

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA
KENNETH A. HOFFMAN
THOMAS W. KONRAD
MICHAEL G. MAIDA
J. STEPHEN MENTON
R. DAVID PRESCOTT
HAROLD F. X. PURNELL
GARY R. RUTLEDGE
R. MICHAEL UNDERWOOD
WILLIAM B. WILLINGHAM

POST OFFICE BOX 551, 32302-0551
215 SOUTH MONROE STREET, SUITE 420
TALLAHASSEE, FLORIDA 32301-1841

GOVERNMENTAL CONSULTANTS
PATRICK H. MALLOY
AMY J. YOUNG

TELEPHONE (850) 681-6788
TELECOPIER (850) 681-6515

October 21, 1997

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 970003-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:

- ACK 1. Original and five copies of FPU's Request for Confidential Classification, and 10186-97
- 3FA _____ 2. An envelope containing a copy of the material considered "Confidential" 10197-97
- AFR _____
- CRF _____
- EXP _____
- FILE _____
- PLN _____
- TRK _____

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,

William B. Willingham

WBW/rl

cc: All Parties of Record

Trb.312

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)	Docket No. 970003-GU
(PGA) True-up)	Filed: October 21, 1997
)	

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

1. FPU's PGA filing for the month of September 1997 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, A-2, A-3, A-4, A-5 and A-6 for the period of April 1997 through March 1998; and (b) purchased gas invoices for the month of September 1997.

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

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

DOCUMENT NUMBER-DATE

10786 OCT 21 97

TPSC-REGISTRATION/REPORTING


explanation of the information and material for which confidential treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's September 1997 PGA filing.

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

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,


WILLIAM B. WILLINGHAM, ESQ.
RUTLEDGE, ECENIA, UNDERWOOD, PURNELL
& HOFFMAN, P.A.
P. O. Box 551
Tallahassee, Florida 32302-0551
(904) 681-6788

Attorneys for Florida Public
Utilities Company

CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by United States Mail this 21st day of October, 1997 to:

Robert V. Elias, Esq.
W. Cochran Keating IV., Esq.
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

Ansley Watson
P.O. Box 1531
Tampa, FL 33601-1531

Norman Horton, Jr., Esq.
Messer Law Firm
P. O. Box 1876
Tallahassee, FL 32302

Joseph A. McGlothlin, Esq.
Vicki Kaufman, Esq.
McWhirter Law Firm
117 S. Gadsden Street
Tallahassee, FL 32301

Office of Public Counsel
111 W. Madison St., #812
Tallahassee, FL 32399-1400

John W. McWhirter, Jr., Esq.
McWhirter Law Firm
100 N. Tampa St., Suite 2800
Tampa, FL 33602

Michael Palecki, Esq.
City Gas Company of Florida
955 East 25th Street
Hialeah, FL 33013-3498

Mr. Frank C. Cressman
Florida Public Utilities
Company
P. O. Box 3395
West Palm Beach, FL 33402-3395

Ms. Colette M. Powers
Indiantown Gas System
P. O. Box 8
Indiantown, FL 34956-0008

Mr. Stuart L. Shoaf
St. Joe Natural Gas Company
P. O. Box 549
Port St. Joe, FL 32457-0549

Wayne Schiefelbein, Esq.
Gatlin Law Firm
1709-D Mahan Drive
Tallahassee, FL 32308

By: William B. Willingham
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of September 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-14	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-51	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-43	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) This additional form was requested by Staff to assist them and is not normally required as part of the PGA filing.

