

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

COST OF GAS PURCHASED	CURRENT MONTH: FEBRUARY 1996				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	29,897	38,151	(8,254)	(21.64)	308,964	464,064	(155,100)	(33.42)
2 NO NOTICE SERVICE	8,654	10,824	(2,170)	(20.05)	55,886	69,900	(14,014)	(20.05)
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00
4 COMMODITY (Other)	1,441,797	1,303,784	138,013	10.59	9,048,474	10,725,760	(1,677,286)	(15.64)
5 DEMAND	552,228	621,090	(68,862)	(11.09)	4,580,435	5,708,373	(1,127,938)	(19.76)
6 OTHER	(4,738)	0	(4,738)	0.00	(57,101)	0	(57,101)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	24	0	24	0.00	34,371	132,680	(98,309)	(74.09)
8 DEMAND	61	0	61	0.00	434,128	984,470	(550,342)	(55.90)
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)	2,027,753	1,973,849	53,904	2.73	13,470,833	15,850,947	(2,380,114)	(15.02)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,598	2,843	(1,245)	(43.79)	21,641	28,506	(6,865)	(24.08)
14 TOTAL THERM SALES	1,922,763	1,971,006	(48,243)	(2.45)	12,329,275	14,705,291	(2,376,016)	(16.16)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,957,650	4,257,970	699,680	16.43	50,652,690	50,002,540	650,150	1.30
16 NO NOTICE SERVICE	1,247,000	1,247,000	0	0.00	8,053,000	8,053,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00
18 COMMODITY (Other)	4,952,600	4,257,970	694,630	16.31	44,546,700	36,944,300	7,602,400	20.58
19 DEMAND	9,274,200	10,956,200	(1,682,000)	(15.35)	74,354,310	95,784,510	(21,430,200)	(22.37)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	5,050	0	5,050	0.00	6,157,650	13,058,240	(6,900,590)	(52.84)
22 DEMAND	5,050	0	5,050	0.00	6,059,230	13,058,240	(6,999,010)	(53.60)
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,947,550	4,257,970	689,580	16.20	38,399,290	36,944,300	1,454,990	3.94
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,233	7,640	(3,407)	(44.59)	79,562	66,380	13,182	19.86
27 TOTAL THERM SALES (24-26 Estimated Only)	5,397,921	4,250,330	1,147,591	27.00	58,046,720	36,877,920	21,168,800	57.40
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.603	0.896	(0.293)	(32.70)	0.610	0.928	(0.318)	(34.27)
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	26.113	0.000	26.113	0.00
31 COMMODITY (Other) (4/18)	29.112	30.620	(1.508)	(4.92)	20.312	29.032	(8.720)	(30.04)
32 DEMAND (5/19)	5.954	5.669	0.285	5.03	6.160	5.960	0.200	3.36
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)	0.475	0.000	0.475	0.00	0.558	1.016	(0.458)	(45.08)
35 DEMAND (8/22)	1.208	0.000	1.208	0.00	7.165	7.539	(0.374)	(4.96)
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	40.985	46.357	(5.372)	(11.59)	35.081	42.905	(7.824)	(18.24)
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)	37.751	37.212	0.539	1.45	27.200	42.944	(15.744)	(36.66)
40 TOTAL COST OF THERM SOLD (11/27)	37.565	46.440	(8.875)	(19.11)	23.207	42.982	(19.775)	(46.01)
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	34.153	43.028	(8.875)	(20.63)	19.795	39.570	(19.775)	(49.97)
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)	34.28142	43.18979	(8.908)	(20.63)	19.86943	39.71878	(19.849)	(49.97)
45 PGA FACTOR ROUNDED TO NEAREST .001	34.281	43.190	(8.909)	(20.63)	19.869	39.719	(19.850)	(49.98)

