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January 20, 1999

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

HAND DELIVERY

RECEIVED - FPSC
20 JAN 20 PM 1:01
RECORDS AND REPORTING

Re: Docket No. 990003-GU

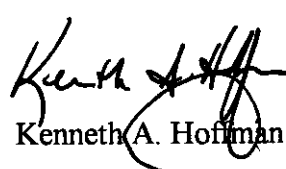
Dear Ms. Bayo:

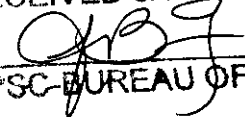
Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and five copies of Florida Public Utilities Company's Request for Confidential Classification; and
2. An envelope containing a copy of the document considered "confidential".

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

Sincerely,


Kenneth A. Hoffman

RECEIVED & FILED

FPSC BUREAU OF RECORDS

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cc: All Parties of Record

DOCUMENT NUMBER-DATE
00716, JAN 20 99
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 990003-GU
Filed: January 20, 1999

FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of December, 1998. In support thereof, FPU states as follows:

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

2. FPU requests that certain information¹ in its PGA filing for the month of December, 1998 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue are intended to be and are treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as Exhibit "A" is a detailed explanation of the information and material for which confidential treatment are requested and justification for the requested confidential treatment of the highlighted portions of FPU's December,

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

DOCUMENT NUMBER-DATE
00716 JAN 20 99
FPSC RECORDS/REPORTING

1998 PGA filing.

3. An unedited version of FPU's PGA filing for the month of December, 1998 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.

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

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

Dated this 20th day of January, 1999.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by U. S. Mail this 20th day of January, 1999, to the following:

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Commission
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Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

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By: 
KENNETH A. HOFFMAN, ESQ.

con3.99

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 990003-GU

Justification for Confidentiality of December 1998 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-11	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6A & 6B	1-41 1-14	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-29	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

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

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

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

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

Docket No. 990003-GU

Justification for Confidentiality of December 1998 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	16-20	1-80	ALL	(4)

(4) 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 invoices 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.

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,164	13,461	(4,297)	(31.92)	116,422	94,174	22,248	23.62
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	30,462	30,462	0	0.00
3 SWING SERVICE	0	0	0	0.00	9,161	0	9,161	0.00
4 COMMODITY (Other)	921,672	2,336,136	(1,414,464)	(60.55)	6,411,623	11,479,090	(5,067,467)	(44.15)
5 DEMAND	570,863	577,388	(6,525)	(1.13)	3,006,489	3,006,978	(489)	(0.02)
6 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,509,564	2,934,850	(1,425,286)	(48.56)	9,574,157	14,610,704	(5,036,547)	(34.47)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,654	5,283	(3,629)	(68.69)	24,048	26,302	(2,254)	(8.57)
14 TOTAL THERM SALES	1,259,692	1,343,092	(83,400)	(6.21)	10,026,508	9,801,381	225,127	2.30
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,367,060	4,705,370	(338,310)	(7.19)	31,288,440	30,810,520	477,920	1.55
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	20,760	0	20,760	0.00
18 COMMODITY (Other)	4,367,060	4,705,370	(338,310)	(7.19)	30,181,920	30,810,520	(628,600)	(2.04)
19 DEMAND	9,231,800	8,518,800	713,000	8.37	52,253,270	43,553,270	8,700,000	19.98
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)	4,367,060	4,705,370	(338,310)	(7.19)	30,202,680	30,810,520	(607,840)	(1.97)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,847	8,460	(2,613)	(30.89)	74,400	55,390	19,010	34.32
27 TOTAL THERM SALES (24-26 Estimated Only)	6,143,385	4,696,910	1,446,475	30.80	53,192,915	30,755,130	22,437,785	72.96
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.210	0.286	(0.076)	(26.57)	0.372	0.306	0.066	21.57
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	44.128	0.000	44.128	0.00
31 COMMODITY (Other) (4/18)	21.105	49.648	(28.543)	(57.49)	21.243	37.257	(16.014)	(42.98)
32 DEMAND (5/19)	6.184	6.778	(0.594)	(8.76)	5.754	6.904	(1.150)	(16.66)
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)	34.567	62.372	(27.805)	(44.58)	31.700	47.421	(15.721)	(33.15)
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)	28.288	62.447	(34.159)	(54.70)	32.323	47.485	(15.162)	(31.93)
40 TOTAL COST OF THERM SOLD (11/27)	24.572	62.485	(37.913)	(60.68)	17.999	47.507	(29.508)	(62.11)
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.257	62.170	(37.913)	(60.98)	17.684	47.192	(29.508)	(62.53)
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)	24.34821	62.40376	(38.056)	(60.98)	17.75049	47.36944	(29.619)	(62.53)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.348	62.404	(38.056)	(60.98)	17.750	47.369	(29.619)	(62.53)

