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April 22, 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."

ACK _____
 AFA _____
 APP _____
 CAF _____
 CMU _____
 CTR _____
 EAG _____
 LEG _____
 LIN _____
 OPC _____
 RCH _____
 SEC _____
 WAS _____
 OTH _____

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
William B. Willingham

WBW/rl
cc: All Parties of Record

FD-10, 3x2

RECEIVED & FILED
ESTABLISHED BY ALL OF RECORDS

DOCUMENT NUMBER-DATE
04051 APR 22 5
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment) Docket No. 970003-GU
(PGA) True-up) Filed: April 22, 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 March 1997. In support thereof, FPU states as follows.

1. FPU's PGA filing for the month of March 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 March 1997.

2. FPU requests that certain information¹ in its PGA filing for the month of March 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-CFO-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

04051 APR 22 97

FPSC-RECORDS/REPORTING

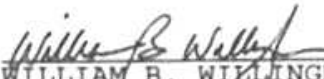
explanation of the information and material for which confidential treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's March 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of March 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.
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& HOFFMAN, P.A.
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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 22nd day of April, 1997 to:

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W. Cochran Keating IV., Esq.
Division of Legal Services
Florida Public Service
Commission
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By: William B. Willingham
WILLIAM B. WILINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of March 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	9-12	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1, 3) (1, 3) (1, 3) (1, 3) (1, 3)
A-3	6	1-73	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1, 2) (1)
A-4	7	1-17	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 March 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	18-20	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 March 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	21	12-15	A-D	4
	21	22	F-H	4
	21	24	F&H	4

(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:		MARCH 1997		PERIOD TO DATE					
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	15,408	19,273	(3,867)	(20.06)	258,474	250,915	7,559	2.92		
2 NO NOTICE SERVICE	9,016	7,476	1,540	20.60	64,349	62,809	1,540	2.45		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)		
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65		
6 OTHER	0	0	0	ERR	(32,858)	(23,052)	(9,806)	42.54		
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)	1,458,274	2,185,652	(727,378)	(33.28)	17,263,760	18,655,988	(1,392,228)	(7.46)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49		
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	18,234,481	(834,463)	(4.58)		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.28	46,146,420	44,663,850	1,482,570	3.32		
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,795,000	(700,000)	0.00		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39		
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
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 (1+17+18+20)-(21+23)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,348,980	(269,290)	(0.62)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,688,918	43,293,086	21,395,832	49.88		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.558	0.582	(0.026)	(1.07)		
29 NO NOTICE SERVICE (2/16)	0.831	0.609	0.142	20.61	0.708	0.691	0.017	2.46		
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
31 COMMODITY (Other) (4/18)	18.413	35.951	(17.538)	(48.78)	27.240	31.169	(3.929)	(12.61)		
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77		
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
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	0.698	0.696	0.002	0.00		
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
37 TOTAL COST OF PURCHASES (11/24)	34.457	50.792	(16.335)	(32.18)	40.074	43.037	(2.963)	(6.86)		
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
39 COMPANY USE (13/26)	36.788	0.000	36.788	0.00	35.678	34.429	1.249	3.60		
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.792	(25.259)	(49.73)	26.605	43.092	(16.487)	(38.26)		
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)	24.516	49.775	(25.259)	(50.75)	25.588	42.075	(16.487)	(39.18)		
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00		
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	24.60818	49.96215	(25.354)	(50.75)	25.68421	42.23320	(16.549)	(39.18)		
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.962	(25.354)	(50.75)	25.684	42.233	(16.549)	(39.18)		

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

COST OF GAS PURCHASED	CURRENT MONTH:				MARCH 1997				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	258,474	250,915	5,559	2.22				
2 NO NOTICE SERVICE	9,016	7,478	1,540	20.60	64,349	62,809	1,540	2.45				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)				
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65				
6 OTHER	0	0	0	ERR	(32,858)	(23,052)	(9,806)	42.54				
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)	1,458,274	2,185,652	(727,378)	(33.28)	17,263,760	18,655,988	(1,392,228)	(7.46)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,789	0	1,789	0.00	25,689	19,244	6,445	33.49				
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	18,234,481	(834,463)	(4.58)				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.28	46,146,420	44,663,850	1,482,570	3.32				
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39				
19 DEMAND	7,371,600	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
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)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,359,020	(279,330)	(0.64)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,858,918	43,293,086	21,595,832	49.88				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.556	0.562	(0.006)	(1.07)				
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.45				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	18.413	35.951	(17.538)	(48.78)	27.240	31.189	(3.929)	(12.61)				
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
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	0.698	0.698	0.000	0.00				
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
37 TOTAL COST OF PURCHASES (11/24)	34.457	50.792	(16.335)	(32.16)	40.074	43.027	(2.953)	(6.86)				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	36.788	0.000	36.788	ERR	35.670	34.429	1.241	3.60				
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.792	(25.259)	(49.73)	26.605	43.092	(16.487)	(38.26)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	24.516	49.775	(25.259)	(50.75)	25.588	42.075	(16.487)	(39.18)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	24.60818	49.96215	(25.354)	(50.75)	25.68421	42.23320	(16.549)	(39.18)				
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.962	(25.354)	(50.75)	25.684	42.233	(16.549)	(39.18)				