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FPSC-RECORDS/REPORTING

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	FEBRUARY 1996								
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
		AMOUNT	%			AMOUNT	%		
1 COMMODITY (Pipeline)	29,897	38,151	(8,254)	(21.64)	308,964	334,041	(25,077)	(7.51)	
2 NO NOTICE SERVICE	8,654	10,824	(2,170)	(20.05)	55,886	63,234	(7,348)	(11.62)	
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00	
4 COMMODITY (Other)	1,441,797	1,303,784	138,013	10.59	9,048,474	8,680,383	368,091	4.24	
5 DEMAND	552,228	621,090	(68,862)	(11.09)	4,580,435	4,757,901	(177,466)	(3.73)	
6 OTHER	(4,738)	0	(4,738)	0.00	(57,101)	(43,242)	(13,859)	32.05	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	24	0	24	0.00	34,371	34,347	24	0.07	
8 DEMAND	61	0	61	0.00	434,128	434,067	61	0.01	
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)	2,027,753	1,973,849	53,904	2.73	13,470,833	13,326,577	144,256	1.08	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,598	2,843	(1,245)	(43.79)	21,641	24,469	(2,828)	(11.56)	
14 TOTAL THERM SALES	1,922,763	1,971,006	(48,243)	(2.45)	12,329,275	13,271,506	(942,231)	(7.10)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,957,650	4,257,970	699,680	16.43	50,652,690	48,235,650	2,417,040	5.01	
16 NO NOTICE SERVICE	1,247,000	1,247,000	0	0.00	8,053,000	8,053,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00	
18 COMMODITY (Other)	4,952,600	4,257,970	694,630	16.31	44,546,700	42,182,370	2,364,330	5.61	
19 DEMAND	9,274,200	10,956,200	(1,682,000)	(15.35)	74,354,310	76,873,310	(2,519,000)	(3.28)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	5,050	0	5,050	0.00	6,157,650	6,152,600	5,050	0.08	
22 DEMAND	5,050	0	5,050	0.00	6,059,230	6,054,180	5,050	0.08	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,947,550	4,257,970	689,580	16.20	38,399,290	36,040,010	2,359,280	6.55	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,233	7,640	(3,407)	(44.59)	79,562	91,040	(11,478)	(12.61)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,397,921	4,250,330	1,147,591	27.00	58,046,720	53,409,455	4,637,265	8.68	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.603	0.896	(0.293)	(32.70)	0.610	0.693	(0.083)	(11.98)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	26.113	26.113	0.000	0.00	
31 COMMODITY (Other) (4/18)	29.112	30.620	(1.508)	(4.92)	20.312	20.578	(0.266)	(1.29)	
32 DEMAND (5/19)	5.954	5.669	0.285	5.03	6.160	6.189	(0.029)	(0.47)	
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)	0.475	0.000	0.475	0.00	0.558	0.558	0.000	0.00	
35 DEMAND (8/22)	1.208	0.000	1.208	0.00	7.165	7.170	(0.005)	(0.07)	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	40.985	46.357	(5.372)	(11.59)	35.081	36.977	(1.896)	(5.13)	
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)	37.751	37.212	0.539	1.45	27.200	26.877	0.323	1.20	
40 TOTAL COST OF THERM SOLD (11/27)	37.565	46.440	(8.875)	(19.11)	23.207	24.952	(1.745)	(6.99)	
41 TRUE-UP (E-2) (3.412)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	34.153	43.028	(8.875)	(20.63)	19.795	21.540	(1.745)	(8.10)	
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)	34.28142	43.18979	(8.908)	(20.63)	19.86943	21.62099	(1.752)	(8.10)	
45 PGA FACTOR ROUNDED TO NEAREST .001	34.281	43.190	(8.909)	(20.63)	19.869	21.621	(1.752)	(8.10)	

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	FEBRUARY 1996		DIFFERENCE		FEBRUARY 1996		DIFFERENCE		
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	
1 COMMODITY (Pipeline)	29,897	38,151	(8,254)	(21.64)	308,964	334,041	(25,077)	(7.51)	
2 NO NOTICE SERVICE	8,654	10,824	(2,170)	(20.05)	55,886	63,234	(7,348)	(11.62)	
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00	
4 COMMODITY (Other)	1,441,797	1,303,784	138,013	10.59	9,048,474	8,680,383	368,091	4.24	
5 DEMAND	552,228	621,090	(68,862)	(11.09)	4,580,435	4,757,901	(177,466)	(3.73)	
6 OTHER	(4,738)	0	(4,738)	0.00	(57,101)	(43,242)	(13,859)	32.05	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	24	0	24	0.00	34,371	34,347	24	0.07	
8 DEMAND	61	0	61	0.00	434,128	434,067	61	0.01	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(224,970)	224,970	(100.00)	0	(1,341,331)	1,341,331	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,027,753	1,748,879	278,874	15.95	13,470,833	11,985,246	1,485,587	12.40	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,598	2,843	(1,245)	(43.79)	21,641	24,469	(2,828)	(11.56)	
14 TOTAL THERM SALES	1,922,763	1,746,036	176,727	10.12	12,329,275	11,930,175	399,100	3.35	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,957,650	4,257,970	699,680	16.43	50,652,690	48,235,650	2,417,040	5.01	
16 NO NOTICE SERVICE	1,247,000	1,247,000	0	0.00	8,053,000	8,053,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00	
18 COMMODITY (Other)	4,952,600	4,257,970	694,630	16.31	44,546,700	42,182,370	2,364,330	5.61	
19 DEMAND	9,274,200	10,956,200	(1,682,000)	(15.35)	74,354,310	76,873,310	(2,519,000)	(3.28)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	5,050	0	5,050	0.00	6,157,650	6,152,600	5,050	0.08	
22 DEMAND	5,050	0	5,050	0.00	6,059,230	6,054,180	5,050	0.08	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,947,550	4,257,970	689,580	16.20	38,399,290	36,040,010	2,359,280	6.55	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,233	7,640	(3,407)	(44.59)	79,562	91,040	(11,478)	(12.61)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,397,921	4,250,330	1,147,591	27.00	58,046,720	53,409,455	4,637,265	8.68	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.603	0.896	(0.293)	(32.70)	0.610	0.693	(0.083)	(11.98)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.785	(0.091)	(11.59)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	26.113	26.113	0.000	0.00	
31 COMMODITY (Other) (4/18)	29.112	30.620	(1.508)	(4.92)	20.312	20.578	(0.266)	(1.29)	
32 DEMAND (5/19)	5.954	5.669	0.285	5.03	6.160	6.189	(0.029)	(0.47)	
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)	0.475	0.000	0.475	0.00	0.558	0.558	0.000	0.00	
35 DEMAND (8/22)	1.208	0.000	1.208	0.00	7.165	7.170	(0.005)	(0.07)	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	40.985	41.073	(0.088)	(0.21)	35.081	33.255	1.826	5.49	
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)	37.751	37.212	0.539	1.45	27.200	26.877	0.323	1.20	
40 TOTAL COST OF THERM SOLD (11/27)	37.565	41.147	(3.582)	(8.71)	23.207	22.440	0.767	3.42	
41 TRUE-UP (E-2)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	34.153	37.735	(3.582)	(9.49)	19.795	19.028	0.767	4.03	
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)	34.28142	37.87688	(3.595)	(9.49)	19.86943	19.09955	0.770	4.03	
45 PGA FACTOR ROUNDED TO NEAREST .001	34.281	37.877	(3.596)	(9.49)	19.869	19.100	0.769	4.03	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

