

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

177000

DECLASSIFIED

	CURRENT MONTH:				OCTOBER 1994				PERIOD TO DATE			
	COST OF GAS PURCHASED		FLEXDOWN ESTIMATE	DIFFERENCE		FLEXDOWN ESTIMATE	DIFFERENCE					
	ACTUAL			AMOUNT	%		AMOUNT	%				
1 COMMODITY (Pipeline)	32,213	59,025	(26,812)	(45.42)	(18,307)	277,978	(296,285)	(106.59)				
2 NO NOTICE SERVICE	4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	409,400	707,036	(297,636)	(42.10)	3,231,124	5,646,229	(2,415,105)	(42.77)				
5 DEMAND	200,397	258,435	(58,038)	(22.46)	1,102,044	1,476,857	(374,813)	(25.38)				
6 OTHER	(4,244)	0	(4,244)	0.00	(26,598)	0	(26,598)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	13,565	24,533	(10,968)	(44.71)	26,842	25,985	857	3.30				
8 DEMAND	80,557	99,622	(19,065)	(19.14)	100,994	105,521	(4,527)	(4.29)				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(656,168)	656,168	(100.00)	0	(1,712,945)	1,712,945	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	547,947	249,555	298,392	119.57	4,180,552	5,581,786	(1,401,234)	(25.10)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,404	1,631	773	47.39	18,483	13,149	5,334	40.57				
14 TOTAL THERM SALES	740,146	247,924	492,222	198.54	5,795,824	5,568,637	227,187	4.08				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,465,990	4,475,014	(9,024)	(0.20)	20,392,120	21,050,546	(658,426)	(3.13)				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,628,170	2,693,464	(65,294)	(2.42)	17,476,150	19,652,796	(2,176,646)	(11.08)				
19 DEMAND	4,627,040	4,825,150	(198,110)	(4.11)	24,418,880	27,573,910	(3,155,030)	(11.44)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	1,865,240	1,860,000	5,240	0.28	3,040,690	1,970,160	1,070,530	54.34				
22 DEMAND	1,860,000	1,860,000	0	0.00	2,979,410	1,970,160	1,009,250	51.23				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	762,930	833,464	(70,534)	(8.46)	14,435,460	17,682,636	(3,247,176)	(18.36)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	8,283	4,710	3,573	75.86	59,523	34,390	25,133	73.08				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,499,485	828,754	3,670,731	442.92	31,895,575	17,648,246	14,247,329	80.73				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.721	1.319	(0.598)	(45.34)	(0.090)	1.321	(1.411)	(106.81)				
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
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)	15.577	26.250	(10.673)	(40.66)	18.489	28.730	(10.241)	(35.65)				
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.74)				
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)	0.727	1.319	(0.592)	(44.88)	0.883	1.319	(0.436)	(33.06)				
35 DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	3.390	5.356	(1.966)	(36.71)				
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)	71.821	29.942	41.879	139.87	28.960	31.566	(2.606)	(8.26)				
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)	29.023	34.628	(5.605)	(16.19)	31.052	38.235	(7.183)	(18.79)				
40 TOTAL COST OF THERM SOLD (11/27)	12.178	30.112	(17.934)	(59.56)	13.107	31.628	(18.521)	(58.56)				
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	11.107	29.041	(17.934)	(61.75)	12.036	30.557	(18.521)	(60.61)				
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)	11.14876	29.15019	(18.001)	(61.75)	12.08126	30.67189	(18.591)	(60.61)				
45 PGA FACTOR ROUNDED TO NEAREST .001	11.149	29.150	(18.001)	(61.75)	12.081	30.672	(18.591)	(60.61)				

11840-94

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1994 THROUGH MARCH 1995
CURRENT MONTH: OCTOBER 1994

