

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

FILE COPY

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA
KENNETH A. HOFFMAN
THOMAS W. KONRAD
R. DAVID PRESCOTT
HAROLD F. X. PURNELL
GARY R. RUTLEDGE
R. MICHAEL UNDERWOOD
WILLIAM B. WILLINGHAM

POST OFFICE BOX 551 32302-0551
215 SOUTH MONROE STREET SUITE 420
TALLAHASSEE, FLORIDA 32301-1841

GOVERNMENTAL CONSULTANTS
PATRICK R. MALLOY
AMY J. YOUNG

TELEPHONE (904) 681-6788
TELECOPIER (904) 681-6515

February 25, 1997

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 970003-GU

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and five copies of FPU's Request for Confidential Classification; and —
2. An envelope containing a copy of the material considered "Confidential."

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,


William B. Willingham

WBW/r1
cc: All Parties of Record

Trib. 322

confidential
DOCUMENT NUMBER DATE
02112 FEB 25 5
FPSC-RECORDS/REPORTING

request
DOCUMENT NUMBER DATE
02111 FEB 25 5
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FILE COPY

In re: Purchased Gas Adjustment)
(PGA) True-up)

Docket No. 970003-GU
Filed: February 25, 1997

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 month of January 1997. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of January 1997 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of April 1996 through March 1997; and (b) purchased gas invoices for the month of January 1997.

2. FPU requests that certain information¹ in its PGA filing for the month of January 1997 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-CFG-GU, issued April 15, 1996. Attached hereto as exhibit "A" is a detailed

¹Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than the Florida Gas Transmission Company.

DOCUMENT NUMBER DATE

02111 FEB 25 97

FPSC-RECORDS/REPORTING

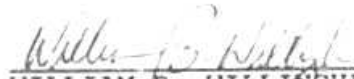
explanation of the information and material for which confidential treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's January 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of January 1997 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.

4. 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

Attorneys for Florida Public
Utilities Company

CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by United States Mail this 24th day of February, 1997 to:

Robert V. Elias, Esq.
W. Cochran Keating IV., Esq.
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

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

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

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

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

John W. McWhirter, Jr., Esq.
McWhirter Law Firm
100 N. Tampa St., Suite 2800
Tampa, FL 33602

Michael Palecki, Esq.
City Gas Company of Florida
955 East 25th Street
Hialeah, FL 33013-3498

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

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

Mr. Stuart L. Shoaf
St. Joe Natural Gas Company
P. O. Box 549
Port St. Joe, FL 32457-0549

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

By: William P. Willingham
WILLIAM P. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of January 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	5-10	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1, 3) (1, 3) (1, 3) (1, 3) (1, 3)
A-3	6	1-57	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE AC.:/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1, 2) (1)
A-4	7	1-40	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.

(3) This additional form was requested by Staff to assist them and is not normally required as part of the PGA filing.

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

Docket No. 970003-GU

Justification for Confidentiality of January 1997 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	14-18	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoice 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. 970003-GU

Justification for Confidentiality of January 1997 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	19	1-73	ALL	