**FOR THE PERIOD OF: APRIL 1995 THROUGH MARCH 1996
CURRENT MONTH: FEBRUARY 1996**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,723,110	28,220.74	0.598
2 No Notice Commodity Adjustment - System Supply	(2,260)	(16.27)	0.720
3 Commodity Pipeline - Scheduled FTS - End Users	5,050	24.34	0.482
4 Commodity Pipeline - Scheduled FTS - OSSS	231,750	1,668.60	0.720
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)	4,957,650	29,897.41	0.603
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	4,720,850	1,358,139.40	28.769
18 Commodity Other - Scheduled FTS - OSSS	231,750	66,652.30	28.760
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	2,851.35	0.000
21 Imbalance Cashout - Other Shippers	0	14,153.85	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,952,600	1,441,796.90	29.112
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,037,400	548,693.84	6.071
26 Demand (Pipeline) Entitlement to End-Users	5,050	60.60	1.200
27 Demand (Pipeline) Entitlement to OSSS	231,750	3,473.93	1.499
28 Other	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	9,274,200	552,228.37	5.954
OTHER			
33 Revenue Sharing - FGT	0	(4,737.62)	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	(4,737.62)	0.000

FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		FEBRUARY 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,441,797	1,303,784	(138,013)	(10.59)	9,048,474	8,680,383	(368,091)	(4.24)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	586,041	445,095	(140,946)	(31.67)	4,890,858	3,773,277	(1,117,581)	(29.62)	
3 TOTAL	2,027,838	1,748,879	(278,959)	(15.95)	13,939,332	12,453,660	(1,485,672)	(11.93)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,922,848	1,746,036	(176,812)	(10.13)	12,797,774	12,398,589	(399,185)	(3.22)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,627	116,627	0	0.00	1,282,897	1,282,897	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,039,475	1,862,663	(176,812)	(9.49)	14,080,671	13,681,486	(399,185)	(2.92)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	11,637	113,784	102,147	89.77	141,339	1,227,826	1,086,487	88.49	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(2,742)	2,063	4,805	0.00	18,649	28,276	9,627	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(560,901)	428,261	989,162	230.97	454,276	454,276	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,627)	(116,627)	0	0.00	(1,282,897)	(1,282,897)	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)	(668,633)	427,481	1,096,114	256.41	(668,633)	427,481	1,096,114	256.41	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(560,901)	428,261	989,162	230.97					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(665,891)	425,418	1,091,309	256.53					
14 TOTAL (12+13)	(1,226,792)	853,679	2,080,471	243.71					
15 AVERAGE (50% OF 14)	(613,396)	426,840	1,040,236	243.71					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4000%	5.8000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3300%	5.8000%	---	---					
18 TOTAL (16+17)	10.7300%	11.6000%	---	---					
19 AVERAGE (50% OF 18)	5.3650%	5.8000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.447%	0.483%	---	---					
21 INTEREST PROVISION (15x20)	(2,742)	2,063	---	---					

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

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1995 Through MARCH 1996
FEBRUARY 1996

