

DECLASSIFIED

M E M O R A N D U M

June 18, 1998

1/28/00

000003-GU

TO: _____ DIVISION OF APPEALS
 _____ DIVISION OF AUDITING AND FINANCIAL ANALYSIS
 _____ DIVISION OF COMMUNICATION
XX _____ DIVISION OF ELECTRIC AND GAS
 _____ DIVISION OF RESEARCH
 _____ DIVISION OF WATER AND WASTEWATER
 _____ DIVISION OF LEGAL SERVICES

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: 06512-98

DESCRIPTION: PGA filing for 5/98.

SOURCE: Florida Public Utilities Company

DOCKET NO: 980003-GU

The above material was received with a request for confidentiality (attached). Please prepare a recommendation for the attorney assigned to the case by completing the section below and forwarding a copy of this memorandum, together with a brief memorandum supporting your recommendation, to the attorney. Copies of your recommendation should also be provided to the Division of Records and Reporting and to the Division of Appeals.

 Please read each of the following and check if applicable.

_____ The document(s) is (are), in fact, what the utility asserts it (them) to be.

_____ The utility has provided enough details to perform a reasoned analysis of its request.

06512-98

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	CURRENT MONTH:				MAY 1998		PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1 COMMODITY (Pipeline)	16,853	11,010	5,843	53.07	35,758	21,673	14,085	64.99		
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	6,254	6,254	0	0.00		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	766,613	1,155,798	(389,185)	(33.67)	1,733,408	2,551,518	(818,110)	(32.06)		
5 DEMAND	223,852	223,774	78	0.03	781,364	778,637	2,727	0.35		
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)	1,009,147	1,392,411	(383,264)	(27.53)	2,556,784	3,358,082	(801,298)	(23.86)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	2,326	2,507	(181)	(7.22)	3,740	6,044	(2,304)	(38.12)		
14 TOTAL THERM SALES	1,267,970	1,160,256	107,714	9.28	2,591,064	2,352,707	238,357	10.13		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	3,363,210	3,310,720	52,490	1.59	7,392,950	7,277,740	115,210	1.58		
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)	3,359,220	3,310,720	48,500	1.46	7,388,670	7,277,740	110,930	1.52		
19 DEMAND	4,320,780	4,289,780	31,000	0.72	10,854,780	10,973,780	(119,000)	(1.08)		
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)	3,359,220	3,310,720	48,500	1.46	7,388,670	7,277,740	110,930	1.52		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	6,671	5,950	721	12.12	11,403	13,080	(1,677)	(12.82)		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,891,278	3,304,770	2,586,508	78.27	11,999,502	7,264,660	4,734,842	65.18		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.501	0.333	0.168	50.45	0.484	0.298	0.186	62.42		
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00		
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
31 COMMODITY (Other) (4/18)	22.821	34.911	(12.090)	(34.63)	23.460	35.059	(11.599)	(33.08)		
32 DEMAND (5/19)	5.181	5.216	(0.035)	(0.67)	7.198	7.095	0.103	1.45		
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)	30.041	42.058	(12.017)	(28.57)	34.604	46.142	(11.538)	(25.01)		
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)	34.867	42.134	(7.267)	(17.25)	32.798	46.208	(13.410)	(29.02)		
40 TOTAL COST OF THERM SOLD (11/27)	17.130	42.133	(25.003)	(59.34)	21.307	46.225	(24.918)	(53.91)		
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00		
42 TOTAL COST OF GAS (40+41)	16.815	41.818	(25.003)	(59.79)	20.992	45.910	(24.918)	(54.28)		
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)	16.87822	41.97524	(25.097)	(59.79)	21.07093	46.08262	(25.012)	(54.28)		
45 PGA FACTOR ROUNDED TO NEAREST .001	16.878	41.975	(25.097)	(59.79)	21.071	46.083	(25.012)	(54.28)		