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	4,703,950	33,727.33	0.717
2 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline – Scheduled PTS	5,240	229.30	4.376
4 No Notice Commodity Adjustment	(45,090)	(323.29)	0.717
5 Commodity Adjustments	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Less: Offsystem Sales	(198,110)	(1,420.45)	0.717
8 TOTAL COMMODITY (Pipeline)	4,465,990	32,212.89	0.721
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	2,826,280	429,020.11	15.180
18 Commodity Other – Scheduled ITS	0	0.00	0.000
19 Commodity Other – Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	0.00	0.000
21 Imbalance Cashout – Other Shippers	0	10,374.03	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(198,110)	(29,994.38)	15.140
24 TOTAL COMMODITY (Other)	2,628,170	409,399.76	15.577
DEMAND			
25 Demand (Pipeline) Entitlement	4,825,150	208,977.25	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	198,110	8,580.14	4.331
28 Less Demand Billed to Others	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	4,627,040	200,397.11	4.331
OTHER			
33 Revenue Sharing – FGT	0	(4,243.63)	0.000
34 Peak Shaving	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	(4,243.63)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:		OCTOBER 1994		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	409,400	707,036	297,636	42.10	3,231,124	5,646,229	2,415,105	42.77
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	232,669	(333,326)	(565,995)	169.80	1,077,264	67,063	(1,010,201)	(1,506.35)
3 TOTAL	642,069	373,710	(268,359)	(71.81)	4,308,388	5,713,292	1,404,904	24.59
4 FUEL REVENUES (NET OF REVENUE TAX)	834,268	372,079	(462,189)	(124.22)	5,923,660	5,700,143	(223,517)	(3.92)
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	240,226	240,226	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	868,586	406,397	(462,189)	(113.73)	6,163,886	5,940,369	(223,517)	(3.76)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	226,517	32,687	(193,830)	(592.99)	1,855,498	227,077	(1,628,421)	(717.12)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	5,713	0	(5,713)	0.00	16,942	0	(16,942)	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	1,269,457	381,459	(887,998)	(232.79)	(164,845)	392,977	557,822	141.95
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(240,226)	(240,226)	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)	1,467,369	379,828	(1,087,541)	(286.32)	1,467,369	379,828	(1,087,541)	(286.32)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,269,457	381,459	(887,998)	(232.79)	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	1,461,656	379,828	(1,081,828)	(284.82)				
14 TOTAL (12+13)	2,731,113	761,287	(1,969,826)	(258.75)				
15 AVERAGE (50% OF 14)	1,365,557	380,644	(984,913)	(258.75)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.0400%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.0000%	0.0000%	---	---				
18 TOTAL (16+17)	10.0400%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.0200%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.418%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	5,713	0	---	---				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-4. 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.

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

	CURRENT MONTH:				OCTOBER 1994				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	32,213	59,025	(26,812)	(45.42)	(18,307)	277,978	(296,285)	(106.59)				
2 NO NOTICE SERVICE	4,303	5,382	(1,079)	(20.05)	20,125	25,173	(5,048)	(20.05)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	409,400	707,036	(297,636)	(42.10)	3,231,124	5,646,229	(2,415,105)	(42.77)				
5 DEMAND	200,397	258,435	(58,038)	(22.46)	1,102,044	1,476,857	(374,813)	(25.38)				
6 OTHER	(4,244)	0	(4,244)	0.00	(26,598)	0	(26,598)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	13,565	24,533	(10,968)	(44.71)	26,842	25,985	857	3.30				
8 DEMAND	80,557	99,622	(19,065)	(19.14)	100,994	105,521	(4,527)	(4.29)				
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)	547,947	905,723	(357,776)	(39.50)	4,180,552	7,294,731	(3,114,179)	(42.69)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,404	1,631	773	47.39	18,483	13,149	5,334	40.57				
14 TOTAL THERM SALES	740,146	779,937	(39,791)	(5.10)	5,795,824	7,150,076	(1,354,252)	(18.94)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,465,990	4,475,014	(9,024)	(0.20)	20,392,120	21,050,546	(658,426)	(3.13)				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,628,170	2,693,464	(65,294)	(2.42)	17,476,150	19,652,796	(2,176,646)	(11.08)				
19 DEMAND	4,627,040	4,825,150	(198,110)	(4.11)	24,418,880	27,573,910	(3,155,030)	(11.44)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	1,865,240	1,860,000	5,240	0.28	3,040,690	1,970,160	1,070,530	54.34				
22 DEMAND	1,860,000	1,860,000	0	0.00	2,979,410	1,970,160	1,009,250	51.23				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	762,930	833,464	(70,534)	(8.46)	14,435,460	17,682,636	(3,247,176)	(18.36)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	8,283	4,710	3,573	75.86	59,523	34,390	25,133	73.08				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,499,485	828,754	3,670,731	442.92	31,895,575	17,648,246	14,247,329	80.73				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.721	1.319	(0.598)	(45.34)	(0.090)	1.321	(1.411)	(106.81)				
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)				
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)	15.577	26.250	(10.673)	(40.66)	18.489	28.730	(10.241)	(35.65)				
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.74)				
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)	0.727	1.319	(0.592)	(44.88)	0.883	1.319	(0.436)	(33.06)				
35 DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	3.390	5.356	(1.966)	(36.71)				
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)	71.821	108.670	(36.849)	(33.91)	28.960	41.254	(12.294)	(29.80)				
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)	29.023	34.628	(5.605)	(16.19)	31.052	38.235	(7.183)	(18.79)				
40 TOTAL COST OF THERM SOLD (11/27)	12.178	109.287	(97.109)	(88.86)	13.107	41.334	(28.227)	(68.29)				
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	11.107	108.216	(97.109)	(89.74)	12.036	40.263	(28.227)	(70.11)				
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)	11.14876	108.62289	(97.474)	(89.74)	12.08126	40.41439	(28.333)	(70.11)				
45 PGA FACTOR ROUNDED TO NEAREST .001	11.149	108.623	(97.474)	(89.74)	12.081	40.414	(28.333)	(70.11)				