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 95	HADSON	SYS SUPPLY	N/A	1,438,750	490,000	1,928,750	307,985.73	N/A	N/A	INCL. IN COST	15.97
2	APR 95	AMOCO	SYS SUPPLY	N/A	1,681,540	0	1,681,540	270,042.78	N/A	N/A	INCL. IN COST	16.06
3	MAY 95	HADSON	SYS SUPPLY	N/A	573,490	1,005,040	1,578,530	274,320.14	N/A	N/A	INCL. IN COST	17.38
4	MAY 95	AMOCO	SYS SUPPLY	N/A	1,658,670	0	1,658,670	285,215.34	N/A	N/A	INCL. IN COST	17.20
5	MAY 95	SCANA	SYS SUPPLY	N/A	136,090	0	136,090	23,436.00	N/A	N/A	INCL. IN COST	17.22
6	MAY 95	ANGI	SYS SUPPLY	N/A	236,090	0	236,090	40,053.15	N/A	N/A	INCL. IN COST	16.97
7	MAY 95	MG	SYS SUPPLY	N/A	21,000	0	21,000	3,381.78	N/A	N/A	INCL. IN COST	16.10
8	MAY 95	MG	SYS SUPPLY	N/A	0	0	0	8,561.28	N/A	N/A	INCL. IN COST	0.00
9	JUN 95	HADSON	SYS SUPPLY	N/A	1,194,900	201,300	1,396,200	250,454.72	N/A	N/A	INCL. IN COST	17.94
10	JUN 95	AMOCO	SYS SUPPLY	N/A	1,058,300	0	1,058,300	186,925.66	N/A	N/A	INCL. IN COST	17.66
11	JUN 95	MIDCON	SYS SUPPLY	N/A	260,100	0	260,100	46,440.00	N/A	N/A	INCL. IN COST	17.85
12	JUL 95	HADSON	SYS SUPPLY	N/A	931,150	279,000	1,210,150	187,990.61	N/A	N/A	INCL. IN COST	15.53
13	JUL 95	AMOCO	SYS SUPPLY	N/A	1,269,900	0	1,269,900	196,599.82	N/A	N/A	INCL. IN COST	15.48
14	JUL 95	COASTAL	SYS SUPPLY	N/A	298,530	0	298,530	46,190.00	N/A	N/A	INCL. IN COST	15.47
15	AUG 95	HADSON	SYS SUPPLY	N/A	967,610	249,090	1,216,700	173,375.23	N/A	N/A	INCL. IN COST	14.25
16	AUG 95	AMOCO	SYS SUPPLY	N/A	1,324,280	0	1,324,280	197,045.13	N/A	N/A	INCL. IN COST	14.88
17	AUG 95	VALERO	SYS SUPPLY	N/A	298,530	0	298,530	42,780.00	N/A	N/A	INCL. IN COST	14.33
18	AUG 95	COASTAL	SYS SUPPLY	N/A	27,600	0	27,600	6,162.40	N/A	N/A	INCL. IN COST	22.33
19	SEP 95	HADSON	SYS SUPPLY	N/A	1,094,900	232,000	1,326,900	221,295.86	N/A	N/A	INCL. IN COST	16.68
20	SEP 95	AMOCO	SYS SUPPLY	N/A	1,101,300	0	1,101,300	176,382.00	N/A	N/A	INCL. IN COST	16.02
21	SEP 95	COASTAL	SYS SUPPLY	N/A	272,480	0	272,480	44,016.62	N/A	N/A	INCL. IN COST	16.15
22	OCT 95	HADSON	SYS SUPPLY	N/A	1,469,350	223,250	1,692,600	295,939.12	N/A	N/A	INCL. IN COST	17.48
23	OCT 95	AMOCO	SYS SUPPLY	N/A	1,018,970	0	1,018,970	170,853.40	N/A	N/A	INCL. IN COST	16.77
24	OCT 95	NORAM	SYS SUPPLY	N/A	261,330	0	261,330	44,078.13	N/A	N/A	INCL. IN COST	16.87
25	OCT 95	KOCH	SYS SUPPLY	N/A	19,270	0	19,270	4,200.00	N/A	N/A	INCL. IN COST	21.80
26	OCT 95	VALERO	SYS SUPPLY	N/A	38,540	0	38,540	8,360.00	N/A	N/A	INCL. IN COST	21.69
27	NOV 95	HADSON	SYS SUPPLY	N/A	1,808,440	256,120	2,064,560	390,609.68	N/A	N/A	INCL. IN COST	18.92
28	NOV 95	AMOCO	SYS SUPPLY	N/A	1,676,380	0	1,676,380	307,618.00	N/A	N/A	INCL. IN COST	18.35
29	NOV 95	COASTAL	SYS SUPPLY	N/A	260,100	0	260,100	46,035.00	N/A	N/A	INCL. IN COST	17.70
30	NOV 95	NGC	SYS SUPPLY	N/A	14,420	0	14,420	2,902.24	N/A	N/A	INCL. IN COST	20.13
31	DEC 95	HADSON	SYS SUPPLY	N/A	2,302,110	529,940	2,832,050	681,607.33	N/A	N/A	INCL. IN COST	24.07
32	DEC 95	AMOCO	SYS SUPPLY	N/A	1,872,550	0	1,872,550	425,765.63	N/A	N/A	INCL. IN COST	22.74
33	DEC 95	COASTAL	SYS SUPPLY	N/A	246,720	0	246,720	62,664.00	N/A	N/A	INCL. IN COST	25.40
34	DEC 95	NOVAGAS	SYS SUPPLY	N/A	239,010	0	239,010	52,080.00	N/A	N/A	INCL. IN COST	21.79
35	JAN 96	HADSON	SYS SUPPLY	N/A	2,575,450	250,580	2,826,030	903,773.12	N/A	N/A	INCL. IN COST	31.98
36	JAN 96	AMOCO	SYS SUPPLY	N/A	1,920,570	0	1,920,570	582,603.13	N/A	N/A	INCL. IN COST	30.33
37	JAN 96	COASTAL	SYS SUPPLY	N/A	565,680	0	565,680	121,011.75	N/A	N/A	INCL. IN COST	21.39
38	JAN 96	NORAM	SYS SUPPLY	N/A	10,760	0	10,760	2,495.36	N/A	N/A	INCL. IN COST	23.19
39	FEB 96	HADSON	SYS SUPPLY	N/A	2,201,560	231,750	2,433,310	700,682.40	N/A	N/A	INCL. IN COST	28.80
40	FEB 96	AMOCO	SYS SUPPLY	N/A	2,190,850	0	2,190,850	658,991.80	N/A	N/A	INCL. IN COST	30.08
41	FEB 96	COASTAL	SYS SUPPLY	N/A	280,140	0	280,140	54,737.50	N/A	N/A	INCL. IN COST	19.54
42	FEB 96	NORAM	SYS SUPPLY	N/A	19,320	0	19,320	3,780.00	N/A	N/A	INCL. IN COST	19.57
43	FEB 96	NGC	SYS SUPPLY	N/A	28,980	0	28,980	6,600.00	N/A	N/A	INCL. IN COST	22.77
TOTAL					36,865,710	3,948,070	40,813,780	8,516,041.84	0	0	0	20.87