RECORDS REPORTING
 6512 JUN 18 99
 JUNE 18 1999

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,853	11,010	5,843	53.07	35,758	21,673	14,085	64.99
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	6,254	6,254	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	766,613	1,155,798	(389,185)	(33.67)	1,733,408	2,551,518	(818,110)	(32.06)
5 DEMAND	223,852	223,774	78	0.03	781,364	778,637	2,727	0.35
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)	1,009,147	1,392,411	(383,264)	(27.53)	2,556,784	3,358,082	(801,298)	(23.86)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,326	2,507	(181)	(7.22)	3,740	6,044	(2,304)	(38.12)
14 TOTAL THERM SALES	1,267,970	1,160,256	107,714	9.28	2,591,064	2,352,707	238,357	10.13
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,363,210	3,310,720	52,490	1.59	7,392,950	7,277,740	115,210	1.58
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)	3,359,220	3,310,720	48,500	1.46	7,388,670	7,277,740	110,930	1.52
19 DEMAND	4,320,780	4,289,780	31,000	0.72	10,854,780	10,973,780	(119,000)	(1.08)
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)	3,359,220	3,310,720	48,500	1.46	7,388,670	7,277,740	110,930	1.52
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,671	5,950	721	12.12	11,403	13,080	(1,677)	(12.82)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,891,278	3,304,770	2,586,508	78.27	11,999,502	7,264,660	4,734,842	65.18
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.501	0.333	0.168	50.45	0.484	0.298	0.186	62.42
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	22.821	34.911	(12.090)	(34.63)	23.460	35.059	(11.599)	(33.08)
32 DEMAND (5/19)	5.181	5.216	(0.035)	(0.67)	7.198	7.095	0.103	1.45
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)	30.041	42.058	(12.017)	(28.57)	34.604	46.142	(11.538)	(25.01)
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)	34.867	42.134	(7.267)	(17.25)	32.798	46.208	(13.410)	(29.02)
40 TOTAL COST OF THERM SOLD (11/27)	17.130	42.133	(25.003)	(59.34)	21.307	46.225	(24.918)	(53.91)
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	16.815	41.818	(25.003)	(59.79)	20.992	45.910	(24.918)	(54.28)
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)	16.87822	41.97524	(25.097)	(59.79)	21.07093	46.08262	(25.012)	(54.28)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.878	41.975	(25.097)	(59.79)	21.071	46.083	(25.012)	(54.28)

**COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999**

COST OF GAS PURCHASED	CURRENT MONTH: MAY 1998				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	16,853	11,010	5,843	53.07	35,758	21,673	14,085	64.99
2 NO NOTICE SERVICE	1,829	1,829	0	0.00	6,254	6,254	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	766,613	1,155,798	(389,185)	(33.67)	1,733,408	2,551,518	(818,110)	(32.06)
5 DEMAND	223,852	223,774	78	0.03	781,364	778,637	2,727	0.35
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	(229,648)	229,648	(100.00)	0	(999,331)	999,331	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,009,147	1,162,763	(153,616)	(13.21)	2,556,784	2,358,751	198,033	8.40
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,326	2,507	(181)	(7.22)	3,740	6,044	(2,304)	(38.12)
14 TOTAL THERM SALES	1,267,970	1,160,256	107,714	9.28	2,591,064	2,352,707	238,357	10.13
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,363,210	3,310,720	52,490	1.59	7,392,950	7,277,740	115,210	1.58
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)	3,359,220	3,310,720	48,500	1.46	7,388,670	7,277,740	110,930	1.52
19 DEMAND	4,320,780	4,289,780	31,000	0.72	10,854,780	10,973,780	(119,000)	(1.08)
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)	3,359,220	3,310,720	48,500	1.46	7,388,670	7,277,740	110,930	1.52
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	6,671	5,950	721	12.12	11,403	13,080	(1,677)	(12.82)
27 TOTAL THERM SALES (24-26 Estimated Only)	5,891,278	3,304,770	2,586,508	78.27	11,999,502	7,264,660	4,734,842	65.18
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.501	0.333	0.168	50.45	0.484	0.298	0.186	62.42
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	22.821	34.911	(12.090)	(34.63)	23.460	35.059	(11.599)	(33.08)
32 DEMAND (5/19)	5.181	5.216	(0.035)	(0.67)	7.198	7.095	0.103	1.45
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)	30.041	35.121	(5.080)	(14.46)	34.604	32.410	2.194	6.77
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)	34.867	42.134	(7.267)	(17.25)	32.798	46.208	(13.410)	(29.02)
40 TOTAL COST OF THERM SOLD (11/27)	17.130	35.184	(18.054)	(51.31)	21.307	32.469	(11.162)	(34.38)
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	16.815	34.869	(18.054)	(51.78)	20.992	32.154	(11.162)	(34.71)
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)	16.87822	35.00011	(18.122)	(51.78)	21.07093	32.27490	(11.204)	(34.71)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.878	35.000	(18.122)	(51.78)	21.071	32.275	(11.204)	(34.71)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999
CURRENT MONTH: MAY 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,161,400	15,720.72	0.497
2 No Notice Commodity Adjustment - System Supply	(14,440)	(81.01)	0.561
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	216,250	1,213.16	0.561
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)	3,363,210	16,852.87	0.501
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	3,142,970	726,498.39	23.115
18 Commodity Other - Scheduled FTS - OSSS	216,250	49,688.86	22.978
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(8,652.69)	0.000
21 Imbalance Cashout - Other Shippers	0	(921.44)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,359,220	766,613.12	22.821
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,104,530	223,851.51	5.454
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	216,250	0.00	0.000
28 Other - Settlement 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	4,320,780	223,851.51	5.181
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 1998 THROUGH MARCH 1999
CURRENT MONTH: MAY 1998

