

100-210000

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December 22, 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 _____
AFA _____
APP _____
CAF _____
CMU _____
CTR "filed" _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC 1 _____
WAS _____
OTHK all to Matilda _____

1. Original and five copies of FPU's Request for Confidential Classification, and

2. An envelope containing a copy of the material 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
All Parties of Record
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

13097 DEC 22 5

EPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)	Docket No. 970003-GU
(PGA) True-up)	Filed: December 22, 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 Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of November 1997. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of November 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 November 1997.

2. FPU requests that certain information¹ in its PGA filing for the month of November 1997 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

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

13097 DEC 22 97

FFSC-RECORDS/REPORTING

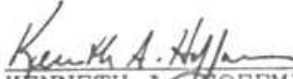
explanation of the information and material for which confidential treatment are requested and justification for the requested confidential treatment of the highlighted portions of FPU's November 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of November 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,


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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 22 day of December, 1997 to:

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Florida Public Service
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By: 
KENNETH A. HOFFMAN, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of November 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	9-16	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-72	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	1-27	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 November 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	18-23	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 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.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of November 1997 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	24	1-80	ALL	4
	25	13-18	A-C	4
	25	25	F-H	4
	25	27	F&H	4
	25	34	A-C	4
	25	39	A-C	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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998
CURRENT MONTH: NOVEMBER 1997

SCHEDULE A-1

	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Prepaid)	12,817	5,870	7,047	120.05	78,128	84,152	(6,024)	(7.10)	
2 NO NOTICE SERVICE	5,487	7,831	(2,344)	(29.57)	25,186	32,345	(7,159)	(22.13)	
3 SWAMP SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,385,212	1,101,434	283,778	25.78	6,783,150	6,154,281	628,869	10.22	
5 DEMAND	558,178	650,587	(92,409)	(16.52)	2,590,215	2,877,282	(287,067)	(11.35)	
6 OTHER	18,084	0	18,084	100.00	16,284	0	16,284	100.00	
LESS END-USE CONTRACT									
7 COMMODITY (Prepaid)	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 Pktr Month Purchase Adj. OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST	1,977,818	1,778,802	202,018	11.38	8,475,280	11,158,073	(2,682,793)	(31.55)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,527	3,183	(656)	(20.51)	21,854	20,082	1,772	8.83	
14 TOTAL THERM SALES	1,985,998	1,312,252	673,746	29.24	10,200,200	8,554,281	1,645,919	19.35	
THERM'S PURCHASED									
15 COMMODITY (Prepaid)	4,185,280	5,287,790	(1,102,510)	(26.20)	29,217,250	24,731,000	4,486,250	18.14	
16 NO NOTICE SERVICE	820,000	820,000	0	0.00	3,820,000	3,820,000	0	0.00	
17 SWAMP SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	4,189,280	3,287,790	901,490	21.52	26,874,110	24,731,000	2,143,110	8.67	
19 DEMAND	8,834,000	3,834,000	5,000,000	21.30	40,754,870	34,735,670	6,019,200	17.33	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Prepaid)	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	4,189,280	3,287,790	901,490	21.52	26,874,110	24,731,000	2,143,110	8.67	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,688	5,870	(182)	(3.20)	44,450	44,450	0	0.00	
27 TOTAL THERM SALES	4,898,738	3,291,820	1,606,918	47.42	44,270,478	24,888,450	19,382,028	78.33	
CENTS PER THERM									
28 COMMODITY (Prepaid)	(0.15)	0.368	0.158	71.11	0.283	0.377	(0.094)	(26.24)	
29 NO NOTICE SERVICE	0.000	0.842	(0.252)	(29.83)	0.272	0.342	(0.070)	(20.31)	
30 SWAMP SERVICE	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
31 COMMODITY (Other)	33.088	33.708	(6.605)	(1.96)	25.168	22.880	2.288	10.00	
32 DEMAND	(5.113)	11.278	(23.639)	(20.95)	8.258	8.288	(0.030)	(0.36)	
33 OTHER	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY (Prepaid)	(0.000)	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND	(0.000)	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
36 COMMODITY (Other)	(0.000)	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
37 TOTAL COST OF PURCHASES	47.211	44.243	7.132	13.12	33.258	45.122	(11.864)	(27.16)	
38 NET UNBILLED	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE	43.088	54.428	(11.343)	(26.44)	27.984	43.178	(15.193)	(35.19)	
40 TOTAL COST OF THERM SOLD	(1.927)	54.440	(13.310)	(24.45)	21.453	45.203	(23.750)	(52.51)	
41 TUE-UP	(5.2)	2.788	0.000	0.00	2.788	2.788	0.000	0.00	
42 TOTAL COST OF GAS	43.898	57.208	(13.310)	(23.27)	24.571	47.971	(23.400)	(48.61)	
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 (42x43)	44.06366	57.42319	(13.280)	(23.27)	24.28188	48.15157	(23.869)	(49.61)	
45 PGA FACTOR ROUNDED TO NEAREST .001	44.063	57.423	(13.280)	(23.27)	24.282	48.151	(23.869)	(49.61)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