DOCUMENT NUMBER-DATE
11840 NOV 22 8
FPSC-RECORDS/REPORTING

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995**

	CURRENT MONTH:				PERIOD TO DATE				
	OCTOBER 1994		DIFFERENCE		OCTOBER 1994		DIFFERENCE		
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6 OTHER	(4,244)	0	(4,244)	0.00	(26,598)	0	(26,598)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	13,565	24,533	(10,968)	(44.71)	26,842	25,985	857	3.30	
8 DEMAND	80,557	99,622	(19,065)	(19.14)	100,994	105,521	(4,527)	(4.29)	
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)	547,947	905,723	(357,776)	(39.50)	4,180,552	7,294,731	(3,114,179)	(42.69)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,404	1,631	773	47.39	18,483	13,149	5,334	40.57	
14 TOTAL THERM SALES	740,146	779,937	(39,791)	(5.10)	5,795,824	7,150,076	(1,354,252)	(18.94)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,465,990	4,475,014	(9,024)	(0.20)	20,392,120	21,050,546	(658,426)	(3.13)	
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,628,170	2,693,464	(65,294)	(2.42)	17,476,150	19,652,796	(2,176,646)	(11.08)	
19 DEMAND	4,627,040	4,825,150	(198,110)	(4.11)	24,418,880	27,573,910	(3,155,030)	(11.44)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	1,865,240	1,860,000	5,240	0.28	3,040,690	1,970,160	1,070,530	54.34	
22 DEMAND	1,860,000	1,860,000	0	0.00	2,979,410	1,970,160	1,009,250	51.23	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	762,930	833,464	(70,534)	(8.46)	14,435,460	17,682,636	(3,247,176)	(18.36)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,283	4,710	3,573	75.86	59,523	34,390	25,133	73.08	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,499,485	828,754	3,670,731	442.92	31,895,575	17,648,246	14,247,329	80.73	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.721	1.319	(0.598)	(45.34)	(0.090)	1.321	(1.411)	(106.81)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)	
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)	15.577	26.250	(10.673)	(40.66)	18.489	28.730	(10.241)	(35.65)	
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.513	5.356	(0.843)	(15.74)	
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)	0.727	1.319	(0.592)	(44.88)	0.883	1.319	(0.436)	(33.06)	
35 DEMAND (8/22)	4.331	5.356	(1.025)	(19.14)	3.390	5.356	(1.966)	(36.71)	
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)	71.821	108.670	(36.849)	(33.91)	28.960	41.254	(12.294)	(29.80)	
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)	29.023	34.628	(5.605)	(16.19)	31.052	38.235	(7.183)	(18.79)	
40 TOTAL COST OF THERM SOLD (11/27)	12.178	109.287	(97.109)	(88.86)	13.107	41.334	(28.227)	(68.29)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	11.107	108.216	(97.109)	(89.74)	12.036	40.263	(28.227)	(70.11)	
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)	11.14876	108.62289	(97.474)	(89.74)	12.08126	40.41439	(28.333)	(70.11)	
45 PGA FACTOR ROUNDED TO NEAREST .001	11.149	108.623	(97.474)	(89.74)	12.081	40.414	(28.333)	(70.11)	

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
OCTOBER 1994

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 94	CITRUS	SYS SUPPLY	N/A	1,104,214	0	1,104,214	221,680.34	N/A	N/A	INCL. IN COST	20.08
2	APR 94	HADSON	SYS SUPPLY	N/A	1,841,756	0	1,841,756	365,046.70	N/A	N/A	INCL. IN COST	19.82
3	MAY 94	CITRUS	SYS SUPPLY	N/A	1,068,420	0	1,068,420	229,492.00	N/A	N/A	INCL. IN COST	21.48
4	MAY 94	HADSON	SYS SUPPLY	N/A	1,543,500	0	1,543,500	331,091.00	N/A	N/A	INCL. IN COST	21.45
5	JUN 94	HADSON	SYS SUPPLY	N/A	1,388,580	258,000	1,646,580	308,495.50	N/A	N/A	INCL. IN COST	18.74
6	JUN 94	CITRUS	SYS SUPPLY	N/A	894,270	0	894,270	172,669.13	N/A	N/A	INCL. IN COST	19.31
7	JUL 94	CITRUS	SYS SUPPLY	N/A	862,500	0	862,500	173,750.26	N/A	N/A	INCL. IN COST	20.14
8	JUL 94	HADSON	SYS SUPPLY	N/A	1,251,640	267,360	1,519,000	297,361.66	N/A	N/A	INCL. IN COST	19.58
9	JUL 94	AMOCO	SYS SUPPLY	N/A	154,000	0	154,000	29,767.50	N/A	N/A	INCL. IN COST	19.33
10	AUG 94	CITRUS	SYS SUPPLY	N/A	894,470	0	894,470	166,373.59	N/A	N/A	INCL. IN COST	18.60
11	AUG 94	HADSON	SYS SUPPLY	N/A	1,475,160	350,000	1,825,160	337,245.28	N/A	N/A	INCL. IN COST	18.48
12	SEP 94	CITRUS	SYS SUPPLY	N/A	953,400	0	953,400	151,125.00	N/A	N/A	INCL. IN COST	15.85
13	SEP 94	HADSON	SYS SUPPLY	N/A	1,416,070	267,000	1,683,070	255,531.35	N/A	N/A	INCL. IN COST	15.18
14	OCT 94	CITRUS	SYS SUPPLY	N/A	923,990	0	923,990	137,202.63	N/A	N/A	INCL. IN COST	14.85
15	OCT 94	HADSON	SYS SUPPLY	N/A	1,566,210	198,110	1,764,320	271,217.31	N/A	N/A	INCL. IN COST	15.37
16	OCT 94	AMOCO	SYS SUPPLY	N/A	46,470	0	46,470	7,698.24	N/A	N/A	INCL. IN COST	16.57
17	OCT 94	CNB/OLYMPIC	SYS SUPPLY	N/A	12,000	0	12,000	1,706.92	N/A	N/A	INCL. IN COST	14.22
18	OCT 94	CATEX	SYS SUPPLY	N/A	79,500	0	79,500	11,195.01	N/A	N/A	INCL. IN COST	14.08
TOTAL					17,476,150	1,340,470	18,816,620	3,468,649.42	0	0	0	18.43

