

990003-GU

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

SCHEDULE A-1

| | CURRENT MONTH: | | | | PERIOD TO DATE | | | | |
|--|----------------|-------------------|------------|---------|----------------|-------------------|-------------|---------|--|
| | MAY 1997 | | DIFFERENCE | | MAY 1997 | | DIFFERENCE | | |
| | ACTUAL | ORIGINAL ESTIMATE | AMOUNT | % | ACTUAL | ORIGINAL ESTIMATE | AMOUNT | % | |
| COST OF GAS PURCHASED | | | | | | | | | |
| 1 COMMODITY (Pipeline) | 7,633 | 15,385 | (7,752) | (50.39) | 23,891 | 26,911 | (3,020) | (11.22) | |
| 2 NO NOTICE SERVICE | 2,576 | 2,610 | (34) | (1.30) | 8,809 | 8,925 | (117) | (1.31) | |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 4 COMMODITY (Other) | 743,423 | 1,160,917 | (417,494) | (35.96) | 1,474,414 | 2,608,985 | (1,134,571) | (43.49) | |
| 5 DEMAND | 234,426 | 262,425 | (27,999) | (10.67) | 883,872 | 925,792 | (41,920) | (4.53) | |
| 6 OTHER | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| LESS END-USE CONTRACT | | | | | | | | | |
| 7 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 8 DEMAND | 0 | 0 | 0 | 0.00 | 0 | 0 | 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) | 988,058 | 1,441,337 | (453,279) | (31.45) | 2,390,984 | 3,570,613 | (1,179,629) | (33.04) | |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 13 COMPANY USE | 2,322 | 2,595 | (273) | (10.52) | 5,056 | 6,431 | (1,375) | (21.38) | |
| 14 TOTAL THERM SALES | 1,308,570 | 1,119,372 | 189,198 | 16.90 | 2,817,459 | 2,507,117 | 310,342 | 12.38 | |
| THERMS PURCHASED | | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,467,980 | 3,310,160 | 157,820 | 4.77 | 8,510,900 | 7,407,420 | 1,103,480 | 14.90 | |
| 16 NO NOTICE SERVICE | 310,000 | 310,000 | 0 | 0.00 | 1,060,000 | 1,060,000 | 0 | 0.00 | |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 18 COMMODITY (Other) | 3,408,990 | 3,310,160 | 98,830 | 2.99 | 7,278,370 | 7,407,420 | (129,050) | (1.74) | |
| 19 DEMAND | 4,010,780 | 4,171,980 | (161,200) | (3.86) | 13,783,280 | 10,885,980 | 2,897,300 | 26.61 | |
| 20 OTHER | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| LESS END-USE CONTRACT | | | | | | | | | |
| 21 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 22 DEMAND | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 23 COMMODITY (Other) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23) | 3,408,990 | 3,310,160 | 98,830 | 2.99 | 7,278,370 | 7,407,420 | (129,050) | (1.74) | |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 | |
| 26 COMPANY USE | 6,179 | 5,950 | 229 | 3.85 | 11,995 | 13,310 | (1,315) | (9.88) | |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 5,911,179 | 3,304,210 | 2,606,969 | 78.90 | 11,889,450 | 7,394,110 | 4,495,340 | 60.80 | |
| CENTS PER THERM | | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.220 | 0.465 | (0.245) | (52.69) | 0.281 | 0.363 | (0.082) | (22.59) | |
| 29 NO NOTICE SERVICE (2/16) | 0.831 | 0.842 | (0.011) | (1.31) | 0.831 | 0.842 | (0.011) | (1.31) | |
| 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) | 21.808 | 35.071 | (13.263) | (37.82) | 20.257 | 35.221 | (14.964) | (42.49) | |
| 32 DEMAND (5/19) | 5.845 | 6.290 | (0.445) | (7.07) | 6.413 | 8.504 | (2.091) | (24.59) | |
| 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 | 0.000 | 0.000 | 0.000 | 0.00 | |
| 35 DEMAND (8/22) | 0.000 | 0.000 | 0.000 | 0.00 | 0.000 | 0.000 | 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) | 28.984 | 43.543 | (14.559) | (33.44) | 32.851 | 48.203 | (15.352) | (31.85) | |
| 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) | 37.579 | 43.613 | (6.034) | (13.84) | 42.151 | 48.317 | (6.166) | (12.76) | |
| 40 TOTAL COST OF THERM SOLD (11/27) | 16.715 | 43.621 | (26.906) | (61.68) | 20.110 | 48.290 | (28.180) | (58.36) | |
| 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) | 15.698 | 42.604 | (26.906) | (63.15) | 19.093 | 47.273 | (28.180) | (59.61) | |
| 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) | 15.75702 | 42.76419 | (27.007) | (63.15) | 19.16479 | 47.45075 | (28.286) | (59.61) | |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 15.757 | 42.764 | (27.007) | (63.15) | 19.165 | 47.451 | (28.286) | (59.61) | |

