

LAW OFFICES  
MESSER, CAPARELLO, MADSEN, GOLDMAN & METZ  
A PROFESSIONAL ASSOCIATION

215 SOUTH MONROE STREET, SUITE 701  
POST OFFICE BOX 1876  
TALLAHASSEE, FLORIDA 32302-1876  
TELEPHONE: (904) 222-0720  
TELECOPIERS: (904) 224-4359; (904) 425-1942

April 18, 1996

Ms. Blanca Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
Room 110, Easley Building  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

HAND DELIVERY

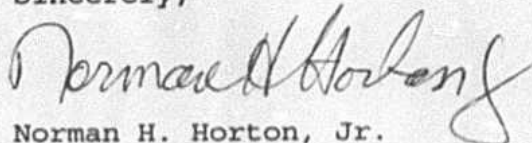
Re: FPSC Docket No. 960003-GU

Dear Ms. Bayo:

On behalf of Florida Public Utilities Company ("FPU"), enclosed for filing in the above-referenced docket are an original and ten copies of FPU's Request for Specified Confidential Treatment of portions of its PGA filing for the month of March, 1996. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter. Thank you for your assistance in processing this filing.

Sincerely,



Norman H. Horton, Jr.

NHH:alb

Enclosures

cc: Parties of Record  
Ms. Cheryl Martin (without enclosures)

RECEIVED & FILED

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

04463 APR 18 96

FPSC-RECORDS/REPORTING

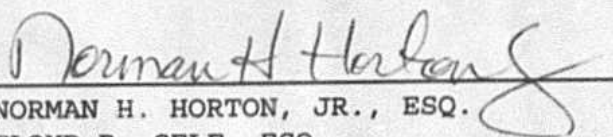


4. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 18 months as provided in section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts with its suppliers/competitors (and other customers having access to information which would adversely affect the ability of FPU to negotiate such future contracts) on favorable terms.

WHEREFORE, Florida Public Utilities Company respectfully requests the Commission grant its Request for Specified Confidential Treatment of the information identified in Exhibit "A".

Dated this 18th day of April, 1996.

MESSER, CAPARELLO, MADSEN,  
GOLDMAN & METZ, P.A.  
215 S. Monroe Street, Suite 701  
Post Office Box 1876  
Tallahassee, FL 32302-1876  
(904) 222-0720

  
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NORMAN H. HORTON, JR., ESQ.  
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities  
Company



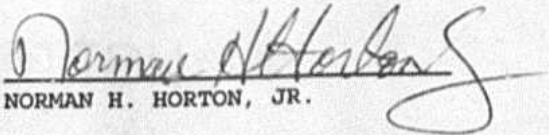
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Florida Public Utilities Company's Request for Specified Confidential Treatment have been served by hand delivery (\*) and/or U. S. Mail this 18th day of April, 1996 upon the following:

Robert V. Elias, Esq.\*  
Division of Legal Services  
Florida Public Service  
Commission  
Room 370, Gunter Bldg.  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

John W. McWhirter, Esq.  
McWhirter, Grandoff & Reeves  
Post Office Box 3350  
Tampa, FL 33601-3350

Lee L. Willis, Esq.  
James D. Beasley, Esq.  
Macfarlane, Ausley, Ferguson &  
McMullen  
Post Office Box 391  
Tallahassee, FL 32302

  
NORMAN H. HORTON, JR.

Mr. Russell D. Chapman  
Administrator, Support Services  
Tampa Electric Co.  
P.O. Box 411  
Tampa, FL 33601

Joseph A. McGlothlin, Esq.  
McWhirter, Reeves, McGlothlin,  
Davidson & Bakas, P.A.  
117 S. Gadsden St.  
Tallahassee, FL 32301

Jack Shreve, Esq.  
Public Counsel  
Office of the Public Counsel  
111 West Madison St., Rm 812  
Tallahassee, FL 32301

Wayne L. Schiefelbein, Esq.  
Gatlin, Woods, Carlson  
& Cowdery  
1709-D Mahan Drive  
Tallahassee, FL 32308

Ansley Watson, Jr., Esq.  
MacFarlane, Ferguson, Allison  
& Kelly  
Post Office Box 1531  
Tampa, FL 33601

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of March 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-47	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-24	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.



