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September 11, 1998

HAND DELIVERY

RECEIVED FPU SC
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RECORDS AND
REPORTING

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

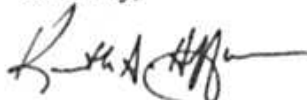
Dear Ms. Bayo:

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; 09972-98
2. An envelope containing the document considered "confidential"; and 09973-98
3. The original and fifteen copies of the direct testimony of George Bachman. 09974-98

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me. Thank you for your assistance with this filing.

Sincerely,



Kenneth A. Hoffman

KAH/rl

cc: All Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 980003-GU
Filed: September 11, 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") true-up filing for the period of April 1997 through March 1998. In support of this Request for Confidential Classification, FPU states as follows:

1. FPU's PGA true-up filing for the period of April 1997 through March 1998 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, A-6 and A-7 for the period of April 1997 through March 1998. These schedules are included as Exhibit __ (GMB-1) to the prefiled direct testimony of George M. Bachman filed on this date in this docket.

2. FPU requests that certain information¹ in this PGA true-up filing be classified as "proprietary confidential business information" within the meaning of Section 366.093(3)(d), 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. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are

¹Schedule A-3: Page 6, Lines 1-42, Page 6A, Lines 43-48, and Page 6B, Lines 49-113; and Schedule A-4: Page 7, Lines 1-34.

DOCUMENT NUMBER - DATE
09972 SEP 11 98
FPSC-RECORDS/REPORTING

requested and justification for the requested confidential treatment of the highlighted portions of FPU's PGA true-up filing for the period of April 1997 through March 1998.

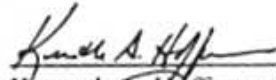
3. An unedited version of FPU's PGA true-up filing for the period of April 1997 through March 1998 (including Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5, A-6 and A-7) has been submitted to the Division of Records and Reporting on this 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 11th day of September, 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 11th day of September, 1998, to the following:

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By: 
KENNETH A. HOFFMAN, ESQ.

con3.11

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 980003-GU

Justification for Confidentiality of April 1997 through March 1998
True-up Filing Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1- 42	PURCHASED FROM,	(1)
	6A	43- 48	SYSTEM SUPPLY,	(1)
	6B	49-113	END USE,	(1)
			TOTAL PURCHASED	(1)
			COMMODITY COST/THIRD PARTY	(1)
			OTHER CHARGE ACA/GRI/FUEL,	(1,2)
			TOTAL CENTS PER THERM	(1)
A-4	7	1-34	PRODUCER NAME,	(1)
			RECEIPT POINT,	(1)
			GROSS AMOUNT,	(1)
			NET AMOUNT,	(1)
			MONTHLY GROSS,	(1)
			MONTHLY NET,	(1)
			WELLHEAD PRICE,	(1)
			CITYGATE PRICE	(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.

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1987 Through MARCH 1988

	CURRENT MONTH:				MARCH 1988				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	152,348	(10,216)	(6.71)				
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	66,525	(5,875)	(8.83)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	13,651,062	(2,268,630)	(16.62)				
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	5,194,413	(548,541)	(10.56)				
6 OTHER	0	0	0	100.00	16,084	0	16,084	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)	1,778,384	1,799,393	(21,010)	(1.17)	16,247,240	19,064,418	(2,817,178)	(14.78)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	34,311	(6,013)	(17.52)				
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	14,699,040	1,843,875	12.54				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	48,158,640	44,748,550	4,410,090	9.86				
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	5,228,110	4,960,220	267,890	5.36	47,057,190	44,748,550	2,308,640	5.16				
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	69,877,470	8,061,300	11.54				
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 (1+17+18+20)-(21-23)	5,228,110	4,960,220	267,890	5.36	47,057,190	44,748,550	2,308,640	5.16				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	80,480	(3,146)	(3.91)				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	44,668,070	25,817,755	57.80				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.340	(0.051)	(15.00)				
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.731	(0.064)	(8.78)				
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)	22.525	24.142	(1.617)	(6.70)	24.189	30.508	(6.317)	(20.71)				
32 DEMAND (5/19)	7.518	6.231	1.287	20.65	5.961	7.434	(1.473)	(19.81)				
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)	34.029	36.278	(2.247)	(6.19)	34.527	42.803	(8.076)	(18.96)				
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)	24.978	36.282	(11.304)	(31.16)	36.592	42.833	(6.041)	(14.17)				
40 TOTAL COST OF THERM SOLD (11/27)	28.177	36.342	(8.165)	(22.47)	23.050	42.680	(19.630)	(45.99)				
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)	30.945	39.110	(8.165)	(20.88)	25.818	45.448	(19.630)	(43.19)				
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)	31.06135	39.25705	(8.196)	(20.88)	25.91508	45.61888	(19.704)	(43.19)				
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	39.257	(8.196)	(20.88)	25.915	45.619	(19.704)	(43.19)				