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DOCUMENT NUMBER-DATE

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

| COST OF GAS PURCHASED | CURRENT MONTH: | | MAY 1997 | | PERIOD TO DATE | | | |
|--|----------------|------------------|------------|---------|----------------|------------------|-------------|---------|
| | ACTUAL | REVISED ESTIMATE | DIFFERENCE | | ACTUAL | REVISED ESTIMATE | DIFFERENCE | |
| | | | AMOUNT | % | | | AMOUNT | % |
| 1 COMMODITY (Pipeline) | 7,633 | 15,385 | (7,752) | (50.39) | 23,891 | 26,911 | (3,020) | (11.22) |
| 2 NO NOTICE SERVICE | 2,576 | 2,610 | (34) | (1.30) | 8,809 | 8,925 | (117) | (1.31) |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 4 COMMODITY (Other) | 743,423 | 1,160,917 | (417,494) | (35.96) | 1,474,414 | 2,608,985 | (1,134,571) | (43.49) |
| 5 DEMAND | 234,426 | 262,425 | (27,999) | (10.67) | 883,872 | 925,792 | (41,920) | (4.53) |
| 6 OTHER | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| <u>LESS END-USE CONTRACT</u> | | | | | | | | |
| 7 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 8 DEMAND | 0 | 0 | 0 | 0.00 | 0 | 0 | 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) | 988,058 | 1,441,337 | (453,279) | (31.45) | 2,390,984 | 3,570,613 | (1,179,629) | (33.04) |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 13 COMPANY USE | 2,322 | 2,595 | (273) | (10.52) | 5,056 | 6,431 | (1,375) | (21.38) |
| 14 TOTAL THERM SALES | 1,308,570 | 1,119,372 | 189,198 | 16.90 | 2,817,459 | 2,507,117 | 310,342 | 12.38 |
| THERMS PURCHASED | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,467,980 | 3,310,160 | 157,820 | 4.77 | 8,510,900 | 7,407,420 | 1,103,480 | 14.90 |
| 16 NO NOTICE SERVICE | 310,000 | 310,000 | 0 | 0.00 | 1,060,000 | 1,060,000 | 0 | 0.00 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 18 COMMODITY (Other) | 3,408,990 | 3,310,160 | 98,830 | 2.99 | 7,278,370 | 7,407,420 | (129,050) | (1.74) |
| 19 DEMAND | 4,010,780 | 4,171,980 | (161,200) | (3.86) | 13,783,280 | 10,885,980 | 2,897,300 | 26.61 |
| 20 OTHER | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| <u>LESS END-USE CONTRACT</u> | | | | | | | | |
| 21 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 22 DEMAND | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 23 COMMODITY (Other) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23) | 3,408,990 | 3,310,160 | 98,830 | 2.99 | 7,278,370 | 7,407,420 | (129,050) | (1.74) |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 26 COMPANY USE | 6,179 | 5,950 | 229 | 3.85 | 11,995 | 13,310 | (1,315) | (9.88) |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 5,911,179 | 3,304,210 | 2,606,969 | 78.90 | 11,889,450 | 7,394,110 | 4,495,340 | 60.80 |
| CENTS PER THERM | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.220 | 0.465 | (0.245) | (52.69) | 0.281 | 0.363 | (0.082) | (22.59) |
| 29 NO NOTICE SERVICE (2/16) | 0.831 | 0.842 | (0.011) | (1.31) | 0.831 | 0.842 | (0.011) | (1.31) |
| 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) | 21.808 | 35.071 | (13.263) | (37.82) | 20.257 | 35.221 | (14.964) | (42.49) |
| 32 DEMAND (5/19) | 5.845 | 6.290 | (0.445) | (7.07) | 6.413 | 8.504 | (2.091) | (24.59) |
| 33 OTHER (6/20) | 0.000 | 0.000 | 0.000 | 0.00 | 0.000 | 0.000 | 0.000 | 0.00 |
| <u>LESS END-USE CONTRACT</u> | | | | | | | | |
| 34 COMMODITY Pipeline (7/21) | 0.000 | 0.000 | 0.000 | 0.00 | 0.000 | 0.000 | 0.000 | 0.00 |
| 35 DEMAND (8/22) | 0.000 | 0.000 | 0.000 | 0.00 | 0.000 | 0.000 | 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) | 28.984 | 43.543 | (14.559) | (33.44) | 32.851 | 48.203 | (15.352) | (31.85) |
| 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) | 37.579 | 43.613 | (6.034) | (13.84) | 42.151 | 48.317 | (6.166) | (12.76) |
| 40 TOTAL COST OF THERM SOLD (11/27) | 16.715 | 43.621 | (26.906) | (61.68) | 20.110 | 48.290 | (28.180) | (58.36) |
| 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) | 15.698 | 42.604 | (26.906) | (63.15) | 19.093 | 47.273 | (28.180) | (59.61) |
| 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) | 15.75702 | 42.76419 | (27.007) | (63.15) | 19.16479 | 47.45075 | (28.286) | (59.61) |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 15.757 | 42.764 | (27.007) | (63.15) | 19.165 | 47.451 | (28.286) | (59.61) |

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

| COST OF GAS PURCHASED | CURRENT MONTH: | | MAY 1997 | | PERIOD TO DATE | | | |
|--|----------------|-------------------|------------|----------|----------------|-------------------|-------------|----------|
| | ACTUAL | FLEXDOWN ESTIMATE | DIFFERENCE | | ACTUAL | FLEXDOWN ESTIMATE | DIFFERENCE | |
| | | | AMOUNT | % | | | AMOUNT | % |
| 1 COMMODITY (Pipeline) | 7,633 | 15,385 | (7,752) | (50.39) | 23,891 | 26,911 | (3,020) | (11.22) |
| 2 NO NOTICE SERVICE | 2,576 | 2,610 | (34) | (1.30) | 8,809 | 8,925 | (117) | (1.31) |
| 3 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 4 COMMODITY (Other) | 743,423 | 1,160,917 | (417,494) | (35.96) | 1,474,414 | 2,608,985 | (1,134,571) | (43.49) |
| 5 DEMAND | 234,426 | 262,425 | (27,999) | (10.67) | 883,872 | 925,792 | (41,920) | (4.53) |
| 6 OTHER | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| LESS END-USE CONTRACT | | | | | | | | |
| 7 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 8 DEMAND | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 9 COMMODITY (Other) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 10 Second Prior Month Purchase Adj. (OPTIONAL) | 0 | (141,832) | 141,832 | (100.00) | 0 | (879,527) | 879,527 | (100.00) |
| 11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9) | 988,058 | 1,299,505 | (311,447) | (23.97) | 2,390,984 | 2,691,086 | (300,102) | (11.15) |
| 12 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 13 COMPANY USE | 2,322 | 2,595 | (273) | (10.52) | 5,056 | 6,431 | (1,375) | (21.38) |
| 14 TOTAL THERM SALES | 1,308,570 | 1,296,910 | 11,660 | 0.90 | 2,817,459 | 2,684,655 | 132,804 | 4.95 |
| THERMS PURCHASED | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,467,980 | 3,310,160 | 157,820 | 4.77 | 8,510,900 | 7,407,420 | 1,103,480 | 14.90 |
| 16 NO NOTICE SERVICE | 310,000 | 310,000 | 0 | 0.00 | 1,060,000 | 1,060,000 | 0 | 0.00 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 18 COMMODITY (Other) | 3,408,990 | 3,310,160 | 98,830 | 2.99 | 7,278,370 | 7,407,420 | (129,050) | (1.74) |
| 19 DEMAND | 4,010,780 | 4,171,980 | (161,200) | (3.86) | 13,783,280 | 10,885,980 | 2,897,300 | 26.61 |
| 20 OTHER | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| LESS END-USE CONTRACT | | | | | | | | |
| 21 COMMODITY (Pipeline) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 22 DEMAND | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 23 COMMODITY (Other) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23) | 3,408,990 | 3,310,160 | 98,830 | 2.99 | 7,278,370 | 7,407,420 | (129,050) | (1.74) |
| 25 NET UNBILLED | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| 26 COMPANY USE | 6,179 | 5,950 | 229 | 3.85 | 11,995 | 13,310 | (1,315) | (9.88) |
| 27 TOTAL THERM SALES (24-26 Estimated Only) | 5,911,179 | 3,304,210 | 2,606,969 | 78.90 | 11,889,450 | 7,394,110 | 4,495,340 | 60.80 |
| CENTS PER THERM | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.220 | 0.465 | (0.245) | (52.69) | 0.281 | 0.363 | (0.082) | (22.59) |
| 29 NO NOTICE SERVICE (2/16) | 0.831 | 0.842 | (0.011) | (1.31) | 0.831 | 0.842 | (0.011) | (1.31) |
| 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) | 21.808 | 35.071 | (13.263) | (37.82) | 20.257 | 35.221 | (14.964) | (42.49) |
| 32 DEMAND (5/19) | 5.845 | 6.290 | (0.445) | (7.07) | 6.413 | 8.504 | (2.091) | (24.59) |
| 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 | 0.000 | 0.000 | 0.000 | 0.00 |
| 35 DEMAND (8/22) | 0.000 | 0.000 | 0.000 | 0.00 | 0.000 | 0.000 | 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) | 28.984 | 39.258 | (10.274) | (26.17) | 32.851 | 36.330 | (3.479) | (9.58) |
| 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) | 37.579 | 43.613 | (6.034) | (13.84) | 42.151 | 48.317 | (6.166) | (12.76) |
| 40 TOTAL COST OF THERM SOLD (11/27) | 16.715 | 39.329 | (22.614) | (57.50) | 20.110 | 36.395 | (16.285) | (44.75) |
| 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) | 15.698 | 38.312 | (22.614) | (59.03) | 19.093 | 35.378 | (16.285) | (46.03) |
| 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) | 15.75702 | 38.45605 | (22.699) | (59.03) | 19.16479 | 35.51102 | (16.346) | (46.03) |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 15.757 | 38.456 | (22.699) | (59.03) | 19.165 | 35.511 | (16.346) | (46.03) |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998
CURRENT MONTH: MAY 1997

