED TO NEAREST .001	22.072	21.469	(0.603)	(2.8)	26.475	23.581	(2.894)	(12.3)	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/MF-AR

FIRM PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:			PERIOD TO DATE:	PERIOD TO DATE:			
		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	
1 COMMODITY		129,222	0	(129,222)	0.0	555,634	204,646	(350,988)	(171.5)
2 DEMAND		121,699	265,306	143,607	54.1	478,793	1,240,762	761,969	61.4
3		0	0	0	0.0	0	0	0	0.0
4 OVERRUN		0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		250,921	265,306	14,385	5.4	1,034,427	1,444,908	410,481	28.4
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		56,428	70,406	14,058	19.9	263,114	301,596	38,482	12.8
8 COMMODITY Other		511,284	610,281	98,997	16.2	3,029,004	2,887,704	(141,300)	(4.9)
9 DEMAND		121,470	0	(121,470)	0.0	565,303	0	(565,303)	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND		0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST		689,182	680,767	(8,415)	(1.2)	3,857,421	3,189,300	(668,121)	(20.9)
14 TOTAL PIPELINE AND TRANSPORTATION		940,103	946,073	5,970	0.6	4,891,848	4,634,208	(257,640)	(5.6)
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		940,103	946,073	5,970	0.6	4,891,848	4,634,208	(257,640)	(5.6)
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		1,241	1,156	(85)	(7.4)	8,554	5,868	(2,686)	(45.8)
19 TOTAL THERM SALES		926,765	944,917	18,152	1.9	4,007,158	4,628,340	621,182	13.4
	THERMS PURCHASED								
20 COMMODITY		436,369	0	(436,369)	0.0	1,748,898	789,285	(959,613)	(121.6)
21 DEMAND		3,810,240	3,810,240	0	0.0	15,047,530	17,812,175	2,764,645	15.5
22		0	0	0	0.0	0	0	0	0.0
23 OVERRUN		0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED		436,369	0	(436,369)	0.0	1,748,898	789,285	(959,613)	(121.6)
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		3,042,347	3,456,900	414,553	12.0	13,612,069	14,791,355	1,179,286	8.0
27 COMMODITY Other		3,010,162	3,560,607	550,445	15.5	13,480,612	15,235,095	1,754,483	11.5
28 DEMAND		3,810,240	0	(3,810,240)	0.0	17,812,020	0	(17,812,020)	0.0
29		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
32 DEMAND		0	0	0	0.0	0	0	0	0.0
33		0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION		3,042,347	3,456,900	414,553	12.0	13,612,069	14,791,355	1,179,286	8.0
35 TOTAL PIPELINE AND TRANSPORTATION		3,478,716	3,456,900	(21,816)	(0.6)	15,360,967	15,580,640	219,673	1.4
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		4,898	4,520	(378)	(8.4)	33,766	21,220	(12,546)	(59.1)
38 TOTAL THERM SALES		3,458,105	3,452,380	(5,725)	(0.6)	15,816,723	15,559,420	(257,303)	(1.7)
	CENTS PER THERM								
39 COMMODITY		29.613	0.000	(29.613)	0.0	31.771	25.928	(5.842)	(22.5)
40 DEMAND		3.194	6.963	3.769	54.1	3.182	6.963	3.781	54.3
41									
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		57.502	0.000	(57.502)	0.0	59.147	183.065	123.918	67.7
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		1.855	2.039	0.184	9.0	1.933	2.039	0.106	5.2
46 COMMODITY Other		16.985	17.140	0.155	0.9	22.469	18.954	(3.515)	(18.5)
47 DEMAND		3.188	0.000	(3.188)	0.0	3.174	0.000	(3.174)	0.0
48									
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST		22.653	19.693	(2.960)	(15.0)	28.338	21.562	(6.776)	(31.4)
53 TOTAL PIPELINE AND TRANSPORTATION		27.024	27.368	0.343	1.3	31.846	29.743	(2.103)	(7.1)
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		25.337	25.575	0.238	0.9	25.333	27.653	2.320	8.4
56 TOTAL THERM SALES		27.024	27.368	0.343	1.3	31.846	29.743	(2.103)	(7.1)
57 TRUE-UP (E-2)		(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
58 TOTAL COST OF GAS		22.845	23.189	0.343	1.5	27.667	25.564	(2.103)	(8.2)
59 SEC. PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL		22.845	23.189	0.343	1.5	27.667	25.564	(2.103)	(8.2)
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		22.93132	23.27586	0.345	1.5	27.77099	25.66050	(2.110)	(8.2)
63 PGA FACTOR ROUNDED TO NEAREST .001		22.931	23.276	0.345	1.5	27.771	25.660	(2.110)	(8.2)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/M1-AR

