

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's Purchased Gas Adjustment Docket NO. 990003-GU, /audit Control No. 99-042042:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
AUDITOR'S	41-1/4-2 P2	ALL	ALL	SEE BELOW
WORK PAPERS	41-2/4-2 P4	ALL	ALL	SEE BELOW
	41-2/4-2 P5	ALL	ALL	SEE BELOW
	41-4	10,12,14&16	B,D&F	SEE BELOW
	41-4	14,16&18	H&J	SEE BELOW
	41-4	23	L&N	SEE BELOW
	41-4/1	10-13,27-30	A-C	SEE BELOW
	41-4/1	19	A,C-H	SEE BELOW
	41-4/1	36-47	H,J&K	SEE BELOW
	41-4/1	56-60	B-G	SEE BELOW
	41-4/2	1-12	ALL	SEE BELOW
	43-1 P2	7-10	B,C,E&I	SEE BELOW
	43-1/1	1-80	ALL	SEE BELOW
	43-1/2	1-80	ALL	SEE BELOW
	43-1/3	1-80	ALL	SEE BELOW
	43-2 P2	7-13	B,C,E&I	SEE BELOW
	43-2/1	1-80	ALL	SEE BELOW
	43-2/2	1-80	ALL	SEE BELOW
	43-2/3	1-80	ALL	SEE BELOW
	43-2/4	1-80	ALL	SEE BELOW
	43-2/5	1-80	ALL	SEE BELOW
	43-2/6	1-80	ALL	SEE BELOW
	43-2/7	13-16	A-C	SEE BELOW
	43-2/7	23	F,G&H	SEE BELOW
	43-2/7	24	F&H	SEE BELOW

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 The information contained within these columns represent negotiated gas supplies purchased from suppliers other than Florida Gas Transmission Company and deliveries by gate station as well as competitively made Off System Sales data. 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 and gas tendered by gate station would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers and operating information. These data also contain information concerning the totals paid to gas 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.

DOCUMENT NUMBER-DATE

07806 JUN 28 88

FPSO-RECORDS/REPORTING

Exhibit "A" (continued)  
FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's Purchased Gas Adjustment Docket NO. 990003-GU, /audit Control No. 99-042042:

These item also 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.

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F O L D E R	P A G E	Diskette Index		B I N D E R	P A G E	Diskette Index	
		File Folders Maintained in District Office	Disk #			File Name	Disk #
		<p style="font-size: 1.2em; margin: 0;">FPUC</p> <p style="font-size: 1.2em; margin: 0;">PGA</p> <p style="font-size: 1.2em; margin: 0;">4/1/98 - 12/31/98</p>				<p style="font-weight: bold; margin: 0;">COST OF CAPITAL</p>	
					31	COST OF CAPITAL	
					32	EQUITY	
					33	LONG TERM DEBT	
					34	SHORT TERM DEBT	
					35	CUSTOMER DEPOSITS	
					36	DEFERRED TAXES	
					37	TAX CREDITS	
					38		
					39		
						<p style="font-weight: bold; margin: 0;">NET OPERATING INCOME</p>	
					40	NET OPERATING INCOME	
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						<p style="font-weight: bold; margin: 0;">OTHER INCOME</p>	
					61	OPERATING INCOME	
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FPUC

PGA

4/1/98 - 12/31/98

CURRENT FILES

ORIGINAL WORK PAPERS - FILE MAINTENANCE  
IN DIVISION AUDIT FINANCE CONTROL FILE

PLANNING AND CONTROL

- 1 AUDIT REPORT
- 2 COMPANY FILING
- 3 MANAGEMENT REPRESENTATION LETTER
- 4 AUDIT SERVICE REQUEST
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- 7 ANALYTICAL REVIEW
- 8 REVIEW NOTES BOARD OF DIRECTORS/  
LIST OF DIRECTORS AND AFFILIATES
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- 10 DOCUMENT REQUESTS AND CONTROL LOG
- 11 CONFIDENTIAL DOCUMENTS CONTROL LOG
- 12 TRIAL BALANCE
- 13 ADJUSTMENT / RECLASSIFICATION SUMMARY
- 14 SUPERVISORS REVIEW OF AUDIT

RATE BASE

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- 22 ACCUMULATED DEPRECIATION
- 23 ACCUMULATED AMORTIZATION OF CIAC
- 24 WORKING CAPITAL
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P 32

COST OF GAS PURCHASED						
DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
COMMODITY (Pipeline)	18,905.45	0.00	0.00	0.00	1,447.38	17,458.07
NO NOTICE	4,425.00	0.00	0.00	0.00	0.00	4,425.00
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	966,794.97	0.00	0.00	0.00	61,352.21	905,442.76
DEMAND	557,511.90	0.00	0.00	0.00	332.82	557,179.08
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,547,637.32	0.00	0.00	0.00	63,132.41	1,484,504.91

THERMS PURCHASED						
COMMODITY (Pipeline)	4,029,740	0	0	0	258,000	3,771,740
NO NOTICE	750,000	0	0	0	0	750,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	4,029,450	0	0	0	258,000	3,771,450
DEMAND	6,534,000	0	0	0	258,000	6,276,000
OTHER	0	0	0	0	0	0

BTU FACTOR			
DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	4,647,740	4,409,220	1.05410
MID-FLORIDA	794,740	753,790	1.05433

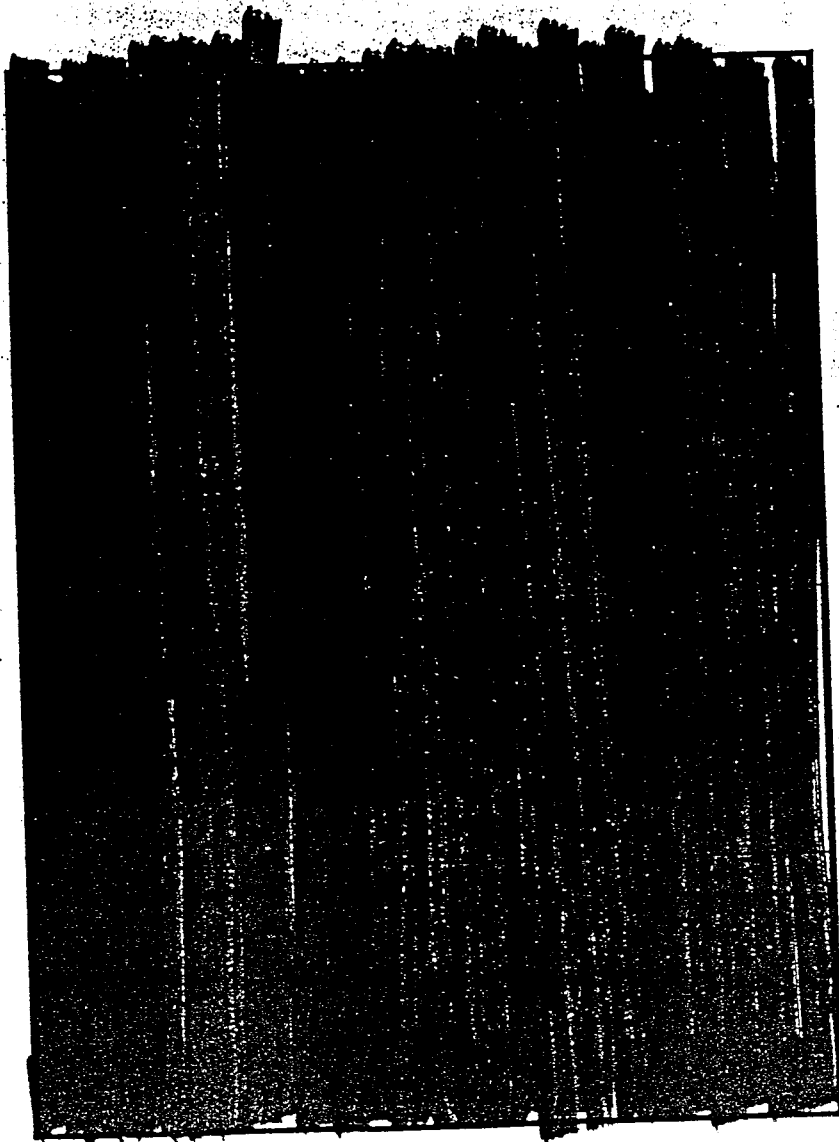
DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %'S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
W PALM BEACH	4,647,740	1,645,830	3,001,910	79.60%	1,181,665.91	63,132.41	1,244,798.32
SANFORD	497,580	25,200	472,380	12.53%	186,008.47	0.00	186,008.47
DELAND	297,160	0	297,160	7.87%	116,830.53	0.00	116,830.53
TOTAL	5,442,480	1,671,030	3,771,450	100.00%	1,484,504.91	63,132.41	1,547,637.32

\* UNIT OF MEASURE = THERMS

C:\GASCOST\Allocation of Gas Invoices - April 1998.xls\ACCOUNTING #1

P 31

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Restrictions:

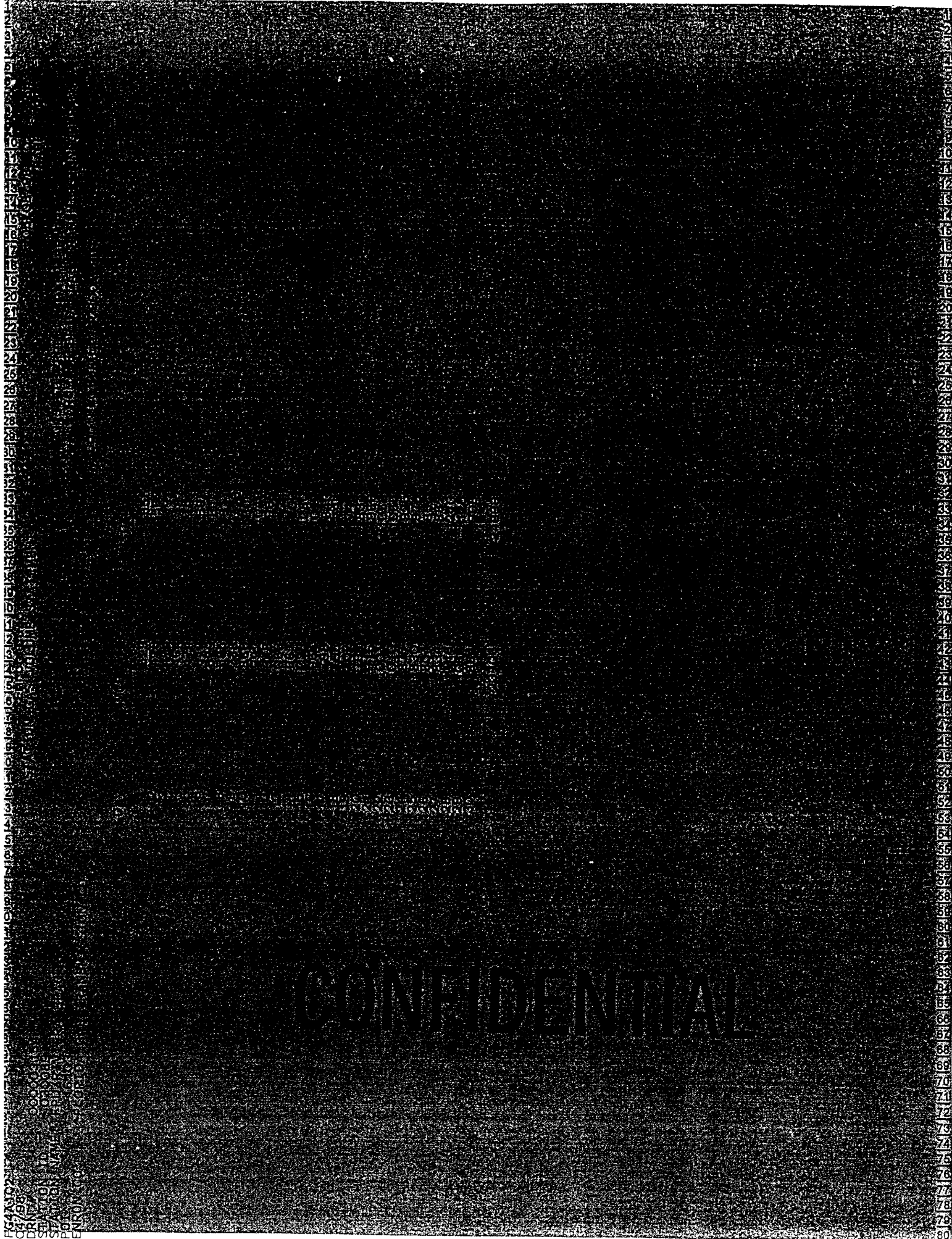
From the EGT meter statements, nonretail at Mer and other M Meter  
 on each gas station. Average flow system will calculate automatically and  
 carry forward to his approved meter.