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

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

		CURRENT MONTH:				PERIOD TO DATE			
		ACTUAL	ORIGINAL	DIFFERENCE		ACTUAL	ORIGINAL	DIFFERENCE	
			ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	25,343	20,418	4,924	24.12	221,285	211,224	10,041	4.75
2	NO NOTICE SERVICE	11,320	11,320	0	0.00	47,037	47,037	0	0.00
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4	COMMODITY (Other)	2,073,789	2,228,745	(152,976)	(6.87)	10,073,068	10,059,394	13,674	0.14
5	DEMAND	809,016	612,223	(3,207)	(0.52)	3,703,518	3,707,110	(3,594)	(0.10)
6	OTHER	(3,631)	0	(3,631)	0.00	(31,088)	(23,052)	(8,014)	34.78
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8	DEMAND	0	0	0	0.00	9,082	9,082	0	0.00
9	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,715,816	2,870,706	(154,890)	(5.40)	13,996,026	13,983,919	12,107	0.29
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13	COMPANY USE	1,719	0	1,719	0.00	22,356	19,241	3,112	16.17
14	TOTAL THERM SALES	1,963,189	1,724,500	238,689	13.84	12,960,574	12,484,378	476,196	3.81
THERMS PURCHASED									
15	COMMODITY (Pipeline)	5,156,170	4,485,240	670,930	14.96	37,584,460	35,985,340	1,589,120	3.85
16	NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,808,000	6,808,000	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	5,156,170	4,485,240	670,930	14.96	36,039,550	34,680,470	1,359,080	3.82
19	DEMAND	9,656,800	11,116,800	(1,459,800)	(13.13)	60,128,070	61,474,370	(1,346,300)	(2.19)
20	OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00
22	DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (*17+18+20)-(21+23)	5,156,170	4,485,240	670,930	14.96	34,734,720	34,680,470	54,250	0.16
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	4,480	0	4,480	0.00	64,003	55,094	8,909	14.51
27	TOTAL THERM SALES (24-26 Estimated Only)	5,318,553	4,485,240	833,313	18.58	53,453,555	54,624,578	(1,171,023)	(2.16)
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.491	0.455	0.036	7.91	0.892	0.587	0.005	0.85
29	NO NOTICE SERVICE (2/18)	0.689	0.689	0.000	0.00	0.891	0.891	0.000	0.00
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)	40.219	48.846	(8.427)	(18.99)	27.950	28.008	(1.056)	(3.84)
32	DEMAND (5/19)	6.307	5.507	0.800	14.53	6.159	6.030	0.129	2.14
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)	0.000	0.000	0.000	0.00	0.868	0.868	0.000	0.00
35	DEMAND (8/22)	0.000	0.000	0.000	0.00	0.896	0.896	0.000	0.00
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST OF PURCHASES (11/24)	52.871	64.003	(11.332)	(17.71)	40.294	40.322	(0.028)	(0.07)
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)	38.371	0.000	38.371	0.00	34.930	34.429	0.501	1.46
40	TOTAL COST OF THERM SOLD (11/27)	51.063	64.003	(12.940)	(20.22)	28.184	40.387	(14.203)	(35.17)
41	TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	50.046	62.986	(12.940)	(20.54)	25.167	39.370	(14.203)	(36.08)
43	REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	50.23417	63.22283	(12.989)	(20.54)	25.26163	39.51803	(14.256)	(36.08)
45	PGA FACTOR ROUNDED TO NEAREST .001	50.234	63.223	(12.989)	(20.54)	25.262	39.518	(14.256)	(36.07)