Exhibit "A" (con't)  
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of March 1996 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	16-19	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of March 1996 Imbalances  
Resolutions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE	20	1-80	All	(4)
RESOLUTIONS:	21	11-14	A, B, C	
		20	E, F, G	
		22	E & G	

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(4) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.



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

	CURRENT MONTH:				MARCH 1996				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE						
			AMOUNT	%			AMOUNT	%					
<b>COST OF GAS PURCHASED</b>													
1 COMMODITY (Pipeline)	29,772	37,142	(7,370)	(19.84)	338,736	501,208	(162,472)	(32.42)					
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,416	79,318	(15,902)	(20.05)					
3 SWING SERVICE	0	0	0	0.00	2,674	0	2,674	0.00					
4 COMMODITY (Other)	1,373,044	1,269,294	103,750	8.17	10,421,518	11,995,054	(1,573,536)	(13.12)					
5 DEMAND	583,697	663,924	(80,227)	(12.08)	5,164,132	6,372,297	(1,208,165)	(18.96)					
6 OTHER	(4,849)	0	(4,849)	0.00	(61,950)	0	(61,950)	0.00					
<b>LESS END-USE CONTRACT</b>													
7 COMMODITY (Pipeline)	0	0	0	0.00	34,371	132,680	(98,309)	(74.09)					
8 DEMAND	0	0	0	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)	1,989,194	1,979,778	9,416	0.48	15,460,027	17,830,725	(2,370,698)	(13.30)					
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00					
13 COMPANY USE	1,655	3,599	(1,944)	(54.02)	23,296	32,105	(8,809)	(27.44)					
14 TOTAL THERM SALES	1,892,037	1,976,179	(84,142)	(4.26)	14,221,312	16,681,470	(2,460,158)	(14.75)					
<b>THERMS PURCHASED</b>													
15 COMMODITY (Pipeline)	5,142,250	4,145,330	996,920	24.05	55,784,940	54,147,870	1,647,070	3.04					
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00					
17 SWING SERVICE	0	0	0	0.00	10,240	0	10,240	0.00					
18 COMMODITY (Other)	5,134,620	4,145,330	989,290	23.87	49,681,320	41,089,630	8,591,690	20.91					
19 DEMAND	9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	107,496,310	(23,247,200)	(21.83)					
20 OTHER	0	0	0	0.00	0	0	0	0.00					
<b>LESS END-USE CONTRACT</b>													
21 COMMODITY (Pipeline)	0	0	0	0.00	6,157,650	13,058,240	(6,900,590)	(52.84)					
22 DEMAND	0	0	0	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)	5,134,620	4,145,330	989,290	23.87	43,533,910	41,089,630	2,444,280	5.95					
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00					
26 COMPANY USE	4,499	7,450	(2,951)	(39.81)	84,061	73,830	10,231	13.86					
27 TOTAL THERM SALES (24-26 Estimated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	41,015,800	22,250,518	54.25					
<b>CENTS PER THERM</b>													
28 COMMODITY (Pipeline) (1/15)	0.579	0.898	(0.317)	(35.38)	0.607	0.928	(0.319)	(34.45)					
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)	26.741	30.620	(3.879)	(12.67)	20.977	29.192	(8.215)	(28.14)					
32 DEMAND (5/19)	5.899	5.689	0.230	4.06	6.130	5.928	0.202	3.41					
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00					
<b>LESS END-USE CONTRACT</b>													
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.558	1.016	(0.458)	(45.08)					
35 DEMAND (8/22)	0.000	0.000	0.000	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)	38.741	47.759	(9.018)	(18.88)	35.513	43.395	(7.882)	(18.16)					
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00					
39 COMPANY USE (13/26)	36.786	48.309	(11.523)	(23.85)	27.713	43.485	(15.772)	(36.27)					
40 TOTAL COST OF THERM SOLD (11/27)	38.110	47.845	(9.735)	(20.35)	24.436	43.473	(19.037)	(43.79)					
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)	34.698	44.433	(9.735)	(21.91)	21.024	40.061	(19.037)	(47.52)					
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)	34.82846	44.60007	(9.772)	(21.91)	21.10305	40.21163	(19.109)	(47.52)					
45 PGA FACTOR ROUNDED TO NEAREST .001	34.828	44.600	(9.772)	(21.91)	21.103	40.212	(19.109)	(47.52)					