EMU CALCULATION INPUT SHEET

Station	MMF	MMEB	MMEB/MF
Riviera Beach	23,716	2,198	0.0922
West Palm West	44,984	3,279	0.0729
West Palm Beach	38,576	6,161	0.1600
Lake Worth North	33,502	3,536	0.1055
Lake Worth South	18,274	2,973	0.1627
BONNOR Beach	31,462	4,836	0.1537
Boca Raton	48,170	7,182	0.1491
WFB Subtotal	240,024	34,183	0.1424
Santa	24,115	3,125	0.1296
Sanford West	11,110	1,445	0.1300
DeLand	20,535	2,180	0.1061
Deland South	7,241	879	0.1213
Mid Florida Subtotal	63,001	7,629	0.1211
Grand Total	303,025	41,812	0.1379

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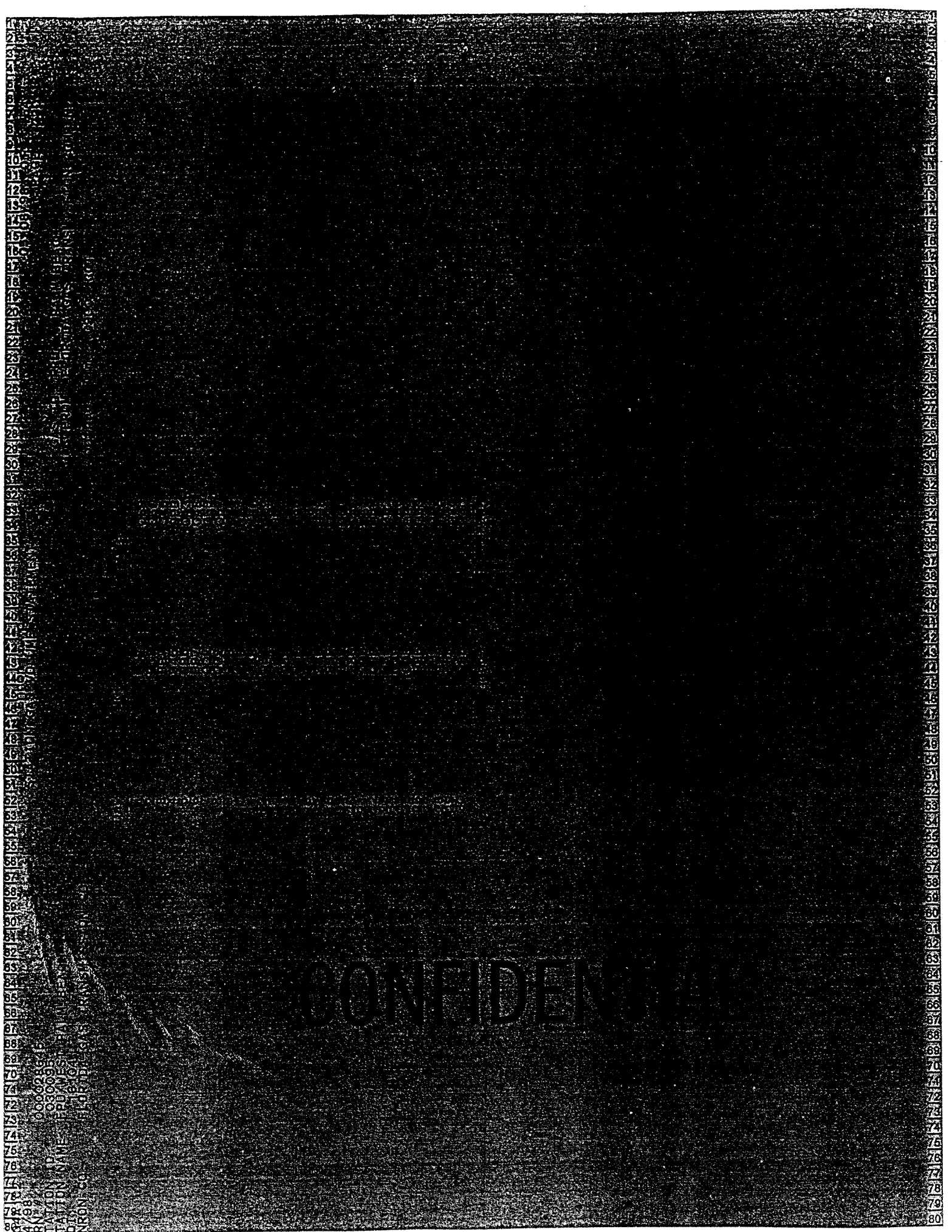