SCHEDULE A-1R

CURRENT MONTH:

NOVEMBER 1997

PERIOD TO DATE

DIFFERENCE

%

COST OF GAS PURCHASED

1 COMMODITY (Pipeline)	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
2 NO NOTICE SERVICE	12,817	5,870	7,047	120.05	78,328	93,132	(14,805)	(18.05)
3 SWING SERVICE	5,487	7,831	(2,344)	(29.93)	29,336	32,248	(2,912)	(9.26)
4 COMMODITY (Other)	1,308,212	1,101,434	206,778	25.78	8,783,150	8,158,281	(624,869)	(7.10)
5 DEMAND	556,118	590,587	(34,469)	(15.52)	2,590,215	2,877,282	(287,067)	(10.98)
6 OTHER	18,084	0	18,084	100.00	18,084	0	18,084	ERR
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	1,877,818	1,775,802	102,016	11.38	8,473,280	11,158,073	(2,684,793)	(31.57)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,527	3,186	(659)	(26.11)	23,654	20,082	3,572	17.79
14 TOTAL THERM SALES	1,880,345	1,778,616	101,729	29.24	10,300,300	8,954,281	1,346,019	15.15

THERMS PURCHASED

15 COMMODITY (Pipeline)	4,189,290	3,287,790	901,500	28.20	29,017,580	24,731,000	4,286,580	17.33
16 NO NOTICE SERVICE	820,000	820,000	0	0.00	3,820,000	3,820,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,189,290	3,287,790	901,500	28.20	28,874,110	24,731,000	4,143,110	16.73
19 DEMAND	8,834,000	5,824,000	3,010,000	31.30	49,754,870	34,725,870	15,029,000	37.43
20 OTHER	0	0	0	0.00	0	0	0	0.00
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	4,189,290	3,287,790	901,500	28.20	28,874,110	24,731,000	4,143,110	16.73
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,885	5,879	6	(0.08)	42,273	44,450	(2,177)	(5.15)
27 TOTAL THERM SALES	4,208,778	3,291,820	916,958	47.42	44,270,478	24,806,550	19,463,928	78.48

CENTS PER THERM

28 COMMODITY (Pipeline)	(115)	(160)	(45)	71.31	(263)	(377)	(114)	(20.7)
29 NO NOTICE SERVICE	(580)	(842)	(262)	(29.93)	(772)	(842)	(70)	(9.09)
30 SWING SERVICE	(0.000)	(0.000)	(0.000)	0.00	(0.000)	(0.000)	(0.000)	0.00
31 COMMODITY (Other)	(418)	(379)	(39)	(1.80)	(2,188)	(2,980)	(792)	(36.25)
32 DEMAND	(518)	(1,728)	(1,210)	(23.35)	(6,256)	(8,282)	(2,026)	(32.55)
33 OTHER	(820)	(0.000)	(820)	0.00	(0.000)	(0.000)	(0.000)	0.00
34 COMMODITY (Pipeline)	(721)	(0.000)	(721)	0.00	(0.000)	(0.000)	(0.000)	0.00
35 DEMAND	(822)	(0.000)	(822)	0.00	(0.000)	(0.000)	(0.000)	0.00
36 COMMODITY Other	(822)	(0.000)	(822)	0.00	(0.000)	(0.000)	(0.000)	0.00
37 TOTAL COST OF PURCHASES	(1,124)	(4,343)	(3,219)	(12.12)	(26,258)	(45,122)	(18,864)	(71.86)
38 NET UNBILLED	(1,925)	(0.000)	(1,925)	0.00	(0.000)	(0.000)	(0.000)	0.00
39 COMPANY USE	(1,925)	(54,429)	(52,504)	(27.26)	(20,847)	(45,178)	(24,331)	(118.31)
40 TOTAL COST OF THERM SOLD	(1,127)	(41,150)	(39,023)	(34.45)	(21,403)	(45,203)	(23,800)	(110.85)
41 TRUE-UP	(404)	(2,768)	(2,364)	(58.74)	(2,768)	(2,768)	(0.000)	0.00
42 TOTAL COST OF GAS	(1,003)	(42,888)	(41,884)	(41.73)	(24,171)	(47,971)	(23,800)	(98.51)
43 REVENUE TAX FACTOR	(1,003)	(1,003)	(0.000)	0.00	(1,003)	(1,003)	(0.000)	0.00
44 PCA FACTOR ADJUSTED FOR TAXES	(44,063)	(57,423)	(13,360)	(30.33)	(24,281)	(48,151)	(23,870)	(98.51)
45 PCA FACTOR ROUNDED TO NEAREST .001	(44,063)	(57,423)	(13,360)	(30.33)	(24,281)	(48,151)	(23,870)	(98.51)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

