

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

990003

	CURRENT MONTH: JULY 1994				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	16,425	34,104	(17,679)	(51.84)	(84,513)	154,879	(239,392)	(154.57)	
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	785	673,245	(219,460)	(32.60)	2,018,614	3,528,715	(1,510,101)	(42.79)	
5 DEMAND	98	158,265	(41,867)	(26.45)	678,445	906,997	(228,552)	(25.20)	
6 OTHER	(453)	0	(6,053)	0.00	(13,937)	0	(13,937)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	286	294	(8)	(2.72)	13,169	873	12,296	1,408.48	
8 DEMAND	1,725	1,195	530	44.35	19,787	3,547	16,240	457.85	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	1,407	(1,407)	(100.00)	0	(849,643)	849,643	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	580,695	868,223	(287,528)	(33.12)	2,577,242	3,751,024	(1,173,782)	(31.29)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,217	1,563	1,654	105.82	10,278	8,293	1,985	23.94	
14 TOTAL THERM SALES	806,978	866,660	(59,682)	(6.89)	3,491,946	3,742,731	(250,785)	(6.70)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,282,140	2,585,598	(303,458)	(11.74)	11,198,330	11,717,726	(519,396)	(4.43)	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,268,140	2,640,177	(372,037)	(14.09)	10,108,880	12,001,030	(1,892,150)	(15.77)	
19 DEMAND	2,687,560	2,954,920	(267,360)	(9.05)	14,638,240	16,934,240	(2,296,000)	(13.56)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	39,820	22,320	17,500	78.41	1,160,450	66,240	1,094,210	1,657.89	
22 DEMAND	39,820	22,320	17,500	78.41	1,104,410	66,240	1,038,170	1,567.29	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,228,320	2,617,857	(389,537)	(14.88)	8,948,430	11,934,790	(2,986,360)	(23.02)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	9,809	4,620	5,189	112.32	32,657	21,000	11,657	55.51	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,262,030	2,613,237	1,648,793	63.09	18,682,205	11,913,790	6,768,415	56.81	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.720	1.319	(0.599)	(45.41)	(0.755)	1.322	(2.077)	(157.11)	
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	20.007	25.500	(5.493)	(21.54)	19.969	29.403	(9.434)	(32.09)	
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13.46)	
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)	0.718	1.317	(0.599)	(45.48)	1.135	1.318	(0.183)	(13.88)	
35 DEMAND (8/22)	4.332	5.354	(1.022)	(19.09)	1.792	5.355	(3.563)	(66.54)	
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)	26.060	33.165	(7.105)	(21.42)	28.801	31.429	(2.628)	(8.36)	
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)	32.796	33.831	(1.035)	(3.06)	31.473	39.490	(8.017)	(20.30)	
40 TOTAL COST OF THERM SOLD (11/27)	13.625	33.224	(19.599)	(58.99)	13.795	31.485	(17.690)	(56.19)	
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	12.554	32.153	(19.599)	(60.96)	12.724	30.414	(17.690)	(58.16)	
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)	12.60120	32.27390	(19.673)	(60.96)	12.77184	30.52836	(17.757)	(58.16)	
45 PGA FACTOR ROUNDED TO NEAREST .001	12.601	32.274	(19.673)	(60.96)	12.772	30.528	(17.756)	(58.16)	

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
JULY 1994								
1 COMMODITY (Pipeline)	16,425	34,104	(17,679)	(51.84)	(84,513)	154,879	(239,392)	(154.57)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	453,785	673,245	(219,460)	(32.60)	2,018,614	3,528,715	(1,510,101)	(42.79)
5 DEMAND	116,398	158,265	(41,867)	(26.45)	678,445	906,997	(228,552)	(25.20)
6 OTHER	(6,053)	0	(6,053)	0.00	(13,937)	0	(13,937)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	286	294	(8)	(2.72)	13,169	873	12,296	1,408.48
8 DEMAND	1,725	1,195	530	44.35	19,787	3,547	16,240	457.85
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)	580,695	866,816	(286,121)	(33.01)	2,577,242	4,600,667	(2,023,425)	(43.98)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,217	1,563	1,654	105.82	10,278	8,293	1,985	23.94
14 TOTAL THERM SALES	806,978	863,764	(56,786)	(6.57)	3,491,946	4,587,954	(1,096,008)	(23.89)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,282,140	2,585,598	(303,458)	(11.74)	11,198,330	11,717,726	(519,396)	(4.43)
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,268,140	2,640,177	(372,037)	(14.09)	10,108,880	12,001,030	(1,892,150)	(15.77)
19 DEMAND	2,687,560	2,954,920	(267,360)	(9.05)	14,638,240	16,934,240	(2,296,000)	(13.56)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	39,820	22,320	17,500	78.41	1,160,450	66,240	1,094,210	1,651.89
22 DEMAND	39,820	22,320	17,500	78.41	1,104,410	66,240	1,038,170	1,567.29
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,228,320	2,617,857	(389,537)	(14.88)	8,948,430	11,934,790	(2,986,360)	(25.02)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,809	4,620	5,189	112.32	32,657	21,000	11,657	55.51
27 TOTAL THERM SALES (24-26 Estimated Only)	4,262,030	2,613,237	1,648,793	63.09	18,682,205	11,913,790	6,768,415	56.81
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.720	1.319	(0.599)	(45.41)	(0.755)	1.322	(2.077)	(157.11)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	20.007	25.500	(5.493)	(21.54)	19.969	29.403	(9.434)	(32.09)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13.46)
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)	0.718	1.317	(0.599)	(45.48)	1.135	1.318	(0.183)	(13.88)
35 DEMAND (8/22)	4.332	5.354	(1.022)	(19.09)	1.792	5.355	(3.563)	(66.54)
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)	26.060	33.112	(7.052)	(21.30)	28.801	38.548	(9.747)	(25.29)
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)	32.796	33.831	(1.035)	(3.06)	31.473	39.490	(8.017)	(20.30)
40 TOTAL COST OF THERM SOLD (11/27)	13.625	33.170	(19.545)	(58.92)	13.795	38.616	(24.821)	(64.28)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	12.554	32.099	(19.545)	(60.89)	12.724	37.545	(24.821)	(66.11)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.60120	32.21969	(19.618)	(60.89)	12.77184	37.68617	(24.914)	(66.11)
45 PGA FACTOR ROUNDED TO NEAREST .001	12.601	32.220	(19.619)	(60.89)	12.772	37.686	(24.914)	(66.11)