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	15,406	19,273	(3,867)	(20.06)	256,474	250,915	5,559	2.22
2 NO NOTICE SERVICE	9,016	7,478	1,540	20.60	64,349	62,809	1,540	2.45
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	779,279	1,547,040	(767,761)	(49.63)	12,090,268	13,511,335	(1,421,067)	(10.52)
5 DEMAND	654,572	611,863	42,709	6.98	4,903,320	4,871,775	31,545	0.65
6 OTHER	0	0	0	0.00	(32,858)	(23,052)	(9,806)	42.54
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	(34,081)	34,081	(100.00)	0	(1,441,685)	1,441,685	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,458,274	2,151,571	(693,297)	(32.22)	17,263,760	17,214,303	49,457	0.29
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,789	0	1,789	0.00	25,809	19,244	6,445	33.49
14 TOTAL THERM SALES	2,211,515	2,854,402	(642,887)	(22.52)	17,400,018	19,054,454	(1,654,436)	(8.68)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,615,670	4,303,140	312,530	7.26	46,148,420	44,663,850	1,482,570	3.32
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,232,150	4,303,140	(70,990)	(1.65)	44,384,520	43,348,980	1,035,540	2.39
19 DEMAND	7,371,800	10,757,000	(3,385,200)	(31.47)	75,278,270	82,098,570	(6,820,300)	(8.31)
20 OTHER	0	0	0	0.00	0	0	0	0.00
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)	4,232,150	4,303,140	(70,990)	(1.65)	43,079,690	43,348,980	(269,290)	(0.62)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,863	0	4,863	0.00	72,019	55,894	16,125	28.85
27 TOTAL THERM SALES (24-26 Estimated Only)	5,711,407	4,303,140	1,408,267	32.73	64,888,918	43,293,086	21,595,832	49.88
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.334	0.448	(0.114)	(25.45)	0.558	0.562	(0.006)	(1.07)
29 NO NOTICE SERVICE (2/16)	0.831	0.689	0.142	20.61	0.708	0.691	0.017	2.46
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	18.413	35.951	(17.538)	(48.78)	27.240	31.189	(3.929)	(12.61)
32 DEMAND (5/19)	8.879	5.688	3.191	56.10	6.514	5.934	0.580	9.77
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
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)	34.457	50.000	(15.543)	(31.09)	40.074	39.711	0.363	0.91
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	38.788	0.000	38.788	ERR	35.670	34.429	1.241	3.60
40 TOTAL COST OF THERM SOLD (11/27)	25.533	50.000	(24.467)	(48.93)	26.605	39.762	(13.157)	(33.09)
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.516	48.983	(24.467)	(49.95)	25.588	38.745	(13.157)	(33.96)
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	24.60818	49.16718	(24.559)	(49.95)	25.68421	38.89068	(13.206)	(33.96)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.608	49.167	(24.559)	(49.95)	25.684	38.891	(13.207)	(33.96)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1996 THROUGH MARCH 1997
MARCH 1997

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	16123	10	396,460.06	0.00	9,016.35	0.00	0.00	387,443.71	0.00
2	FGT	16112	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	16366	12	10,317.90	10,317.90	0.00	0.00	0.00	0.00	0.00
4	FGT	16355	13	5,088.55	5,088.55	0.00	0.00	0.00	0.00	0.00
5	FGT	16305	14	2,756.16	0.00	0.00	0.00	2,756.16	0.00	0.00
6	FGT	16070	15	14,075.36	0.00	0.00	0.00	14,075.36	0.00	0.00
7	FGT	CK 625000609	16	(4,942.47)	0.00	0.00	0.00	(4,942.47)	0.00	0.00
8	FGT	CK 625000608	17	(12,739.70)	0.00	0.00	0.00	(12,739.70)	0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,458,274.18	15,406.45	9,016.35	0.00	779,278.97	654,572.41	0.00