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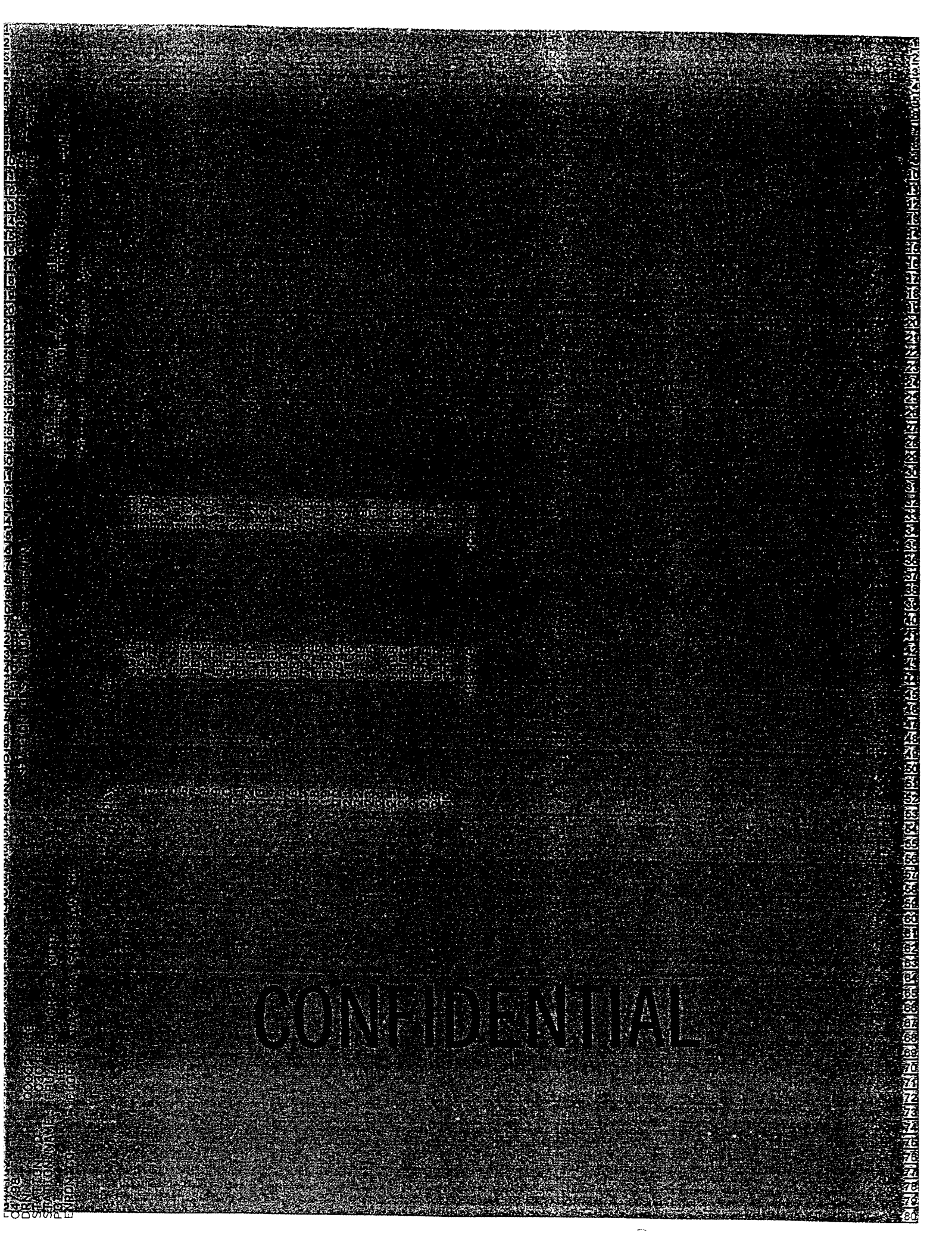
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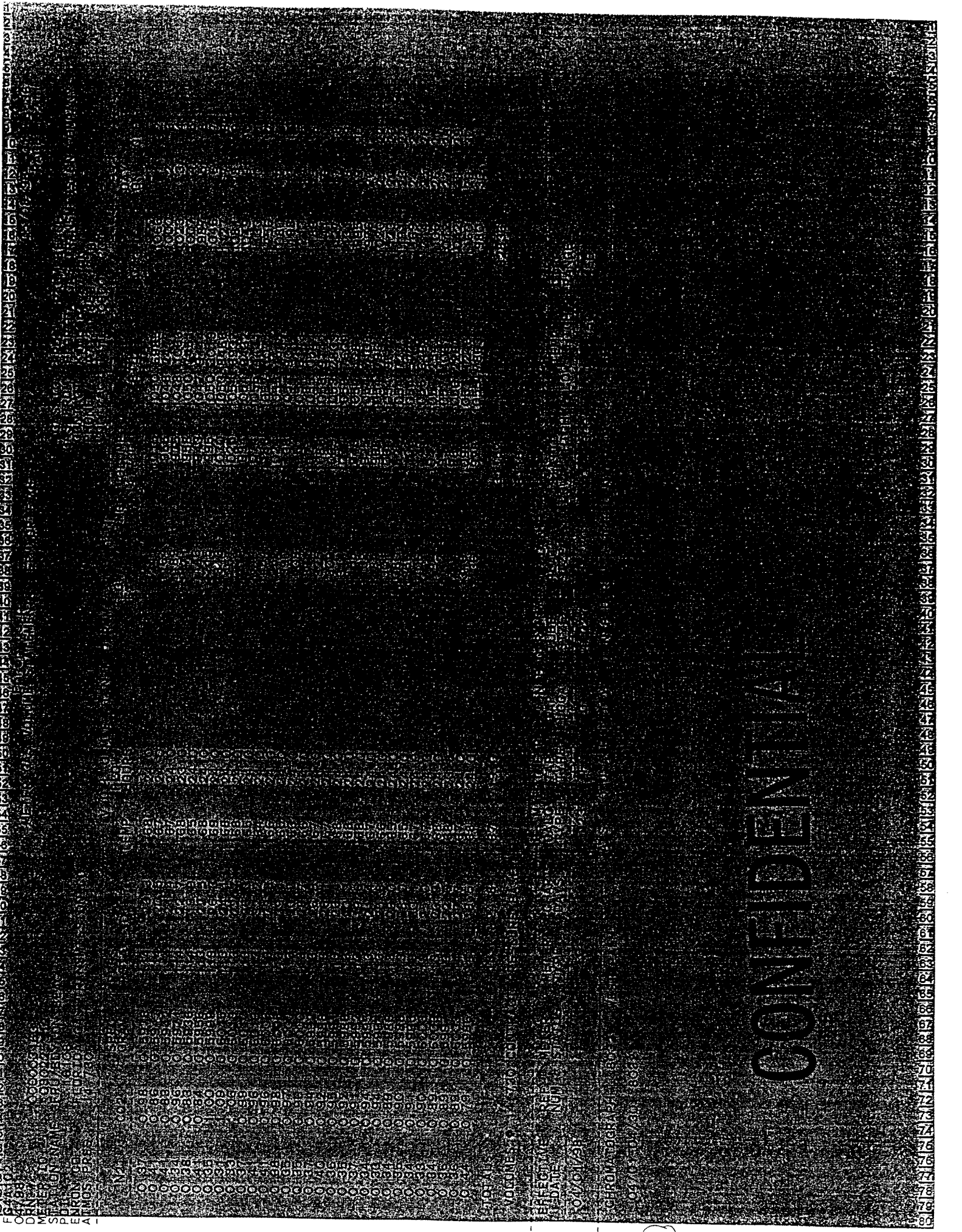
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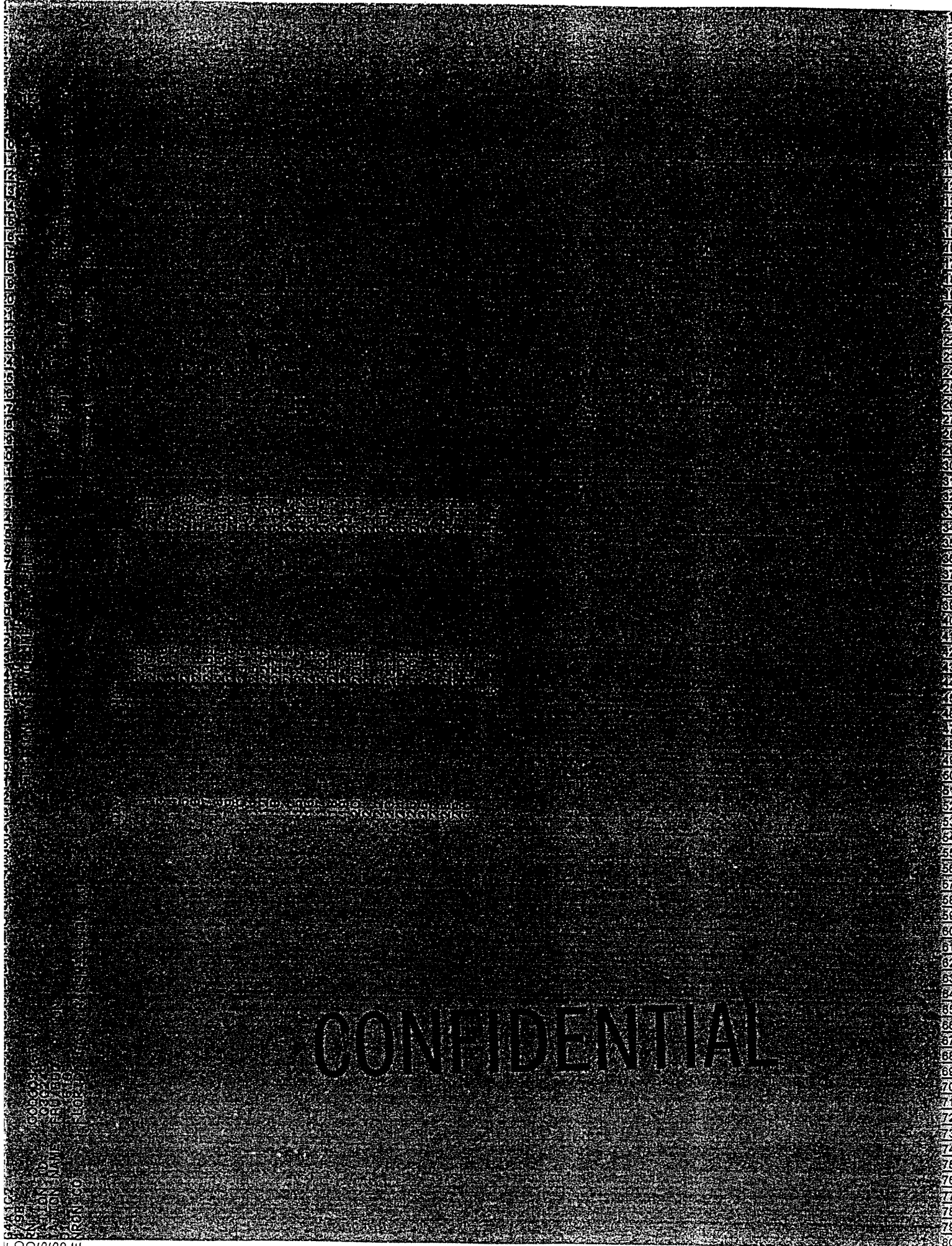
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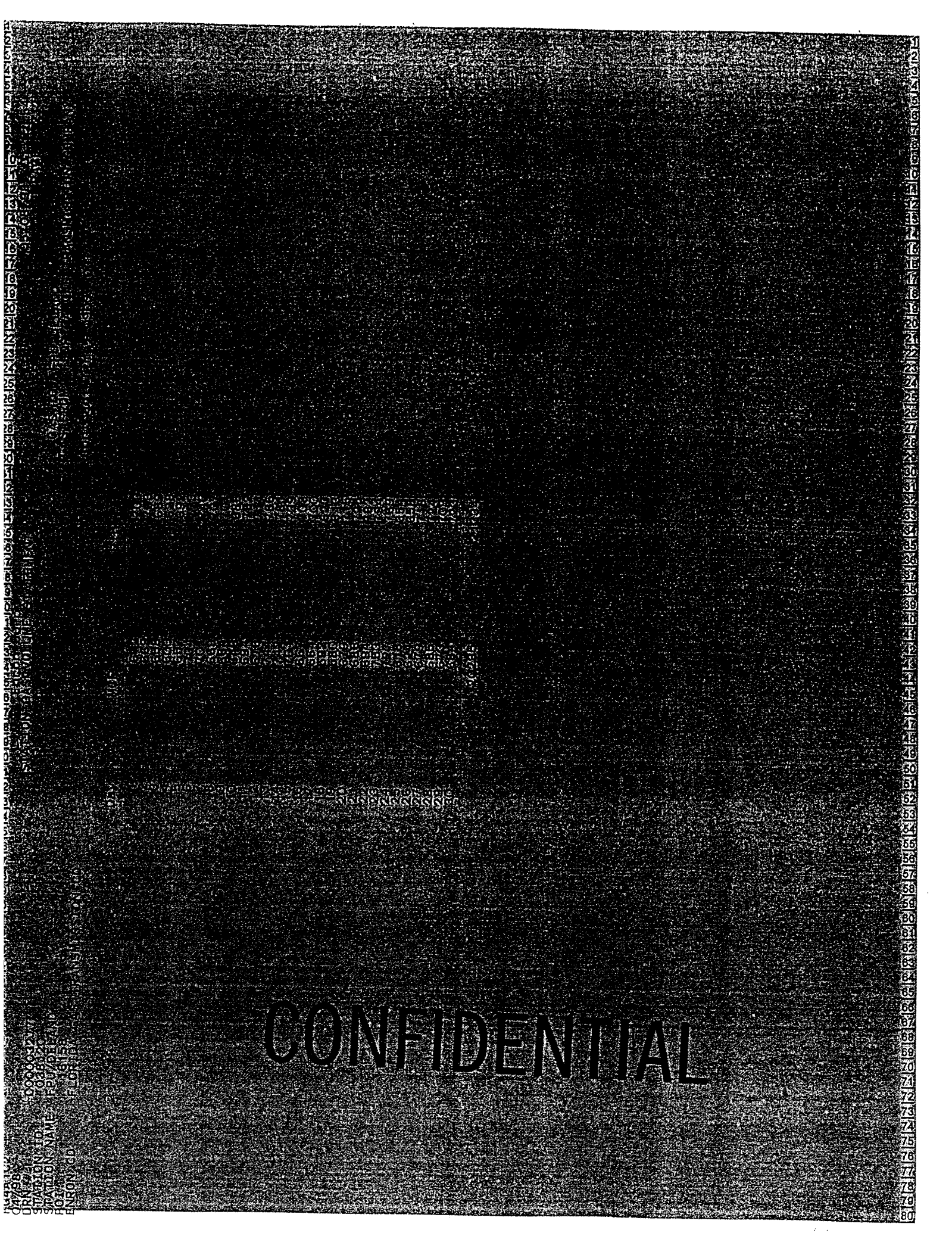
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PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF:

SEPTEMBER 1998

RC

**COST OF GAS PURCHASED**

DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
COMMODITY (Pipeline)	13,794.96	115.12	0.00	115.12	1,188.48	12,491.38
NO NOTICE	1,770.00	0.00	0.00	0.00	0.00	1,770.00
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	495,196.25	0.00	0.00	0.00	36,553.02	458,643.23
DEMAND	213,801.50	205.20	0.00	205.20	0.00	213,596.30
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>724,562.71</b>	<b>320.32</b>	<b>0.00</b>	<b>320.32</b>	<b>37,741.50</b>	<b>686,500.89</b>

**THERMS PURCHASED**

COMMODITY (Pipeline)	2,856,460	20,520	0	20,520	211,850	2,624,090
NO NOTICE	300,000	0	0	0	0	300,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	2,807,800	0	0	0	211,850	2,595,950
DEMAND	4,106,400	20,520	0	20,520	211,850	3,874,030
OTHER	0	0	0	0	0	0

**BTU FACTOR**

DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	4,593,180	4,363,160	1.05272
MID-FLORIDA	678,960	645,250	1.05224

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %'S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
W PALM BEACH	4,593,180	2,656,240	1,936,940	74.61%	512,198.31	38,061.82	550,260.13
SANFORD	427,790	19,950	407,840	15.71%	107,849.29	0.00	107,849.29
DELAND	251,170	0	251,170	9.68%	66,453.29	0.00	66,453.29
<b>TOTAL</b>	<b>5,272,140</b>	<b>2,676,190</b>	<b>2,595,950</b>	<b>100.00%</b>	<b>686,500.89</b>	<b>38,061.82</b>	<b>724,562.71</b>

\* UNIT OF MEASURE = THERMS

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**\* REVISED \***

1-11-98

PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF:

