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January 21, 1998

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. 980003-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 the document considered "confidential".

ACK _____

AFA _____

APP _____

CAF _____

CMU _____

CTR _____

EAG _____

LED _____

LEI _____

LOI _____

RTI _____

34 _____

WTI _____

OTH _____

KAH/rl

cc: All Parties of Record

Trib. 3x2

[Handwritten initials]
DIVISION OF RECORDS

Sincerely,

[Handwritten signature of Kenneth A. Hoffman]
Kenneth A. Hoffman

DOCUMENT NUMBER-DATE

01141 JAN 21 98

FPSC-RECORDS/REPORTING

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
(PGA) True-Up)
_____)

Docket No. 980003-GU
Filed: January 21, 1998

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 Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of December 1997. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of December 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 1997 through March 1998; and (b) purchased gas invoices for the month of December 1997.

2. FPU requests that certain information¹ in its PGA filing for the month of December 1997 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and justification for the requested confidential treatment of the highlighted portions of FPU's December

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

DOCUMENT NUMBER - DATE
01141 JAN 21 98
FPSC-RECORDS/REPORTING

1997 PGA filing.

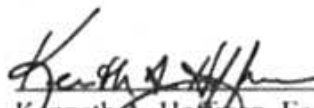
3. An unedited version of FPU's PGA filing for the month of December 1997 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information 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.

Dated this 21st day of January, 1998.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by U. S. Mail this 21st day of January, 1998, to the following:

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Florida Public Service
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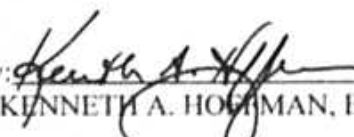
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By: 
KENNETH A. HORGAN, ESQ.

con3.1

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of December 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	12-24	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-83	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	1-29	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 December 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	21-25	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 December 1997 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	26-33	1-80	ALL	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 1997 Through MARCH 1998

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	16,459	13,150	3,309	75.16	92,784	106,302	(13,518)	(12.72)	
2 NO NOTICE SERVICE	7,865	11,077	(3,212)	(-9.00)	37,451	43,325	(5,875)	(13.56)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,343,963	1,537,032	(193,069)	(12.56)	8,107,113	9,893,413	(1,586,300)	(16.36)	
5 DEMAND	374,079	627,492	(253,413)	(40.39)	2,964,294	3,504,784	(540,490)	(15.42)	
6 OTHER	0	0	0	100.00	18,084	0	18,084	100.00	
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)	1,742,366	2,188,751	(446,385)	(20.39)	11,217,728	13,347,824	(2,130,096)	(15.96)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,583	3,940	(2,357)	(59.82)	25,237	24,022	1,215	5.06	
14 TOTAL THERM SALES	1,714,357	2,184,811	(470,454)	(21.53)	12,014,657	10,739,172	1,275,485	11.88	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,048,410	4,628,230	420,180	9.08	34,065,970	29,359,230	4,706,740	16.03	
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	5,098,410	4,628,230	470,180	10.16	31,972,520	29,359,230	2,613,290	8.90	
19 DEMAND	8,231,800	8,952,800	(721,000)	(8.77)	49,986,770	43,888,470	6,098,300	14.42	
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)	5,098,410	4,628,230	470,180	10.16	31,972,520	29,359,230	2,613,290	8.90	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,407	8,330	(3,923)	(47.09)	68,680	52,780	13,900	26.34	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,992,428	4,619,900	1,372,528	29.71	50,262,908	29,308,450	20,954,458	71.51	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.326	0.284	0.042	14.79	0.272	0.582	(0.090)	(24.88)	
29 NO NOTICE SERVICE (2/16)	0.590	0.831	(0.241)	(29.00)	0.725	0.839	(0.114)	(13.59)	
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)	26.360	33.210	(6.850)	(20.63)	25.357	33.017	(7.660)	(23.20)	
32 DEMAND (5/19)	4.052	7.009	(2.957)	(42.19)	5.930	8.022	(2.092)	(26.08)	
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)	34.175	47.291	(13.116)	(27.73)	35.086	45.464	(10.378)	(22.83)	
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)	35.920	47.299	(11.379)	(24.06)	37.848	45.513	(7.665)	(16.84)	
40 TOTAL COST OF THERM SOLD (11/27)	29.078	47.377	(18.301)	(38.63)	22.318	45.546	(23.228)	(51.00)	
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	31.844	50.145	(18.301)	(36.50)	25.086	48.314	(23.228)	(48.08)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	31.96373	50.33355	(18.370)	(36.50)	25.18032	48.49566	(23.315)	(48.08)	
45 PGA FACTOR ROUNDED TO NEAREST .001	31.964	50.334	(18.370)	(36.50)	25.180	48.496	(23.316)	(48.08)	

