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M E M O R A N D U M

November 19, 1997

1/28/00

DECLASSIFIED

- TO:  DIVISION OF APPEALS
- DIVISION OF AUDITING AND FINANCIAL ANALYSIS
- DIVISION OF COMMUNICATIONS
- DIVISION OF ELECTRIC AND GAS
- DIVISION OF RESEARCH
- DIVISION OF WATER AND WASTEWATER
- DIVISION OF LEGAL SERVICES

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 11893-97

DESCRIPTION: PGA for 4/96 - 3/97.

SOURCE: Florida Public Utilities Company

DOCKET NO. 970003-GU

970003-GU

The above material was received with a request for confidentiality (attached). Please prepare a recommendation for the attorney assigned to the case by completing the section below and forwarding a copy of this memorandum, together with a brief memorandum supporting your recommendation, to the attorney. Copies of your recommendation should also be provided to the Division of Records and Reporting and to the Division of Appeals.

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Please read each of the following and check if applicable.

The document(s) is (are), in fact, what the utility asserts it (them) to be.

The utility has provided enough details to perform a reasoned analysis of its request.

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1997**

	CURRENT MONTH:				PERIOD TO DATE				
	MARCH 1997		MARCH 1997		MARCH 1997		MARCH 1997		
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	15,408	19,273	(3,867)	(20.08)	256,474	250,915	5,559	2.22	
2 NO NOTICE SERVICE	9,016	7,476	1,540	20.80	64,349	62,809	1,540	2.45	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)	
5 DEMAND	654,572	611,883	42,709	6.98	4,903,320	4,871,775	31,545	0.65	
6 OTHER	0	0	0	ERR	(32,858)	(23,052)	(9,806)	42.54	
<b>LESS END-USE CONTRACT</b>									
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00	
8 DEMAND	0	0	0	0.00	9,082	9,082	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,458,274	2,185,652	(727,378)	(33.28)	17,263,760	18,655,988	(1,392,228)	(7.46)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49	
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	18,234,461	(834,443)	(4.58)	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.28	46,146,420	44,663,850	1,482,570	3.32	
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39	
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)	
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	1,304,830	1,304,830	0	0.00	
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,348,980	(269,290)	(0.62)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)	
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46	
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)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)	
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77	
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	0.668	0.668	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	34.457	50.792	(16.335)	(32.16)	40.074	43.037	(2.963)	(6.88)	
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)	36.788	0.000	36.788	0.00	35.670	34.429	1.241	3.60	
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.792	(25.259)	(49.73)	26.605	43.092	(16.487)	(38.26)	
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	24.516	49.775	(25.259)	(50.75)	25.588	42.075	(16.487)	(39.18)	
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)	24.60818	49.96215	(25.354)	(50.75)	25.68421	42.23320	(16.549)	(39.18)	
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.962	(25.354)	(50.75)	25.684	42.233	(16.549)	(39.18)	

DOCUMENT NUMBER-DATE

11893 NOV 1995

FPSC-RECORDS/REPORTING

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	256,474	250,915	5,559	2.22
2 NO NOTICE SERVICE	9,016	7,478	1,540	20.60	84,349	62,809	1,540	2.45
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.83)	12,090,268	13,511,335	(1,421,067)	(10.52)
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65
6 OTHER	0	0	0	ERR	(32,858)	(23,052)	(9,806)	42.54
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8 DEMAND	0	0	0	0.00	9,082	9,082	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,458,274	2,185,652	(727,378)	(33.28)	17,263,760	18,655,988	(1,392,228)	(7.46)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,789	0	1,789	0.00	25,889	19,244	6,445	33.49
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	18,234,481	(834,443)	(4.58)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.26	46,148,420	44,863,850	1,482,570	3.32
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)
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	1,304,830	1,304,830	0	0.00
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,359,020	(279,330)	(0.64)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46
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)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77
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	0.668	0.668	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	34.457	50.792	(16.335)	(32.18)	40.074	43.027	(2.953)	(6.86)
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)	36.788	0.000	36.788	ERR	35.670	34.429	1.241	3.60
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.792	(25.259)	(49.73)	26.805	43.092	(16.487)	(38.26)
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.516	49.775	(25.259)	(50.75)	25.588	42.075	(16.487)	(39.18)
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)	24.60818	49.96215	(25.354)	(50.75)	25.68421	42.23320	(16.549)	(39.18)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.962	(25.354)	(50.75)	25.684	42.233	(16.549)	(39.18)