SCHEDULE A-1 FLEX/DOWN

	CURRENT MONTH:				PERIOD TO DATE:			
	ACTUAL	FLEX/DOWN ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	FLEX/DOWN ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED								
1 COMMODITY (Pipeline)	12,917	6,870	7,047	120.05	78,326	93,152	(14,826)	(18.06)
2 NO NOTICE SERVICE	5,487	7,831	(2,344)	(29.82)	29,588	32,348	(2,760)	(8.25)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,385,212	1,101,434	283,778	25.78	8,763,150	8,158,341	604,809	7.35
5 DEMAND	558,118	680,687	(122,569)	(15.52)	2,590,215	2,877,297	(287,082)	(11.35)
6 OTHER	18,084	0	18,084	100.00	18,084	0	18,084	100.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(480,155)	480,155	(100.00)	0	(2,584,830)	2,584,830	(100.00)
11 TOTAL COST	1,977,818	1,315,447	662,371	50.25	9,475,380	8,574,443	900,937	13.5
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,277	3,183	(906)	(28.91)	23,854	20,882	2,972	17.79
14 TOTAL THERM SALES	1,895,996	1,312,262	583,734	29.24	10,200,100	8,584,361	1,615,739	20.41
THERMS PURCHASED								
15 COMMODITY (Pipeline)	4,149,290	3,287,790	861,500	28.20	29,017,500	24,731,000	4,286,500	17.23
16 NO NOTICE SERVICE	830,000	830,000	0	0.00	3,830,000	3,830,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	4,189,290	3,287,790	901,500	28.20	28,874,150	24,731,000	2,143,150	8.87
19 DEMAND	6,834,000	8,834,000	(2,000,000)	(21.50)	40,754,870	34,735,870	6,019,000	17.23
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	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	4,189,290	3,287,790	901,500	28.20	28,874,150	24,731,000	2,143,150	8.87
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	5,885	5,879	6	(0.09)	42,273	44,450	(2,177)	(5.16)
27 TOTAL THERM SALES	4,808,795	3,291,929	1,548,866	47.42	44,270,478	24,808,550	19,461,928	42.99
CENTS PER THERM								
28 COMMODITY (Pipeline)	(.151)	0.180	(.028)	71.11	0.283	0.277	0.006	(2.14)
29 NO NOTICE SERVICE	(.018)	0.042	(.024)	(79.82)	0.772	0.842	(.070)	(8.42)
30 SWING SERVICE	(.017)	0.000	0.017	0.00	0.000	0.000	0.000	0.00
31 COMMODITY (Other)	(.418)	33.708	(33.290)	(1.80)	25.188	32.888	(7.700)	(23.89)
32 DEMAND	(.617)	11.728	(10.597)	(20.25)	8.358	8.333	0.025	(0.30)
33 OTHER	(.629)	0.000	0.629	0.00	0.000	0.800	(0.800)	(100.00)
LESS END-USE CONTRACT								
34 COMMODITY (Pipeline)	(.721)	0.000	0.721	0.00	0.000	0.000	0.000	0.00
35 DEMAND	(.822)	0.000	0.822	0.00	0.000	0.000	0.000	0.00
36 COMMODITY Other	(.823)	0.000	0.823	0.00	0.000	0.000	0.000	0.00
37 TOTAL COST OF PURCHASES	(1.124)	40.255	(39.131)	(17.23)	35.258	34.871	0.387	1.09
38 NET UNBILLED	(.000)	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE	(.122)	54.428	(54.306)	(20.84)	37.884	45.178	(7.294)	(15.82)
40 TOTAL COST OF THERM SOLD	(1.246)	40.277	(39.031)	(15.98)	21.403	34.733	(13.330)	(28.26)
41 TRUE-UP	(3.2)	2.788	(5.988)	(0.00)	2.788	2.788	0.000	0.00
42 TOTAL COST OF GAS	(4.044)	43.888	(43.085)	(1.96)	24.171	37.591	(13.420)	(28.55)
43 REVENUE TAX FACTOR	(.424)	1.00378	(.57978)	(0.00)	1.00378	1.00378	0.000	0.00
44 POA FACTOR ADJUSTED FOR TAXES	(.424)	43.25704	(.806)	(1.86)	24.28188	37.64200	(13.358)	(28.55)
45 POA FACTOR ROUNDED TO NEAREST .001		43.257	0.806	1.85	24.282	37.642	(13.360)	(28.55)