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CURRENT MONTH:	MARCH 1988			PERIOD TO DATE		
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT %
COST OF GAS PURCHASED						
1 COMMODITY (Pipeline)	17,204	14,468	2,736 (15.90)	142,132	135,521	6,611 (4.68)
2 NO NOTICE SERVICE	6,402	6,402	(1) (0.01)	60,600	63,863	(3,213) (5.03)
3 SWING SERVICE	0	0	0 (0.00)	0	0	0 (0.00)
4 COMMODITY (Other)	1,177,186	1,177,472	(286) (0.02)	11,382,432	12,257,831	(875,399) (7.74)
5 DEMAND	577,512	581,031	(3,519) (0.61)	4,945,942	4,907,408	38,534 (0.78)
6 OTHER	0	0	0 (0.00)	16,084	16,084	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	1,778,384	1,789,303	(11,019) (0.62)	16,247,240	17,380,705	(1,133,465) (7.04)
12 NET UNBILLED	0	0	0 (0.00)	0	0	0 (0.00)
13 COMPANY USE	862	3,240	(2,378) (275.00)	28,298	37,883	(9,585) (33.70)
14 TOTAL THERM SALES	1,789,246	1,805,446	(16,200) (0.90)	16,542,915	16,444,879	98,036 (0.59)
THERMS PURCHASED						
15 COMMODITY (Pipeline)	5,224,110	4,960,220	273,890 (5.25)	49,026,110	49,026,110	0 (0.00)
16 NO NOTICE SERVICE	1,085,000	1,085,000	0 (0.00)	9,096,000	9,096,000	0 (0.00)
17 SWING SERVICE	0	0	0 (0.00)	0	0	0 (0.00)
18 COMMODITY (Other)	5,228,110	4,960,220	267,890 (5.15)	47,057,190	46,891,690	165,500 (0.35)
19 DEMAND	7,681,800	9,324,800	(1,643,000) (21.39)	77,938,770	75,896,770	2,042,000 (2.62)
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	5,228,110	4,960,220	267,890 (5.15)	47,057,190	46,891,690	165,500 (0.35)
25 NET UNBILLED	0	0	0 (0.00)	0	0	0 (0.00)
26 COMPANY USE	3,411	8,830	(5,419) (158.58)	77,334	98,303	(20,969) (27.08)
27 TOTAL THERM SALES	6,311,294	4,961,290	1,350,004 (21.39)	70,485,825	48,793,357	21,692,468 (30.63)
CENTS PER THERM						
28 COMMODITY (Pipeline)	0.330	0.292	0.038 (11.52)	0.289	0.276	0.013 (4.50)
29 NO NOTICE SERVICE	0.590	0.590	0 (0.00)	0.667	0.702	(0.035) (4.96)
30 SWING SERVICE	0.000	0.000	0 (0.00)	0.000	0.000	0 (0.00)
31 COMMODITY (Other)	22.525	24.142	(1,617) (7.18)	24.189	26.141	(1,952) (8.07)
32 DEMAND	7.518	8.231	(0.713) (9.48)	5.961	6.468	(0.507) (7.37)
33 OTHER	0.000	0.000	0 (0.00)	0.000	0.000	0 (0.00)
LESS END-USE CONTRACT						
34 COMMODITY Pipeline	0.000	0.000	0 (0.00)	0.000	0.000	0 (0.00)
35 DEMAND	0.000	0.000	0 (0.00)	0.000	0.000	0 (0.00)
36 COMMODITY Other	34.029	36.276	(2,247) (6.60)	34.527	37.068	(2,541) (7.37)
37 TOTAL COST OF PURCHASES	0.000	0.000	0 (0.00)	0.000	0.000	0 (0.00)
38 NET UNBILLED	0.000	0.000	0 (0.00)	0.000	0.000	0 (0.00)
39 COMPANY USE	24.978	36.282	(11,304) (45.28)	36.502	38.527	(2,025) (5.50)
40 TOTAL COST OF THERM SOLD	28.177	36.342	(8,165) (29.00)	23.050	37.144	(14,094) (61.13)
41 TRUE-UP	2.768	2.768	0 (0.00)	2.768	2.768	0 (0.00)
42 TOTAL COST OF GAS	30.945	39.110	(8,165) (26.41)	25.818	39.912	(14,094) (54.58)
43 REVENUE TAX FACTOR	1.00378	1.00378	0 (0.00)	1.00378	1.00378	0 (0.00)
44 PGA FACTOR ADJUSTED FOR TAXES	31.06135	39.25705	(8,192) (26.38)	25.91508	40.06207	(14,147) (54.51)
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	39.257	(8,196) (26.38)	25.915	40.062	(14,147) (54.51)