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FOR THE PERIOD: APRIL 1995 THROUGH MARCH 1996
MONTH: FEBRUARY 1996

	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	3,010	2,909	87,290	84,361	\$1.8850	\$1.9504
2	AMOCO	611	2,560	2,474	74,240	71,747	\$1.8875	\$1.9531
3	COASTAL	611	1,000	966	29,000	28,014	\$1.8875	\$1.9539
4	NORAM	611	69	67	2,000	1,932	\$1.8900	\$1.9565
5	AMOCO	611	17	17	500	483	\$2.0400	\$2.1118
6	NGC	611	103	100	3,000	2,898	\$2.2000	\$2.2774
7	AMOCO	611	155	150	4,500	4,347	\$2.2150	\$2.2930
8	AMOCO	8576	17	17	500	483	\$2.0400	\$2.1118
9	AMOCO	10240	34	33	1,000	966	\$2.0400	\$2.1118
10	HADSON	23060	294	284	8,530	8,242	\$8.0200	\$8.3002
11	AMOCO	25306	224	217	6,500	6,279	\$2.2000	\$2.2774
12	AMOCO	25306	138	133	4,000	3,864	\$2.2250	\$2.3033
13	HADSON	25412	3,387	3,273	98,230	94,929	\$2.3650	\$2.4472
14	AMOCO	25412	1,280	1,237	37,120	35,873	\$2.3675	\$2.4498
15	AMOCO	25412	190	183	5,500	5,315	\$5.7900	\$5.9915
16	AMOCO	25412	172	167	5,000	4,832	\$6.2900	\$6.5087
17	AMOCO	25412	648	626	18,800	18,168	\$8.0400	\$8.3197
18	AMOCO	62133	2,319	2,241	67,240	64,988	\$2.3675	\$2.4495
19	AMOCO	62133	62	60	1,800	1,740	\$11.1650	\$11.5500
20	HADSON	62137	1,720	1,662	49,880	48,198	\$2.3650	\$2.4475
21	HADSON	62410	279	270	8,100	7,827	\$14.5000	\$15.0057
22								
23								
24								
25								
TOTAL			17,678	17,086	512,730	495,486		
WEIGHTED AVERAGE							\$2.7788	\$2.8755

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 1995 Through MARCH 1996

		CURRENT MONTH:		FEBRUARY 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,171,353	617,510	(553,843)	(89.69)	6,964,286	3,964,080	(3,000,206)	(75.68)
OUTDOOR LIGHTING	(21)	198	120	(78)	(65.00)	2,142	1,150	(992)	(86.26)
RESIDENTIAL	(31)	1,250,181	1,086,150	(164,031)	(15.10)	7,924,149	7,607,990	(316,159)	(4.16)
LARGE VOLUME	(51)	2,030,870	2,202,920	172,050	7.81	18,513,668	21,699,420	3,185,752	14.68
OTHER	(81)	16,775	17,740	965	5.44	116,417	126,730	10,313	8.14
TOTAL FIRM		4,469,377	3,924,440	(544,937)	(13.89)	33,520,662	33,399,370	(121,292)	(0.36)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	422,519	325,860	(96,659)	(29.66)	4,088,146	3,478,410	(609,736)	(17.53)
INTERRUPTIBLE TRANSPORT	(92)	30,959	27,070	(3,889)	(14.37)	280,758	306,770	26,012	8.48
LARGE VOLUME INTERRUPTIBLE	(93)	243,316	1,329,200	1,085,884	81.69	17,691,164	18,438,960	747,796	4.06
OFF SYSTEM SALES SERVICE	(95)	231,750	0	(231,750)	0.00	2,465,990	0	(2,465,990)	0.00
TOTAL INTERRUPTIBLE		928,544	1,682,130	753,586	44.80	24,526,058	22,224,140	(2,301,918)	(10.36)
TOTAL THERM SALES		5,397,921	5,606,570	208,649	3.72	58,046,720	55,623,510	(2,423,210)	(4.36)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,433	1,647	(786)	(47.72)	2,269	1,638	(631)	(38.52)
OUTDOOR LIGHTING *	(21)	0	4	4	100.00	0	3	3	100.00
RESIDENTIAL	(31)	31,192	31,387	195	0.62	30,646	30,819	173	0.56
LARGE VOLUME	(51)	899	1,553	654	42.11	962	1,574	612	38.88
OTHER	(81)	422	448	26	5.80	424	444	20	4.50
TOTAL FIRM		34,946	35,039	93	0.27	34,301	34,478	177	0.51
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	13	14	1	7.14	13	14	1	7.14
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	16	0	0.00	16	16	0	0.00
TOTAL CUSTOMERS		34,962	35,055	93	0.27	34,317	34,494	177	0.51
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	481	375	(106)	(28.27)	3,069	2,420	(649)	(26.82)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	383	383	100.00
RESIDENTIAL	(31)	40	35	(5)	(14.29)	259	247	(12)	(4.86)
LARGE VOLUME	(51)	2,259	1,418	(841)	(59.31)	19,245	13,786	(5,459)	(39.60)
OTHER	(81)	40	40	0	0.00	275	285	10	3.51
INTERRUPTIBLE	(61)	32,501	23,276	(9,225)	(39.63)	314,473	248,458	(66,015)	(26.57)
INTERRUPTIBLE TRANSPORT	(92)	30,959	27,070	(3,889)	(14.37)	280,758	306,770	26,012	8.48
LARGE VOLUME INTERRUPTIBLE	(93)	243,316	1,329,200	1,085,884	81.69	17,691,164	18,438,960	747,796	4.06
OFF SYSTEM SALES SERVICE	(95)	231,750	0	(231,750)	0.00	2,465,990	0	(2,465,990)	0.00

