

#### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment	)	Docket	No.	96000	3-GU	
(PGA) True-up	)	Filed:	Nov	rember	19,	1996
	1					

#### FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this its Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the period of April 1995 through March 1996. In support thereof, FPU states as follows:

1. FPU's PGA filing for the period of April 1995 through March 1996 consists of Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, A-2, A-3, A-4, A-5, A-6 and A-7 for the period of April 1995 through March 1996.

FPU requests that certain information in its PGA filing

for the period of April 1995 through March 1996 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue is intended to be and is treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as exhibit "A" is a detailed explanation of the information and material for which confidential treatment is requested and justification for the requested

1Schedules	A-3	and	A-4	
penedarea	W. 3	CHILLY	17 . 4	þ

ACK

AFA

APP

CAF .

CTR

FAG

LIN

RC SEC

WAS .

OTH \_

12367 NOV 19 %

confidential treatment of the highlighted portions of FPU's PGA filing for the period April 1995 through March 1996.

- An unedited version of FPU's PGA filing for the period of April 1995 through March 1996 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.
- FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 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 on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,

WILLIAM B. WILLINGHAM, ESQ. RUTLEDGE, ECENIA, UNDERWOOD, PURNELL

& HOFFMAN, P.A.

P. O. Box 551

Tallahassee, Florida 32302-0551

(904) 681-6788

#### CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by United States Mail this 19th day of November, 1996 to:

Sheila Erstling, Esq.
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

Vicki Kaufman, Esq. McWhirter Law Firm 117 S. Gadsden Street Tallahassee, FL 32301

Michael Palecki, Esq. 955 East 25th Street Hialeah, FL 33013-3498

Mr. Stephen C. Thompson P. O. Box 960 Winter Haven, FL 33882-0960

Mr. Frank C. Cressman P. O. Box 3395 West Palm Beach, FL 33402-3395

Ms. Colette M. Powers P. O. Box 8 Indiantown, FL 34956-0008

Mr. Jack E. Uhl P. O. Box 2562 Tampa, FL 33601-2562

Sebring Gas Company 3515 Highway 27 South Sebring, FL 33870-5452

Mr. J. Peter Martin 101 N.W. 202 Terrace P. O. Box 96000-J Miami, FL 33269-0078

Mr. Stuart L. Shoaf P. O. Box 549 Port St. Joe, FL 32457-0549 Mr. J.E. McIntyre P. O. Box 1460 Panama City, FL 32402-1460

Wayne Schiefelbein, Esq. Gatlin Law Firm 1709-D Mahan Drive Tallahassee, FL 32308

Ansley Watson P.O. Box 1531 Tampa, FL 33601-1531

Norman Horton, Jr., Esq. Messer Law Firm P. O. Box 1876 Tallahassee, FL 32302

Office of Public Counsel 111 W. Madison St., #812 Tallahassee, FL 32399-1400

By: William B. Willyngham, ESQ.

#### Exhibit "A"

#### FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of March 1996 Schedules:

SCHEDULES	PAGE(S)	LINES	COLUMNS RATIO	NALE
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	
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)

<sup>(1)</sup> 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." 366.093(3)(d), Florida Statutes.

<sup>(2)</sup> 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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

#### COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF: APRIL 1995 Through MARCH 1996

SCHEDULE A-1

			CURRENT MONT		MARCH 1996			ERIOD TO DATE		200
COST OF GAS PURCHASED				ORIGINAL	DIFFERENCE			ORIGINAL	DIFFERENCE	10年1日の日
1 COMMODITY (Pipeline)			ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	4
2 NO NOTICE SERVICE			29,772	37,142	(7,370)	(19,84]	338,736	501,206	(162,470]	(32.42)
3 SWING SERVICE			7,530	9,418	(1,888)	(20.05)	63,416	79,318	(15,902)	(20.05)
4 COMMODITY (Other)			1,373,044	1,269,294	402.750	0.00	2,674	0	2,674	0.00
5 DEMAND			583,697	663,924	103,750	8.17	10,421,518	11,995,0/4	(1,573,536)	(13,12)
6 OTHER			(4,849)	003,824	(80,227)	(12.08)	5,164,132	6,372,297	(1,208,165)	(18.96)
ESS END-USE CONTRACT			(1,010)		(4,640)	0.00	(61,950)	0	(61,950)	0.00
7 COMMODITY (Pipeline)			0	0	0	0.00	34,371	132,680		
8 DEMAND			0	0	0	0.00	434,128	984,470	(98,309)	(74.09
9 COMMODITY (Other)			0	0	0	0.00	0	201,110	(550,342)	(55.90
9 Second Prior Month Purchase Adj. (OPTI)			0	0	0	0.00	0	0	0	0.00
	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
2 NET UNBILLED			0	0	0	0.00	0	0	0	0.00
3 COMPANY USE			1,655	3,599	(1,944)	(54.02)	23,298	32,105	(8,809)	(27,44
4 TOTAL THERM SALES			1,892,037	1,976,179	(84,142)	(4.25)	14,221,312	16,681,470	(2,460,158)	(14.75
THERMS PURCHASED						2011		Silver Silver		174,14
5 COMMODITY (Pipeline) 6 NO NOTICE SERVICE			5,142,250	4,145,330	996,920	24.05	55,794,940	54,147,870	1,647,070	3.00
7 SWING SERVICE			1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.
8 COMMODITY (Other)			0	0	0	0.00	10,240	0	10,240	0.6
DEMAND			5,134,620	4,145,330	989,290	23.87	49,681,320	41,089,630	8,591,690	20.81
OTHER			9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	107,496,310	(23,247,200)	(21.63
SS END-USE CONTRACT				0	0	0.00	0	0	0	0.00
COMMODITY (Pipeline)						O PROPERTY.				
DEMAND					0	0.00	6,157,650	13,058,240	(5,900,590)	(52.84
3 COMMODITY (Other)			0	0	0	0.00	6,059,230	13,058,240	(5,999,010)	(53.60
	+20)-(21+23)		0	0	0	0.00	0	0	0	0.00
S NET UNBILLED	-20/(21+20)		5,134,620	4,145,330	989,290	23.87	43,533,910	41,089,630	2,444,280	5.95
6 COMPANY USE			4,499	7,450	0	0.00	0	0	0	0.00
	stimated Only)		5,219,598	4,137,880	(2,951) 1,081,718	(39.81)	63,265,318	73,830	10,231	13.86
CENTS PER THERM			0,210,000	4,107,000	1,001,1101	20,14	63,200,318]	41,015,800	22,250,518	54.25
28 COMMODITY (Pipeline)	(1/15)	And the second of the second	0.579]	0.896	(0.317)	(35,381	0.6071	0.9261	(0.319)	(34.45
19 NO NOTICE SERVICE	(2/16)		0.694	0,868	(0,174)	(20.05)	0.694	0.868	(0.174)	(20.05
0 SWING SERVICE	(3/17)		0.000	0.000	0,000	0.00	26,113	0.000	26,113	0.00
1 COMMODITY (Other)	(4/18)		26.741	30,620	(3.879)	(12.67)	20,977	29,192	(8.215)	(28.14
2 DEMAND	(5/19)		5,899	5.669	0,230	4.06	6.130	5,928	0.202	3.4
S OTHER SS END-USE CONTRACT	(6/20)		0.000	0,000	0.000	0.00	0.000	0.000	0.000	0.00
4 COMMODITY Pipeline	(7/21)					all to the last		10 0 0		
5 DEMAND	(8/22)		0.000	0.000	0.000	0.00	0.558	1.016	(0.458)	(45.08
6 COMMODITY Other	(9/23)		0.000	0.000	0,000	0.00	7.165	7.539	(0.374)	(4.96
7 TOTAL COST OF PURCHASES	(11/24)		AND REPORTED TO A STORE OF		COMPANY OF STATE OF S	0.00	0.000	0.000	0.000	0.00
8 NET UNBILLED	(12/25)		38.741	47.759	(9.018)	(18.88)	35,513	43.395	(7.882)	(18,
	A STATE OF THE RESIDENCE OF THE PARTY OF THE		0.000	0.000	0.000	0,00	0,000	0.000	0.000	0.00
9 COMPANY USE	(13/26)		36,786	48.309	(11.523)	(23.85)	27.713	43.485	(15.772)	(36.27
0 TOTAL COST OF THERM SOLD	(11/27)		38,110	47.845	(9.735)	(20,35)	24.436	43.473	(19.037)	(43.79
1 TRUE-UP	(E-2)		(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.00
2 TOTAL COST OF GAS	(40+41)		34,698	44,433	(9.735)	(21.91)	21.024	40,061	(19.037)	(47.5
3 REVENUE TAX FACTOR			1.00376	1.00376	0.000	0.00	1.00376	1.00376	STATE OF THE PARTY	
4 PGA FACTOR ADJUSTED FOR TAXES	(42×43)		34.82846	44,60007	(9,772)			# 100 S 100	0.000	0.00
5 PGA FACTOR ROUNDED TO NEAREST			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		DESCRIPTION OF PROPERTY OF THE	(21.91)	21.10305	40.21163	(19,109)	(47.52
TON THO TON NOUNDED TO NEAREST	,001	The second second	34.828	44,600	(9,772)	(21,91)	21,103	40.212	(19.109)	(47.52