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
PAGE 2 OF 13

COST OF GAS PURCHASED	CURRENT MONTH:			PERIOD TO DATE		
	MARCH 1988		DIFFERENCE	APRIL 1987		DIFFERENCE
	ACTUAL	FLEXDOWN ESTIMATE		ACTUAL	FLEXDOWN ESTIMATE	
1 COMMODITY (Pipeline)	17,284	14,488	2,796	18,300	142,132	6,811
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0 01)	60,650	(3,212)
3 SWING SERVICE	0	0	0	0 00	0	0
4 COMMODITY (Other)	1,177,186	1,187,472	(20,286)	(1,899)	11,362,432	(873,399)
5 DEMAND	577,512	581,031	(3,519)	(0 81)	4,645,842	(261,464)
6 OTHER	0	0	0	100 00	16,084	0
LESS END-USE CONTRACT						
7 COMMODITY (Pipeline)	0	0	0	0 00	0	0
8 DEMAND	0	0	0	0 00	0	0
9 COMMODITY (Other)	0	0	0	0 00	0	0
10 Second Month Purchase Ag. (OPTIONAL)	0	(700,707)	700,707	(100 00)	(2,403,347)	2,403,347
11 TOTAL COST	1,778,384	1,596,686	678,698	81 86	14,977,364	1,269,876
12 NET UNBILLED	0	0	0	0 00	0	0
13 COMPANY USE	852	3,240	(2,388)	(73 70)	37,883	(8,585)
14 TOTAL THERM SALES	1,295,579	1,095,448	200,133	18 27	16,542,915	754,840
THERMS PURCHASED						
15 COMMODITY (Pipeline)	5,224,110	4,980,220	273,890	5 52	48,035,110	123,530
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0 00	9,095,000	0
17 SWING SERVICE	0	0	0	0 00	0	0
18 COMMODITY (Other)	5,226,110	4,980,220	265,890	5 36	47,057,190	165,530
19 DEMAND	7,681,800	8,324,800	(1,643,000)	(17 82)	77,908,770	2,042,000
20 OTHER	0	0	0	0 00	0	0
LESS END-USE CONTRACT						
21 COMMODITY (Pipeline)	0	0	0	0 00	0	0
22 DEMAND	0	0	0	0 00	0	0
23 COMMODITY (Other)	0	0	0	0 00	0	0
24 TOTAL PURCHASES	5,226,110	4,980,220	265,890	5 36	47,057,190	165,530
25 NET UNBILLED	0	0	0	0 00	0	0
26 COMPANY USE	3,411	8,930	(5,519)	(81 80)	77,334	(20,969)
27 TOTAL THERM SALES	6,311,304	4,951,290	1,360,104	27 47	70,485,825	23,692,468
CENTS PER THERM						
28 COMMODITY (Pipeline)	0 320	0 292	0 028	13 01	0 289	0 013
29 NO NOTICE SERVICE	0 590	0 590	0 000	0 00	0 667	(0 025)
30 SWING SERVICE	0 000	0 000	0 000	0 00	0 000	0 000
31 COMMODITY (Other)	22 525	24 142	(1 617)	(6 70)	24 189	(1 352)
32 DEMAND	7 518	6 231	1 287	20 85	5 961	6 466
33 OTHER	0 000	0 000	0 000	0 00	0 000	0 000
LESS END-USE CONTRACT						
34 COMMODITY Pipeline	0 000	0 000	0 000	0 00	0 000	0 000
35 DEMAND	0 000	0 000	0 000	0 00	0 000	0 000
36 COMMODITY Other	0 000	0 000	0 000	0 00	0 000	0 000
37 TOTAL COST OF PURCHASES	34 029	22 150	11 879	53 83	34 527	2 587
38 NET UNBILLED	0 000	0 000	0 000	0 00	0 000	0 000
39 COMPANY USE	28 878	36 282	(11 304)	(31 16)	26 592	38 537
40 TOTAL COST OF THERM SOLD	28 177	22 190	5 987	26 98	23 050	32 007
41 TRUE-UP	2 768	2 768	0 000	0 00	2 768	0 000
42 TOTAL COST OF GAS	30 845	24 958	23 99	23 99	25 818	(8 957)
43 REVENUE TAX FACTOR	1 00378	1 00378	0 000	0 00	1 00378	0 000
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	31 08135	25 05184	6 011	23 99	25 91508	(8 991)
45 PGA FACTOR ROUNDED TO NEAREST .001	31 081	25 052	6 009	23 99	25 915	(8 991)

