

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

COST OF GAS PURCHASED	CURRENT MONTH:				MARCH 1998				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	152,348	(10,216)	(6.71)				
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	66,525	(5,875)	(8.83)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	13,651,062	(2,268,630)	(18.62)				
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	5,194,483	(548,541)	(10.56)				
6 OTHER	0	0	0	100.00	16,084	0	16,084	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	0	0	0.00	0	0	0	0.00				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,778,384	1,799,393	(21,010)	(1.17)	16,247,240	19,064,418	(2,817,178)	(14.78)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	34,311	(6,013)	(17.52)				
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	14,699,040	1,843,875	12.54				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	49,158,640	44,748,550	4,410,090	9.86				
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	5,226,110	4,960,220	265,890	5.36	47,057,190	44,748,550	2,308,640	5.16				
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	69,877,470	8,061,300	11.54				
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)	5,226,110	4,960,220	265,890	5.36	47,057,190	44,748,550	2,308,640	5.16				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	80,480	(3,146)	(3.91)				
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	44,668,070	25,817,755	57.80				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.340	(0.051)	(15.00)				
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.731	(0.064)	(8.76)				
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)	22.525	24.142	(1.617)	(6.70)	24.189	30.506	(6.317)	(20.71)				
32 DEMAND (5/19)	7.518	6.231	1.287	20.65	5.961	7.434	(1.473)	(19.81)				
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)	34.029	36.276	(2.247)	(6.19)	34.527	42.603	(8.076)	(18.96)				
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)	24.978	36.282	(11.304)	(31.16)	36.592	42.633	(6.041)	(14.17)				
40 TOTAL COST OF THERM SOLD (11/27)	28.177	36.342	(8.165)	(22.47)	23.050	42.680	(19.630)	(45.99)				
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	30.945	39.110	(8.165)	(20.88)	25.818	45.448	(19.630)	(43.19)				
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)	31.06135	39.25705	(8.196)	(20.88)	25.91508	45.61888	(19.704)	(43.19)				
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	39.257	(8.196)	(20.88)	25.915	45.619	(19.704)	(43.19)				

DECLASSIFIED

DOCUMENT NUMBER-DATE
09973 SEP 11 88
FPSC-RECORDS/REPORTING

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
PAGE 1 OF 13

000003-GU

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

COST OF GAS PURCHASED	CURRENT MONTH:		MARCH 1998		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	135,521	6,611	4.88
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	63,863	(3,213)	(5.03)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	12,257,831	(875,399)	(7.14)
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	4,907,406	(261,464)	(5.33)
6 OTHER	0	0	0	100.00	16,084	16,084	0	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	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,778,384	1,799,393	(21,010)	(1.17)	16,247,240	17,380,705	(1,133,465)	(6.52)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	37,883	(9,585)	(25.30)
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	16,444,979	97,936	0.60
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	49,158,640	49,035,110	123,530	0.25
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	75,896,770	2,042,000	2.69
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	98,303	(20,969)	(21.33)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	46,793,357	23,692,468	50.63
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.276	0.013	4.71
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.702	(0.035)	(4.99)
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)	22.525	24.142	(1.617)	(6.70)	24.189	26.141	(1.952)	(7.47)
32 DEMAND (5/19)	7.518	6.231	1.287	20.65	5.961	6.466	(0.505)	(7.81)
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)	34.029	36.276	(2.247)	(6.19)	34.527	37.066	(2.539)	(6.85)
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)	24.978	36.282	(11.304)	(31.16)	36.592	38.537	(1.945)	(5.05)
40 TOTAL COST OF THERM SOLD (11/27)	28.177	36.342	(8.165)	(22.47)	23.050	37.144	(14.094)	(37.94)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	30.945	39.110	(8.165)	(20.88)	25.818	39.912	(14.094)	(35.31)
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)	31.06135	39.25705	(8.196)	(20.88)	25.91508	40.06207	(14.147)	(35.31)
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	39.257	(8.196)	(20.88)	25.915	40.062	(14.147)	(35.31)

