

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

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ORIGINAL
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February 4, 1997

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

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:

1. Original and fifteen copies of Amended Petition for Approval of Florida Public Utilities Company's Purchased Gas Adjustment Recovery Factor; - 01291-97 02/04/97
2. Original and fifteen copies of Amended Prehearing Statement of the Florida Public Utilities Company and a disk containing a copy of the document; - 01272-97
3. Revised Testimony of Mr. George Bachman; - 01273-97
4. Revised Composite Exhibit GMB-3; - 01274-97
5. Request for Confidential Classification of the revised PGA filing for December 1996; and 01275-97
6. An envelope marked "confidential" containing a copy of the confidential information. - 01276-97

redacted - 01277-97

Ms. Blanca S. Bayo, Director
Page 2
February 4, 1997

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: Cochran Keating, Esq.

Trlb.3

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

SCHEDULE ORIGINAL
REVISED 1/20/97
FILE COPY

	CURRENT MONTH:				DECEMBER 1996				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	22,810	17,893	5,117	28.92	195,923	190,806	5,117	2.68				
2 NO NOTICE SERVICE	9,184	9,184	0	0.00	35,717	35,717	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,905,399	1,738,749	166,650	9.58	7,999,299	7,832,849	166,650	2.13				
5 DEMAND	611,780	612,167	(387)	(0.06)	3,094,500	3,094,887	(387)	(0.01)				
6 OTHER	(4,383)	0	(4,383)	0.00	(27,435)	(23,052)	(4,383)	19.01				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00				
8 DEMAND	0	0	0	0.00	9,082	9,082	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)	2,544,790	2,377,793	166,997	7.02	11,280,210	11,113,213	166,997	1.50				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,393	0	1,393	0.00	20,637	19,244	1,393	7.24				
14 TOTAL THERM SALES	1,795,307	1,557,800	237,507	15.25	10,997,385	10,759,878	237,507	2.21				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,750,170	4,051,980	698,190	17.23	32,208,290	31,510,100	698,190	2.22				
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	0	0	0	0.00				
18 COMMODITY (Other)	4,740,130	4,051,980	688,150	16.98	30,883,380	30,195,230	688,150	2.28				
19 DEMAND	11,174,300	11,080,800	113,500	1.03	50,471,270	50,357,770	113,500	0.23				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00				
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (*17+18+20)-(21+23)	4,740,130	4,051,980	688,150	16.98	29,578,550	30,195,230	(616,680)	(2.04)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,629	0	3,629	0.00	59,523	55,894	3,629	6.49				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,813,974	4,051,980	761,994	18.81	48,135,002	30,139,338	17,995,668	59.71				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.480	0.437	0.043	9.84	0.608	0.608	0.000	0.33				
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.692	0.692	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	40.197	42.911	(2.714)	(6.32)	25.902	25.940	(0.038)	(0.15)				
32 DEMAND (5/19)	5.475	5.535	(0.060)	(1.08)	6.131	6.148	(0.015)	(0.24)				
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	0.668	0.668	0.000	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	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)	53.686	58.682	(4.996)	(8.51)	38.136	36.805	1.331	3.62				
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)	38.385	0.000	38.385	0.00	34.671	34.429	0.242	0.70				
40 TOTAL COST OF THERM SOLD (11/27)	52.863	58.682	(5.819)	(9.92)	23.435	36.873	(13.438)	(38.44)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	51.846	57.665	(5.819)	(10.09)	22.418	35.856	(13.438)	(37.48)				
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	52.04094	57.88182	(5.841)	(10.09)	22.50229	35.99082	(13.489)	(37.48)				
45 PGA FACTOR ROUNDED TO NEAREST .001	52.041	57.882	(5.841)	(10.09)	22.502	35.991	(13.489)	(37.48)				

ACK _____
AFA 1
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG 1
LIN 3
OPC _____
RCH _____
SEC 1
WAS _____
OTH _____