NOVEMBER 1998

**COST OF GAS PURCHASED**

DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
COMMODITY (Pipeline)	7,857.63	64.48	0.00	64.48	653.60	7,139.55
NO NOTICE	5,487.00	0.00	0.00	0.00	0.00	5,487.00
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	757,609.86	0.00	0.00	0.00	43,306.45	714,303.41
DEMAND	563,855.40	106.50	0.00	106.50	1,092.20	562,656.70
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>1,334,809.89</b>	<b>170.98</b>	<b>0.00</b>	<b>170.98</b>	<b>45,052.25</b>	<b>1,289,586.66</b>

**THERMS PURCHASED**

COMMODITY (Pipeline)	3,752,580	21,210	0	21,210	215,000	3,516,370
NO NOTICE	930,000	0	0	0	0	930,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	3,731,370	0	0	0	215,000	3,516,370
DEMAND	10,884,000	21,210	0	21,210	215,000	10,647,790
OTHER	0	0	0	0	0	0

**BTU FACTOR**

DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	4,916,050	4,642,220	1.05899
MID-FLORIDA	730,230	689,870	1.05850

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %'S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
W PALM BEACH	4,916,050	2,104,810	2,811,240	79.95%	1,031,024.53	45,223.23	1,076,247.76
SANFORD	448,610	25,100	423,510	12.04%	155,266.23	0.00	155,266.23
DELAND	281,620	0	281,620	8.01%	103,295.90	0.00	103,295.90
<b>TOTAL</b>	<b>5,646,280</b>	<b>2,129,910</b>	<b>3,516,370</b>	<b>100.00%</b>	<b>1,289,586.66</b>	<b>45,223.23</b>	<b>1,334,809.89</b>

\* UNIT OF MEASURE = THERMS

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**REVISED**

PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF: **NOVEMBER 1998**

**COST OF GAS PURCHASED**

DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
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NO NOTICE	5,487.00	0.00	0.00	0.00	0.00	5,487.00
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	757,609.86	0.00	0.00	0.00	43,306.45	714,303.41
DEMAND	563,855.40	106.50	0.00	106.50	1,092.20	562,656.70
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>1,334,809.89</b>	<b>170.98</b>	<b>0.00</b>	<b>170.98</b>	<b>45,052.25</b>	<b>1,289,586.66</b>

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COMMODITY (Pipeline)	3,752,580	21,210	0	21,210	215,000	3,516,370
NO NOTICE	930,000	0	0	0	0	930,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	3,731,370	0	0	0	215,000	3,516,370
DEMAND	10,884,000	21,210	0	21,210	215,000	10,647,790
OTHER	0	0	0	0	0	0

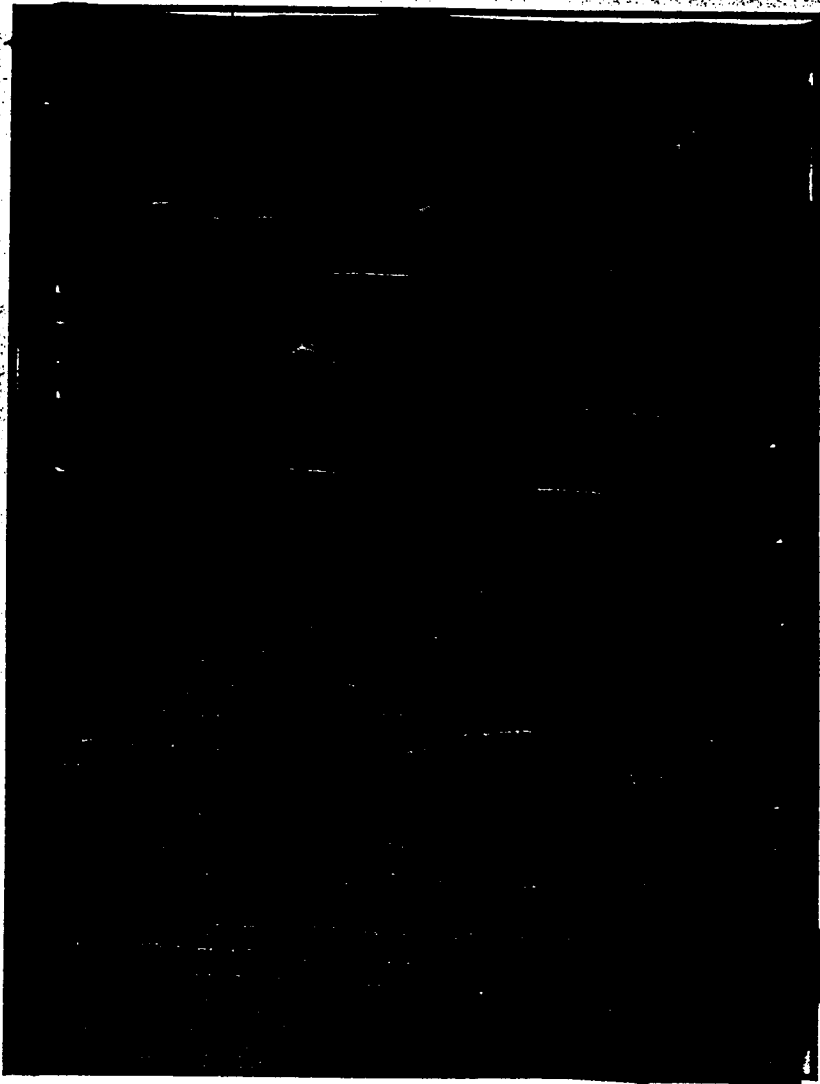
**BTU FACTOR**

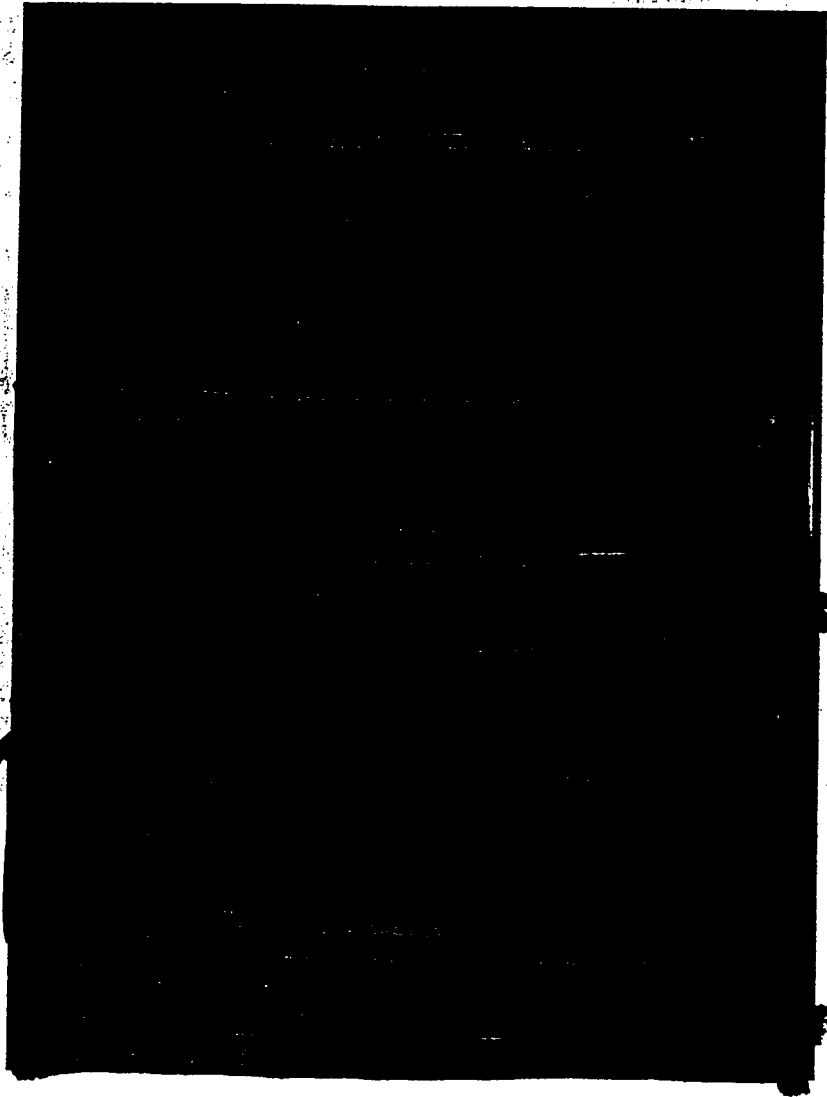
DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	0	0	0.00000
MID-FLORIDA	0	0	0.00000

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %'S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
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SANFORD	448,610	25,100	423,510	12.04%	155,266.23	0.00	155,266.23
DELAND	281,620	0	281,620	8.01%	103,295.90	0.00	103,295.90
<b>TOTAL</b>	<b>5,646,280</b>	<b>2,129,910</b>	<b>3,516,370</b>	<b>100.00%</b>	<b>1,289,586.66</b>	<b>45,223.23</b>	<b>1,334,809.89</b>

\* UNIT OF MEASURE = THERMS

41-2-2





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Instructions:

Print the "Gas Invoices" and print the "Allocation" and "Mileage" for each generation. Average Bio company will calculate the allocation and print forward to the appropriate parties.

EXERCISE ALLOCATION INPUT SHEET

Station	MG	MILE	MILE/MG
Riviera Beach	21,345	22,273	1.05281
West Palm West	25,721	27,316	1.06287
West Palm Beach	21,127	25,718	1.22266
Lake Worth North	16,014	17,921	1.12284
Lake Worth South	25,012	26,147	1.04666
Pompano Beach	21,178	22,417	1.06271
Boca Raton	48,370	51,151	1.06281
WFLA Station	19,816	21,031	1.06272
Dania	2,153	2,312	1.07420
Fort Lauderdale	16,121	17,342	1.07577
Bonita	16,038	17,126	1.06807
Deland South	1,111	1,188	1.06931
West Orange Station	16,325	17,403	1.06621
<b>Total</b>	<b>530,841</b>	<b>572,271</b>	<b>1.07869</b>