Exhibit "A" (con't)
FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of September 1997 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	16-21	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoice represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of September 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	22-24	1-80	ALL	4

(4) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	6,077	11,960	(5,883)	(49.19)	51,411	75,530	(24,119)	(31.83)
2 NO NOTICE SERVICE	2,493	2,526	(33)	(1.31)	18,947	19,197	(251)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	737,653	845,333	(107,680)	(12.74)	4,271,785	6,086,207	(1,814,422)	(29.81)
5 DEMAND	233,119	252,219	(19,100)	(7.57)	1,790,351	1,952,168	(161,817)	(8.29)
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)	979,342	1,112,038	(132,696)	(11.93)	6,132,492	8,133,102	(2,000,610)	(24.80)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,327	2,000	1,327	66.35	17,803	14,636	3,167	21.64
14 TOTAL THERM SALES	1,061,129	879,466	181,663	20.85	7,269,832	6,216,265	1,053,567	16.95
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,903,660	2,774,060	129,600	4.67	21,272,330	18,685,750	2,586,580	13.84
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
19 DEMAND	4,181,400	3,241,400	940,000	25.14	29,867,640	24,748,340	5,119,300	20.69
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)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,616	5,000	4,616	92.32	48,067	33,580	14,487	43.14
27 TOTAL THERM SALES (24-26 Estimated Only)	5,290,563	2,769,060	2,521,523	91.06	34,381,732	18,652,170	15,729,562	84.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.131	(0.222)	(51.51)	0.242	0.404	(0.182)	(40.10)
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	25.657	30.473	(4.816)	(15.80)	22.332	32.571	(10.239)	(31.44)
32 DEMAND (5/19)	5.575	7.548	(1.973)	(26.14)	5.994	7.888	(1.894)	(24.01)
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)	34.063	40.087	(6.024)	(15.03)	32.069	43.526	(11.467)	(26.35)
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)	34.599	40.000	(5.401)	(13.50)	37.038	43.585	(6.547)	(15.02)
40 TOTAL COST OF THERM SOLD (11/27)	18.511	40.159	(21.648)	(53.91)	17.836	43.604	(25.768)	(59.10)
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)	21.279	42.927	(21.648)	(50.43)	20.604	46.372	(25.768)	(55.57)
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)	21.35901	43.08841	(21.729)	(50.43)	20.68147	46.54636	(25.865)	(55.57)
45 PGA FACTOR ROUNDED TO NEAREST .001	21.359	43.088	(21.729)	(50.43)	20.681	46.546	(25.865)	(55.57)

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	6,077	11,980	(5,883)	(49.19)	51,411	75,530	(24,119)	(31.93)
2 NO NOTICE SERVICE	2,493	2,526	(33)	(1.31)	18,947	19,197	(251)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	737,653	845,333	(107,680)	(12.74)	4,271,785	6,086,207	(1,814,422)	(29.81)
5 DEMAND	233,119	252,219	(19,100)	(7.57)	1,790,351	1,952,168	(161,817)	(8.29)
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)	979,342	1,112,038	(132,696)	(11.93)	6,132,492	8,133,102	(2,000,610)	(24.60)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,327	2,000	1,327	66.35	17,803	14,636	3,167	21.64
14 TOTAL THERM SALES	1,061,129	879,488	181,643	20.65	7,269,832	6,216,265	1,053,567	16.96
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,903,680	2,774,060	129,620	4.67	21,272,330	18,685,750	2,586,580	13.84
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
19 DEMAND	4,161,400	3,341,400	840,000	25.14	29,867,640	24,748,340	5,119,300	20.69
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)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,616	5,000	4,616	92.32	48,067	33,580	14,487	43.14
27 TOTAL THERM SALES (24-26 Estimated Only)	5,290,583	2,769,060	2,521,523	91.06	34,381,732	18,652,170	15,729,562	84.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.431	(0.222)	(51.51)	0.242	0.404	(0.162)	(40.10)
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other) (4/18)	25.657	30.473	(4.816)	(15.80)	22.332	32.571	(10.239)	(31.44)
32 DEMAND (5/19)	5.575	7.548	(1.973)	(26.14)	5.994	7.888	(1.894)	(24.01)
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)	34.063	40.087	(6.024)	(15.03)	32.059	43.526	(11.467)	(28.35)
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)	34.599	40.000	(5.401)	(13.50)	37.038	43.585	(6.547)	(15.02)
40 TOTAL COST OF THERM SOLD (11/27)	18.511	40.159	(21.648)	(53.91)	17.836	43.604	(25.768)	(59.10)
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)	21.279	42.927	(21.648)	(50.43)	20.604	46.372	(25.768)	(55.57)
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)	21.35901	43.08841	(21.729)	(50.43)	20.68147	46.54636	(25.865)	(55.57)
45 PGA FACTOR ROUNDED TO NEAREST .001	21.359	43.088	(21.729)	(50.43)	20.681	46.546	(25.865)	(55.57)