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

COST OF GAS PURCHASED	CURRENT MONTH:		MARCH 1998		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	17,284	14,488	2,796	19.30	142,132	135,521	6,611	4.88
2 NO NOTICE SERVICE	6,402	6,402	(1)	(0.01)	60,650	63,863	(3,213)	(5.03)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,177,186	1,197,472	(20,286)	(1.69)	11,382,432	12,257,831	(875,399)	(7.14)
5 DEMAND	577,512	581,031	(3,519)	(0.61)	4,645,942	4,907,406	(261,464)	(5.33)
6 OTHER	0	0	0	100.00	16,084	16,084	0	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	(700,707)	700,707	(100.00)	0	(2,403,341)	2,403,341	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,778,384	1,098,686	679,698	61.86	16,247,240	14,977,364	1,269,876	8.48
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	852	3,240	(2,388)	(73.70)	28,298	37,883	(9,585)	(25.30)
14 TOTAL THERM SALES	1,295,579	1,095,446	200,133	18.27	16,542,915	15,788,075	754,840	4.78
THERMS PURCHASED								
15 COMMODITY (Pipeline)	5,234,110	4,960,220	273,890	5.52	49,158,640	49,035,110	123,530	0.25
16 NO NOTICE SERVICE	1,085,000	1,085,000	0	0.00	9,095,000	9,095,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35
19 DEMAND	7,681,800	9,324,800	(1,643,000)	(17.62)	77,938,770	75,896,770	2,042,000	2.69
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (15+16+17+18+19+20)-(21+22+23)	5,226,110	4,960,220	265,890	5.36	47,057,190	46,891,660	165,530	0.35
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	3,411	8,930	(5,519)	(61.80)	77,334	98,303	(20,969)	(21.33)
27 TOTAL THERM SALES (24-26 Estimated Only)	6,311,394	4,951,290	1,360,104	27.47	70,485,825	46,793,357	23,692,468	50.63
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.330	0.292	0.038	13.01	0.289	0.276	0.013	4.71
29 NO NOTICE SERVICE (2/16)	0.590	0.590	0.000	0.00	0.667	0.702	(0.035)	(4.99)
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)	22.525	24.142	(1.617)	(6.70)	24.189	26.141	(1.952)	(7.47)
32 DEMAND (5/19)	7.518	6.231	1.287	20.65	5.961	6.466	(0.505)	(7.81)
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)	34.029	22.150	11.879	53.63	34.527	31.940	2.587	8.10
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)	24.978	36.282	(11.304)	(31.16)	36.592	38.537	(1.945)	(5.05)
40 TOTAL COST OF THERM SOLD (11/27)	28.177	22.190	5.987	26.98	23.050	32.007	(8.957)	(27.98)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	30.945	24.958	5.987	23.99	25.818	34.775	(8.957)	(25.76)
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)	31.06135	25.05184	6.010	23.99	25.91508	34.90575	(8.991)	(25.76)
45 PGA FACTOR ROUNDED TO NEAREST .001	31.061	25.052	6.009	23.98	25.915	34.906	(8.991)	(25.76)

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
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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
MARCH 1998