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
NOVEMBER 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,983,840	12,088.57	0.303
2 No Notice Commodity Adjustment - System Supply	(47,800)	(192.63)	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	253,250	1,020.60	0.403
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,189,290	12,918.54	0.308
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	3,936,040	1,316,979.79	33.460
18 Commodity Other - Scheduled FTS - OSSS	253,250	83,722.44	33.059
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(13,132.09)	0.000
21 Imbalance Cashout - Other Shippers	0	(2,358.47)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,189,290	1,385,211.67	33.066
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,580,750	557,094.77	8.466
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	253,250	1,023.13	0.404
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	6,834,000	558,117.90	8.167
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 FGT Rate Case	0	0.00	0.000
35 Legal & Consulting Expenses	0	13,664.00	0.000
36 Travel Expenses	0	2,400.05	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	16,064.05	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: NOVEMBER 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	20159	10	305,083.26	0.00	5,487.00	0.00	0.00	299,606.26	0.00
2	FGT	20149	11	258,511.64	0.00	0.00	0.00	0.00	258,511.64	0.00
3	FGT	20398	12	7,560.98	7,560.98	0.00	0.00	0.00	0.00	0.00
4	FGT	20385	13	5,548.19	5,548.19	0.00	0.00	0.00	0.00	0.00
5	FGT	20395	14	(192.63)	(192.63)	0.00	0.00	0.00	0.00	0.00
6	FGT	20326	15	746.14	0.00	0.00	0.00	0.00	0.00	0.00
7	FGT	CK 825300334	16	(13,314.03)	0.00	0.00	0.00	746.14	0.00	0.00
8	FGT	CK 825300335	17	(564.20)	0.00	0.00	0.00	(13,314.03)	0.00	0.00
9			18		0.00	0.00	0.00	(564.20)	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			21		0.00	0.00	0.00		0.00	0.00
13			22		0.00	0.00	0.00		0.00	0.00
14			23		0.00	0.00	0.00		0.00	0.00
15			24		0.00	0.00	0.00		0.00	0.00
16			25		0.00	0.00	0.00		0.00	0.00
17	FGT RATE CASE	LEGAL/CONSULTING	28	13,684.00	0.00	0.00	0.00		0.00	0.00
18	FGT RATE CASE	TRAVEL EXPENSE	28	2,400.05	0.00	0.00	0.00	0.00	0.00	13,684.00
19					0.00	0.00	0.00	0.00	0.00	2,400.05
20										
21										
22										
23										
24										
25										
TOTAL				1,977,817.16	12,916.54	5,487.00	0.00	1,385,211.67	558,117.90	16,084.05

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FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		NOVEMBER 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)	1,385,212	1,101,434	(283,778)	(25.76)	8,763,150	8,156,381	1,393,231	17.08	
2 TRANSPORTATION & OTHER (Sch. A-1 Lines 1,2,3,5,6)	592,806	214,013	(378,593)	(178.90)	2,712,210	418,062	(2,294,148)	(548.78)	
3 TOTAL	1,977,818	1,315,447	(662,371)	(50.35)	9,475,360	8,574,443	(900,917)	(10.51)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,695,996	1,312,252	(383,744)	(29.24)	10,300,300	8,554,361	(1,745,939)	(20.41)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(824,264)	(824,264)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	1,592,963	1,209,219	(383,744)	(31.73)	9,478,036	7,730,097	(1,745,939)	(22.59)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(384,855)	(106,228)	278,627	(262.29)	876	(844,346)	(845,022)	100.08	
8 INTEREST PROVISION-THIS PERIOD (2) (2)	1,362	0	(1,362)	0.00	2,563	0	(2,563)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	434,522	1,035,980	601,458	58.08	(873,441)	1,052,867	1,726,308	163.98	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,033	103,033	0	0.00	824,264	824,264	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)	154,062	1,032,785	878,723	85.08	154,062	1,032,785	878,723	85.08	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	434,522	1,035,980	601,458	58.08					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	152,700	1,032,785	880,085	85.21					
14 TOTAL (12+13)	587,222	2,068,765	1,481,543	71.61					
15 AVERAGE (50% OF 14)	293,611	1,034,383	740,771	71.61					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	0.0000%	—	—					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.6000%	0.0000%	—	—					
18 TOTAL (16+17)	11.1300%	0.0000%	—	—					
19 AVERAGE (50% OF 18)	5.5650%	0.0000%	—	—					
20 MONTHLY AVERAGE (19/12 Months)	0.464%	0.000%	—	—					
21 INTEREST PROVISION (15x20)	1,362	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.