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	23288	10	112,446.67	0.00	1,829.00	0.00	0.00	110,617.67	0.00
2	FGT	23278	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	23538	12	12,220.92	12,220.92	0.00	0.00	0.00	0.00	0.00
4	FGT	23527	13	4,712.96	4,712.96	0.00	0.00	0.00	0.00	0.00
5	FGT	23537	14	(81.01)	(81.01)	0.00	0.00	0.00	0.00	0.00
6	FGT	23477	15	3,754.35	0.00	0.00	0.00	3,754.35	0.00	0.00
7	FGT	CK 625001130	16	(12,407.04)	0.00	0.00	0.00	(12,407.04)	0.00	0.00
8	AMOCO	FPU598	17	332,401.25	0.00	0.00	0.00	332,401.25	0.00	0.00
9	AMOCO	29847	18	15,902.50	0.00	0.00	0.00	15,902.50	0.00	0.00
10	DUKE	SR98050577	19	377,283.50	0.00	0.00	0.00	377,283.50	0.00	0.00
11	TEXACO	98050898	20	37,785.00	0.00	0.00	0.00	37,785.00	0.00	0.00
12	SONAT	20911	21	12,815.00	0.00	0.00	0.00	12,815.00	0.00	0.00
13	AMOCO	CK 6299044	22	(2,393.89)	0.00	0.00	0.00	(2,393.89)	0.00	0.00
14	AMOCO	CK 6294559	23	(1,938.72)	0.00	0.00	0.00	(1,938.72)	0.00	0.00
15	PACE ENERGY	9804BO-01	24	3,463.17	0.00	0.00	0.00	3,463.17	0.00	0.00
16	TEXACO	98040253	25	(52.00)	0.00	0.00	0.00	(52.00)	0.00	0.00
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,009,146.50	16,852.87	1,829.00	0.00	766,613.12	223,851.51	0.00

FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	CURRENT MONTH:		MAY 1998		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	766,613	1,155,798	389,185	33.67	1,733,408	2,551,518	818,110	32.06
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	242,534	6,965	(235,569)	(3,382.18)	823,376	(192,767)	(1,016,143)	527.14
3 TOTAL	1,009,147	1,162,763	153,616	13.21	2,556,784	2,358,751	(198,033)	(8.40)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,267,970	1,160,256	(107,714)	(9.28)	2,591,064	2,352,707	(238,357)	(10.13)
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	23,764	23,764	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	1,279,852	1,172,138	(107,714)	(9.19)	2,614,828	2,376,471	(238,357)	(10.03)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	270,705	9,375	(261,330)	(2,787.52)	58,044	17,720	(40,324)	(227.56)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(2,168)	0	2,168	0.00	(4,415)	0	4,415	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(601,132)	136,296	737,428	541.05	(374,342)	139,833	514,175	367.71
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(23,764)	(23,764)	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)	(344,477)	133,789	478,266	357.48	(344,477)	133,789	478,266	357.48
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(601,132)	136,296	737,428	541.05	* 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)	(342,309)	133,789	476,098	355.86				
14 TOTAL (12+13)	(943,441)	270,085	1,213,526	449.31				
15 AVERAGE (50% OF 14)	(471,721)	135,043	606,763	449.31				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5000%	0.0000%	---	---				
18 TOTAL (16+17)	11.0300%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.5150%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.460%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(2,168)	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 1998 Through MARCH 1999
MAY 1998