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

	CURRENT MONTH:				PERIOD TO DATE			
	DECEMBER 1998		PERIOD TO DATE		DECEMBER 1998		PERIOD TO DATE	
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	DIFFERENCE %
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	9,164	13,461	(4,297)	(31.92)	116,422	121,093	(4,671)	(3.86)
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	30,462	30,462	0	0.00
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00
4 COMMODITY (Other)	921,672	2,336,136	(1,414,464)	(60.55)	6,411,623	9,730,121	(3,318,498)	(34.11)
5 DEMAND	570,863	577,388	(6,525)	(1.13)	3,006,489	3,002,350	4,139	0.14
6 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10):(7+8+9)	1,509,564	2,934,850	(1,425,286)	(48.56)	9,574,157	12,893,187	(3,319,030)	(25.74)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,654	5,283	(3,629)	(68.69)	24,048	28,406	(4,358)	(15.34)
14 TOTAL THERM SALES	1,259,692	1,343,092	(83,400)	(6.21)	10,026,508	10,101,347	(74,839)	(0.74)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,367,060	4,705,370	(338,310)	(7.19)	31,288,440	31,517,800	(229,360)	(0.73)
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00
18 COMMODITY (Other)	4,367,060	4,705,370	(338,310)	(7.19)	30,181,920	30,486,830	(304,910)	(1.00)
19 DEMAND	9,231,800	8,518,800	713,000	8.37	52,253,270	45,615,270	6,638,000	14.55
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)	4,367,060	4,705,370	(338,310)	(7.19)	30,202,680	30,507,590	(304,910)	(1.00)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,847	8,460	(2,613)	(30.89)	74,400	68,526	5,874	8.57
27 TOTAL THERM SALES (24-26 Estimated Only)	6,143,385	4,696,910	1,446,475	30.80	53,192,915	43,992,582	9,200,333	20.91
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.210	0.286	(0.076)	(26.57)	0.372	0.384	(0.012)	(3.13)
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	44.128	44.128	0.000	0.00
31 COMMODITY (Other) (4/18)	21.105	49.648	(28.543)	(57.49)	21.243	31.916	(10.673)	(33.44)
32 DEMAND (5/19)	6.184	6.778	(0.594)	(8.76)	5.754	6.582	(0.828)	(12.58)
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)	34.567	62.372	(27.805)	(44.58)	31.700	42.262	(10.562)	(24.99)
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)	28.288	62.447	(34.159)	(54.70)	32.323	41.453	(9.130)	(22.02)
40 TOTAL COST OF THERM SOLD (11/27)	24.572	62.485	(37.913)	(60.68)	17.999	29.308	(11.309)	(38.59)
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.257	62.170	(37.913)	(60.98)	17.684	28.993	(11.309)	(39.01)
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)	24.34821	62.40376	(38.056)	(60.98)	17.75049	29.10201	(11.352)	(39.01)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.348	62.404	(38.056)	(60.98)	17.750	29.102	(11.352)	(39.01)