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

	CURRENT MONTH:		JANUARY 1997		PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	25,342	20,418	4,924	24.12	221,265	211,234	10,041	4.75	
2 NO NOTICE SERVICE	11,320	11,320	0	0.00	47,037	47,037	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	2,073,769	2,226,745	(152,976)	(8.87)	10,073,068	10,059,394	13,674	0.14	
5 DEMAND	609,016	612,223	(3,207)	(0.52)	3,703,516	3,707,110	(3,594)	(0.10)	
6 OTHER	(3,631)	0	(3,631)	0.00	(31,066)	(23,052)	(8,014)	34.76	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00	
8 DEMAND	0	0	0	0.00	9,082	9,082	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,715,816	2,870,708	(154,892)	(5.40)	13,996,026	13,983,919	12,107	0.09	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,719	0	1,719	0.00	22,356	19,244	3,112	16.17	
14 TOTAL THERM SALES	1,963,189	1,724,500	238,689	13.84	12,960,574	12,484,378	476,196	3.81	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,156,170	4,485,240	670,930	14.98	37,364,480	35,995,340	1,369,120	3.80	
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,808,000	6,808,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	5,156,170	4,485,240	670,930	14.98	38,039,550	34,680,470	1,359,080	3.92	
19 DEMAND	9,656,800	11,116,800	(1,459,800)	(13.13)	60,128,070	61,471,370	(1,343,300)	(2.19)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,630	1,304,630	0	0.00	
22 DEMAND	0	0	0	0.00	1,304,630	1,304,630	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,156,170	4,485,240	670,930	14.98	34,734,720	34,680,510	44,210	0.13	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,480	0	4,480	0.00	64,003	55,894	8,109	14.51	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,318,553	4,485,240	833,313	18.98	53,453,555	34,624,578	18,828,976	54.38	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.491	0.455	0.036	7.91	0.592	0.587	0.005	0.85	
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.691	0.691	0.000	0.00	
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)	40.219	48.646	(8.427)	(18.99)	27.950	29.008	(1.058)	(3.84)	
32 DEMAND (5/19)	6.307	5.507	0.800	14.53	6.159	6.030	0.129	2.14	
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)	0.000	0.000	0.000	0.00	0.688	0.688	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	0.00	
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES (11/24)	52.671	64.003	(11.332)	(17.71)	40.294	40.311	(0.017)	(0.04)	
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)	38.371	0.000	38.371	ERR	34.930	34.429	0.501	1.48	
40 TOTAL COST OF THERM SOLD (11/27)	51.063	64.003	(12.940)	(20.22)	28.184	40.387	(14.203)	(35.17)	
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	50.046	62.986	(12.940)	(20.54)	25.167	39.370	(14.203)	(36.08)	
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 (42+43)	50.23417	63.22263	(12.989)	(20.54)	25.26163	39.51803	(14.256)	(36.09)	
45 PGA FACTOR ROUNDED TO NEAREST .001	50.234	63.223	(12.989)	(20.54)	25.262	39.518	(14.256)	(36.07)	