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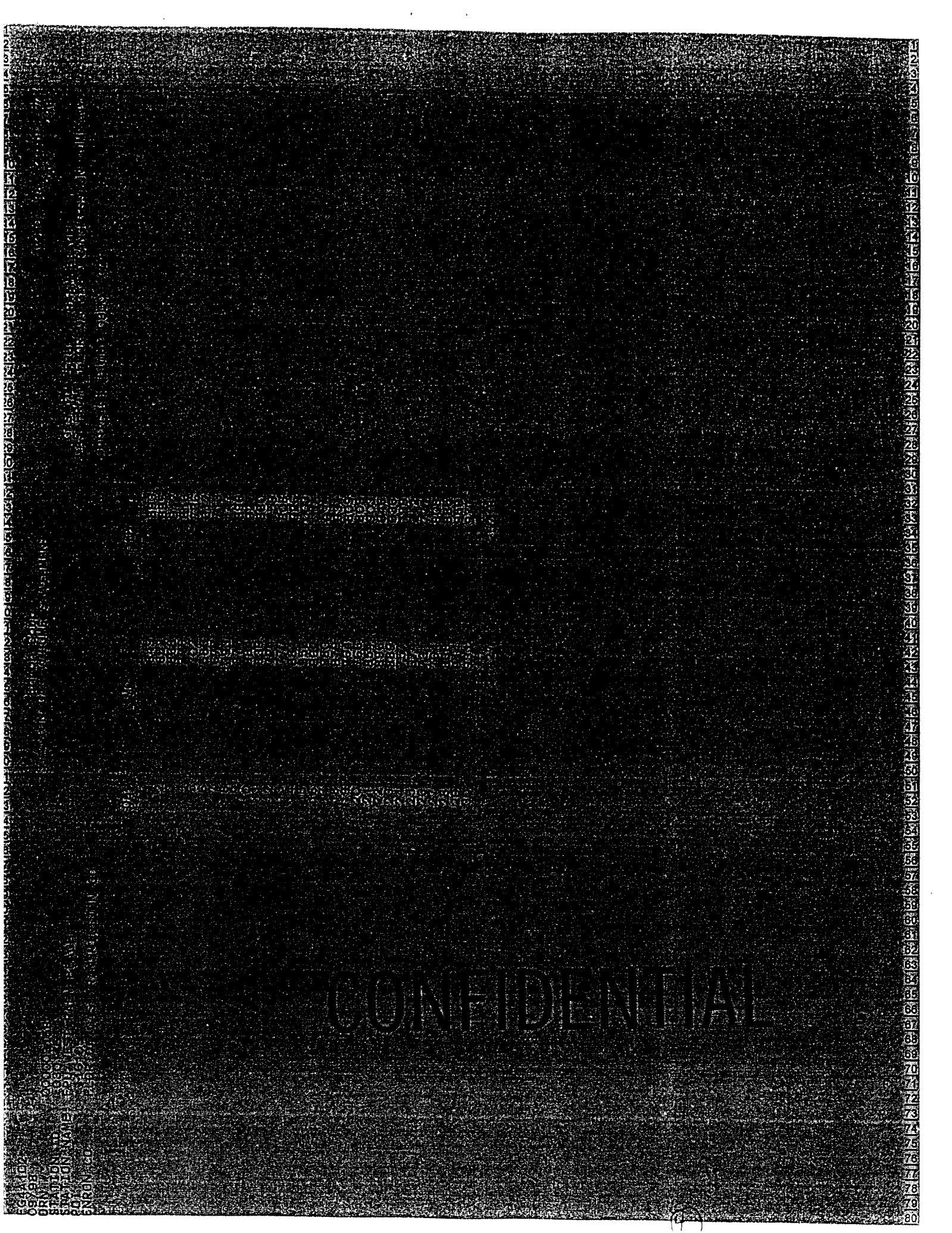
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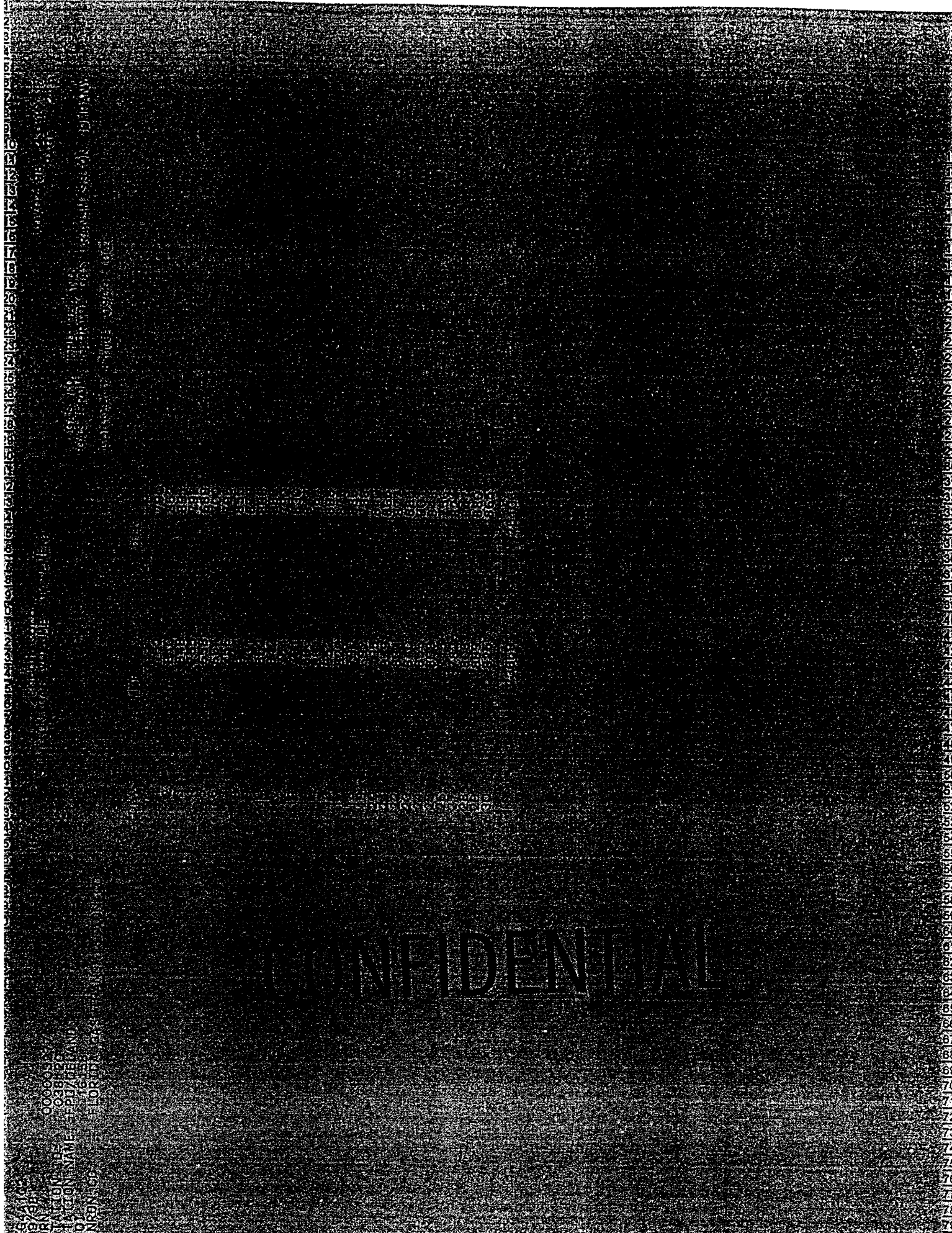
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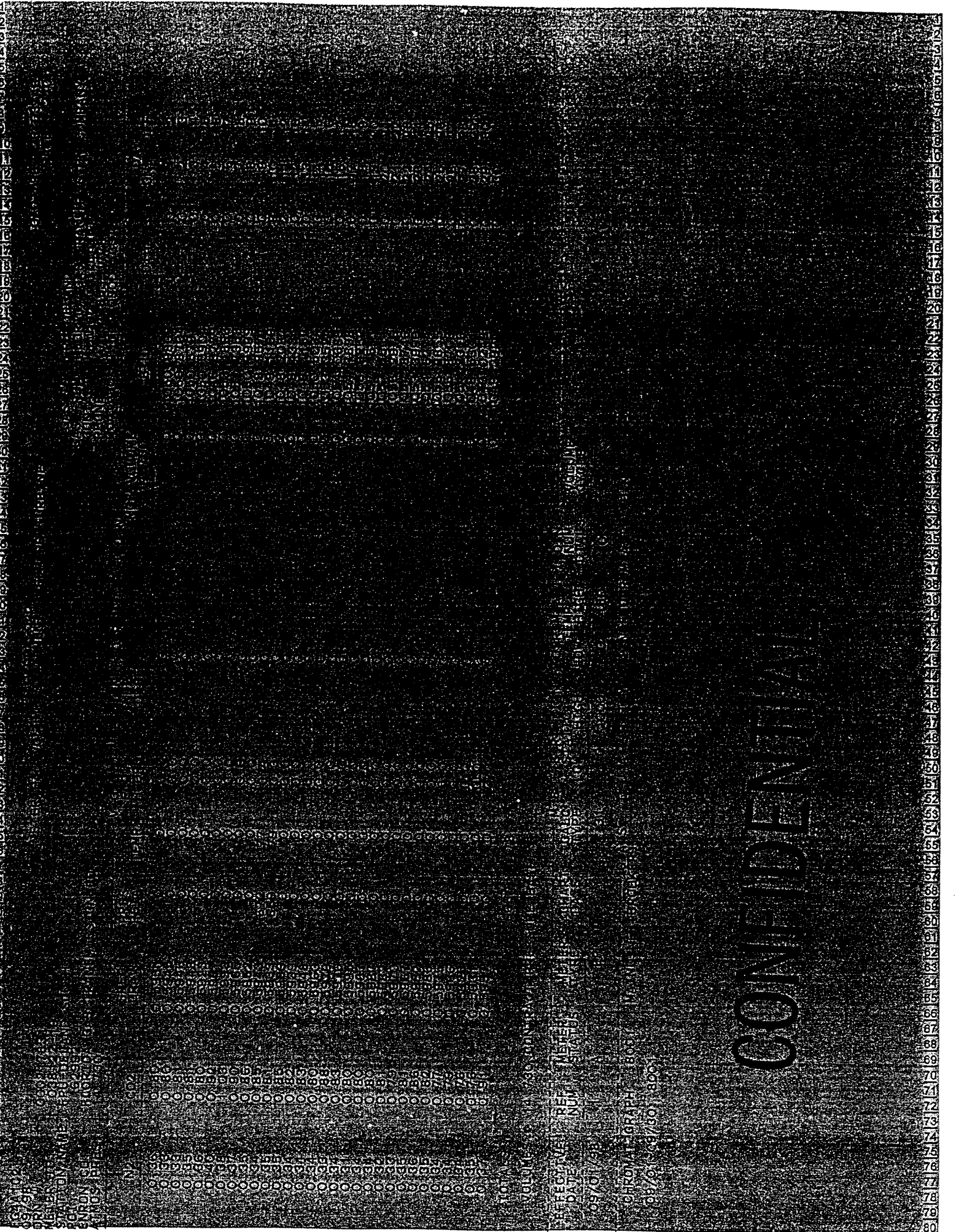
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COMPANY: FPUC  
 TITLE: CALCULATION OF OFF SYSTEM SALES REVENUE  
 PERIOD: JUNE AND NOVEMBER 98  
 DATE: APRIL 14, 1999  
 AUDITOR: RKY

WP No 41-3

Off System sales are sales that the utility makes with private parties. These are not regulated sales. The Commission says that the profit or loss from these sales should be shared equally between the utility and ratepayer. The general ledger details off system sales by separating the revenue among three different lines. One line is the revenue from the sales less the total profit or loss margin. Another line is the customer share of the profit margin or loss and a third line is the company share of the profit margin or loss.

As a further explanation - The cost of the gas for offsystem sales is in the PGA costs. The revenue in the PGA is what the company billed the customer less the profit or loss margin. In effect the actual cost of gas. One-half of the profit or loss goes to the PGA and the other half to the stockholders.

	June	November
Revenues per revenue sheets for WPB <u>per 41-1 and 41-2</u>	864,172.90	889,799.35
=====		
Amount that is considered Off System Sales Revenue per Revenue sheets and T/B <u>WP 12</u>	$\frac{41-4}{12}$ 35,916.33	45,221.84
=====		
Amount that is considered 1/2 profit of off system sales per company calculations on WP no's <u>41-1 and 41-2</u> and included in the T/B in Account 121.4000.49549 <u>WP 12</u>	$\frac{41-4}{4}$ $\frac{12}{12}$ 3,791.32	3,615.84 <u>wp 12 pg 1 and 2</u>
=====		

Method of calculating the profit sharing mechanism.