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	9,164	13,461	(4,297)	(31.92)	116,422	121,093	(4,671)	(3.86)
2 NO NOTICE SERVICE	7,865	7,865	0	0.00	30,462	30,462	0	0.00
3 SWING SERVICE	0	0	0	0.00	9,161	9,161	0	0.00
4 COMMODITY (Other)	921,672	2,336,136	(1,414,464)	(60.55)	6,411,623	9,730,121	(3,318,498)	(34.11)
5 DEMAND	570,863	577,388	(6,525)	(1.13)	3,006,489	3,002,350	4,139	0.14
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	(1,586,475)	1,586,475	(100.00)	0	(3,431,892)	3,431,892	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,509,564	1,348,375	161,189	11.95	9,574,157	9,461,295	112,862	1.19
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	1,654	5,283	(3,629)	(68.69)	24,048	28,406	(4,358)	(15.34)
14 TOTAL THERM SALES	1,259,692	1,343,092	(83,400)	(6.21)	10,026,508	10,101,347	(74,839)	(0.74)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,367,060	4,705,370	(338,310)	(7.19)	31,288,440	31,517,800	(229,360)	(0.73)
16 NO NOTICE SERVICE	1,333,000	1,333,000	0	0.00	5,163,000	5,163,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	20,760	20,760	0	0.00
18 COMMODITY (Other)	4,367,060	4,705,370	(338,310)	(7.19)	30,181,920	30,486,830	(304,910)	(1.00)
19 DEMAND	9,231,800	8,518,800	713,000	8.37	52,253,270	45,615,270	6,638,000	14.55
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)	4,367,060	4,705,370	(338,310)	(7.19)	30,202,680	30,507,590	(304,910)	(1.00)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,847	8,460	(2,613)	(30.89)	74,400	68,526	5,874	8.57
27 TOTAL THERM SALES (24-26 Estimated Only)	6,143,385	4,696,910	1,446,475	30.80	53,192,915	43,992,582	9,200,333	20.91
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.210	0.286	(0.076)	(26.57)	0.372	0.384	(0.012)	(3.13)
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.590	0.590	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	44.128	44.128	0.000	0.00
31 COMMODITY (Other) (4/18)	21.105	49.648	(28.543)	(57.49)	21.243	31.916	(10.673)	(33.44)
32 DEMAND (5/19)	6.184	6.778	(0.594)	(8.76)	5.754	6.582	(0.828)	(12.58)
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)	34.567	28.656	5.911	20.63	31.700	31.013	0.687	2.22
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)	28.288	62.447	(34.159)	(54.70)	32.323	41.453	(9.130)	(22.02)
40 TOTAL COST OF THERM SOLD (11/27)	24.572	28.708	(4.136)	(14.41)	17.999	21.507	(3.508)	(16.31)
41 TRUE-UP (E-2)	(0.315)	(0.315)	0.000	0.00	(0.315)	(0.315)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	24.257	28.393	(4.136)	(14.57)	17.684	21.192	(3.508)	(16.55)
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)	24.34821	28.49976	(4.152)	(14.57)	17.75049	21.27168	(3.521)	(16.55)
45 PGA FACTOR ROUNDED TO NEAREST .001	24.348	28.500	(4.152)	(14.57)	17.750	21.272	(3.522)	(16.56)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF: CURRENT MONTH:		APRIL 1998 THROUGH DECEMBER 1998 DECEMBER 1998	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,135,840	8,461.77	0.205
2 No Notice Commodity Adjustment - System Supply	(9,780)	(29.73)	0.304
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	241,000	732.64	0.304
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Pipeline - August Adjustment	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,367,060	9,164.68	0.210
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,126,060	873,644.97	21.174
18 Commodity Other - Scheduled FTS - OSSS	241,000	50,987.10	21.156
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(2,960.44)	0.000
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,367,060	921,671.63	21.105
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,990,800	569,674.70	6.336
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	241,000	1,188.13	0.493
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	9,231,800	570,862.83	6.184
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	0.00	0.000
36 Travel Expenses	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

**FOR THE PERIOD OF: APRIL 1998 THROUGH DECEMBER 1998
CURRENT MONTH: DECEMBER 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	27155	10	311,598.83	0.00	7,864.70	0.00	0.00	303,734.13	0.00
2	FGT	27145	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	27416	12	5,866.29	5,866.29	0.00	0.00	0.00	0.00	0.00
4	FGT	27406	13	3,328.12	3,328.12	0.00	0.00	0.00	0.00	0.00
5	FGT	27415	14	(29.73)	(29.73)	0.00	0.00	0.00	0.00	0.00
6	FGT	ck625001312	15	(2,960.44)	0.00	0.00	0.00	(2,960.44)	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		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,509,563.84	9,164.68	7,864.70	0.00	921,671.63	570,862.83	0.00

FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

	CURRENT MONTH:		DECEMBER 1998		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	921,672	2,336,136	1,414,464	60.55	6,411,623	9,730,121	3,318,498	34.11	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	587,892	(987,761)	(1,575,653)	159.52	3,162,534	(268,826)	(3,431,360)	1,276.42	
3 TOTAL	1,509,564	1,348,375	(161,189)	(11.95)	9,574,157	9,461,295	(112,862)	(1.19)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,259,692	1,343,092	83,400	6.21	10,026,508	10,101,347	74,839	0.74	
5 TRUE-UP (COLLECTED) OR REFUNDED	11,882	11,882	0	0.00	106,938	106,938	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,271,574	1,354,974	83,400	6.16	10,133,446	10,208,285	74,839	0.73	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(237,990)	6,599	244,589	3,706.46	559,289	746,990	187,701	25.13	
8 INTEREST PROVISION-THIS PERIOD (2) (2)	886	1,231	345	0.00	2,304	606	(1,698)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	329,299	270,357	(58,942)	(21.80)	(374,342)	(374,342)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(11,882)	(11,882)	0	0.00	(106,938)	(106,938)	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)	80,313	266,305	185,992	69.84	80,313	266,316	186,003	69.84	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	329,299	270,357	(58,942)	(21.80)					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	79,427	265,074	185,647	70.04					
14 TOTAL (12+13)	408,726	535,431	126,705	23.66					
15 AVERAGE (50% OF 14)	204,363	267,716	63,353	23.66					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5000%	5.5200%	...	...			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.9000%	5.5200%	...	...			
18 TOTAL (16+17)	10.4000%	11.0400%	...	...			
19 AVERAGE (50% OF 18)	5.2000%	5.5200%	...	...			
20 MONTHLY AVERAGE (19/12 Months)	0.433%	0.460%	...	...			
21 INTEREST PROVISION (15x20)	886	1,231	...	...			

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

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the sixth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the fifth 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 six to nine should be five months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1998 Through DECEMBER 1998
DECEMBER 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM	
								THIRD PARTY	PIPELINE				
1	APR 98		SYS SUPPLY	N/A					N/A	N/A			
2	APR 98		SYS SUPPLY	N/A					N/A	N/A			
3	APR 98		SYS SUPPLY	N/A					N/A	N/A			
4	APR 98		SYS SUPPLY	N/A					N/A	N/A			
5	APR 98		SYS SUPPLY	N/A					N/A	N/A			
6	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
7	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
8	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
9	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
10	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
11	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
12	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
13	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
14	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
15	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
16	MAY 98		SYS SUPPLY	N/A					N/A	N/A			
17	JUN 98		SYS SUPPLY	N/A					N/A	N/A			
18	JUN 98		SYS SUPPLY	N/A					N/A	N/A			
19	JUN 98		SYS SUPPLY	N/A					N/A	N/A			
20	JUN 98		SYS SUPPLY	N/A					N/A	N/A			
21	JUL 98		SYS SUPPLY	N/A					N/A	N/A			
22	JUL 98		SYS SUPPLY	N/A					N/A	N/A			
23	JUL 98		SYS SUPPLY	N/A					N/A	N/A			
24	JUL 98		SYS SUPPLY	N/A					N/A	N/A			
* 25	JUL 98		SYS SUPPLY	N/A					N/A	N/A			
26	AUG 98		SYS SUPPLY	N/A					N/A	N/A			
27	AUG 98		SYS SUPPLY	N/A					N/A	N/A			
28	AUG 98		SYS SUPPLY	N/A					N/A	N/A			
29	AUG 98		SYS SUPPLY	N/A					N/A	N/A			
30	AUG 98		SYS SUPPLY	N/A					N/A	N/A			
31	SEP 98		SYS SUPPLY	N/A					N/A	N/A			
32	SEP 98		SYS SUPPLY	N/A					N/A	N/A			
33	SEP 98		SYS SUPPLY	N/A					N/A	N/A			
34	SEP 98		SYS SUPPLY	N/A					N/A	N/A			
35	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
36	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
37	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
38	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
39	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
40	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
41	OCT 98		SYS SUPPLY	N/A					N/A	N/A			
TOTAL						20,730,040	1,353,450	22,083,490	4,732,341.00	0	0	0	21.43