**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:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,459	13,150	3,309	25.16	82,784	89,475	3,309	3.70
2 NO NOTICE SERVICE	7,865	11,077	(3,212)	(29.00)	37,451	40,663	(3,212)	(7.90)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,343,963	1,537,032	(193,069)	(12.56)	8,107,113	8,300,182	(193,069)	(2.33)
5 DEMAND	374,079	627,492	(253,413)	(40.39)	2,964,294	3,217,707	(253,413)	(7.88)
6 OTHER	0	0	0	100.00	16,084	16,084	0	100.00
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)	1,742,366	2,188,751	(446,385)	(20.39)	11,217,726	11,664,111	(446,385)	(3.83)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,583	3,940	(2,357)	(59.82)	25,237	27,594	(2,357)	(8.54)
14 TOTAL THERM SALES	1,714,357	2,184,811	(470,454)	(21.53)	12,014,657	12,485,111	(470,454)	(3.77)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,048,410	4,628,230	420,180	9.08	34,065,970	33,345,790	420,180	1.25
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,098,410	4,628,230	470,180	10.16	31,972,520	31,502,340	470,180	1.49
19 DEMAND	9,231,800	8,952,800	279,000	3.12	49,986,770	49,707,770	279,000	0.56
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)	5,098,410	4,628,230	470,180	10.16	31,972,520	31,502,340	470,180	1.49
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	4,407	8,330	(3,923)	(47.09)	66,680	70,603	(3,923)	(5.56)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,992,426	4,619,900	1,372,526	29.71	50,262,906	31,431,737	18,831,169	59.91
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.326	0.284	0.042	14.79	0.272	0.268	0.006	2.26
29 NO NOTICE SERVICE (2/16)	0.590	0.831	(0.241)	(29.00)	0.725	0.788	(0.063)	(7.99)
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)	26.360	33.210	(6.850)	(20.83)	25.357	26.348	(0.991)	(3.76)
32 DEMAND (5/19)	4.052	7.009	(2.957)	(42.19)	5.930	6.473	(0.543)	(8.39)
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)	34.175	47.291	(13.116)	(27.73)	35.086	37.026	(1.940)	(5.24)
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)	35.920	47.299	(11.379)	(24.06)	37.848	39.083	(1.235)	(3.16)
40 TOTAL COST OF THERM SOLD (11/27)	29.076	47.377	(18.301)	(38.83)	22.318	37.109	(14.791)	(39.86)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	31.844	50.145	(18.301)	(36.50)	25.086	39.877	(14.791)	(37.09)
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)	31.96373	50.33355	(18.370)	(36.50)	25.18032	40.02694	(14.847)	(37.09)
45 PGA FACTOR ROUNDED TO NEAREST .001	31.964	50.334	(18.370)	(36.50)	25.180	40.027	(14.847)	(37.09)