DOCUMENT NUMBER: DATE
01277 FEB-45
FPSC-RECORDS/REPORTING

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

	CURRENT MONTH:		DECEMBER 1998		PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	22,810	17,693	5,117	28.92	195,923	190,808	5,117	2.68	
2 NO NOTICE SERVICE	9,184	9,184	0	0.00	35,717	35,717	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,905,399	1,738,749	166,650	9.58	7,999,299	7,832,649	166,650	2.13	
5 DEMAND	611,780	612,167	(387)	(0.06)	3,094,500	3,094,887	(387)	(0.01)	
6 OTHER	(4,383)	0	(4,383)	0.00	(27,435)	(23,052)	(4,383)	19.01	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00	
8 DEMAND	0	0	0	0.00	9,082	9,082	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)	2,544,790	2,377,793	166,997	7.02	11,280,210	11,113,213	166,997	1.50	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,393	0	1,393	0.00	20,637	19,244	1,393	7.24	
14 TOTAL THERM SALES	1,798,307	1,557,800	237,507	15.25	10,917,385	10,759,878	237,507	2.21	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	4,750,170	4,051,980	698,190	17.23	32,208,290	31,510,100	698,190	2.22	
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	0	0	0	0.00	
18 COMMODITY (Other)	4,740,130	4,051,980	688,150	16.98	30,883,380	30,195,230	688,150	2.28	
19 DEMAND	11,174,300	11,060,800	113,500	1.03	50,471,270	50,357,770	113,500	0.23	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,740,130	4,051,980	688,150	16.98	29,578,550	30,205,270	(626,720)	(2.07)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	3,629	0	3,629	0.00	59,523	55,894	3,629	8.49	
27 TOTAL THERM SALES (24-26 Estimated Only)	4,813,974	4,051,980	761,994	18.81	48,135,002	30,139,336	17,995,666	59.71	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.480	0.437	0.043	9.84	0.808	0.808	0.002	0.33	
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.892	0.892	0.000	0.00	
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other) (4/18)	40.197	42.911	(2.714)	(6.32)	25.902	25.940	(0.038)	(0.15)	
32 DEMAND (5/19)	5.475	5.535	(0.060)	(1.08)	6.131	6.146	(0.015)	(0.24)	
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	0.668	0.668	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.696	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)	53.686	58.682	(4.996)	(8.51)	38.138	36.792	1.344	3.65	
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)	38.385	0.000	38.385	ERR	34.671	34.429	0.242	0.70	
40 TOTAL COST OF THERM SOLD (11/27)	52.863	58.682	(5.819)	(9.92)	23.435	36.873	(13.438)	(36.44)	
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	51.846	57.665	(5.819)	(10.09)	22.418	35.856	(13.438)	(37.48)	
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)	52.04094	57.88182	(5.841)	(10.09)	22.50229	35.99082	(13.489)	(37.48)	
45 PGA FACTOR ROUNDED TO NEAREST .001	52.041	57.882	(5.841)	(10.09)	22.502	35.991	(13.489)	(37.48)	