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

	CURRENT MONTH:				SEPTEMBER 1997				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
1 COMMODITY (Pipeline)	8,077	11,900	(5,883)	(49.19)	51,411	75,530	(24,119)	(31.93)				
2 NO NOTICE SERVICE	2,493	2,526	(33)	(1.31)	18,947	19,197	(251)	(1.30)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	737,853	845,333	(107,680)	(12.74)	4,271,785	6,086,207	(1,814,422)	(29.81)				
5 DEMAND	233,119	252,219	(19,100)	(7.57)	1,790,351	1,952,168	(161,817)	(8.29)				
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	(230,552)	230,552	(100.00)	0	(1,902,201)	1,902,201	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	979,342	881,486	97,856	11.10	6,132,492	6,230,901	(98,409)	(1.58)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,327	2,000	1,327	66.35	17,803	14,636	3,167	21.64				
14 TOTAL THERM SALES	1,061,129	879,486	181,643	20.65	7,269,832	6,216,265	1,053,567	16.95				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	2,903,680	2,774,060	129,620	4.67	21,272,330	18,685,750	2,586,580	13.84				
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37				
19 DEMAND	4,181,400	3,341,400	840,000	25.14	29,867,640	24,748,340	5,119,300	20.69				
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)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,616	5,000	4,616	92.32	48,067	33,580	14,487	43.14				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,290,583	2,769,060	2,521,523	91.06	34,381,732	18,652,170	15,729,562	84.37				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.209	0.431	(0.222)	(51.51)	0.242	0.404	(0.162)	(40.10)				
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	25.657	30.473	(4.816)	(15.80)	22.332	32.571	(10.239)	(31.44)				
32 DEMAND (5/19)	5.575	7.548	(1.973)	(28.14)	5.994	7.888	(1.894)	(24.01)				
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)	34.063	31.776	2.287	7.20	32.059	33.346	(1.287)	(3.86)				
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)	34.599	40.000	(5.401)	(13.50)	37.038	43.585	(6.547)	(15.02)				
40 TOTAL COST OF THERM SOLD (11/27)	18.511	31.833	(13.322)	(41.85)	17.836	33.406	(15.570)	(46.61)				
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)	21.279	34.601	(13.322)	(38.50)	20.604	36.174	(15.570)	(43.04)				
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)	21.35901	34.73110	(13.372)	(38.50)	20.68147	36.31001	(15.629)	(43.04)				
45 PGA FACTOR ROUNDED TO NEAREST .001	21.359	34.731	(13.372)	(38.50)	20.681	36.310	(15.629)	(43.04)				

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
SEPTEMBER 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,792,620	5,757.89	0.206
2 No Notice Commodity Adjustment - System Supply	(41,190)	(118.22)	0.287
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	152,250	436.96	0.287
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,903,680	6,076.63	0.209
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	2,722,850	733,824.04	26.951
18 Commodity Other - Scheduled FTS - OSSS	152,250	40,024.00	26.288
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	(11,782.17)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 FGT TCR Refund	0	(24,412.44)	0.000
24 TOTAL COMMODITY (Other)	2,875,100	737,653.43	25.657
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,029,150	230,820.30	5.729
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	152,250	2,290.98	1.510
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,181,400	233,119.28	5.575
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 Other	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

