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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
1	COMMODITY	100,588	81,505	(19,083)	(23.4)	403,065	221,595	(181,470)	(81.9)
2	DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0
	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
3	a. COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0
4	b. DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0
5	TOTAL COST OF GAS PURCHASED	100,588	81,505	(19,083)	(23.4)	110,564	221,595	111,031	50.1
	TRANSPORTATION SYSTEM SUPPLY								
6	a. COMMODITY Pipeline	37,484	27,697	(9,787)	(35.3)	60,329	27,697	(32,632)	(117.8)
6	b. COMMODITY Other	399,920	290,616	(109,304)	(37.6)	460,953	290,616	(170,337)	(58.6)
7	DEMAND-D1	8,006	0	(8,006)	0.0	37,413	0	(37,413)	0.0
8		0	0	0	0.0	0	0	0	0.0
9		0	0	0	0.0	0	0	0	0.0
	LESS END-USE CONTRACT (DED TO LWU)								
10	a. COMMODITY Pipeline	5,672	0	(5,672)	0.0	22,905	0	(22,905)	0.0
11	b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0
12	DEMAND-D1	8,006	0	(8,006)	0.0	37,413	0	(37,413)	0.0
13	TOTAL TRANSPORTATION COST	431,732	318,313	(113,419)	(35.6)	498,377	318,313	(180,064)	(56.6)
14	TOTAL PIPELINE AND TRANSPORTATION	532,320	399,818	(132,502)	(33.1)	608,941	539,908	(69,033)	(12.8)
15	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
16	COMPANY USE	0	0	0	0.0	0	0	0	0.0
17	TOTAL THERM SALES	539,182	399,818	(139,364)	(34.9)	975,358	539,908	(435,450)	(80.7)
	THERMS PURCHASED								
1	COMMODITY	307,554	347,810	40,256	11.6	1,219,066	964,080	(254,986)	(26.4)
2	DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0
	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
3	a. COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0
4	b. DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0
5	TOTAL PURCHASED	307,554	347,810	40,256	11.6	337,614	764,080	426,466	65.0
	TRANSPORTATION SYSTEM SUPPLY								
6	a. COMMODITY Pipeline	1,852,983	1,358,340	(494,643)	(36.4)	3,019,607	1,358,340	(1,661,267)	(122.3)
6	b. COMMODITY Other	1,599,783	1,399,090	(200,693)	(14.3)	1,836,407	1,399,090	(437,317)	(31.3)
7	DEMAND	253,200	0	(253,200)	0.0	1,183,200	0	(1,183,200)	0.0
8		0	0	0	0.0	0	0	0	0.0
9		0	0	0	0.0	0	0	0	0.0
	LESS END-USE CONTRACT								
10	a. COMMODITY Pipeline	253,200	0	(253,200)	0.0	1,183,200	0	(1,183,200)	0.0
11	b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0
12	DEMAND	253,200	0	(253,200)	0.0	1,183,200	0	(1,183,200)	0.0
13	TOTAL TRANSPORTATION	1,599,783	1,358,340	(241,443)	(17.8)	1,836,407	1,358,340	(478,067)	(35.2)
14	TOTAL PIPELINE AND TRANSPORTATION	1,907,337	1,706,150	(201,187)	(11.8)	2,174,021	2,322,420	148,399	6.4
15	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
16	COMPANY USE	0	0	0	0.0	0	0	0	0.0
17	TOTAL THERM SALES	2,158,017	1,706,150	(451,867)	(26.5)	4,218,217	2,322,420	(1,895,797)	(81.6)
	CENTS PER THERM								
1	COMMODITY	32.706	23.434	(9.272)	(39.6)	33.063	22.985	(10.078)	(43.8)
2	DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0
3									
4									
5	OTHER PURCHASES								
6	TOTAL COST OF GAS PURCHASED	32.706	23.434	(9.272)	(39.6)	32.749	22.985	(9.764)	(42.5)
	TRANSPORTATION SYSTEM SUPPLY								
7	a. COMMODITY Pipeline	2.023	2.039	0.016	0.8	1.998	2.039	0.041	2.0
7	b. COMMODITY Other	24.998	20.772	(4.227)	(20.3)	25.101	20.772	(4.329)	(20.8)
8	DEMAND	3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0
9									
10									
	LESS END-USE CONTRACT								
11	a. COMMODITY Pipeline	2.240	0.000	(2.240)	0.0	1.936	0.000	(1.936)	0.0
12	b. COMMODITY Other	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
13	DEMAND	3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0
14	TOTAL TRANSPORTATION COST	26.987	23.434	(3.553)	(15.2)	27.139	23.434	(3.705)	(15.8)
15	TOTAL PIPELINE AND TRANSPORTATION	27.909	23.434	(4.475)	(19.1)	28.010	23.248	(4.762)	(20.5)
16	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
17	COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
18	COST OF GAS	27.909	23.434	(4.475)	(19.1)	28.010	23.248	(4.762)	(20.5)
19	TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
20	TOTAL COST OF GAS	23.730	19.255	(4.475)	(23.2)	23.831	19.069	(4.762)	(25.0)
21	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
22	PGA FACTOR ADJUSTED FOR TAXES	23.81923	19.32733	(4.492)	(25.2)	23.92050	19.14034	(4.780)	(25.0)
23	PGA FACTOR ROUNDED TO NEAREST	23.819	19.327	(4.492)	(25.2)	23.920	19.140	(4.780)	(25.0)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/MF-A0