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,894,510	15,928.71	0.325
2 No Notice Commodity Adjustment - System Supply	55,850	225.08	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	8,000	18.80	0.235
4 Commodity Pipeline - Scheduled FTS - OSSS	275,750	1,111.27	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)	5,234,110	17,283.86	0.330
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	4,950,360	1,115,866.02	22.541
18 Commodity Other - Scheduled FTS - OSSS	275,750	62,875.98	22.802
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	(1,556.40)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	5,226,110	1,177,185.60	22.525
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,398,050	576,769.17	7.796
26 Demand (Pipeline) Entitlement to End-Users	8,000	40.00	0.500
27 Demand (Pipeline) Entitlement to OSSS	275,750	703.16	0.255
28 Other - Settlement 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	7,681,800	577,512.33	7.518
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 1997 THROUGH MARCH 1998
CURRENT MONTH: MARCH 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	22254	10	316,785.13	0.00	6,401.50	0.00	0.00	310,383.63	0.00
2	FGT	22244	11	267,128.70	0.00	0.00	0.00	0.00	267,128.70	0.00
3	FGT	22452	12	11,729.87	11,729.87	0.00	0.00	0.00	0.00	0.00
4	FGT	22441	13	5,328.91	5,328.91	0.00	0.00	0.00	0.00	0.00
5	FGT	22451	14	225.08	225.08	0.00	0.00	0.00	0.00	0.00
6	AMOCO	28536	15	583,929.25	0.00	0.00	0.00	583,929.25	0.00	0.00
7	AMOCO	28873	16	10,899.00	0.00	0.00	0.00	10,899.00	0.00	0.00
8	DUKE	SR98030799	17	580,478.75	0.00	0.00	0.00	580,478.75	0.00	0.00
9	TEXACO	98030291	18	3,435.00	0.00	0.00	0.00	3,435.00	0.00	0.00
10	AMOCO	E09	19	695.04	0.00	0.00	0.00	695.04	0.00	0.00
11	FGU	WIRE	20	(2,251.44)	0.00	0.00	0.00	(2,251.44)	0.00	0.00
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,778,383.29	17,283.86	6,401.50	0.00	1,177,185.60	577,512.33	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH: MARCH 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)	1,177,186	1,197,472	20,286	1.69	11,382,432	12,257,831	875,399	7.14
2 TRNSPRTATION & OTHER (Sch. A-1 Lines 1,2,3,5,6)	601,198	(98,786)	(699,984)	708.59	4,864,807	2,719,533	(2,145,274)	(78.88)
3 TOTAL	1,778,384	1,098,686	(679,698)	(61.86)	16,247,240	14,977,364	(1,269,876)	(8.48)
4 FUEL REVENUES (NET OF REVENUE TAX)	1,295,579	1,095,446	(200,133)	(18.27)	16,542,914	15,788,075	(754,839)	(4.78)
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,020)	(103,020)	0	0.00	(1,236,383)	(1,236,383)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,192,559	992,426	(200,133)	(20.17)	15,306,531	14,551,692	(754,839)	(5.19)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(585,825)	(106,260)	479,565	(451.31)	(940,709)	(425,672)	515,037	(120.99)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(611)	670	1,281	0.00	3,425	5,320	1,895	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	109,074	145,160	36,086	24.86	(673,441)	(673,441)	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,020	103,020	0	0.00	1,236,383	1,236,383	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)	(374,342)	142,590	516,932	362.53	(374,342)	142,590	516,932	362.53
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	109,074	145,160	36,086	24.86	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(373,731)	141,920	515,651	363.34				
14 TOTAL (12+13)	(264,657)	287,080	551,737	192.19				
15 AVERAGE (50% OF 14)	(132,328)	143,540	275,868	192.19				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	5.6000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5500%	5.6000%	---	---				
18 TOTAL (16+17)	11.0800%	11.2000%	---	---				
19 AVERAGE (50% OF 18)	5.5400%	5.6000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.462%	0.467%	---	---				
21 INTEREST PROVISION (15x20)	(611)	670	---	---				

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.