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
MARCH 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/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		

ACTUAL FOR THE PERIOD OF
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
MARCH 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMON 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		
58	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
59	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
60	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
61	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
62	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
63	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
64	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
65	FEB 97		SYS SUPPLY	N/A					N/A	N/A		
66	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
67	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
68	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
69	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
70	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
71	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
72	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
73	MAR 97		SYS SUPPLY	N/A					N/A	N/A		
TOTAL							41,837,220	2,747,300	44,384,520	12,090,267		27.24

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		14,306	13,884	443,500	430,328		
	WEIGHTED AVERAGE						\$1.7811	\$1.8356

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

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

		CURRENT MONTH:		MARCH 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	935,976	1,031,750	95,774	9.28	8,822,102	8,308,230	(513,872)	(6.19)
OUTDOOR LIGHTING	(21)	187	160	(27)	(16.88)	2,359	1,720	(639)	(37.16)
RESIDENTIAL	(31)	777,563	995,320	217,757	21.88	8,407,572	8,932,380	524,808	5.88
LARGE VOLUME	(51)	2,028,040	1,811,990	(216,050)	(11.9%)	21,440,304	19,817,140	(1,623,164)	(8.19)
OTHER	(81)	8,980	15,110	6,130	40.57	114,734	136,450	21,716	15.92
TOTAL FIRM		3,750,746	3,854,330	103,584	2.69	38,787,071	37,195,920	(1,591,151)	(4.28)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	376,915	441,060	64,145	14.54	4,356,276	4,674,620	318,344	6.81
INTERRUPTIBLE TRANSPORT	(92)	24,167	28,180	4,013	14.24	287,012	303,260	16,248	5.36
LARGE VOLUME INTERRUPTIBLE	(93)	1,291,866	1,539,870	248,004	16.11	18,749,046	19,615,400	866,354	4.42
OFF SYSTEM SALES SERVICE	(95)	305,500	0	(305,500)	0.00	2,747,300	0	(2,747,300)	0.00
TOTAL INTERRUPTIBLE		1,998,448	2,009,110	10,662	0.53	26,139,634	24,593,280	(1,546,354)	(6.29)
TOTAL THERM SALES		5,749,194	5,863,440	114,246	1.95	64,926,705	61,789,200	(3,137,505)	(5.08)
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	2,603	2,413	(190)	(7.87)	2,508	2,414	(94)	(3.89)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,739	31,502	(237)	(0.75)	30,952	30,703	(249)	(0.81)
LARGE VOLUME	(51)	903	898	(5)	(0.56)	885	901	16	1.78
OTHER	(81)	437	419	(18)	(4.30)	432	414	(18)	(4.35)
TOTAL FIRM		35,682	35,237	(445)	(1.26)	34,777	34,437	(340)	(0.99)
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		35,698	35,253	(445)	(1.26)	34,793	34,453	(340)	(0.99)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	360	428	68	15.89	3,518	3,442	(76)	(2.21)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	344	344	100.00
RESIDENTIAL	(31)	24	32	8	25.00	272	291	19	6.53
LARGE VOLUME	(51)	2,246	2,018	(228)	(11.30)	24,226	21,995	(2,231)	(10.14)
OTHER	(81)	21	36	15	41.67	266	330	64	19.39
INTERRUPTIBLE	(61)	28,993	31,504	2,511	7.97	335,098	333,901	(1,197)	(0.36)
INTERRUPTIBLE TRANSPORT	(92)	24,167	28,180	4,013	14.24	287,012	303,260	16,248	5.36
LARGE VOLUME INTERRUPTIBLE	(93)	1,291,866	1,539,870	248,004	16.11	18,749,046	19,615,400	866,354	4.42
OFF SYSTEM SALES SERVICE	(95)	305,500	0	(305,500)	0.00	2,747,300	0	(2,747,300)	0.00

ACTUAL FOR THE PERIOD OF APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED * AVERAGE BTU CONTENT	1.0495	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396	1.0383	1.0366	1.0468	1.0537	1.0491
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.05	1.06	1.06	1.05	1.05	1.05	1.06	1.07	1.06
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED * AVERAGE BTU CONTENT	1.0469	1.0452	1.0432	1.0382	1.0409	1.0410	1.0386	1.0372	1.0367	1.0483	1.0536	1.0512
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.05	1.07	1.07	1.07