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995
 MONTH: OCTOBER 1994

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	HADSON	611	287	281	8,620	8,430	\$1.390	\$1.421
2	HADSON	611	35	35	1,060	1,040	\$1.470	\$1.498
3	HADSON	10109	238	233	7,140	6,980	\$1.650	\$1.688
4	CATEX	10240	27	27	813	795	\$1.350	\$1.381
5	HADSON	10258	183	178	5,475	5,354	\$1.480	\$1.513
6	HADSON	10258	39	38	1,178	1,152	\$1.520	\$1.552
7	AMOCO	10258	158	155	4,752	4,647	\$1.520	\$1.657
8	CATEX	25306	244	239	7,317	7,155	\$1.380	\$1.411
9	HADSON	25306	1,127	1,102	33,796	33,049	\$1.390	\$1.421
10	CNB / OLYMPIC	25306	41	40	1,228	1,200	\$1.390	\$1.422
11	CITRUS	25306	1,119	1,065	33,573	32,839	\$1.390	\$1.421
12	HADSON	25306	279	273	8,367	8,185	\$1.490	\$1.523
13	HADSON	25306	49	48	1,467	1,434	\$1.670	\$1.708
14	HADSON	25306	64	63	1,925	1,883	\$1.750	\$1.789
15	HADSON	25309	794	776	23,814	23,289	\$1.480	\$1.513
16	CITRUS	25309	1,119	1,094	33,573	32,829	\$1.480	\$1.514
17	HADSON	25309	210	205	6,300	6,180	\$1.520	\$1.555
18	HADSON	25309	283	278	8,480	8,294	\$1.650	\$1.687
19	CITRUS	25412	828	808	24,773	24,231	\$1.440	\$1.472
20	HADSON	25412	2,279	2,229	68,368	66,861	\$1.440	\$1.472
21	HADSON	25412	13	13	400	391	\$1.470	\$1.504
22	HADSON	25412	125	123	3,756	3,679	\$1.480	\$1.511
23	HADSON	25412	104	102	3,118	3,051	\$1.520	\$1.553
24	HADSON	25412	50	49	1,500	1,467	\$1.730	\$1.769
TOTAL			9,693	9,482	290,791	284,395		
WEIGHTED AVERAGE							\$1.458	\$1.490

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 1994 Through MARCH 1995

	CURRENT MONTH:		OCTOBER 1994		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
GENERAL SERVICE (11)	192,952	241,280	48,328	20.03	1,493,238	1,888,980	395,742	20.95	
OUTDOOR LIGHTING (21)	196	190	(6)	(3.16)	946	1,330	384	28.87	
RESIDENTIAL (31)	466,031	478,090	12,059	2.52	3,449,491	3,743,060	293,569	7.84	
LARGE VOLUME (51)	1,571,802	1,575,850	4,048	0.26	11,800,275	11,349,220	(451,055)	(3.97)	
OTHER (81)	7,919	8,010	91	1.14	57,605	62,930	5,325	8.46	
TOTAL FIRM	2,238,900	2,303,420	64,520	2.80	16,801,555	17,045,520	243,965	1.43	
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE (61)	329,354	311,580	(17,774)	(5.70)	2,117,717	2,034,860	(82,857)	(4.07)	
LARGE VOLUME INTERRUPTIBLE (93)	1,931,231	1,834,640	(96,591)	(5.26)	12,976,303	12,878,280	(98,023)	(0.76)	
TOTAL INTERRUPTIBLE	2,260,585	2,146,220	(114,365)	(5.33)	15,094,020	14,913,140	(180,880)	(1.21)	
TOTAL THERM SALES	4,499,485	4,449,640	(49,845)	(1.12)	31,895,575	31,958,660	63,085	0.20	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE (11)	1,611	1,653	42	2.54	1,612	1,649	37	2.24	
OUTDOOR LIGHTING (21)	6	6	0	0.00	6	6	0	0.00	
RESIDENTIAL (31)	30,027	30,276	249	0.82	30,367	30,517	150	0.49	
LARGE VOLUME (51)	1,477	1,433	(44)	(3.07)	1,480	1,424	(56)	(3.93)	
OTHER (81)	438	433	(5)	(1.15)	443	435	(8)	(1.84)	
TOTAL FIRM	33,559	33,801	242	0.72	33,908	34,031	123	0.36	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE (61)	13	16	3	18.75	13	16	3	18.75	
LARGE VOLUME INTERRUPTIBLE (93)	1	1	0	0.00	1	1	0	0.00	
TOTAL INTERRUPTIBLE	14	17	3	17.65	14	17	3	17.65	
TOTAL CUSTOMERS	33,573	33,818	245	0.72	33,922	34,048	126	0.37	
THERM USE PER CUSTOMER									
GENERAL SERVICE (11)	120	146	26	17.81	926	1,146	220	19.20	
OUTDOOR LIGHTING (21)	33	32	(1)	(3.13)	158	222	64	28.83	
RESIDENTIAL (31)	16	16	0	0.00	114	123	9	7.32	
LARGE VOLUME (51)	1,064	1,100	36	3.27	7,973	7,970	(3)	(0.04)	
OTHER (81)	18	18	0	0.00	130	145	15	10.34	
INTERRUPTIBLE (61)	25,335	19,474	(5,861)	(30.10)	162,901	127,179	(35,722)	(28.09)	
LARGE VOLUME INTERRUPTIBLE (93)	1,931,231	1,834,640	(96,591)	(5.26)	12,976,303	12,878,280	(98,023)	(0.76)	