EXHIBIT NO. _____
 DOCKET NO. 980003-GU
 FLORIDA PUBLIC UTILITES CO.
 (GMB-1)
 PAGE 6 OF 13

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MARCH 1998

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER CENTS PER
								THIRD PARTY	PIPELINE			
1	APR 97	LG&E	SYS SUPPLY	N/A	1455980	199250	1655230	308,860	N/A	N/A	INCL. IN COST	18.6596545
2	APR 97	AMOCO	SYS SUPPLY	N/A	1689480	0	1689480	309,876	N/A	N/A	INCL. IN COST	18.3414873
3	APR 97	VASTAR	SYS SUPPLY	N/A	334270	0	334270	67,662	N/A	N/A	INCL. IN COST	20.2417208
4	APR 97	UNOCAL	SYS SUPPLY	N/A	95200	0	95200	17,248	N/A	N/A	INCL. IN COST	18.1176471
5	APR 97	NORAM	SYS SUPPLY	N/A	95200	0	95200	17,346	N/A	N/A	INCL. IN COST	18.2205882
6	APR 97	CNG	SYS SUPPLY	N/A	N/A	N/A	0	25,549	N/A	N/A	INCL. IN COST	0
7	APR 97	ENCRON	SYS SUPPLY	N/A	N/A	N/A	N/A	(15,550)	N/A	N/A	INCL. IN COST	N/A
8	MAY 97	LG&E	SYS SUPPLY	N/A	1076390	217750	1294140	294,973	N/A	N/A	INCL. IN COST	22.7929567
9	MAY 97	AMOCO	SYS SUPPLY	N/A	1887660	0	1887660	413,827	N/A	N/A	INCL. IN COST	21.9227382
10	MAY 97	TEXACO	SYS SUPPLY	N/A	113100	0	113100	25,628	N/A	N/A	INCL. IN COST	22.6591512
11	MAY 97	UNOCAL	SYS SUPPLY	N/A	17400	0	17400	3,821	N/A	N/A	INCL. IN COST	21.9568966
12	MAY 97	NORAM	SYS SUPPLY	N/A	96690	0	96690	22,095	N/A	N/A	INCL. IN COST	22.8513807
13	MAY 97	ENRON	SYS SUPPLY	N/A	0	0	0	(12,783)	N/A	N/A	INCL. IN COST	0
14	MAY 97	NGCLRHSE	SYS SUPPLY	N/A	0	0	0	(4,137)	N/A	N/A	INCL. IN COST	0
15	JUNE 97	LG&E	SYS SUPPLY	N/A	942130	228250	1170380	283,119	N/A	N/A	INCL. IN COST	24.1903356
16	JUNE 97	AMOCO	SYS SUPPLY	N/A	1638010	0	1638010	385,844	N/A	N/A	INCL. IN COST	23.5556712
17	JUNE 97	TEXACO	SYS SUPPLY	N/A	248400	0	248400	56,454	N/A	N/A	INCL. IN COST	22.7269767
18	JUNE 97	PANENERGY	SYS SUPPLY	N/A	65700	0	65700	14,591	N/A	N/A	INCL. IN COST	22.2085236
19	JUNE 97	FGT	SYS SUPPLY	N/A	0	0	0	1,007	N/A	N/A	INCL. IN COST	N/A