For off system sales, the company bills the customer according to the company contract with the customer. (Staff did not audit the contracts with the customers). The amount billed to the customer is considered the revenue to FPUC. This is taken directly from FPUC bills to the off system sales customer.

*Confidential*

41-3 103

FPUC then calculates their cost of gas for the customer billed as follows:

The commodity cost of gas is arrived at by applying a unit cost to the Therms billed to the customer. The unit cost is arrived at by determining a monthly weighted cost of gas calculated using the gas bills that FPUC pays for that month.

Added to the commodity cost is a reservation and usage charge. The reservation charge that FPUC uses to calculate their cost of gas is one of two items. One, the same maximum FGT rate that is charged to the customer. However, if FPUC makes deals through the electronic broker system during the month, a weighted average is used based on bidding deals awarded by FPUC on FGT relinquishment system. The weighted average is based on arms length transactions of deals done during the month.

The usage charge is also the the FGT max rate. FPUC says they make no profit on the usage rate.

The commodity cost, reservation and usage charge make up FPUC's cost of gas.

The cost of gas is then subtracted from the revenues and the difference is divided in half to determine the amount to go through the PGA. Before the amount is divided, taxes are deducted.

It appears that the parts that we should concentrate on auditing are how FPUC calculated their cost of gas used to determine the profit and the recalculation of the split. The amounts billed to the customer are between the customer and FPUC contract. If the customer does not like the bill it is up to them to say that FPUC is not following the contract.

Staff audited the months of June 98. The following procedures were performed:

A. General: Obtained the company prepared schedule of calculation of Off system sales profits. (41-4)

B. Revenues: Obtained a copy of the invoice to the Off System sales customer to determine how much was billed to the customer. (41-4/1) Traced the amount billed to the customer to the revenue sheets. (41-4/5).

C. Costs of Gas:

1. Units - Determined the number of therms sold from the invoice to the customer and traced the number of units to the revenue sheets. 41-4/1 and 41-4/5.

2. Unit Costs: Obtained the company calculation of the weighted average unit cost for the months in questions and traced the detailed amounts to the actual invoices (41-4/2). Applied the unit cost to the units and compared with the company schedule (41-4).

3. Reservation Charge: FPUC bills their customers the max FGT rate for reservation or the rate agreed upon in their contract. Staff traced the maximum usage charge to the FGT rates schedule. (WP 41-4/3). There were not deals awarded on the electronic broker systems this

*Confidential*

41-3 p211 3



month according to FPUC, therefore the FGT maximum rate was used. We should be aware of this and audit the weighted average calculation for the reservation charge next audit.

4. Usage Charge: The cost of gas usage charge was traced to the FGT rates schedule (WP 41-4/3).

5. The Costs are subtracted from the Revenue and the difference is then journalized every month to account for the split of profit. Staff obtained the journal entry (41-4/4) and recalculated the profit.

No discrepancies noted.

*Confidential*

41-3 p 373



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+ = Recalculated  
 The question is based on FGT maximum  
 Note per contract w/ customer - see Max  
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1	Florida Public Utilities Company													
2	Calculation of Off-Systems Sales Profit													
3	Farmland Hydro, L.P.													
4	June 1998													
5	Customer	FPUC	Totals	Expenses	FPSC Tax	Usage on Fuel	FTS-1	Reservation Charge	FTS-1	Reservation Charge	Commodity	Cost of	Gas	Units (MMBtu)
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Florida Public Utilities Company

Flo-Gas Corporation

Post Office Box 3395, West Palm Beach FL 33401-5886

MAKE CHECK PAYABLE TO: FPUC

AMOUNT ENCLOSED

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FLORIDA PUBLIC UTILITIES COMPANY  
ATTENTION CHRISTOPHER M SNYDER  
PO BOX 3395  
WEST PALM BEACH FL 33402 3395

CHECK HERE IF ACCOUNT CHANGES ARE REQUESTED ON REVERSE SIDE

ACCOUNT NUMBER	Balance Before CURRENT Charges	CURRENT Charges	TOTAL AMOUNT DUE	CURRENT Charges Past Due On July 11, 1998
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Florida Public Utilities Company

Post Office Box 3395, West Palm Beach FL 33401-5886

Gas Supply (561) 838-1723

Invoice Date: July 1, 1998  
Account Number: 01-85481-7137  
Meter Read Date: July 1, 1998  
Rate Schedule: OSSS-1

Off Systems Sales Service for the Month of June 1998

Description	Tier	Basis	Units	Price*	Amount
Commodity Cost of Gas *	Tier 1	MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
	Tier 2	MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
	Tier 3	MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
	Tier 4	MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
	Tier 5	MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
FTS-1 Reservation Charge		MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
FTS-1 Usage Charge		MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
FPU Administrative Charge		MMBtu	[REDACTED]	[REDACTED]	[REDACTED]
<b>TOTAL CURRENT CHARGES</b>			(41-4)		(41-4)

**CONFIDENTIAL**

Pricing Date Publication Units Price  $\approx$  (B) = 3 7,331.64 (41-4)

MESSAGES

FLORIDA PUBLIC UTILITIES COMPANY APPRECIATES YOUR BUSINESS IIIII

(A) Per to Contract with customer





*PBC*

**FLORIDA GAS TRANSMISSION COMPANY  
MARKET AREA TRANSPORTATION RATES**

**EFFECTIVE JUNE 1, 1998**

**RATES IN ¢/MMBTU**

<u>RATE SCHEDULE</u>	Maximum Rates	Max. Incl. Surcharges
<b>FTS-1</b>		
Reservation	36.87	37.72
Usage	3.12	5.61
<b>FTS-2</b>		
Reservation	80.72	81.57
Usage	1.44	3.93
SFTS	76.86	80.47
NNTS	5.90	5.90
<b>ITS-1</b>	32.62	35.11
PNR	32.62	32.84

(A)

**SURCHARGES**

TCR & 636 Reservation Charge	0.00
TCR & 636 - SFTS	0.00
GRI Demand - High Load	0.85
GRI Demand - Low Load	0.53
GRI Volumetric	0.88
GRI - SFTS	2.00
ACA	0.22
TCR Usage	0.00
Unit Fuel Surcharge	1.39
Fuel	2.96%

**FLORIDA GAS TRANSMISSION COMPANY**

**WESTERN DIVISION  
TRANSPORTATION RATES**

**EFFECTIVE JUNE 1, 1998**

**RATES IN ¢/MMBTU**

<u>RATE SCHEDULE</u>	Maximum Rates
<b>ETS-WD</b>	
Facility	8.01
Service	.28 ¢/min 100 mi haul + .07 ¢/each addl 25 mi
<b>ITS-WD</b>	6.96 ¢/min 100 mi haul + .07 ¢/each addl 25 mi

**SURCHARGES**

TCR & 636 Reservation Charge	0.00
GRI Demand - High Load	0.85
GRI Demand - Low Load	0.53
GRI Volumetric	0.88
ACA	0.22
TCR Usage	0.00
Fuel - 0.50% per compressor station up to	2.96%

@ applied to customers bill on 41-4



WJ 5/20/99  
R 4/15/99

Confidential

41-4  
02

**FLORIDA PUBLIC UTILITIES COMPANY**  
**MONTHLY CALCULATION OF OFF-SYSTEM SALES PROFIT**  
 MONTH OF:     JUNE     1998

*fbc*

CLASS RATE LISTING  
 OSS RATE 195 ON  
 WPB ONLY. REVENUE

\*\*\*\*\*LESS  
 \*\*\*\*\*GROSS  
 \*\*\*\*\*RECEIPTS

A	Total Revenue	43,527.49
B	FPSC Assessment Tax (A*.00375)	163.23
C	Revenue Excluding Taxes (A-B)	43,364.26
D	Costs	35,781.65
E	Profit Excluding Taxes (C-D)	7,582.61
F	Loss Excluding Taxes	
G	Total Profit (E+F)	<u>7,582.61</u>
H	Profit Divided by 2	3,791.31
I	Loss	0.00
J	Customer's Profit (PGA) Booked to 121.4000.49549 (H+I)	<u>3,791.31</u>

INPC ON  
 BASE  
 SHEET

*41-4*

*35,916.33*  
*less taxes 134.68*  
*(B) 35,781.65*

Per Revenue Sheets *(41-4)*  
5

Revenue 44,643.58 *(41-4)*  
 less GRT 1,116.09  
43,527.49 *(A) 7*

*Sharing is after taxes*

3,791.31 ~~11~~  
*(41-4)*  
*(12)*

**COST OF GAS PURCHASED**

DESCRIPTION	TOTAL EXPENSES	TRANSPORT LWU	TRANSPORT CFRH	TOTAL TRANSPORT	OFF-SYSTEMS SALES	SYSTEM SUPPLY
COMMODITY (Pipeline)	12,792.91	4,039.31	0.00	4,039.31	946.69	7,806.91
NO NOTICE	1,770.00	0.00	0.00	0.00	0.00	1,770.00
SWING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
COMMODITY (Other)	594,896.79	0.00	0.00	0.00	34,834.96	560,061.83
DEMAND	208,968.71	14,400.40	0.00	14,400.40	0.00	194,568.31
OTHER	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>818,428.41</b>	<b>18,439.71</b>	<b>0.00</b>	<b>18,439.71</b>	<b>35,781.65</b>	<b>764,207.05</b>

**THERMS PURCHASED**

COMMODITY (Pipeline)	3,542,330	720,020	0	720,020	168,750	2,653,560
NO NOTICE	300,000	0	0	0	0	300,000
SWING SERVICE	0	0	0	0	0	0
COMMODITY (Other)	3,596,890	0	0	0	168,750	3,428,140
DEMAND	4,181,400	720,020	0	720,020	168,750	3,292,630
OTHER	0	0	0	0	0	0

**BTU FACTOR**

DIVISION(S)	THERMS	CCF	BTU FACTOR
WPB	5,036,440	4,776,210	1.05448
MID-FLORIDA	662,740	629,190	1.05332

604  
p-1h

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %'S	DIVISIONAL ALLOCATION ESTIMATED	TRANSPORT & OSSS	TOTAL DIVISIONAL ALLOCATION
V PALM BEACH	5,036,440	2,253,790	2,782,650	81.17%	620,306.86	54,221.36	674,528.22
ANFORD	409,730	17,250	392,480	11.45%	87,501.71	0.00	87,501.71
ELAND	253,010	0	253,010	7.38%	56,398.48	0.00	56,398.48
<b>OTAL</b>	<b>5,699,180</b>	<b>2,271,040</b>	<b>3,428,140</b>	<b>100.00%</b>	<b>764,207.05</b>	<b>54,221.36</b>	<b>818,428.41</b>