FIRM	COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE:				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT		
PIPELINE									
1 COMMODITY		153,808	0	(153,808)	0.0	371,635	204,646	(166,989)	(81.6)
2 DEMAND 01		133,641	293,733	160,092	54.5	222,356	681,223	458,867	67.4
3 DEMAND 02		0	0	0	0.0	0	0	0	0.0
4 DEMAND TO LAKE WORTH POWER		0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED		287,449	293,733	6,284	2.1	593,991	885,869	291,878	32.9
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline		54,786	66,432	11,646	17.5	152,062	152,206	144	0.1
7 b. COMMODITY Other		728,458	704,658	(23,800)	(3.4)	1,867,585	1,594,259	(273,326)	(17.1)
8 DEMAND 01		133,389	0	(133,389)	0.0	309,347	0	(309,347)	0.0
9 DEMAND 02		0	0	0	0.0	0	0	0	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND 01		0	0	0	0.0	0	0	0	0.0
13 DEMAND 02		0	0	0	0.0	0	0	0	0.0
14 TOTAL TRANSPORTATION COST		916,633	771,090	(145,543)	(18.9)	2,328,994	1,746,465	(582,529)	(33.4)
15 TOTAL PIPELINE AND TRANSPORTATION		1,204,082	1,064,823	(139,259)	(13.1)	2,922,986	2,632,334	(290,652)	(11.0)
16 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
17 COMPANY USE		1,519	1,322	(197)	(14.9)	5,641	3,433	(2,208)	(64.3)
18 TOTAL THERM SALES		908,715	1,063,501	154,786	14.6	2,130,268	2,628,901	498,633	19.0
PIPELINE	-----								
1 COMMODITY		476,010	0	(476,010)	0.0	1,143,004	789,285	(353,719)	(44.8)
2 DEMAND 01		4,218,480	4,218,480	0	0.0	7,018,810	9,783,455	2,764,645	28.3
3 DEMAND 02		0	0	0	0.0	0	0	0	0.0
4 OVERRUN		0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0
6 TOTAL PURCHASED		476,010	0	(476,010)	0.0	1,143,004	789,285	(353,719)	(44.8)
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline		2,956,603	3,258,080	301,477	9.3	7,447,176	7,464,715	17,539	0.2
7 b. COMMODITY Other		2,956,604	3,355,822	399,218	11.9	7,447,177	7,688,656	241,479	3.1
8 DEMAND 01		4,218,480	0	(4,218,480)	0.0	9,783,300	0	(9,783,300)	0.0
9 DEMAND 02		0	0	0	0.0	0	0	0	0.0
10 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0
12 DEMAND 01		0	0	0	0.0	0	0	0	0.0
13 DEMAND 02		0	0	0	0.0	0	0	0	0.0
14 TOTAL TRANSPORTATION		2,956,603	3,258,080	301,477	9.3	7,447,176	7,464,715	17,539	0.2
15 TOTAL PIPELINE AND TRANSPORTATION		3,432,613	3,258,080	(174,533)	(5.4)	8,590,180	8,254,000	(336,180)	(4.1)
16 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
17 COMPANY USE		5,996	4,370	(1,626)	(37.2)	22,267	11,690	(10,577)	(90.5)
18 TOTAL THERM SALES		3,588,609	3,253,710	(334,899)	(10.2)	8,408,409	8,242,310	(166,099)	(2.0)
PIPELINE	-----								
1 COMMODITY		32.312	0.000	(32.312)	0.0	32.514	25.928	(6.586)	(25.4)
2 DEMAND 01		3.168	6.963	3.795	54.5	3.168	6.963	3.795	54.5
3 DEMAND 02		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
4 OVERRUN									
5 OTHER PURCHASES									
6 TOTAL COST OF GAS PURCHASED		60.387	0.000	(60.387)	0.0	51.968	112.237	60.269	53.7
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline		1.853	2.039	0.186	9.1	2.042	2.039	(0.003)	(0.1)
7 b. COMMODITY Other		24.638	20.998	(3.640)	(17.3)	25.078	20.735	(4.343)	(20.9)
8 DEMAND 01		3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0
9 DEMAND 02									
10 OVERRUN									
LESS END-USE CONTRACT									
11 COMMODITY Pipeline									
12 DEMAND 01									
13 DEMAND 02									
14 TOTAL TRANSPORTATION COST		31.003	23.667	(7.336)	(31.0)	31.274	23.396	(7.877)	(33.7)
15 TOTAL PIPELINE AND TRANSPORTATION		35.078	32.683	(2.395)	(7.3)	34.027	31.892	(2.135)	(6.7)
16 NET UNBILLED									
17 COMPANY USE		25.334	30.252	4.918	16.3	25.333	29.367	4.034	13.7
18 COST OF GAS		35.078	32.683	(2.395)	(7.3)	34.027	31.892	(2.135)	(6.7)
19 TRUE-UP (E-2)		(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0
20 TOTAL COST OF GAS		30.899	28.504	(2.395)	(8.4)	29.848	27.713	(2.135)	(7.7)
21 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
22 PGA FACTOR ADJUSTED FOR TAXES		31.01489	28.61070	(2.404)	(8.4)	29.96029	27.81482	(2.145)	(7.7)
23 PGA FACTOR ROUNDED TO NEAREST .001 CENTS PER THERM		31.015	28.611	(2.404)	(8.4)	29.960	27.817	(2.143)	(7.7)

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COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