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

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	19257	10	126,031.14	0.00	2,493.00	0.00	0.00	123,538.14	0.00
2	FGT	19247	11	109,581.14	0.00	0.00	0.00	0.00	109,581.14	0.00
3	FGT	19452	12	4,598.21	4,598.21	0.00	0.00	0.00	0.00	0.00
4	FGT	19441	13	1,598.64	1,598.64	0.00	0.00	0.00	0.00	0.00
5	FGT	19451	14	(118.22)	(118.22)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK 625000916	15	(24,412.44)	0.00	0.00	0.00	(24,412.44)	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 & 20		0.00	0.00	0.00		0.00	0.00
11			21		0.00	0.00	0.00		0.00	0.00
12			22		0.00	0.00	0.00		0.00	0.00
13			23		0.00	0.00	0.00		0.00	0.00
14			24		0.00	0.00	0.00		0.00	0.00
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				979,342.34	6,076.63	2,493.00	0.00	737,653.43	233,119.28	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		SEPTEMBER 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	737,653	845,333	107,680	12.74	4,271,785	6,086,207	1,814,422	29.81	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	241,689	36,153	(205,536)	(568.52)	1,860,708	144,694	(1,716,014)	(1,185.96)	
3 TOTAL	979,342	881,486	(97,856)	(11.10)	6,132,492	6,230,901	98,409	1.58	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,061,129	879,486	(181,643)	(20.65)	7,269,832	6,216,265	(1,053,567)	(16.95)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(618,198)	(618,198)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	958,096	776,453	(181,643)	(23.39)	6,651,634	5,598,067	(1,053,567)	(18.82)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(21,246)	(105,033)	(83,787)	79.77	519,142	(632,834)	(1,151,976)	182.03	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,942	0	(1,942)	0.00	(862)	0	862	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	379,308	1,040,231	660,923	63.54	(673,441)	1,052,867	1,726,308	163.96	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,033	103,033	0	0.00	618,198	618,198	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)	463,037	1,038,231	575,194	55.40	463,037	1,038,231	575,194	55.40	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	379,308	1,040,231	660,923	63.54					* 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)	461,095	1,038,231	577,136	55.59					
14 TOTAL (12+13)	840,403	2,078,462	1,238,059	59.57					
15 AVERAGE (50% OF 14)	420,202	1,039,231	619,030	59.57					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5600%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5300%	0.0000%	---	---					
18 TOTAL (16+17)	11.0900%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.5450%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.462%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	1,942	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.

SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
SEPTEMBER 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	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	3534132	0	0	21.743444

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
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								
TOTAL			10,152	9,817	304,620	294,486		
WEIGHTED AVERAGE							\$2 5404	\$2 6278

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:		SEPTEMBER 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	493,779	408,460	(85,319)	(20.89)	3,506,883	3,191,090	(315,793)	(9.90)
OUTDOOR LIGHTING	(21)	187	210	23	10.95	1,175	1,260	85	6.73
RESIDENTIAL	(31)	393,463	453,410	59,947	13.22	3,046,850	3,288,870	242,020	7.36
LARGE VOLUME	(51)	1,605,142	1,567,420	(37,722)	(2.41)	10,451,160	10,010,920	(440,240)	(4.40)
OTHER	(81)	5,922	7,510	1,588	21.15	42,916	49,400	6,484	13.13
TOTAL FIRM		2,498,493	2,437,010	(61,483)	(2.52)	17,048,983	16,541,540	(507,443)	(3.07)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	322,452	332,050	9,598	2.89	2,006,464	2,110,630	104,166	4.94
INTERRUPTIBLE TRANSPORT	(92)	18,275	18,560	285	1.54	120,960	129,430	8,470	6.54
LARGE VOLUME INTERRUPTIBLE	(93)	2,149,203	1,800,000	(349,203)	(19.40)	13,854,916	10,980,000	(2,874,916)	(26.18)
OFF SYSTEM SALES SERVICE	(95)	152,250	0	(152,250)	0.00	1,200,500	0	(1,200,500)	0.00
TOTAL INTERRUPTIBLE		2,642,180	2,150,610	(491,570)	(22.86)	17,182,840	13,220,060	(3,962,780)	(29.98)
TOTAL THERM SALES		5,140,673	4,587,620	(553,053)	(12.06)	34,231,823	29,761,600	(4,470,223)	(15.02)
NUMBER OF CUSTOMERS (FIRM)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,617	2,366	(251)	(10.61)	2,603	2,420	(183)	(7.56)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	30,995	30,422	(573)	(1.88)	31,302	30,864	(438)	(1.42)
LARGE VOLUME	(51)	872	865	(7)	(0.81)	891	884	(7)	(0.79)
OTHER	(81)	430	426	(4)	(0.94)	436	425	(11)	(2.59)
TOTAL FIRM		34,914	34,079	(835)	(2.45)	35,232	34,593	(639)	(1.85)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
INTERRUPTIBLE	(61)	13	13	0	0.00	13	13	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	15	(1)	(6.67)	16	15	(1)	(6.67)
TOTAL CUSTOMERS		34,930	34,094	(836)	(2.45)	35,248	34,608	(640)	(1.85)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	189	173	(16)	(9.25)	1,347	1,319	(28)	(2.12)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	13	15	2	13.33	97	107	10	9.35
LARGE VOLUME	(51)	1,841	1,812	(29)	(1.60)	11,730	11,325	(405)	(3.58)
OTHER	(81)	14	18	4	22.22	98	116	18	15.52
INTERRUPTIBLE	(61)	24,804	25,542	738	2.89	154,343	162,356	8,013	4.94
INTERRUPTIBLE TRANSPORT	(92)	18,275	18,560	285	1.54	120,960	129,430	8,470	6.54
LARGE VOLUME INTERRUPTIBLE	(93)	2,149,203	1,800,000	(349,203)	(19.40)	13,854,916	10,980,000	(2,874,916)	(26.18)
OFF SYSTEM SALES SERVICE	(95)	152,250	0	(152,250)	0.00	1,200,500	0	(1,200,500)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	1.06	1.06	1.06	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418						
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07	1.06	1.06	1.06	1.06	1.06	0	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENBR/SORAT AFFILIATE