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

Page: _____

DATE: 07/27/97
 CDE: 0870287
 SERVICE NO: 5237
 TOTAL ACCOUNT DUE: \$198,480.06

PLEASE REFERENCE THIS INVOICE NO. ON YOUR CONTRACTS
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank: Dallas, TX
 Account #
 ABA #

CUSTOMER: ALICHA PUBLIC UTILITIES COMPANY
 ATTN: JACK BECKEN 2198
 POST OFFICE BOX 2198
 WEST PALM BEACH, FL 33407-3198

PLEASE CONTACT ALICHA SIMMONS
 AT 772-2853-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CDE LIST

ACCT. NO.	RECEIPTS	CEN. NO.	CEL. PERIOD	PER. NO.	CAN. NO.	MONTH	IC	AC	BASE	SYMMETRY	DISC	NET	VOLUMES	AMOUNT
						07/97	A	8E3	0.4788	0.0035	0.4823	0.4823	409,694	\$207,877.47
						07/97	A	8E3	0.4788	0.0000	0.4868	0.4868	434,000	\$211,071.20
						07/97	A	808	0.0871	0.0000	0.0871	0.0871	108,500	\$8,258.34
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(7,750)	\$(489.78)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(31,000)	\$(1,862.10)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(71,700)	\$(4,304.17)
						07/97	A	18L	0.0101	0.0000	0.0101	0.0101	(34,100)	\$(2,190.41)
						07/97	A	18L	0.0101	0.0000	0.0101	0.0101	(32,550)	\$(2,128.78)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(57,350)	\$(3,448.74)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(68,200)	\$(4,240.87)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(83,700)	\$(5,270.17)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(4,650)	\$(278.47)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(15,500)	\$(971.55)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(15,500)	\$(971.55)
						07/97	A	18L	0.0001	0.0000	0.0001	0.0001	(62,000)	\$(3,776.70)
													518,186	\$266,460.06

TOTAL FOR CONTRACT 5008 FOR MONTH OF 07/97:

*** END OF INVOICE 16123 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERCON/SCANA AFFILIATE

Page: _____

DATE: 03/27/97
 CUST: 08720787
 TRUCK NO: 5700
 TOTAL METER USE: 3,887,378.70

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 3100 WACK BROWN
 POST OFFICE BOX 3385
 WEST PALM BEACH, FL 33407-3385

SHIPPER: FLORIDA PUB. UT. UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT: 1074
 CARRIER: RECEIPTS
 POL NO: _____
 CAN NO: _____

CUSTOMER NO: 4084
 CONTRACT NO: 8874427
 CUS CODE: 1157

PLEASE REFER TO THIS INVOICE NO. ON YOUR CORRESPONDENCE
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # _____
 ABA # _____

PLEASE CONTACT LAURA STAMBERGHI
 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PERIOD	IC	AC	RATE	CHARGES	UTVC	NET	VOLUME DIM. OR	AMOUNT
03/97	A	RES	0.8072	0.0085		0.8157	327,484	3,911,79.70
TOTAL FOR CONTRACT 3624 FOR MONTH OF 03/97:								
... END OF INVOICE ...								

RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An INRO/SOAT Affiliate

CITY: 2177077
 CSE: 2177077
 SERVICE NO: 1111
 METER NO: 11111111

FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 1315
 WEST PALM BEACH, FL 33402-1315

PLEASE REFER TO THIS INVOICE NO. ON ALL CORRECTIONS
 AND WIRE TO:
 FIVE TRANSFER,
 FLORIDA GAS TRANSMISSION COMPANY
 NATIONAL BLDG., CANTON, FL
 ACCOUNT # 489