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

COST OF GAS PURCHASED	CURRENT MONTH:		MARCH 1997		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	256,474	250,915	5,559	2.22
2 NO NOTICE SERVICE	9,016	7,476	1,540	20.60	64,349	62,809	1,540	2.45
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,266	13,511,335	(1,421,067)	(10.52)
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65
6 OTHER	0	0	0	0.00	(32,858)	(23,052)	(9,806)	42.54
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8 DEMAND	0	0	0	0.00	9,082	9,082	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(34,081)	34,081	(100.00)	0	(1,441,685)	1,441,685	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,458,274	2,151,571	(693,297)	(32.22)	17,263,760	17,214,303	49,457	0.29
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	19,054,454	(1,654,436)	(8.68)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.26	46,146,420	44,663,850	1,482,570	3.32
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)
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	1,304,830	1,304,830	0	0.00
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,348,980	(269,290)	(0.62)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)
29 NO NOTICE SERVICE (2/18)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46
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)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)
32 DEMAND (5/19)	8.879	5.888	3.191	56.10	6.514	5.934	0.580	9.77
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	0.668	0.668	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	34.457	50.000	(15.543)	(31.09)	40.074	39.711	0.363	0.91
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)	36.788	0.000	36.788	ERR	35.670	34.429	1.241	3.60
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.000	(24.467)	(48.93)	26.605	39.762	(13.157)	(33.09)
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.516	48.983	(24.467)	(49.95)	25.588	38.745	(13.157)	(33.96)
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)	24.60818	49.16718	(24.559)	(49.95)	25.68421	38.89068	(13.206)	(33.96)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.167	(24.559)	(49.95)	25.684	38.891	(13.207)	(33.96)

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY**

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,997,780	11,314.43	0.283
2 No Notice Commodity Adjustment - System Supply	(45,500)	(310.31)	0.682
3 Commodity Pipeline - Scheduled FTS - End Users	357,890	2,318.82	0.648
4 Commodity Pipeline - Scheduled FTS - OSSS	305,500	2,083.51	0.682
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)	4,615,670	15,406.45	0.334
<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	3,926,650	733,844.92	18.689
18 Commodity Other - Scheduled FTS - OSSS	305,500	56,072.59	18.354
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(850.65)	0.000
21 Imbalance Cashout - Other Shippers	0	(9,787.89)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,232,150	779,278.97	18.413
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	6,708,410	649,133.07	9.676
26 Demand (Pipeline) Entitlement to End-Users	357,890	2,326.29	0.650
27 Demand (Pipeline) Entitlement to OSSS	305,500	3,113.05	1.019
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	7,371,800	654,572.41	8.879
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	0.00	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	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	16123	10	396,460.06	0.00	9,016.35	0.00	0.00	387,443.71	0.00
2	FGT	16112	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	16366	12	10,317.90	10,317.90	0.00	0.00	0.00	0.00	0.00
4	FGT	16355	13	5,088.55	5,088.55	0.00	0.00	0.00	0.00	0.00
5	FGT	16305	14	2,756.16	0.00	0.00	0.00	2,756.16	0.00	0.00
6	FGT	16070	15	14,075.36	0.00	0.00	0.00	14,075.36	0.00	0.00
7	FGT	CK 625000609	16	(4,942.47)	0.00	0.00	0.00	(4,942.47)	0.00	0.00
8	FGT	CK 625000608	17	(12,739.70)	0.00	0.00	0.00	(12,739.70)	0.00	0.00
9	AMOCO	21975	18	376,338.75	0.00	0.00	0.00	376,338.75	0.00	0.00
10	LG&E	199703-I-00120	19	361,188.76	0.00	0.00	0.00	361,188.76	0.00	0.00
11	VASTAR	199703-I-0526	20	52,390.00	0.00	0.00	0.00	52,390.00	0.00	0.00
12	PANENERGY	WIRE	21	(9,787.89)	0.00	0.00	0.00	(9,787.89)	0.00	0.00
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<b>TOTAL</b>				<b>1,458,274.18</b>	<b>15,406.45</b>	<b>9,016.35</b>	<b>0.00</b>	<b>779,278.97</b>	<b>654,572.41</b>	<b>0.00</b>