DEC-22-97 MON 03:32 PM FLORIDA PUBLIC UTILITIES FAX NO. 561 833 0151 P. 07

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE
 APRIL 1997 Through MARCH 1998
 NOVEMBER 1997

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:
 PRESENT MONTH:

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL TOTAL	COMMODITY COST			TOTAL CENTS PER CENT S PER	
								THIRD PARTY	PIPELINE	DEMAND COST		OTHER CHARGES ACA/GR/FUEL
1	APR 97		SYS SUPPLY	N/A								
2	APR 97		SYS SUPPLY	N/A								
3	APR 97		SYS SUPPLY	N/A								
4	APR 97		SYS SUPPLY	N/A								
5	APR 97		SYS SUPPLY	N/A								
6	APR 97		SYS SUPPLY	N/A								
7	APR 97		SYS SUPPLY	N/A								
8	MAY 97		SYS SUPPLY	N/A								
9	MAY 97		SYS SUPPLY	N/A								
10	MAY 97		SYS SUPPLY	N/A								
11	MAY 97		SYS SUPPLY	N/A								
12	MAY 97		SYS SUPPLY	N/A								
13	MAY 97		SYS SUPPLY	N/A								
14	MAY 97		SYS SUPPLY	N/A								
15	JUNE 97		SYS SUPPLY	N/A								
16	JUNE 97		SYS SUPPLY	N/A								
17	JUNE 97		SYS SUPPLY	N/A								
18	JUNE 97		SYS SUPPLY	N/A								
19	JUNE 97		SYS SUPPLY	N/A								
20	JUNE 97		SYS SUPPLY	N/A								
21	JUNE 97		SYS SUPPLY	N/A								
22	JUNE 97		SYS SUPPLY	N/A								
23	JUNE 97		SYS SUPPLY	N/A								
24	JULY 97		SYS SUPPLY	N/A								
25	JULY 97		SYS SUPPLY	N/A								
26	JULY 97		SYS SUPPLY	N/A								
27	JULY 97		SYS SUPPLY	N/A								
28	JULY 97		SYS SUPPLY	N/A								
29	JULY 97		SYS SUPPLY	N/A								
30	JULY 97		SYS SUPPLY	N/A								
31	JULY 97		SYS SUPPLY	N/A								
32	JULY 97		SYS SUPPLY	N/A								
33	JULY 97		SYS SUPPLY	N/A								
34	JULY 97		SYS SUPPLY	N/A								
35	JULY 97		SYS SUPPLY	N/A								
36	JULY 97		SYS SUPPLY	N/A								
37	AUG 97		SYS SUPPLY	N/A								
38	AUG 97		SYS SUPPLY	N/A								
39	AUG 97		SYS SUPPLY	N/A								
40	AUG 97		SYS SUPPLY	N/A								
41	AUG 97		SYS SUPPLY	N/A								
42	AUG 97		SYS SUPPLY	N/A								
TOTAL					15205530	1048250	16253780	3534132	0	0	0	21.743444

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-3
CONTINUED

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

0
0

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			
43	SEPT 97		SYS SUPPLY	N/A								
44	SEPT 97		SYS SUPPLY	N/A								
45	SEPT 97		SYS SUPPLY	N/A								
46	SEPT 97		SYS SUPPLY	N/A								
47	SEPT 97		SYS SUPPLY	N/A								
48	SEPT 97		SYS SUPPLY	N/A								
49	SEPT 97		SYS SUPPLY	N/A								
50	SEPT 97		SYS SUPPLY	N/A								
51	SEPT 97		SYS SUPPLY	N/A								
52	OCT 97		SYS SUPPLY	N/A								
53	OCT 97		SYS SUPPLY	N/A								
54	OCT 97		SYS SUPPLY	N/A								
55	OCT 97		SYS SUPPLY	N/A								
56	OCT 97		SYS SUPPLY	N/A								
57	OCT 97		SYS SUPPLY	N/A								
58	OCT 97		SYS SUPPLY	N/A								
59	OCT 97		SYS SUPPLY	N/A								
60	OCT 97		SYS SUPPLY	N/A								
61	OCT 97		SYS SUPPLY	N/A								
62	OCT 97		SYS SUPPLY	N/A								
63	NOV 97		SYS SUPPLY	N/A								
64	NOV 97		SYS SUPPLY	N/A								
65	NOV 97		SYS SUPPLY	N/A								
66	NOV 97		SYS SUPPLY	N/A								
67	NOV 97		SYS SUPPLY	N/A								
68	NOV 97		SYS SUPPLY	N/A								
69	NOV 97		SYS SUPPLY	N/A								
70	NOV 97		SYS SUPPLY	N/A								
71	NOV 97		SYS SUPPLY	N/A								
72	NOV 97		SYS SUPPLY	N/A								
TOTAL			SYS SUPPLY	N/A								
					25207380	1666750	26874110	6762404	0	0	0	25.1632651