SCHEDULE A-1/M1-A0

PIPELINE	CURRENT MONTH:		DECEMBER 1992		PERIOD TO DATE:		DIFFERENCE		
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	
INTERRUPTIBLE									
	COST OF GAS PURCHASED								
1 COMMODITY	48,727	33,396	(15,331)	(45.9)	451,792	254,991	(196,801)	(77.2)	
2 DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0	
LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
3 a. COMMODITY	0	0	0	0.0	292,501	0	(292,501)	0.0	
4 b. DEMAND-D1	0	0	0	0.0	29,462	0	(29,462)	0.0	
5 TOTAL COST OF GAS PURCHASED	48,727	33,396	(15,331)	(45.9)	159,291	254,991	95,700	37.5	
TRANSPORTATION SYSTEM SUPPLY									
6 a. COMMODITY Pipeline	22,204	19,583	(2,621)	(13.4)	82,533	47,280	(35,253)	(74.6)	
6 b. COMMODITY Other	230,774	207,714	(23,060)	(11.1)	691,727	498,330	(193,397)	(38.8)	
7 DEMAND-D1	8,273	0	(8,273)	0.0	45,686	0	(45,686)	0.0	
8	0	0	0	0.0	0	0	0	0.0	
9	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
10 a. COMMODITY Pipeline	4,848	0	(4,848)	0.0	27,753	0	(27,753)	0.0	
11 b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0	
12 DEMAND-D1	8,273	0	(8,273)	0.0	45,686	0	(45,686)	0.0	
13 TOTAL TRANSPORTATION COST	248,130	227,297	(20,833)	(9.2)	746,507	545,610	(200,897)	(36.8)	
14 TOTAL PIPELINE AND TRANSPORTATION	296,857	260,693	(36,164)	(13.9)	905,798	800,601	(105,197)	(13.1)	
15 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
16 COMPANY USE	0	0	0	0.0	0	0	0	0.0	
17 TOTAL THERM SALES	334,936	260,693	(74,243)	(28.5)	1,310,294	800,601	(509,693)	(63.7)	
THERMS PURCHASED									
1 COMMODITY	150,800	141,110	(9,690)	(6.9)	1,369,866	1,105,190	(264,676)	(23.9)	
2 DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0	
LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0	
3 a. COMMODITY	0	0	0	0.0	881,452	0	(881,452)	0.0	
4 b. DEMAND-D1	0	0	0	0.0	930,000	0	(930,000)	0.0	
5 TOTAL PURCHASED	150,800	141,110	(9,690)	(6.9)	488,414	1,105,190	616,776	55.8	
TRANSPORTATION SYSTEM SUPPLY									
6 a. COMMODITY Pipeline	1,198,287	960,400	(237,887)	(24.8)	4,217,894	2,318,740	(1,899,154)	(81.9)	
6 b. COMMODITY Other	936,646	989,212	52,566	5.3	2,773,053	2,388,302	(384,751)	(16.1)	
7 DEMAND	261,640	0	(261,640)	0.0	1,444,840	0	(1,444,840)	0.0	
8	0	0	0	0.0	0	0	0	0.0	
9	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT	0	0	0	0.0	0	0	0	0.0	
10 a. COMMODITY Pipeline	261,640	0	(261,640)	0.0	1,444,840	0	(1,444,840)	0.0	
11 b. COMMODITY Other	0	0	0	0.0	0	0	0	0.0	
12 DEMAND	261,640	0	(261,640)	0.0	1,444,840	0	(1,444,840)	0.0	
13 TOTAL TRANSPORTATION	936,647	960,400	23,753	2.5	2,773,054	2,318,740	(454,314)	(19.6)	
14 TOTAL PIPELINE AND TRANSPORTATION	1,087,447	1,101,510	14,063	1.3	3,261,468	3,423,930	162,462	4.7	
15 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
16 COMPANY USE	0	0	0	0.0	0	0	0	0.0	
17 TOTAL THERM SALES	1,346,482	1,101,510	(244,972)	(22.2)	5,564,699	3,423,930	(2,140,769)	(62.5)	
CENTS PER THERM									
1 COMMODITY	32.312	23.667	(8.646)	(36.5)	32.981	23.072	(9.909)	(42.9)	
2 DEMAND	0.000	0.000	0.000	0.0	3.168	0.000	(3.168)	0.0	
3									
4									
5 OTHER PURCHASES									
6 TOTAL COST OF GAS PURCHASED	32.312	23.667	(8.646)	(36.5)	32.614	23.072	(9.542)	(41.4)	
TRANSPORTATION SYSTEM SUPPLY									
7 a. COMMODITY Pipeline	1.853	2.039	0.186	9.1	1.957	2.039	0.082	4.0	
7 b. COMMODITY Other	24.638	20.998	(3.640)	(17.3)	24.945	20.865	(4.079)	(19.5)	
8 DEMAND	3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0	
9									
10									
LESS END-USE CONTRACT									
11 a. COMMODITY Pipeline	1.853	0.000	(1.853)	0.0	1.921	0.000	(1.921)	0.0	
12 b. COMMODITY Other	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
13 DEMAND	3.162	0.000	(3.162)	0.0	3.162	0.000	(3.162)	0.0	
14 TOTAL TRANSPORTATION COST	26.491	23.667	(2.824)	(11.9)	26.920	23.530	(3.390)	(14.4)	
15 TOTAL PIPELINE AND TRANSPORTATION	27.299	23.667	(3.632)	(15.3)	27.773	23.383	(4.390)	(18.8)	
16 NET UNBILLED									
17 COMPANY USE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
18 COST OF GAS	27.299	23.667	(3.632)	(15.3)	27.773	23.383	(4.390)	(18.8)	
19 TRUE-UP (E-2)	(4.179)	(4.179)	0.000	0.0	(4.179)	(4.179)	0.000	0.0	
20 TOTAL COST OF GAS	23.120	19.488	(3.632)	(18.6)	23.594	19.204	(4.390)	(22.9)	
21 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
22 PGA FACTOR ADJUSTED FOR TAXES	23.20646	19.56115	(3.645)	(18.6)	23.68242	19.27572	(4.407)	(22.9)	
23 PGA FACTOR ROUNDED TO NEAREST 001 CENTS PER THERM	23.206	19.561	(3.645)	(18.6)	23.682	19.276	(4.406)	(22.9)	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FOR THE MONTH OF: DECEMBER 1992