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
PAGE 3 OF 13

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
MARCH 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,894,510	15,928.71	0.325
2 No Notice Commodity Adjustment - System Supply	55,850	225.08	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	8,000	10.80	0.235
4 Commodity Pipeline - Scheduled FTS - OSSS	275,750	1,111.27	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)	5,234,110	17,283.86	0.330
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	4,950,360	1,115,866.02	22.541
18 Commodity Other - Scheduled FTS - OSSS	275,750	62,875.98	22.802
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	(1,556.40)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,226,110	1,177,185.60	22.525
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,398,050	576,769.17	7.796
26 Demand (Pipeline) Entitlement to End-Users	8,000	40.00	0.500
27 Demand (Pipeline) Entitlement to OSSS	275,750	703.16	0.255
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	7,681,800	577,512.33	7.518
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: MARCH 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	22254	10	316,785.13	0.00	6,401.50	0.00	0.00	310,383.63	0.00
2	FGT	22244	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	22452	12	11,729.87	11,729.87	0.00	0.00	0.00	0.00	0.00
4	FGT	22441	13	5,328.91	5,328.91	0.00	0.00	0.00	0.00	0.00
5	FGT	22451	14	225.08	225.08	0.00	0.00	0.00	0.00	0.00
6			15		0.00	0.00	0.00		0.00	0.00
7			16		0.00	0.00	0.00		0.00	0.00
8			17		0.00	0.00	0.00		0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,778,383.29	17,283.86	6,401.50	0.00	1,177,185.60	577,512.33	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		MARCH 1998		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			(3)	AMOUNT	%
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,177,186	1,197,472	20,286	1.69	11,382,432	12,257,831	875,399	7.14	
2 TRANSPORTATION & OTHER (Sch. A-1 Lines 1,2,3,5,6)	601,198	(98,786)	(699,984)	708.59	4,864,807	2,719,533	(2,145,274)	(78.88)	
3 TOTAL	1,778,384	1,098,686	(679,698)	(61.86)	16,247,240	14,977,364	(1,269,876)	(8.48)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,295,579	1,095,446	(200,133)	(18.27)	16,542,914	15,768,075	(774,839)	(4.78)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,020)	(103,020)	0	0.00	(1,236,383)	(1,236,383)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,192,559	992,426	(200,133)	(20.17)	15,306,531	14,551,692	(754,839)	(5.19)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(585,825)	(106,260)	479,565	(451.31)	(940,709)	(425,672)	515,037	(120.99)	
8 INTEREST PROVISION-THIS PERIOD (2)	(611)	670	1,281	0.00	3,421	5,320	1,895	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	109,074	145,160	36,086	24.86	(673,441)	(673,441)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,020	103,020	0	0.00	1,236,383	1,236,383	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)	(374,342)	142,590	516,932	362.53	(374,342)	142,590	516,932	362.53	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	109,074	145,160	36,086	24.86					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(373,731)	141,920	515,651	363.34					
14 TOTAL (12+13)	(264,657)	287,080	551,737	192.19					
15 AVERAGE (50% OF 14)	(132,328)	143,540	275,868	192.19					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	5.6000%	—	—					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5500%	5.6000%	—	—					
18 TOTAL (16+17)	11.0800%	11.2000%	—	—					
19 AVERAGE (50% OF 18)	5.5400%	5.6000%	—	—					
20 MONTHLY AVERAGE (19/12 Months)	0.462%	0.467%	—	—					
21 INTEREST PROVISION (15x20)	(611)	670	—	—					

* 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
MARCH 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SC : 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	3,534,132	0	0	0	21.743444

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MARCH 1998

LINE NO	DATE	PURCHASE FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM		
								THIRD PARTY	PIPELINE					
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	7,899,861	0	0	0	24.7082851

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
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FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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40								
41								
42								
43								
	TOTAL		17,148	16,676	531,600	517,026		
					WEIGHTED AVERAGE		\$2.2173	\$2.2799

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 FGTS FUEL RETENTION.