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

SCHEDULE A-1

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELL-HEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		14,670	14,120	437,000	423,709		
			WEIGHTED AVERAGE				\$3.2053	\$3.3066

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.

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF:

APRIL 1997 Through MARCH 1998

		CURRENT MONTH:		NOVEMBER 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	830,328	628,100	(202,228)	(32.20)	4,963,881	4,249,380	(714,501)	(16.81)
OUTDOOR LIGHTING	(21)	198	160	(38)	(23.75)	1,582	1,880	98	5.82
RESIDENTIAL	(31)	728,907	634,900	(92,007)	(14.49)	4,282,437	4,394,150	111,713	2.54
LARGE VOLUME	(51)	1,818,589	1,578,460	(238,129)	(15.09)	14,076,123	13,080,430	(995,693)	(7.61)
OTHER	(81)	8,554	7,840	(714)	(9.11)	58,550	64,050	5,500	8.59
TOTAL FIRM		3,382,576	2,849,460	(533,116)	(18.71)	23,382,572	21,789,690	(1,592,882)	(7.31)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	347,489	412,460	64,991	15.78	2,690,198	2,896,880	206,682	7.13
INTERRUPTIBLE TRANSPORT	(92)	28,906	28,560	1,654	5.79	172,017	180,110	8,093	4.49
LARGE VOLUME INTERRUPTIBLE	(93)	798,533	1,800,000	1,001,467	55.84	16,358,940	14,840,000	(1,718,940)	(11.74)
OFF SYSTEM SALES SERVICE	(95)	253,250	0	(253,250)	0.00	1,866,750	0	(1,866,750)	0.00
TOTAL INTERRUPTIBLE		1,426,158	2,241,020	814,862	36.36	20,887,905	17,716,970	(3,170,935)	(17.90)
TOTAL THERM SALES		4,808,734	5,090,480	281,746	5.53	44,270,477	39,506,660	(4,763,817)	(12.06)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,652	2,411	(241)	(10.00)	2,611	2,414	(197)	(8.16)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,352	30,689	(663)	(2.16)	31,276	30,791	(485)	(1.58)
LARGE VOLUME	(51)	874	882	8	0.91	888	883	(5)	(0.34)
OTHER	(81)	427	429	2	0.47	434	425	(9)	(2.12)
TOTAL FIRM		35,305	34,411	(894)	(2.80)	35,207	34,613	(594)	(2.01)
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	16	(1)	(6.87)	16	15	(1)	(6.87)
TOTAL CUSTOMERS		35,321	34,428	(895)	(2.80)	35,223	34,528	(695)	(2.01)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	313	261	(52)	(19.92)	1,901	1,760	(141)	(8.01)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	23	21	(2)	(9.52)	137	143	6	4.20
LARGE VOLUME	(51)	2,078	1,790	(288)	(16.09)	15,887	14,814	(1,073)	(7.24)
OTHER	(81)	20	18	(2)	(11.11)	135	151	16	10.80
INTERRUPTIBLE	(61)	28,728	31,728	5,000	15.76	206,938	222,835	15,897	7.13
INTERRUPTIBLE TRANSPORT	(92)	28,906	28,560	1,854	5.79	172,017	180,110	8,093	4.49
LARGE VOLUME INTERRUPTIBLE	(93)	798,533	1,800,000	1,001,467	55.84	16,358,940	14,840,000	(1,718,940)	(11.74)
OFF SYSTEM SALES SERVICE	(95)	253,250	0	(253,250)	0.00	1,866,750	0	(1,866,750)	0.00

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CONVERSION FACTOR CALCULATION