	CURRENT MONTH			%	PERIOD TO DATE			%
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	
TRUE-UP CALCULATION								
1 PURCHASED GAS COST - PIPELINE	334,657	325,807	(8,850)	-2.7%	1,069,604	1,137,427	67,823	6.9%
2 PURCHASED GAS COST - TRANSPORTATION	1,177,884	998,387	(179,497)	-18.0%	3,148,941	2,292,075	(856,866)	-37.4%
3 PURCHASED GAS COST - TOTAL (1+2)	1,512,541	1,324,194	(188,347)	-14.2%	4,218,545	3,429,502	(789,043)	-23.0%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,243,651	1,324,194	80,543	6.1%	3,440,562	3,429,502	(11,060)	-0.3%
5 TRUE-UP PROVISION	179,877	179,877	0	0.0%	539,631	539,631	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,423,528	1,504,071	80,543	5.4%	3,980,193	3,969,133	(11,060)	-0.3%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 5)	(89,013)	179,877	268,890	149.5%	(238,352)	539,631	777,983	144.2%
8 INTEREST PROVISION - THIS PERIOD (21)	1,566	1880	314	16.7%	6,804	1880	(4,924)	-261.9%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	692,117	692,117*	0	0.0%	1,195,972	692,117	(503,855)	-72.8%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(179,877)	(179,877)	0	0.0%	(539,631)	(539,631)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	424,793	693,997	269,204	38.8%	424,793	693,997	269,204	38.8%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	692,117	692,117	0	0.0%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	423,227	692,117	268,890	38.9%	N/A	N/A	0	--
14 TOTAL (12+13)	1,115,344	1,384,234	268,890	19.4%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	557,672	692,117	134,445	19.4%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.2800%	3.2400%**	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.4600%	3.2800%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.7400%	6.5200%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.3700%	3.2600%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.281%	0.272%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	1,566	1,880	--	--	N/A	N/A	--	--

Estimated Only:

- * Beginning of period True-up & Interest (Line 9) comes from most recent filed E-4P. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recent schedule E-4P.
- ** No interest estimated for the first two months of the current period.

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: OCTOBER 1992 - MARCH 1993

	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	7.63	7.63	7.63				7.63
FUEL RECOVERY REVENUE	7.26	8.91	8.55				8.24
ENERGY CONSERVATION							0.00
TOTAL REVENUE	24.12	25.77	25.41	0.00	0.00	0.00	25.10
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86				16.86
PGA FACTOR cents per therm	7.63	7.63	7.63				7.63
FUEL RECOVERY REVENUE	8.56	8.90	9.27				8.91
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.42	25.76	26.13	0.00	0.00	0.00	25.77
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA REVENUE	1.30	-0.01	0.72	0.00	0.00	0	0.67
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	1.30	-0.01	0.72	0.00	0.00	0.00	0.67
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA REVENUE	17.91%	-0.11%	8.42%	0.00%	0.00%	0.00%	8.13%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	5.39%	-0.04%	2.83%	0.00%	0.00%	0.00%	2.67%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: DECEMBER 1992