INTERRUPTIBLE		CURRENT MONTH:			FEBRUARY 1993			PERIOD TO DATE:		
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
1	COMMODITY	18,046	139,080	121,034	87.0	482,086	550,994	68,908	12.5	
2	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0	
3	LESS END-USE CONTRACT (DED TO LWU)									
4	COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0	
5	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0	
6	TOTAL COST OF GAS PURCHASED	18,046	139,080	121,034	87.0	189,585	550,994	361,409	65.6	
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	13,129	7,205	(5,924)	(82.2)	132,394	61,596	(70,798)	(114.9)	
8	COMMODITY Other	71,402	62,379	(9,023)	(14.5)	908,497	622,275	(286,222)	(46.0)	
9	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0	
10	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0	
12	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0	
13	TOTAL TRANSPORTATION COST	79,283	69,584	(9,699)	(13.9)	981,935	683,871	(298,064)	(43.4)	
14	TOTAL PIPELINE AND TRANSPORTATION	97,329	208,664	111,335	53.4	1,171,520	1,234,865	63,345	5.1	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	97,329	208,664	111,335	53.4	1,171,520	1,234,865	63,345	5.1	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	0	0	0	0.0	0	0	0	0.0	
19	TOTAL THERM SALES	173,376	208,664	35,288	16.9	1,744,668	1,234,865	(509,803)	(41.3)	
THERMS PURCHASED										
20	COMMODITY	60,941	706,240	645,299	91.4	1,468,712	2,608,280	1,139,568	41.7	
21	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0	
22	LESS END-USE CONTRACT (DED TO LWU)									
23	COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0	
24	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0	
25	TOTAL PURCHASED	60,941	706,240	645,299	91.4	587,260	2,608,280	2,021,020	77.5	
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	712,323	353,340	(358,983)	(101.6)	6,564,181	3,020,820	(3,543,361)	(117.3)	
27	COMMODITY Other (# FPU GATE)	420,378	363,940	(56,438)	(15.5)	3,869,478	3,031,420	(838,058)	(21.6)	
28	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0	
29		0	0	0	0.0	0	0	0	0.0	
30	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0	
32	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0	
33		0	0	0	0.0	0	0	0	0.0	
34	TOTAL TRANSPORTATION	424,873	353,340	(71,533)	(20.2)	3,896,121	3,020,820	(875,301)	(29.0)	
35	TOTAL PIPELINE AND TRANSPORTATION	485,814	1,059,580	573,766	54.2	4,483,381	5,629,100	1,145,719	20.4	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	0	0	0	0.0	0	0	0	0.0	
38	TOTAL THERM SALES	2,046,971	1,059,580	(987,391)	(93.2)	9,574,708	5,629,100	(3,945,608)	(70.1)	
CENTS PER THERM										
39	COMMODITY	29.612	19.693	(9.919)	(50.4)	32.824	21.125	(11.699)	(55.4)	
40	DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0	
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42	OVERRUN									
43	OTHER PURCHASES									
44	TOTAL COST OF GAS PURCHASED	29.612	0.000	(29.612)	0.0	32.283	21.125	(11.158)	(57.8)	
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	1.843	2.039	0.196	9.6	2.017	2.039	0.022	1.1	
46	COMMODITY Other	16.985	17.140	0.155	0.9	23.479	20.528	(2.951)	(14.4)	
47	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0	
48										
49	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0	
51	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0	
52	TOTAL TRANSPORTATION COST	18.660	19.693	1.033	5.2	25.203	22.639	(2.564)	(11.3)	
53	TOTAL PIPELINE AND TRANSPORTATION	20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
56	TOTAL THERM SALES	20.034	19.693	(0.341)	(1.7)	26.130	21.937	(4.193)	(19.1)	
57	TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0	
58	TOTAL COST OF GAS	15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60	TOTAL	15.855	15.514	(0.341)	(2.2)	21.951	17.758	(4.193)	(23.6)	
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62	PGA FACTOR ADJUSTED FOR TAXES	15.91483	15.57242	(0.342)	(2.2)	22.03382	17.82494	(4.209)	(23.6)	
63	PGA FACTOR ROUNDED TO NEAREST .001	15.915	15.572	(0.342)	(2.2)	22.034	17.825	(4.209)	(23.6)	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/AR