Page 1

DATE: 09/30/97
 DUE: 10/07/97
 TRUCK NO.: 39257
 TOTAL AMOUNT DUE: \$126,031.14

PLEASE REFERENCE THIS INVOICE NO. IN YOUR REMITTANCE
 AND WIRE TO:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank: Dallas, TX
 Account #
 ABA

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 1115 JACK BRIDGES
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-1395

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIMBORNE
 AT 7737853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION COPS NO: 008924427 OR CODE LIST

RECPTS	DEB NO.	DELIVERIES	POI NO.	DEB NO.	PRCO MONTH	IC	MC	BASE	TURBOCHARGES	BTM	NET	VOLUMES	OTH CHRG	AMOUNT	
					09/97	A	MC3	0.4268	0.0085		0.4353	287,000		\$173,538.14	
					09/97	A	BBB	0.0821			0.0831	30,000		\$2,493.00	
					TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/97.										
					*** END OF INVOICE 10257 ***										

RESERVATION CHARGE
 NO NOTICE RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An (BSCN/SORAT) Affiliate

Page 1

DATE: 09/30/97
 CEE: 07/07/97
 TRUCK NO.: 7927
 TOTAL AMOUNT DUE: \$109,581.14

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO.: 4084
 PLEASE CONTACT LAURA GAMBORNE
 AT (713)883-6275 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CALL LIST

RECEIPTS
 CDR No. POJ NO. CDR No. DELIVERIES

RESERVATION CHARGE

PLEASE REFER TO THE INVOICE NO. ON YOUR REMITTANCE
 And wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA

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

PERIOD	IC	RC	BASE	STANDARDLY	DISC	RET	VOLUMES	AMOUNT
09/97	A	RES	0.8072	0.0985		0.8157	134,340	\$109,581.14
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/97:								
*** END OF INVOICE 19747 ***							134,340	\$109,581.14

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERCON AFFILIATE

DATE: 10/20/77
 DUE: 10/20/77
 INVOICE NO.: 1911
 TOTAL AMOUNT DUE: \$1,598.64

Page: _____

Please reference this invoice no. on your remittance and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ABA

CONTRACT: 3624
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

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

CUSTOMER NO.: 4084
 PLEASE CONTACT LARBA GILMORNE
 AT (713)853-4775 WITH ANY QUESTIONS REGARDING THIS INVOICE
 CALLS NO.: 006874477
 OR FAX: 1331