	CURRENT MONTH		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)								
1 GENERAL SERVICE (11)	616,229	514,390	(101,839)	-19.8	1,259,734	1,060,010	(199,724)	-18.8
2 OUTDOOR LIGHTING (21)	194	0	(194)	0.0	582	0	(582)	0.0
4 RESIDENTIAL (31)	1,003,785	916,530	(87,255)	-9.5	2,045,888	1,956,560	(89,328)	-4.6
5 LARGE VOLUME (51)	1,932,539	1,790,040	(142,499)	-8.0	5,028,531	5,151,480	122,949	2.4
6 OTHER (81)	34,091	33,860	(231)	-0.7	73,674	75,370	1,696	2.3
7				0.0				0.0
8 TOTAL FIRM	3,586,838	3,254,820	(332,018)	-10.2	8,408,409	8,243,420	(164,989)	-2.0
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE (61)	268,001	263,020	(4,981)	-1.9	769,112	758,830	(10,282)	-1.4
11 LARGE VOLUME INT (93)	1,078,481	1,099,020	20,539	1.9	4,795,587	2,925,630	(1,869,957)	-63.9
12				0.0				0.0
13 TOTAL INT. SALES	1,346,482	1,362,040	15,558	1.1	5,564,699	3,684,460	(1,880,239)	-51.0
14 TOTAL SALES	4,933,320	4,616,860	(316,460)	-6.9	13,973,108	11,927,880	(2,045,228)	-17.1
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (11)	1,582	1,651	69	4.2	1,562	1,639	77	4.7
16 OUTDOOR LIGHTING (21)	6	0	(6)	0.0	6	0	(6)	0.0
17 RESIDENTIAL (31)	30,027	30,252	225	0.7	29,626	29,830	204	0.7
18 LARGE VOLUME (51)	1,324	1,302	(22)	-1.7	1,317	1,294	(23)	-1.8
19 OTHER (81)	928	929	1	0.1	926	929	3	0.3
20				0.0				0.0
21 TOTAL FIRM	33,867	34,134	267	0.8	33,437	33,692	255	0.8
NUMBER OF CUSTOMERS (INT.)								
22 INTERRUPTIBLE (61)	12	13	1	7.7	12	13	1	7.7
23 LARGE VOLUME INT (93)	1	1	0	0.0	1	1	0	0.0
24				0.0				0.0
25 TOTAL INTERRUPTIBLE	13	14	1	7.1	13	14	1	7.1
26 TOTAL CUSTOMERS	33,880	34,148	268	0.8	33,450	33,706	256	0.8
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (11)	390	312	(78)	-25.0	806	647	(160)	-24.7
28 OUTDOOR LIGHTING (21)	32	0	(32)	0.0	97	0	(97)	0.0
29 RESIDENTIAL (31)	33	30	(3)	-10.3	69	66	(3)	-5.3
30 LARGE VOLUME (51)	1,460	1,375	(85)	-6.2	3,818	3,981	163	4.1
31 OTHER (81)	37	36	(0)	-0.8	80	81	2	1.9
32	0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE (61)	22,333	20,232	(2,101)	-10.4	64,093	58,372	(5,721)	-9.8
34 LARGE VOLUME INT (93)	1,078,481	1,099,020	20,539	1.9	4,795,587	2,925,630	(1,869,957)	-63.9
35	0	0	0	0.0	0	0	0	0.0
36 TOTAL	146	135	(10)	-7.7	418	354	(64)	-18.0

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1992 - MARCH 1993

WEST PALM BEACH:	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288			

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	0.00	0.00	0.00
SANFORD & DELAND:	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0296	1.0258	1.0288	0.0000	0.0000	0.0000

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.04	1.05	0.00	0.00	0.00

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
MONTH: DECEMBER 1992

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1 ENTRADE CORPORATION	611	2,390	2,320	74,076	71,910	\$2.265	\$2.333	
2 HADSON GAS SYSTEMS, INC.	611	212	206	6,578	6,394	\$2.240	\$2.304	
3 HADSON GAS SYSTEMS, INC.	10109	1,471	1,428	45,601	44,260	\$2.400	\$2.472	
4 ENTRADE CORPORATION	10114	214	208	6,644	6,452	\$2.330	\$2.368	
5 ENTRADE CORPORATION	23060	1,302	1,264	40,365	39,186	\$2.300	\$2.369	
6 HADSON GAS SYSTEMS, INC.	23060	875	849	27,126	26,334	\$2.290	\$2.359	
7 ENTRADE CORPORATION	25405	2,710	2,630	84,000	81,543	\$2.300	\$2.369	
8 HADSON GAS SYSTEMS, INC.	55388	2,051	1,992	63,595	61,748	\$2.240	\$2.307	
9 ENTRADE CORPORATION	57143	134	130	4,146	4,026	\$2.300	\$2.369	
10 HADSON GAS SYSTEMS, INC.	57391	2,139	2,077	66,308	64,372	\$2.290	\$2.359	
<u>TOTAL</u>		13,498	13,104	418,439	406,233			
						<u>WEIGHTED AVERAGE</u>	\$2.292	\$2.361

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.

+3941

HADSON

INVOICE

For Services During the Month of December, 1992

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: Jan. 06, 1993
 DUE DATE: Jan. 20, 1993
 INVOICE: 12490

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>		<u>PRICE</u>		<u>AMOUNT</u>
Commodity Charges:						
Zone 1	MMBtu	70,173	X	\$2.2400	=	157,187.52
Zone 2	MMBtu	93,434	X	\$2.2900	=	213,963.86
Zone 3	MMBtu	45,601	X	\$2.4000	=	109,442.40
TOTAL DUE		209,208				\$ 480,593.78

SUPPORTING DATA: Base Index
 December 1, 1992 Issue Inside F.E.R.C. Gas Market Report.

Florida gas (Zone 1) =	\$2.20 +	0.04	=	2.2400
Florida gas (Zone 2) =	\$2.25 +	0.04	=	2.2900
Florida gas (Zone 3) =	\$2.36 +	0.04	=	2.4000

Pursuant to Contract effective November 1, 1992.

PLEASE WIRE TRANSFER FUNDS TO:

Nationsbank, Dallas, TX
 ABA
 Ref: A/C
 L/B
 Hadson Gas Systems, Inc.