| COMMODITY (Pipeline) | THERMS | INVOICE AMOUNT | COST PER THERM (¢ PER THERM) |
|--|---------------|---------------------------|---|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 3,245,290 | 6,993.98 | 0.216 |
| 2 No Notice Commodity Adjustment - System Supply | (48,460) | (139.08) | 0.287 |
| 3 Commodity Pipeline - Scheduled FTS - End Users | 53,400 | 153.26 | 0.287 |
| 4 Commodity Pipeline - Scheduled FTS - OSSS | 217,750 | 624.94 | 0.287 |
| 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) | 3,467,980 | 7,633.10 | 0.220 |
| 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 | 3,191,240 | 712,544.35 | 22.328 |
| 18 Commodity Other - Scheduled FTS - OSSS | 217,750 | 47,798.18 | 21.951 |
| 19 Commodity Other - Schedule PTS / ITS | 0 | 0.00 | 0.000 |
| 20 Imbalance Cashout - FGT | 0 | (12,783.06) | 0.000 |
| 21 Imbalance Cashout - Other Shippers | 0 | (4,136.78) | 0.000 |
| 22 Imbalance Cashout - Transporting Customers | 0 | 0.00 | 0.000 |
| 23 Other | 0 | 0.00 | 0.000 |
| 24 TOTAL COMMODITY (Other) | 3,408,990 | 743,422.69 | 21.808 |
| DEMAND | | | |
| 25 Demand (Pipeline) Entitlement to System Supply | 3,739,630 | 229,007.77 | 6.124 |
| 26 Demand (Pipeline) Entitlement to End-Users | 53,400 | 1,068.00 | 2.000 |
| 27 Demand (Pipeline) Entitlement to OSSS | 217,750 | 4,350.65 | 1.998 |
| 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 | 4,010,780 | 234,426.42 | 5.845 |
| 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 1997 THROUGH MARCH 1998
 CURRENT MONTH: MAY 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 | 17217 | 10 | 123,768.68 | 0.00 | 2,576.10 | 0.00 | 0.00 | 121,192.58 | 0.00 |
| 2 | FGT | 17207 | 11 | 113,233.84 | 0.00 | 0.00 | 0.00 | 0.00 | 113,233.84 | 0.00 |
| 3 | FGT | 17478 | 12 | 6,128.85 | 6,128.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | FGT | 17467 | 13 | 1,643.33 | 1,643.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | FGT | 17477 | 14 | (139.08) | (139.08) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | FGT | 625300181 | 15 | (12,783.06) | 0.00 | 0.00 | 0.00 | (12,783.06) | 0.00 | 0.00 |
| 7 | AMOCO | 23062 | 16 | 413,826.76 | 0.00 | 0.00 | 0.00 | 413,826.76 | 0.00 | 0.00 |
| 8 | LG&E | 199705-I-00233 | 17 | 294,972.77 | 0.00 | 0.00 | 0.00 | 294,972.77 | 0.00 | 0.00 |
| 9 | TEXACO | 97050424 | 18 | 25,627.50 | 0.00 | 0.00 | 0.00 | 25,627.50 | 0.00 | 0.00 |
| 10 | UNOCAL | 199705-I-0048 | 19 | 3,820.50 | 0.00 | 0.00 | 0.00 | 3,820.50 | 0.00 | 0.00 |
| 11 | NORAM | 05-7036194 | 20 | 22,095.00 | 0.00 | 0.00 | 0.00 | 22,095.00 | 0.00 | 0.00 |
| 12 | NGC | WIRE | 21 | (4,136.78) | 0.00 | 0.00 | 0.00 | (4,136.78) | 0.00 | 0.00 |
| 13 | | | | | | | | | | |
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| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| TOTAL | | | | 988,058.31 | 7,633.10 | 2,576.10 | 0.00 | 743,422.69 | 234,426.42 | 0.00 |

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

| | CURRENT MONTH: | | MAY 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) | 743,423 | 1,160,917 | 417,494 | 35.96 | 1,474,414 | 2,608,985 | 1,134,571 | 43.49 |
| 2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6) | 244,635 | 138,588 | (106,047) | (76.52) | 916,571 | 82,101 | (834,470) | (1,016.39) |
| 3 TOTAL | 988,058 | 1,299,505 | 311,447 | 23.97 | 2,390,984 | 2,691,086 | 300,102 | 11.15 |
| 4 FUEL REVENUES (NET OF REVENUE TAX) | 1,308,570 | 1,296,910 | (11,660) | (0.90) | 2,817,459 | 2,684,655 | (132,804) | (4.95) |
| 5 TRUE-UP (COLLECTED) OR REFUNDED | (103,033) | (103,033) | 0 | 0.00 | (206,066) | (206,066) | 0 | 0.00 |
| 6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5) | 1,205,537 | 1,193,877 | (11,660) | (0.98) | 2,611,393 | 2,478,589 | (132,804) | (5.36) |
| 7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3) | 217,479 | (105,628) | (323,107) | 305.89 | 220,409 | (212,497) | (432,906) | 203.72 |
| 8 INTEREST PROVISION-THIS PERIOD (2) (2) | (1,917) | 0 | 1,917 | 0.00 | (4,854) | 0 | 4,854 | 0.00 |
| 9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1) | (570,415) | 1,049,031 | 1,619,446 | 154.38 | (673,441) | 1,052,867 | 1,726,308 | 163.96 |
| 10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5) | 103,033 | 103,033 | 0 | 0.00 | 206,066 | 206,066 | 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) | (251,820) | 1,046,436 | 1,298,256 | 124.06 | (251,820) | 1,046,436 | 1,298,256 | 124.06 |
| INTEREST PROVISION | | | | | | | | |
| 12 BEGINNING TRUE-UP AND INTEREST PROVISION (9) | (570,415) | 1,049,031 | 1,619,446 | 154.38 | * 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) | (249,903) | 1,046,436 | 1,296,339 | 123.88 | | | | |
| 14 TOTAL (12+13) | (820,318) | 2,095,467 | 2,915,785 | 139.15 | | | | |
| 15 AVERAGE (50% OF 14) | (410,159) | 1,047,734 | 1,457,893 | 139.15 | | | | |
| 16 INTEREST RATE - FIRST DAY OF MONTH | 5.6200% | 0.0000% | --- | --- | | | | |
| 17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | 5.6000% | 0.0000% | --- | --- | | | | |
| 18 TOTAL (16+17) | 11.2200% | 0.0000% | --- | --- | | | | |
| 19 AVERAGE (50% OF 18) | 5.6100% | 0.0000% | --- | --- | | | | |
| 20 MONTHLY AVERAGE (19/12 Months) | 0.468% | 0.000% | --- | --- | | | | |
| 21 INTEREST PROVISION (15x20) | (1,917) | 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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MAY 1997