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

#### COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF:

SCHEDULE A-1/R

APRIL 1995 Through MARCH 1996 CURRENT MONTH: **MARCH 1996** PERIOD TO DATE REVISED DIFFERENCE REVISED DIFFERENCE COST OF GAS PURCHASED ACTUAL **ESTIMATE** AMOUNT 44 ACTUAL **ESTIMATE** 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 72,652 (9,236) (12.71) 3 SWING SERVICE 0.00 2.674 2,674 0.00 4 COMMODITY (Other) 1,373,044 1,269,294 103,750 8.17 10,421,518 9,949,677 471,841 474 5 DEMAND 583,697 663,924 (80,227 (12.08 5,164,132 5,421,825 (257,693) (4.75) 6 OTHER (4,849) (4,849) 0.00 (61,950) (43,242) (18,708) 43.26 LESS END-USE CONTRACT 7 COMMODITY (Pipeline) 0.00 34,371 34,347 24 0.07 8 DEMAND 0.00 434,128 434,067 61 0.01 9 COMMODITY (Other) 0.00 0.00 10 Second Prior Month Purchase Adj. (OPTIONAL) 0.00 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 15,306,355 153,672 1.00 12 NET UNBILLED 0.00 0.00 13 COMPANY USE 1,655 3,599 (1.944 (54,02) 23,296 28,058 (4,772 (17.00 14 TOTAL THERM SALES 1,892,037 1,976,179 (84,142 (4.26)14,221,312 15,247,885 (1,026,373) (6, THERMS PURCHASED 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 0.00 9,138,000 9,138,000 0.00 17 SWING SERVICE 0.00 10,240 10,240 0.00 18 COMMODITY (Other) 5,134,620 4,145,330 989,290 23,87 49,681,320 48.327.700 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 0.00 0.00 LESS END-USE CONTRACT 21 COMMODITY (Pipeline) 0.00 €,157,850 6,152,600 5,050 0.08 22 DEMAND 0.60 6,059,230 6,054,180 5,050 0.08 23 COMMODITY (Other) 0.00 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 0.00 0.00 26 COMPANY USE 4,499 7,450 (2.951 (39.61) 84,061 98,490 (14,429) (14.65) 27 TOTAL THERM SALES (24-26 Estimated Only) 5,219,598 4,137,880 1,081,718 26,14 63,266,316 57,547,335 5,718,983 9.94 CENTS PER THERM 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 (0.500 600 32 DEMAND (5/19)5,899 5,669 0.230 4.06 6,130 6,120 0.010 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 Piceline (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 (6.76) 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) 38,788 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 24,438 26.598 (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 (2.182)(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)