E93-3
 1/8/93
 Christopher Snider

If you have any questions regarding this invoice, please call Dennis Southard at (405) 235-9531

14 05
01/06/93

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770
 Telephone (405) 235-9531

FUR JAN 1 1993



Date processed: January 4, 1993

In Account With:

Florida Public Utility
P.O. Drawer C
West Palm Beach, FL 33402

Invoice: 55200-C

E93-4
1/11/93
Chris

Facility: FLORIDA PUBLIC

Subject: Natural Gas Purchases
for the month of
December 1992

Invoice Based Upon the following:

Description	Volume**	Unit Price	Total Price
FOB: FGT	74076 MD	\$ 2.265	\$ 167,782.14
FOB: FGT	135155 MD	\$ 2.300	\$ 310,856.50
	-----		-----
	209231		\$ 478,638.64
Total Amount Due:			===== \$ 478,638.64 =====

** (M:Mbftu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Net 10 days

Please Remit To:
EnTrade Corporation
c/o Citizens Fidelity Bank & Trust
Louisville, KY 40297
ABA
A/C

Direct Billing Inquiries To:

EnTrade Corporation
The Springs Office Building
950 Breckenridge Lane
Louisville, KY 40207-4674
(502) 894-3100 Telephone
Attn: Customer Accounting



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER S015
 INVOICE NO.: 92120004
 DATE: DECEMBER 31, 1992
 DUE DATE: JANUARY 10, 1993
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	MCF @ 14.73	THERM DRY	020607 RATE	AMOUNT
FIRM				
D-1 DEMAND CHARGE		4,218,480	\$0.03168	\$133,641.45
INVOICE TOTALS:				\$133,641.45

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 65752
 CHARLOTTE, N. C. 28265

E72-239
Christina Smith
12/29/92

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

	FPUC	LWU	TOTAL
D-1	136,080 TH/D	0 TH/D	136,080 TH/D
X DAYS	31	31	31
TOTAL	4,218,480	0	4,218,480
			X \$/TH \$0.03168
			COST \$133,641.45



Florida Gas Transmission Company

E93-5

P. O. Box 1100 Houston, Texas 77251-1100 (713) 853-6161

CUSTOMER INVOICE

PLEASE REFERENCE Page: 1
 INVOICE NO: 5765 12-2-00066
 ON YOUR REMITTANCE
 AND WIRE TRANSFER PAYMENT TO.

FLORIDA PUBLIC UTILITIES CO.
 P. O. BOX C
 WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
 NCNB ACCT#
 NCNB ROUTING #
 CHARLOTTE, NC 00000

DATE: 01/10/93
 DUE DATE: 01/20/93
 CONTRACT NUMBER: I-03463/004066
 CONTRACT DATED: 03/01/91
 CONTRACT PRESSURE BASE: 14.73
 RATE BASED ON: MMBTU
 BTU: DRY

ITS - MARKET

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	10/92	A	P	3,907	.37000000	1,445.59
Subtotal:				3,907		1,445.59
Net Amount Due:						\$1,445.59

RATE TYPE

C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
 L = Inline Transfer M = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA NOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

E93-6

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 5015
 INVOICE NO.: 92120092
 DATE: JANUARY 10, 1993
 DUE DATE: JANUARY 20, 1993
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF DECEMBER, 1992		020607	
	MCF @	THERM	RATE	AMOUNT
FIRM COMMODITY	60,891	626,810	\$.32312	\$202,534.85

INVOICE TOTALS: 60,891 626,810 \$202,534.85

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 65752
 CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELY (713) 853-6879



Florida Gas Transmission Company

E93-7

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

PLEASE REFERENCE Page: 1
INVOICE NO: 5750 12-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO.

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 12/31/92
DUE DATE: ~~01/10/93~~ 1/20/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION					
016106	FPU - LAKE WORTH SOUTH					
999999	WESTERN DIVISION RECEIPTS					
PATH	POINTS	EST/	RATE			
RECPT/DELVY	MONTH	ACT	TYPE	VOLUME	RATE	AMOUNT
999999/016106	12/92	A	C	415,489	.18530000	76,990.11
Subtotal:				415,489		76,990.11
Net Amount Due:						\$76,990.11

RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty	X = FERC Filing
				Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6079.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

PLEASE REFERENCE INVOICE NO: 5616 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO.

Page: 1
12-2-00066

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 12/31/92
DUE DATE: 01/10/93
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000	DEMAND					
PATH RECPT/DELVY	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
000000/000000	12/92	A	D	448,012	.31620000	141,661.39
Subtotal:				448,012		141,661.39
Net Amount Due:						\$141,661.39

E92-238
Ch. Smith
12/29/92

	FPUC	LWU	TOTAL
D-1 X DAYS	136,080 TH/D 31	8,440 TH/D 31	144,520 TH/D 31
TOTAL	4,218,480	261,640	4,480,120
		X \$/TH	\$0.03162
		COST	\$141,661.39

RATE TYPE

C = Commodity D = Demand F = Fuel O = Production & Gathering I = Interest
L = Inline Transfer M = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1
INVOICE NO: 5303 10-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 11/10/92
DUE DATE: 11/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	08/92	A	P	31	.37000000	11.47
Subtotal:				31		11.47

Net Amount Due: \$11.47

F-92-208
11/10/92
Ch. Smith

DOCUMENT NUMBER-DATE
00972 JAN 25 86
FPC-RECORDS/REPORTING

RATE TYPE

C = Commodity	D = Demand	F = Fuel	O = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	Q = Overrun	P = Penalty	X = FERC Filing
			Z = Discount	

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER

 FLORIDA PUBLIC UTILITIES
 P.O. DRAWER C
 WEST PALM BEACH, FL 33402

CUSTOMER 5015
 INVOICE NO.: 92100185
 DATE: NOVEMBER 10, 1992
 DUE DATE: NOVEMBER 20, 1992
 CONTRACT NO.: 030089
 CONTRACT DATE: AUGUST 25, 1993