| LINE NO | DATE | PURCHASED FROM | PURCHASED FOR | SCH TYPE | SYSTEM SUPPLY | END USE | TOTAL PURCHASED | COMMODITY COST | | DEMAND COST | OTHER CHARGES ACA/GRI/FUEL | TOTAL CENTS PER THERM |
|--------------|--------|----------------|---------------|----------|---------------|---------|-----------------|----------------|----------|-------------|----------------------------|-----------------------|
| | | | | | | | | THIRD PARTY | PIPELINE | | | |
| 1 | APR 97 | LG&E | SYS SUPPLY | N/A | 1,455,980 | 199,250 | 1,655,230 | 308,860.20 | N/A | N/A | INCL. IN COST | 18.66 |
| 2 | APR 97 | AMOCO | SYS SUPPLY | N/A | 1,689,480 | 0 | 1,689,480 | 309,875.76 | N/A | N/A | INCL. IN COST | 18.34 |
| 3 | APR 97 | VASTAR | SYS SUPPLY | N/A | 334,270 | 0 | 334,270 | 67,662.00 | N/A | N/A | INCL. IN COST | 20.24 |
| 4 | APR 97 | UNOCAL | SYS SUPPLY | N/A | 95,200 | 0 | 95,200 | 17,248.00 | N/A | N/A | INCL. IN COST | 18.12 |
| 5 | APR 97 | NORAM | SYS SUPPLY | N/A | 95,200 | 0 | 95,200 | 17,346.00 | N/A | N/A | INCL. IN COST | 18.22 |
| 6 | APR 97 | CNG | SYS SUPPLY | N/A | N/A | N/A | N/A | 25,548.54 | N/A | N/A | INCL. IN COST | N/A |
| 7 | APR 97 | ENCRON | SYS SUPPLY | N/A | N/A | N/A | N/A | (15,549.92) | N/A | N/A | INCL. IN COST | N/A |
| 8 | MAY 97 | LG&E | SYS SUPPLY | N/A | 1,076,390 | 217,750 | 1,294,140 | 294,972.77 | N/A | N/A | INCL. IN COST | 22.79 |
| 9 | MAY 97 | AMOCO | SYS SUPPLY | N/A | 1,887,660 | 0 | 1,887,660 | 413,826.76 | N/A | N/A | INCL. IN COST | 21.92 |
| 10 | MAY 97 | TEXACO | SYS SUPPLY | N/A | 113,100 | 0 | 113,100 | 25,627.50 | N/A | N/A | INCL. IN COST | 22.66 |
| 11 | MAY 97 | UNOCAL | SYS SUPPLY | N/A | 17,400 | 0 | 17,400 | 3,820.50 | N/A | N/A | INCL. IN COST | 21.96 |
| 12 | MAY 97 | NORAM | SYS SUPPLY | N/A | 96,690 | 0 | 96,690 | 22,095.00 | N/A | N/A | INCL. IN COST | 22.85 |
| 13 | MAY 97 | ENRON | SYS SUPPLY | N/A | 0 | 0 | 0 | (12,783.06) | N/A | N/A | INCL. IN COST | N/A |
| 14 | MAY 97 | NGCLRHSE | SYS SUPPLY | N/A | 0 | 0 | 0 | (4,136.78) | N/A | N/A | INCL. IN COST | N/A |
| TOTAL | | | | | 6,861,370 | 417,000 | 7,278,370 | 1,474,413.27 | 0 | 0 | 0 | 20.26 |

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: MAY 1997

| | PRODUCER/ SUPPLIER | RECEIPT POINT | GROSS AMOUNT MMBtu/d | NET AMOUNT MMBtu/d | MONTHLY GROSS MMBtu | MONTHLY NET MMBtu | WELLHEAD PRICE | CITYGATE PRICE |
|----|-----------------------|------------------|----------------------------|--------------------------|---------------------------|-------------------------|-------------------|-------------------|
| 1 | LG&E | 6489 | 658 | 636 | 20,398 | 19,716 | \$2.0750 | \$2.1468 |
| 2 | TEXACO | 6489 | 58 | 56 | 1,800 | 1,740 | \$2.1450 | \$2.2190 |
| 3 | TEXACO | 6489 | 29 | 28 | 900 | 870 | \$2.1700 | \$2.2448 |
| 4 | NORAM | 7995 | 48 | 47 | 1,500 | 1,450 | \$2.1400 | \$2.2138 |
| 5 | LG&E | 7995 | 2,025 | 1,957 | 62,775 | 60,667 | \$2.1450 | \$2.2195 |
| 6 | AMOCO | 7995 | 2,700 | 2,611 | 83,700 | 80,931 | \$2.1475 | \$2.2210 |
| 7 | NORAM | 7995 | 32 | 31 | 1,000 | 967 | \$2.1800 | \$2.2544 |
| 8 | NORAM | 7995 | 48 | 47 | 1,500 | 1,450 | \$2.2000 | \$2.2759 |
| 9 | NORAM | 7995 | 97 | 94 | 3,000 | 2,901 | \$2.2100 | \$2.2854 |
| 10 | NORAM | 7995 | 32 | 31 | 1,000 | 967 | \$2.2400 | \$2.3164 |
| 11 | NORAM | 7995 | 32 | 31 | 1,000 | 967 | \$2.2650 | \$2.3423 |
| 12 | NORAM | 7995 | 32 | 31 | 1,000 | 967 | \$2.2700 | \$2.3475 |
| 13 | TEXACO | 10142 | 29 | 28 | 900 | 870 | \$2.2000 | \$2.2759 |
| 14 | LG&E | 25809 | 917 | 886 | 28,427 | 27,466 | \$2.0750 | \$2.1476 |
| 15 | AMOCO | 25809 | 1,800 | 1,740 | 55,800 | 53,926 | \$2.0775 | \$2.1497 |
| 16 | AMOCO | 157738 | 950 | 918 | 29,450 | 28,458 | \$2.1175 | \$2.1913 |
| 17 | TEXACO | 157739 | 29 | 28 | 900 | 870 | \$2.1350 | \$2.2086 |
| 18 | TEXACO | 157739 | 87 | 84 | 2,700 | 2,610 | \$2.1500 | \$2.2241 |
| 19 | TEXACO | 157739 | 58 | 56 | 1,800 | 1,740 | \$2.2250 | \$2.3017 |
| 20 | TEXACO | 157739 | 87 | 84 | 2,700 | 2,610 | \$2.2600 | \$2.3379 |
| 21 | AMOCO | 157740 | 350 | 338 | 10,850 | 10,478 | \$2.1175 | \$2.1927 |
| 22 | UNOCAL | 157742 | 29 | 28 | 900 | 870 | \$2.1000 | \$2.1724 |
| 23 | LG&E | 157742 | 900 | 870 | 27,900 | 26,970 | \$2.1150 | \$2.1879 |
| 24 | AMOCO | 157742 | 500 | 483 | 15,500 | 14,973 | \$2.1175 | \$2.1920 |
| 25 | UNOCAL | 157742 | 29 | 28 | 900 | 870 | \$2.1450 | \$2.2190 |
| 26 | | | | | | | | |
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| 43 | | | | | | | | |
| | TOTAL | | 11,556 | 11,171 | 358,300 | 346,304 | | |
| | | | | | WEIGHTED AVERAGE | | \$2.1221 | \$2.1956 |