SCHEDULE A-1/FLEXDOWN

# COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

	The state of the s
ESTIMATED FOR THE PERIOD OF:	APRIL 1995 Through MARCH 1996

		CURRENT MONT	THE PERSON NAMED IN COLUMN 2 AND	MARCH 1996			PERIOD TO DATE		
COST OF CAS PURCUASER			FLEXDOWN	DIFFERENCE		00/1(1/4/16/16	FLEXDOWN	DIFFERENCE	
COST OF GAS PURCHASED		ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	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	(1,885)	(20.05)	63,416	72,652	(9.236)	(12.7
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	9,949,677	471,841	4.74
5 DEMAND		583,897	663,924	(80,227)	(12.08)	5,164,132	5,421,825	(257,693)	
6 OTHER		(4,849)	0	(4,849)	0.00	(61,950)	(43,242)	(18,708)	(4.7)
LESS END-USE CONTRACT						(0	(	(10,700)	43.2
7 COMMODITY (Pipeline)		0	0	0	0.00	34,371	34,347		
8 DEMAND		0	0	0	0.00	434,128	PERSONAL PROPERTY AND INCOME.	24	0.0
9 COMMODITY (Other)		0		0	01.0	434,120	434,067	61	0.0
10 Second Prior Month Purchase Adj. (OPTION)	AL)	0	(316,175)	The second secon	III. WESTERNESS AND THE	0	0	0	0.0
[1] - [2] [2] [2] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	+6+10)-(7+8+9)	1,989,194	1,663,603	MINITED AND SHORT OF THE STATE	(100.00)	0	(1,657,506)	1,657,506	(100,0
12 NET UNBILLED		1,300,131	1,003,003	325,591	19.57	15,460,027	13,648,849	1,811,178	13.2
13 COMPANY USE		1,000	2.500		0.00	0	0	0	0.0
14 TOTAL THERM SALES		1,655	3,599	(1,944)	(54,02)	23,296	28,068	(4,772)	(17
THERMS PURCHASED		1,892,037	1,660,004	232,033	13.98	14,221,312	13,590,179	631,133	4
15 COMMODITY (Pipeline)	- 10 Maria	5,142,250	4,145,330	000 000	4144				
16 NO NOTICE SERVICE			THE R. P. LEWIS CO., LANSING STREET, LANSING S	996,920	24.05	55,794,940	52,380,980	3,413,960	6.5
17 SWING SERVICE		1,085,000	1,085,000	0	0.00	9,138,000	9,138,000	0	0.00
18 COMMODITY (Other)		•	0	0	0.00	10,240	10,240	0	0.00
19 DEMAND		5,134,620	4,145,330	989,290	23.87	49,681,320	48,327,700	3,353,620	7.2
20 OTHER		9,894,800	11,711,800	(1,817,000)	(15.51)	84,249,110	88,585,110	(4,336,000)	(4.8)
LESS END-USE CONTRACT		0	0	0	0.00	0	0	0	0.00
21 COMMODITY (Pipeline)				St. MESSEGMENT			-448	Marie Vote 6	
22 DEMAND		0	0	0	0.00	6,157,650	6,152,600	5,050	0.00
		0	0	0	0,00	6,059,230	6,054,180	5,050	0.00
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	8.3
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)	(14.6
27 TOTAL THERM SALES (24-26 Estim	nated Only)	5,219,598	4,137,880	1,081,718	26.14	63,266,318	57,547,335	5,718,983	9.9
CENTS PER THERM		PENINGER NUMBER							
	15)	0.579	0.896	(0.317)	(35,38)	0.607	0.709	(0.102)	(14.3
29 NO NOTICE SERVICE (2)		0.694	0,868	(0.174)	(20.05)	0.694	0.795	(0,101)	(12.7)
30 SWING SERVICE (3/		0.000	0.000	0.000	0.00	26.113	28.113	0.000	0.00
31 COMMODITY (Other) (4/		26.741	30.620	(3.879)	(12.67)	20.977	21.477	(0.500)	
32 DEMAND (5/		5.899	5.669	0.230	4.06	6,130	6,120	0.010	6.0
33 OTHER (6/	20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT						1000			The state of the state of
34 COMMODITY Pipeline (7/	21)	0.000	0,000	0.000	0.00	0.558	0.558	0.000	0.0
35 DEMAND (87	22)	0.000	0.000	0,000	0.00	7,165	7,170	(0.005)	(0.0)
36 COMMODITY Other (97)	23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
37 TOTAL COST OF PURCHASES (11	1/24)	38.741	40,132	(1.391)	(3.47)	35.513	33,965	1.548	4.5
38 NET UNBILLED (12	0/25)	0.000	0.000	0.000	0.00	0.000	The second second second		
그 이 그 그 그 아이가 하는데	V26)	36.786	48.309	(11.523)	(23.85)	27,713	0,000	0.000	0.00
	(27)	38,110	40.204	PROCESSION AND PROPERTY OF THE PARTY OF THE	The second of th	277 (202)	28,498	(0.785)	(2.7
41 TRUE-UP (E-		2 - The Control of th	10.00 (CO) 10.00 (CO) 10.00 (CO) 10.00 (CO)	(2.094)	(5.21)	24.436	23.718	0.718	3.0
11/1/설명하다면서 이 사람들이 되었다.	)+41)	(3.412)	(3.412)	0.000	0.00	(3.412)	(3.412)	0.000	0.0
43 REVENUE TAX FACTOR		34.698	36,792	(2.094)	(5.69)	21.024	20.306	0.718	3.5
	L-123	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.0
45 PGA FACTOR ROUNDED TO NEAREST .00	b:43)	34.82846	36,93034	(2.102)	(5.69)	21.10305	20.38235	0.721	3.5
00. TESHASH OT USUNDON NOTION NEAREST .00		34.828	36.930	(2.102)	(5.69)	21,103	20,382	0.721	3.5