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
JULY 1994								
1 COMMODITY (Pipeline)	16,425	34,104	(17,679)	(51.84)	(84,513)	154,879	(239,392)	(154.57)
2 NO NOTICE SERVICE	2,151	2,691	(540)	(20.07)	11,589	14,496	(2,907)	(20.05)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	453,785	673,245	(219,460)	(32.60)	2,018,614	3,528,715	(1,510,101)	(42.79)
5 DEMAND	116,398	158,265	(41,867)	(26.45)	678,445	906,997	(228,552)	(25.20)
6 OTHER	(6,053)	0	(6,053)	0.00	(13,937)	0	(13,937)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	286	294	(8)	(2.72)	13,169	873	12,296	1,408.48
8 DEMAND	1,725	1,195	530	44.35	19,787	3,547	16,240	457.85
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)	580,695	866,816	(286,121)	(33.01)	2,577,242	4,600,667	(2,023,425)	(43.98)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,217	1,563	1,654	105.82	10,278	8,293	1,985	23.94
14 TOTAL THERM SALES	806,978	863,764	(56,786)	(6.57)	3,491,946	4,587,954	(1,096,008)	(23.89)
THERMS PURCHASED								
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16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,268,140	2,640,177	(372,037)	(14.09)	10,108,880	12,001,030	(1,892,150)	(15.77)
19 DEMAND	2,687,560	2,954,920	(267,360)	(9.05)	14,638,240	16,934,240	(2,296,000)	(13.56)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	39,820	22,320	17,500	78.41	1,160,450	66,240	1,094,210	1,651.89
22 DEMAND	39,820	22,320	17,500	78.41	1,104,410	66,240	1,038,170	1,567.29
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,228,320	2,617,857	(389,537)	(14.88)	8,948,430	11,934,790	(2,986,360)	(25.02)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,809	4,620	5,189	112.32	32,657	21,000	11,657	55.51
27 TOTAL THERM SALES (24-26 Estimated Only)	4,262,030	2,613,237	1,648,793	63.09	18,682,205	11,913,790	6,768,415	56.81
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.720	1.319	(0.599)	(45.41)	(0.755)	1.322	(2.077)	(157.11)
29 NO NOTICE SERVICE (2/16)	0.694	0.868	(0.174)	(20.05)	0.694	0.868	(0.174)	(20.05)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	20.007	25.500	(5.493)	(21.54)	19.959	29.403	(9.434)	(32.09)
32 DEMAND (5/19)	4.331	5.356	(1.025)	(19.14)	4.635	5.356	(0.721)	(13.46)
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)	0.718	1.317	(0.599)	(45.48)	1.135	1.318	(0.183)	(13.88)
35 DEMAND (8/22)	4.332	5.354	(1.022)	(19.09)	1.792	5.355	(3.563)	(66.54)
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)	26.060	33.112	(7.052)	(21.30)	28.801	38.548	(9.747)	(25.29)
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)	32.796	33.831	(1.035)	(3.06)	31.473	39.490	(8.017)	(20.30)
40 TOTAL COST OF THERM SOLD (11/27)	13.625	33.170	(19.545)	(58.92)	13.795	38.616	(24.821)	(64.28)
41 TRUE-UP (E-2)	(1.071)	(1.071)	0.000	0.00	(1.071)	(1.071)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	12.554	32.099	(19.545)	(60.89)	12.724	37.545	(24.821)	(66.11)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	12.60120	32.21969	(19.618)	(60.89)	12.77184	37.68617	(24.914)	(66.11)
45 PGA FACTOR ROUNDED TO NEAREST .001	12.601	32.220	(19.619)	(60.89)	12.772	37.686	(24.914)	(66.11)

DOCUMENT NUMBER - DATE
08800 AUG 26 83
FPSC-REGORUS/REPORTING

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline – Scheduled FTS	2,546,830	18,311.73	0.719
2 Commodity Pipeline – Scheduled ITS	0	0.00	0.000
3 Commodity Pipeline – Scheduled PTS	0	0.00	0.000
4 No Notice Commodity Adjustment	(18,880)	(135.74)	0.719
5 Commodity Adjustments – May 94	5,960	59.18	0.993
6 Commodity Adjustments – June 94	15,590	112.09	0.719
7 Less: Offsystem Sales	(267,360)	(1,922.32)	0.719
8 TOTAL COMMODITY (Pipeline)	2,282,140	16,424.94	0.720
SWING SERVICE			
9 Swing Service – Scheduled	0	0.00	0.000
10 Alert Day Volumes – FGT	98,570	26,434.50	26.818
11 Alert Day Volumes – FGT	(98,570)	(26,434.50)	26.818
12 Operational Flow Order Volumes – FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other – Scheduled FTS	2,535,500	500,879.42	19.755
18 Commodity Other – Scheduled ITS	0	0.00	0.000
19 Commodity Other – Scheduled PTS	0	0.00	0.000
20 Imbalance Cashout – FGT	0	7,644.94	0.000
21 Imbalance Cashout – Other Shippers	0	0.00	0.000
22 Imbalance Cashout – Transporting Customers	0	0.00	0.000
23 Less: Offsystem Sales	(267,360)	(54,739.06)	20.474
24 TOTAL COMMODITY (Other)	2,268,140	453,785.30	20.007
DEMAND			
25 Demand (Pipeline) Entitlement	2,954,920	127,977.59	4.331
26 Less Relinquished to End-Users	0	0.00	0.000
27 Less Relinquished Off System	267,360	11,579.36	4.331
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	2,687,560	116,398.23	4.331
OTHER			
33 Revenue Sharing – FGT	0	(6,053.40)	0.000
34 Peak Shaving	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(6,053.40)	0.000