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 98	DUKE	SYS SUPPLY	N/A	1708000	258000	1966000	460290	N/A	N/A	INCL. IN COST	23.4125127
2	APR 98	AMOCO	SYS SUPPLY	N/A	63250	0	63250	15973	N/A	N/A	INCL. IN COST	25.2537549
3	APR 98	AMOCO	SYS SUPPLY	N/A	1956770	0	1956770	465045	N/A	N/A	INCL. IN COST	23.765951
4	APR 98	TEXACO	SYS SUPPLY	N/A	43430	0	43430	10795	N/A	N/A	INCL. IN COST	24.8560903
5	APR 98	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	14692	N/A	N/A	INCL. IN COST	0
6	MAY 98	DUKE	SYS SUPPLY	N/A	1408810	216250	1625060	377284	N/A	N/A	INCL. IN COST	23.2166197
7	MAY 98	AMOCO	SYS SUPPLY	N/A	1448820	0	1448820	332401	N/A	N/A	INCL. IN COST	22.9428777
8	MAY 98	AMOCO	SYS SUPPLY	N/A	71830	0	71830	15903	N/A	N/A	INCL. IN COST	22.1397745
9	MAY 98	TEXACO	SYS SUPPLY	N/A	160160	0	160160	37785	N/A	N/A	INCL. IN COST	23.592033
10	MAY 98	SONAT	SYS SUPPLY	N/A	53350	0	53350	12815	N/A	N/A	INCL. IN COST	24.0206186
TOTAL					6,914,420	474,250	7,388,670	1,742,983.00	0	0	0	23.59

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1998 THROUGH MARCH 1999
 MONTH: MAY 1998

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1	AMOCO	716	71	69	2,200	2,135	\$2.1850	\$2.2515	
2	SONAT	716	177	172	5,500	5,335	\$2.3300	\$2.4021	
3	DUKE	6489	1,904	1,848	59,039	57,290	\$2.2000	\$2.2672	
4	AMOCO	7995	126	122	3,900	3,786	\$2.1150	\$2.1787	
5	AMOCO	7995	42	41	1,300	1,262	\$2.1900	\$2.2559	
6	DUKE	7995	21	20	636	618	\$2.2000	\$2.2641	
7	DUKE	7995	2,475	2,401	76,725	74,431	\$2.2600	\$2.3297	
8	AMOCO	7995	487	472	15,100	14,647	\$2.2625	\$2.3325	
9	TEXACO	7995	532	517	16,500	16,016	\$2.2900	\$2.3592	
10	AMOCO	23422	1,550	1,504	48,050	46,624	\$2.2125	\$2.2802	
11	AMOCO	25809	650	631	20,150	19,561	\$2.2125	\$2.2791	
12	AMOCO	157738	2,129	2,066	66,000	64,050	\$2.2325	\$2.3005	
13	DUKE	157739	1,065	1,033	33,000	32,010	\$2.2000	\$2.2680	
14									
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43									
TOTAL			11,229	10,896	348,100	337,765			
							WEIGHTED AVERAGE	\$2.2298	\$2.2980