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
SWING SERVICE			
9 Swing Service - Scheduled	01	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER		0,001	0.000
17 Commodity Other - Scheduled FTS - System Supply	4,795,620	1 204 979 02	27.210
18 Commodity Other - Scheduled FTS - OSSS	339,000	1,304,878.93	9900 H R. C. O CHILLING SERVE MATERIA
19 Commodity Other - Schedule PTS / ITS	339,000	90,071.41	26.570
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers		5,974.38	0.000
22 Imbalance Cashout - Tranporting Customers	0	(27,880.26)	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)		0.00	0.000
DEMAND	5,134,620	1,373,044.46	26.741
25 Demand (Pipeline) Entitlement to System Supply	0.555.000	570 040 44 I	0.000
26 Demand (Pipeline) Entitlement to System Supply 26 Demand (Pipeline) Entitlement to End-Users	9,555,800	576,940.41	6.038 0.000
27 Demand (Pipeline) Entitlement to OSSS	339,000	0.00	1.993
28 Other		6,756.27	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
OTHER	3,034,000	303,030.00]	2.089
	01	(4 040 00)	0.000
33 Revenue Sharing - FGT 34 Other	0	(4,849.09)	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(4,849.09)	0.000

COMPANY:	FLORIDA	PUBLIC	UTILITIES	COMPANY
----------	---------	--------	-----------	---------

13 ENDING TRUE-UP BEFORE

INTEREST (12+7-5) 14 TOTAL (12+13)

15 AVERAGE (50% OF 14)

19 AVERAGE (50% OF 18)

DAY OF MONTH 17 INTEREST RATE - FIRST

18 TOTAL (16+17)

16 INTEREST RATE - FIRST

DAY OF SUBSEQUENT MONTH

20 MONTHLY AVERAGE (19/12 Months)

#### CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

	CURENT M	Control of the Contro	<b>MARCH 1996</b>			PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERE	NCE	ACTUAL	ESTIMATE	DIFFERE	NCE	
		E CHRISTI	AMOUNT	%		(3)	AMOUNT	%	
RUE-UP CALCULATION	- 22/11		Serial South		Printing Service	media messas	PER CONTROL IN		
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)	(56.26)	5,507,008	4,167,586	(1,339,422)	(32.14)	
3 TOTAL	1,989,194	1,663,603	(325,591)		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)		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)		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 (1) INTEREST	(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 TRUÉ-UP (7+9+9+10+10a)	(769,026)	425,939	1,194,965	280.55	(769,026)	425,939	1,194,965	280.55	
ITEREST PROVISION	HEALTH STREET								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(668,633)	427,481	1,096,114	256.41			add to line 4	from line 4	

423,882 1,189,672

2,285,786

1,142,893

851,363

425,682

5.8000%

5.8000%

11.6000%

5.8000%

0.483%

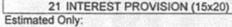
2,057

280.66

268.49

268.49

If line 5 is a collection ( ) subtract from line 4



(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.

(765,790)

(1,434,423)

(717, 211)

5.3300%

5.5000%

10.8300%

5.4150%

0.451%

(3,236)

- (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:

APRIL 1995 Through MARCH 1996 MARCH 1996 SCHEDULE A-3

PRESENT MONTH: MARCH 19

NO								COMMODIT		THE PARTY AND ADDRESS OF THE PARTY AND ADDRESS		TOTAL
	DATE	PURCHASED FROM	PURCHASED	SCH	SYSTEM	END USE	TOTAL PURCHASED	PARTY	PIPELINE	DEMAND	OTHER CHARGES ACA/GRI/FUEL	CENTS PE
1	APR 95	CHARLES IN	SYS SUPPLY	N/A		DANGE WILLIAM	Jacobilly Grading and a		N/A	11/4		Democratic
	APR 95		SYS SUPPLY	N/A					1.000000	N/A		THE STATE OF
100 miles	MAY 95		SYS SUPPLY	N/A			是一种的一种	SOUTH SERVICE	N/A N/A	N/A		5 10 10 10 10 10 10 10 10 10 10 10 10 10
-	MAY 95		SYS SUPPLY	N/A			HE STATE OF THE ST			N/A		
	MAY 95		SYS SUPPLY	N/A			直接第2章或	200	N/A	N/A	<b>建</b> 数 2.4 数 4.4 数 5.4 数	
	MAY 95		SYS SUPPLY	N/A	TAMES WERE		<b>唯一知题</b>	HE STORY	N/A	N/A		
270 0 0 7 8	MAY 95		SYS SUPPLY	N/A					N/A	N/A		
	MAY 95		SYS SUPPLY	N/A			性 经 流流 原	to the second	N/A	N/A	Part of the second	
CT-01 C 10 E	JUN 95	LONG BUT TO SEE	SYS SUPPLY	N/A	<b>南州公共</b>	6.00-01-00-01			N/A	N/A		計學的
COSTILL	JUN 95		SYS SUPPLY	N/A					N/A	N/A	<b>13.8</b> 800000000000000000000000000000000000	
	JUN 95		SYS SUPPLY	N/A	四部第二条公				N/A	N/A	<b>建筑</b> 的原本。	
	JUL 95	The second	SYS SUPPLY	N/A				能过度被看	N/A	N/A	<b>经在现在</b> 2000年5月	
	JUL 95	<b>建筑建设建筑</b>	SYS SUPPLY	N/A			<b>建筑等级建</b>		N/A	N/A		
	JUL 95	医结膜切层器的	SYS SUPPLY	N/A					N/A	N/A		D 256 70-6
	AUG 95		SYS SUPPLY	N/A	<b>通过营生。</b>				N/A	N/A	WE WANTED TO THE TOTAL PROPERTY.	
	AUG 95			100 - 11 - 10000	<b>北京</b> 夏世代自				N/A	N/A		
	AUG 95	2000年	SYS SUPPLY SYS SUPPLY	N/A					N/A	N/A	<b>国的国际公司</b>	
CONTRACTOR	AUG 95		T. Cheng T. Ch. Physiological Computation (1977) 401.	N/A					N/A	N/A	<b>是这种政治的</b>	自己的是通
	SEP 95		SYS SUPPLY	N/A					N/A	N/A		100
34700011	SEP 95		SYS SUPPLY	N/A				<b>基本原理的</b>	N/A	N/A		には、間には
	SEP 95	<b>新建筑</b>	SYS SUPPLY	N/A				多数测量的含度	N/A	N/A		
			SYS SUPPLY	N/A	計劃於於加速				N/A	N/A		
	OCT 95		SYS SUPPLY	N/A	· Table 10 VE				N/A	N/A	是不是在一个	
	OCT 95		SYS SUPPLY	N/A					N/A	N/A		2 Miles
	OCT 95		SYS SUPPLY	N/A	Mark Services				N/A	N/A	CONTRACTOR OF THE PARTY OF THE	
	OCT 95	<b>加强加强</b>	SYS SUPPLY	N/A			A BENEVAS		N/A	N/A	<b>建設以後期代出版</b>	
	OCT 95		SYS SUPPLY	N/A	PANEL NE			的可信息等的	N/A	N/A	<b>建筑</b>	
	NOV 95		SYS SUPPLY	N/A	AND ENTRY E			经过度的重	N.A	N/A	<b>能是一种的一种的一种</b>	
	NOV 95	MANUEL SERVICE	SYS SUPPLY	N/A	加州 建铁铁铁		<b>计算机设置机</b> 公理	<b>国的发生性的</b>	N/A	N/A		質量で達成的
	NOV 95		SYS SUPPLY	N/A					N/A	N/A	23/5	
	NOV 95	<b>化</b>	SYS SUPPLY	N/A					N/A	N/A	是是是是	
	DEC 95		SYS SUPPLY	N/A					N/A	N/A		
	DEC 95	<b>的位置和1000</b> 高。	SYS SUPPLY	N/A					N/A	N/A	E PROPERTY AND A STATE OF	
	DEC 95	7 (DP 20 A)	SYS SUPPLY	N/A		三 计图记法		<b>[]</b> [] [] [] [] [] [] [] [] [] [] [] [] []	N/A	N/A		以對於自然的
1903 NRO	DEC 95		SYS SUPPLY	N/A				300000000000000000000000000000000000000	N/A	N/A	所或的意义是一个	<b>建设设置</b>
	JAN 96	AND MADE	SYS SUPPLY	N/A					N/A	N/A		
	JAN 96		SYS SUPPLY	N/A				SILLINGS NES	N/A	N/A		
	JAN 96	THE SALES FOR THE	SYS SUPPLY	N/A					N/A	N/A		能够是他的
	JAN 96		SYS SUPPLY	N/A					N/A	N/A	1995年1990年前	2.00
	FEB 96		SYS SUPPLY	N/A					N/A	N/A		
	FEB 96	15X35	SYS SUPPLY	N/A					N/A	N/A		<b>包含用含物</b>
200	FEB 96		SYS SUPPLY	N/A	<b>担</b> 收在1000000000000000000000000000000000000		NE MATERIAL SE		N/A	N/A		
1000	FEB 96	的是四個	SYS SUPPLY	N/A				<b>到</b> 以外吃到60%	N/A	N/A		
	FEB 96		SYS SUPPLY	N/A	<b>M</b> 1			10000000000000000000000000000000000000	N/A	N/A	影戏培训	
	MAR 96		SYS SUPPLY	N/A				015	N/A	N/A		
	MAR 96		SYS SUPPLY	N/A					N/A	N/A		
46	MAR 96		SYS SUPPLY	N/A					N/A	N/A		
47	MAR 96	AND REAL PROPERTY.	SYS SUPPLY	N/A			Mo and Sha		N/A	N/A	(1) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
DTAL					41,661,330	4 007 07	0 45,948,400	9,910,992.1		0		0 21