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

ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	16,459	13,150	3,309	25.16	92,784	89,475	3,309	3.70	
2 NO NOTICE SERVICE	7,665	11,077	(3,212)	(29.00)	37,451	40,063	(2,713)	(7.90)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,343,963	1,537,032	(193,069)	(12.56)	8,107,113	8,300,182	(193,069)	(2.33)	
5 DEMAND	374,079	627,492	(253,413)	(40.39)	2,964,294	3,217,707	(253,413)	(7.88)	
6 OTHER	0	0	0	100.00	16,084	16,084	0	100.00	
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	(656,904)	656,904	(100.00)	0	(656,904)	656,904	(100.00)	
11 TOTAL COST (1*2+3+4+5+6+10)-(7+8+9)	1,742,366	1,531,847	210,519	13.74	11,217,726	11,007,207	210,519	1.91	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,583	3,940	(2,357)	(59.82)	25,237	27,594	(2,357)	(8.54)	
14 TOTAL THERM SALES	1,714,357	1,527,907	186,450	12.20	12,014,657	11,828,207	186,450	1.58	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,048,410	4,628,230	420,180	9.08	34,065,970	33,645,790	420,180	1.25	
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	5,098,410	4,628,230	470,180	10.16	31,972,520	31,502,340	470,180	1.49	
19 DEMAND	9,231,800	8,952,800	279,000	3.12	49,986,770	49,707,770	279,000	0.56	
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)	5,098,410	4,628,230	470,180	10.16	31,972,520	31,502,340	470,180	1.49	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	4,407	8,330	(3,923)	(47.09)	66,680	70,603	(3,923)	(5.56)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,992,428	4,619,900	1,372,528	29.71	50,262,906	31,431,737	18,831,169	59.91	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.326	0.284	0.042	14.79	0.272	0.268	0.006	2.26	
29 NO NOTICE SERVICE (2/16)	0.590	0.831	(0.241)	(29.00)	0.725	0.788	(0.063)	(7.99)	
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)	26.360	33.210	(6.850)	(20.63)	25.357	26.348	(0.991)	(3.76)	
32 DEMAND (5/19)	4.052	7.008	(2.957)	(42.19)	5.930	8.473	(0.543)	(8.39)	
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)	34.175	33.098	1.077	3.25	35.086	34.941	0.145	0.41	
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)	35.920	47.299	(11.379)	(24.06)	37.848	39.083	(1.235)	(3.16)	
40 TOTAL COST OF THERM SOLD (11/27)	29.076	33.158	(4.082)	(12.31)	22.318	35.019	(12.701)	(36.27)	
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	31.844	35.926	(4.082)	(11.36)	25.086	37.787	(12.701)	(33.61)	
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)	31.96373	36.06108	(4.097)	(11.36)	25.18032	37.92908	(12.749)	(33.61)	
45 PGA FACTOR ROUNDED TO NEAREST 001	31.964	36.061	(4.097)	(11.36)	25.180	37.929	(12.749)	(33.61)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		APRIL 1997 THROUGH MARCH 1998 DECEMBER 1997	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,909,460	15,898.58	0.324
2 No Notice Commodity Adjustment - System Supply	(110,050)	(443.50)	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	249,000	1,003.47	0.403
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	5,048,410	16,458.55	0.326
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,849,410	1,278,428.71	26.363
18 Commodity Other - Scheduled FTS - OSSS	249,000	64,076.44	25.734
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(8,165.92)	0.000
21 Imbalance Cashout - Other Shippers	0	9,623.69	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,098,410	1,343,962.92	26.360
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,982,800	579,030.67	6.446
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	249,000	1,553.76	0.624
28 Other - Settlement Refund	0	(206,505.06)	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	9,231,800	374,079.37	4.052
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	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: DECEMBER 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	20622	10	321,320.43	0.00	7,864.70	0.00	0.00	313,455.73	0.00
2	FGT	20612	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	20857	12	11,766.23	11,766.23	0.00	0.00	0.00	0.00	0.00
4	FGT	20815	13	5,261.18	5,261.18	0.00	0.00	0.00	0.00	0.00
5	FGT	20856	14	(443.50)	(443.50)	0.00	0.00	0.00	0.00	0.00
6	FGT	20595	15	86.99	86.99	0.00	0.00	0.00	0.00	0.00
7	FGT	20596	16	(195.19)	(195.19)	0.00	0.00	0.00	0.00	0.00
8	FGT	20597	17	139.08	139.08	0.00	0.00	0.00	0.00	0.00
9	FGT	20598	18	(156.24)	(156.24)	0.00	0.00	0.00	0.00	0.00
10	FGT	CK 622058332	19	(206,505.06)	0.00	0.00	0.00	0.00	(206,505.06)	0.00
11	FGT	CK 625001012	20	(8,165.92)	0.00	0.00	0.00	(8,165.92)	0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13			22		0.00	0.00	0.00		0.00	0.00
14			23		0.00	0.00	0.00		0.00	0.00
15			24		0.00	0.00	0.00		0.00	0.00
16			25		0.00	0.00	0.00		0.00	0.00
17			26		0.00	0.00	0.00		0.00	0.00
18			27		0.00	0.00	0.00		0.00	0.00
19			28		0.00	0.00	0.00		0.00	0.00
20			29		0.00	0.00	0.00		0.00	0.00
21			30		0.00	0.00	0.00		0.00	0.00
22			31		0.00	0.00	0.00		0.00	0.00
23			32		0.00	0.00	0.00		0.00	0.00
24			33		0.00	0.00	0.00		0.00	0.00
TOTAL				1,742,365.54	16,458.55	7,864.70	0.00	1,343,962.92	374,079.37	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		DECEMBER 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)	1,343,963	1,537,032	193,069	12.56	8,107,113	8,300,182	193,069	2.33	
2 TRNSPRTATION & OTHER (Sch. A-1 Lines 1,2,3,5,6)	398,403	(5,185)	(403,588)	7,783.75	3,110,612	2,707,025	(403,587)	(14.91)	
3 TOTAL	1,742,366	1,531,847	(210,519)	(13.74)	11,217,726	11,007,207	(210,519)	(1.91)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,714,357	1,527,907	(186,450)	(12.20)	12,014,657	11,828,207	(186,450)	(1.58)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(927,297)	(927,297)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,611,324	1,424,874	(186,450)	(13.09)	11,087,360	10,900,910	(186,450)	(1.71)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(131,042)	(106,973)	24,069	(22.50)	(130,365)	(106,297)	24,068	(22.64)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	662	710	48	0.00	3,225	3,273	48	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	154,062	154,062	0	0.00	(673,441)	(673,441)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,033	103,033	0	0.00	927,297	927,297	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)	126,715	150,832	24,117	15.99	126,715	150,832	24,117	15.99	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	154,062	154,062	0	0.00					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	126,053	150,122	24,069	16.03					
14 TOTAL (12+13)	280,115	304,184	24,069	7.91					
15 AVERAGE (50% OF 14)	140,058	152,092	12,034	7.91					
16 INTEREST RATE - FIRST DAY OF MONTH	5.6000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.7500%	0.0000%	---	---					
18 TOTAL (16+17)	11.3500%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.6750%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.473%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	662	0	---	---					