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	CURRENT MONTH:		JULY 1994		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	453,785	673,245	219,460	32.60	2,018,614	3,528,715	1,510,101	42.79	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	128,921	196,467	67,546	34.38	591,584	226,729	(364,855)	(160.92)	
3 TOTAL	582,706	869,712	287,006	33.00	2,610,198	3,755,444	1,145,246	30.50	
4 FUEL REVENUES (NET OF REVENUE TAX)	808,989	868,149	59,160	6.81	3,524,902	3,747,151	222,249	5.93	
5 TRUE-UP (COLLECTED) OR REFUNDED	34,318	34,318	0	0.00	137,272	137,272	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	843,307	902,467	59,160	6.56	3,662,174	3,884,423	222,249	5.72	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	260,601	32,755	(227,846)	(695.61)	1,051,976	128,979	(922,997)	(715.62)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	2,381	0	(2,381)	0.00	3,385	0	(3,385)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	524,580	386,247	(138,333)	(35.81)	(164,845)	392,977	557,822	141.95	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(34,318)	(34,318)	0	0.00	(137,272)	(137,272)	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)	753,244	384,684	(368,560)	(95.81)	753,244	384,684	(368,560)	(95.81)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	524,580	386,247	(138,333)	(35.81)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	750,863	384,684	(366,179)	(95.19)					
14 TOTAL (12+13)	1,275,443	770,931	(504,512)	(65.44)					
15 AVERAGE (50% OF 14)	637,722	385,466	(252,256)	(65.44)					
16 INTEREST RATE - FIRST DAY OF MONTH	4.5000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.4600%	0.0000%	---	---					
18 TOTAL (16+17)	8.9600%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	4.4800%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.373%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	2,381	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-4. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1994 Through MARCH 1995
JULY 1994

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 94	CITRUS	SYS SUPPLY	N/A	1,104,214	0	1,104,214	221,680.34	N/A	N/A	INCL. IN COST	20.08
2	APR 94	HADSON	SYS SUPPLY	N/A	1,841,756	0	1,841,756	365,046.70	N/A	N/A	INCL. IN COST	19.82
3	MAY 94	CITRUS	SYS SUPPLY	N/A	1,068,420	0	1,068,420	229,492.00	N/A	N/A	INCL. IN COST	21.48
4	MAY 94	HADSON	SYS SUPPLY	N/A	1,543,500	0	1,543,500	331,091.00	N/A	N/A	INCL. IN COST	21.45
5	JUN 94	HADSON	SYS SUPPLY	N/A	1,388,580	258,000	1,646,580	308,495.50	N/A	N/A	INCL. IN COST	18.74
6	JUN 94	CITRUS	SYS SUPPLY	N/A	894,270	0	894,270	172,669.13	N/A	N/A	INCL. IN COST	19.31
7	JUL 94	CITRUS	SYS SUPPLY	N/A	862,500	0	862,500	173,750.26	N/A	N/A	INCL. IN COST	20.14
8	JUL 94	HADSON	SYS SUPPLY	N/A	1,251,640	267,360	1,519,000	297,361.66	N/A	N/A	INCL. IN COST	19.58
9	JUL 94	AMOCO	SYS SUPPLY	N/A	154,000	0	154,000	29,767.50	N/A	N/A	INCL. IN COST	19.33
TOTAL					10,108,880	525,360	10,634,240	2,129,354.09	0	0	0	20.02

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	CITRUS (CISCO)	282	192	188	5,960	5,830	\$1.910	\$1.953
2	HADSON	611	249	244	7,732	7,560	\$1.910	\$1.953
3	HADSON	611	58	56	1,788	1,748	\$1.920	\$1.964
4	AMOCO	9897	508	497	15,750	15,400	\$1.890	\$1.933
5	HADSON	10109	59	58	1,834	1,794	\$2.010	\$2.055
6	HADSON	10109	53	51	1,632	1,596	\$2.050	\$2.096
7	HADSON	16509	65	63	2,000	1,956	\$1.910	\$1.953
8	HADSON	16509	89	87	2,748	2,688	\$1.970	\$2.014
9	CITRUS (CISCO)	23060	429	419	13,290	13,000	\$1.970	\$2.014
10	CITRUS (CISCO)	25306	404	395	12,516	12,243	\$1.910	\$1.953
11	HADSON	25306	1,468	1,436	45,514	44,514	\$1.910	\$1.953
12	HADSON	25306	190	186	5,888	5,760	\$1.920	\$1.963
13	HADSON	25309	795	778	24,645	24,108	\$2.010	\$2.055
14	CITRUS (CISCO)	25309	920	899	28,507	27,877	\$2.010	\$2.055
15	HADSON	25309	194	189	6,000	5,868	\$2.050	\$2.096
16	HADSON	25412	323	315	10,000	9,780	\$1.910	\$1.953
17	HADSON	25412	153	150	4,750	4,641	\$1.920	\$1.965
18	HADSON	25412	1,216	1,189	37,681	36,861	\$1.970	\$2.014
19	CITRUS (CISCO)	25412	900	881	27,909	27,300	\$1.970	\$2.014
20	HADSON	57391	6	6	188	184	\$1.970	\$2.013
TOTAL			8,271	8,087	256,332	250,708		
WEIGHTED AVERAGE							\$1.954	\$1.998