CONTRACT	4029	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO	4054	PLEASE CONTACT JACK GAMBROSE AT 312782-6075 WITH ANY QUESTIONS REGARDING THIS INVOICE	DATE	04-05-81		
REC. NO.	RECEIPTS	CAN. NO.	FL. UTILITIES	MONTH	IC	RC	BASIS	UNITS/PERIOD	UNIT	COLUMNS
Usage Charge - No Notice For Change				07/87	A	COM	0.012	0.0370	0.0682	1703
Usage Charge - No Notice For Change				07/87	A	COM	0.012	0.0370	0.0682	1,211
Usage Charge - No Notice For West Palm Beach				07/87	A	COM	0.012	0.0370	0.0682	17,158
Usage Charge	810			07/87	A	COM	0.012	0.0370	0.0682	11,500
Usage Charge	810	987		07/87	A	COM	0.012	0.0370	0.0682	21,415
Usage Charge	810	98		07/87	A	COM	0.012	0.0370	0.0682	10,800
Usage Charge	810	28456		07/87	A	COM	0.012	0.0370	0.0682	47,234
Usage Charge	810	98		07/87	A	COM	0.012	0.0370	0.0682	7,200
Usage Charge	810	98		07/87	A	COM	0.012	0.0370	0.0682	6,700
Usage Charge	815	98		07/87	A	COM	0.012	0.0370	0.0682	12,900
Usage Charge	815	98		07/87	A	COM	0.012	0.0370	0.0682	1,000
Usage Charge	815	98		07/87	A	COM	0.012	0.0370	0.0682	1,500
Usage Charge	827	98		07/87	A	COM	0.012	0.0370	0.0682	3,270
Usage Charge				07/87	A	COM	0.012	0.0370	0.0682	30,150
TOTAL FOR CONTRACT 5009 FOR MONTH 07/87										
*** LMC OF INVOICE 16,766 ***										

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERCON/SONAT AFFILIATE

DATE 01/10/87
 CUE 01/10/87
 INVOICE NO 18351
 TOTAL AMOUNT DUE \$1,088.37

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND RETURN TO:
 Florida Gas Transmission Company
 National Bank Building, 18
 Account # 484

CONTRACT 3674 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO AUSA PLEASE CONTACT AUSA CLAIRBORNE
 TYPE FIRM TRANSMISSIONS CUMS NO 8928427 AT 3321853-8723 WITH ANY QUESTIONS REGARDING THIS INVOICE
 ON CUE LIST

PGI NO	RECEIPTS	PGI NO	CL. (PGI)	IC	RC	PRCD	MONTH	BASIC	STANDARD	DISC	NET	VOLUME
CHG NO	CHG NO	CHG NO	CHG NO									CU FT
Usage Charge		8101				01/87	A	CDM	0.0144	0.0020	0.0164	2,700
Usage Charge		8102	2810			01/87	A	CDM	0.0144	0.0020	0.0164	10,812
Usage Charge		8105	2756			01/87	A	CDM	0.0144	0.0020	0.0164	48,500
Usage Charge		8106	2846			01/87	A	CDM	0.0144	0.0020	0.0164	37,755
Usage Charge		8107	275			01/87	A	CDM	0.0144	0.0020	0.0164	5,300
Usage Charge		8108	2761			01/87	A	CDM	0.0144	0.0020	0.0164	29,600
Usage Charge		8109	2756			01/87	A	CDM	0.0144	0.0020	0.0164	57,000
Usage Charge		8110	2757			01/87	A	CDM	0.0144	0.0020	0.0164	24,810
Usage Charge		8111	275			01/87	A	CDM	0.0144	0.0020	0.0164	21,400
Usage Charge		8112	2777			01/87	A	CDM	0.0144	0.0020	0.0164	27,780
TOTAL FOR CONTRACT NO. 4 FOR MONTH OF 01/87												
310,276												

*** END OF INVOICE ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRCH/SCANT AFFILIATE

DATE 08/27/96
 CUSID 08770787
 TRUCKLE NO 15705
 TOTAL AMOUNT DUE \$7,758.75
 CONTRACT 5-1992A
 CUSIPER FLORIDA PUBLIC UTILITIES COMPANY
 4000 MARC SCHEIDTBERG
 POST OFFICE BOX 3395
 6631 PALM BEACH, FL 33402-3395
 PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account #
 ABA

CONTRACT 5-1992A
 CUSIPER FLORIDA PUBLIC UTILITIES COMPANY
 4000 MARC SCHEIDTBERG
 POST OFFICE BOX 3395
 6631 PALM BEACH, FL 33402-3395
 PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account #
 ABA

CONTRACT 5-1992A
 CUSIPER FLORIDA PUBLIC UTILITIES COMPANY
 4000 MARC SCHEIDTBERG
 POST OFFICE BOX 3395
 6631 PALM BEACH, FL 33402-3395
 PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account #
 ABA

PGT NO	RECEIPTS	CEN NO	ELIQUITIES	IC	BC	RATE	DISCOUNT	DAYS	RATE	VOLUME	OTM	OTM	AMOUNT
						09/96				1600			17,156.5
						101A, FOR MONTH OF 09/96							17,156.5

C10 - NET NO NOTICE FORTNIGHT
 ... END OF INVOICE 18305 ...