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

Estimated Only:

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

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
DECEMBER 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER CENTS PER	
								THIRD PARTY	PIPELINE				
1	APR 97		SYS SUPPLY	N/A					N/A	N/A			
2	APR 97		SYS SUPPLY	N/A					N/A	N/A			
3	APR 97		SYS SUPPLY	N/A					N/A	N/A			
4	APR 97		SYS SUPPLY	N/A					N/A	N/A			
5	APR 97		SYS SUPPLY	N/A					N/A	N/A			
6	APR 97		SYS SUPPLY	N/A					N/A	N/A			
7	APR 97		SYS SUPPLY	N/A					N/A	N/A			
8	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
9	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
10	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
11	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
12	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
13	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
14	MAY 97		SYS SUPPLY	N/A					N/A	N/A			
15	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
16	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
17	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
18	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
19	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
20	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
21	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
22	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
23	JUNE 97		SYS SUPPLY	N/A					N/A	N/A			
24	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
25	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
26	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
27	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
28	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
29	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
30	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
31	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
32	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
33	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
34	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
35	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
36	JULY 97		SYS SUPPLY	N/A					N/A	N/A			
37	AUG 97		SYS SUPPLY	N/A					N/A	N/A			
38	AUG 97		SYS SUPPLY	N/A					N/A	N/A			
39	AUG 97		SYS SUPPLY	N/A					N/A	N/A			
40	AUG 97		SYS SUPPLY	N/A					N/A	N/A			
41	AUG 97		SYS SUPPLY	N/A					N/A	N/A			
42	AUG 97		SYS SUPPLY	N/A					N/A	N/A			
TOTAL							15205530	1048250	16253780	3534131.56	0	0	21.743444