20	JUNE 97	NORAM	SYS SUPPLY	N/A	0	0	0	371	N/A	N/A	INCL. IN COST	N/A
21	JUNE 97	CFGC	SYS SUPPLY	N/A	0	0	0	25,052	N/A	N/A	INCL. IN COST	N/A
22	JUNE 97	NGC - WIRE	SYS SUPPLY	N/A	0	0	0	(2,853)	N/A	N/A	INCL. IN COST	N/A
23	JUNE 97	NGC - WIRE	SYS SUPPLY	N/A	0	0	0	(29,542)	N/A	N/A	INCL. IN COST	N/A
24	JULY 97	LG & E	SYS SUPPLY	N/A	887810	206500	1094310	264,232	N/A	N/A	INCL. IN COST	24.1459742
25	JULY 97	AMOCO	SYS SUPPLY	N/A	1565850	0	1565850	347,555	N/A	N/A	INCL. IN COST	22.1959332
26	JULY 97	CORAL	SYS SUPPLY	N/A	179800	0	179800	39,060	N/A	N/A	INCL. IN COST	21.7241379
27	JULY 97	TEXACO	SYS SUPPLY	N/A	38640	0	38640	8,895	N/A	N/A	INCL. IN COST	23.0201863
28	JULY 97	ENGAGE	SYS SUPPLY	N/A	38680	0	38680	8,580	N/A	N/A	INCL. IN COST	22.1820062
29	JULY 97	DUKE	SYS SUPPLY	N/A	14490	0	14490	3,375	N/A	N/A	INCL. IN COST	23.2919255
30	JULY 97	ENRON	SYS SUPPLY	N/A	0	0	0	(2,135)	N/A	N/A	INCL. IN COST	N/A
31	JULY 97	LG & E	SYS SUPPLY	N/A	0	0	0	(3,631)	N/A	N/A	INCL. IN COST	N/A
32	JULY 97	LG & E	SYS SUPPLY	N/A	0	0	0	(1,030)	N/A	N/A	INCL. IN COST	N/A
33	JULY 97	TEXACO	SYS SUPPLY	N/A	0	0	0	(1,982)	N/A	N/A	INCL. IN COST	N/A
34	JULY 97	TEXACO	SYS SUPPLY	N/A	0	0	0	(1,135)	N/A	N/A	INCL. IN COST	N/A
35	JULY 97	INFINITE	SYS SUPPLY	N/A	0	0	0	(10,817)	N/A	N/A	INCL. IN COST	N/A
36	JULY 97	UNOCAL	SYS SUPPLY	N/A	0	0	0	(290)	N/A	N/A	INCL. IN COST	N/A
37	AUG 97	LG & E	SYS SUPPLY	N/A	986790	196500	1183290	267,527	N/A	N/A	INCL. IN COST	22.608735
38	AUG 97	AMOCO	SYS SUPPLY	N/A	1498230	0	1498230	335,698	N/A	N/A	INCL. IN COST	22.4063228
39	AUG 97	HIGHLAND	SYS SUPPLY	N/A	239630	0	239630	52,452	N/A	N/A	INCL. IN COST	21.8887451
40	AUG 97	ENRON	SYS SUPPLY	N/A	0	0	0	(3,785)	N/A	N/A	INCL. IN COST	N/A
41	AUG 97	INFINITE	SYS SUPPLY	N/A	0	0	0	(1,437)	N/A	N/A	INCL. IN COST	N/A
42	AUG 97	FGT	SYS SUPPLY	N/A	0	0	0	24,542	N/A	N/A	INCL. IN COST	N/A
TOTAL					15205530	1048250	16253780	3,534,132	0	0	0	21.743444