\* UNIT OF MEASURE = THERMS





PBC

File # 20147  
by 4/15/99

AVERAGE ALLOWABLE UNIT COST OF DEMAND				BM
1	JUNE 1998			
2				
3				
4				
5		Total All Deals		% of Total
6	Day	Units	Unit Price	Amount
7	1	0	0.0000	0.00
8	2	0	0.0000	0.00
9	3	0	0.0000	0.00
10	4	0	0.0000	0.00
11	5	0	0.0000	0.00
12	6	0	0.0000	0.00
13	7	0	0.0000	0.00
14	8	0	0.0000	0.00
15	9	0	0.0000	0.00
16	10	0	0.0000	0.00
17	11	0	0.0000	0.00
18	12	0	0.0000	0.00
19	13	0	0.0000	0.00
20	14	0	0.0000	0.00
21	15	0	0.0000	0.00
22	16	0	0.0000	0.00
23	17	0	0.0000	0.00
24	18	0	0.0000	0.00
25	19	0	0.0000	0.00
26	20	0	0.0000	0.00
27	21	0	0.0000	0.00
28	22	0	0.0000	0.00
29	23	0	0.0000	0.00
30	24	0	0.0000	0.00
31	25	0	0.0000	0.00
32	26	0	0.0000	0.00
33	27	0	0.0000	0.00
34	28	0	0.0000	0.00
35	29	0	0.0000	0.00
36	30	0	0.0000	0.00
37	31			
38	Total	0	0.0000	0.00
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Form to calculate weighted average reservation rate - however, no deals this month

**CONFIDENTIAL**



102

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

FOR THE PERIOD OF: APRIL 1998 THROUGH MARCH 1999  
CURRENT MONTH: JUNE 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	23755	10	✓ 108,819.36	0.00	1,770.00	0.00	0.00	107,049.36	0.00
2	FGT	23745	11	✓ 109,581.14	0.00	0.00	0.00	0.00	109,581.14	0.00
3	FGT	23926	12	✓ 13,578.95	13,578.95	0.00	0.00	0.00	0.00	0.00
4	FGT	23915	13	✓ 4,661.78	4,661.78	0.00	0.00	0.00	0.00	0.00
5	FGT	23925	14	✓ (361.06)	(361.06)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK 625300516	15	✓ (12,748.53)	(5,086.74)	0.00	0.00	0.00	(7,661.79)	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
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TOTAL				818,428.41	12,792.91	1,770.00	0.00	594,896.79	208,968.71	0.00

43-1  
1-2  
Total of Invoices

8/15/99

40p1

43-1

43-1  
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43-1  
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1/21/99

✓ = traced to invoice  
Z = foot crossfoot





**INVOICE**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SOHAT Affiliate

DATE	06/30/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SMYDER POST OFFICE BOX 3295 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	07/10/98		
INVOICE NO.	23755		
TOTAL AMOUNT DUE	\$108,819.36		

CONTRACT:	5009	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:	FIRM TRANSPORTATION	DUNS NO:	006924427	

RECEIPTS DOI NO.	DRN No.	DELIVERIES		PROG MONTH	TC	RC	RATES			VOLUMES CUB DRY	AMOUNT	
		DOI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
RESERVATION CHARGE				06/98	A	RES	0.3687	0.0085		0.3772	283,800	\$107,049.36
NO NOTICE RESERVATION CHARGE				06/98	A	NRR	0.0590			0.0590	30,000	\$1,770.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/98.											313,800	\$108,819.36
*** END OF INVOICE 23755 ***												

10

43-1  
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P ① 108,819.36  
 P ② 109,581.14  
 P ③ <12,748.53>  
 P ④ 281,842.50

43-1  
1-3

P ① 5262.50  
 P ② 308,707.50  
 P ③ <915.71>

43-1  
1-4

P ① 13,578.95  
 P ② 4661.76  
 P ③ <361.06>

818,428.41

40 pi  
 43-1 p2

P ① 107,049.36  
 P ② 109,581.14  
 P ③ <7661.79>

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208,968.71

43-1  
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**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SOMAT Affiliate

DATE	06/30/98	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 rem and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	07/10/98		
INVOICE NO.	23745		
TOTAL AMOUNT DUE	\$109,581.14		

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  
 DR CODE LIST

PUI NO.	RECEIPTS		DELIVERIES		PROX MONTH	IC	PC	RATES			VOLUMES (TH OR)	AMOUNT	
	DRM No.		FOI NO.	DHN No.				BASE	SURCHARGES	DISC			NET
					06/98	A	RES	0.8072	0.0085		0.8157	134,340	\$109,581.14
RESERVATION CHARGE													
TOTAL FOR CONTRACT 3624 FOR MONTH OF 06/98.													
TOTAL FOR MONTH OF 06/98.      134,340      \$109,581.14													
*** END OF INVOICE 23745 ***													

11

0.22

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

**ENRON  
CORP**

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

06/12/98

PAGE 1 OF 1

VENDOR NO: 4084  
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9806000091 GRI REFUND	06/08/98	CKR060898		12,748.53		12,748.53
				TOTAL		12,748.53

SPECIAL INSTRUCTIONS:

CALL ALMA GREEN FOR PICK UP X35832 EB3920D

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300516 ATTACHED BELOW

**ENRON  
CORP**

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

No. 0625300516

06/12/98

TO THE FLORIDA PUBLIC UTILITIES CO  
ATTN: JACK BROWN  
POST OFFICE BOX 3395  
WEST PALM BEACH, FL  
33402-3395

\*\*\*\*\*\$12,748.53

NOT VALID AFTER 1 YEAR

ve thousand seven hundred forty eight and 53/100 Dollars

*William D. Galtman*

AUTHORIZED SIGNATURE

ANK-DELAWARE

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

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**Florida  
Public  
Utilities  
Company**

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8	<b>INVOICE</b>							
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10					Date:	June 18, 1998		
11					Due Date:	June 28, 1998		
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18	INVOICE NUMBER		12112859GS66					
19								
20								
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
22								
23	May 1998 Imbalance Trading			MMBtu				
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25	Totals							
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37	Mail Payment to:			Wire transfer payment to:				
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39	Florida Public Utilities Company			SunBank/South Florida, NA				
40	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
41	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
42	West Palm Beach, Florida 33402-3395			ABA #067006076				
43				For the credit of Florida Public Utilities Company				
44				General Account No. 6627 627006416				
45								
46	Please enclose one copy of this invoice with check payment							
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50	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							

*PH*



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

DATE	07/10/98	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	07/20/98		
INVOICE NO.	23926		
TOTAL AMOUNT DUE	\$13,578.95		

CONTRACT: 5009      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT LAURA GIAMBRONE  
 TYPE: FIRM TRANSPORTATION      DUKS 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 OTH DRY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	NET		
Usage Charge			16103	3154	06/98	A	COM	0.0312	0.0249		0.0561	15,490	\$868.99
Usage Charge			16104	28645	06/98	A	COM	0.0312	0.0249		0.0561	14,352	\$805.15
Usage Charge			16105	3158	06/98	A	COM	0.0312	0.0249		0.0561	13,240	\$742.76
Usage Charge			16106	28456	06/98	A	COM	0.0312	0.0249		0.0561	75,002	\$4,207.61
Usage Charge			16107	3161	06/98	A	COM	0.0312	0.0249		0.0561	15,840	\$888.62
Usage Charge			16108	3163	06/98	A	COM	0.0312	0.0249		0.0561	20,590	\$1,155.10
Usage Charge			16109	3165	06/98	A	COM	0.0312	0.0249		0.0561	44,000	\$2,468.40
Usage Charge			16156	3262	06/98	A	COM	0.0312	0.0249		0.0561	4,790	\$268.72
Usage Charge			16157	3261	06/98	A	COM	0.0312	0.0249		0.0561	8,160	\$457.78
Usage Charge			16158	3277	06/98	A	COM	0.0312	0.0249		0.0561	6,210	\$348.38
Usage Charge			16273	3214	06/98	A	COM	0.0312	0.0249		0.0561	16,875	\$946.69
Usage Charge			62992	217831	06/98	A	COM	0.0312	0.0249		0.0561	7,500	\$420.75
TOTAL FOR CONTRACT 5009 FOR MONTH OF 06/98.												242,049	\$13,578.95

\*\*\* END OF INVOICE 23926 \*\*\*

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P① 242,049  
 P② 118,620  
360,699  
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 P④ 3-1  
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*no notice  
 Correctly Adj  
 Septm Supply.*

P① 13,578.95  
 P② 4661.76  
18,240.71  
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 12,792.91  
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5447.80  
 P③ (361.06)  
(5086.74)  
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**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SONAT Affiliate

DATE: 07/10/98  
 INVOICE NO.: 23915  
 TOTAL AMOUNT DUE: \$4,661.76

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

Mile Transfer  
 Florida Gas Transmission Company  
 Dallas, TX  
 Account # 3750354511  
 MSA # 111000012

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

RECPTS ORN NO.	DELIVERIES ORN No.	PROD MONTH	TC RC	BASE SURCHARGES	RATES	VOLUMES	AMOUNT	
16103	3154	06/98	A COM	0.0144	0.0249	8,610	\$338.37	
16104	28645	06/98	A COM	0.0144	0.0249	13,140	\$516.40	
16105	3158	06/98	A COM	0.0144	0.0249	13,560	\$532.91	
16106	28456	06/98	A COM	0.0144	0.0249	30,000	\$1,179.00	
16107	3161	06/98	A COM	0.0144	0.0249	8,460	\$332.48	
16108	3163	06/98	A COM	0.0144	0.0249	810	\$31.83	
16109	3165	06/98	A COM	0.0144	0.0249	8,700	\$341.91	
16156	3262	06/98	A COM	0.0144	0.0249	12,210	\$479.85	
16157	3261	06/98	A COM	0.0144	0.0249	12,240	\$481.03	
16158	3277	06/98	A COM	0.0144	0.0249	10,890	\$427.98	
TOTAL FOR CONTRACT 3624 FOR MONTH OF 06/98.							118,620	\$4,661.76

\*\*\* END OF INVOICE 23915 \*\*\*

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

DATE	07/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SMYDER 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	07/20/98		
INVOICE NO.	23925		
TOTAL AMOUNT DUE	(\$361.06)		

CONTRACT: 5002      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT LAURA GIAMBROME  
 TYPE: DELIVERY POINT OPERATOR ACCOUNT      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 DTH DRY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	NET		
					06/98	A	COM	0.0312	0.0249		0.0561	(6,436)	(\$361.06)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 06/98.												(6,436)	(\$361.06)

\*\*\* END OF INVOICE 23925 \*\*\*

No Notice

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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 DECEMBER 1998  
 CURRENT MONTH: NOVEMBER 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	26632	10	✓ 310,830.76	0.00	5,487.00	0.00	0.00	305,343.76	0.00
2	FGT	26622	11	✓ 258,511.64	0.00	0.00	0.00	0.00	258,511.64	0.00
3	FGT	26906	12	✓ 5,203.81	5,203.81	0.00	0.00	0.00	0.00	0.00
4	FGT	26895	13	✓ 2,873.98	2,873.98	0.00	0.00	0.00	0.00	0.00
5	FGT	26905	14	✓ (220.16)	(220.16)	0.00	0.00	0.00	0.00	0.00
6	FGT	ck 625001289	15	✓ (3,082.74)	0.00	0.00	0.00	(3,082.74)	0.00	0.00
7	[REDACTED]	[REDACTED]	16	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
8	[REDACTED]	[REDACTED]	17	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
9	[REDACTED]	[REDACTED]	18	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
10	[REDACTED]	[REDACTED]	19	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
11	[REDACTED]	[REDACTED]	20	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
12	[REDACTED]	[REDACTED]	21	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
13	[REDACTED]	[REDACTED]	22	✓ [REDACTED]	0.00	0.00	0.00	[REDACTED]	0.00	0.00
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23										
24										
25										
(7) TOTAL				1,334,809.89	7,857.63	5,487.00	0.00	757,609.86	563,855.40	0.00