TOTAL COMPANY		CURRENT MONTH:			PERIOD TO DATE:					
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
1	COMMODITY	147,268	139,080	(8,188)	(5.9)	1,037,720	755,640	(282,080)	(37.3)	
2	DEMAND	121,699	265,306	143,607	54.1	508,255	1,240,262	732,007	59.0	
3	LESS END-USE CONTRACT (DED TO LWU)									
4	COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0	
5	DEMAND	0	0	0	0.0	29,462	0	(29,462)	0.0	
6	TOTAL COST OF GAS PURCHASED	268,967	404,386	135,419	33.5	1,224,010	1,995,902	771,890	38.7	
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY Pipeline	69,557	77,691	8,134	10.5	395,508	363,192	(32,316)	(8.9)	
8	COMMODITY Other	582,686	672,660	89,974	13.4	3,937,501	3,509,979	(427,522)	(12.2)	
9	DEMAND	129,004	0	(129,004)	0.0	626,864	0	(626,864)	0.0	
10	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	5,248	0	(5,248)	0.0	58,956	0	(58,956)	0.0	
12	DEMAND	7,534	0	(7,534)	0.0	61,561	0	(61,561)	0.0	
13	TOTAL TRANSPORTATION COST	768,465	750,351	(18,114)	(2.4)	4,839,356	3,873,171	(966,185)	(24.9)	
14	TOTAL PIPELINE AND TRANSPORTATION	1,037,432	1,154,737	117,305	10.2	6,063,368	5,869,073	(194,295)	(3.2)	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	1,037,432	1,154,737	117,305	10.2	6,063,368	5,869,073	(194,295)	(3.3)	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	1,241	1,156	(85)	(7.4)	8,554	5,868	(2,686)	(45.8)	
19	TOTAL THERM SALES	1,100,141	1,153,581	53,440	4.6	5,751,826	5,863,205	111,379	1.9	
THERMS PURCHASED										
20	COMMODITY	497,310	706,240	208,930	29.6	3,217,610	3,397,565	179,955	5.3	
21	DEMAND	3,810,240	3,810,240	0	0.0	15,977,530	17,812,175	1,834,645	10.3	
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
23	COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0	
24	DEMAND	0	0	0	0.0	930,000	0	(930,000)	0.0	
25	TOTAL PURCHASED	497,310	706,240	208,930	29.6	2,336,158	3,397,565	1,061,407	31.2	
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY Pipeline	3,754,670	3,810,240	55,570	1.5	20,176,250	17,812,175	(2,364,075)	(13.3)	
27	COMMODITY Other (# FPU GATE)	3,430,540	3,924,547	494,007	12.6	17,350,040	18,266,515	916,475	5.0	
28	DEMAND	4,046,560	0	(4,046,560)	0.0	19,754,820	0	(19,754,820)	0.0	
29	OVERRUN	0	0	0	0.0	0	0	0	0.0	
30	OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT										
31	COMMODITY Pipeline	287,450	0	(287,450)	0.0	2,668,060	0	(2,668,060)	0.0	
32	DEMAND	236,320	0	(236,320)	0.0	1,942,800	0	(1,942,800)	0.0	
33	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0	
34	TOTAL TRANSPORTATION	3,467,220	3,810,240	343,020	9.0	17,508,190	17,812,175	303,985	1.7	
35	TOTAL PIPELINE AND TRANSPORTATION	3,964,530	4,516,480	551,950	12.2	19,844,348	21,209,740	1,365,392	6.4	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	4,898	4,520	(378)	(8.4)	33,766	21,220	(12,546)	(59.1)	
38	TOTAL THERM SALES	5,705,076	4,511,960	(1,193,116)	(26.4)	25,391,431	21,188,520	(4,202,911)	(19.8)	
CENTS PER THERM										
39	COMMODITY	29.613	19.693	(9.920)	(50.4)	32.251	22.241	(10.011)	(45.0)	
40	DEMAND	3.194	6.963	3.769	54.1	3.181	6.963	3.782	54.3	
41	OTHER PURCHASES	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42	OVERRUN									
43	OTHER PURCHASES									
44	TOTAL COST OF GAS PURCHASED	54.084	57.259	3.175	5.5	52.394	58.745	6.351	10.8	
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY Pipeline	1.853	2.039	0.186	9.1	1.960	2.039	0.079	3.9	
46	COMMODITY Other	16.985	17.140	0.155	0.9	22.694	19.215	(3.479)	(18.1)	
47	DEMAND	3.188	0.000	(3.188)	0.0	3.173	0.000	(3.173)	0.0	
48	OVERRUN									
49	OVERRUN									
LESS END-USE CONTRACT										
50	COMMODITY Pipeline	1.826	0.000	(1.826)	0.0	2.210	0.000	(2.210)	0.0	
51	DEMAND	3.188	0.000	(3.188)	0.0	3.169	0.000	(3.169)	0.0	
52	TOTAL TRANSPORTATION COST	22.164	19.693	(2.471)	(12.5)	27.641	21.745	(5.896)	(27.1)	
53	TOTAL PIPELINE AND TRANSPORTATION	26.168	25.567	(0.601)	(2.3)	30.555	27.672	(2.883)	(10.4)	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	25.337	25.575	0.238	0.9	25.333	27.653	2.320	8.4	
56	TOTAL THERM SALES	26.168	25.567	(0.601)	(2.3)	30.555	27.672	(2.883)	(10.4)	
57	TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0	
58	TOTAL COST OF GAS	21.989	21.388	(0.601)	(2.8)	26.376	23.493	(2.883)	(12.3)	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60	TOTAL	21.989	21.388	(0.601)	(2.8)	26.376	23.493	(2.883)	(12.3)	
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62	PGA FACTOR ADJUSTED FOR TAXES	22.07152	21.46861	(0.603)	(2.8)	26.47481	23.58093	(2.894)	(12.3)	
63	PGA FACTOR ROUNDED TO NEAREST .001	22.072	21.469	(0.603)	(2.8)	26.475	23.581	(2.894)	(12.3)	