PCI NO.	RECEIPTS	CBR No.	DELIVERIES	CBR No.	PRCD	MONTH	TC	RC	TSX	YRCHARGE	DISC	RET	VOLUME	AMOUNT
													DTM	DET
	Usage Charge		16103	2154	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	8.610	\$102.46
	Usage Charge		16104	20645	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	14.260	\$169.93
	Usage Charge		16105	3158	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	14.260	\$175.64
	Usage Charge		16106	28456	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	33.760	\$401.96
	Usage Charge		16107	3161	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	8.660	\$100.67
	Usage Charge		16108	3163	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	8.10	\$9.64
	Usage Charge		16109	3165	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	8.700	\$103.33
	Usage Charge		16156	2262	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	15.810	\$188.14
	Usage Charge		16157	2261	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	15.840	\$188.50
	Usage Charge		16158	3277	09/97	A	CDM	0.0144	(0.0025)	0.0119	0.0119	0.0119	13.290	\$158.15
TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/77.														
*** END OF INVOICE 19443 ***														

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
An ENHART/FORMA Affiliates

DATE: 10/7/87
 DUE: 10/20/87
 TRFIC NO.: 1943
 TOTAL AMOUNT DUE: (\$118.22)

CONTRACT: 5002
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: DELIVERY JOINT OPERATOR ACCOUNT

POI NO. RECEIPTS
 CAR NO. DELIVERIES
 CAR NO. DELIVERIES

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

CUSTOMER NO: 4004
 IC BC: 10091 NO. 00692427

SHIP TO: PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account #
 ASA

SHIP TO: PLEASE CONTACT GEORGE AMEZ
 AT (713)853-6034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

SHIP TO: BALIS SUPPLEMENT DTS MET VOLUMES
 MONTH: 09/87 A COM 0.0312 (0.0025) 0.0287 (4.119) (\$118.22)

TOTAL FOR CONTRACT 5002 FOR MONTH OF 09/87: (4.119) (\$118.22)

*** END OF INVOICE 1943 ***

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



08/22/97

0022180 8103 33402 EMSAS PG 1 OF 1

FLORIDA GAS TRANSMISSION CO
 P.O. BOX 1188
 WEST PALM BEACH, FL
 33402-1188

VENDOR NO: 000094
 REMITTANCE STATEMENT



VOUCHER NO	INVOICE DATE	INVOICE NUMBER	POURCHASE ORDER	AMOUNT	NET
00000000	08/21/97	18595	8/97 REFUND DOCKET NO 8997-20-001 INVOICE 18595	24,412.44	24,412.44
TOTAL					24,412.44

SPECIAL INSTRUCTIONS: CALL ALMA GREEN AT 334-3512 FOR PICK UP

PLEASE AND RETAIN THIS STUB FOR YOUR RECORDS

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



FLORIDA PUBLIC UTILITIES CO
 ATTN: JACKSON
 P.O. BOX 3385
 WEST PALM BEACH, FL
 33402-8385

CASH ON HAND

Twenty-four thousand, four hundred twelve and 44/100 Dollars

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



08/22/97

0022720 8103 33403 EMSAS PG 1 OF 1

FLORIDA GAS TRANSMISSION CO
 ATTN: JACK BRONKHORST
 P.O. BOX 338
 WEST PALM BEACH, FL
 33402-0338

STATE NO. 000094
 REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	NET GROSS	AMOUNT	NET
0000000000	08/21/97	1855	8/97 REFUND INVOICE 1855	24,412.44	0.00	24,412.44
			DOCKET NO. 897-29-001			
						TOTAL 24,412.44

SPECIAL INSTRUCTIONS: CALL ALMA GREEN ST. ASBESTOS FOR PLOCHER

PLEASE AND RETAIN THIS STUB FOR YOUR RECORDS

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

0000000010



FLORIDA PUBLIC UTILITIES CO
 ATTN: JACK BRONKHORST
 P.O. BOX 338
 WEST PALM BEACH, FL
 33402-0338

PAY TO THE ORDER OF

Call Your

NOT VALID AFTER