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:				DECEMBER 1996				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED												
1 COMMODITY (Pipeline)	22,810	17,693	5,117	28.92	195,923	190,808	5,117	2.68				
2 NO NOTICE SERVICE	9,184	9,184	0	0.00	35,717	35,717	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,905,399	1,736,749	168,650	9.58	7,999,299	7,832,649	166,650	2.13				
5 DEMAND	611,780	612,167	(387)	(0.06)	3,094,500	3,094,897	(387)	(0.01)				
6 OTHER	(4,383)	0	(4,383)	0.00	(27,435)	(23,052)	(4,383)	19.01				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	8,712	0	0.00				
8 DEMAND	0	0	0	0.00	9,082	9,082	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	(651,343)	651,343	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	2,544,790	2,377,793	166,997	7.02	11,280,210	10,461,870	818,340	7.82				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,393	0	1,393	0.00	20,637	19,244	1,393	7.24				
14 TOTAL THERM SALES	1,795,307	2,377,793	(582,486)	(24.50)	10,997,385	10,442,626	554,759	5.31				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	4,750,170	4,051,980	698,190	17.23	32,208,290	31,510,100	698,190	2.22				
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	0	0	0	0.00				
18 COMMODITY (Other)	4,740,130	4,051,980	688,150	16.98	30,883,310	30,195,230	688,150	2.28				
19 DEMAND	11,174,300	11,080,800	113,500	1.03	50,471,270	50,357,770	113,500	0.23				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	1,304,830	0	0.00				
22 DEMAND	0	0	0	0.00	1,304,830	1,304,830	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,740,130	4,051,980	688,150	18.98	29,578,550	30,195,230	(616,680)	(2.04)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,629	0	3,629	0.00	59,523	55,894	3,629	6.49				
27 TOTAL THERM SALES (24-26 Estimated Only)	4,813,974	4,051,980	761,994	18.81	48,135,002	30,139,338	17,995,668	59.71				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.480	0.437	0.043	9.84	0.678	0.608	0.002	0.33				
29 NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.692	0.692	0.000	0.00				
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
31 COMMODITY (Other) (4/18)	40.197	42.911	(2.714)	(6.32)	25.902	25.940	(0.038)	(0.15)				
32 DEMAND (5/19)	5.475	5.535	(0.060)	(1.08)	6.131	6.146	(0.015)	(0.24)				
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	0.688	0.688	0.000	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.698	0.698	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)	53.686	58.682	(4.996)	(8.51)	38.136	34.847	3.289	10.07				
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)	38.385	0.000	38.385	ERR	34.671	34.429	0.242	0.70				
40 TOTAL COST OF THERM SOLD (11/27)	52.663	58.682	(5.819)	(9.92)	23.435	34.712	(11.277)	(32.49)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	51.846	57.665	(5.819)	(10.09)	22.418	33.695	(11.277)	(33.47)				
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)	52.04094	57.88182	(5.841)	(10.09)	22.50229	33.82169	(11.319)	(33.47)				
45 PGA FACTOR ROUNDED TO NEAREST .001	52.041	57.882	(5.841)	(10.09)	22.502	33.822	(11.320)	(33.47)				

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1996 THROUGH MARCH 1997
DECEMBER 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,576,800	21,719.23	0.475
2 No Notice Commodity Adjustment - System Supply	(75,730)	(476.34)	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	249,100	1,566.84	0.629
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)	4,750,170	22,809.73	0.480
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	4,491,030	1,807,042.68	40.237
18 Commodity Other - Scheduled FTS - OSSS	249,100	98,355.83	39.484
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	0.00	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,740,130	1,905,398.51	40.197
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,925,200	607,373.83	5.559
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	249,100	4,406.58	1.769
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	11,174,300	611,780.41	5.475
OTHER			
33 Revenue Sharing - FGT	0	(4,383.34)	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	(4,383.34)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		DECEMBER 1996		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			(3)	AMOUNT	%
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	1,905,399	1,738,749	(166,650)	(9.58)	7,999,299	7,832,649	(166,650)	(2.13)	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	639,391	639,044	(347)	(0.05)	3,298,705	2,647,015	(651,690)	(24.62)	
3 TOTAL	2,544,790	2,377,793	(166,997)	(7.02)	11,298,004	10,479,664	(818,340)	(7.81)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,795,307	2,377,793	582,486	24.50	11,015,179	10,460,420	(554,759)	(5.30)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	319,455	319,455	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,830,802	2,413,288	582,486	24.14	11,334,634	10,779,875	(554,759)	(5.15)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(713,988)	35,495	749,483	2,111.52	36,630	300,211	263,581	87.80	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(3,303)	0	3,303	0.00	(21,561)	(18,258)	3,303	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(320,626)	(320,626)	0	0.00	(769,026)	(769,026)	0	0.00	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(319,455)	(319,455)	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)	(1,073,412)	(320,626)	752,786	(234.79)	(1,073,412)	(320,626)	752,786	(234.79)	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(320,626)	(320,626)	0	0.00					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,070,109)	(320,626)	749,483	(233.76)					
14 TOTAL (12+13)	(1,390,735)	(641,252)	749,483	(118.88)					
15 AVERAGE (50% OF 14)	(695,368)	(320,626)	374,742	(116.88)					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4500%	0.0000%	--	--					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.9500%	0.0000%	--	--					
18 TOTAL (16+17)	11.4000%	0.0000%	--	--					
19 AVERAGE (50% OF 18)	5.7000%	0.0000%	--	--					
20 MONTHLY AVERAGE (19/12 Months)	0.475%	0.000%	--	--					
21 INTEREST PROVISION (15x20)	(3,303)	0	--	--					