## 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	GROSS AMOUNT MMBtu/d	MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD	CITYGATI
ALCOHOL VALUE OF	March 1			AS IN			經濟量
CLASCO TO LONG							
SOME ALL AND							
Section 14 Thousand	of Alle			Jan Bridge			
SUSPENDENCE OF THE SECOND	PARK UN						
AUDIONAL PORTAL PARA							
					All and a second		
				42.5			
<b>有种的形态化为多数形态数域</b>							The second second
Table 2 Section						Probable	
					145		
				A locate			
			11/19/11	5,000			
	VIX. 753	ALL REAL PROPERTY.		100	THE STATE	<b>建</b>	MANA MANA
						46层数	
Part Though				105.22.3	X 3075 0		
						10.1	也有法
	SE NAME	A STATE OF THE PARTY OF THE PAR			Water and		- F
					111111		Ser Syr a
	212444						
	TOTAL	17,525	16,937	543,292	525,028		
	ASSETTIME L			WEIGHTED AVE	and the second	\$2.5676	\$2.65

NOTES: GROSS AMOUNT MMBTUID AND NET AMOUNT MMBTUID DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY, FLOW PER DAY IS REPRESENTED BY

THE DAILY AVERAGE OF MONTHLY GROSS MAIBTU AND MONTHLY NET MAIBTU. CITYGATE PRICES

ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION. TOTALS CHECK TO FGT'S INVOICE

Name of the Owner, where the Party of the Owner, where the Owner, which is the Owner, which is the Owner, where the Owner, which is the Owner, which	FOR THE	E PERIOD OF:		APRIL 1995 The	ough MARCH	11996				
		CURENT MON	And in column 2 is not a second and a second	MARCH 1996			PERIOD TO	DATE		THE STATE OF
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THE	ERM SALES	DIFFER	ENCE	
TIPOLONI PA IEIE III				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)						AMERICAN STREET	STATE STATE OF			115.00
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			
LARGE VOLUME	(51)	2,051,067	224,890	(1,826,177)	(812.03)			(543,537)	(6.33)	
OTHER	(81)	16,857				20,564,735	21,924,310	1,359,575	6.20	
	(01)	10,007	15,910	(947)	(5.95)	133,274	142,640	9,366	6.57	
TOTAL FIRM		4,409,431	1,789,010	(2,620,421)	(146,47)	27 020 002	25 400 000			
THERM SALES (INTERRUPTIBLE)		4,400,401	1,700,010	(2,020,421)	(140.47)	37,930,093	35,188,380	(2,741,713)	(7.79)	
NTERRUPTIBLE	(61)	432,711	348,860	(83,851)	(24.04)	4,520,857	3,827,270	/002 F034	(40.46)	
NTERRUPTIBLE TRANSPORT	(92)	30,715	26,120	(4,595)				(693,587)	(18.12)	
ARGE VOLUME INTERRUPTIBLE	(93)	7,741			(17.59)	311,473	332,890	21,417	6.43	
OFF SYSTEM SALES SERVICE			1,491,510	1,483,769	99.48	17,698,905	19,930,470	2,231,565	11.20	
SIT OTOTEM SALES SERVICE	(95)	339,000	0	(339,000)	0.00	2,804,990	0	(2,804,990)	0.00	
TOTAL INTERRUPTIBLE		810,167	1,866,490	1,056,323	56.59	25 220 225	04 000 000			
TOTAL THERM SALES		5,219,598	3,655,500			25,336,225	24,090,630	(1,245,595)	(5.17)	
NUMBER OF CUSTOMERS (FIRM)		0,218,080	3,035,500	(1,564,098)	(42.79)	63,266,318	59,279,010	(3,987,308)	(6.73)	
SENERAL SERVICE	(11)	2,431	4 0 4 7 1	770.18	117 000	AVG. NO. OF		ERIOD TO DAT	THE RESERVE THE PERSON NAMED IN	
OUTDOOR LIGHTING *			1,647	(784)	(47.60)	2,283	1,639	(644)	(39.29)	C/Olley
RESIDENTIAL	(21)	0	4	4	100.00	0	4	4	100.00	
	(31)	31,241	31,479	238	0.76	30,695	30,874	179	0.58	
ARGE 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	
OTAL FIRM		35.001	25 425							
NUMBER OF CUSTOMERS (INTERRI	IDTIRI E)	35,001	35,135	134	0.38	34,359	34,533	174	0.50	UL PA
NTERRUPTIBLE	(61)	131	141	41				ERIOD TO DAT		
NTERRUPTIBLE TRANSPORT	(92)	13		1	7.14	13	14	1	7.14	
ARGE VOLUME INTERRUPTIBLE	(93)		1	0	0.00	1	1	0	0.00	
OFF SYSTEM SALES SERVICE	A THE SECRETARY OF THE RESERVE OF TH	1	1	0	0.00	1	1	0	0.00	
OFF STSTEM SALES SERVICE	(95)	3	0	(3)	0.00	1	0	(1)	0.00	
OTAL INTERRUPTIBLE		18	16	(2)	(40.50)	40				
OTAL CUSTOMERS		35,019	TOTAL PROPERTY OF THE PARTY OF	(2)	(12.50)	16	16	0	0.00	
HERM USE PER CUSTOMER		35,019	35,151	132	0.38	34,375	34,549	174	0.50	to all
SENERAL SERVICE	(11)	469	349	(4009	104.000	Market Control				
OUTDOOR LIGHTING	(21)			(120)	(34.38)	3,550	2,769	(781)	(28.21)	
RESIDENTIAL		0	30	30	100.00	0	318	318	100.00	
	(31)	38	31	(7)	(22.58)	297	278	(19)	(6.83)	
ARGE VOLUME	(51)	2,279	144	(2,135)	(1,482.64)	21,489	13,947	(7,542)	(54.08)	
THER	(81)	39	36	(3)	(8.33)	314	321	7	2.18	
NTERRUPTIBLE	(61)	33,285	24,919	(8,366)	(33.57)	347,758	273,376	(74,382)	(27.21)	
NTERRUPTIBLE TRANSPORT	(92)	30,715	26,120	(4,595)	(17.59)	311,473	332,890	21,417		
ARGE VOLUME INTERRUPTIBLE	(93)	7,741	1,491,510	1,483,769	99.48	THE RESERVE OF THE PARTY OF THE			6.43	
OFF SYSTEM SALES SERVICE	(95)	113,000	0			17,698,905	19,930,470	2,231,565	11.20	
OUTDOOR LIGHTING CUSTOMERS	(00)	113,000		(113,000)	0.00	2,804,990	0	(2,804,990)	0.00	