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

FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

		CURRENT MONTH:		JULY 1994		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	149,998	186,600	36,602	19.62	997,096	1,300,620	303,524	23.34
OUTDOOR LIGHTING	(21)	196	190	(6)	(3.16)	824	760	(64)	(8.42)
RESIDENTIAL	(31)	428,717	471,400	42,683	9.05	2,141,153	2,390,570	249,417	10.43
LARGE VOLUME	(51)	1,634,552	1,621,230	(13,322)	(0.82)	6,973,511	6,743,540	(229,971)	(3.41)
OTHER	(81)	7,311	8,240	929	11.27	34,296	38,910	4,614	11.86
TOTAL FIRM		2,220,774	2,287,660	66,886	2.92	10,146,880	10,474,400	327,520	3.13
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	263,260	275,620	12,360	4.48	1,138,183	1,177,090	38,907	3.31
LARGE VOLUME INTERRUPTIBLE	(93)	1,777,996	2,282,960	504,964	22.12	7,397,142	6,995,800	(401,342)	(5.74)
TOTAL INTERRUPTIBLE		2,041,256	2,558,580	517,324	20.22	8,535,325	8,172,890	(362,435)	(4.43)
TOTAL THERM SALES		4,262,030	4,846,240	584,210	12.05	18,682,205	18,647,290	(34,915)	(0.19)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	1,597	1,647	50	3.04	1,618	1,649	31	1.88
OUTDOOR LIGHTING	(21)	6	6	0	0.00	6	6	0	0.00
RESIDENTIAL	(31)	30,165	30,348	183	0.60	30,629	30,722	93	0.30
LARGE VOLUME	(51)	1,485	1,423	(62)	(4.36)	1,484	1,419	(65)	(4.58)
OTHER	(81)	437	435	(2)	(0.46)	447	437	(10)	(2.29)
TOTAL FIRM		33,690	33,859	169	0.50	34,184	34,233	49	0.14
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	12	16	4	25.00	13	16	3	18.75
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
TOTAL INTERRUPTIBLE		13	17	4	23.53	14	17	3	17.65
TOTAL CUSTOMERS		33,703	33,876	173	0.51	34,198	34,250	52	0.15
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	94	113	19	16.81	616	789	173	21.93
OUTDOOR LIGHTING	(21)	33	32	(1)	(3.13)	137	127	(10)	(7.87)
RESIDENTIAL	(31)	14	16	2	12.50	70	78	8	10.26
LARGE VOLUME	(51)	1,101	1,139	38	3.34	4,699	4,752	53	1.12
OTHER	(81)	17	19	2	10.53	77	89	12	13.48
INTERRUPTIBLE	(61)	21,938	17,226	(4,712)	(27.35)	87,553	73,568	(13,985)	(19.01)
LARGE VOLUME INTERRUPTIBLE	(93)	1,777,996	2,282,960	504,964	22.12	7,397,142	6,995,800	(401,342)	(5.74)

ACTUAL FOR THE PERIOD OF: APRIL 1994 Through MARCH 1995

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	= AVERAGE BTU CONTENT	1.0404	1.0468	1.0415	1.0402	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.06	1.06	1.05	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	= AVERAGE BTU CONTENT	1.0404	1.0468	1.0415	1.0402	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	0	0	0	0	0	0	0	0

GAS TRANSPORTATION

Florida Gas Transmission Company
An ENRON/SONAT Affiliate

PAGE 1

DATE 07/31/94
DUE 08/10/94
INVOICE NO 2308
TOTAL AMOUNT DUE \$124,075.59

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
NGB Charlotte NC
Account # 001658806
Route # 053000196

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

RECEIPTS	POI NO.	NAME	DELIVERIES	POI NO.	NAME	PROD MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
RESERVATION CHARGE						07/94	A	RES	0.3659			0.0672	293,260	\$127,010.91
NO NOTICE RESERVATION CHARGE						07/94	A	NMR	0.0694			0.0694	31,000	\$2,151.40
PERMANENT ACQUISITION RESERVATION CHARGE						07/94	A	PAQ	0.4331			0.4331	2,232	\$966.68
WESTERN DIVISION REVENUE SHARING CREDIT						07/94	A	TCW						(\$16.65)
MARKET 11 REVENUE SHARING CREDIT						07/94	A	11F						(\$6,036.75)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/94.													326,492	\$124,075.59
*** END OF INVOICE 2308 ***														

TRAFFIC CODE (IC) A - ACTUALS R - REVERSAIS
RATE CODE (RC) COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY INB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION



Florida Gas Transmission Company

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PAGE

1

DATE	07/31/94	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 NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/10/94		
INVOICE NO	2423		
TOTAL AMOUNT DUE	\$7,644.94		

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

TYPE CASH IN/CASH OUT

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Market Del. Netted Transportation												
				04/94		NTM	0.4652			0.4652	1,418	\$659.65
Net Market_Delivery Imbalance												
				04/94		NDM	2.5752			2.5752	2,538	\$6,535.86
Net Receipt PPA Imbalance												
				04/94		RPI	2.1100			2.1100	213	\$449.43
TOTAL FOR MONTH OF 04/94.											4,169	\$7,644.94

*** END OF INVOICE 2423 ***

TRANSACTION CODE (TC) A - ACTUALS R - REVERSALS

RATE CODE (RC) COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADM - ADMINISTRATIVE FEE

11

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SUNAT Affiliate

PAGE 1

DATE	03/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2514		
TOTAL AMOUNT DUE	\$18,175.99		

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

RECEIPTS		DELIVERIES		PROD	RATES		VOLUMES					
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	age Charge - No Notice For DELAND			07/94	A	COM	0.0259	0.0460		0.0719	(1,055)	(\$75.85)
	age Charge - No Notice For SANFORD			07/94	A	COM	0.0259	0.0460		0.0719	(833)	(\$59.89)
	age Charge	16103	FPU-RTIVIERA BEACH	07/94	A	COM	0.0259	0.0460		0.0719	15,750	\$1,132.43
	age Charge	16104	FPU-WEST PALM BEACH WEST	07/94	A	COM	0.0259	0.0460		0.0719	23,200	\$1,668.08
	age Charge	16105	FPU-WEST PALM BEACH	07/94	A	COM	0.0259	0.0460		0.0719	29,250	\$2,103.08
	age Charge	16106	FPU-LAKE WORTH SOUTH	07/94	A	COM	0.0259	0.0460		0.0719	22,470	\$1,615.59
	age Charge	16107	FPU-LAKE WORTH	07/94	A	COM	0.0259	0.0460		0.0719	39,329	\$2,827.76
	age Charge	16108	FPU-BOYNTON BEACH	07/94	A	COM	0.0259	0.0460		0.0719	15,500	\$1,114.45
	age Charge	16109	FPU-BOCA RATON	07/94	A	COM	0.0259	0.0460		0.0719	29,750	\$2,139.03
	age Charge	16156	FPU-SANFORD	07/94	A	COM	0.0259	0.0460		0.0719	13,859	\$997.18
	age Charge	16157	FPU-SANFORD WEST	07/94	A	COM	0.0259	0.0460		0.0719	13,840	\$995.10