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

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
DECEMBER 1996

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 THERM
								THIRD PARTY	PIPELINE			
1	APR 96		SYS SUPPLY	N/A					N/A	N/A		
2	APR 96		SYS SUPPLY	N/A					N/A	N/A		
3	APR 96		SYS SUPPLY	N/A					N/A	N/A		
4	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
5	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
6	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
7	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
8	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
9	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
10	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
11	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
12	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
13	MAY 96		SYS SUPPLY	N/A					N/A	N/A		
14	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
15	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
16	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
17	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
18	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
19	JUN 96		SYS SUPPLY	N/A					N/A	N/A		
20	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
21	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
22	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
23	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
24	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
25	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
26	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
27	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
28	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
29	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
30	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
31	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
32	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
33	AUG 96		SYS SUPPLY	N/A					N/A	N/A		
34	SEP 96		SYS SUPPLY	N/A					N/A	N/A		
35	SEP 96		SYS SUPPLY	N/A					N/A	N/A		
36	SEP 96		SYS SUPPLY	N/A					N/A	N/A		
37	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
38	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
39	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
40	OCT 96		SYS SUPPLY	N/A					N/A	N/A		
41	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
42	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
43	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
44	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
45	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
46	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
47	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
48	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
49	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
50	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
51	DEC 96		SYS SUPPLY	N/A					N/A	N/A		
TOTAL							28,855,280	2,028,100	30,883,380	7,899,299		25.90

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: DECEMBER 1996

	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								
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42								
43								
TOTAL			16,044	15,566	497,350	482,590		
WEIGHTED AVERAGE							\$3.8311	\$3.9483

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. TOTALS CHECK TO FGT'S INVOICE.