DESCRIPTION	MCF B	THERM DRY	020607 RATE	AMOUNT
FIRM COMMODITY	108,270	1,176,190	\$.33184	\$390,306.89

E92-204
11/11/92
Ch. Smith

INTEREST ON PAST DUE ACCOUNTS:
 08/92 \$ 138.43 01 DAYS

INVOICE TOTALS: 108,270 1,176,190

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
 P. O. BOX 65752
 CHARLOTTE, N. C. 28265

*3138.43 **
~~*390,188.46*~~
A 390,306.89

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

** Interest waived by Enron
 mostly on 9/92. FPUC
 never paid interest so do
 not accept credit. see
 9/92 Gas Supply for
 1 1-1*



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER CREDIT MEMO

PLEASE REFERENCE Page 1
INVOICE NO. 5250 10-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO:

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 11/10/92
DUE DATE: 11/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
DTU: DRY

FPU

POINT DESCRIPTION

000000 DEMAND

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
	08/92	A	I			3.22-
Subtotal:						3.22-

Net Amount Due: \$3.22-

*Waived
per L. Mosley
September 1992*

*previously billed interest
was not paid see
9/92 gas supply folder*

RATE TYPE

- C = Commodity
- D = Demand
- F = Fuel
- Q = Production & Gathering
- I = Interest
- L = Inline Transfer
- M = Administration Fee
- O = Overrun
- P = Penalty
- X = FERC Filing
- Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

PLEASE REFERENCE Page: 1
INVOICE NO: 5265 10-2-00066
ON YOUR REMITTANCE:
AND WIRE TRANSFER PAYMENT TO.

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 11/10/92
DUE DATE: 11/20/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

FPU

POINT	DESCRIPTION	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
016106	FPU - LAKE WORTH SOUTH					
999999	WESTERN DIVISION RECEIPTS					
PATH POINTS	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
RECPT/DELVY						
999999/016106	10/92	A	C	241,242	.18530000	44,702.14
Subtotal:				241,242		44,702.14

Net Amount Due: \$44,702.14

	FPU	LWU	TOTAL
D-1	47,820 TH/D	30,000 TH/D	77,820 TH/D
X DAYS	31	31	31
TOTAL	1,482,420	930,000	2,412,420
X\$/TH			\$0.01853
COST			\$44,702.14

Eya-206
11/10/92
Ch. Sander

RATE TYPE

- C = Commodity D = Demand F = Fuel G = Production & Gathering I = Interest
- = Inline Transfer M = Administration Fee O = Overrun P = Penalty X = FERC Filing Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

CUSTOMER INVOICE

FLORIDA PUBLIC UTILITIES CO.
P. O. BOX C
WEST PALM BEACH, FL 33402

PLEASE REFERENCE Page: 1
INVOICE NO: 5368 10-2-00066
ON YOUR REMITTANCE
AND WIRE TRANSFER PAYMENT TO.

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT#
NCNB ROUTING #
CHARLOTTE, NC 00000

DATE: 11/10/92
DUE DATE: 11/20/92
CONTRACT NUMBER: I-03463/004066
CONTRACT DATED: 03/01/91
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

ITS - MARKET

POINT DESCRIPTION

016105 FPU - WEST PALM BEACH
999999 WESTERN DIVISION RECEIPTS

PATH POINTS RECPT/DELVY	MONTH	EST/ ACT	RATE TYPE	VOLUME	RATE	AMOUNT
999999/016105	10/92	A	C	83,768	.44880000	37,595.08
Subtotal:				83,768		37,595.08
	10/92	A	Z	83,768	.12000000-	10,052.16-
Subtotal:				83,768		10,052.16-
Net Amount Due:						\$27,542.92

Eqa-207
11/10/92
Chris Jordan

RATE TYPE

C = Commodity	D = Demand	F = Fuel	G = Production & Gathering	I = Interest
L = Inline Transfer	M = Administration Fee	O = Overrun	P = Penalty X = FERC Filing	Z = Discount

Any questions regarding this invoice should be directed to LAURA MOSELEY on telephone number (713) 853-6879.



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

STOMER INVOICE

PLEASE REFERENCE INVOICE NO: 5221 ON YOUR REMITTANCE AND WIRE TRANSFER PAYMENT TO. Page: 1 10-2-00066

ORIGA PUBLIC UTILITIES CO.
D. BOX C
ST PALM BEACH, FL 33402

FLORIDA GAS TRANSMISSION CO.
NCNB ACCT# ---
NCNB ROUTING # ---
CHARLOTTE, NC 00000

DATE: 10/31/92
DUE DATE: 11/10/92
CONTRACT NUMBER: F-21152/21152
CONTRACT DATED: 07/01/92
CONTRACT PRESSURE BASE: 14.73
RATE BASED ON: MMBTU
BTU: DRY

PU

POINT DESCRIPTION

POINT	DESCRIPTION	MONTH	EST/ACT	RATE TYPE	VOLUME	RATE	AMOUNT
00000	DEMAND						
00000/000000		10/92	A	D	241,242	.31620000	76,280.72
Subtotal:							76,280.72
						Net Amount Due:	\$76,280.72

	FPUC	LWU	TOTAL
D-1 X DAYS	4" 320 TH/D 31	30,000 TH/D 31	77,820 TH/D 31
TOTAL	1,482,420	930,000	2,412,420
		X \$/TH	\$0.03162
		COST	\$76,280.72

E92-201
11/2/92
Chris Anderson

RATE TYPE

- C = Commodity
- D = Demand
- F = Fuel
- O = Production & Gathering
- I = Interest
- IL = In-line Transfer
- M = Administration Fee
- OV = Overrun
- P = Penalty
- X = FERC Filing
- Z = Discount

Any questions regarding this invoice should be directed to LAURA ROSELEY on telephone number (713) 853-6879.