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

COST OF GAS PURCHASED	CURRENT MONTH:		JANUARY 1997		PERIOD TO DATE			
	ACTUAL	FLEXDOWN: ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	25,342	20,418	4,924	24.12	221,265	211,224	10,041	4.75
2 NO NOTICE SERVICE	11,320	11,320	0	0.00	47,037	47,037	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	2,073.69	2,226.745	(152.975)	(6.87)	10,073,068	10,059,394	13,674	0.14
5 DEMAND	609,018	612,223	(3,207)	(0.52)	3,703,518	3,707,110	(3,594)	(0.10)
6 OTHER	(3,631)	0	(3,631)	0.00	(31,066)	(23,052)	(8,014)	34.76
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00
8 DEMAND	0	0	0	0.00	9,062	9,062	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	(651,343)	651,343	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,715,816	2,870,706	(154,890)	(5.40)	13,996,026	13,332,576	663,450	4.98
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,719	0	1,719	0.00	22,356	19,244	3,112	16.17
14 TOTAL THERM SALES	1,963,189	2,870,706	(907,517)	(31.61)	12,966,574	13,313,332	(352,758)	(2.65)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,156,170	4,485,240	670,930	14.98	37,364,460	35,995,340	1,369,120	3.80
16 NO NOTICE SERVICE	1,643,000	1,643,000	0	0.00	6,808,000	6,808,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,156,170	4,485,240	670,930	14.98	36,038,550	34,680,470	1,358,080	3.82
19 DEMAND	9,658,800	11,116,600	(1,458,800)	(13.13)	60,128,070	61,474,370	(1,346,300)	(2.19)
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (17+18+20)-(21+23)	5,156,170	4,485,240	670,930	14.96	34,734,720	34,680,470	54,250	0.16
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,480	0	4,480	0.00	64,003	55,894	8,109	14.51
27 TOTAL THERM SALES (24-26 Estimated Only)	5,318,553	4,485,240	833,313	18.58	63,453,555	64,624,576	(1,826,979)	(2.85)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.491	0.455	0.036	7.91	0.592	0.587	0.005	0.85
29 NO NOTICE SERVICE (2/16)	0.886	0.889	0.000	0.00	0.891	0.891	0.000	0.00
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)	40.219	49.646	(9.427)	(18.99)	27.950	29.006	(1.056)	(3.84)
32 DEMAND (5/19)	6.307	5.507	0.800	14.53	6.159	6.030	0.129	2.14
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)	0.000	0.000	0.000	0.00	0.668	0.668	0.000	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	0.000	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES (11/24)	52.671	64.003	(11.332)	(17.71)	40.294	38.444	1.850	4.81
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	36.371	0.000	36.371	ERR	34.930	34.429	0.501	1.46
40 TOTAL COST OF THERM SOLD (11/27)	51.083	64.003	(12.940)	(20.22)	26.184	38.506	(12.322)	(32.00)
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	50.046	62.986	(12.940)	(20.54)	25.167	37.489	(12.322)	(32.87)
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 (42+43)	50.23417	63.2283	(12.989)	(20.54)	25.26163	37.62996	(12.368)	(32.87)
45 PGA FACTOR ROUNDED TO NEAREST .001	50.234	63.223	(12.989)	(20.54)	25.262	37.630	(12.368)	(32.87)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,868,790	23,533.89	0.483
2 No Notice Commodity Adjustment - System Supply	71,680	450.87	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	215,700	1,356.75	0.629
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)	5,156,170	25,341.51	0.491
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,940,470	1,985,795.14	40.194
18 Commodity Other - Scheduled FTS - OSSS	215,700	87,973.98	40.785
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,156,170	2,073,769.12	40.219
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,441,100	606,425.47	6.423
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	215,700	2,590.56	1.201
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	9,656,800	609,016.03	6.307
OTHER			
33 Revenue Sharing - FGT	0	(3,630.75)	0.000
34 Other	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(3,630.75)	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	14985	10	368,701.92	0.00	11,320.27	0.00	0.00	361,012.40	(3,630.75)
2	FGT	14974	11	248,003.63	0.00	0.00	0.00	0.00	248,003.63	0.00
3	FGT	15453	12	13,692.33	13,692.33	0.00	0.00	0.00	0.00	0.00
4	FGT	15442	13	11,649.18	11,649.18	0.00	0.00	0.00	0.00	0.00
5										
6										
7										
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9										
10										
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21										
22										
23										
24										
25										
TOTAL				2,715,816.18	25,341.51	11,320.27	0.00	2,073,769.12	609,016.03	(3,630.75)

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		JANUARY 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch A-1 Line 4)	2,073,769	2,226,745	152,976	6.87	10,073,068	10,059,394	(13,674)	(0.14)	
2 TRANSPORTATION COST (Sch A-1 Lines 1,2,3,5,6)	642,047	643,961	1,914	0.30	3,940,752	3,290,978	(649,776)	(19.74)	
3 TOTAL	2,715,816	2,870,706	154,890	5.40	14,013,820	13,350,370	(663,450)	(4.97)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,963,189	2,870,706	907,517	31.61	12,978,368	13,331,128	352,758	2.65	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	354,950	354,950	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,998,684	2,906,201	907,517	31.23	13,333,318	13,686,078	352,758	2.58	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(717,132)	35,495	752,627	2,120.37	(680,502)	335,708	1,016,208	302.71	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(6,886)	0	6,886	0.00	(28,447)	(18,258)	10,189	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,073,412)	(320,626)	752,786	(234.79)	(769,026)	(769,026)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(354,950)	(354,950)	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)	(1,832,925)	(320,626)	1,512,299	(471.67)	(1,832,925)	(320,626)	1,512,299	(471.67)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,073,412)	(320,626)	752,786	(234.79)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,826,039)	(320,626)	1,505,413	(469.52)					
14 TOTAL (12+13)	(2,899,451)	(641,252)	2,258,199	(352.15)					
15 AVERAGE (50% OF 14)	(1,449,726)	(320,626)	1,129,100	(352.15)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.9500%	0.0000%	—	—					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4500%	0.0000%	—	—					
18 TOTAL (16+17)	11.4000%	0.0000%	—	—					
19 AVERAGE (50% OF 18)	5.7000%	0.0000%	—	—					
20 MONTHLY AVERAGE (19/12 Months)	0.475%	0.000%	—	—					
21 INTEREST PROVISION (15x20)	(6,886)	0	—	—					