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NON

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-1

FOR THE MONTH OF: FEBRUARY 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	267,726	403,230	135,504	33.6%	1,537,421	1,913,361	375,940	19.6%
2 PURCHASED GAS COST - TRANSPORTATION	781,247	750,351	(30,896)	-4.1%	4,959,873	4,550,540	(409,333)	-9.0%
3 PURCHASED GAS COST - TOTAL (1+2)	1,048,973	1,153,581	104,608	9.1%	6,497,294	6,463,901	(33,393)	-0.5%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,100,141	1,153,581	53,440	4.6%	5,751,876	5,954,808	202,932	3.4%
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	899,385	899,385	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,280,018	1,333,458	53,440	4.0%	6,651,211	6,854,193	202,982	3.0%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	231,045	179,877	(51,168)	-28.4%	153,917	390,292	236,375	60.6%
8 INTEREST PROVISION - THIS PERIOD (21)	1,127	1,890	763	40.4%	9,072	10,893	1,821	16.7%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	407,281	695,882	288,601	41.5%	1,195,972	1,195,972	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(179,877)	(179,877)	0	0.0%	(899,385)	(899,385)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	459,576	697,772	238,196	34.1%	459,576	697,772	238,196	34.1%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	407,281	695,882	288,601	41.5%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	458,449	695,882	237,433	34.1%	N/A	N/A	0	--
14 TOTAL (12+13)	865,730	1,391,764	526,034	37.8%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	432,865	695,882	263,017	37.8%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.1300%	3.2400%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1200%	3.2800%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.2500%	6.5200%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.1250%	3.2600%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.260%	0.272%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,127	1,890	--	--	N/A	N/A	--	--