TRANSACTION CODE (TC) A - ACTUALS R - REVERSAIS

RATE CODE (RC) COM - COMMODITY/USAGE SER - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY WAB - CONTRACT IMBALANCE PENALTY INT - INTEREST
* - FERC FINES ADA - ADMINISTRATIVE FEE

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE 2

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTR: 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 NCRB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2514		
TOTAL AMOUNT DUE	\$18,175.99		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)653-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PRDD			RATES		VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	ERG	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16158	FPU-DELAND	07/94	A	COM	0.0259	0.0460		0.0719	24,989	\$1,796.71
Usage Charge		16273	FARMLAND INDUSTRIES	07/94	A	CON	0.0259	0.0460		0.0719	26,736	\$1,922.32
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/94											252,795	\$18,175.99

END OF INVOICE 2514

TRANSACTION CODE (IC): A - ACTUALS R - REVERSAIS

RATE CODE (IC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY PAB - CONTRACT VARIANCE PENALTY INT - INTEREST
X - FEREC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE

1

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCRB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2639		
TOTAL AMOUNT DUE	(\$26,276.88)		

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

RECEIPTS	DELIVERIES	PROD	RATES	VOLUMES						
POI NO.	NAME	MONTH	TC	PC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge - No Notice For DELAND		05/94	R	COM	0.0259	0.0734		0.0993	489	\$48.56
Usage Charge - No Notice For SANFORD		05/94	R	COM	0.0259	0.0734		0.0993	(612)	(\$60.77)
Usage Charge	16103	FPU-RIVIERA BEACH	05/94	R	COM	0.0259	0.0734	0.0993	(20,500)	(\$2,035.65)
Usage Charge	16104	FPU-WEST PALM BEACH WEST	05/94	R	COM	0.0259	0.0734	0.0993	(24,550)	(\$2,437.82)
Usage Charge	16105	FPU-WEST PALM BEACH	05/94	R	COM	0.0259	0.0734	0.0993	(43,750)	(\$4,344.38)
Usage Charge	16106	FPU-LAKE WORTH SOUTH	05/94	R	COM	0.0259	0.0734	0.0993	(17,732)	(\$1,760.79)
Usage Charge	16107	FPU-LAKE WORTH	05/94	R	COM	0.0259	0.0734	0.0993	(38,516)	(\$3,824.64)
Usage Charge	16108	FPU-BOYNTON BEACH	05/94	R	COM	0.0259	0.0734	0.0993	(24,800)	(\$2,462.64)
Usage Charge	16109	FPU-BOCA RATON	05/94	R	COM	0.0259	0.0734	0.0993	(41,500)	(\$4,120.95)
Usage Charge	16156	FPU-SANFORD	05/94	R	COM	0.0259	0.0734	0.0993	(15,146)	(\$1,305.40)
Usage Charge	16157	FPU-SANFORD WEST	05/94	R	COM	0.0259	0.0734	0.0993	(15,204)	(\$1,509.76)

TRANSACTION CODE (TC) A - ACTUALS R - REVERSALS RATE CODE (PC) COM - COMMODITY/USAGE SVY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADM - ADMINISTRATIVE FEE

FROM ENRON CORP. TO 1 407 538 1713 11148 1994.08.10 1633 P. 05.25

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SUNAT Affiliate

PAGE 2

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO. Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2639		
TOTAL AMOUNT DUE	(\$26,276.88)		

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

RECEIPTS	DELIVERIES	PROG	RATES	VOLUMES	
POI NO.	NAME	MONTH	BASE	AMBTU DRY	AMOUNT
Usage Charge	16158 FFU-BELAND	05/94 R CDN	0.0259 0.0734	(24,800)	(\$2,462.64)
				(264,621)	(\$26,276.88)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94

END OF INVOICE 2639 ***

TRANSACTION CODE (IC): A - ACTUALS R - REVERSALS
 RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY IAB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - FERC FILING ADM - ADMINISTRATIVE FEE

1994-08-10 11:43 407 838 1713 TO 1 FROM ENRON CORP.

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/SONAT Affiliate

PAGE

1

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2640		
TOTAL AMOUNT DUE	\$26,336.06		

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

RECEIPTS	DELIVERIES	PROG	RATES	VOLUMES								
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BAS	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge - No Notice For DELAND				05/94	A	COM		0.0259	0.0734	0.0993	(489)	(\$48.56)
Usage Charge - No Notice For SANFORD				05/94	A	COM		0.0259	0.0734	0.0993	1,208	\$119.95
Usage Charge	16103	FPU-RTYJERA BEACH		05/94	A	COM		0.0259	0.0734	0.0993	20,500	\$2,035.65
Usage Charge	16104	FPU-WEST PALM BEACH WEST		05/94	A	COM		0.0259	0.0734	0.0993	24,550	\$2,437.82
Usage Charge	16105	FPU-WEST PALM BEACH		05/94	A	COM		0.0259	0.0734	0.0993	43,750	\$4,344.38
Usage Charge	16106	FPU-LAKE WORTH SOUTH		05/94	A	COM		0.0259	0.0734	0.0993	17,732	\$1,760.79
Usage Charge	16107	FPU-LAKE WORTH		05/94	A	COM		0.0259	0.0734	0.0993	38,516	\$3,824.64
Usage Charge	16108	FPU-BOYNTON BEACH		05/94	A	COM		0.0259	0.0734	0.0993	24,890	\$2,462.64
Usage Charge	16109	FPU-BOCA RATON		05/94	A	COM		0.0259	0.0734	0.0993	41,500	\$4,120.95
Usage Charge	16156	FPU-SANFORD		05/94	A	COM		0.0259	0.0734	0.0993	13,146	\$1,305.40
Usage Charge	16157	FPU-SANFORD WEST		05/94	A	COM		0.0259	0.0734	0.0993	15,204	\$1,509.76

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS
 RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY IAB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - FERC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SUNAT Affiliates