ACTUAL FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	0.0000	0.0000	0.0000	0.0000	0.0000
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	1.05	1.06	1.06	1.05	1.05	1.06	1.05	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0404	1.0468	1.0415	1.0402	1.0355	1.0420	1.0353	0.0000	0.0000	0.0000	0.0000	0.0000
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	1.05	1.06	1.05	0	0	0	0	0

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 1

DATE	10/31/94	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 NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	11/10/94		
INVOICE NO.	3329		
TOTAL AMOUNT DUE	\$209,036.42		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE FIRM TRANSPORTATION
 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	RESERVATION CHARGE			10/94	A	RES	0.3659	0.0672		0.4331	482,515	\$208,977.25
	NO NOTICE RESERVATION CHARGE			10/94	A	NNR	0.0694			0.0694	62,000	\$4,302.80 ✓
	WESTERN DIVISION REVENUE SHARING CREDIT			10/94	A	TCW						(\$890.65) ✓
	MARKET IT REVENUE SHARING CREDIT			10/94	A	ITF						(\$3,352.98) ✓
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/94.											544,515	\$209,036.42

*** END OF INVOICE 3329 ***

TRANSACTION CODE (TC) A - ACTUALS R - REVERSALS

Form 0623694 (5/94)

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GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE

FROM ENRON CORP.

DATE	11/10/94	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 NCB Charlotte NC Account # 001658806 Route # 053000196
DUE	11/20/94		
INVOICE NO.	3443		
TOTAL AMOUNT DUE	\$33,404.04		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

TO : 407 838 1713 1994.11-10 15:05 #804 P.03/10

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge - No Notice For DELAND												
				10/94	A	COM	0.0259	0.0458		0.0717	(772)	(\$55.2)
Usage Charge - No Notice For SANFORD												
				10/94	A	COM	0.0259	0.0458		0.0717	(4,093)	(\$293.4)
Usage Charge - No Notice For WEST PALM BEACH												
				10/94	A	COM	0.0259	0.0458		0.0717	356	\$25.5
Usage Charge		16103	FPU-RIVIERA BEACH	10/94	A	COM	0.0259	0.0458		0.0717	25,700	\$1,842.6
Usage Charge		16104	FPU-WEST PALM BEACH WEST	10/94	A	COM	0.0259	0.0458		0.0717	21,295	\$1,526.8
Usage Charge		16105	FPU-WEST PALM BEACH	10/94	A	COM	0.0259	0.0458		0.0717	38,100	\$2,731.7
Usage Charge		16106	FPU-LAKE WORTH SOUTH	10/94	A	COM	0.0259	0.0458		0.0717	203,775	\$14,610.6
Usage Charge		16107	FPU-LAKE WORTH	10/94	A	COM	0.0259	0.0458		0.0717	37,420	\$2,683.0
Usage Charge		16108	FPU-BOYNTON BEACH	10/94	A	COM	0.0259	0.0458		0.0717	23,200	\$1,663.4
Usage Charge		16109	FPU-BOCA RATON	10/94	A	COM	0.0259	0.0458		0.0717	42,750	\$3,065.11
Usage Charge		16156	FPU-SANFORD	10/94	A	COM	0.0259	0.0458		0.0717	11,144	\$799.0

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

Form 062-3694 (5/94)

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 2

FROM: ENRON CORP.