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			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	29,772	37,142	(7,370)	(19.84)	338,736	371,183	(32,447)	(8.74)
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,418	72,852	(9,236)	(12.71)
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00
4 COMMODITY (Other)	1,373,044	1,269,294	103,750	8.17	10,421,518	9,949,877	471,641	4.74
5 DEMAND	583,697	663,924	(80,227)	(12.08)	5,164,132	5,421,825	(257,693)	(4.75)
6 OTHER	(4,849)	0	(4,849)	0.00	(61,950)	(43,242)	(18,708)	43.28
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	34,371	34,347	24	0.07
8 DEMAND	0	0	0	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)	1,989,194	1,979,778	9,416	0.48	15,460,027	15,308,355	153,672	1.00
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,655	3,599	(1,944)	(54.02)	23,298	28,068	(4,772)	(17.00)
14 TOTAL THERM SALES	1,892,037	1,976,179	(84,142)	(4.26)	14,221,312	15,247,685	(1,026,373)	(6.73)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	5,142,250	4,145,330	996,920	24.05	55,794,940	52,380,980	3,413,960	6.52
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00
18 COMMODITY (Other)	5,134,620	4,145,330	989,290	23.87	49,681,320	46,327,700	3,353,620	7.24
19 DEMAND	9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	88,585,110	(4,336,000)	(4.89)
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	6,157,650	6,152,600	5,050	0.08
22 DEMAND	0	0	0	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)	5,134,620	4,145,330	989,290	23.87	43,533,910	40,185,340	3,348,570	8.33
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,499	7,450	(2,951)	(39.81)	84,061	90,490	(14,429)	(14.85)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	57,547,335	5,718,983	9.94
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.579	0.896	(0.317)	(35.38)	0.607	0.709	(0.102)	(14.39)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.796	(0.101)	(12.70)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	28.113	28.113	0.000	0.00
31 COMMODITY (Other) (4/18)	28.741	30.620	(3.879)	(12.67)	20.977	21.477	(0.500)	(2.33)
32 DEMAND (5/19)	5.899	5.669	0.230	4.06	6.130	6.120	0.010	0.16
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.558	0.558	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	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)	38.741	47.759	(9.018)	(18.88)	35.513	38.089	(2.576)	(8.76)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	36.786	48.309	(11.523)	(23.85)	27.713	28.498	(0.785)	(2.75)
40 TOTAL COST OF THERM SOLD (11/27)	38.110	47.845	(9.735)	(20.35)	24.436	28.598	(2.162)	(8.13)
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)	34.698	44.433	(9.735)	(21.91)	21.024	23.186	(2.162)	(9.32)
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)	34.82846	44.60007	(9.772)	(21.91)	21.10305	23.27318	(2.170)	(9.32)
45 PGA FACTOR ROUNDED TO NEAREST .001	34.828	44.600	(9.772)	(21.91)	21.103	23.273	(2.170)	(9.32)