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MARCH 1998

CONTINUED

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			
43	SEPT 97	LG&E	SYS SUPPLY	N/A	938380	152250	1090630	303,660	N/A	N/A	INCL. IN COST	27.8426231
44	SEPT 97	AMOCO	SYS SUPPLY	N/A	1488560	0	1488560	389,122	N/A	N/A	INCL. IN COST	26.1408637
45	SEPT 97	EL PASO	SYS SUPPLY	N/A	169200	0	169200	43,012	N/A	N/A	INCL. IN COST	25.4205674
46	SEPT 97	TEXACO	SYS SUPPLY	N/A	117040	0	117040	35,244	N/A	N/A	INCL. IN COST	30.112782
47	SEPT 97	DUKE	SYS SUPPLY	N/A	9670	0	9670	2,810	N/A	N/A	INCL. IN COST	29.0589452
48	SEPT 97	HIGHLAND	SYS SUPPLY	N/A	N/A	N/A	N/A	723	N/A	N/A	INCL. IN COST	N/A
49	SEPT 97	DUKE	SYS SUPPLY	N/A	N/A	N/A	N/A	(173)	N/A	N/A	INCL. IN COST	N/A
50	SEPT 97	NGC	SYS SUPPLY	N/A	N/A	N/A	N/A	(12,332)	N/A	N/A	INCL. IN COST	N/A
51	SEPT 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(24,412)	N/A	N/A	INCL. IN COST	N/A
52	OCT 97	LG&E	SYS SUPPLY	N/A	1033300	213000	1246300	386,694	N/A	N/A	INCL. IN COST	31.027381
53	OCT 97	AMOCO	SYS SUPPLY	N/A	1550340	0	1550340	496,748	N/A	N/A	INCL. IN COST	32.0412297
54	OCT 97	EL PASO	SYS SUPPLY	N/A	300700	0	300700	95,170	N/A	N/A	INCL. IN COST	31.6494845
55	OCT 97	AMOCO	SYS SUPPLY	N/A	458600	0	458600	148,361	N/A	N/A	INCL. IN COST	32.3509049
56	OCT 97	LG&E	SYS SUPPLY	N/A	N/A	N/A	N/A	(4,810)	N/A	N/A	INCL. IN COST	0
57	OCT 97	AMOCO	SYS SUPPLY	N/A	N/A	N/A	N/A	(6,782)	N/A	N/A	INCL. IN COST	0
58	OCT 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,196)	N/A	N/A	INCL. IN COST	0
59	OCT 97	FL GAS UTIL	SYS SUPPLY	N/A	N/A	N/A	N/A	(5,049)	N/A	N/A	INCL. IN COST	0
60	OCT 97	UNION OIL	SYS SUPPLY	N/A	N/A	N/A	N/A	(91)	N/A	N/A	INCL. IN COST	0
61	OCT 97	NORAM	SYS SUPPLY	N/A	N/A	N/A	N/A	(346)	N/A	N/A	INCL. IN COST	0
62	OCT 97	INFINITE	SYS SUPPLY	N/A	N/A	N/A	N/A	(2,565)	N/A	N/A	INCL. IN COST	0
63	NOV 97	DUKE ENERG	SYS SUPPLY	N/A	1473150	253250	1726400	590,633	N/A	N/A	INCL. IN COST	34.2117991
64	NOV 97	AMOCO	SYS SUPPLY	N/A	1774500	N/A	1774500	590,084	N/A	N/A	INCL. IN COST	33.253508
65	NOV 97	TEXACO	SYS SUPPLY	N/A	363600	N/A	363600	120,000	N/A	N/A	INCL. IN COST	33.0033003
66	NOV 97	DUKE ENERG	SYS SUPPLY	N/A	113920	N/A	113920	36,526	N/A	N/A	INCL. IN COST	32.0630706
67	NOV 97	AMOCO	SYS SUPPLY	N/A	210870	N/A	210870	63,460	N/A	N/A	INCL. IN COST	30.0943615
68	NOV 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(13,314)	N/A	N/A	INCL. IN COST	0
69	NOV 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(564)	N/A	N/A	INCL. IN COST	0
70	NOV 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	59	N/A	N/A	INCL. IN COST	0
71	NOV 97	AMOCO	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,163)	N/A	N/A	INCL. IN COST	0
72	NOV 97	HIGHLAND	SYS SUPPLY	N/A	N/A	N/A	N/A	(1,254)	N/A	N/A	INCL. IN COST	0
73	DEC 97	DUKE ENERG	SYS SUPPLY	N/A	1806520	249000	2055520	568,042	N/A	N/A	INCL. IN COST	27.6349634
74	DEC 97	DUKE ENERG	SYS SUPPLY	N/A	382260	0	382260	92,970	N/A	N/A	INCL. IN COST	24.3211165
75	DEC 97	AMOCO	SYS SUPPLY	N/A	2193710	0	2193710	565,411	N/A	N/A	INCL. IN COST	25.7741702
76	DEC 97	AMOCO	SYS SUPPLY	N/A	416920	0	416920	101,083	N/A	N/A	INCL. IN COST	24.245059
77	DEC 97	FP & L	SYS SUPPLY	N/A	50000	0	50000	15,000	N/A	N/A	INCL. IN COST	30
78	DEC 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(206,505)	N/A	N/A	INCL. IN COST	0
79	DEC 97	FGT	SYS SUPPLY	N/A	N/A	N/A	N/A	(8,166)	N/A	N/A	INCL. IN COST	0
80	DEC 97	AMOCO	SYS SUPPLY	N/A	N/A	N/A	N/A	1,013	N/A	N/A	INCL. IN COST	0
81	DEC 97	LG&E	SYS SUPPLY	N/A	N/A	N/A	N/A	392	N/A	N/A	INCL. IN COST	0
82	DEC 97	TEXACO	SYS SUPPLY	N/A	N/A	N/A	N/A	8,794	N/A	N/A	INCL. IN COST	0
83	DEC 97	CORAL	SYS SUPPLY	N/A	N/A	N/A	N/A	(575)	N/A	N/A	INCL. IN COST	0
TOTAL					30056770	1915750	31972520	7,899,861	0	0	0	24.7082851

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
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**FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION
SYSTEM SUPPLY**