* June correction to system supply

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1998 Through DECEMBER 1998
DECEMBER 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM		
								THIRD PARTY	PIPELINE					
1	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
2	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
3	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
4	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
5	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
6	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
7	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
8	NOV 98		SYS SUPPLY	N/A					N/A	N/A				
9	DEC 98		SYS SUPPLY	N/A					N/A	N/A				
10	DEC 98		SYS SUPPLY	N/A					N/A	N/A				
11	DEC 98		SYS SUPPLY	N/A					N/A	N/A				
12	DEC 98		SYS SUPPLY	N/A					N/A	N/A				
13	DEC 98		SYS SUPPLY	N/A					N/A	N/A				
14	DEC 98		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							28,372,470	1,809,450	30,181,920	6,411,623.00	0	0	0	21.24

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			14,991	14,566	449,813	437,017		
							WEIGHTED AVERAGE	
							\$2.0556	\$2.1158

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

FOR THE PERIOD OF: APRIL 1998 Through DECEMBER 1998

		CURRENT MONTH:		DECEMBER 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11 & 12)	1,062,806	1,254,800	191,994	15.30	6,723,972	6,594,450	(129,522)	(1.96)
OUTDOOR LIGHTING	(21)	164	200	36	18.00	1,290	1,810	520	28.73
RESIDENTIAL	(31 & 32)	984,242	1,020,610	36,368	3.56	5,392,709	5,354,400	(38,309)	(0.72)
LARGE VOLUME	(51)	1,976,853	2,018,020	41,167	2.04	15,791,724	15,562,700	(229,024)	(1.47)
OTHER	(81)	0	0	0	0.00	23,482	0	(23,482)	(100.00)
TOTAL FIRM		4,024,065	4,293,630	269,565	6.28	27,933,177	27,513,360	(419,817)	(1.53)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	238,344	403,280	164,936	40.90	2,362,941	3,250,770	887,829	27.31
INTERRUPTIBLE TRANSPORT	(92)	179,841	30,870	(148,971)	(482.58)	1,107,049	211,300	(895,749)	(423.92)
LARGE VOLUME INTERRUPTIBLE	(93)	1,459,834	979,660	(480,174)	(49.01)	19,980,003	17,499,880	(2,480,123)	(14.17)
OFF SYSTEM SALES SERVICE	(95)	241,000	0	(241,000)	0.00	1,809,450	0	(1,809,450)	0.00
TOTAL INTERRUPTIBLE		2,119,019	1,413,810	(705,209)	(49.88)	25,259,443	20,961,950	(4,297,493)	(20.50)
TOTAL THERM SALES		6,143,084	5,707,440	(435,644)	(7.63)	53,192,620	48,475,310	(4,717,310)	(9.73)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11 & 12)	2,809	2,780	(29)	(1.04)	2,756	2,730	(26)	(0.95)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31 & 32)	33,418	33,595	177	0.53	32,580	32,788	208	0.63
LARGE VOLUME	(51)	852	921	69	7.49	863	912	49	5.37
OTHER	(81)	0	0	0	0.00	145	0	(145)	0.00
TOTAL FIRM		37,079	37,296	217	0.58	36,344	36,430	86	0.24
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
INTERRUPTIBLE	(61)	10	13	3	23.08	11	13	2	15.38
INTERRUPTIBLE TRANSPORT	(92)	5	1	(4)	(400.00)	4	1	(3)	(300.00)
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		17	15	(2)	(13.33)	17	15	(2)	(13.33)
TOTAL CUSTOMERS		37,096	37,311	215	0.58	36,361	36,445	84	0.23
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11 & 12)	378	451	73	16.19	2,440	2,416	(24)	(0.99)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31 & 32)	29	30	1	3.33	166	163	(3)	(1.84)
LARGE VOLUME	(51)	2,320	2,191	(129)	(5.89)	18,299	17,064	(1,235)	(7.24)
OTHER	(81)	0	0	0	0.00	162	0	(162)	(100.00)
INTERRUPTIBLE	(61)	23,834	31,022	7,188	23.17	214,813	250,059	35,246	14.10
INTERRUPTIBLE TRANSPORT	(92)	35,968	30,870	(5,098)	(16.51)	276,762	211,300	(65,462)	(30.98)
LARGE VOLUME INTERRUPTIBLE	(93)	1,459,834	979,660	(480,174)	(49.01)	19,980,003	17,499,880	(2,480,123)	(14.17)
OFF SYSTEM SALES SERVICE	(95)	241,000	0	(241,000)	0.00	1,809,450	0	(1,809,450)	0.00