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 1998 Through MARCH 1999

		CURRENT MONTH: MAY 1998		PERIOD TO DATE					
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	756,639	708,700	(47,939)	(6.76)	1,762,300	1,653,720	(108,580)	(6.57)
OUTDOOR LIGHTING	(21)	144	200	56	28.00	288	400	112	28.00
RESIDENTIAL	(31)	587,712	573,930	(13,782)	(2.40)	1,454,512	1,382,140	(72,372)	(5.24)
LARGE VOLUME	(51)	1,830,087	1,669,660	(160,427)	(9.61)	3,812,830	3,508,920	(303,910)	(8.66)
OTHER	(81)	7,103	0	(7,103)	(100.00)	16,981	0	(16,981)	(100.00)
TOTAL FIRM		3,181,685	2,952,490	(229,195)	(7.76)	7,046,911	6,545,180	(501,731)	(7.67)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	305,426	352,280	46,854	13.30	632,223	719,480	87,257	12.13
INTERRUPTIBLE TRANSPORT	(92)	94,168	23,900	(70,268)	(294.01)	194,597	48,790	(145,807)	(298.85)
LARGE VOLUME INTERRUPTIBLE	(93)	2,093,749	1,986,440	(107,309)	(5.40)	3,651,521	3,584,220	(67,301)	(1.88)
OFF SYSTEM SALES SERVICE	(95)	216,250	0	(216,250)	0.00	474,250	0	(474,250)	0.00
TOTAL INTERRUPTIBLE		2,709,593	2,362,620	(346,973)	(14.69)	4,952,591	4,352,490	(600,101)	(13.79)
TOTAL THERM SALES		5,891,278	5,315,110	(576,168)	(10.84)	11,999,502	10,897,670	(1,101,832)	(10.11)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,739	2,710	(29)	(1.07)	2,741	2,712	(29)	(1.07)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	32,083	32,546	463	1.42	32,147	32,695	548	1.68
LARGE VOLUME	(51)	886	911	25	2.74	888	909	21	2.31
OTHER	(81)	436	0	(436)	(100.00)	437	0	(437)	(100.00)
TOTAL FIRM		36,144	36,167	23	0.06	36,213	36,316	103	0.28
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	12	13	1	7.69	12	13	1	7.69
INTERRUPTIBLE TRANSPORT	(92)	3	1	(2)	(200.00)	3	1	(2)	(200.00)
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		17	15	(2)	(13.33)	17	15	(2)	(13.33)
TOTAL CUSTOMERS		36,161	36,182	21	0.06	36,230	36,331	101	0.28
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	276	262	(14)	(5.34)	643	610	(33)	(5.41)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	18	18	0	0.00	45	42	(3)	(7.14)
LARGE VOLUME	(51)	2,066	1,833	(233)	(12.71)	4,294	3,860	(434)	(11.24)
OTHER	(81)	16	0	(16)	(100.00)	39	0	(39)	(100.00)
INTERRUPTIBLE	(61)	25,452	27,098	1,646	6.07	52,685	55,345	2,660	4.81
INTERRUPTIBLE TRANSPORT	(92)	31,389	23,900	(7,489)	(31.33)	64,866	48,790	(16,076)	(32.95)
LARGE VOLUME INTERRUPTIBLE	(93)	2,093,749	1,986,440	(107,309)	(5.40)	3,651,521	3,584,220	(67,301)	(1.88)
OFF SYSTEM SALES SERVICE	(95)	216,250	0	(216,250)	0.00	474,250	0	(474,250)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 Through MARCH 1999

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0461	1.0504										
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	1.06	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0456	1.0510										
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	1.06	1.07	0	0	0	0	0	0	0	0	0	0

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

DATE	05/31/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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
MOE	06/10/98		
INVOICE NO.	23288		
TOTAL AMOUNT DUE	\$112,446.67		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

DI NO.	RECEIPTS		DELIVERIES		PROD - MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.	DRN No.	POJ No.	DRN No.				BASE	SURCHARGES	DTSC			NET
					05/98	A	RES	0.3687	0.0085		0.3772	293,260	\$110,617.67
					05/98	A	MNR	0.0590			0.0590	31,000	\$1,829.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/98.												324,260	\$112,446.67
*** END OF INVOICE 23288 ***													