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	29,772	37,142	(7,370)	(19.84)	338,736	371,183	(32,447)	(8.74)	
2 NO NOTICE SERVICE	7,530	9,418	(1,888)	(20.05)	63,416	72,652	(9,236)	(12.71)	
3 SWING SERVICE	0	0	0	0.00	2,674	2,674	0	0.00	
4 COMMODITY (Other)	1,373,044	1,269,294	103,750	8.17	10,421,510	9,948,677	471,841	4.74	
5 DEMAND	583,697	663,924	(80,227)	(12.06)	5,164,132	5,421,825	(257,693)	(4.75)	
6 OTHER	(4,849)	0	(4,849)	0.00	(61,950)	(43,242)	(18,708)	43.28	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	34,371	34,347	24	0.07	
8 DEMAND	0	0	0	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	(316,175)	316,175	(100.00)	0	(1,657,506)	1,657,506	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,989,194	1,663,603	325,591	19.57	15,460,027	13,648,849	1,811,178	13.27	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,655	3,599	(1,944)	(54.02)	23,296	28,068	(4,772)	(17.00)	
14 TOTAL THERM SALES	1,892,037	1,660,004	232,033	13.98	14,221,312	13,590,179	631,133	4.64	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	5,142,250	4,145,330	996,920	24.05	55,794,940	52,380,980	3,413,960	6.52	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	10,240	10,240	0	0.00	
18 COMMODITY (Other)	5,134,620	4,145,330	989,290	23.87	49,681,320	46,327,700	3,353,620	7.24	
19 DEMAND	9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	88,585,110	(4,336,000)	(4.89)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	6,157,650	6,152,600	5,050	0.08	
22 DEMAND	0	0	0	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)	5,134,620	4,145,330	989,290	23.87	43,533,910	40,185,340	3,348,570	8.33	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,499	7,450	(2,951)	(39.61)	84,061	98,490	(14,429)	(14.85)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	57,547,335	5,718,983	9.94	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.579	0.896	(0.317)	(35.38)	0.607	0.709	(0.102)	(14.39)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.795	(0.101)	(12.70)	
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)	26.741	30.620	(3.879)	(12.67)	20.977	21.477	(0.500)	(2.33)	
32 DEMAND (5/19)	5.899	5.669	0.230	4.06	6.130	6.120	0.010	0.16	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.558	0.558	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	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)	38.741	40.132	(1.391)	(3.47)	35.513	33.965	1.548	4.56	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	36.786	48.309	(11.523)	(23.85)	27.713	28.498	(0.785)	(2.75)	
40 TOTAL COST OF THERM SOLD (11/27)	38.110	40.204	(2.094)	(5.21)	24.436	23.718	0.718	3.03	
41 TRUE-UP (E-2) (3.412)			0.000	0.00	(3.412)	(3.412)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	34.698	36.792	(2.094)	(5.69)	21.024	20.306	0.718	3.54	
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)	34.82846	36.93034	(2.102)	(5.69)	21.10305	20.38235	0.721	3.54	
45 PGA FACTOR ROUNDED TO NEAREST .001	34.828	36.930	(2.102)	(5.69)	21.103	20.382	0.721	3.54	



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: MARCH 1996**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,911,280	28,287.58	0.576
2 No Notice Commodity Adjustment - System Supply	(108,030)	(777.82)	0.720
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	339,000	2,262.30	0.667
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)	5,142,250	29,772.06	0.579
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	4,795,620	1,304,878.93	27.210
18 Commodity Other - Scheduled FTS - OSSS	339,000	90,071.41	26.570
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	5,974.38	0.000
21 Imbalance Cashout - Other Shippers	0	(27,880.26)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,134,620	1,373,044.46	26.741
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	9,555,800	576,940.41	6.038
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	339,000	6,756.27	1.993
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	9,894,800	583,696.68	5.899
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	(4,849.09)	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	(4,849.09)	0.000



FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

	CURRENT MONTH:		MARCH 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,373,044	1,269,294	(103,750)	(8.17)	10,421,518	9,949,677	(471,841)	(4.74)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	616,150	394,309	(221,841)	(56.28)	5,507,008	4,167,586	(1,339,422)	(32.14)	
3 TOTAL	1,989,194	1,663,603	(325,591)	(19.57)	15,928,526	14,117,263	(1,811,263)	(12.83)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,892,037	1,660,004	(232,033)	(13.98)	14,689,811	14,058,593	(631,218)	(4.49)	
5 TRUE-UP (COLLECTED) OR REFUNDED	116,634	116,634	0	0.00	1,399,531	1,399,531	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,008,671	1,776,638	(232,033)	(13.06)	16,089,342	15,458,124	(631,218)	(4.08)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	19,477	113,035	93,558	82.77	160,816	1,340,861	1,180,045	88.01	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(3,236)	2,057	5,293	0.00	15,413	30,333	14,920	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(668,633)	427,481	1,096,114	256.41	454,276	454,276	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,634)	(116,634)	0	0.00	(1,399,531)	(1,399,531)	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)	(769,026)	425,939	1,194,965	280.55	(769,026)	425,939	1,194,965	280.55	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(668,633)	427,481	1,096,114	256.41					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(765,790)	423,882	1,189,672	280.66					
14 TOTAL (12+13)	(1,434,423)	851,363	2,285,786	268.49					
15 AVERAGE (50% OF 14)	(717,211)	425,682	1,142,893	268.49					
16 INTEREST RATE - FIRST DAY OF MONTH	5.3300%	5.8000%	—	—					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5000%	5.8000%	—	—					
18 TOTAL (16+17)	10.8300%	11.6000%	—	—					
19 AVERAGE (50% OF 18)	5.4150%	5.8000%	—	—					
20 MONTHLY AVERAGE (19/12 Months)	0.451%	0.483%	—	—					
21 INTEREST PROVISION (15x20)	(3,236)	2,057	—	—					