DATE	11/10/94	CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REPLY TO THE BOARD NO. ON YOUR STATEMENT AND WRITE TO: Wire Transfer NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	11/20/94		
INVOICE #	3443		
TOTAL AMOUNT DUE	\$33,404.04		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

TO

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16157	FPU-SANFORD WEST	10/94	A	COM	0.0259	0.0458		0.0717	18,950	\$1,358.7
Usage Charge		16158	FPU-DELAND	10/94	A	COM	0.0259	0.0458		0.0717	28,250	\$2,025.5
Usage Charge		16273	FARMLAND INDUSTRIES	10/94	A	COM	0.0259	0.0458		0.0717	19,811	\$1,420.4
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/94.											465,886	\$33,404.0

407 838 1713

*** END OF INVOICE 3443 ***

1994.11.10

15:05

#804 P.04/10

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SOMAT Affiliate

PAGE 1

FROM: ENRON CORP.

DATE	11/10/94	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 MCRB Charlotte NC Account # 001658806 Route # 053000196
DUE	11/20/94		
INVOICE NO.	3442		
TOTAL AMOUNT DUE	\$229.30		

CONTRACT 5007 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE PREFERRED TRANSPORT

TO:

RECEIPTS		DELIVERIES		PROD			RATES			VOLUMES		
POI NO.	NAME	PCI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16106	FPU-LAKE WORTH SOUTH	10/94	A	CON	0.3918	0.0458		0.4376	524	\$229.3
TOTAL FOR CONTRACT 5007 FOR MONTH OF 10/94.											524	\$229.3

*** END OF INVOICE 3442 ***

407 838 1713

1994, 11-10

15104

#804 P.02/10

01

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

Form 062-3694 (5/94)

Citrus Industrial Sales Company, Inc.
An ENRON/SONAT Affiliate

CUSTOMER INFORMATION		INVOICE INFORMATION		CONTRACT INFORMATION		PAYMENT INFORMATION	
FLORIDA PUBLIC UTILITIES CO		INVOICE NUMBER: G-9410-973		CONTRACT NO: 262-28962-302		VIA WIRE TRANSFER BY 2:00 PM CST	
ATTN: JACK BROWN, TREASURER		INVOICE DATE: NOVEMBER 10, 1994		CONTRACT DATE: NOVEMBER 1, 1993		NATIONS BANK - HOUSTON	
P. O. BOX 3395		DUE DATE: NOVEMBER 21, 1994		VOLUME BASIS: MMBTU 14.71 DRY		CITRUS INDUSTRIAL SALES COMPANY, INC.	
W. PALM BEACH, FL 33402-3395						4140327948 - 111000025	
Fax #: (407) 838-1713							
FOR FURTHER INFORMATION CALL: WILL WRIGHT @ (713) 833-7517 FAX # (713) 646-2704							
DELIVERY POINT		DAYS		VOLUMES		PRICE	
FACILITY	PIPELINE	START	END	TIER	PER	INDEX	ADJUSTMENTS
TO INVOICE YOU FOR NATURAL GAS SALES:						FINAL	
						AMOUNT	
						TAX	

25306	05/25/90	COMPRESSOR STATION 7	10/01/1994	10/31/1994	33.573		\$1.39000	\$46,866.47
25309	05/25/90	COMPRESSOR STATION 7	10/01/1994	10/31/1994	33.573		\$1.48000	\$49,689.04
25412	05/25/90	STATION 8 TRANSFER POINT	10/01/1994	10/31/1994	24.773		\$1.44000	\$35,671.12
							91.919	\$132,027.63

TOTAL OF CITRUS INDUSTRIAL SALES COMPANY, INC.

Legend: * Value not included in final (reg); (s) Estimate price; (t) Daily; M = Monthly.

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Citrus Industrial Sales Company, Inc.

An **ENRON/SONAT** Affiliate

PAGE 1

CUSTOMER INFORMATION	INVOICE INFORMATION	CONTRACT INFORMATION	PAYMENT INFORMATION
FLORIDA PUBLIC UTILITIES CO ATTN: JACK BROWN, TREASURER P. O. BOX 3395 W. PALM BEACH, FL 33402-3395	INVOICE NUMBER: G-9410-974 INVOICE DATE: NOVEMBER 10, 1994 DUE DATE: NOVEMBER 21, 1994	CONTRACT NO: 262-28962-302A CONTRACT DATE: NOVEMBER 1, 1993 VOLUME BASIS: MMBTU 14.73 DRY	VIA WIRE TRANSFER BY 2:00 PM CST NATIONS BANK - HOUSTON CITRUS INDUSTRIAL SALES COMPANY, INC. 4140327948 111000025 ()
Fax #: (407) 838-1713 FOR FURTHER INFORMATION CALL: WILL WRIGHT @ (713) 853-7517 FAX # (713) 646-2704			
DELIVERY POINT	DATES	VOLUMES	PRICE
FACILITY PIPE/METER PIPE/METER DESCRIPTION	START END	TIER TIER VOL PER MMBTU	INDEX ADJUSTMENTS FINAL DOLLARS AMOUNT TAX

TO INVOICE YOU FOR NATURAL GAS SALES:

16106	FGT/16106	LOC	FL PUBL UTIL - LAKE WORTH SOUTH	10/27/1994	10/31/1994	2.500			\$2.07000	\$5,175.00	
TOTAL DUE CITRUS INDUSTRIAL SALES COMPANY, INC.							<u>2.500</u>			<u>\$5,175.00</u>	

Legend: * = Value not included in final totals. (c) = Estimate price. Tier Volumes: D = Daily, M = Monthly

Form 085-4367 (12/93)

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HADSON GAS SYSTEMS, INC.