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.

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

| | | CURRENT MONTH: | | MAY 1997 | | PERIOD TO DATE | | | |
|--|------|------------------|------------------|------------------|---|-------------------|-------------------|------------------|----------------|
| | | ACTUAL | ESTIMATE | DIFFERENCE | | TOTAL THERM SALES | | DIFFERENCE | |
| | | | | AMOUNT | % | ACTUAL | ESTIMATE | AMOUNT | % |
| THERM SALES (FIRM) | | | | | | | | | |
| GENERAL SERVICE | (11) | 667,444 | 580,620 | (86,824) | (14.95) | 1,527,392 | 1,504,470 | (22,922) | (1.52) |
| OUTDOOR LIGHTING | (21) | 196 | 210 | 14 | 6.67 | 394 | 420 | 26 | 6.14 |
| RESIDENTIAL | (31) | 567,780 | 583,730 | 15,950 | 2.73 | 1,309,161 | 1,475,930 | 166,769 | 11.30 |
| LARGE VOLUME | (51) | 1,751,004 | 1,771,800 | 20,796 | 1.17 | 3,720,572 | 3,662,060 | (58,512) | (1.60) |
| OTHER | (81) | 8,293 | 8,340 | 47 | 0.56 | 16,652 | 20,810 | 4,158 | 19.98 |
| TOTAL FIRM | | 2,994,717 | 2,944,700 | (50,017) | (1.70) | 6,574,171 | 6,663,690 | 89,519 | 1.34 |
| THERM SALES (INTERRUPTIBLE) | | | | | | | | | |
| INTERRUPTIBLE | (61) | 338,950 | 359,510 | 20,560 | 5.72 | 696,477 | 730,420 | 33,943 | 4.65 |
| INTERRUPTIBLE TRANSPORT | (92) | 23,450 | 22,560 | (890) | (3.95) | 48,358 | 49,070 | 712 | 1.45 |
| LARGE VOLUME INTERRUPTIBLE | (93) | 2,336,312 | 1,860,000 | (476,312) | (25.61) | 4,153,444 | 3,660,000 | (493,444) | (13.48) |
| OFF SYSTEM SALES SERVICE | (95) | 217,750 | 0 | (217,750) | 0.00 | 417,000 | 0 | (417,000) | 0.00 |
| TOTAL INTERRUPTIBLE | | 2,916,462 | 2,242,070 | (674,392) | (30.08) | 5,315,279 | 4,439,490 | (875,789) | (19.73) |
| TOTAL THERM SALES | | 5,911,179 | 5,186,770 | (724,409) | (13.97) | 11,889,450 | 11,103,180 | (786,270) | (7.08) |
| NUMBER OF CUSTOMERS (FIRM) | | | | | AVG. NO. OF CUSTOMERS PERIOD TO DATE | | | | |
| GENERAL SERVICE | (11) | 2,595 | 2,473 | (122) | (4.93) | 2,598 | 2,474 | (124) | (5.01) |
| OUTDOOR LIGHTING | (21) | 0 | 0 | 0 | 0.00 | 0 | 0 | 0 | 0.00 |
| RESIDENTIAL | (31) | 31,534 | 31,271 | (263) | (0.84) | 31,638 | 31,385 | (253) | (0.81) |
| LARGE VOLUME | (51) | 907 | 905 | (2) | (0.22) | 909 | 904 | (5) | (0.55) |
| OTHER | (81) | 436 | 426 | (10) | (2.35) | 437 | 425 | (12) | (2.82) |
| TOTAL FIRM | | 35,472 | 35,075 | (397) | (1.13) | 35,582 | 35,188 | (394) | (1.12) |
| NUMBER OF CUSTOMERS (INTERRUPTIBLE) | | | | | AVG. NO. OF CUSTOMERS PERIOD TO DATE | | | | |
| INTERRUPTIBLE | (61) | 13 | 13 | 0 | 0.00 | 13 | 13 | 0 | 0.00 |
| 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 | 15 | (1) | (6.67) | 16 | 15 | (1) | (6.67) |
| TOTAL CUSTOMERS | | 35,488 | 35,090 | (398) | (1.13) | 35,598 | 35,203 | (395) | (1.12) |
| THERM USE PER CUSTOMER | | | | | | | | | |
| GENERAL SERVICE | (11) | 257 | 235 | (22) | (9.36) | 588 | 608 | 20 | 3.29 |
| OUTDOOR LIGHTING | (21) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| RESIDENTIAL | (31) | 18 | 19 | 1 | 5.26 | 41 | 47 | 6 | 12.77 |
| LARGE VOLUME | (51) | 1,931 | 1,958 | 27 | 1.38 | 4,093 | 4,051 | (42) | (1.04) |
| OTHER | (81) | 19 | 20 | 1 | 5.00 | 38 | 49 | 11 | 22.45 |
| INTERRUPTIBLE | (61) | 26,073 | 27,655 | 1,582 | 5.72 | 53,575 | 56,186 | 2,611 | 4.65 |
| INTERRUPTIBLE TRANSPORT | (92) | 23,450 | 22,560 | (890) | (3.95) | 48,358 | 49,070 | 712 | 1.45 |
| LARGE VOLUME INTERRUPTIBLE | (93) | 2,336,312 | 1,860,000 | (476,312) | (25.61) | 4,153,444 | 3,660,000 | (493,444) | (13.48) |
| OFF SYSTEM SALES SERVICE | (95) | 217,750 | 0 | (217,750) | 0.00 | 417,000 | 0 | (417,000) | 0.00 |