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

		CURRENT MONTH:		DECEMBER 1996		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	1,053,079	831,570	(221,509)	(26.64)	5,688,295	5,072,780	(615,515)	(12.13)	
OUTDOOR LIGHTING	(21)	196	140	(56)	(40.00)	1,774	1,250	(524)	(41.92)	
RESIDENTIAL	(31)	1,012,586	1,005,900	(6,686)	(0.66)	5,300,422	5,515,590	215,168	3.90	
LARGE VOLUME	(51)	1,943,741	1,753,970	(189,771)	(10.82)	15,411,034	14,675,480	(735,554)	(5.01)	
OTHER	(81)	12,072	13,290	1,218	9.16	75,440	83,900	8,460	10.08	
TOTAL FIRM		4,021,674	3,604,870	(416,804)	(11.56)	26,476,965	25,349,000	(1,127,965)	(4.45)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	368,734	439,810	71,076	16.16	3,225,680	3,391,480	165,800	4.89	
INTERRUPTIBLE TRANSPORT	(92)	29,059	30,930	1,871	6.05	209,225	215,290	6,065	2.82	
LARGE VOLUME INTERRUPTIBLE	(93)	145,407	1,199,030	1,053,623	87.87	16,195,032	15,742,710	(452,322)	(2.87)	
OFF SYSTEM SALES SERVICE	(95)	249,100	0	(249,100)	0.00	2,028,100	0	(2,028,100)	0.00	
TOTAL INTERRUPTIBLE		792,300	1,669,770	877,470	52.55	21,658,037	19,349,480	(2,308,557)	(11.93)	
TOTAL THERM SALES		4,813,974	5,274,640	460,666	8.73	48,135,002	44,698,480	(3,436,522)	(7.69)	
NUMBER OF CUSTOMERS (FIRM)										
AVG. NO. OF CUSTOMERS PERIOD TO DATE										
GENERAL SERVICE	(11)	2,544	2,448	(96)	(3.92)	2,479	2,415	(64)	(2.65)	
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	4	4	100.00	
RESIDENTIAL	(31)	31,172	30,896	(276)	(0.89)	30,721	30,448	(273)	(0.90)	
LARGE VOLUME	(51)	888	921	33	3.58	881	904	23	2.54	
OTHER	(81)	437	409	(28)	(6.85)	430	411	(19)	(4.62)	
TOTAL FIRM		35,041	34,678	(363)	(1.05)	34,511	34,182	(329)	(0.96)	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)										
AVG. NO. OF CUSTOMERS PERIOD TO DATE										
INTERRUPTIBLE	(61)	13	14	1	7.14	13	14	1	7.14	
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	16	0	0.00	16	16	0	0.00	
TOTAL CUSTOMERS		35,057	34,694	(363)	(1.05)	34,527	34,198	(329)	(0.96)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	414	340	(74)	(21.76)	2,295	2,101	(194)	(9.23)	
OUTDOOR LIGHTING	(21)	0	35	35	100.00	0	313	313	100.00	
RESIDENTIAL	(31)	32	33	1	3.03	173	181	8	4.42	
LARGE VOLUME	(51)	2,189	1,904	(285)	(14.97)	17,493	16,234	(1,259)	(7.76)	
OTHER	(81)	28	32	4	12.50	175	204	29	14.22	
INTERRUPTIBLE	(61)	28,364	31,415	3,051	9.71	248,129	242,249	(5,880)	(2.43)	
INTERRUPTIBLE TRANSPORT	(92)	29,059	30,930	1,871	6.05	209,225	215,290	6,065	2.82	
LARGE VOLUME INTERRUPTIBLE	(93)	145,407	1,199,030	1,053,623	87.87	16,195,032	15,742,710	(452,322)	(2.87)	
OFF SYSTEM SALES SERVICE	(95)	249,100	0	(249,100)	0.00	2,028,100	0	(2,028,100)	0.00	

ACTUAL FOR THE PERIOD OF

APRIL 1996 Through MARCH 1997

	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	1.0495	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396	1.0383	1.0366			
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	1.06	1.06	1.06	1.05	1.05	1.05	1.05	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED	1.0469	1.0452	1.0432	1.0382	1.0409	1.0410	1.0396	1.0372	1.0367			
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	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.05	0	0	0

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 AN ENRON/SOHAR AFFILIATE

DATE: 12/31/98
 C/C: 01/19/99
 INVOICE NO: 1988
 TX DATE: 12/31/98

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROW
 POST OFFICE BOX 2385
 WEST PALM BEACH, FL 33402-2385

Please reference this invoice on your remittance
 and wire to
 wire transfer
 Florida Gas Transmission Company
 National Bank of Dallas
 Account #
 ABA

CONTRACT: 5009 SALES: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4384
 TYPE: FIRM TRANSPORTATION
 PLEASE CONTACT TONYA DALLY AT (713)853-2117 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CDD LIST

REC'D	REC'D	DELIVERED	PERIOD	IC	NC	TAXE	YUNCHMENTS	DISC	NET	VOLUME	AMOUNT
NO	NO	NO	MONTH							MBTU	DOLLARS
			12/98	A	825	0.3629	0.0685		0.4324	789,848	\$341,572.63
			12/98	A	825	0.3629	0.0600		0.4229	52,750	\$22,784.63
			12/98	A	828	0.0689			0.0689	122,208	\$8,184.37
			12/98	A	141		0.0106		0.0106	(17,500)	(\$189.00)
			12/98	A	141		0.0106		0.0106	(38,250)	(\$381.50)
			12/98	A	TCU						(\$4,383.24)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/98										922,248	\$368,577.81
*** END OF INVOICE 1988 ***											