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: MARCH 1997				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)	779,279	1,547,040	767,761	49.63	12,090,268	13,511,335	1,421,067	10.52
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	678,995	604,531	(74,464)	(12.32)	5,191,286	3,720,762	(1,470,524)	(39.52)
3 TOTAL	1,458,274	2,151,571	693,297	32.22	17,281,554	17,232,097	(49,457)	(0.29)
4 FUEL REVENUES (NET OF REVENUE TAX)	2,211,515	2,854,402	642,887	22.52	17,417,812	19,072,248	1,654,436	8.67
5 TRUE-UP (COLLECTED) OR REFUNDED	35,494	35,494	0	0.00	425,939	425,939	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	2,247,009	2,889,896	642,887	22.25	17,843,751	19,498,187	1,654,436	8.49
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	788,735	738,325	(50,410)	(6.83)	562,197	2,266,090	1,703,893	75.19
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,865)	0	4,865	0.00	(40,673)	(18,258)	22,415	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,421,817)	350,036	1,771,853	506.19	(769,026)	(769,026)	(0)	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,494)	(35,494)	0	0.00	(425,939)	(425,939)	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)	(673,441)	1,052,867	1,726,308	163.96	(673,441)	1,052,867	1,726,308	163.96
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,421,817)	350,036	1,771,853	506.19				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(668,576)	1,052,867	1,721,443	163.50				
14 TOTAL (12+13)	(2,090,393)	1,402,903	3,493,296	249.00				
15 AVERAGE (50% OF 14)	(1,045,197)	701,452	1,746,648	249.00				
16 INTEREST RATE - FIRST DAY OF MONTH	5.4300%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.7400%	0.0000%	---	---				
18 TOTAL (16+17)	11.1700%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.5850%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.465%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(4,865)	0	---	---				

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

Estimated Only:

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

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1996 Through MARCH 1997  
MARCH 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 96	LG & E	SYS SUPPLY	N/A	1,520,640	220,500	1,741,140	458,000	N/A	N/A	INCL IN COST	26.30
2	APR 96	AMOCO	SYS SUPPLY	N/A	1,885,550	0	1,885,550	494,423	N/A	N/A	INCL IN COST	26.22
3	APR 96	SCANA	SYS SUPPLY	N/A	290,100	0	290,100	68,100	N/A	N/A	INCL IN COST	23.47
4	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	10,817	N/A	N/A	INCL IN COST	N/A
5	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(6,801)	N/A	N/A	INCL IN COST	N/A
6	MAY 96	LG & E	SYS SUPPLY	N/A	1,158,100	243,500	1,401,600	310,092	N/A	N/A	INCL IN COST	22.12
7	MAY 96	AMOCO	SYS SUPPLY	N/A	1,262,070	0	1,262,070	286,783	N/A	N/A	INCL IN COST	22.72
8	MAY 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	68,200	N/A	N/A	INCL IN COST	22.75
9	MAY 96	UNOCAL	SYS SUPPLY	N/A	299,770	0	299,770	69,130	N/A	N/A	INCL IN COST	23.06
10	MAY 96	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(5,705)	N/A	N/A	INCL IN COST	N/A
11	MAY 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,405)	N/A	N/A	INCL IN COST	N/A
12	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(3,052)	N/A	N/A	INCL IN COST	N/A
13	MAY 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(10,817)	N/A	N/A	INCL IN COST	N/A
14	JUN 96	LG & E	SYS SUPPLY	N/A	1,153,330	108,750	1,262,080	321,543	N/A	N/A	INCL IN COST	25.48
15	JUN 96	AMOCO	SYS SUPPLY	N/A	1,161,000	0	1,161,000	278,100	N/A	N/A	INCL IN COST	23.95
16	JUN 96	TEXACO	SYS SUPPLY	N/A	67,760	0	67,760	16,293	N/A	N/A	INCL IN COST	24.04
17	JUN 96	SCANA	SYS SUPPLY	N/A	29,010	0	29,010	6,900	N/A	N/A	INCL IN COST	23.78
18	JUN 96	NORAM	SYS SUPPLY	N/A	290,100	0	290,100	69,000	N/A	N/A	INCL IN COST	23.78
19	JUN 96	VASTAR	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,928)	N/A	N/A	INCL IN COST	N/A
20	JUL 96	LG & E	SYS SUPPLY	N/A	1,056,800	189,550	1,246,350	351,057	N/A	N/A	INCL IN COST	28.17
21	JUL 96	AMOCO	SYS SUPPLY	N/A	1,227,400	0	1,227,400	329,245	N/A	N/A	INCL IN COST	26.82
22	JUL 96	TEXACO	SYS SUPPLY	N/A	299,770	0	299,770	81,236	N/A	N/A	INCL IN COST	27.10
23	JUL 96	LG & E	SYS SUPPLY	N/A	6,300	0	6,300	1,657	N/A	N/A	INCL IN COST	26.30
24	JUL 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	6,193	N/A	N/A	INCL IN COST	N/A
25	JUL 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(28,227)	N/A	N/A	INCL IN COST	N/A
26	JUL 96	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(9,190)	N/A	N/A	INCL IN COST	N/A
27	JUL 96	WFNG	SYS SUPPLY	N/A	N/A	N/A	N/A	(2,049)	N/A	N/A	INCL IN COST	N/A
28	AUG 96	LG & E	SYS SUPPLY	N/A	1,267,280	292,050	1,559,330	351,680	N/A	N/A	INCL IN COST	22.55
29	AUG 96	AMOCO	SYS SUPPLY	N/A	1,379,120	0	1,379,120	328,194	N/A	N/A	INCL IN COST	23.80
30	AUG 96	TEXACO	SYS SUPPLY	N/A	14,520	0	14,520	3,255	N/A	N/A	INCL IN COST	22.42
31	AUG 96	PANENERGY	SYS SUPPLY	N/A	16,440	0	16,440	3,485	N/A	N/A	INCL IN COST	21.20
32	AUG 96	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	9,030	N/A	N/A	INCL IN COST	N/A
33	AUG 96	CUC	SYS SUPPLY	N/A	N/A	N/A	N/A	(8,646)	N/A	N/A	INCL IN COST	N/A
34	SEP 96	LG & E	SYS SUPPLY	N/A	1,136,340	204,000	1,340,340	246,720	N/A	N/A	INCL IN COST	18.41
35	SEP 96	AMOCO	SYS SUPPLY	N/A	1,334,400	0	1,334,400	247,779	N/A	N/A	INCL IN COST	18.57
36	SEP 96	TEXACO	SYS SUPPLY	N/A	145,200	0	145,200	26,400	N/A	N/A	INCL IN COST	18.18
37	OCT 96	LG&E	SYS SUPPLY	N/A	1,133,390	277,100	1,410,490	263,377	N/A	N/A	INCL IN COST	18.67
38	OCT 96	AMOCO	SYS SUPPLY	N/A	1,504,730	0	1,504,730	288,992	N/A	N/A	INCL IN COST	19.21
39	OCT 96	TEXACO	SYS SUPPLY	N/A	562,510	0	562,510	121,779	N/A	N/A	INCL IN COST	21.65
40	OCT 96	CNB	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,547)	N/A	N/A	INCL IN COST	N/A
41	NOV 96	LG&E	SYS SUPPLY	N/A	1,618,770	243,550	1,862,320	454,134	N/A	N/A	INCL IN COST	24.39
42	NOV 96	AMOCO	SYS SUPPLY	N/A	1,843,470	0	1,843,470	501,359	N/A	N/A	INCL IN COST	27.20
43	NOV 96	NORAM	SYS SUPPLY	N/A	61,110	0	61,110	16,767	N/A	N/A	INCL IN COST	27.44
44	NOV 96	PANENERGY	SYS SUPPLY	N/A	291,000	0	291,000	76,800	N/A	N/A	INCL IN COST	26.39
45	NOV 96	SCANA	SYS SUPPLY	N/A	19,400	0	19,400	6,300	N/A	N/A	INCL IN COST	32.47
46	NOV 96	PANENERGY	SYS SUPPLY	N/A	29,100	0	29,100	9,450	N/A	N/A	INCL IN COST	32.47
47	DEC 96	LG&E	SYS SUPPLY	N/A	1,620,610	249,100	1,869,710	768,017	N/A	N/A	INCL IN COST	41.08
48	DEC 96	AMOCO	SYS SUPPLY	N/A	2,402,380	0	2,402,380	953,442	N/A	N/A	INCL IN COST	39.69
49	DEC 96	PANENERGY	SYS SUPPLY	N/A	300,700	0	300,700	115,940	N/A	N/A	INCL IN COST	38.56
50	DEC 96	VASTAR	SYS SUPPLY	N/A	140,660	0	140,660	57,760	N/A	N/A	INCL IN COST	41.06
51	DEC 96	SCANA	SYS SUPPLY	N/A	26,680	0	26,680	10,240	N/A	N/A	INCL IN COST	38.38
							0					0.00