ACTUAL FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| WEST PALM BEACH: | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0467 | 1.0399 | | | | | | | | | | |
| 2 PRESSURE CORRECTION FACTOR | | | | | | | | | | | | |
| a. DELIVERY PRESSURE OF GAS SOLD psia | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 | 14.929 |
| b. DELIVERY PRESSURE OF GAS PURCHASED psia | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 |
| PRESSURE CORRECTION FACTOR (a/b) psia | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 | 1.0135 |
| 3 BILLING FACTOR | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.06 | 1.05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SANFORD & DELAND: | | | | | | | | | | | | |
| 1 AVERAGE BTU CONTENT OF GAS PURCHASED | | | | | | | | | | | | |
| $\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$ | 1.0471 | 1.0386 | | | | | | | | | | |
| 2 PRESSURE CORRECTION FACTOR | | | | | | | | | | | | |
| a. DELIVERY PRESSURE OF GAS SOLD psia | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 | 14.983 |
| b. DELIVERY PRESSURE OF GAS PURCHASED psia | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 | 14.73 |
| PRESSURE CORRECTION FACTOR (a/b) psia | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 | 1.0172 |
| 3 BILLING FACTOR | | | | | | | | | | | | |
| BTU CONTENT x PRESSURE CORRECTION FACTOR | 1.07 | 1.06 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

| | | | |
|------------------|--------------|--|--|
| DATE | 05/31/97 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395 | Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012 |
| DUE | 06/10/97 | | |
| INVOICE NO. | 17217 | | |
| TOTAL AMOUNT DUE | \$123,768.68 | | |

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 6924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

| POI NO. | RECEIPTS DRN No. | DELIVERIES POI NO. ORN No. | PROO MONTH | TC | RC | RATES | | | VOLUMES OTH DRY | AMOUNT | |
|---|---|----------------------------------|---------------|----|-----|--------|------------|------|--------------------|---------|----------------|
| | | | | | | BASE | SURCHARGES | DTSC | | | NET |
| | RESERVATION CHARGE | | 05/97 | A | RES | 0.4268 | 0.0085 | | 0.4353 | 262,260 | \$114,161.78 |
| | RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE | | 05/97 | A | RES | 0.4268 | | | 0.4268 | 31,000 | \$13,230.80 |
| | NO NOTICE RESERVATION CHARGE | | 05/97 | A | NNR | 0.0831 | | | 0.0831 | 31,000 | \$2,576.10 ✓ |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16103 | | 05/97 | A | TRL | 0.2000 | | | 0.2000 | (3,100) | (\$620.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16104 | | 05/97 | A | TRL | 0.2000 | | | 0.2000 | (6,200) | (\$1,240.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16105 | | 05/97 | A | TRL | 0.2000 | | | 0.2000 | (6,200) | (\$1,240.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16106 | | 05/97 | A | TRL | 0.2000 | | | 0.2000 | (9,300) | (\$1,860.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16107 | | 05/97 | A | TRL | 0.2000 | | | 0.2000 | (3,100) | (\$620.00) |
| | TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, at poi 16108 | | 05/97 | A | TRL | 0.2000 | | | 0.2000 | (3,100) | (\$620.00) ✓ |
| TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/97. | | | | | | | | | | 293,260 | \$123,768.68 ✓ |

*** END OF INVOICE 17217 ***

10

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

| | | | |
|------------------|--------------|--|---|
| DATE | 05/31/97 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395 | Please reference this invoice no. on your remittance and wire to: Wire Transfer: Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012 |
| DUE | 06/10/97 | | |
| INVOICE NO. | 17207 | | |
| TOTAL AMOUNT DUE | \$113,233.84 | | |

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 6924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

| POI NO. | RECEIPTS | | DELIVERIES | | PROD MONTH | IC | RC | RATES | | | VOLUMES DTH DRY | AMOUNT | |
|---|----------|--|------------|---------|------------|----|-----|--------|------------|------|--------------------|---------|----------------|
| | DRN No. | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DISC | | | NET |
| | | | | | 05/97 | A | RES | 0.8072 | 0.0085 | | 0.8157 | 138,818 | \$113,233.84 |
| TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/97. | | | | | | | | | | | | 138,818 | \$113,233.84 ✓ |

*** END OF INVOICE 17207 ***

11

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

| | | | |
|------------------|------------|--|--|
| DATE | 06/10/97 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395 | Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012 |
| DUE | 06/20/97 | | |
| INVOICE NO. | 17478 | | |
| TOTAL AMOUNT DUE | \$6,128.85 | | |

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 6924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

| POI NO. | RECEIPTS | | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | VOLUMES CUB DRY | AMOUNT | |
|--------------|----------|--|------------|---------|------------|----|-----|--------|------------|------|--------------------|--------|----------|
| | DRN No. | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DISC | | | NET |
| Usage Charge | | | 16103 | 3154 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 24,400 | \$700.28 |
| Usage Charge | | | 16104 | 28645 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 17,007 | \$488.10 |
| Usage Charge | | | 16105 | 3158 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 23,800 | \$683.06 |
| Usage Charge | | | 16106 | 28456 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 19,140 | \$549.32 |
| Usage Charge | | | 16107 | 3161 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 27,800 | \$797.86 |
| Usage Charge | | | 16108 | 3163 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 29,200 | \$838.04 |
| Usage Charge | | | 16109 | 3165 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 33,800 | \$970.06 |
| Usage Charge | | | 16156 | 3262 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 2,928 | \$84.03 |
| Usage Charge | | | 16157 | 3261 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 2,432 | \$69.80 |
| Usage Charge | | | 16158 | 3277 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 11,267 | \$323.36 |
| Usage Charge | | | 16273 | 3214 | 05/97 | A | COM | 0.0312 | (0.0025) | | 0.0287 | 21,775 | \$624.94 |

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/97. 213,549 \$6,128.85

*** END OF INVOICE 17478 ***

12

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

| | | | | |
|------------------|------------|--|--|--|
| DATE | 06/10/97 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395 | | Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012 |
| DUE | 06/20/97 | | | |
| INVOICE NO. | 17467 | | | |
| TOTAL AMOUNT DUE | \$1,643.33 | | | |