\* 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  
MARCH 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		SYS SUPPLY	N/A					N/A	N/A				
2	APR 95		SYS SUPPLY	N/A					N/A	N/A				
3	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
4	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
5	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
6	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
7	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
8	MAY 95		SYS SUPPLY	N/A					N/A	N/A				
9	JUN 95		SYS SUPPLY	N/A					N/A	N/A				
10	JUN 95		SYS SUPPLY	N/A					N/A	N/A				
11	JUN 95		SYS SUPPLY	N/A					N/A	N/A				
12	JUL 95		SYS SUPPLY	N/A					N/A	N/A				
13	JUL 95		SYS SUPPLY	N/A					N/A	N/A				
14	JUL 95		SYS SUPPLY	N/A					N/A	N/A				
15	AUG 95		SYS SUPPLY	N/A					N/A	N/A				
16	AUG 95		SYS SUPPLY	N/A					N/A	N/A				
17	AUG 95		SYS SUPPLY	N/A					N/A	N/A				
18	AUG 95		SYS SUPPLY	N/A					N/A	N/A				
19	SEP 95		SYS SUPPLY	N/A					N/A	N/A				
20	SEP 95		SYS SUPPLY	N/A					N/A	N/A				
21	SEP 95		SYS SUPPLY	N/A					N/A	N/A				
22	OCT 95		SYS SUPPLY	N/A					N/A	N/A				
23	OCT 95		SYS SUPPLY	N/A					N/A	N/A				
24	OCT 95		SYS SUPPLY	N/A					N/A	N/A				
25	OCT 95		SYS SUPPLY	N/A					N/A	N/A				
26	OCT 95		SYS SUPPLY	N/A					N/A	N/A				
27	NOV 95		SYS SUPPLY	N/A					N/A	N/A				
28	NOV 95		SYS SUPPLY	N/A					N/A	N/A				
29	NOV 95		SYS SUPPLY	N/A					N/A	N/A				
30	NOV 95		SYS SUPPLY	N/A					N/A	N/A				
31	DEC 95		SYS SUPPLY	N/A					N/A	N/A				
32	DEC 95		SYS SUPPLY	N/A					N/A	N/A				
33	DEC 95		SYS SUPPLY	N/A					N/A	N/A				
34	DEC 95		SYS SUPPLY	N/A					N/A	N/A				
35	JAN 96		SYS SUPPLY	N/A					N/A	N/A				
36	JAN 96		SYS SUPPLY	N/A					N/A	N/A				
37	JAN 96		SYS SUPPLY	N/A					N/A	N/A				
38	JAN 96		SYS SUPPLY	N/A					N/A	N/A				
39	FEB 96		SYS SUPPLY	N/A					N/A	N/A				
40	FEB 96		SYS SUPPLY	N/A					N/A	N/A				
41	FEB 96		SYS SUPPLY	N/A					N/A	N/A				
42	FEB 96		SYS SUPPLY	N/A					N/A	N/A				
43	FEB 96		SYS SUPPLY	N/A					N/A	N/A				
44	MAR 96		SYS SUPPLY	N/A					N/A	N/A				
45	MAR 96		SYS SUPPLY	N/A					N/A	N/A				
46	MAR 96		SYS SUPPLY	N/A					N/A	N/A				
47	MAR 96		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							41,661,330	4,287,070	45,948,400	9,910,992.18	0	0	0	21.57



# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
<b>TOTAL</b>		17,525	16,937	543,292	525,028		
<b>WEIGHTED AVERAGE</b>						\$2.5676	\$2.6599