For Services During the Month of October 1994

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

LOCATION ID: FPU1
 DATED: November 10, 1994
 DUE DATE: November 20, 1994
 INVOICE: 21401

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
ZONE 1 - POI 25306	MMBtu	33,796	\$1.390	\$46,976.44
ZONE 1 - POI 611	MMBtu	8,620	\$1.390	11,981.80
ZONE 1 - POI 611	MMBtu	1,060	\$1.470	1,558.20
ZONE 1 - POI 25306	MMBtu	8,367	\$1.490	12,466.83
ZONE 1 - POI 25306	MMBtu	1,925	\$1.750	3,368.75
ZONE 1 - POI 25306	MMBtu	1,467	\$1.670	2,449.89
ZONE 2 - POI 25412	MMBtu	68,368	\$1.440	98,449.92
ZONE 2 - POI 25412	MMBtu	400	\$1.470	588.00
ZONE 2 - POI 25412	MMBtu	3,118	\$1.520	4,739.36
ZONE 2 - POI 25412	MMBtu	3,756	\$1.480	5,558.88
ZONE 2 - POI 25412	MMBtu	1,500	\$1.730	2,595.00
ZONE 3 - POI 25309	MMBtu	23,814	\$1.480	35,244.72
ZONE 3 - POI 25309	MMBtu	6,300	\$1.520	9,576.00
ZONE 3 - POI 25309	MMBtu	8,480	\$1.650	13,992.00
ZONE 3 - POI 10109	MMBtu	7,140	\$1.650	11,781.00
ZONE 3 - POI 10258	MMBtu	1,176	\$1.520	1,787.52
ZONE 3 - POI 10258	MMBtu	5,475	\$1.480	8,103.00
TOTAL DUE		<u>184,762</u>		<u>\$271,217.31</u>

INVOICE

For Services During the Month of October, 1994

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: FPU1
DATED: 10-Nov-94
DUE DATE: 20-Nov-94
INVOICE: 21401

Deliveries on Florida Gas Transmission

Table with columns: DESCRIPTION, UNIT BASIS, UNITS, PRICE, AMOUNT. Includes rows for Commodity Charges (Zone 1, 2, 3), Additional Spot Purchases (Zone 1, 2, 3), and TOTAL TBRM, TOTAL ADDTL SPOT, TOTAL DUE.

SUPPORTING DATA: Base Index
October 1, 1994 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Table with columns: Commodity, Price, Unit Basis, Price. Includes Florida gas (Zone 1, 2, 3) with prices like \$1.36, \$1.41, \$1.45.

DO NOT PAY
INVOICE IN ERROR!

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO SEE FPUC PREPARED INVOICE:

Harris Bank & Trust
Chicago, IL
ABA #071000288
FFC: Hudson Gas Systems, Inc.
ACCOUNT #2781466
Hudson Gas Systems, Inc.
C/O Harris Bank & Trust
Bank of Montreal 12 West
115 South LaSalle
Chicago, IL 60603
ATTN: Angela Corbett

If you have any questions, please call Charles Bearden at (214)640-6923.



AMOCO ENERGY TRADING CORPORATION
 TAX ID NUMBER 36-3421804

INVOICE

REMIT WIRE TO:
 AMOCO ENERGY TRADING CORPORATION
 WIRE TRANSFER ACCOUNT
 CHASE MANHATTAN BANK, NY
 A/CCT NO. 910-2-548097 ABA# 021000021
 NEW YORK, NY 10081-6000

FLORIDA PUBLIC UTILITIES
 401 SOUTH DIXIE HIGHWAY
 P. O. DRAWER C
 WEST PALM BEACH, FL 33401-5886

INVOICE NUMBER 005538
 INVOICE DATE 11/08/1994
 CONTRACT 178217
 DELIVERY MONTH 10/1994

PLEASE REFERENCE INVOICE
 NUMBER ON REMITTANCE ADVICE

TERMS: WITHIN 10 DAYS OF RECEIPT

TRANSACTION TYPE	VOLUME	MEAS UNIT	BTU DEFER (S/D/A)	PRICE	AMOUNT
DELIVERY POINT	018770	CARNES PGT MARKET AREA			
PIPELINE MEAS POINT		TGP MTR # 020366			
BASE VALUATION	4.752	BTU	D	1.62000	7,698.24
TOTAL AMOUNT DUE					\$7,698.24

FOR QUESTIONS, CONTACT Kyle Nutter AT (713) 366-5410; FAX (713) 366-5313;
 ACCOUNT NUMBER 1300100001054-A981603-14187600,005538,110894,1094