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF:

APRIL 1995 Through MARCH 1996

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
EST PALM BEACH: 1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED *AVERAGE BTU CONTENT CCF PURCHASED	1.0329	1.0330	1,0345	1.0368	1.0348	1.0351	1.0341	1.0355	1.0379	1.0392	1,0504	1.048
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD pala	14.929	14.929	14.929	14.929	14.029	14.929	14.929	14.929	14.929	14.929	14.929	14,925
b. DELIVERY PRESSURE OF GAS PURCHASED pale	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/h) psia	1.0135	1,0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1,0135	1.0135	1.0135	1.013
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.05	1,05	1.05	1.05	1.05	1.05	1.06	1
NFORD & DELAND: 1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED = AVERAGE BTU CONTENT CCF PURCHASED	1.0229	1.0330	1.0345	1.0368	1.0348	1.0351	1.0341	1.0355	1.0350	1,0365	1.0494	1.047
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD pala	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14,963	14.98
b. DELIVERY PRESSURE OF GAS PURCHASED pala	14.73	14.73	14.73	14.73	14,73	14.73	14.73	14.73	14.73	14.73	14.73	14.7
PRESSURE CORRECTION FACTOR (a/b) pale	1.0172	1.0172	1.0172	1.0172	1.0172	1,0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.017
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.07	1.0

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY	FINAL FUEL OVER/UNDER RECOV			SCHEDULE A-7		
FOR THE PERIOD:	APRIL 95	Through	MARCH 96	(REVISED 8/19/93)		
1 TOTAL ACTUAL FUEL COST FOR THE PERIOD		A-2 Line 3		15,928,526		
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		A-2 Line 6		16,089,342		
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)				160,816		
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY		A-2 Line 8		15,413		
5 FOR THE PERIOD (3+4)				176,229		
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 94 Through MARCH 95 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 95 Through MARCH 96 PERIOD		E-4 Line 4 Col.4		1,371,194		
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APRIL 96 Through MARCH 97 PERIOD	(5-6)			(1,194,965)		
	(5-6)					