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 An OMB/SONAT AFFILIATE

DATE: 12/31/78
 CONTRACT NO: 3874
 PROJECT NO: 14558
 CONTRACT DATE: 12/28/78

Page 1

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-2395

PLEASE REFERENCE THIS INVOICE ON YOUR CONTRACTS
 and wire to
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account # 1
 ASA

CONTRACT: 3874 SERVICE: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT TOMBA DALLI
 AT (214)853-2157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

ACCOUNT NAME	PERIOD MONTH	TC	RC	STRT	END	RATE PER MONTH	QTY	RT	VOLUME MONTH	AMOUNT
FLORIDA PUBLIC UTILITIES COMPANY	12/78	A	RC3	0.2488	0.0083	0.7373			227,488	\$248,003.83
TOTAL FOR CONTRACT 3874 FOR MONTH OF 12/78:										227,488 \$248,003.83
*** END OF INVOICE 14558 ***										

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

Page 1

DATE: 01/28/97
 SERVICE NO: 14715
 TYPE: 311-196-54

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-2395

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE
 AND LIST TO:
 Wire Transfer
 Florida Gas Transmission Company
 Attention: Bank, Dallas, TX
 Account #
 ABA

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: Firm Transportation

CUSTOMER NO. 4084
 PLANT CONTRACT TONNA DAILY
 AT (713)853-2187 WITH ANY QUESTIONS REGARDING THIS INVOICE
 GA CCR LIST

REC. NO.	RECEIPTS	DATE	DELIVERIES	POI NO.	NAME	PROD MONTH	TC	NC	BASE	ADJUSTMENTS	OTTC	NET	VOLUMES MONTH DRY	AMOUNT
						12/96	A	CDM	0.0215	0.0370	0.0629	(3,101)	(175.05)	
						12/96	A	CDM	0.0215	0.0370	0.0629	(4,550)	(256.20)	
						12/96	A	CDM	0.0215	0.0370	0.0629	78	54.81	
						12/96	A	CDM	0.0215	0.0370	0.0629	29,600	11,295.24	
						12/96	A	CDM	0.0215	0.0370	0.0629	18,458	11,160.88	
						12/96	A	CDM	0.0215	0.0370	0.0629	20,400	11,282.16	
						12/96	A	CDM	0.0215	0.0370	0.0629	16,894	11,062.63	
						12/96	A	CDM	0.0215	0.0370	0.0629	12,900	1811.41	
						12/96	A	CDM	0.0215	0.0370	0.0629	12,600	1782.54	
						12/96	A	CDM	0.0215	0.0370	0.0629	28,200	12,409.02	
						12/96	A	CDM	0.0215	0.0370	0.0629	4,800	1301.92	
						12/96	A	CDM	0.0215	0.0370	0.0629	1,800	1113.22	
						12/96	A	CDM	0.0215	0.0370	0.0629	13,920	1875.52	
						12/96	A	CDM	0.0215	0.0370	0.0629	24,910	11,566.04	
												178,002	111,196.64	

TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/96.
 *** END OF INVOICE 14715 ***

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

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 2395
 WEST PALM BEACH, FL 33402-2395

Please refer to this invoice no. on your remittance
 and wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 Attention: Billing, 11
 Account #
 ABA #

DATE: 07/07/97
 FCT: 07/07/97
 PROJECT NO: 1472
 FCTAL INVOICE DATE: 11/07/97
 CONTRACT: 3624
 SUTYPE: FLORIDA PUBLIC UTILITIES COMPANY
 1771: FIRM IDENTIFICATION
 CUSTOMER NO. 4084
 PLEASE CONTACT TONIA DAILY
 AT (713)883-2157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CDD LIST