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
JANUARY 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 96		SYS SUPPLY	N/A					N/A	N/A		
2	APR 96		SYS SUPPLY	N/A					N/A	N/A		
3	APR 96		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
5	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
6	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
7	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
8	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
9	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
10	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
11	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
12	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
13	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
14	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
15	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
16	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
17	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
18	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
19	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
20	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
21	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
22	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
23	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
24	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
25	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
26	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
27	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
28	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
29	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
30	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
31	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
32	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
33	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
34	SEP 96		SYS SUPPLY	N/A					N/A	N/A		
35	SEP 96		SYS SUPPLY	N/A					N/A	N/A		
36	SEP 96		SYS SUPPLY	N/A					N/A	N/A		
37	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
38	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
39	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
40	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
41	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
42	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
43	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
44	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
45	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
46	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
47	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
48	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
49	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
50	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
51	DEC 96		SYS SUPPLY	N/A					N/A	N/A		

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
JANUARY 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACAGRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
52	JAN 97		SYS SUPPLY	N/A					N/A	N/A		
53	JAN 97		SYS SUPPLY	N/A					N/A	N/A		
54	JAN 97		SYS SUPPLY	N/A					N/A	N/A		
55	JAN 97		SYS SUPPLY	N/A					N/A	N/A		
56	JAN 97		SYS SUPPLY	N/A					N/A	N/A		
57	JAN 97		SYS SUPPLY	N/A					N/A	N/A		
TOTAL							33,795,750	2,243,800	36,039,550	10,073,068		27.95

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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41							
42							
43							
TOTAL		16,900	16,402	524,001	508,449		
WEIGHTED AVERAGE						\$3.9576	\$4.0789

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

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

		CURRENT MONTH:		JANUARY 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE	%	TOTAL THERM SALES		DIFFERENCE	
				AMOUNT		ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,187,197	1,092,060	(75,137)	(6.88)	6,855,492	6,164,840	(690,652)	(11.20)
OUTDOOR LIGHTING	(21)	198	150	(48)	(32.15)	1,972	1,400	(572)	(40.87)
RESIDENTIAL	(31)	1,195,143	1,279,880	84,737	6.62	6,495,565	6,795,470	299,905	4.41
LARGE VOLUME	(51)	2,092,574	1,662,470	(430,104)	(25.87)	17,503,608	16,337,950	(1,165,658)	(7.13)
OTHER	(81)	15,248	19,700	4,454	22.61	90,686	103,600	12,914	12.47
TOTAL FIRM		4,470,358	4,054,260	(416,098)	(10.26)	30,947,323	29,403,260	(1,544,063)	(5.25)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	403,013	422,900	19,887	4.70	3,628,693	3,814,380	185,687	4.87
INTERRUPTIBLE TRANSPORT	(92)	29,084	31,650	2,566	8.11	238,309	246,940	8,631	3.50
LARGE VOLUME INTERRUPTIBLE	(93)	200,398	1,229,480	1,029,082	83.70	16,395,430	16,972,190	576,760	3.40
OFF SYSTEM SALES SERVICE	(95)	215,700	0	(215,700)	0.00	2,243,800	0	(2,243,800)	0.00
TOTAL INTERRUPTIBLE		848,195	1,684,030	835,835	49.63	22,506,232	21,033,510	(1,472,722)	(7.00)
TOTAL THERM SALES		5,318,553	5,738,290	419,737	7.31	53,453,555	50,436,770	(3,016,785)	(5.98)
NUMBER OF CUSTOMERS (FIRM)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,588	2,407	(181)	(7.52)	2,490	2,414	(76)	(3.15)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	4	4	100.00
RESIDENTIAL	(31)	31,525	31,438	(87)	(0.28)	30,802	30,547	(255)	(0.83)
LARGE VOLUME	(51)	892	889	(3)	(0.34)	882	903	21	2.33
OTHER	(81)	438	420	(18)	(4.29)	431	412	(19)	(4.61)
TOTAL FIRM		35,443	35,159	(284)	(0.81)	34,605	34,280	(325)	(0.95)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	13	14	1	7.14	13	14	1	7.14
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	16	0	0.00	16	16	0	0.00
TOTAL CUSTOMERS		35,459	35,175	(284)	(0.81)	34,621	34,296	(325)	(0.95)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	451	454	3	0.66	2,753	2,554	(199)	(7.79)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	350	350	100.00
RESIDENTIAL	(31)	38	41	3	7.32	211	222	11	4.95
LARGE VOLUME	(51)	2,346	1,870	(476)	(25.45)	19,845	18,093	(1,752)	(9.68)
OTHER	(81)	35	47	12	25.53	210	251	41	16.33
INTERRUPTIBLE	(61)	31,001	30,207	(794)	(2.63)	279,130	272,456	(6,674)	(2.45)
INTERRUPTIBLE TRANSPORT	(92)	29,084	31,650	2,566	8.11	238,309	246,940	8,631	3.50
LARGE VOLUME INTERRUPTIBLE	(93)	200,398	1,229,480	1,029,082	83.70	16,395,430	16,972,190	576,760	3.40
OFF SYSTEM SALES SERVICE	(95)	215,700	0	(215,700)	0.00	2,243,800	0	(2,243,800)	0.00