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

DATE	06/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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	06/20/98		
INVOICE NO.	23538		
TOTAL AMOUNT DUE	\$12,220.92		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
	Usage Charge	16103	3154	05/98	A	COM	0.0312	0.0249		0.0561	24.303	\$1,363.40
	Usage Charge	16104	28645	05/98	A	COM	0.0312	0.0249		0.0561	20.363	\$1,142.36
	Usage Charge	16105	3158	05/98	A	COM	0.0312	0.0249		0.0561	31.048	\$1,741.79
	Usage Charge	16106	28456	05/98	A	COM	0.0312	0.0249		0.0561	3.100	\$173.91
	Usage Charge	16107	3161	05/98	A	COM	0.0312	0.0249		0.0561	31.458	\$1,764.79
	Usage Charge	16108	3163	05/98	A	COM	0.0312	0.0249		0.0561	30.163	\$1,692.14
	Usage Charge	16109	3165	05/98	A	COM	0.0312	0.0249		0.0561	39.710	\$2,227.73
	Usage Charge	16156	3262	05/98	A	COM	0.0312	0.0249		0.0561	4.705	\$263.95
	Usage Charge	16157	3261	05/98	A	COM	0.0312	0.0249		0.0561	3.500	\$196.35
	Usage Charge	16158	3277	05/98	A	COM	0.0312	0.0249		0.0561	4.367	\$244.99
	Usage Charge	16273	3214	05/98	A	COM	0.0312	0.0249		0.0561	21.625	\$1,213.16
	Usage Charge	62992	217831	05/98	A	COM	0.0312	0.0249		0.0561	3.500	\$196.35
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/98.											217.842	\$12,220.92

*** END OF INVOICE 23538 ***

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

DATE	06/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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	06/20/98		
INVOICE NO.	23527		
TOTAL AMOUNT DUE	\$4,712.96		

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	OTSC	NET	OTH	
Usage Charge			16103	3154	05/98	A	COM	0.0144	0.0249		0.0393	8,897	\$349.65
Usage Charge			16104	28645	05/98	A	COM	0.0144	0.0249		0.0393	13,767	\$541.04
Usage Charge			16105	3158	05/98	A	COM	0.0144	0.0249		0.0393	15,252	\$599.40
Usage Charge			16106	28456	05/98	A	COM	0.0144	0.0249		0.0393	20,800	\$817.44
Usage Charge			16107	3161	05/98	A	COM	0.0144	0.0249		0.0393	8,742	\$343.56
Usage Charge			16108	3163	05/98	A	COM	0.0144	0.0249		0.0393	837	\$32.89
Usage Charge			16109	3165	05/98	A	COM	0.0144	0.0249		0.0393	8,990	\$353.31
Usage Charge			16156	3262	05/98	A	COM	0.0144	0.0249		0.0393	14,437	\$567.37
Usage Charge			16157	3261	05/98	A	COM	0.0144	0.0249		0.0393	14,468	\$568.59
Usage Charge			16158	3277	05/98	A	COM	0.0144	0.0249		0.0393	13,733	\$539.71
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/98.											119,923	\$4,712.96	

*** END OF INVOICE 23527 ***

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

DATE	06/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SNYDER 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	06/20/98		
INVOICE NO.	23537		
TOTAL AMOUNT DUE	(\$81.01)		

CONTRACT:	5002	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4084	PLEASE CONTACT LAURA GIAMBRONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: DELIVERY POINT OPERATOR ACCOUNT	DUNS NO: 006924427	

POL NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES			VOLUMES	AMOUNT	
	DRN No.	DRN No.	PDI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
No Notice					05/98	A	CDM	0.0312	0.0249		0.0561	(1.444)	(\$81.01)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/98.												(1.444)	(\$81.01)
*** END OF INVOICE 23537 ***													

CP

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

DATE	06/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMAN 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	06/20/98		
INVOICE NO.	23477		
TOTAL AMOUNT DUE	\$8,483.13		

CONTRACT: SHIPPER: CUSTOMER NO: 4084 PLEASE CONTACT GEORGI ARUEZ AT (713)853-5127 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: CASH IN/CASH OUT DUNS NO: 006924427

POJ NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POJ NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	C10 - Net Receipt Imbalance				04/98		NR1	2.4300			2.4300	1,082	\$2,629.26
	C10 - Net No Notice Imbalance				04/98		NN1	2.4300			2.4300	463	40,000.00 1185.09
TOTAL FOR MONTH OF 04/98.												1545	40,000.00 3754.35 ✓

*** END OF INVOICE 23477 ***

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



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

05/22/98

PAGE 1 OF 1

VENDOR NO: 4084

REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9805000022 02/98 IMBALANCE	05/22/98	22658 CASH OUT		12,407.04		12,407.04
				TOTAL		12,407.04