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:		MARCH 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	1,140,735	574,980	(565,755)	(98.40)	8,105,021	4,539,060	(3,565,961)	(78.56)
OUTDOOR LIGHTING	(21)	234	120	(114)	(95.00)	2,376	1,270	(1,106)	(87.09)
RESIDENTIAL	(31)	1,200,538	973,110	(227,428)	(23.37)	9,124,687	8,581,100	(543,587)	(6.33)
LARGE VOLUME	(51)	2,051,067	224,890	(1,826,177)	(812.03)	20,564,735	21,924,310	1,359,575	6.20
OTHER	(81)	16,857	15,910	(947)	(5.95)	133,274	142,640	9,366	6.57
<b>TOTAL FIRM</b>		<b>4,409,431</b>	<b>1,789,010</b>	<b>(2,620,421)</b>	<b>(146.47)</b>	<b>37,930,093</b>	<b>35,188,380</b>	<b>(2,741,713)</b>	<b>(7.79)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	432,711	348,860	(83,851)	(24.04)	4,520,857	3,827,270	(693,587)	(18.12)
INTERRUPTIBLE TRANSPORT	(92)	30,715	26,120	(4,595)	(17.59)	311,473	332,890	21,417	6.43
LARGE VOLUME INTERRUPTIBLE	(93)	7,741	1,491,510	1,483,769	99.48	17,698,905	19,930,470	2,231,565	11.20
OFF SYSTEM SALES SERVICE	(95)	339,000	0	(339,000)	0.00	2,804,990	0	(2,804,990)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>810,167</b>	<b>1,866,490</b>	<b>1,056,323</b>	<b>56.59</b>	<b>25,336,225</b>	<b>24,090,630</b>	<b>(1,245,595)</b>	<b>(5.17)</b>
<b>TOTAL THERM SALES</b>		<b>5,219,598</b>	<b>3,655,500</b>	<b>(1,564,098)</b>	<b>(42.79)</b>	<b>63,266,318</b>	<b>59,279,010</b>	<b>(3,987,308)</b>	<b>(6.73)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>									
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>									
GENERAL SERVICE	(11)	2,431	1,647	(784)	(47.60)	2,283	1,639	(644)	(39.29)
OUTDOOR LIGHTING *	(21)	0	4	4	100.00	0	4	4	100.00
RESIDENTIAL	(31)	31,241	31,479	238	0.76	30,695	30,874	179	0.58
LARGE VOLUME	(51)	900	1,558	658	42.23	957	1,572	615	39.12
OTHER	(81)	429	447	18	4.03	424	444	20	4.50
<b>TOTAL FIRM</b>		<b>35,001</b>	<b>35,135</b>	<b>134</b>	<b>0.38</b>	<b>34,359</b>	<b>34,533</b>	<b>174</b>	<b>0.50</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>									
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>									
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)	3	0	(3)	0.00	1	0	(1)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>18</b>	<b>16</b>	<b>(2)</b>	<b>(12.50)</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL CUSTOMERS</b>		<b>35,019</b>	<b>35,151</b>	<b>132</b>	<b>0.38</b>	<b>34,375</b>	<b>34,549</b>	<b>174</b>	<b>0.50</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	469	349	(120)	(34.38)	3,550	2,769	(781)	(28.21)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	318	318	100.00
RESIDENTIAL	(31)	38	31	(7)	(22.58)	297	278	(19)	(6.83)
LARGE VOLUME	(51)	2,279	144	(2,135)	(1,482.64)	21,489	13,947	(7,542)	(54.08)
OTHER	(81)	39	36	(3)	(8.33)	314	321	7	2.18
INTERRUPTIBLE	(61)	33,285	24,919	(8,366)	(33.57)	347,758	273,376	(74,382)	(27.21)
INTERRUPTIBLE TRANSPORT	(92)	30,715	26,120	(4,595)	(17.59)	311,473	332,890	21,417	6.43
LARGE VOLUME INTERRUPTIBLE	(93)	7,741	1,491,510	1,483,769	99.48	17,698,905	19,930,470	2,231,565	11.20
OFF SYSTEM SALES SERVICE	(95)	113,000	0	(113,000)	0.00	2,804,990	0	(2,804,990)	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
<b>WEST PALM BEACH:</b>												
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> ÷ <u>CCF PURCHASED</u> = 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	1.0481
<b>2 PRESSURE CORRECTION FACTOR</b>												
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
<b>3 BILLING FACTOR</b>												
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	1.06
<b>SANFORD &amp; DELAND:</b>												
<b>1 AVERAGE BTU CONTENT OF GAS PURCHASED</b>												
<u>THERMS PURCHASED</u> ÷ <u>CCF PURCHASED</u> = 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	1.0477
<b>2 PRESSURE CORRECTION FACTOR</b>												
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
<b>3 BILLING FACTOR</b>												
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	1.07