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1996 Through MARCH 1997  
MARCH 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
52	JAN 97	LG & E	SYS SUPPLY	N/A	1,876,790	215,700	2,092,490	840,104	N/A	N/A	INCL. IN COST	40.15
53	JAN 97	AMOCO	SYS SUPPLY	N/A	2,573,820	0	2,573,820	1,040,930	N/A	N/A	INCL. IN COST	40.44
54	JAN 97	NORAM	SYS SUPPLY	N/A	300,700	0	300,700	121,458	N/A	N/A	INCL. IN COST	40.39
55	JAN 97	NORAM	SYS SUPPLY	N/A	19,410	0	19,410	9,600	N/A	N/A	INCL. IN COST	49.46
56	JAN 97	TEXACO	SYS SUPPLY	N/A	169,750	0	169,750	61,810	N/A	N/A	INCL. IN COST	36.41
57	JAN 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	(134)	N/A	N/A	INCL. IN COST	N/A
58	FEB 97	LG & E	SYS SUPPLY	N/A	1,521,880	198,000	1,719,880	545,447	N/A	N/A	INCL. IN COST	31.71
59	FEB 97	AMOCO	SYS SUPPLY	N/A	2,063,080	0	2,063,080	596,646	N/A	N/A	INCL. IN COST	28.92
60	FEB 97	NORAM	SYS SUPPLY	N/A	271,630	0	271,630	78,680	N/A	N/A	INCL. IN COST	28.97
61	FEB 97	PANENERGY	SYS SUPPLY	N/A	58,230	0	58,230	17,220	N/A	N/A	INCL. IN COST	29.57
62	FEB 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,662)	N/A	N/A	INCL. IN COST	N/A
63	FEB 97	NORAM	SYS SUPPLY	N/A	N/A	N/A	N/A	(906)	N/A	N/A	INCL. IN COST	N/A
64	FEB 97	NGC	SYS SUPPLY	N/A	N/A	N/A	N/A	5,634	N/A	N/A	INCL. IN COST	N/A
65	FEB 97	LG & E	SYS SUPPLY	N/A	N/A	N/A	N/A	(3,138)	N/A	N/A	INCL. IN COST	N/A
66	MAR 97	LG & E	SYS SUPPLY	N/A	1,578,300	305,500	1,883,800	361,189	N/A	N/A	INCL. IN COST	19.17
67	MAR 97	AMOCO	SYS SUPPLY	N/A	2,047,650	0	2,047,650	376,339	N/A	N/A	INCL. IN COST	18.38
68	MAR 97	VASTAR	SYS SUPPLY	N/A	300,700	0	300,700	52,390	N/A	N/A	INCL. IN COST	17.42
69	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,942)	N/A	N/A	INCL. IN COST	N/A
70	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(12,740)	N/A	N/A	INCL. IN COST	N/A
71	MAR 97	PANENERGY	SYS SUPPLY	N/A	N/A	N/A	N/A	(9,788)	N/A	N/A	INCL. IN COST	N/A
72	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	2,756	N/A	N/A	INCL. IN COST	N/A
73	MAR 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	14,075	N/A	N/A	INCL. IN COST	N/A
<b>TOTAL</b>					41,637,220	2,747,300	44,384,520	12,090,267				27.24