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 6924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

| POI NO. | RECEIPTS | | DELIVERIES | | PROO MONTH | TC | RC | RATES | | | VOLUMES CUB DRY | AMOUNT |
|---|----------|--|------------|---------|------------|----|-----|--------|------------|--------|--------------------|------------|
| | DRN No. | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DISC | | |
| Usage Charge | | | 16103 | 3154 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 6,200 | \$73.78 |
| Usage Charge | | | 16104 | 28645 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 14,157 | \$168.47 |
| Usage Charge | | | 16105 | 3158 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 15,500 | \$184.45 |
| Usage Charge | | | 16106 | 28456 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 34,100 | \$405.79 |
| Usage Charge | | | 16107 | 3161 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 9,300 | \$110.67 |
| Usage Charge | | | 16108 | 3163 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 3,100 | \$36.89 |
| Usage Charge | | | 16109 | 3165 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 9,300 | \$110.67 |
| Usage Charge | | | 16156 | 3262 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 16,337 | \$194.41 |
| Usage Charge | | | 16157 | 3261 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 16,368 | \$194.78 |
| Usage Charge | | | 16158 | 3277 | 05/97 | A | COM | 0.0144 | (0.0025) | 0.0119 | 13,733 | \$163.42 |
| TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/97. | | | | | | | | | | | 138,095 | \$1,643.33 |

*** END OF INVOICE 17467 ***

13

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SOMAT Affiliate

| | | | |
|------------------|------------|--|--|
| DATE | 06/10/97 | CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395 | Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012 |
| DUE | 06/20/97 | | |
| INVOICE NO. | 17477 | | |
| TOTAL AMOUNT DUE | (\$139.08) | | |

| | | | | |
|-----------|------|---|-------------------|---|
| CONTRACT: | 5002 | SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY | CUSTOMER NO: 4084 | PLEASE CONTACT GEORGI ANUEZ AT (713)853-6034 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST |
| | | TYPE: DELIVERY POINT OPERATOR ACCOLNT | DUNS NO: 6924427 | |

| POI NO. | RECEIPTS DRN No. | DELIVERIES | | PROD MONTH | TC | RC | RATES | | | VOLUMES GTH DRY | AMOUNT | |
|---|---------------------|------------|---------|---------------|----|-----|--------|------------|------|--------------------|---------|------------|
| | | POI NO. | DRN No. | | | | BASE | SURCHARGES | DISC | | | NET |
| No Notice | | | | | | | | | | | | |
| | | | | 05/97 | A | CDM | 0.0312 | (0.0025) | | 0.0287 | (4.846) | (\$139.08) |
| TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/97. | | | | | | | | | | | (4.846) | (\$139.08) |

*** END OF INVOICE 17477 ***

FLORIDA GAS TRANSMISSION CO
 P.O. Box 1188
 Houston, TX 77251-1188



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

05/30/97

PAGE 1 OF 1

VENDOR NO: 4084
 REMITTANCE STATEMENT

| VOUCHER NO. | INVOICE DATE | INVOICE NO. | PURCHASE ORDER | AMOUNT | | |
|--------------------|--------------|-------------|----------------|-----------|----------|-----------|
| | | | | GROSS | DISCOUNT | NET |
| 9705000029 | 05/10/97 | 17143 | | 12,783.06 | | 12,783.06 |
| IMBALANCE CASH OUT | | | | | | |
| | | | | | TOTAL | 12,783.06 |

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN AT 5832 FOR PICK UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300181 ATTACHED BELOW



FLORIDA GAS TRANSMISSION CO
 P.O. Box 1188
 Houston, TX 77251-1188

No. 0625300181

05/30/97

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

*****\$12,783.06

NOT VALID AFTER 1 YEAR

Twelve thousand seven hundred eighty three and 06/100 Dollars

William D. Gathman
 AUTHORIZED SIGNATURE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

⑈0625300181⑈ ⑆031100209⑆ 39110485⑈

NATURAL GAS SALES INVOICE



Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: TREASURER - FPUC K# NG-88
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 023062
INVOICE DATE 06-10-1997
CONTRACT 157115
DELIVERY MONTH 05/1997

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 05/97. Calculations are based on nominations.

| Delivery Point Description/ Pipeline Measurement Pt | Amoco ID# | Quantity mmbtu | Price \$/mmbtu | Amount Due (\$) |
|--|--------------|-------------------|-------------------|--------------------|
| FGT/MOPS/TIVOLI CONTRACT 178051 | 020022 | 55,800 | 2.07750 | 115,924.50 |
| FGT STATION 8 POOL POINT | 059380 | 83,700 | 2.14750 | 179,745.75 |
| FGT FAIRWAY FLD | 070036 | 29,450 | 2.11750 | 62,360.38 |
| MOBILE BAY PURCHASE POOL | 076922 | 26,350 | 2.11750 | 55,796.13 |
| TOTAL AMOUNT DUE | | | | 413,826.76 |

If you have any questions, please contact Barbara Hollins at
(281) 366-5410 or send a facsimile to (281) 366-5313. When remitting
an amount different than the total amount billed, please fax the
appropriate support to document your change.

For Amoco use only: 1300100001054-00A981603-14187601,023062,061097

LG&E Natural Marketing Inc.
 Dept. CH 10599
 Palatine, IL 60055-0599

Statement Date:
 June 09, 1997

Production Month:
 May 1997

Company Number:

Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 401 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395
 Fax: (561)838-1713

Invoice

199705-I-00233

LG&E Natural Marketing Inc.

Title Transfer Contract: S-FLAPUBUTILCO-T-01

| Pipeline | Meter | Description | Status | MCF | MMBTU | Avg. Price* | Amount Due |
|----------|-------|----------------------|--------|--------|--------|-------------|--------------|
| FGT | 611 | FGT MOPS REFUGIO SNG | Nom | 28,427 | 28,427 | \$2.0750 | \$58,986.03 |
| FGT | 25306 | ZONE 1 POOLING PT. | Nom | 20,398 | 20,398 | \$2.0750 | \$42,325.85 |
| FGT | 25412 | ZONE 2 POOLING PT. | Nom | 49,910 | 49,910 | \$2.1450 | \$107,056.95 |
| FGT | 25412 | ZONE 2 POOLING PT. | Nom | 12,865 | 12,865 | \$2.1450 | \$27,595.43 |
| FGT | 62137 | DIGS-MOBILE BAY LATE | Nom | 9,269 | 9,269 | \$2.1150 | \$19,603.94 |
| FGT | 62137 | DIGS-MOBILE BAY LATE | Nom | 18,631 | 18,631 | \$2.1150 | \$39,404.57 |

Totals 139,500 \$294,972.77

Recap:

Commodity Total \$294,972.77
 Net Amount Due \$294,972.77

(* = Average Price is rounded)

Payment Due By: 06/20/97

Please Wire Transactions To:
 Mellon Bank
 Philadelphia, PA
 Account # 2-927-937
 ABA# 031000037

Please Send Invoices To:
 Attn: Gas Accounting
 P.O. Box 569550
 Dallas, TX 75356-9550

Please Remit Check To:
 LG&E Natural Marketing I
 Dept. CH 10599
 Palatine, IL 60055-0599