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

PAGE 1

DATE	03/31/96	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	04/10/96		
INVOICE NO.	10505		
TOTAL AMOUNT DUE	\$338,373.86		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGE ARUEZ AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES M3BTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			03/96	A	RES	0.3659	0.0685		0.4344	843,696	\$366,501.54
	Capacity Relinquishment at less than maximum rate			03/96	A	RES		0.0085		0.0085	(181,700)	(\$1,544.41)
	NO NOTICE RESERVATION CHARGE			03/96	A	RNR	0.0694			0.0694	106,500	\$7,529.90
	TEMPORARY RELINQUISHMENT CREDIT			03/96	A	TRL	0.2465	0.0585		0.3150	(89,900)	(\$28,318.50)
	TEMPORARY RELINQUISHMENT CREDIT			03/96	A	TRL		0.0103		0.0103	(91,800)	(\$945.54)
	WESTERN DIVISION REVENUE SHARING CREDIT			03/96	A	TCM						(\$4,849.09)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 03/96.											588,796	\$338,373.86

\*\*\* END OF INVOICE 10505 \*\*\*



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

DATE	03/31/96	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	04/10/96		
INVOICE NO.	10353		
TOTAL AMOUNT DUE	\$248,003.63		

CONTRACT	3624	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO. 4064	PLEASE CONTACT GEDONI ARNEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION		

POI NO.	RECEIPTS NAME	DELIVERIES		PRDG MONTH	TC	AC	RATES			VOLUMES MGTU GRT	AMOUNT	
		POI NO.	RA/C				BASE	SURCHARGES	DISC			NET
	RESERVATION CHANGE			03/96	A	RES	0.7488	0.0085		0.7573	327,484	\$248,003.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/96.											327,484	\$248,003.63

\*\*\* END OF INVOICE 10353 \*\*\*

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

Page 1

DATE	04/20/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3398 WEST PALM BEACH, FL 33402-3398	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer Florida Gas Transmission Company National Bank, Dallas, TX Account # 3700364811 ABA # 111000012
DUE	04/20/96		
INVOICE NO.	10628		
TOTAL AMOUNT DUE	\$15,084.94		

CONTRACT	5009	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT GEORGI ANUEZ AT (713)853-7834 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	FIRM TRANSPORTATION			

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DAY	AMOUNT
							BASE	SURCHARGES	DISC	NET		
	Usage Charge - No Notice For DELAND			03/96	A	CON	0.0259	0.0461		0.0720	(1,878)	(\$136.22)
	Usage Charge - No Notice For SANFORD			03/96	A	CON	0.0259	0.0461		0.0720	(6,264)	(\$443.81)
	Usage Charge - No Notice For WEST PALM BEACH			03/96	A	CON	0.0259	0.0461		0.0720	(2,761)	(\$198.79)
	Usage Charge	16193	FPU-RIVIERA BEACH	03/96	A	CON	0.0259	0.0461		0.0720	19,976	\$1,438.27
	Usage Charge	16194	FPU-WEST PALM BEACH WEST	03/96	A	CON	0.0259	0.0461		0.0720	17,498	\$1,259.86
	Usage Charge	16195	FPU-WEST PALM BEACH	03/96	A	CON	0.0259	0.0461		0.0720	22,004	\$1,641.89
	Usage Charge	16196	FPU-LAKE WORTH SOUTH	03/96	A	CON	0.0259	0.0461		0.0720	13,500	\$972.00
	Usage Charge	16197	FPU-LAKE WORTH	03/96	A	CON	0.0259	0.0461		0.0720	32,513	\$2,340.94
	Usage Charge	16198	FPU-BOYNTON BEACH	03/96	A	CON	0.0259	0.0461		0.0720	27,220	\$1,959.84
	Usage Charge	16199	FPU-BOCA RATON	03/96	A	CON	0.0259	0.0461		0.0720	27,785	\$2,000.52
	Usage Charge	16200	FPU-SANFORD	03/96	A	CON	0.0259	0.0461		0.0720	11,400	\$820.80
	Usage Charge	16197	FPU-SANFORD WEST	03/96	A	CON	0.0259	0.0461		0.0720	5,100	\$367.20
	Usage Charge	16158	FPU-DELAND	03/96	A	CON	0.0259	0.0461		0.0720	16,120	\$1,160.64
	Usage Charge	16273	FARMLAND INDUSTRIES	03/96	A	CON	0.0259	0.0461		0.0720	26,400	\$1,900.80

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**INVOICE**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SORAT Affiliate

DATE	04/10/96	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 # 113000012
DUE	04/20/96		
INVOICE NO.	10628		
TOTAL AMOUNT DUE	\$15,084.94		

CONTRACT	8009	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT GEORGE AMEZ AT (713)853-7834 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	FIRM TRANSPORTATION			

POI NO.	RECEIPTS NAME	DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUNES MONTH DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	OTSC		

TOTAL FOR CONTRACT 8009 FOR MONTH OF 03/96.