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: OCTOBER 1992 - MARCH 1993

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86	16.86	16.86		16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63	7.63		7.63
FUEL RECOVERY REVENUE	7.26	8.91	8.55	6.93	6.96		7.72
ENERGY CONSERVATION							0.00
TOTAL REVENUE	24.12	25.77	25.41	23.79	23.82	0.00	24.58
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86	16.86	16.86		16.86
PGA FACTOR cents per therm	7.63	7.63	7.63	7.63	7.63		7.63
FUEL RECOVERY REVENUE	8.56	8.90	9.27	8.12	6.85		8.34
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.42	25.76	26.13	24.98	23.71	0.00	25.20
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA REVENUE	1.30	-0.01	0.72	1.19	-0.11	0	0.62
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	1.30	-0.01	0.72	1.19	-0.11	0.00	0.62
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA REVENUE	17.91%	-0.11%	8.42%	17.17%	-1.58%	0.00%	8.00%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	5.39%	-0.04%	2.83%	5.00%	-0.46%	0.00%	2.51%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: FEBRUARY 1993

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	649,008	566,160	(82,848)	-14.6	2,567,319	2,267,480	(299,839)	-13.2	
2 OUTDOOR LIGHTING (21)	194	120	(74)	-61.7	970	230	(740)	-321.7	
4 RESIDENTIAL (31)	1,101,183	1,019,640	(81,543)	-8.0	4,196,202	4,196,290	88	0.0	
5 LARGE VOLUME (51)	1,869,519	1,824,620	(44,899)	-2.5	8,899,153	8,929,100	29,947	0.3	
6 OTHER (81)	38,201	42,900	4,699	11.0	153,079	169,630	16,551	9.8	
7			0.0	0.0				0.0	
8 TOTAL FIRM	3,658,105	3,453,440	(204,665)	-5.9	15,816,723	15,562,730	(253,993)	-1.6	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	265,796	239,270	(26,526)	-11.1	1,297,892	1,284,520	(13,372)	-1.0	
11 LARGE VOLUME INT (93)	1,781,175	1,055,570	(725,605)	-68.7	8,276,816	5,100,870	(3,175,946)	-62.3	
12			0.0	0.0				0.0	
13 TOTAL INT. SALES	2,046,971	1,294,840	(752,131)	-58.1	9,574,708	6,385,390	(3,189,318)	-49.9	
14 TOTAL SALES	5,705,076	4,748,280	(956,796)	-20.2	25,391,431	21,948,120	(3,443,311)	-15.7	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,619	1,564	(55)	-3.5	1,583	1,408	25	1.6	
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	2	(4)	-200.0	
17 RESIDENTIAL (31)	30,428	30,201	(227)	-0.8	29,922	29,958	36	0.1	
18 LARGE VOLUME (51)	1,340	1,322	(18)	-1.4	1,324	1,304	(20)	-1.5	
19 OTHER (81)	925	938	13	1.4	926	933	7	0.8	
20			0.0	0.0				0.0	
21 TOTAL FIRM	34,318	34,029	(289)	-0.8	33,761	33,805	44	0.1	
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	13	1	7.7	
23 LARGE VOLUME INT (93)	1	1	0	0.0	1	1	0	0.0	
24			0.0	0.0				0.0	
25 TOTAL INTERRUPTIBLE	13	13	0	0.0	13	14	1	7.1	
26 TOTAL CUSTOMERS	34,331	34,042	(289)	-0.8	33,774	33,819	45	0.1	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	401	362	(39)	-10.7	1,622	1,410	(212)	-15.0	
28 OUTDOOR LIGHTING (21)	32	30	(2)	-7.8	162	115	(47)	-40.6	
29 RESIDENTIAL (31)	36	34	(2)	-7.2	140	140	(0)	-0.1	
30 LARGE VOLUME (51)	1,395	1,360	(35)	-1.1	6,721	6,847	126	1.8	
31 OTHER (81)	41	46	4	9.7	165	182	16	9.1	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	22,150	19,939	(2,211)	-11.1	108,158	98,809	(9,348)	-9.5	
34 LARGE VOLUME INT (93)	1,781,175	1,055,570	(725,605)	-68.7	8,276,816	5,100,870	(3,175,946)	-62.3	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	166	139	(27)	-19.1	752	649	(103)	-15.8	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