An ENRON/SOHAT Affiliate



Florida Gas Transmission Company

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161

INVOICE

CUSTOMER 5015

CUSTOMER

FLORIDA PUBLIC UTILITIES
P.O. DRAWER C
WEST PALM BEACH, FL 33402

INVOICE NO.: 92100102
DATE: OCTOBER 31, 1992
DUE DATE: NOVEMBER 10, 1992
CONTRACT NO.: 030089
CONTRACT DATE: AUGUST 25, 1973

DESCRIPTION	TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF	OCTOBER, 1992	020607		
		MCF @	THERM	RATE	AMOUNT
		14.73	DRY		
FIRM					
D-1 DEMAND CHARGE			2,412,730	\$0.03168	\$76,435.29
INVOICE TOTALS:					\$76,435.29

SEND REMITTANCE TO: FLORIDA GAS TRANSMISSION CO.
P. O. BOX 65752
CHARLOTTE, N. C. 28265

FOR FURTHER INFORMATION CALL: LAURA A. MOSELEY (713) 853-6879

	FPUC	LWU	TOTAL
D-1	47,830 TH/D	30,000 TH/D	77,830 TH/D
X DAYS	31	31	31
TOTAL	1,482,730	930,000	2,412,730
			X \$/TH \$0.03168
			COST \$76,435.29

F-12-200
11/2/92
Chris [Signature]



Citrus Industrial Sales Company, Inc.

P. O. Box 1188 Houston, Texas 77251-1188 (713) 853-6161 Fax (713) 853-1525

INVOICE

CUSTOMER 5024

CUSTOMER

FLORIDA PUBLIC UTILITIES CO
401 SOUTH DIXIE HIGHWAY
P.O. DRAWER C
WEST PALM BEACH, FL 33402

INVOICE NO.: 92100015
DATE: NOVEMBER 10, 1992
DUE DATE: NOVEMBER 24, 1992
CONTRACT NO.: 6101
CONTRACT DATE: MARCH 1, 1991

ATTN: MR. M.L. SCHWEIDERMANN
TO INVOICE YOU FOR GAS SALES FOR THE MONTH OF OCTOBER, 1992

222222

DESCRIPTION	MCF @ 14.73	MMBTU DRY	RATE	AMOUNT

INTERRUPTIBLE SALES				
LETTER PRICE (REFER TO ATTACHED)	84,945	86,520	\$2.30000	\$198,996.00
INVOICE TOTALS:	84,945	86,520		\$198,996.00

SEND REMITTANCE TO: CITRUS INDUSTRIAL SALES CO
P. O. 1188
HOUSTON, TX 77251-1188
ATTN: TREASURY DEPARTMENT

FOR FURTHER INFORMATION CALL: JOE VILLELA (713) 853-3262

F92-210
11/10/92
Chris [Signature]

An ENRON/SONAT Affiliate

HADSON

PUR NOV 6 - 1992

Chis

FLORIDA PUBLIC UTILITIES COMPANY
401 S DIXIE HWY
P O DRAWER 3395
ATTN MR J BROWN TREAS.
W PALM BEACH, FL 33402

Owner No.: 7307
Location-ID: FPU1
Invoice No.: 11841
Date: 11/02/1992
Days Due: 10
P.O Number:

Deliveries on: FLORIDA GAS TRANSMISSION
To invoice for 10/1992 gas purchases:

MMBTUs purchased	32,054 [✓]		
Purchase Price		2.52 [✓]	80,776.08 [✓]
Sub-Total			<u>80,776.08</u>
Total			<u><u>80,776.08</u></u>

Please remit payment to:

Hadson Gas Systems, Inc.
P.O. BOX 751302
CHARLOTTE, NC 28275-1302

Or wire transfer:

Hadson Gas Systems, Inc.
WACHOVIA BANK AND TRUST
Account #
WINSTON-SALEM, NC
ABA #

For invoicing questions, call LEE ALLEN at (405)235-9531.

E92-205
Christopher M. Saylor
11/6/92

La

HADSON GAS SYSTEMS, INC.

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-3770
Telephone (405) 235-9531 - FAX (405) 235-8905



Date processed: November 11, 1992

In Account With:

Florida Public Utility
P.O. Drawer C
West Palm Beach, FL 33402

Invoice: 53971-C

Facility: FLORIDA PUBLIC

Subject: Natural Gas Purchases
for the month of
October 1992

Invoice Based Upon the Following:

Description	Volume**	Unit Price	Total Price
FOB: FGT	54994 MD	\$ 2.620	\$ 144,084.28
FOB: FGT	65627 MD	\$ 2.660	\$ 174,567.82
	-----		-----
	120621		\$ 318,652.10

Total Amount Due: \$ 318,652.10

E-90-209
11/11/92
Chris Jordan

** (M:MMBtu, C:MCF, D:Dry, S:Sat)

Terms: Payment to be Net 10 days

Please Remit To:
EnTrade Corporation
c/o Citizens Fidelity Bank & Trust
Louisville, KY 40297
ABA
A/C

Direct Billing Inquiries To:
EnTrade Corporation
The Springs Office Building
950 Breckenridge Lane
Louisville, KY 40207 4674
(502) 894-3100 Telephone
Attn: Customer Accounting