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

0
0

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 CENTS PER		
								THIRD PARTY	PIPELINE					
43	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
44	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
45	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
46	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
47	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
48	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
49	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
50	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
51	SEPT 97		SYS SUPPLY	N/A					N/A	N/A				
52	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
53	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
54	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
55	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
56	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
57	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
58	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
59	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
60	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
61	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
62	OCT 97		SYS SUPPLY	N/A					N/A	N/A				
63	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
64	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
65	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
66	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
67	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
68	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
69	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
70	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
71	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
72	NOV 97		SYS SUPPLY	N/A					N/A	N/A				
73	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
74	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
75	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
76	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
77	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
78	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
79	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
80	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
81	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
82	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
83	DEC 97		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							30056770	1915750	31972520	7899861	0	0	0	24.7082851

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: DECEMBER 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								
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41								
42								
43								
	<u>TOTAL</u>		17,163	16,639	532,100	515,846		
					<u>WEIGHTED AVERAGE</u>		\$2 4948	\$2 5735

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:		DECEMBER 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	1,133,979	1,114,050	(19,929)	(1.79)	6,097,860	5,363,430	(734,430)	(13.69)
OUTDOOR LIGHTING	(21)	200	210	10	4.76	1,782	1,890	108	5.70
RESIDENTIAL	(31)	1,041,601	1,092,020	50,419	4.62	5,324,038	5,486,170	162,132	2.96
LARGE VOLUME	(51)	1,993,911	1,977,990	(15,921)	(0.80)	16,070,034	15,058,420	(1,011,614)	(6.72)
OTHER	(81)	11,129	15,140	4,011	23.49	69,679	79,190	9,511	12.01
TOTAL FIRM		4,180,820	4,199,410	18,590	0.44	27,560,392	25,989,100	(1,574,292)	(6.06)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	393,860	420,500	26,640	6.34	3,084,058	3,317,360	233,302	7.03
INTERRUPTIBLE TRANSPORT	(92)	30,759	32,580	1,821	5.59	202,776	212,690	9,914	4.66
LARGE VOLUME INTERRUPTIBLE	(93)	1,137,989	1,860,000	722,011	38.32	17,496,929	16,500,000	(996,929)	(6.04)
OFF SYSTEM SALES SERVICE	(95)	249,000	0	(249,000)	0.00	1,915,750	0	(1,915,750)	0.00
TOTAL INTERRUPTIBLE		1,811,608	2,313,080	501,472	21.68	22,699,513	20,030,050	(2,669,463)	(13.33)
TOTAL THERM SALES		5,992,428	6,512,490	520,062	7.99	50,262,905	46,019,150	(4,243,755)	(9.22)
NUMBER OF CUSTOMERS (FIRM)									
						AVG. NO. OF CUSTOMERS PERIOD TO DATE			
GENERAL SERVICE	(11)	2,676	2,449	(227)	(9.27)	2,618	2,418	(200)	(8.27)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,669	31,135	(534)	(1.72)	31,320	30,829	(491)	(1.59)
LARGE VOLUME	(51)	871	893	22	2.46	884	884	0	0.00
OTHER	(81)	426	423	(3)	(0.71)	433	425	(8)	(1.88)
TOTAL FIRM		35,642	34,900	(742)	(2.13)	35,255	34,556	(699)	(2.02)
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		35,658	34,915	(743)	(2.13)	35,271	34,571	(700)	(2.02)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	424	455	31	6.81	2,329	2,218	(111)	(5.00)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	33	35	2	5.71	170	178	8	4.49
LARGE VOLUME	(51)	2,289	2,215	(74)	(3.34)	18,179	17,034	(1,145)	(6.72)
OTHER	(81)	26	36	10	27.78	161	186	25	13.44
INTERRUPTIBLE	(61)	30,297	32,346	2,049	6.33	237,235	255,182	17,947	7.03
INTERRUPTIBLE TRANSPORT	(92)	30,759	32,580	1,821	5.59	202,776	212,690	9,914	4.66
LARGE VOLUME INTERRUPTIBLE	(93)	1,137,989	1,860,000	722,011	38.82	17,496,929	16,500,000	(996,929)	(6.04)
OFF SYSTEM SALES SERVICE	(95)	249,000	0	(249,000)	0.00	1,915,750	0	(1,915,750)	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												
THERMS PURCHASED _____ * AVERAGE BTU CONTENT CCF PURCHASED	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419	1.0440	1.0475	1.0516			
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	1.06	1.06	1.06	1.06	1.06	1.06	1.07	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____ * AVERAGE BTU CONTENT CCF PURCHASED	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418	1.0446	1.0477	1.0519			
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	1.06	1.06	1.06	1.06	1.06	1.07	1.07	0	0	0