Please Send Correspondence To:
 Attn: Gas Accounting
 PO Box 569550
 Dallas, TX 75356-9550
 Phone: (214)640-6800
 Fax: (214) 640-6938

Copies Sent To:

TEXACO
Natural Gas

ORIGINAL INVOICE

PAYMENT BY CHECK:

TEXACO NATURAL GAS INC.
P.O. BOX 842306
DALLAS, TX 75284-2306

FLORIDA PUBLIC UTILITIES CO
401 S DIXIE HWY
PO BOX 3395
WEST PALM BEACH, FL 334023395
ATTENTION: TREASURER

PAYMENT BY
ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK
ACCT# 9102774818
ABA# 021000021

| INVOICE | | DELIVERY MOYR | CUSTOMER NUMBER | CONTACT |
|----------|--------|---------------|-----------------|-----------------------------|
| NUMBER | DATE | | | |
| 97050424 | 6/5/97 | 05/97 | 32575 | BENY OKRUHLIK (713)752-7243 |

TERMS
PAYMENT DUE ON 25TH DATE OF MONTH FOLLOWING MONTH OF DELIVERY

| PIPELINE | POINT OF SALE/CHARGES | MMBTU | \$/MMBTU | \$/AMOUNT |
|-------------------------|-----------------------|-------|----------|--------------------|
| FGT | MOBILE BAY 823 | 2,700 | \$2.2600 | \$6,102.00 |
| FGT | MOBILE BAY 823 | 900 | \$2.2250 | \$2,002.50 |
| FGT | MOBILE BAY 823 | 900 | \$2.1350 | \$1,921.50 |
| FGT | MOBILE BAY 823 | 900 | \$2.1500 | \$1,935.00 |
| FGT | MOBILE BAY 823 | 900 | \$2.2250 | \$2,002.50 |
| FGT | MOBILE BAY 823 | 1,800 | \$2.1500 | \$3,870.00 |
| FGT | FAUSSE POINTE | 900 | \$2.2000 | \$1,980.00 |
| FGT | P 5302 ZONE 1 | 900 | \$2.1700 | \$1,953.00 |
| FGT | P 5302 ZONE 1 | 1,800 | \$2.1450 | \$3,861.00 |
| Total Amount Due | | | | \$26,627.50 |

SPECIAL INFORMATION
PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

- IF PAYMENT DIFFERS FROM THE AMOUNT INVOICED, PLEASE FAX YOUR SUPPORT
P/L OR METER STMT OR PRICE TO 713-752-4044 ATTN: ACCT. RECEIVABLE.

| FOR OFFICE USE ONLY | | | |
|----------------------------|------------|------------------------|---------------------------------|
| CONTRACT NUMBER 21-3678 | STATE CODE | BAP # 96-001-001-05 | ACCOUNT MANAGER DAN MCCAIRNS |

CUSTOMER COPY

Union Oil Company of California
Attn: Gas Department
P.O. Box 841055
Dallas, TX 75284-1055

Statement Date:
June 09, 1997

Production Month:
May 1997

Company Number:

Invoice

199705-I-0048

FLORIDA PUBLIC UTILITIES
Attn: Christopher M. Synder
P.O. Box 3395
West Palm Beach, FL 33402-3395
Fax: (561)838-1713

Union Oil Company of California

Title Transfer Contract: S-FPU-S-01

| Pipeline | Meter | Description | Status | MCF | MMBTU | Avg. Price* | Amount Due |
|----------|-------|-----------------------|--------|--------|-------|-------------|------------|
| FGT | 62137 | DIGS/FGT Interconnect | Nom | 1,800 | 1,800 | \$2.1225 | \$3,820.50 |
| | | | | Totals | 1,800 | | \$3,820.50 |

Recap:

| | |
|-----------------|------------|
| Commodity Total | \$3,820.50 |
| Net Amount Due | \$3,820.50 |

Payment Due By: 06/25/97

(* = Average Price is rounded)

Please Wire Transactions To:
The Northern Trust Company
Chicago, IL
Account # :247731
ABA# 071000152

Please Send Invoices To:

Please Remit Check To:
Union Oil Company of Cal
Attn: Gas Department
P.O. Box 841055
Dallas, TX 75284-1055

Please Send Correspondence To:

Copies Sent To:

NORAM Energy Services, Inc.

P.O. Box 200631
Dallas, TX 75320-0631

A NORAM ENERGY COMPANY

FLORIDA PUBLIC UTILITIES CO.
P.O. BOX 3395
401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33402-3395

Contract No: 1762-NSI-0001
Invoice No: 05-7036194
Invoice Date: 6/10/97
Due Date: 6/25/97
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - ZONE #2 POOL - Meter: 25412 - St. FL

| Month | Act/Nom | MMBtu | Rate | Amount |
|------------------|---------|-------|----------|-------------|
| 199705 | Nom | 1,000 | \$2,1800 | \$2,180.00 |
| 199705 | Nom | 1,500 | \$2,2000 | \$3,300.00 |
| 199705 | Nom | 3,000 | \$2,2100 | \$6,630.00 |
| 199705 | Nom | 1,000 | \$2,2400 | \$2,240.00 |
| 199705 | Nom | 1,000 | \$2,2650 | \$2,265.00 |
| 199705 | Nom | 1,000 | \$2,2700 | \$2,270.00 |
| 199705 | Nom | 1,500 | \$2,1400 | \$3,210.00 |
| Amount Due | | 0 | 10,000 | \$22,095.00 |
| Total Amount Due | | | 10,000 | \$22,095.00 |

Remit by wire to : Wells Fargo Bank
San Francisco, California
ABA No. 121 000 248
Noram Energy Services, Inc.
Account No. 415 974 6185

If you have any questions please contact NorAm Energy Services Accounting.

| | | | | | |
|-------------------|----------------|---------|----------------|------------|---|
| Post-it* Fax Note | 7671 | Date | 6/2/97 | # of pages | 1 |
| To | Chris Taylor | From | Andrew Hill | | |
| Co./Dept | 774 | Co. | | | |
| Phone # | | Phone # | (713) 308-4109 | | |
| Fax # | (561) 838-1713 | Fax # | | | |

TOTAL P.01

NATURAL GAS CLEARINGHOUSE

WIRE DETAIL SHEET

DATE: May 29, 1997

| YTHM | INVOICE NUMBER | RECEIPT POINT | NHRTO | RATE | AMOUNT | CONTACT // (713) 507-XXXX | COMMENTS |
|------|----------------|---------------|-------|----------|----------|---------------------------|---------------|
| 9704 | 121128596538 | CASHOUT | 2,116 | 1.955000 | 4,136.78 | K. Maloney | X7006 CASEOUT |

TOTAL PAYMENT AMOUNT

4,136.78

TO: FLORIDA PUBLIC UTILITIES
 ATTENTION: CHRISTOPHER SNYDER
 FAX: 561.838.1713