ACTUAL FOR THE PERIOD OF:

APRIL 1998 Through DECEMBER 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0461	1.0504	1.0541	1.0528	1.0545	1.0592	1.0518	1.0527	1.0566			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.07	1.07	1.07	1.07	1.07	1.07	1.07	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0456	1.0510	1.0543	1.0521	1.0533	1.0450	1.0512	1.0522	1.0564			
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.07	1.07	1.07	1.07	1.06	1.07	1.07	1.07	0	0	0

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SONAT Affiliate

DATE 12/31/98
 DUE 01/10/99
 INVOICE NO. 27155
 TOTAL AMOUNT DUE \$311,598.83

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 # [REDACTED]
 ABA # [REDACTED]

REDACTED

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

PDI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		PDI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
	RESERVATION CHARGE			12/98	A	RES	0.3687	0.0085		0.3772	595,696	\$224,696.53
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			12/98	A	RES	0.3687			0.3687	248,000	\$91,437.60
	NO NOTICE RESERVATION CHARGE			12/98	A	NNR	0.0590			0.0590	133,300	\$7,864.70
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, At poi 16103			12/98	A	TRL	0.0500			0.0500	(24,800)	(\$1,240.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, At poi 16104			12/98	A	TRL	0.0500			0.0500	(65,100)	(\$3,255.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, At poi 16105			12/98	A	TRL	0.0500			0.0500	(49,600)	(\$2,480.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, At poi 16107			12/98	A	TRL	0.0500			0.0500	(9,300)	(\$465.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5907, At poi 16108			12/98	A	TRL	0.0500			0.0500	(21,700)	(\$1,085.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, At poi 16106			12/98	A	TRL	0.0500			0.0500	(62,000)	(\$3,100.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5337, At poi 16109			12/98	A	TRL	0.0500			0.0500	(15,500)	(\$775.00)
	TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/98.										728,996	\$311,598.83

*** END OF INVOICE 27155 ***

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

DATE	12/31/98
DUE	01/10/99
INVOICE NO.	27145
TOTAL AMOUNT DUE	\$267,128.70

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 # [REDACTED]
 ABA # [REDACTED]

REDACTED

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

POI NO.	RECEIPTS		DELIVERIES		PROO MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			RET
					12/98	A	RES	0.8072	0.0085		0.8157	327,484	\$267,128.70
TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/98.												327,484	\$267,128.70

*** END OF INVOICE 27145 ***

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

DATE 01/10/99
 DUE 01/20/99
 INVOICE NO. 27416
 TOTAL AMOUNT DUE \$5,866.29

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 # [REDACTED]
 ABA # [REDACTED]