CNB/OLYMPIC

Gas Services

INVOICE

Invoice # 9410008

Florida Public Utilities Company
Attn: Treasurer
401 South Dixie Highway
P.O. Box 3395
West Palm Beach, FL 33402
Fax (407) 833-0151

Gas Sales for October 1994

POI	Volume	Price	Total
25306	1,228	\$1.390	\$1,706.92
0	0	\$0.000	\$0.00
0	0	\$0.000	\$0.00
0	0	\$0.000	\$0.00
	1,228		\$1,706.92

Due Date: November 16, 1994

Send Wire Transfer To:
CNB/Olympic Gas Services
c/o First Interstate Bank of Texas, N.A.
Houston Branch
ABA 113001064
Account No. 04-7004-3530

Send Check To:
CNB/Olympic Gas Services
P.O. Box 200686
Dallas, TX 75320-0686

14 East University Avenue, Suite 213 • Gainesville, Florida 32601
Phone (904) 336-0202 • FAX (904) 336-7390, (904) 336-6264

CATEX Vitol

CATEX VITOL GAS INC

470 ATLANTIC AVE

(617) 426-0777

BOSTON, MA

(617) 426-3741 FAX

02101-2224

FLORIDA PUBLIC UTILITIES COMPANY
 401 SOUTH DIXIE HIGHWAY
 PO DRAWER 3395
 WEST PALM BEACH, FL 33402
 ATTN: TREASURER
 FAX # (407) 633-0151

DATE: 11/08/1994
 INVOICE: 941053
 SUBJECT: Natural Gas
 Purchases for the Month of
 OCTOBER, 1994
 DUE DATE: 11/18/1994

We Invoice You Based Upon the Following:

CATEX Ref. #	Term	Transport Contract	Delivered To:	Volume	Price Per MMBtu	Amount Due
106421	2-4	NGPL-MKT	FGT Z1	813	1.3500	\$ 1,097.55
106402	5-31	FGT-5388	Z1 POOL	7317	1.3800	\$ 10,097.46
TOTAL						\$ 11,195.01

TERMS:

Buyer will pay Seller within ten (10) days from receipt of Seller's invoice.

Wire Payment to:

Bankers Trust Company, New York
 ABA no. 021001033, favor
 Banque Paribas, New York
 Account no. 04202195
 for further credit to
 Catex Vitol Gas Sweep Account
 Account no. 452425

Remit Payment to:

Catex Vitol Gas Inc.
 P.O. Box 11435
 Boston, MA 02211

Direct Inquiries to:

Deirdre Sostek
 (617) 426-0777

If you are not in agreement, please complete the enclosed form and fax it (along with the appropriate allocation statement) to Gas Accounting at (617) 426-3093.

THANK YOU

FLORIDA GAS UTILITY

7328 W. University Avenue, Suite A, Gainesville, FL 32607
Phone: (904) 333-2500 Fax: (904) 333-2524

26-Oct-94

Florida Public Utilities
Attention: Christopher Snyder
P.O. Box 3395
West Palm Beach, FL 33402-3395

July 1994 Imbalance Bookout

4,737 MBtu's @ \$2.1900 \$10,374.03

Total Due: \$10,374.03

Due Date: 11/05/94

Wire Instructions:

Send Wire Transfer to:
SunBank N.A.

ABA Routing No. 063102152

For Further Credit to:

SunBank of Gainesville

ABA Routing No. 063100507

For Credit To:

Florida Gas Utility

Account No. 0050-000115316

For further information, phone Amy Stricklin at (904) 333-2511.

1	FLORIDA PUBLIC UTILITIES COMPANY					
2	Post Office Box 3395					
3	West Palm Beach, Florida 33402-3395					
4						
5	<u>INVOICE</u>					
6						
7	Date: November 1, 1994					
8	Due Date: November 10, 1994					
9	Farmland Hydro, L.P.					
10	Attention: Ms. Cindy Vavak					
11	Post Office Box 7305, Dept. 65					
12	Kansas City, MO 64116-0005					
13						
14	INVOICE NUMBER:		121120151101			
15						
16	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
17						
18	Commodity Cost of Gas *		MMBtu	20,261	\$1.4304	28,981.33
19						
20	FTS-1 Reservation Charge		MMBtu	19,811	\$0.4331	8,580.14
21						
22	FTS-1 Usage Charge		MMBtu	19,811	\$0.0717	1,420.45
23						
24	FPU Administrative Charge		MMBtu	20,261	\$0.0500	1,013.05
25						
26	TOTAL DUE					<u>\$39,994.97</u>
27						
28	*	<u>Pricing Date</u>	<u>Publication</u>	<u>Units</u>	<u>Price</u>	
29						
30		October 1, 1994	Inside FERC	20,261	\$1.4304	
31						
32						
33	Please remit payment to:			Florida Public Utilities Company		
34				Attention: Christopher M. Snyder		
35				Post Office Box 3395		
36				West Palm Beach, Florida 33402-3395		
37						
38	Please enclose one copy of this invoice with payment.					
39						