← = Traced to Invoice  
 (7) = First & Crossfoot





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

DATE:	11/30/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SHYDER 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:	12/10/98		
INVOICE NO.:	26632		
TOTAL AMOUNT DUE:	\$310,830.76		

CONTRACT: 5009      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI HASSIN AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427

RECEIPTS POI NO.	DRN No.	DELIVERIES		PRDD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
				11/98	A	RES	0.3687	0.0085		0.3772	771,480	\$291,002.26
				11/98	A	RES	0.3687			0.3687	45,000	\$16,591.50
				11/98	A	MNR	0.0590			0.0590	93,000	\$5,487.00
				11/98	A	TRL	0.0500			0.0500	(45,000)	(\$2,250.00)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 11/98.											864,480	\$310,830.76

\*\*\* END OF INVOICE 26632 \*\*\*

$\frac{43-2}{1-1} \left\{ \begin{array}{l} P1 \ 310,830.76 \\ P2 \ 258,511.64 \end{array} \right.$   
 $\frac{0}{3-2} \left\{ P1 \ 757,609.86 \right.$   
 $\frac{1}{1-2}$   
 $\frac{43-2}{1-3} \left\{ P1 \ 8077.79 \right.$   
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1,334,809.89  
 43-2 p2  
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P0 <93,000>      <5487.00>  
 P1 ~~93,000~~ 864,480      310,830.76  
 P2      316.920      258,511.64  
1,088  
 $\frac{43-2}{1}$        $\frac{43-2}{1}$   
563,855.00

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

DATE	11/30/98	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	12/10/98		
INVOICE NO.	26622		
TOTAL AMOUNT DUE	\$258,511.64		

CONTRACT: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES		AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC	NET	DTH DRY	
					11/98	A	RES	0.8072	0.0085		0.8157	316.920	\$258,511.64
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/98.												316.920	\$258,511.64

\*\*\* END OF INVOICE 26622 \*\*\*

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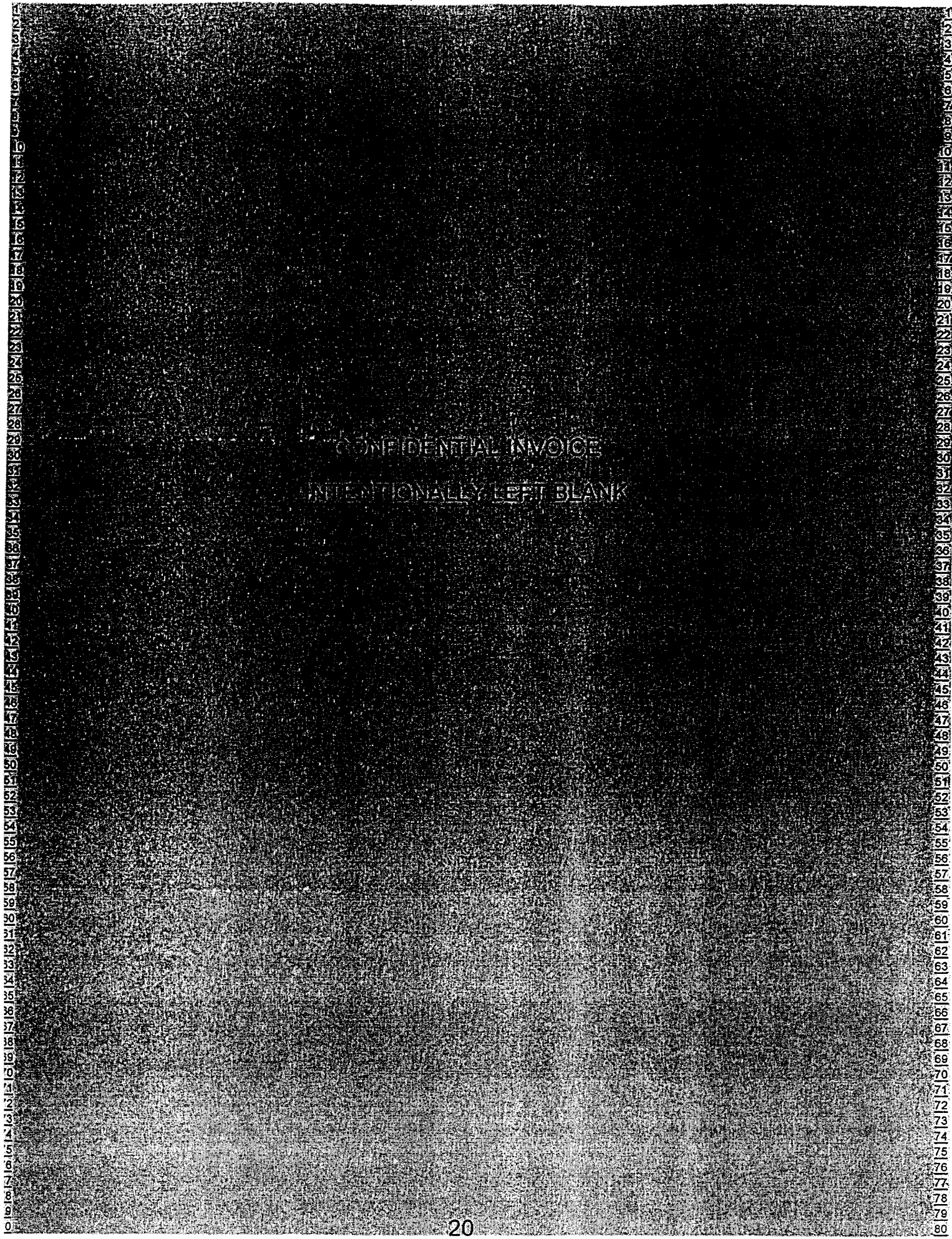
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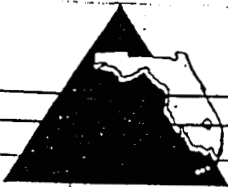


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**Florida  
Public  
Utilities  
Company**

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8	<b>INVOICE</b>						
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11				Date:	October 22, 1998		
12				Due Date:	November 1, 1998		
13							
14							
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17							
18	INVOICE NUMBER		12112859GS72				
19							
20							
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	
22						<u>Amount</u>	
23	September 1998 Imbalance Trading			MMBtu			
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25	Totals						
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36	Mail Payment to:			Wire transfer payment to:			
37							
38	Florida Public Utilities Company			SunBank/South Florida, NA			
39	Attention: Christopher M. Snyder			501 East Los Olas Boulevard			
40	Post Office Box 3395			Ft. Lauderdale, Florida 33301			
41	West Palm Beach, Florida 33402-3395			ABA #067006076			
42				For the credit of Florida Public Utilities Company			
43				General Account No. 6627 627006416			
44							
45	Please enclose one copy of this invoice with check payment						
46							
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48							
49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713						

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



11/10/98

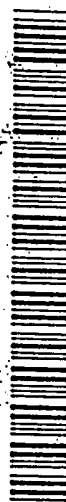
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PG 1 OF 1

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



VENDOR NO. 4084  
 REMITTANCE STATEMENT

CHECKER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
000009	11/10/98	26312		3,082.74	0.00	3,082.74
			09/98 IMBALANCE CASH OUT			
						TOTAL 3,082.74

ADDITIONAL INSTRUCTIONS:  
 CALL ALICIA X36290

KEEP AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625001289 ATTACHED BELOW



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

02-20 No. 0625001289  
 311  
 11/10/98

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

\$\$\$\$\$\$\$\$\$\$\$\$3,082.74  
 NOT VALID AFTER 90 DAYS

Three Thousand Eighty Two and 74/100 Dollars

*Marc Schneiderman*  
 AUTHORIZED SIGNATURE

WELLS FARGO BANK DELAWARE, A SUBSIDIARY OF CITICORP  
 100 PENN'S WAY, NEW CASTLE, DE 19720

⑈0625001289⑈ ⑆031100209⑆ 39110485⑈



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

DATE 12/10/98  
 DUE 12/20/98  
 INVOICE NO. 26895  
 TOTAL AMOUNT DUE 12,873.98

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: CHRIS SHYDER  
 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

CONTRACT: 3624      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: FIRM TRANSPORTATION      DUNS NO: 006924427      AT (213)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR COC LIST

POI NO.	RECEIPTS		DELIVERIES		PROG MONTH	TC	RC	RATES			VOLUMES DTM DRY	AMOUNT	
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES	DISC			NET
	Usage Charge		16103	3154	11/98	A	COM	0.0144	(0.0008)		0.0136	15,120	\$205.63
	Usage Charge		16104	28645	11/98	A	COM	0.0144	(0.0008)		0.0136	26,442	\$359.61
	Usage Charge		16105	3158	11/98	A	COM	0.0144	(0.0008)		0.0136	30,000	\$408.00
	Usage Charge		16106	28456	11/98	A	COM	0.0144	(0.0008)		0.0136	34,700	\$471.92
	Usage Charge		16107	3161	11/98	A	COM	0.0144	(0.0008)		0.0136	8,310	\$113.02
	Usage Charge		16108	3163	11/98	A	COM	0.0144	(0.0008)		0.0136	2,400	\$32.64
	Usage Charge		16109	3165	11/98	A	COM	0.0144	(0.0008)		0.0136	16,950	\$230.52
	Usage Charge		16156	3262	11/98	A	COM	0.0144	(0.0008)		0.0136	26,000	\$353.60
	Usage Charge		16157	3261	11/98	A	COM	0.0144	(0.0008)		0.0136	26,000	\$353.60
	Usage Charge		16158	3277	11/98	A	COM	0.0144	(0.0008)		0.0136	25,400	\$345.44
TOTAL FOR CONTRACT 3624 FOR MONTH OF 11/98.												211,322	\$2,873.98

\*\*\* END OF INVOICE 26895 \*\*\*

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**FLORIDA GAS TRANSMISSION COMPANY**  
An ENRON/SONAT Affiliate

DATE	12/10/98	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: CHRIS SKYDER 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	12/20/98		
INVOICE NO.	26905		
TOTAL AMOUNT DUE	(\$220.16)		

CONTRACT: 5002      SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO: 4084      PLEASE CONTACT HEIDI MASSIN  
 TYPE: DELIVERY POINT OPERATOR ACCOUNT      DUNS NO: 006924427      AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.	DRN No.	POI NO.	DRN No.				BASE	SURCHARGES	DISC			REL
No Notice					11/98	A	COM	0.0312	(0.0008)		0.0304	(7,242)	(\$220.16)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/98.												(7,242)	(\$220.16)

\*\*\* END OF INVOICE 26905 \*\*\*

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

DATE	12/10/98
DUL	12/20/98
TRVOTCL NO.	26905
TOTAL AMOUNT DUL	(\$220.16)

**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

CONTRACT:	5002	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	4084	PLEASE CONTACT HEIDI MASSIN AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	DELIVERY POINT OPERATOR ACCOUNT	DUNS NO:	006924427	

POI NO.	RECEIPTS		DELIVERIES		PRD MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES	DTSC	NET		
No Notice					11/98	A	COM	0.0312	(0.0008)		0.0304	(7,242)	(\$220.16)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/98.												(7,242)	(\$220.16)
*** END OF INVOICE 26905 ***													

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$$\frac{43.2}{1.3} = 33.2$$
 (e)