209,513      \$15,084.94

\*\*\* END OF INVOICE 10628 \*\*\*

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**INVOICE**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SORAT Affiliate

Page 1

DATE	04/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3398 WEST PALM BEACH, FL 33402-3398	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer Florida Gas Transmission Company National Bank, Dallas, TX Account # 3750384511 ABA # 111000012
DUE	04/20/96		
INVOICE NO.	10617		
TOTAL AMOUNT DUE	\$14,687.12		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGE ANUEZ AT (713)853-7834 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	BC	RATES				VOLUME MMBTU CRT	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	UTSC	FEET		
	Usage Charge	16103	FPU-RIVIERA BEACH	03/96	A	COM	0.0371	0.0111		0.0482	19,024	\$916.96
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	03/96	A	COM	0.0371	0.0111		0.0482	15,721	\$757.75
	Usage Charge	16105	FPU-WEST PALM BEACH	03/96	A	COM	0.0371	0.0111		0.0482	57,496	\$2,771.31
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	03/96	A	COM	0.0371	0.0111		0.0482	24,800	\$1,195.36
	Usage Charge	16107	FPU-LAKE WORTH	03/96	A	COM	0.0371	0.0111		0.0482	43,887	\$2,115.35
	Usage Charge	16108	FPU-BOYNTON BEACH	03/96	A	COM	0.0371	0.0111		0.0482	5,586	\$268.96
	Usage Charge	16109	FPU-BOCA RATON	03/96	A	COM	0.0371	0.0111		0.0482	53,215	\$2,564.96
	Usage Charge	16156	FPU-SANFORD	03/96	A	COM	0.0371	0.0111		0.0482	27,459	\$1,323.52
	Usage Charge	16157	FPU-SANFORD WEST	03/96	A	COM	0.0371	0.0111		0.0482	23,400	\$1,127.88
	Usage Charge	16158	FPU-DELAND	03/96	A	COM	0.0371	0.0111		0.0482	26,630	\$1,283.57
	Usage Charge	16192	BARTON - CFG	03/96	A	COM	0.0371	0.0111		0.0482	1,900	\$72.30
	Usage Charge	16262	FT PIERCE-GENERATING	03/96	A	COM	0.0371	0.0111		0.0482	6,000	\$289.20
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/96.											304,712	\$14,687.12

\*\*\* END OF INVOICE 10617 \*\*\*

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**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An CROR/SORAT Affiliate

DATE	03/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHWEIGENBARR 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	04/10/96			
INVOICE NO.	10559			
TOTAL AMOUNT DUE	\$5,974.38			

CONTRACT \_\_\_\_\_ SHIPPER: \_\_\_\_\_ CUSTOMER NO. 4064  
 TYPE: CASH IN/CASH OUT PLEASE CONTACT GEORGI ANHEZ  
 AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MWH/DY	AMOUNT
							BASE	SURCHARGES	UTSL		
	CIO - Net Market Delivery Imbalance			11/95		NDM	2.4950	0.0640		2,325	\$5,849.68
	CIO - Net Receipt Imbalance			11/95		NRJ	1.9000			13	\$24.70
TOTAL FOR MONTH OF 11/95.										2,338	\$5,874.38
*** END OF INVOICE 10559 ***											

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CONFIDENTIAL INVOICE  
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PUBLIC UTILITIES COMPANY

INVOICE

Date: February 16, 1996  
Due Date: February 26, 1996

INVOICE NUMBER:                      GS-20

Description of Transaction	Basis	Units	Price	Amount
November 1995 Imbalance Trading	MMBtu			
<b>TOTALS</b>				

<b>Mail payment to:</b>  Florida Public Utilities Company Attention: Christopher M. Snyder Post Office Box 3395 West Palm Beach, Florida 33402-3395	<b>Wire transfer payment to:</b>  SunBank/South Florida, NA 501 East Las Olas Boulevard Ft. Lauderdale, Florida 33301 ABA #067006076 For the credit of Florida Public Utilities Company General Account No. 6627 627006416
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Please enclose one copy of this invoice with check payment.