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

		CURRENT MONTH:		MARCH 1998		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	1,255,060	1,170,310	(84,750)	(7.24)	10,026,331	9,059,360	(966,971)	(10.67)	
OUTDOOR LIGHTING	(21)	144	240	96	40.00	2,216	2,500	284	11.35	
RESIDENTIAL	(31)	1,164,161	1,229,820	65,659	5.34	9,026,729	9,563,800	537,071	5.62	
LARGE VOLUME	(51)	2,080,884	2,101,360	20,476	0.97	22,507,277	21,280,240	(1,227,037)	(5.77)	
OTHER	(81)	15,307	16,860	1,553	9.21	117,115	136,440	19,325	14.16	
TOTAL FIRM		4,515,556	4,518,590	3,034	0.07	41,679,667	40,042,340	(1,637,327)	(4.09)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(51)	347,668	432,710	85,042	19.65	4,154,054	4,625,770	471,716	10.20	
INTERRUPTIBLE TRANSPORT	(92)	77,160	30,720	(46,440)	(151.17)	374,465	309,090	(65,375)	(21.15)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,095,260	1,860,000	764,740	41.12	21,639,618	21,900,000	260,382	1.19	
OFF SYSTEM SALES SERVICE	(95)	275,750	0	(275,750)	0.00	2,638,000	0	(2,638,000)	0.00	
TOTAL INTERRUPTIBLE		1,795,838	2,323,430	527,592	22.71	28,806,137	26,834,860	(1,971,277)	(7.35)	
TOTAL THERM SALES		6,311,394	6,842,020	530,626	7.78	70,485,804	66,877,200	(3,608,604)	(5.40)	
NUMBER OF CUSTOMERS (FIRM)										
						AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,728	2,514	(214)	(8.51)	2,643	2,442	(201)	(8.23)	
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00	
RESIDENTIAL	(31)	32,150	31,630	(520)	(1.64)	31,493	31,011	(482)	(1.55)	
LARGE VOLUME	(51)	887	900	13	1.44	883	888	5	0.56	
OTHER	(81)	437	429	(8)	(1.86)	433	425	(8)	(1.88)	
TOTAL FIRM		36,202	35,473	(729)	(2.06)	35,452	34,766	(686)	(1.97)	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)										
						AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	12	13	1	7.69	13	13	0	0.00	
INTERRUPTIBLE TRANSPORT	(92)	2	1	(1)	(100.00)	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		36,218	35,488	(730)	(2.06)	35,468	34,781	(687)	(1.98)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	460	466	6	1.29	3,794	3,710	(84)	(2.26)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	36	39	3	7.69	287	308	21	6.82	
LARGE VOLUME	(51)	2,346	2,335	(11)	(0.47)	25,490	23,964	(1,526)	(6.37)	
OTHER	(81)	35	39	4	10.26	270	321	51	15.89	
INTERRUPTIBLE	(61)	28,972	33,285	4,313	12.96	319,543	355,828	36,285	10.20	
INTERRUPTIBLE TRANSPORT	(92)	38,580	30,720	(7,860)	(25.59)	374,465	309,090	(65,375)	(21.15)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,095,260	1,860,000	764,740	41.12	21,639,618	21,900,000	260,382	1.19	
OFF SYSTEM SALES SERVICE	(95)	275,750	0	(275,750)	0.00	2,638,000	0	(2,638,000)	0.00	

ACTUAL FOR THE PERIOD OF: APRIL 1987 THROUGH MARCH 1988

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1. AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419	1.0440	1.0475	1.0516	1.0564	1.0478	1.0444
CCF PURCHASED												
* AVERAGE L TU CONTENT												
2. PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.829	14.828	14.829	14.828	14.828	14.829	14.829	14.829	14.829	14.829	14.829	14.829
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3. BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	1.06	1.06	1.06	1.06	1.06	1.07	1.07	1.06	1.06
SANFORD & DELAND												
1. AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418	1.0446	1.0477	1.0519	1.0562	1.0471	1.0456
CCF PURCHASED												
* AVERAGE BTU CONTENT												
2. PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3. BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.07	1.06	1.06	1.06	1.06	1.06	1.06	1.07	1.07	1.07	1.07	1.06

EXHIBIT NO. _____
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

FOR THE PERIOD:

APRIL 97 Through MARCH 98

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	16,247,240
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	15,306,531
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		(940,709)
4 INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	3,425
5 FOR THE PERIOD (3+4)		(937,284)
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 97 Through MARCH 98 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 98 Through MARCH 99 PERIOD	E-4 Line 4 Col. 4	(420,352)
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 99 Through DECEMBER 99 PERIOD (5-6)		(516,932)

EXHIBIT NO. _____
 DOCKET NO. 980003-GU
 FLORIDA PUBLIC UTILITIES CO.
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