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

DATE: 12/31/97
 DUE: 01/15/98
 SERVICE NO.: 40822
 TOTAL ACCOUNT DUE: \$221,209.43

Page 1

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Attention: Accounts Payable
 10000 N. W. 11th St.
 Miami, FL 33150

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LINDA CLAWSON AT (321)833-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION SUBS NO: 00292427 OR CODE LIST

PC. NO.	RECEIPTS	CEN. NO.	DELIVERIES	PGI NO.	DRN NO.	PROG	MONTH	TC	RC	UNIT	PERCENTAGE	UNIT	RET	VOLUMES	DTM DAY	AMOUNT
							12/97	A	RLS	0.3687	0.0085	0.2772	0.2772	595,696		\$274,696.53
							12/97	A	RLS	0.3687			0.3687	248,000		\$91,437.60
							12/97	A	RRR	0.0590			0.0590	332,300		\$7,854.70
							12/97	A	TRL	0.0108			0.0108	(15,500)		(\$167.48)
							12/97	A	TRL	0.0108			0.0108	(43,400)		(\$468.72)
							12/97	A	TRL	0.0108			0.0108	(34,100)		(\$368.28)
							12/97	A	TRL	0.0108			0.0108	(43,400)		(\$468.72)
							12/97	A	TRL	0.0108			0.0108	(6,200)		(\$66.96)
							12/97	A	TRL	0.0108			0.0108	(15,500)		(\$167.48)
							12/97	A	TRL	0.0108			0.0108	(12,400)		(\$133.82)
							12/97	A	TRL	0.0108			0.0108	(9,300)		(\$100.44)
							12/97	A	TRL	0.0108			0.0108	(6,200)		(\$66.96)
							12/97	A	TRL	0.0108			0.0108	(31,000)		(\$334.80)
							12/97	A	TRL	0.0108			0.0108	(21,000)		(\$224.80)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/97:
 *** END OF INVOICE 20622 ***

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

DATE: 12/31/97
 DUE: 01/10/98
 SERVICE TO: 20822
 TOTAL AMOUNT DUE: \$287,128.70

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer
 Florida Gas Transmission Company
 Attention: Billing
 Account #
 ABA #

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

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA SIMBRONE
 "TYPE": FIRM TRANSPORTATION "TYPE": FIRM TRANSPORTATION DURS NO: 008924427 AT (722)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE 1151

POI NO. RECEIPTS ENR NO. DELIVERIES POI NO. DGR NO. PRIO MONTH TC BC RATES SURCHARGES DUES NET VOLUMES DTM DRT AMOUNT RESERVATION CHARGE

12/97	A	RES	0.8072	0.0085	0.8157	327,484	\$287,128.70
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/97.							
*** END OF INVOICE 20612 ***							

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENRON/SOMAT AFFILIATE

DATE: 07/10/98
 CUE: 07/07/98
 INVOICE NO.: 20857
 TOTAL AMOUNT DUE: \$11,766.27

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 National B
 Account #
 ABA #

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT LAURA CLARSON
 TYPE: FIRM TRANSPORTATION FIRM NO. 004974477 ON CODE LIST AT (312)853-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE

POST NO.	RECEIPTS	DATE	DELIVERIES	CONTRACT	IC	EC	RATE	UNIT	VOLUME	AMOUNT
16103	Usage Charge	12/97	3184	A	COM	0.0312	0.0091	0.0403	22,76	\$725.93
16104	Usage Charge	12/97	28643	A	COM	0.0312	0.0091	0.0403	22,280	\$698.18
16105	Usage Charge	12/97	3158	F	COM	0.0312	0.0091	0.0403	21,204	\$658.55
16106	Usage Charge	12/97	28456	A	COM	0.0312	0.0091	0.0403	33,791	\$1,045.66
16107	Usage Charge	12/97	3161	A	COM	0.0312	0.0091	0.0403	84,412	\$1,789.84
16108	Usage Charge	12/97	3163	A	COM	0.0312	0.0091	0.0403	28,520	\$1,149.36
16109	Usage Charge	12/97	3165	A	COM	0.0312	0.0091	0.0403	58,885	\$2,372.07
16156	Usage Charge	12/97	3262	A	COM	0.0312	0.0091	0.0403	8,876	\$277.70
16157	Usage Charge	12/97	3261	A	COM	0.0312	0.0091	0.0403	6,401	\$274.08
16158	Usage Charge	12/97	3277	A	COM	0.0312	0.0091	0.0403	9,520	\$303.68
16273	Usage Charge	12/97	3214	A	COM	0.0312	0.0091	0.0403	24,900	\$1,003.47
62992	Usage Charge	12/97	217831	A	COM	0.0312	0.0091	0.0403	9,100	\$266.73