SCHEDULE A-4

ACTUAL FOR THE PERIOD OF: APRIL 1997 THROUGH MARCH 1998

WEST PALM BEACH:	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED	1.0867	1.0289	1.0428	1.0454	1.0862	1.0418	1.0440	1.0415	1.0429	1.0473	1.0473	1.0473
2 PRESSURE CORRECTION FACTOR	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829	14.829
3 DELIVERY PRESSURE OF GAS SOLD 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
4 DELIVERY PRESSURE OF GAS PURCHASED 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
5 BTU CONTENT * PRESSURE CORRECTION FACTOR	1.08	1.05	1.05	1.08	1.08	1.08	1.08	1.08	0	0	0	0
6 THERMS PURCHASED / CCF PURCHASED * AVERAGE BTU CONTENT	1.0471	1.0289	1.0430	1.0444	1.0469	1.0418	1.0448	1.0477	1.0483	1.0483	1.0483	1.0483
7 PRESSURE CORRECTION FACTOR	14.883	14.883	14.883	14.883	14.883	14.883	14.883	14.883	14.883	14.883	14.883	14.883
8 DELIVERY PRESSURE OF GAS SOLD 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
9 DELIVERY PRESSURE OF GAS PURCHASED 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
10 BTU CONTENT * PRESSURE CORRECTION FACTOR	1.07	1.08	1.08	1.08	1.08	1.08	1.08	1.07	0	0	0	0

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I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENERGY COMPANY

Page 1

DATE: 11/30/97
 BILL TO: 12/18/97
 SERVICE NO.: 79135
 TOTAL AMOUNT DUE: 1305,693.76

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 BILL TO: 1111 S. PALM BLVD.
 POST OFFICE BOX 2213
 WEST PALM BEACH, FL 33401-2213

PLEASE REFER TO THIS NUMBER ON ALL CORRESPONDENCE
 AND WITH THE
 STATE TRANSMISSION
 COMPANY
 ACCOUNT #

CONTRACT: 6009 SERVICE: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT LAURA BROWNE AT (772) 853-4725 WITH ANY OR SCHEDULED BILLING INQUIRY

REC'D	RECEIVED	DATE	AMOUNT	REMARKS		
NO NOTICE RECEIVED CHANGE						
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16103	11/97	A	6,368.7	0.3772	206,689	1126,276.75
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16104	11/97	A	6,368.7	0.3687	488,009	1,85,915.81
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16105	11/97	A	6,059.0	0.8398	91,206	58,487.96
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16106	11/97	A	6,010.1	0.8191	170,000	1,303,000
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16107	11/97	A	6,010.1	0.8191	94,000	164,400
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16108	11/97	A	6,010.1	0.8191	83,000	168,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16109	11/97	A	6,010.1	0.8191	81,000	161,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16110	11/97	A	6,010.1	0.8191	12,000	112,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16111	11/97	A	6,010.1	0.8191	27,000	127,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16112	11/97	A	6,010.1	0.8191	24,000	124,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16113	11/97	A	6,010.1	0.8191	39,000	138,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16114	11/97	A	6,010.1	0.8191	24,000	124,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16115	11/97	A	6,010.1	0.8191	29,000	129,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16116	11/97	A	6,010.1	0.8191	26,000	126,260
TEMPORARY DELINQUENT CREDIT - Acq c/r/c 1698, at post 16117	11/97	A	6,010.1	0.8191	25,000	125,260
TOTAL FOR CONTRACT 6009 FOR MONTH OF 11/97.					699,488	1,305,693.76

*** END OF INVOICE 20119 ***

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I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENER/POWER AFFILIATE

Page 1

CALL 11/20/97
 CCL 27/10/97
 REPORT NO. 26119
 TOTAL REPORT DOL 238,511.64

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 1121 JACKSON BLVD
 POST OFFICE BOX 3295
 WEST PALM BEACH, FL 33402-3295

Please refer to this invoice no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Attention: Billing
 Account # 1
 88A

CONTRACT: 2624 SRI/PELA. FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT LAURA CLARIBORE
 17761. /15M. SRI/PELA/15M OVER NO. 00481447 AT (772)883-4725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 ON (OVER LIST)

REC'D	RECEIPTS	DATE	NO.	AMOUNT	REMARKS				
		11/17	A	823	9.8072	9.8083	0.5157	218.829	5288.511.64
								218.829	5288.511.64

TOTAL FOR CONTRACT 2624 FOR MONTH OF 11/97.
 ... END OF SERVICE 2014 ...