SCHEDULE A-4

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	AMOCO	716	48	47	1,500	1,459	\$2.2550	\$2.3184
2	AMOCO	716	106	104	3,300	3,209	\$2.2850	\$2.3498
3	DUKE	6489	32	31	1,000	973	\$2.1450	\$2.2045
4	DUKE	6489	48	47	1,500	1,459	\$2.1500	\$2.2104
5	DUKE	6489	32	31	1,000	973	\$2.1600	\$2.2199
6	DUKE	6489	290	282	9,000	8,754	\$2.1700	\$2.2310
7	DUKE	6489	97	94	3,000	2,918	\$2.1800	\$2.2413
8	DUKE	6489	2,625	2,553	81,375	79,143	\$2.1900	\$2.2518
9	DUKE	6489	129	125	4,000	3,890	\$2.2000	\$2.2622
10	DUKE	6489	65	63	2,000	1,945	\$2.2350	\$2.2982
11	DUKE	6489	129	125	4,000	3,890	\$2.2450	\$2.3085
12	DUKE	6489	129	125	4,000	3,890	\$2.2650	\$2.3290
13	AMOCO	7995	23	22	700	681	\$2.2300	\$2.2922
14	DUKE	7995	3,375	3,282	104,625	101,742	\$2.2600	\$2.3240
15	AMOCO	7995	1,500	1,459	46,500	45,229	\$2.2625	\$2.3281
16	AMOCO	7995	23	22	700	681	\$2.2650	\$2.3282
17	TEXACO	7995	48	47	1,500	1,459	\$2.2900	\$2.3544
18	AMOCO	25809	3,000	2,918	93,000	90,452	\$2.2025	\$2.2645
19	AMOCO	157738	16	16	500	486	\$2.1000	\$2.1605
20	AMOCO	157738	65	63	2,000	1,945	\$2.1600	\$2.2211
21	AMOCO	157738	32	31	1,000	973	\$2.1800	\$2.2405
22	AMOCO	157738	81	78	2,500	2,432	\$2.1900	\$2.2512
23	AMOCO	157738	3,000	2,918	93,000	90,458	\$2.2025	\$2.2644
24	AMOCO	157738	32	31	1,000	973	\$2.2050	\$2.2662
25	AMOCO	157738	106	104	3,300	3,209	\$2.2350	\$2.2984
26	AMOCO	157738	48	47	1,500	1,458	\$2.2400	\$2.3045
27	AMOCO	157738	16	16	500	486	\$2.2500	\$2.3148
28	AMOCO	157738	65	63	2,000	1,945	\$2.2650	\$2.3290
29	AMOCO	157738	210	204	6,500	6,321	\$2.2750	\$2.3394
30	AMOCO	157738	16	16	500	486	\$2.3100	\$2.3765
31	AMOCO	157738	84	82	2,600	2,529	\$2.3200	\$2.3851
32	DUKE	157739	1,500	1,459	46,500	45,229	\$2.1700	\$2.2310
33	AMOCO	157739	113	110	3,500	3,404	\$2.2150	\$2.2775
34	AMOCO	157739	65	63	2,000	1,945	\$2.2700	\$2.3342
35								
36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		17,148	16,678	531,600	517,026		
					WEIGHTED AVERAGE		\$2.2173	\$2.2799