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	VASTAR	611	1,000	970	31,000	30,070	\$1.6900	\$1.7423
2	LG&E	611	2,275	2,207	70,525	68,424	\$1.7050	\$1.7574
3	AMOCO	611	488	474	15,128	14,694	\$1.7075	\$1.7579
4	AMOCO	10240	1,237	1,201	38,347	37,231	\$1.7075	\$1.7587
5	AMOCO	25306	875	849	27,125	26,319	\$1.7075	\$1.7598
6	LG&E	25412	2,925	2,838	90,675	87,978	\$1.8550	\$1.9119
7	AMOCO	25412	1,300	1,261	40,300	39,091	\$1.8575	\$1.9149
8	AMOCO	62133	2,600	2,523	80,600	78,213	\$1.8075	\$1.8627
9	AMOCO	62133	65	63	2,000	1,941	\$1.8800	\$1.9371
10	AMOCO	62133	16	16	500	485	\$1.8850	\$1.9433
11	AMOCO	62133	48	47	1,500	1,455	\$1.8900	\$1.9485
12	AMOCO	62133	16	16	500	485	\$1.8950	\$1.9536
13	AMOCO	62133	16	16	500	485	\$1.9000	\$1.9588
14	AMOCO	62133	16	16	500	485	\$1.9350	\$1.9948
15	AMOCO	62133	113	110	3,500	3,396	\$1.9400	\$1.9994
16	AMOCO	62133	16	16	500	485	\$1.9600	\$2.0206
17	LG&E	62137	1,300	1,261	40,300	39,091	\$1.8050	\$1.8608
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<b>TOTAL</b>			14,306	13,884	443,500	430,328		
<b>WEIGHTED AVERAGE</b>							\$1.7811	\$1.8356

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT  
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY  
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES  
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