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
AN IBMER/WEAVER AFFILIATE

DATE	11/19/97								
CONTRACT NO.	1178/97								
INVOICE NO.	79295								
NET AMOUNT DUE	(1197.43)								

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 11781 OLLIVIER POINT STADIUM ACCOUNT
 11781 OLLIVIER POINT STADIUM ACCOUNT
 6975 NO. 655924477
 6975 NO. 655924477
 6975 NO. 655924477
 6975 NO. 655924477

PLEASE REFERENCE INV (inside no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank of Atlanta, Inc.
 Account #
 SWIFT #

CONTRACT:	5002	5817/97	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	6084	PLEASE CONTACT LYNN CLAWSON			
			11781 OLLIVIER POINT STADIUM ACCOUNT	9975 NO. 655924477		AT (713)853-0725 WITH ANY QUESTIONS REGARDING THIS INVOICE			
POI NO.			FLORIDA PUBLIC UTILITIES						
REC'D DATE									
POI NO.									

11/79	A	CDM	0.0212	0.0091	0.0403	(4.786)	(1197.43)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 11/97.							
*** END OF INVOICE 79295 ***							

POI NO. 6975
 POI NO. 6975
 POI NO. 6975
 POI NO. 6975

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

Page 1

DATE: 12/15/97
 BILL TO: 12/15/97
 SERVICE TO: 20178
 TOTAL AMOUNT DUE: 318.16

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: MARG SCHREIBERMAN
 POST OFFICE BOX 3195
 WEST PALM BEACH, FL 33402-3195

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

CONTACT: SUPERVISOR TITLE: CASH IN/CASH OUT
 PHONE NO. 4084
 EXTENSION NO. 4084
 DUNS NO. 064174427
 DA CODE 1151
 PLEASE CONTACT GEORGE AMOZ
 AT (312)313-9431 WITH ANY QUESTIONS REGARDING THIS INVOICE

REC'D DATE	REC'D NO.	REC'D DATE	REC'D NO.	PERIOD MONTHS	IC	RC	TAX	THROUGHTS	DATE	NET	VOLUME'S	AMOUNT
08/97		08/97								0.6787	315	\$8.94
08/97		08/97								2.3409	315	\$227.10
TOTAL FOR MONTH OF 08/97												
*** END OF INVOICE 20178 ***												
TOTAL FOR MONTH OF 08/97: 318.04												
TOTAL AMOUNT DUE: 318.16												

REC'D DATE: 08/97
 REC'D NO.:
 CIO - Mr. Justice H.N. DeWitt
 CIO - Art. Receipts: 19041826

REC'D DATE: 08/97
 REC'D NO.:
 CIO - Mr. Justice H.N. DeWitt
 CIO - Art. Receipts: 19041826

REC'D DATE: 08/97
 REC'D NO.:
 CIO - Mr. Justice H.N. DeWitt
 CIO - Art. Receipts: 19041826

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

**ENRON
CORP**

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

10/29/97

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000060 02/97 DEBALANCE	10/23/97	19151 CASH OUT		13,314.03		13,314.03
				TOTAL		13,314.03

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN, X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300334 ATTACHED BELOW

**ENRON
CORP**

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

No.

10/29/97

AMOUNT \$13,314.03

NOT VALID AFTER 1 YEAR

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

TEEN THOUSAND THREE HUNDRED FOURTEEN AND 03/100 DOLLARS

William D. Hoffman

AUTHORIZED SIGNATURE

FLORIDA GAS TRANSMISSION CO
 Box 1188
 Houston, TX 77251-1188

**ENRON
 CORP**

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

10/29/97

PAGE 1 OF 1

VENDOR NO: 4064
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000061 06/97	10/23/97 CASH OUT	19199		564.20		564.20
				TOTAL		564.20

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN, X35833

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300335 ATTACHED BELOW

**ENRON
 CORP**

FLORIDA GAS TRANSMISSION CO
 Box 1188
 Houston, TX 77251-1188

No. 280
 10/29/97

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

564.20
 NOT VALID AFTER 1 YEAR

one hundred sixty four and 20/100 Dollars

William D. Deffen
 AUTHORIZED SIGNATURE

FLORIDA GAS TRANSMISSION CO
 Box 1188
 Houston, TX 77251-1188

**ENRON
 CORP**

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

10/29/97

PAGE 1 OF 1

VENDOR NO: 4064
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000061 06/97 DEBIT BALANCE	10/23/97	19199 CASH OUT		564.20		564.20
				TOTAL		564.20

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN, X35833

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300333 ATTACHED BELOW

**ENRON
 CORP**

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

No.
 10/29/97

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

AMOUNT \$564.20

NOT VALID AFTER 1 YEAR

Five hundred sixty four and 20/100 Dollars

William D. Sullivan
 AUTHORIZED SIGNATURE

CONFIDENTIAL INVOICE

INTENTIONALLY LEFT BLANK

CONFIDENTIAL INVOICE

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CONFIDENTIAL INVOICE

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CONFIDENTIAL INVOICE

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