* OUTDOOR LIGHTING CUSTOMERS ARE DUPLICATE AND THEREFORE NOT APPLICABLE.

ACTUAL FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351	1.0341	1.0355	1.0379	1.0392	1.0504	
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	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.06	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0329	1.0330	1.0345	1.0368	1.0348	1.0351	1.0341	1.0355	1.0350	1.0366	1.0494	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	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.07	0

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

DATE	02/29/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRONN 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	03/10/96		
INVOICE NO.	10069		
TOTAL AMOUNT DUE	\$324,141.53		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

PCI NO.	RECEIPTS NAME	DELIVERIES PCI NO. NAME	PRD MONTH	TC	RC	RATES			NET	VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DISC			
	RESERVATION CHARGE		02/96	A	RES	0.3659	0.0685		0.4344	789,264	\$342,856.28 ✓
	Capacity Relinquishment at less than maximum rate		02/96	A	RES		0.0085		0.0085	(84,100)	(\$714.85) ✓
	NO NOTICE RESERVATION CHARGE		02/96	A	NNR	0.0694			0.0694	124,700	\$8,654.18
	TEMPORARY RELINQUISHMENT CREDIT		02/96	A	TRL	0.1921	0.0685		0.2606	(84,100)	(\$21,916.46) ✓
	WESTERN DIVISION REVENUE SHARING CREDIT		02/96	A	TCN						(\$4,737.62)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/96.										745,764	\$324,141.53

*** END OF INVOICE 10069 ***

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

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DATE	02/29/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	03/10/96		
INVOICE NO.	9879		
TOTAL AMOUNT DUE	\$232,003.40		

CONTRACT	3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4084	PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

PCI NO.	RECEIPTS NAME	DELIVERIES POJ NO. NAME	PRD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT	
						BASE	SURCHARGES	DTSC	NET			
	RESERVATION CHARGE		02/96	A	RES	0.7488	0.0085		0.7573	306,356	\$232,003.40	
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/96.											306,356	\$232,003.40 ✓

*** END OF INVOICE 9879 ***

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

Page 1

DATE	03/10/96
DUE	03/20/96
INVOICE NO.	10122
TOTAL AMOUNT DUE	\$18,155.95

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

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

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ
 TYPE: FIRM TRANSPORTATION AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PCI NO.	RECEIPTS NAME	DELIVERIES PCI NO.	NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DISC	NET		
	Usage Charge - No Notice For DELAND			02/96	A	COM	0.0259	0.0461		0.0720	(2,219)	(\$159.77)
	Usage Charge - No Notice For SANFORD			02/96	A	COM	0.0259	0.0461		0.0720	(5,841)	(\$420.55)
	Usage Charge - No Notice For WEST PALM BEACH			02/96	A	COM	0.0259	0.0461		0.0720	7,834	\$564.05
	Usage Charge	16103	FPU-RIVIERA BEACH	02/96	A	COM	0.0259	0.0461		0.0720	22,484	\$1,618.85
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	02/96	A	COM	0.0259	0.0461		0.0720	24,120	\$1,736.64
	Usage Charge	16105	FPU-WEST PALM BEACH	02/96	A	COM	0.0259	0.0461		0.0720	43,136	\$3,105.79
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	02/96	A	COM	0.0259	0.0461		0.0720	17,900	\$1,288.80
	Usage Charge	16107	FPU-LAKE WORTH	02/96	A	COM	0.0259	0.0461		0.0720	34,867	\$2,510.42
	Usage Charge	16108	FPU-BOYNTON BEACH	02/96	A	COM	0.0259	0.0461		0.0720	22,980	\$1,654.56
	Usage Charge	16109	FPU-BOCA RATON	02/96	A	COM	0.0259	0.0461		0.0720	38,715	\$2,787.48
	Usage Charge	16156	FPU-SANFORD	02/96	A	COM	0.0259	0.0461		0.0720	5,635	\$405.72
	Usage Charge	16157	FPU-SANFORD WEST	02/96	A	COM	0.0259	0.0461		0.0720	800	\$57.60
	Usage Charge	16158	FPU-DELAND	02/96	A	COM	0.0259	0.0461		0.0720	18,580	\$1,337.76
	Usage Charge	16273	FARMLAND INDUSTRIES	02/96	A	COM	0.0259	0.0461		0.0720	23,175	\$1,668.60