ACTUAL FOR THE PERIOD OF

APRIL 1996 Through MARCH 1997

	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	1.0495	1.0452	1.0438	1.0395	1.0413	1.0412	1.0398	1.0383	1.0368	1.0468	
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
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
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
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR		1.06	1.06	1.06	1.05	1.06	1.06	1.05	1.05	1.05	1.06	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASE	* AVERAGE BTU CONTENT	1.0469	1.0452	1.0432	1.0382	1.0409	1.0410	1.0386	1.0372	1.0367	1.0483	
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
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
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
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR		1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.07	0

INVOICE
FLORIDA GAS TRANSMISSION COMPANY

DATE 01/27/97
 CUST 07702797
 INVOICE NO 14985
 TOTAL AMOUNT DUE \$388,701.97

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33407-3395

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT# 5009
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO 4084

Please reference this invoice no. on your remittance and wire to
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account #
 ABA #

POI NO	RECEIPTS	NAME	DELIVERIES	POI NO	NAME	PROD MONTH	IC	RC	BASE	YUR	EXEMPT	UTIC	NET	VOLUMES	AMOUNT
		RESERVATION CHARGE				01/97	A	RE1	0.3839	0.0685			0.4224	638,196	\$275,955.95
		4ES CHG FOR TEMP RELING AT LESS THAN MAX RATE				01/97	A	RE1	0.3837	0.0600			0.4239	205,500	\$87,111.45
		NO NOTICE RESERVATION CHARGE				01/97	A	RRR	0.0685				0.0685	184,200	\$11,370.27
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18104				01/97	A	TR1	0.0100				0.0100	(31,500)	(\$3,150.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18105				01/97	A	TR1	0.0100				0.0100	(54,000)	(\$5,400.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18106				01/97	A	TR1	0.0100				0.0100	(61,500)	(\$6,150.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18108				01/97	A	TR1	0.0100				0.0100	(4,500)	(\$450.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18107				01/97	A	TR1	0.0100				0.0100	(9,000)	(\$900.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18108				01/97	A	TR1	0.0100				0.0100	(24,000)	(\$2,400.00)
		TEMPORARY RELINQUISHMENT CREDIT - Acc ctyc 5385, at poi 18109				01/97	A	TR1	0.0100				0.0100	(21,000)	(\$2,100.00)
		WESTERN DIVISION REVENUE SHARING CREDIT				01/97	A	TCU							(13,630.75)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/97:
 *** END OF INVOICE 14985 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
AN ENERGY COMPANY AFFILIATE