PAGE 2

11511 P. 08/25
1554.05-10
407 878 1713
TO
FROM ENRON CORP.
Form 062-3694 (6/93)

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTR: 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 WCB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2640		
TOTAL AMOUNT DUE	\$26,336.06		

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

RECEIPTS		DELIVERIES		PRODUCTION		RATES		VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Usage Charge	16158	FPU-DELAND	05/94	A	COM	070259	070734		0.0993	24,800	\$2,462.54
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/94											265,217	\$26,336.06
END OF INVOICE 2640 ***												

TRANSACTION CODE (TC): A - ACTUALS I - REVERSALS
 RATE CODE (RC): COM - COMMODITY/USAGE SRY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - FERC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION


Florida Gas Transmission Company
 An ENRON/CONAT Affiliate

PAGE 1

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO. Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2641		
TOTAL AMOUNT DUE	(\$18,513.26)		

CONTRACT	5002	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	FIRM TRANSPORTATION			

RECEIPTS		DELIVERIES		PRODS		RATES		VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	HTG	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Usage Charge - No Notice For DELAND			06/94	R	COM	0.0259	0.0460		0.0719	303	\$21.79
	Usage Charge - No Notice For SANFORD			06/94	R	COM	0.0259	0.0460		0.0719	1,070	\$76.93
	Usage Charge	16103	FPU-OLIVERA BEACH	06/94	R	COM	0.0259	0.0460		0.0719	(18,400)	(\$1,322.96)
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	06/94	R	COM	0.0259	0.0460		0.0719	(20,050)	(\$1,441.60)
	Usage Charge	16105	FPU-WEST PALM BEACH	05/94	P	COM	0.0259	0.0460		0.0719	(33,900)	(\$2,437.41)
	Usage Charge	16105	FPU-LAKE WORTH SOUTH	06/94	R	COM	0.0259	0.0460		0.0719	(23,256)	(\$1,680.02)
	Usage Charge	16107	FPU-LAKE WORTH	06/94	R	COM	0.0259	0.0460		0.0719	(35,386)	(\$2,544.25)
	Usage Charge	16108	FPU-BOYNTON BEACH	06/94	R	COM	0.0259	0.0460		0.0719	(17,550)	(\$1,261.85)
	Usage Charge	16109	FPU-BOCA RATON	06/94	R	COM	0.0259	0.0460		0.0719	(34,511)	(\$2,481.34)
	Usage Charge	16156	FPU-SANFORD	06/94	R	COM	0.0259	0.0460		0.0719	(13,740)	(\$987.91)
	Usage Charge	16157	FPU-SANFORD WEST	06/94	R	COM	0.0259	0.0460		0.0719	(13,731)	(\$987.26)

TRANSACTION CODE (IC): A - ACTUALS R - REVERSAIS
 RATE CODE (IC): COM - COM/MODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY INB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - FERC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION


Florida Gas Transmission Company
 An ENRON/CONAT Affiliates

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2641		
TOTAL AMOUNT DUE	(\$18,513.26)		

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

RECEIPTS		DELIVERIES		PRODUCTION		RATES		VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Sage Charge	16158	FPU-DELAND	06/94	R COM	0.0259	0.2060		0.0719	(22,425)	(\$1,612.36)
	Sage Charge	16273	FARLAND INDUSTRIES	06/94	R COM	0.0259	0.2060		0.0719	(25,800)	(\$1,855.02)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/94										(257,486)	(\$18,513.26)
END OF INVOICE 2641 ***											

TRANSACTION CODE (RC): A - ACTUALS R - REVERSALS
 RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
 SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
 X - FERC FILING ADM - ADMINISTRATIVE FEE

1154 1994-08-10 407 838 1713 TO FROM ENRON CORP.

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/NIS/NAT Affiliates

PAGE 1

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND VARE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2642		
TOTAL AMOUNT DUE	\$18,625.35		

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

RECEIPTS		DELIVERIES		PROD		RATES		VOLUMES				
POI NO.	NAME	POI NO.	NAME	MONTH	IC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Jsage Charge - No Notice For DELAND			06/94	A	COM	0.0259	0.0460		0.0719	(303)	(\$21.79)
	Jsage Charge - No Notice For SANFORD			06/94	A	COM	0.0259	0.0460		0.0719	489	\$35.16
	Jsage Charge	16103	FPU-RIVIERA BEACH	06/94	A	COM	0.0259	0.0460		0.0719	18,400	\$1,322.96
	Jsage Charge	16104	FPU-WEST PALM BEACH WEST	06/94	A	COM	0.0259	0.0460		0.0719	20,050	\$1,441.60
	Jsage Charge	16105	FPU-WEST PALM BEACH	06/94	A	COM	0.0259	0.0460		0.0719	35,900	\$2,437.41
	Jsage Charge	16106	FPU-LAKE WORTH SOUTH	06/94	A	COM	0.0259	0.0460		0.0719	25,366	\$1,680.02
	Jsage Charge	16107	FPU-LAKE WORTH	06/94	A	COM	0.0259	0.0460		0.0719	35,395	\$2,544.25
	Jsage Charge	16108	FPU-BOYNTON BEACH	06/94	A	COM	0.0259	0.0460		0.0719	17,550	\$1,261.85
	Jsage Charge	16109	FPU-BOCA RATON	06/94	A	COM	0.0259	0.0460		0.0719	34,511	\$2,481.34
	Jsage Charge	16156	FPU-SANFORD	06/94	A	COM	0.0259	0.0460		0.0719	13,740	\$987.91
	Jsage Charge	16157	FPU-SANFORD WEST	06/94	A	COM	0.0259	0.0460		0.0719	13,731	\$987.26

TRANSACTION CODE (IC): A - ACTUALS R - REVERSAIS

RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY INB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADM - ADMINISTRATIVE FEE

GAS TRANSPORTATION

Florida Gas Transmission Company

An ENRON/ENHART Affiliate

PAGE 2

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO: Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2642		
TOTAL AMOUNT DUE	\$18,625.35		

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

TYPE FIRM TRANSPORTATION

RECEIPTS	DELIVERIES	PROD	RATES	VOLUMES	
POI NO.	NAME	MONTH	BASE	MMBTU DRY	AMOUNT
Usage Charge	1615B FPU-DELAND	06/94 A CON	0.0259 0.0460	22,425	\$1,612.36
Usage Charge	16273 FARMLAND INDUSTRIES	06/94 A CON	0.0259 0.0460	25,800	\$1,855.02
TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/94				259,045	\$18,625.35

END OF INVOICE 2642 ***

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADA - ADMINISTRATIVE FEE

21

11156 1994.09-10 407 928 1713 10 1994.09-10 407 928 1713 10

Citrus Industrial Sales Company, Inc.