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

Page 2

DATE	03/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DLI	03/20/96		
INVOICE NO.	10122		
TOTAL AMOUNT DUE	\$18,155.95		

CONTRACT	5009	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4084	PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

FCI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DISC NET		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/96.	252,166	\$18,155.95
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*** END OF INVOICE 10122 ***

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

Page 1

DATE	03/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRONN 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
DEL	03/20/96		
INVOICE NO.	10111		
TOTAL AMOUNT DUE	\$11,741.46		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

FLI NO.	RECEIPTS NAME	DELIVERIES POJ NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DTSC NET		
Usage Charge		16103	FPU-RIVIERA BEACH	02/96	A	CDM	0.0371	0.0111	0.0482	13,716	\$661.11
Usage Charge		16104	FPU-WEST PALM BEACH WEST	02/96	A	CDM	0.0371	0.0111	0.0482	8,810	\$424.64
Usage Charge		16105	FPU-WEST PALM BEACH	02/96	A	CDM	0.0371	0.0111	0.0482	39,864	\$1,921.44
Usage Charge		16106	FPU-LAKE WORTH SOUTH	02/96	A	CDM	0.0371	0.0111	0.0482	28,705	\$1,383.58
Usage Charge		16107	FPU-LAKE WORTH	02/96	A	CDM	0.0371	0.0111	0.0482	28,733	\$1,384.93
Usage Charge		16108	FPU-BOYNTON BEACH	02/96	A	CDM	0.0371	0.0111	0.0482	6,720	\$323.90
Usage Charge		16109	FPU-BOCA RATON	02/96	A	CDM	0.0371	0.0111	0.0482	33,885	\$1,633.26
Usage Charge		16156	FPU-SANFORD	02/96	A	CDM	0.0371	0.0111	0.0482	32,194	\$1,551.75
Usage Charge		16157	FPU-SANFORD WEST	02/96	A	CDM	0.0371	0.0111	0.0482	26,852	\$1,294.27
Usage Charge		16158	FPU-DELAND	02/96	A	CDM	0.0371	0.0111	0.0482	24,120	\$1,162.58
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/96.										243,599	\$11,741.46

*** END OF INVOICE 10111 ***

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

Page 1

DATE	02/29/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMAN 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
DATE	03/10/96		
INVOICE NO.	10032		
TOTAL AMOUNT DUE	\$2,851.35		

CONTRACT SHIPPER: CUSTOMER NO. 4084 PLEASE CONTACT GEORGI ANUEZ
 AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: CASH IN/CASH OUT OR CODE LIST

RCI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DTSC	NET		
	Net Market Delivery Imbalance			10/95		NDM	2.3611	0.0553		2.4164	1,180	\$2,851.35
				TOTAL FOR MONTH OF 10/95.							1,180	\$2,851.35

*** END OF INVOICE 10032 ***



INVOICE

For Services During the Month of FEBRUARY 1996

HADSON GAS SYSTEMS, INC.
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: 07-Mar-96
 DUE DATE: 17-Mar-96
 INVOICE: 30532

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	68,382 X	\$1.8850	\$128,900.07
Zone 2	MMBtu	98,230 X	\$2.3650	\$232,313.95
Zone 3	MMBtu	49,880 X	\$2.3650	\$117,966.20
TOTAL TERM		216,492		\$479,180.22
Additional Spot Purchases:				
Zone 1		18,908 X	\$1.8850	\$35,641.58
Zone 2		8,100 X	\$14.5000	\$117,450.00
Zone 2		8,530 X	\$8.0200	\$68,410.60
TOTAL ADDTL SPOT		35,538		\$221,502.18
TOTAL DUE		252,030		\$700,682.40

SUPPORTING DATA: Base Index

FEBRUARY 1, 1996 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$1.87 +	0.015 =	1.8850
Florida gas (Zone 2) =	\$2.35 +	0.015 =	2.3650
Florida gas (Zone 3) =	\$2.35 +	0.015 =	2.3650

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

OR
 Harris Bank & Trust
 Chicago, IL
 ABA #071000288
 A/C: Hadson Gas Systems, Inc.
 ACCOUNT #2781466

MAIL PAYMENT TO:

Hadson 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 Beverly K. Klser at (214)640-6926.



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

INVOICE NUMBER 013722
INVOICE DATE 03-09-1996
CONTRACT 157115
DELIVERY MONTH 02/1996

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

Natural gas delivered during 02/96. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI CONTRACT 178051	020022	79,240	1.74380	138,178.71
FGT STATION 7 POOL POINT	048630	19,000	1.74380	33,132.20
FGT/HPL/MAGNET WITHERS	052013	500	1.74380	871.90
FGT STATION 8 POOL POINT	059380	63,200	4.04290	255,511.38
FGT FAIRWAY FLD	070036	69,040	2.59710	179,303.78
TOTAL AMOUNT DUE				606,997.87