Page: _____

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

CUSTOMER
 FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
TYPE: FIRM TRANSPORTATION
SHIPPER: 3624
SHIPPER: 07/10/87
SHIPPER: 19878
SHIPPER: 1248,003.63

CONTRACT 3624
CUSTOMER NO 4064
 PLEASE CONTACT TOMYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR COOL LIST

POI NO	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	IC	RC	BASE	YOUNGKINGLY	DTSC	NET	VOLUMES MONTHLY	AMOUNT
				01/87	A	RES	0.7488	0.0085		0.7573	327,484	\$248,003.63
TOTAL FOR CONTRACT 3624 FOR MONTH OF 01/87												
*** END OF INVOICE 14974 ***												

RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
AN INDIVIDUALLY OWNED CORPORATION

CITY 0770787 0770787 0770787 0770787 0770787
 STATE FL FL FL FL FL
 ZIP CODE 33287 33287 33287 33287 33287
 TOTAL AMOUNT DUE 133,484.33

CONTRACT 1009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT LAURA GIAMBONE
 TYPE FIRM TRANSPORTATION ATTN JACK BROWN POST OFFICE BOX 3389 AT (713)851-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY WEST PALM BEACH, FL 33407-3389 NATIONAL GAS TRANSMISSION COMPANY ON CCDC LIST
 ACCOUNT # ABA #

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	IC	MC	RATE	DISC	NET	VOLUME MONTH	AMOUNT
	Usage Charge - No Notice for DELANE			A	COM	0.0259	0.0270	0.0629	294	\$1,283
	Usage Charge - No Notice for SARFORD			J	COM	0.0259	0.0270	0.0629	(78)	(1,178)
	Usage Charge - No Notice for WEST PALM BEACH			A	COM	0.0259	0.0270	0.0629	7,840	\$442.82
16103			FPU-RIVIERA BEACH	A	COM	0.0259	0.0270	0.0629	25,860	\$1,484.44
16104			FPU-WEST PALM BEACH WEST	A	COM	0.0259	0.0270	0.0629	10,119	\$626.41
16105			FPU-WEST PALM BEACH	A	COM	0.0259	0.0270	0.0629	24,790	\$1,511.87
16106			FPU-LAKE NORTH SOUTH	A	COM	0.0259	0.0270	0.0629	31,282	\$1,967.84
16107			FPU-LAKE NORTH	A	COM	0.0259	0.0270	0.0629	25,800	\$1,622.82
16108			FPU-BOYNTON BEACH	A	COM	0.0259	0.0270	0.0629	1,100	\$134.99
16109			FPU-BOCA RATON	A	COM	0.0259	0.0270	0.0629	30,200	\$1,849.58
16156			FPU-SARFORD	A	COM	0.0259	0.0270	0.0629	14,325	\$907.84
16117			FPU-SARFORD WEST	A	COM	0.0259	0.0270	0.0629	11,400	\$717.06
16158			FPU-DELANE	A	COM	0.0259	0.0270	0.0629	14,420	\$907.82
16273			FABRLAND INDUSTRIES	A	COM	0.0259	0.0270	0.0629	21,570	\$1,356.75

TOTAL FOR CONTRACT 1009 FOR MONTH OF 01/87: **217,684**
 *** END OF INVOICE 15453 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
INCORPORATED IN FLORIDA

DATE: 07/10/87
 DUE: 07/20/87
 SERVICE NO: 15887
 TOTAL ACCOUNT DUE: \$11,849.18

Page 1

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 Attention: Billing, 11
 Nations Bank, Dallas, TX
 Account #
 ABA