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625001130 ATTACHED BELOW



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

No. 0625001130

05/22/98

*****\$12,407.04

NOT VALID AFTER 1 YEAR

AY TO THE
RDER OF
FLORDIA PUBLIC UTILITIES CO
ATTN: MARK SCHNEIDERMAN
POST OFFICE BOX 3395
WEST PALM BEACH, FL
33402-3395

William D. Gathman

AUTHORIZED SIGNATURE

ITIBANK-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



NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT 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 FPU598
INVOICE DATE 06-04-1998
CONTRACT 157115
DELIVERY MONTH 05/1998

Payment Due: 06-25-1998
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 05/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT ZONE 1 POOL (STA 7)	048630	68,200	2.21250	150,892.50
FGT STATION 8 POOL POINT	059380	15,100	2.26250	34,163.75
FGT FAIRWAY FLD	070036	66,000	2.23250	147,345.00
TOTAL AMOUNT DUE				332,401.25

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-A000000-99999900,123412,654321,2000



NATURAL GAS SALES INVOICE

Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

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

ATTN: TREASURER
FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 029847
INVOICE DATE 06-04-1998
CONTRACT 196781
DELIVERY MONTH 05/1998

Payment Due: 06-25-1998
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 05/98. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT STATION 8 POOL POINT	059380	5,200	2.13380	11,095.76
MOBILE BAY PURCHASE POOL	076922	2,200	2.85250 2.18500	4,911.50
TOTAL AMOUNT DUE				16,007.26

15,902.50 ✓

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: 1300100001054-00A981603-14187601,029847,060498



FLORIDA PUBLIC UTILITIES COMPANY
401 S. DIXIE HIGHWAY
P.O. BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice No: SR98050577
Customer No: 107354-01
Customer Fax: (561) 838-1713

Payment by wire transfer:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # 021000021
Account # 910-2-771269

Invoice Date: June 8, 1998
Payment Terms: Due June 25, 1998
unless otherwise provided in effective contract

Remit by check to:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
P. O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for Nom deliveries.

Prod	Transport	Sales	Description	MMBTU	Price	Amount
Date	Contract	Point		Volume		Duc
FLORIDA GAS TRANSMISSION COMPANY:						
4/98	B2B1500	62134	Mobil Plant-Mobile Bay	33,000	2.2000	72,600.00
4/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	636	2.2000	1,399.20
4/98	5430 - ZONE 1	6489	Pooling Zone 1 CS #7	59,039	2.2000	129,885.80
4/98	5430 - ZONE 2	7995	Pooling Zone 2 CS # 8	76,725	2.2600	173,398.50
Invoice Totals				169,400		\$377,283.50

If paying by check, send remittance information with payment.
If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
Please refer to this invoice with your payment.
Any questions about this invoice, please contact Francheska Castex at telephone (713) 260-8520.

Duke Energy Trading and Marketing, L.L.C.

Page 1

A Duke Energy and Mobil Company
10777 Westheimer, Suite 850
Houston, Texas 77042



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 33402-3395
 ATTENTION: TREASURER

PAYMENT BY
 ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK
 ACCT# 9102774818
 ABA# 021000021

INVOICE		DELIVERY MO/YR	CUSTOMER NUMBER	CONTACT
NUMBER	DATE			
98050898	6/5/98	05/98	32575	CAROLYN CURTIS (713)752-7386

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

PIPELINE	POINT OF SALE/CHARGES	DEAL #	MMBTU	S/MMBTU	S/AMOUNT
FGT	P 5302 ZONE 2	823	16,500	\$2.2900	\$37,785.00
Total Amount Due					\$37,785.00

SPECIAL INFORMATION

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

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

FOR OFFICE USE ONLY			
CONTRACT NUMBER 21-3678	STATE CODE BA-407	BAP # 96-001-001-05	ACCOUNT MANAGER SUSAN GRIFFIN

CUSTOMER COPY



Your Natural Gas Resource®

Invoice

Invoice No.: 020911.00
Invoice Date: 06/06/1998

Production Period: May-98
Due Date: 06/16/1998
Product: Natural Gas
Pipeline: Florida Gas Transmission

To: Florida Public Utilities Company
ATTN: Accounting
P. O. Box 3395
West Palm Beach, FL 33402-3395

DESCRIPTION	MMBtu	AMOUNT
Commodity	5,500	\$12,815.00
Total Amount Due SONAT Marketing Company L.P.:		\$12,815.00

If there are questions regarding this Invoice, please contact Kim Taylor at (205) 326-2096.