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
AN ENCH/SCRAI AFFILIATE

DATE: 07/1/77 Page: _____
 CUE: 07/10/77
 INVOICE NO: 10270
 TOTAL AMOUNT DUE: \$14,075.72

PLEASE REFERENCE THIS INVOICE NO. ON YOUR BILLIANCEP
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Attention: Billing Control, 11
 Account # 1111111111
 ABA

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: WASC SCHNEIDERMAN
 POST OFFICE BOX 3384
 WEST PALM BEACH, FL 33402-3385

CUSTOMER NO.: 1084
 PLEASE CONTACT GEORGE ABUEZ
 AT (313)853-9999 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CUE LIST

CONTRACT: SHIPPER TYPE: CASH IN/CASH OUT
 DELIVERIES PERIOD: 08/76 TO 08/76

PERIOD	DELIVERIES	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD
MONTH	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD	PERIOD
08/76	881	0.0000	2.0800	1.871	1.437	88			
08/76	881	0.0000	2.0800	1.871	1.437	88			
TOTAL FOR MONTH OF 08/76									
*** ENC OF INVOICE \$670 ***									

FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188



03/11/97

0029245 50

T 8047

EMSA3

PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

VENDOR NO. 4064
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9703000035	01/31/97	14922		4,942.47	0.00	4,942.47
			0696 IMBLANCE CASH OUT			
						TOTAL 4,942.47



SPECIAL INSTRUCTIONS:
 ALMA GREEN WILL PICK UP CHECK X5832

PLEASE PRINT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000609 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188

62-20 No. 0625000609
 311

03/11/97

PAY TO THE ORDER OF
 FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

SSSSSSSSSS4,942.47
 NOT VALID AFTER 90 DAYS

Four Thousand Nine Hundred Forty Two and 47/100 Dollars

William S. Sadler
 AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENN'S WAY, NEW CASTLE, DE 19720

FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188



03/11/97

0029246 SD T 8047 EMSA3 PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

VENDOR NO. 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
3703000032	11/30/96	14100		12,739.70	0.00	12,739.70
			0696 IMBLANCE CASH OUT			
						TOTAL 12,739.70

SPECIAL INSTRUCTIONS:
 ALMA GREEN WILL PICK UP CHECK X5832

ATTACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000608 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188

\$2,293.11 No. 0625000608

03/11/97

PAY TO THE ORDER OF
 FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

SSSSSSSSSS12,739.70

NOT VALID AFTER 90 DAYS

Twelve Thousand Seven Hundred Thirty Nine and 70/100 Dollars

William D. Hadley
 AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENN'S WAY, NEW CASTLE, DE 19720

⑈06 25000608⑈ ⑆03 1 00 209⑆ 39 1 0485⑈

FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188



03/11/97

0029246 SD

T 8047

ENSA3

PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

VENDOR NO. 4084
 REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
1703000032	11/30/96	14100		12,739.70	0.00	12,739.70
			0696 IMBALANCE CASH OUT			
						TOTAL 12,739.70

SPECIAL INSTRUCTIONS:
 ALMA GREEN WILL PICK UP CHECK X5832

ATTACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000608 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 HOUSTON, TEXAS 77251-1188

\$2,293.11 No. 0625000608

03/11/97

PAY TO THE ORDER OF
 FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

SSSSSSSSSS12,739.70
 NOT VALID AFTER 90 DAYS

Twelve Thousand Seven Hundred Thirty Nine and 70/100 Dollars

William D. Hadley
 AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENN'S WAY, NEW CASTLE, DE 19720

FLORIDA

1	A	B	C	D	E	F	G	H
2	PUBLIC UTILITIES COMPANY							
3								
4								
5								
6								
7	INVOICE							
8								
9						Date:	December 13, 1996	
10						Due Date:	December 23, 1996	
11								
12								
13								
14								
15								
16								
17	INVOICE NUMBER			12112859GS30				
18								
19								
20		<u>Description</u>			<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
21								
22		July 1996 Imbalance Transaction			MMBtu			
23								
24		Totals					-----	-----
25								
26								
27								
28	Mail Payment to:				Wire transfer payment to:			
29								
30	Florida Public Utilities Company				SunBank/South Florida, NA			
31	Attention: Christopher M. Snyder				501 East Los Olas Boulevard			
32	Post Office Box 3395				Ft. Lauderdale, Florida 33301			
33	West Palm Beach, Florida 33402-3395				ABA			
34					For the credit of Florida Public Utilities Company			
35					General Account No.			
36								
37	Please enclosed one copy of this invoice with check payment							
38								
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45								
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48								
49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							