SHIPPER: 1624
 SHIPPER TYPE: FIRM TRANSPORTATION
 CUSTOMER NO: 4084
 PLEASE CONTACT LEROU STAMBERGUE AT (313)831-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE ON CODE LIST

POI NO	RECEIPT NAME	DELIVERIES POI NO.	NAME	FROM MONTH	IC	MC	RATE	SUBSEQUENT	DISC	NET	VOLUMES MONTHLY DRY	AMOUNT
	Usage Charge	16103	FPW-REVICERA BEACH	01/87	A	COM	0.0371	0.0020		0.0391	18,300	\$715.53
	Usage Charge	16104	FPW-WEST PALM BEACH WEST	01/87	A	COM	0.0371	0.0020		0.0391	32,953	\$1,288.46
	Usage Charge	16105	FPW-WEST PALM BEACH	01/87	A	COM	0.0371	0.0020		0.0391	31,000	\$1,212.10
	Usage Charge	16106	FPW-LAKE NORTH SOUTH	01/87	A	COM	0.0371	0.0020		0.0391	31,000	\$1,212.10
	Usage Charge	16107	FPW-LAKE NORTH	01/87	A	COM	0.0371	0.0020		0.0391	45,300	\$1,731.23
	Usage Charge	16108	FPW-BOYNTON BEACH	01/87	A	COM	0.0371	0.0020		0.0391	27,900	\$1,090.89
	Usage Charge	16109	FPW-SOCCA RATON	01/87	A	COM	0.0371	0.0020		0.0391	45,300	\$1,731.23
	Usage Charge	16116	FPW-SANFORD	01/87	A	COM	0.0371	0.0020		0.0391	25,600	\$1,000.86
	Usage Charge	16117	FPW-SANFORD WEST	01/87	A	COM	0.0371	0.0020		0.0391	13,500	\$577.85
	Usage Charge	16118	FPW-DELAND	01/87	A	COM	0.0371	0.0020		0.0391	27,080	\$1,058.83

TOTAL FOR CONTRACT 1624 FOR MONTH OF 01/87: \$11,849.18
 *** END OF INVOICE 15887 ***

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I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ERGON/SORAH Affiliate

Page 1

DATE 07/10/87
 DUE 07/20/87
 TRF/CLL NO. 1587
 TOTAL AMOUNT DUE \$11,649.18

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BRONK
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-3395

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT: 3624
 CUSTOMER NO: 6084
 PLEASE CONTACT LEROU GIMMABORE
 AT (313)853-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA #

POI NO	RECEIPT#	NAME	DELIVERIES	POI NO.	NAME	FROM MONTH	TO MONTH	IC	MC	SCALE	SUBSEQUENTS	RATES	DTIC	NET	VOLUMES MONTHLY DRY	AMOUNT
		Usage Charge		16103	FPU-IVIERA BEACH	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	18,300	\$715.53
		Usage Charge		16104	FPU-WEST PALM BEACH WEST	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	32,953	\$1,288.48
		Usage Charge		16105	FPU-WEST PALM BEACH	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	31,000	\$1,212.10
		Usage Charge		16106	FPU-LAKE NORTH SOUTH	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	31,000	\$1,212.10
		Usage Charge		16107	FPU-LAKE NORTH	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	45,300	\$1,771.23
		Usage Charge		16108	FPU-BOYNTON BEACH	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	27,900	\$1,090.89
		Usage Charge		16109	FPU-BOCA RATON	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	45,300	\$1,771.23
		Usage Charge		16116	FPU-SARFORD	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	25,600	\$1,000.96
		Usage Charge		16137	FPU-SARFORD WEST	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	13,500	\$527.85
		Usage Charge		16156	FPU-DELAND	01/87	A	COM	0.0371	0.0020	0.0371	0.0020	0.0391	0.0391	27,080	\$1,058.83

TOTAL FOR CONTRACT 3624 FOR MONTH OF 01/87.
 *** END OF INVOICE 15442 ***