WEST PALM BEACH;	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0263	1.0294	

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	0.00
SANFORD & DELAND;	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	1.0263	1.0294	0.0000

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.04	1.05	1.05	1.05	0.00

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-7P

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

	MONTH	PURCHASED FROM	PURCHASED FOR	TYPE SCHEDULE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST/ THIRD PARTY	COMMODITY COST/ PIPELINE	DEMAND COST	OTHER CHARGE ACA/GRI/FUEL	TOTAL CENTS PER THERM
1	OCT 92	ENTRADE	SYS SUPPLY	N/A	1,171,180	0	1,171,180	318,652.10	N/A	N/A	INCL. IN COST	27.21
2	OCT 92	HADSON	SYS SUPPLY	N/A	311,240	0	311,240	80,776.08	N/A	N/A	INCL. IN COST	25.95
3	OCT 92	CITRUS	SYS SUPPLY	N/A	837,680	0	837,680	198,996.00	N/A	N/A	INCL. IN COST	23.76
4	NOV 92	HADSON	SYS SUPPLY	N/A	2,641,200	0	2,641,200	513,847.10	N/A	N/A	INCL. IN COST	25.13
5	NOV '2	ENTRADE	SYS SUPPLY	N/A	1,965,680	0	1,965,680	489,608.53	N/A	N/A	INCL. IN COST	24.86
6	DEC '2	HADSON	SYS SUPPLY	N/A	2,092,080	0	2,092,080	480,593.78	N/A	N/A	INCL. IN COST	22.97
7	DEC 92	ENTRADE	SYS SUPPLY	N/A	2,092,310	0	2,092,310	478,638.44	N/A	N/A	INCL. IN COST	22.88
8	JAN 93	HADSON	SYS SUPPLY	N/A	1,936,930	0	1,936,930	393,436.87	N/A	N/A	INCL. IN COST	20.31
9	JAN 93	ENTRADE	SYS SUPPLY	N/A	1,988,630	0	1,988,630	409,599.59	N/A	N/A	INCL. IN COST	20.60
10	JAN 93	HG NATURAL	SYS SUPPLY	N/A	(506)	0	(506)	(862.71)	N/A	N/A	INCL. IN COST	178.50
11	JAN 93	WGCH	SYS SUPPLY	N/A	(4,082)	0	(4,082)	(6,669.86)	N/A	N/A	INCL. IN COST	163.40
12	FEB 93	HADSON	SYS SUPPLY	N/A	1,719,620	0	1,719,620	289,568.34	N/A	N/A	INCL. IN COST	16.84
13	FEB 93	ENTRADE	SYS SUPPLY	N/A	1,849,360	0	1,849,360	293,126.61	N/A	N/A	INCL. IN COST	15.85
TOTAL					10,001,322	0	10,001,322	3,937,503.07	0.00	0	0	21.87

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: FEBRUARY 1993

	PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON GAS SYSTEMS, INC.	611	2,343	2,275	65,598	63,686	\$1.630	\$1.679
2	ENTRADE CORPORATION	8798	2,524	2,450	70,672	68,600	\$1.615	\$1.664
3	HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	41,188	39,984	\$1.690	\$1.741
4	ENTRADE CORPORATION	10147	38	37	1,059	1,029	\$1.665	\$1.714
5	ENTRADE CORPORATION	10258	1,000	971	28,000	27,184	\$1.665	\$1.715
6	HADSON GAS SYSTEMS, INC.	16043	600	583	16,800	16,324	\$1.680	\$1.729
7	HADSON GAS SYSTEMS, INC.	16044	750	728	21,000	20,384	\$1.680	\$1.731
8	ENTRADE CORPORATION	23060	3,043	2,954	85,205	82,719	\$1.665	\$1.715
9	HADSON GAS SYSTEMS, INC.	23060	598	580	16,732	16,243	\$1.680	\$1.731
10	HADSON GAS SYSTEMS, INC.	25405	200	194	5,598	5,437	\$1.680	\$1.730
11	HADSON GAS SYSTEMS, INC.	59391	180	175	5,046	4,900	\$2.380	\$2.451
		<u>TOTAL</u>	12,746	12,375	356,898	346,490		
							<u>WEIGHTED AVERAGE</u>	
							\$1.664	\$1.714

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.