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/97.

*** END OF INVOICE 20857 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN (ENRON/SORAF) AFFILIATE

Page 1
 PLEASE REFERENCE THIS INVOICE NO. AS YOUR REFERENCE
 AND STATE TO:
 Wire Transfer
 Florida Gas Transmission Company
 Nations B
 Account #
 ABA #

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

DATE: 01/20/98
 CREDIT: 01/20/98
 SERVICE NO: 20818
 TOTAL AMOUNT DUE: \$1,261.18

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 AT (772)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TRFC: FIRM TRANSPORTATION DUNS NO: 004924477 OR CODE 111

PCI NO	RECEIPTS	Can No	DELIVERIES	Can No	PRIO	TC	BC	RATE	PERCENTS	UNIT	RATE	VOLUMES	AMOUNT
			PCI NO	Can No	MONTH							OTM CRT	
	Usage Charge		16103	3154	12/97	A	COM	0.0144	0.0091		0.0235	15,624	\$267.18
	Usage Charge		16104	28645	12/97	A	COM	0.0144	0.0091		0.0235	23,691	\$356.74
	Usage Charge		16105	3158	12/97	A	COM	0.0144	0.0091		0.0235	28,996	\$481.41
	Usage Charge		16106	28456	12/97	A	COM	0.0144	0.0091		0.0235	49,609	\$1,165.81
	Usage Charge		16107	3161	12/97	A	COM	0.0144	0.0091		0.0235	8,587	\$202.79
	Usage Charge		16108	3163	12/97	A	COM	0.0144	0.0091		0.0235	2,480	\$38.28
	Usage Charge		16109	3165	12/97	A	COM	0.0144	0.0091		0.0235	12,415	\$291.75
	Usage Charge		16156	3262	12/97	A	COM	0.0144	0.0091		0.0235	27,599	\$448.58
	Usage Charge		16157	3261	12/97	A	COM	0.0144	0.0091		0.0235	27,599	\$448.58
	Usage Charge		16158	3277	12/97	A	COM	0.0144	0.0091		0.0235	27,260	\$441.08
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/97:												223,880	\$5,761.18

*** END OF INVOICE 20846 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An (REGULATORY AFFILIATE)

DATE: 07/20/78
 CIL: 07/20/78
 METER NO.: 20838
 TOTAL AMOUNT DUE: (\$443.50)

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 WITH THE CREDIT
 FLORIDA GAS TRANSMISSION COMPANY
 NATIONAL B...
 ACCOUNT #
 ABA #

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

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 PLEASE CONTACT LAURA STAMBORE
 AT (713)853-8775 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE: DELIVERY POINT OPERATOR ACCOUNT
 CURS NO: 008974477
 OR CODE LIST

CONTRACT	5002	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO	4084	PLEASE CONTACT LAURA STAMBORE AT (713)853-8775 WITH ANY QUESTIONS REGARDING THIS INVOICE						
PCI NO	RECEIPTS	CON NO	DELIVERIES	PROD MONTH	TC AC	BASE	SUBSIDIES	OTYC	NET	VOLUMES	AMOUNT	
				17/87	A	COM	0.0312	0.0091	0.0403	(11,009)	(\$443.50)	
				TOTAL FOR CONTRACT 5002 FOR MONTH OF 17/87.							(11,009)	(\$443.50)
				... END OF INVOICE 20856 ...								