PCI NO.	RECEIPTS NAME	DELIVERABLES POL NO.	NAME	PRIO MONTH	IC	RC	RATE	QUANTITY	UNIT	RT	VOLUMES MONTH	DATE	AMOUNT
	Usage Charge	16103	FRU-ATLANTA BEACH	12/96	A	COM	0.0371	0.0020		0.0391	17,300		5676.43
	Usage Charge	16104	FRU-WEST PALM BEACH WEST	12/96	A	COM	0.0371	0.0020		0.0391	17,074		5667.59
	Usage Charge	16105	FRU-WEST PALM BEACH	12/96	A	COM	0.0371	0.0020		0.0391	41,500		15,622.85
	Usage Charge	16106	FRU-LAKE WORTH SOUTH	12/96	A	COM	0.0371	0.0020		0.0391	34,400		13,245.04
	Usage Charge	16107	FRU-LAKE WORTH	12/96	A	COM	0.0371	0.0020		0.0391	58,400		22,048.84
	Usage Charge	16108	FRU-BOTHWELL BEACH	12/96	A	COM	0.0371	0.0020		0.0391	18,400		6727.26
	Usage Charge	16109	FRU-DOCA RATION	12/96	A	COM	0.0371	0.0020		0.0391	33,000		12,790.20
	Usage Charge	16116	FRU-SARFORD	12/96	A	COM	0.0371	0.0020		0.0391	39,356		14,784.74
	Usage Charge	16117	FRU-SARFORD WEST	12/96	A	COM	0.0371	0.0020		0.0391	24,000		8973.59
	Usage Charge	16118	FRU-CLAW	12/96	A	COM	0.0371	0.0020		0.0391	27,260		10,068.85
											297,010		111,613.09

TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/96.
 *** END OF INVOICE 14724 ***

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

DATE: 07/07/77
 PROJECT NO: 14724
 TOTAL ACCOUNT CUE: 111,813.09

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BEGON
 POST OFFICE BOX 2195
 WEST PALM BEACH, FL 33402-2195

Please refer to this invoice no. on your remittance
 and wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account # 1
 M&A # 1

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 1791: FIRM REASSIGNATION
 PLEASE CONTACT TOMIA DAILY AT (713)852-2117 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CUE LIST

PCI NO.	RECEIPTS NAME	DELIVERIES PCI NO.	NAME	PERIOD MONTH	TC	RC	BASE	TOLERANCE	DTC	RT	VOLUME MONTH CUM	AMOUNT
16103	Stage Charge		FRU-ATLANTA BEACH	12/76	A	COM	0.031	0.0020			17,200	5476.43
16104	Stage Charge		FRU-WEST PALM BEACH WEST	12/76	A	COM	0.031	0.0020			17,074	5467.39
16105	Stage Charge		FRU-WEST PALM BEACH	12/76	A	COM	0.031	0.0020			41,500	11,622.65
16106	Stage Charge		FRU-LAKE MORTON SOUTH	12/76	A	COM	0.031	0.0020			34,400	11,245.04
16107	Stage Charge		FRU-LAKE MORTON	12/76	A	COM	0.031	0.0020			52,400	12,048.84
16108	Stage Charge		FRU-BOTHEN BEACH	12/76	A	COM	0.031	0.0020			18,600	5777.26
16109	Stage Charge		FRU-BOCA RATON	12/76	A	COM	0.031	0.0079			23,000	51,290.20
16116	Stage Charge		FRU-SARASOTA	12/76	A	COM	0.031	0.0020			20,356	51,194.74
16117	Stage Charge		FRU-SARASOTA WEST	12/76	A	COM	0.031	0.0020			24,900	5873.59
16118	Stage Charge		FRU-DELANO	12/76	A	COM	0.031	0.0020			27,280	51,066.65
TOTAL FOR CONTRACT 3624 FOR PERIOD OF 12/76.											297,010	511,613.09

*** END OF INVOICE 14724 ***