7 Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 CUSTOMER
 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 8015

INVOICE NO.: 03020086
 DATE: FEBRUARY 28, 1993
 DUE DATE: MARCH 10, 1993
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF FEBRUARY, 1993	MCF @	THERM	020607	
	14.73	DRY	RATE	AMOUNT
DESCRIPTION	-----			
FIRM	3,810,240		\$ 0.03194	\$121,699.07
D-1 DEMAND CHARGE			\$ 0.02450	
				\$121,699.07

INVOICE TOTALS:

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 45752
 CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. NOSELEY (713) 853-6879

E93-36
 2/28/93
Christopher Drake

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	0 TH/D	136,080 TH/D
X DAYS	28	28	28

TOTAL	3,810,240	0	3,810,240
			X \$/TH \$0.03194
			----- COST \$121,699.07

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-37
 02/29/93
 Chester Swac

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
 P. O. BOX C
 WEST PALM BEACH, FL 33402

PLEASE REFERENCE INVOICE NO: 6036 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 02-3-00066

FLORIDA GAS TRANSMISSION CO.
 NCNB ACCT #
 NCNB ROUTING #
 CHARLOTTE, NC 00000

DATE: 02/28/93
 DUE DATE: 03/10/93
 CONTRACT NUMBER: F-21152/21152
 CONTRACT DATED: 07/01/92
 CONTRACT PRESSURE BASE: 14.73
 RATE BASED ON: MMBTU
 BTU: DRY

FPU

POINT DESCRIPTION

000000 DEMAND

TH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000/000000	02/93	A	D	404,656	.31880000	129,004.33
Subtotal:				404,656		129,004.33

Net Amount Due: \$129,004.33

	FPUC	LWU	TOTAL
D-1 X DAYS	136,080 TH/D 28	8,440 TH/D 28	144,520 TH/D 28
TOTAL	3,810,240	236,320	4,046,560
			X\$/TH \$0.03188
			COST \$129,004.33

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
 L = Inline Transfer M = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Questions regarding this invoice should be directed to MURICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate

Mar. 10. 1993 3:30PM

ENRON CORPORATION

No. 2968 P. 2/7



Florida Gas Transmission Company

F93-45

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

3/10/93
OK *Chris*

INVOICE

CUSTOMER

FLORIDA PUBLIC UTILITIES
P.O. DRAWER C
WEST PALM BEACH, FL 33402

CUSTOMER 8019

INVOICE NO.: 83020173
DATE: MARCH 10, 1993
DUE DATE: MARCH 20, 1993
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	TO INVOICE TAX FOR GAS SALES FOR THE MONTH OF FEBRUARY, 1993		020607	
	MCF @	THERM	RATE	AMOUNT
	14.73	DRY		
FIRM COMMODITY	48,674	497,310	\$ 2.9613	\$147,268.41

INVOICE TOTALS: 48,674 497,310 \$147,268.41

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 65752
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

An ENRON/SONAT Affiliate

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-46

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CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE INVOICE NO: 6165 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 1
02-3-00066

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 03/10/93
DUE DATE: 03/20/93
CONTRACT NUMBER: F-21152/2115
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMSTJ
BTU DRY

FPJ

POINT DESCRIPTION
016106 FPJ - LAKE WORTH SOUTH
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016106	02/93	A	C	370,122	18530000	68,583.61
Subtotal:				370,122		68,583.61
Net Amount Due:						\$68,583.61

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = Inline Transfer M = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

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3/10/93
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CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
 P. O. BOX C
 WEST PALM BEACH, FL 33402

PLEASE REFERENCE INVOICE NO: 6171 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

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FLORIDA GAS TRANSMISSION CO.
 NCHB ACCT#
 NCHB ROUTING #
 CHARLOTTE, NC 00000

DATE: 03/10/93
 DUE DATE: 03/20/93
 CONTRACT NUMBER: I-03463/004066
 CONTRACT DATED: 03/01/91
 CONTRACT PRESSURE BASE: 14.73
 RATE BASED ON: NMBTU
 BTU: DRY