An ENBRUH/SOMAT Affiliate

CUSTOMER INFORMATION
 FLORIDA PUBLIC UTILITIES CO
 ATTN: JACK BROWN, TREASURER
 P. O. BOX 3395
 W. PALM BEACH, FL 33402-3395

INVOICE INFORMATION
 INVOICE NUMBER: G-9407-777
 INVOICE DATE: AUGUST 10, 1994
 DUE DATE: AUGUST 20, 1994

CONTRACT INFORMATION
 CONTRACT NO. 262-28962-302 (WEW)
 CONTRACT DATE: NOVEMBER 1, 1993
 VOLUME BASIS: MMBTU 14.73 DRY

PAYMENT INFORMATION
 VIA WIRE TRANSFER BY 2:00 PM CST
 NATIONS BANK - HOUSTON
 CITRUS INDUSTRIAL SALES COMPANY, INC
 414037948 - 111800025

FOR FURTHER INFORMATION CALL: WILL WRIGHT @ (713) 833-7517 FAX # (713) 646-2704

FACILITY PIPE/METER PIPE/METER DESCRIPTION

DELIVERY POINT **DATES** **TIER** **TIER VOL** **PER** **MMBTU** **INDEX** **ADJUSTMENTS** **FINAL** **AMOUNT** **TAX**

23060 FGI/84438 CSX PLANT RESERVE 07/22/1994 07/21/1994 13.290 51.97019 326,181.30

23306 FGI/25306 COMPRESSOR STATION 7 07/01/1994 07/21/1994 12.316 51.91094 321,905.54

25309 FGI/25309 COMPRESSOR STATION 11 07/01/1994 07/21/1994 24.675 52.01094 149,586.75
 07/24/1994 07/31/1994 1.832 52.01094 57,702.32

28412 FGI/ STATION & TRANSFER POINT 07/01/1994 07/21/1994 27.909 51.97019 154,990.71

81207 FGI/208 FGI/ JAMESON BAYOU PLANT 07/27/1994 07/31/1994 3.966 51.91094 111,353.60

TOTAL ONE CITRUS INDUSTRIAL SALES COMPANY, INC

88,182

3173,750.24

Legend: * = Value not included in final total; (E) = Estimate price; Tier Volumes; D = Daily; M = Monthly

Form 085-43607 (12/93)

PAGE 1

** TOTAL PAGE 001 **

HADSON GAS SYSTEMS, INC.

For Services During the Month of July 1994

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

LOCATION ID: FPU1
 DATED: August 10, 1994
 DUE DATE: August 20, 1994
 INVOICE: 20002

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>	<u>PRICE</u>	<u>AMOUNT</u>
ZONE 1 - POI 25306	MMBtu	45,514	\$1.910	\$86,931.74
ZONE 1 - POI 25306	MMBtu	5,888	\$1.920	11,304.96
ZONE 1 - POI 611	MMBtu	7,732	\$1.910	14,768.12
ZONE 1 - POI 611	MMBtu	1,788	\$1.920	3,432.96
ZONE 2 - POI 25412	MMBtu	37,681	\$1.970	74,231.57
ZONE 2 - POI 25412	MMBtu	10,000	\$1.910	19,100.00
ZONE 2 - POI 25412	MMBtu	4,750	\$1.920	9,120.00
ZONE 2 - POI 16509	MMBtu	2,748	\$1.970	5,413.56
ZONE 2 - POI 16509	MMBtu	2,000	\$1.910	3,820.00
ZONE 2 - POI 57391	MMBtu	188	\$1.970	370.36
ZONE 3 - POI 25309	MMBtu	24,645	\$2.010	49,536.45
ZONE 3 - POI 25309	MMBtu	6,000	\$2.050	12,300.00
ZONE 3 - POI 10109	MMBtu	1,632	\$2.050	3,345.60
ZONE 3 - POI 10109	MMBtu	1,834	\$2.010	3,686.34
TOTAL DUE		152,400		\$297,361.66

INVOICE
For Services During the Month of July, 1994

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

LOCATION ID: FPU1
 DATED: 10-Aug-94
 DUE DATE: 20-Aug-94
 INVOICE: 20002

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS	PRICE	AMOUNT
Commodity Charges:				
Zone 1	MMBtu	51,402 X	\$1.9100	98,177.82
Zone 2	MMBtu	49,681 X	\$1.9700	97,871.57
Zone 3	MMBtu	6,924 X	2.0100	53,371.53
TOTAL TERM		127,636		\$ 249,420.92
DO NOT PAY				
Additional Spot Purchases:	Zone 1	9,520 X	\$1.9100	18,183.20
	Zone 2	4,472 X	\$1.9000	8,496.80
		188 X	\$1.9700	370.36
	Zone 3	2,700 X	\$1.9100	5,157.00
		1,392 X	\$1.9700	2,742.24
TOTAL ADDTL SPOT		18,272		\$ 31,949.60
TOTAL DUE		145,908		\$ 284,370.52

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

COMMODITY PRICE

Florida gas (Zone 1) =	\$1.88 +	0.03 =	1.9100
Florida gas (Zone 2) =	\$1.94 +	0.03 =	1.9700
Florida gas (Zone 3) =	\$1.98 +	0.03 =	2.0100

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

Harris Bank & Trust
 Chicago, IL
 ABA #071000288
 FFC: Hudson Gas Systems, Inc.
 ACCOUNT #2781466

OR

MAIL PAYMENT TO:

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

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



AMOCO ENERGY TRADING CORPORATION
 TAX ID NUMBER 16-3421804

INVOICE

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

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

INVOICE NUMBER 004308
 INVOICE DATE 08/09/1994
 CONTRACT 178217
 DELIVERY MONTH 07/1994

PLEASE REFERENCE INVOICE
 NUMBER ON REMITTANCE ADVICE

TERMS: WITHIN 10 DAYS OF RECEIPT

TERMINATION TYPE	VOLUME	MEAS UNIT	BTU DETERM (S/D/A)	PRICE	AMOUNT
DELIVERY POINT PIPELINE MEAS POINT	048629	FGT ZNI	PURCHASE POOL POI		
BASE VALUATION	15,750	BTU	D	1.89000	29,767.50
TOTAL AMOUNT DUE					\$29,767.50

FOR QUESTIONS, CONTACT Russell Williamson AT (713) 366-2176; FAX (713) 366-5925;
 ACCOUNT NUMBER 1300100001054-A981603-14187600.004308,080994,0794

A	B	C	D	E	F	G
1	FLORIDA PUBLIC UTILITIES COMPANY					
2	Post Office Box 3395					
3	West Palm Beach, Florida 33402-3395					
4						
5	<u>INVOICE</u>					
6						
7						
8						
9					Date:	August 1, 1994
10					Due Date:	August 10, 1994
11	Farmland Hydro, L.P.					
12	Attention: Mr. Richard Schuck,					
13	Manager, Natural Gas					
14	Post Office Box 7305, Dept. 65					
15	Kansas City, MO 64116-0005					
16						
17	INVOICE NUMBER:		121120150801			
18						
19	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
20	Commodity Cost of Gas *		MMBtu	20,390	\$1.9568	\$39,899.15
21				962	\$1.9874	\$1,911.88
22				5,988	\$1.9307	\$11,561.03
23	FTS-1 Reservation Charge		MMBtu	26,736	\$0.4331	\$11,579.36
24	FTS-1 Usage Charge		MMBtu	26,736	\$0.0719	\$1,922.32
25	FPU Administrative Charge		MMBtu	27,340	\$0.0500	\$1,367.00
26	TOTAL DUE					<u>\$68,240.74</u>
27						
28						
29						
30						
31	*	<u>Pricing Date</u>	<u>Publication</u>	<u>Units</u>	<u>Price</u>	
32		July 1, 1994	Inside FERC	20,390	\$1.9568	
33		July 20, 1994	Gas Daily	962	\$1.9874	
34		July 28, 1994	Gas Daily	5,988	\$1.9370	
35						
36						
37	Please remit payment to:			Florida Public Utilities Company		
38				Attention: Christopher M. Snyder		
39				Post Office Box 3395		
40				West Palm Beach, Florida 33402-3395		
41						
42	Please enclose one copy of this invoice with payment.					
43						

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/NIS/NAT Alliance

PAGE 1

DATE	08/10/94	CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer WONS Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO	2485		
TOTAL AMOUNT DUE	\$26,434.50		

CONTRACT 5002 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)253-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
TYPE DELIVERY POINT OPERATOR ACCOUNT

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POINT NO.	NAME	POINT NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	VERAGE ALERT DAY CHARGE ON 07/22/94.			07/94		OAD					5,145	\$13,797.86
	VERAGE ALERT DAY CHARGE ON 07/23/94.			07/94		OAD					4,712	\$12,636.64
TOTAL FOR CONTRACT 5002 FOR MONTH OF 07/94											9,857	\$26,434.50
*** END OF INVOICE 2485 ***												

TRANSACTION CODE (TC): A = ACTUALS L = REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE SVY - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
* - FERC FRING ADIA - ADMINISTRATIVE FEE

GAS TRANSPORTATION



Florida Gas Transmission Company

An ENRON/SOHAT Affiliates

PAGE 1

DATE	08/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO Wire Transfer NCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	08/20/94		
INVOICE NO.	2653		
TOTAL AMOUNT DUE	(\$26,434.50)		

CONTRACT	5002	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4084	PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE
		TYPE	DELIVERY POINT OPERATOR ACCOUNT			

RECEIPTS		DELIVERIES		PROD.		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	To reverse alert day charge for 07/22/94.			07/94	A	OAD					(5,145)	(\$13,797.22)
	To reverse alert day charge for 07/23/94.			07/94	A	OAD					(4,712)	(\$12,636.50)
				TOTAL FOR CONTRACT 5002 FOR MONTH OF 07/94.							(9,857)	(\$26,434.50)

*** END OF INVOICE 2653 ***

TRANSACTION CODE (TC) A - ACTUALS R - REVERSALS

RATE CODE (RC) COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY
SCH - SCHEDULING PENALTY IMB - CONTRACT IMBALANCE PENALTY INT - INTEREST
X - FERC FILING ADM - ADMINISTRATIVE FEE

Form 067-3694 (6/93)

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of July 1994 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-9	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	1-20	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. 940003-GU

Justification for Confidentiality of July 1994 Gas Purchase Invoices and related transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>RATIONALE</u>
GAS INVOICES	22-25	1-80	SEE BELOW

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. 940003-GU

Justification for Confidentiality of July 1994 Repackaged Direct Capacity / Commodity Assignment:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
FPU INVOICE	26	9-13	A, B & C	SEE BELOW
		19-21	E, F & G	SEE BELOW
		23, 27	E, F & G	SEE BELOW
		25	E & G	
		29	G	SEE BELOW
		31, 33-35	B, C, D & E	SEE BELOW

The item represents revenue received by Florida Public Utilities Company and credited to it's PGA as an alternative to Florida Gas Transmission Company's relinquishment program. Transactions of these types can potentially be done with customers off and on FPU's gas distribution system. For competitive purposes only, FPU must be assured that no other firm capacity holder on FGT will be able to ascertain the customer(s) involved in this transaction with FPU nor the prices of the components of such transactions, except for the FGT commodity rate, nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. FPU is hereby requesting that the name(s) of the customer(s), the total units purchased and sold, all negotiable pricing information and commodity information be kept confidential. Of the pricing information only the FGT-1 usage charge should be made public since it is a non-negotiable tariff rate. 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.