Please fax payment support to (713)693-6008

Please Remit By Wire To:

SunTrust Bank, Atlanta, GA
ABA No. 061000104
For the account of
Sonat Marketing Company L.P.
Account No. 88 01948384

Thank you for choosing Sonat Marketing as Your Natural Gas Resource™

Post Office Box 2563 Birmingham Alabama 35202 2563

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

This statement must be detached before check is deposited in the Bank.

AMOCO ENERGY TRADING CORPORATION
TULSA, OKLAHOMA

WHICH WRITING PLEASE REFER TO
YOUR BUSINESS ASSOCIATE NO.

141876 01 1

Voucher	Date	Invoice Description	Invoice Amount	Net Amount
		SEE CHECK ATTACHMENT		

05290250



AMOCO ENERGY TRADING CORPORATION
TULSA, OKLAHOMA

141876 01 1

Month	Day	Year
05	29	98

62-20
311

Check No.
6299044



To Order of

FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

Rosalind Burwell

AUTHORIZED SIGNATURE

Citibank Delaware, One Penn's Way, New Castle, DE 19720

22

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

This statement must be detached before check is deposited in the Bank.

WHEN WRITING PLEASE REFER TO YOUR BUSINESS ASSOCIATE NO.

AMOCO ENERGY TRADING CORPORATION
TULSA, OKLAHOMA

141876 01 1

Voucher	Date	Invoice Description	Invoice Amount	Net Amount
		SEE CHECK ATTACHMENT		

05110405



AMOCO ENERGY TRADING CORPORATION
TULSA, OKLAHOMA

141876 01 1

Check No.

62-20
311

6294559

Month	Day	Year
05	11	98



To Order of

FLORIDA PUBLIC UTILITIES
PO BOX 3395
WEST PALM BEACH, FL, 33402-3395

Richard Williams

AUTHORIZED SIGNATURE

Citibank Delaware, One Penn's Way, New Castle, DE 19720



TOTAL P. 01

COMPANY: Florida Public Utilities Company
 ADDRESS: 401 South Dixie Highway, P.O. Box 3395
 West Palm Beach, Florida 33402-3395
 FAX #: 561/838-1713
 ATTENTION: Christopher M. Snyder

PAYMENT INFO: George Mason Bank
 ABA #: 056004445
 ACCOUNT #: 0984590
 INVOICE #: 9804BO-10-1
 INVOICE DATE: 05/21/98
 DUE DATE: 08/05/98

FROM: 04/01/98
 TO: 04/30/98

	Volume (MMBtu)	Rate (\$ per MMBtu)	Total
Florida Gas Transmission Book-Out			
<i>No Notice</i>	213	2.410	\$513.33
<i>Receipts</i>	1,224	2.410	\$2,949.84
Total Amount Due			\$3,463.17

Prepared by Katherine Ferreira

Questions? Call 703/818-7600

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80



REVISION 01

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 33402-3395
ATTENTION: TREASURER

PAYMENT BY
ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK
ACCT# 9102774818
ABA# 021000021

INVOICE		DELIVERY MOYR	CUSTOMER NUMBER	CONTACT
NUMBER	DATE			
98040253	6/4/98	04/98	32575	CAROLYN CURTIS (713)752-7386

TERMS
PAYMENT DUE 10 DAYS FROM DATE OF INVOICE

PIPELINE	POINT OF SALE/CHARGES	DEAL #	MMBTU	\$/MMBTU	\$/AMOUNT
----------	-----------------------	--------	-------	----------	-----------

INVOICE TOTAL:	\$10,743.00	\$10,742.53
TOTAL PAID:		\$10,795.00
BALANCE AMOUNT:	<u>\$52.00</u>	(\$52.47)

SPECIAL INFORMATION

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

- THIS INVOICE REPLACES YOUR PREVIOUS INVOICE.

FOR OFFICE USE ONLY

CONTRACT NUMBER	STATE CODE	BAP #	ACCOUNT MANAGER
21-3678	BA-407	96-001-001-04	SUSAN GRIFFIN

CUSTOMER COPY