ITS - MARKET

POINT DESCRIPTION
 016105 FPU - WEST PALM BEACH
 799779 WESTERN DIVISION RECEIPTS

PATH POINTS	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
RECPT DELVY						
799779-016105	02/93	A	G	232	44880000	104.12
Subtotal				232		104.12
Net Amount Due:						\$104.12

RATE TYPE

C = Commodity D = Demand F = Fuel Q = Production & Gathering I = Interest
 L = Inline Transfer H = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate

Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

E93-48

3/10/93

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CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE INVOICE NO: 6188 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO

Page: 1
02-3-00066

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 03/10/93
DUE DATE: 03/20/93
CONTRACT NUMBER: I-03463/004066
CONTRACT DATED: 03/01/91
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: HMBTU
BTU: DRY

IIS - MARKET

POINT DESCRIPTION

016105 FPU - WEST PALM BEACH
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016105	01/93	A	C	67,877-	.44890000	30,463.20-
999999/016105	01/93	A	C	67,877	.44890000	30,463.20
Sub total:						00
	01/93	A	Z	54,277-	.17000000-	9,227.09
	01/93	A	Z	49,164	.17000000-	8,357.86-
Sub total:						869.21
Net Amount Due:						\$869.21

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
L = Inline Transfer H = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to MONICA LESTER on telephone number (713) 853-1707.

An ENRON/SONAT Affiliate



Date processed: March 5, 1993

In Account With:

Florida Public Utility
P.O. Drawer C
West Palm Beach, FL 33402

Invoice: 56641-C

Facility: FLORIDA PUBLIC

Subject: Natural Gas Purchases
for the month of
February 1993

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
Current Month:			
FOB: FGT	70672 MD	\$ 1.615	\$ 114,135.28
FOB: FGT	114264 MD	\$ 1.665	\$ 190,249.57
CR FOR SCHEDULING PENALTY	3690 MD	\$ 0.359	\$ 1,327.19 CR
	-----		-----
	181246		\$ 303,057.66
Prior Months:			
CR FOR OCT UNDER-PRODUCTION	37 MD	\$ 2.620	\$ 96.94 CR
CR FOR NOV UNDER-PRODUCTION	4670 MD	\$ 2.390	\$ 11,161.30 CR
	-----		-----
	176539		\$ -11,258.24

		Total Amount Due:	\$ 291,799.42

** (M:MMBtu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Net 10 days

Please Remit To:
EnTrade Corporation
c/o Citizens Fidelity Bank & Trust
Louisville, KY 40297
ABA
A/C

Direct Billing Inquiries To:

EnTrade Corporation
The Springs Office Building
950 Breckenridge Lane
Louisville, KY 40207-4674
(502) 894 3100 Telephone
Attn: Customer Accounting

HADSON

INVOICE

For Services During the Month of February, 1993

FLORIDA PUBLIC UTILITIES COMPANY
401 S. DIXIE HWY.
P.O. BOX 3395
WEST PALM BEACH, FLORIDA 33402
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPUI
DATED: Mar. 08, 1993
DUE DATE: Mar. 19, 1993
INVOICE: 13247

To Void Invoice #13202 and Reinvoice #13247

Deliveries on Florida Gas

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	65,598 X	\$1.6300 =	106,924.74
Zone 2	MMBtu	60,130 X	\$1.6800 =	101,018.40
Zone 3	MMBtu	41,188 X	\$1.6900 =	69,607.72
TOTAL TERM		166,916		\$ 277,550.86

ADDITIONAL SPOT PURCHASES

Zone 1	MMBtu	5,046 X	\$2.3800 =	12,009.48
Zone 2	MMBtu	0 X	\$0.0000 =	0.00
TOTAL DUE		171,962		\$ 289,560.34

SUPPORTING DATA: Base Index

February 1, 1993 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$1.59 +	0.04 =	1.6300
Florida gas (Zone 2) =	\$1.64 +	0.04 =	1.6800
Florida gas (Zone 3) =	\$1.65 +	0.04 =	1.6900

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX

ABJ

Ref: A/C 1

L/B 1

Hadson Gas Systems, Inc.

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73125-0770
Telephone (405) 235-9531 / FAX (405) 235-8905