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 1997 Through MARCH 1998

		CURRENT MONTH:		MARCH 1998		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	1,255,060	1,170,310	(84,750)	(7.24)	10,026,331	9,059,360	(966,971)	(10.67)	
OUTDOOR LIGHTING	(21)	144	240	96	40.00	2,216	2,500	284	11.35	
RESIDENTIAL	(31)	1,164,161	1,229,820	65,659	5.34	9,026,729	9,563,800	537,071	5.62	
LARGE VOLUME	(51)	2,080,884	2,101,360	20,476	0.97	22,507,277	21,280,240	(1,227,037)	(5.77)	
OTHER	(81)	15,307	16,860	1,553	9.21	117,115	136,440	19,325	14.16	
TOTAL FIRM		4,515,556	4,518,590	3,034	0.07	41,679,667	40,042,340	(1,637,327)	(4.09)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	347,668	432,710	85,042	19.65	4,154,054	4,625,770	471,716	10.20	
INTERRUPTIBLE TRANSPORT	(92)	77,160	30,720	(46,440)	(151.17)	374,465	309,090	(65,375)	(21.15)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,095,260	1,860,000	764,740	41.12	21,639,618	21,900,000	260,382	1.19	
OFF SYSTEM SALES SERVICE	(95)	275,750	0	(275,750)	0.00	2,638,000	0	(2,638,000)	0.00	
TOTAL INTERRUPTIBLE		1,795,838	2,323,430	527,592	22.71	28,806,137	26,834,860	(1,971,277)	(7.35)	
TOTAL THERM SALES		6,311,394	6,842,020	530,626	7.76	70,485,804	66,877,200	(3,608,604)	(5.40)	
NUMBER OF CUSTOMERS (FIRM)										
AVG. NO. OF CUSTOMERS PERIOD TO DATE										
GENERAL SERVICE	(11)	2,728	2,514	(214)	(8.51)	2,643	2,442	(201)	(8.23)	
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00	
RESIDENTIAL	(31)	32,150	31,630	(520)	(1.64)	31,493	31,011	(482)	(1.55)	
LARGE VOLUME	(51)	887	900	13	1.44	883	888	5	0.56	
OTHER	(81)	437	429	(8)	(1.86)	433	425	(8)	(1.88)	
TOTAL FIRM		36,202	35,473	(729)	(2.06)	35,452	34,766	(686)	(1.97)	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)										
AVG. NO. OF CUSTOMERS PERIOD TO DATE										
INTERRUPTIBLE	(61)	12	13	1	7.69	13	13	0	0.00	
INTERRUPTIBLE TRANSPORT	(92)	2	1	(1)	(100.00)	1	1	0	0.00	
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00	
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00	
TOTAL INTERRUPTIBLE		16	15	(1)	(6.67)	16	15	(1)	(6.67)	
TOTAL CUSTOMERS		36,218	35,488	(730)	(2.06)	35,468	34,781	(687)	(1.98)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	460	466	6	1.29	3,794	3,710	(84)	(2.26)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	36	39	3	7.69	287	308	21	6.82	
LARGE VOLUME	(51)	2,346	2,335	(11)	(0.47)	25,490	23,964	(1,526)	(6.37)	
OTHER	(81)	35	39	4	10.26	270	321	51	15.89	
INTERRUPTIBLE	(61)	28,972	33,285	4,313	12.96	319,543	355,828	36,285	10.20	
INTERRUPTIBLE TRANSPORT	(92)	38,580	30,720	(7,860)	(25.59)	374,465	309,090	(65,375)	(21.15)	
LARGE VOLUME INTERRUPTIBLE	(93)	1,095,260	1,860,000	764,740	41.12	21,639,618	21,900,000	260,382	1.19	
OFF SYSTEM SALES SERVICE	(95)	275,750	0	(275,750)	0.00	2,638,000	0	(2,638,000)	0.00	

ACTUAL FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419	1.0440	1.0475	1.0516	1.0564	1.0478	1.0444
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	1.06	1.06	1.06	1.06	1.06	1.07	1.07	1.06	1.06
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418	1.0446	1.0477	1.0519	1.0562	1.0471	1.0456
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.07	1.06	1.06	1.06	1.06	1.06	1.06	1.07	1.07	1.07	1.07	1.06

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		APRIL 97	Through	MARCH 98
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD		A-2 Line 3	16,247,240
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		A-2 Line 6	15,306,531
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			(940,709)
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY		A-2 Line 8	3,425
5	FOR THE PERIOD (3+4)			(937,284)
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 97 Through MARCH 98 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT APRIL 98 Through MARCH 99 PERIOD		E-4 Line 4 Col. 4	(420,352)
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 99 Through DECEMBER 99 PERIOD (5-6)			(516,932)

EXHIBIT NO. _____
DOCKET NO. 980003-GU
FLORIDA PUBLIC UTILITIES CO.
(GMB-1)
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