No notice

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN (ENCON/SONAT) AFFILIATE

Page 1

DATE: 07/31/97
 CEE: 0770798
 TRUCK NO: 20595
 TOTAL AMOUNT DUE: \$86.99

PLEASE REFERENCE THE TRUCKER NO. ON YOUR PERMIT
 AND TRUCK
 Wire Transfer
 Florida Gas Transmission Company
 National Bank
 Account #
 ABA #

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

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA SIMONOVIC
 TYPE: DELIVERY POINT OPERATOR ACCOUNT CUMS NO: 006824427 OR 6668 1111 AT (713)283-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE

P.O. NO: RECEIPTS DELIVERIES
 CAR NO: POI NO: CAR NO: PRCD MONTH TC RC RATE VOLUMES DTH CHG AMOUNT

PRCD MONTH	TC RC	RATE	VOLUMES	DTH CHG	AMOUNT
06/97	A	0.6312 (0.0025)	0.0287	3.021	\$86.99
TOTAL FOR CONTRACT 5002 FOR MONTH OF 06/97:					\$86.99

*** END OF INVOICE 20595 ***

NO NOTICE-TAX

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An (BROU/SOBRAT AFFILIATE)

Page 1

DATE: 12/31/87
 DUE: 01/10/88
 SERVICE NO.: 20597
 TOTAL MONTH GLE: \$129.08

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND STATE OF FLORIDA.

Wire Transfer:
 Florida Gas Transmission Company
 NATIONAL BANK BUILDING, 11
 ACCOUNT #
 ABA

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

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: DELIVERY POINT OPERATOR ACCOUNT

CONTRACT: 5002
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 FILED CONTACT: ALBA STAMBROG
 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE

PCI NO. RECIPES
 CAN NO. DELIVERIES
 PCI NO. CWA NO.

BASE: 0.0312
 RATE: 0.0025
 DISC: 0.0025

PERIOD: 01/87
 MONTH: A
 COM: 0.0312
 (0.0025)
 0.0287

TOTAL FOR CONTRACT 5002 FOR MONTH OF 01/87:
 4.846 \$129.08

*** END OF INVOICE 20597 ***

No Notice - am

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRG/SCAT Affiliate

DATE: 12/31/87
 CUE: 07/10/88
 INVOICE NO.: 20598
 TOTAL AMOUNT DUE: 18156.24

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

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BRONER
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-2395

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: DELIVERY POINT OPERATOR ACCOUNT

CONTRACT: 5002
 CUSTOMER NO: 4684
 PLEASE CONTACT ALBA CLAWSON
 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE

PGI NO. RECEIPTS
 CAN NO. DELIVERIES
 CAN NO. DISC. RATE
 MONTH. IC. RC. DISC. RATE
 01/87 A COM 0.0312 (0.0025) 0.0287 (5.648) (\$156.24)
 TOTAL FOR CONTRACT 5002 FOR MONTH OF 01/87: (5.648) (\$156.24)
 *** END OF INVOICE 20598 ***

No. Police-Lan

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

**ENRON
CORP**

FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH, FL
33402-3395

12/11/97

PAGE 1 OF 1

VENDOR NO: 21049

REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9712001166	12/10/97	05009		206,505.06		206,505.06
TOTAL						206,505.06

SPECIAL INSTRUCTIONS:

CALL JOHN REESE X35959 FOR PICK-UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0622058332 ATTACHED BELOW

**ENRON
CORP**

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

No. 0622058332

12/11/97

PAY TO THE ORDER OF
FLORIDA PUBLIC UTILITIES CO
P O BOX 3395
WEST PALM BEACH, FL
33402-3395

*****\$206,505.06

NOT VALID AFTER 1 YEAR

Two hundred six thousand five hundred five and 06/100 Dollars

CITIBANK-DELAWARE

William D. Galtman
AUTHORIZED SIGNATURE

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

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

**ENRON
CORP**

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

12/15/97

PAGE 1 OF 1

VENDOR NO: 004084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9712000012 03/97	12/12/97	20094 CASH OUT			8,165.92	
				TOTAL		8,165.92

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN, X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625001012 ATTACHED BELOW

**ENRON
CORP**

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

No. 0625001012

12/15/97

*****8,165.92

NOT VALID AFTER 1 YEAR

William D. Gelline
AUTHORIZED SIGNATURE

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

PAY TO THE
ORDER OF

Eight thousand one hundred sixty five and 92/100 Dollars

CITIBANK-DELAWARE

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