		CURRENT MONTH: MARCH 1997				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	935,976	1,031,750	95,774	9.28	8,822,102	8,308,230	(513,872)	(6.19)
OUTDOOR LIGHTING	(21)	187	160	(27)	(16.88)	2,359	1,720	(639)	(37.16)
RESIDENTIAL	(31)	777,563	995,320	217,757	21.88	8,407,572	8,932,380	524,808	5.88
LARGE VOLUME	(51)	2,028,040	1,811,990	(216,050)	(11.92)	21,440,304	19,817,140	(1,623,164)	(8.19)
OTHER	(81)	8,980	15,110	6,130	40.57	114,734	136,450	21,716	15.92
<b>TOTAL FIRM</b>		<b>3,750,746</b>	<b>3,854,330</b>	<b>103,584</b>	<b>2.69</b>	<b>38,787,071</b>	<b>37,195,920</b>	<b>(1,591,151)</b>	<b>(4.28)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	376,915	441,060	64,145	14.54	4,356,276	4,674,620	318,344	6.81
INTERRUPTIBLE TRANSPORT	(92)	24,167	28,180	4,013	14.24	287,012	303,260	16,248	5.36
LARGE VOLUME INTERRUPTIBLE	(93)	1,291,866	1,539,870	248,004	16.11	18,749,046	19,615,400	866,354	4.42
OFF SYSTEM SALES SERVICE	(95)	305,500	0	(305,500)	0.00	2,747,300	0	(2,747,300)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>1,998,448</b>	<b>2,009,110</b>	<b>10,662</b>	<b>0.53</b>	<b>26,139,634</b>	<b>24,593,280</b>	<b>(1,546,354)</b>	<b>(6.29)</b>
<b>TOTAL THERM SALES</b>		<b>5,749,194</b>	<b>5,863,440</b>	<b>114,246</b>	<b>1.95</b>	<b>64,926,705</b>	<b>61,789,200</b>	<b>(3,137,505)</b>	<b>(5.08)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>									
<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>									
GENERAL SERVICE	(11)	2,603	2,413	(190)	(7.87)	2,508	2,414	(94)	(3.89)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,739	31,502	(237)	(0.75)	30,952	30,703	(249)	(0.81)
LARGE VOLUME	(51)	903	898	(5)	(0.56)	885	901	16	1.78
OTHER	(81)	437	419	(18)	(4.30)	432	414	(18)	(4.35)
<b>TOTAL FIRM</b>		<b>35,682</b>	<b>35,237</b>	<b>(445)</b>	<b>(1.26)</b>	<b>34,777</b>	<b>34,437</b>	<b>(340)</b>	<b>(0.99)</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)	1	0	(1)	0.00	1	0	(1)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL CUSTOMERS</b>		<b>35,698</b>	<b>35,253</b>	<b>(445)</b>	<b>(1.26)</b>	<b>34,793</b>	<b>34,453</b>	<b>(340)</b>	<b>(0.99)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	360	428	68	15.89	3,518	3,442	(76)	(2.21)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	344	344	100.00
RESIDENTIAL	(31)	24	32	8	25.00	272	291	19	6.53
LARGE VOLUME	(51)	2,246	2,018	(228)	(11.30)	24,226	21,995	(2,231)	(10.14)
OTHER	(81)	21	36	15	41.67	266	330	64	19.39
INTERRUPTIBLE	(61)	28,993	31,504	2,511	7.97	335,098	333,901	(1,197)	(0.36)
INTERRUPTIBLE TRANSPORT	(92)	24,167	28,180	4,013	14.24	287,012	303,260	16,248	5.36
LARGE VOLUME INTERRUPTIBLE	(93)	1,291,866	1,539,870	248,004	16.11	18,749,046	19,615,400	866,354	4.42
OFF SYSTEM SALES SERVICE	(95)	305,500	0	(305,500)	0.00	2,747,300	0	(2,747,300)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396	1.0383	1.0366	1.0468	1.0537	1.0491
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	1.08	1.06	1.06	1.05	1.06	1.06	1.05	1.05	1.05	1.06	1.07	1.06
<b>SANFORD &amp; DELAND:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0469	1.0452	1.0432	1.0382	1.0409	1.0410	1.0388	1.0372	1.0367	1.0483	1.0536	1.0512
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.05	1.07	1.07	1.07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7 (REVISED 8/19/93)
FOR THE PERIOD:		APRIL 96	Through	MARCH 97
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD		A-2 Line 3	17,281,554
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		A-2 Line 6	17,843,751
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			562,197
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY		A-2 Line 8	(40,673)
5	FOR THE PERIOD (3+4)			521,524
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 95 Through MARCH 96 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 96 Through MARCH 97 PERIOD		E-4 Line 4 Col. 4	(41,418)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 97 Through MARCH 98 PERIOD (5-6)			562,942