REDACTED

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

PDI NO.	RECEIPTS		DELIVERIES		PROO MONTH	TC	RC	RATES				VOLUMES OTH DRY	AMOUNT
	DRN No.		PDI NO.	DRN No.				BASE	SURCHARGES	DISC	RET		
Usage Charge			16103	3154	12/98	A	COM	0.0312	(0.0008)		0.0304	10,476	\$318.47
Usage Charge			16104	28645	12/98	A	COM	0.0312	(0.0008)		0.0304	11,650	\$354.16
Usage Charge			16105	3158	12/98	A	COM	0.0312	(0.0008)		0.0304	12,804	\$389.24
Usage Charge			16106	28456	12/98	A	COM	0.0312	(0.0008)		0.0304	3,100	\$94.24
Usage Charge			16107	3161	12/98	A	COM	0.0312	(0.0008)		0.0304	27,113	\$824.24
Usage Charge			16108	3163	12/98	A	COM	0.0312	(0.0008)		0.0304	26,220	\$797.09
Usage Charge			16109	3165	12/98	A	COM	0.0312	(0.0008)		0.0304	51,685	\$1,571.22
Usage Charge			16156	3262	12/98	A	COM	0.0312	(0.0008)		0.0304	7,201	\$218.91
Usage Charge			16157	3261	12/98	A	COM	0.0312	(0.0008)		0.0304	8,201	\$249.31
Usage Charge			16158	3277	12/98	A	COM	0.0312	(0.0008)		0.0304	6,520	\$198.21
Usage Charge			16273	3214	12/98	A	COM	0.0312	(0.0008)		0.0304	24,100	\$732.64
Usage Charge			62992	217831	12/98	A	COM	0.0312	(0.0008)		0.0304	3,900	\$118.56

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/98. 192,970 \$5,866.29

*** END OF INVOICE 27416 ***

12

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

DATE	01/10/99
DUE	01/20/99
INVOICE NO.	27406
TOTAL AMOUNT DUE	\$3,328.12

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 # [REDACTED]
 ABA # [REDACTED]

REDACTED

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 DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
	Usage Charge	16103	3154	12/98	A	COM	0.0144	(0.0008)		0.0136	15,624	\$212.49
	Usage Charge	16104	28645	12/98	A	COM	0.0144	(0.0008)		0.0136	31,434	\$427.50
	Usage Charge	16105	3158	12/98	A	COM	0.0144	(0.0008)		0.0136	31,496	\$428.35
	Usage Charge	16106	28456	12/98	A	COM	0.0144	(0.0008)		0.0136	58,900	\$801.04
	Usage Charge	16107	3161	12/98	A	COM	0.0144	(0.0008)		0.0136	8,587	\$116.78
	Usage Charge	16108	3163	12/98	A	COM	0.0144	(0.0008)		0.0136	2,480	\$33.73
	Usage Charge	16109	3165	12/98	A	COM	0.0144	(0.0008)		0.0136	17,615	\$238.20
	Usage Charge	16156	3262	12/98	A	COM	0.0144	(0.0008)		0.0136	25,699	\$349.51
	Usage Charge	16157	3261	12/98	A	COM	0.0144	(0.0008)		0.0136	25,699	\$349.51
	Usage Charge	16158	3277	12/98	A	COM	0.0144	(0.0008)		0.0136	27,280	\$371.01

TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/98.

244,714 \$3,328.12

*** END OF INVOICE 27406 ***

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

DATE 01/10/99
 DUE 01/20/99
 INVOICE NO. 27415
 TOTAL AMOUNT DUE (\$29.73)

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
 Account # [REDACTED]
 ABA # [REDACTED]

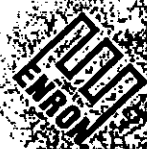
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CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT HEIDI MASSIN
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924427 AT (713)853-6879 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

PDI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRM No.		PDI NO.	DRM No.				BASE	SURCHARGES	OTSC			RET
No Notice					12/98	A	COM	0.0312	{0.0008}		0.0304	(978)	(\$29.73)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 12/98.												(978)	(\$29.73)

*** END OF INVOICE 27415 ***

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



12/10/98

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PG 1 OF 3

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

VENDOR NO. 9084
 REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
12000011	12/10/98	26828		2,960.44	0.00	2,960.44
			10/98 IMBALANCE CASH OUT			
						TOTAL 2,960.44

ADDITIONAL INSTRUCTIONS:
 CALL MARIAN X37362

CUT AND RETAIN THIS STUB FOR YOUR RECORDS.



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

CHECK # 0825001312 ATTACHED BELOW

62-20 No. 0825001312
 311
 12/10/98

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

\$\$\$\$\$\$\$\$\$\$\$\$2,960.44

NOT VALID AFTER 90 DAYS

Two Thousand Nine Hundred Sixty and 44/100 Dollars

Marc Schneidermann
 AUTHORIZED SIGNATURE

CITIBANK, DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENNSYLVANIA SQUARE, NEW CASTLE, DE 19720



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