Delivery Point Description	FGT POI #	Quantity (MMBtu)	Price (\$/MMBtu)	Amount Due (\$)
MOPS Tivoli	611	74,240	1.8875	140,128.00
MOPS Tivoli	611	4,500	2.2150	9,967.50
MOPS Tivoli	611	500	2.0400	1,020.00
HPL Magnet Withers	8576	500	2.0400	1,020.00
NGPL Jefferson	10240	1,000	2.0400	2,040.00
FGT Station 7 Pool Point	25306	4,000	2.2250	8,900.00
FGT Station 7 Pool Point	25306	6,500	2.2000	14,300.00
FGT Station 8 Pool Point	25412	37,120	2.3675	87,881.60
FGT Station 8 Pool Point	25412	18,800	8.0400	151,152.00
FGT Station 8 Pool Point	25412	5,000	6.2900	31,450.00
FGT Station 8 Pool Point	25412	5,500	5.7900	31,845.00
Shell Yellowhammer Plant	62133	67,240	2.3675	159,190.70
Shell Yellowhammer Plant	62133	1,800	11.1650	20,097.00
		226,700	2.9069	658,991.80

INVOICE

INVOICE NUMBER : 030410 - 01
DATE : 03/13/1996
DUE DATE : 03/21/1996
AMOUNT : \$54,737.50

SOLD TO:
FLORIDA PUBLIC UTILITIES CO
CHRIS SYNDER
401 SOUTH DIXIE HIGHWAY
P. O. BOX 3395
WEST PALM BEACH, FL 33402-3395

REMIT BY WIRE TO:
COASTAL GAS MARKETING COMPANY
CITIBANK, N.A., NY, NY
ABA NUMBER 0210-0008-9
ACCOUNT NUMBER 4055 2643

PRODUCTION MONTH: 02/01/1996
CONTRACT : 00053380

RATE		MMBTU		
TYPE	RATE DESCRIPTION	14.730D	RATE	AMOUNT
	PIPELINE: FLORI			
	LOCATION: TIVOLI MOPS/FGT	29.000		
		29.000		
	TIER: 00			
SG1	SALES GAS	29.000	1.88750	54,737.50
			TOTAL	54,737.50

DIRECT INQUIRIES TO RUTH LIM AT (713) 877-7644.
WHEN PAYING AN AMOUNT DIFFERENT THAN INVOICED, PLEASE
FAX AN ADJUSTED COPY WITH SUPPORT TO (713) 297-1489.

NorAm Energy Services, Inc.
P.O. Box 200631
Dallas, TX 75320-0631

FLORIDA PUBLIC UTILITIES CO.
401 SOUTH DIKIE HIGHWAY
POST OFFICE BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice No: 02-6010591
Invoice Date: 03/08/96
Due Date: 03/18/96
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - VASTAR-MOPS - METER: 611 - ST: FL

Month	Act/Nom	MMSCU	Rate	Amount
9602	NOM	2,000	1.890 \$	3,780.00
TOTAL AMOUNT DUE		2,000		\$ 3,780.00

Remit by wire to: First Interstate Bank
Houston, TX
ABA No. 113001064
Account No. 0470035544

If you have any questions please contact CAROLYN WHITE at (713) 654-5958

Re: 2001128

TOTAL P.02

1
2
3
4 NATURAL GAS CLEARINGHOUSE
5 13430 NORTHWEST FREEWAY
6 SUITE 1200
7 HOUSTON, TEXAS 77040-6095
8 PHONE: 713-507-6400
9 FAX: 713-507-6888

INVOICE NO.: 81167
INVOICE DATE: 03-05-96
CONTRACT NO.: 9211110

CLIENT CONTACT: JWC

11
12
13 FLORIDA PUBLIC UTILITIES
14 POST OFFICE BOX 3395
15 WEST PALM BEACH FL 33402
16 JACK BROWN, TREASURER
17 (407)-832-2461
18 #2316100

TERMS: Net Due On or Before
03-20-96

Volumes: MMBTUs
Prices : US Dollars

DESCRIPTION	QUANTITY (MMBTU)	RATE	AMOUNT
Estimated February 96 Volumes of Natural Gas Purchased from NATURAL GAS CLEARINGHOUSE via FLORIDA GAS TRANSMISSION COMPANY TIVOLI-FGT	3,000	2.200000	6,600.00
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			
TOTAL INVOICE	3,000 MMBTUs		6,600.00

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



HARDEE POWER PARTNERS LIMITED

INVOICE

MARKET IMBALANCE BOOK-OUT

INVOICE DATE: March 10, 1996
INVOICE MONTH: November, 1995
PAYMENT DUE DATE: Net 10 days

Florida Public Utilities
Post Office Box 3395
West Palm Beach, Florida 33402-3395
Attn: Christopher M. Snyder

Entry No.	Posting Number	Book-Out MMBTUS	Price Per \$/MMBTU	Amount Due	
34	4084	2775	6,645	\$2.1300	\$14,153.85

Balance Due HPS	6,645	\$2.130	\$14,153.85
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Send Remittance to:
Hardee Power Partners, Limited
P. O. Box 111
Tampa, Florida 33601
Attention: Paige Valiente

Wireing Instructions:
Bank: Nations Bank of North Carolina
Bank Routing (ABA) #: 053000196
Account Number: 001865419

6596-15
Ch

For further information contact Sheryl Olivier (813) 228-4240
C.G. 94.SAO

P.O. Box 111 Tampa, Florida 33601-0111 813 / 228-1330 FAX 813 / 228-1308