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June 20, 1996

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
Room 110, Easley Building
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: FPSC Docket No. 960003-GU

Dear Ms. Bayo:

On behalf of Florida Public Utilities Company ("FPU"), enclosed for filing in the above-referenced docket are an original and ten copies of FPU's Request for Specified Confidential Treatment of portions of its PGA filing for the month of May, 1996. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIT all
OPC _____
RCH _____
SEC 1 NHH:alb
WAS _____
OTH _____

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter. Thank you for your assistance in processing this filing.

Sincerely,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

RECEIVED & FILED
[Signature]
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
Conf.
06658 JUN 20 88
FPSC-RECORDS/REPORTING

Request
DOCUMENT NUMBER-DATE
06657 JUN 20 88
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas)
Adjustment Cost Recovery)
_____)

Docket No. 960003-GU
Filed: June 20, 1996

FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR SPECIFIED CONFIDENTIAL TREATMENT

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, submits the following Request for Specified Confidential Treatment of portions of its purchased gas adjustment filing for the month of May, 1996. In support thereof, FPU states:

1. FPU's purchased gas adjustment filing for the month of May, 1996 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, A-2, A-3, A-4, A-5, A-6; and b) purchased gas invoices for the month of May, 1996, and Imbalance Resolution. The confidential version of FPU's May, 1996 PGA filing is submitted in a sealed envelope concurrently with this request.

2. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of FPU's May, 1996 filing referenced above.

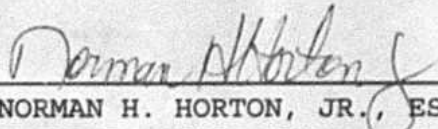
3. The material for which confidential classification is sought is intended to be and is treated by FPU as proprietary and has not been publicly disclosed.

4. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 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 with its suppliers/competitors (and other customers having access to information which would adversely affect the ability of FPU to negotiate such future contracts) on favorable terms.

WHEREFORE, Florida Public Utilities Company respectfully requests the Commission grant its Request for Specified Confidential Treatment of the information identified in Exhibit "A".

Dated this 20th day of June, 1996.

MESSER, CAPARELLO, MADSEN,
GOLDMAN & METZ, P.A.
215 S. Monroe Street, Suite 701
Post Office Box 1876
Tallahassee, FL 32302-1876
(904) 222-0720



NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities
Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Florida Public Utilities Company's Request for Specified Confidential Treatment have been served by hand delivery (*) and/or U. S. Mail this 20th day of June, 1996 upon the following:

Robert V. Elias, Esq.*
Division of Legal Services
Florida Public Service
Commission
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Tallahassee, FL 32399-0850

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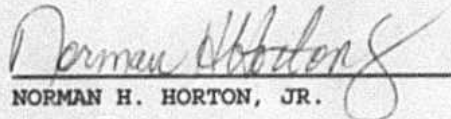

NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of May 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-7	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	1-13	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.

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

Docket No. 960003-GU

Justification for Confidentiality of May 1996 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	17-20	1-80	ALL	(3)

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoice represents 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. 960003-GU

Justification for Confidentiality of May 1996 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE	21-22	1-80	All	(4)
RESOLUTIONS:				

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

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

COST OF GAS PURCHASED	CURRENT MONTH:		MAY 1998		PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	26,720	19,269	7,451	38.67	51,204	39,618	11,586	29.25	
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	7,356	7,356	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	714,240	1,018,842	(304,602)	(29.90)	1,734,763	2,031,476	(296,713)	(14.61)	
5 DEMAND	232,519	223,219	9,300	4.17	798,374	780,777	17,597	2.25	
6 OTHER	(3,122)	0	(3,122)	0.00	(7,977)	0	(7,977)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	4,491	0	4,491	0.00	4,642	0	4,642	0.00	
8 DEMAND	3,052	0	3,052	0.00	3,269	0	3,269	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)	964,965	1,263,481	(298,516)	(23.63)	2,575,809	2,859,225	(283,416)	(9.91)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,860	2,277	(417)	(18.31)	3,255	5,148	(1,893)	(36.77)	
14 TOTAL THERM SALES	1,198,447	1,261,204	(62,757)	(4.98)	2,529,968	2,854,077	(324,109)	(11.36)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,903,580	3,135,200	768,380	24.51	7,874,890	7,008,770	866,120	12.36	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,263,210	3,135,200	128,010	4.08	7,180,000	7,008,770	171,230	2.44	
19 DEMAND	4,320,780	4,010,780	310,000	7.73	11,396,780	12,869,780	(1,473,000)	(11.45)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	642,000	0	642,000	0.00	661,740	0	661,740	0.00	
22 DEMAND	642,000	0	642,000	0.00	661,740	0	661,740	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,621,210	3,135,200	(513,990)	(16.39)	6,518,260	7,008,770	(490,510)	(7.00)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,343	5,630	(287)	(5.10)	9,824	12,600	(2,776)	(22.03)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,733,961	3,129,570	2,604,391	83.22	10,536,874	6,996,170	3,540,704	50.61	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.684	0.615	0.069	11.22	0.650	0.565	0.085	15.04	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	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)	21.898	32.497	(10.609)	(32.65)	24.161	28.985	(4.824)	(16.64)	
32 DEMAND (5/19)	5.381	5.585	(0.184)	(3.31)	7.005	8.067	(0.938)	(15.46)	
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)	0.700	0.000	0.700	0.00	0.701	0.000	0.701	0.00	
35 DEMAND (8/22)	0.475	0.000	0.475	0.00	0.494	0.000	0.494	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)	36.814	40.300	(3.486)	(8.65)	39.517	40.795	(1.278)	(3.13)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	34.812	40.444	(5.632)	(13.93)	33.133	40.857	(7.724)	(18.90)	
40 TOTAL COST OF THERM SOLD (11/27)	16.829	40.372	(23.543)	(58.32)	24.446	40.868	(16.422)	(40.18)	
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)	15.812	39.355	(23.543)	(59.82)	23.429	39.851	(16.422)	(41.21)	
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)	15.87145	39.50297	(23.632)	(59.82)	23.51709	40.00084	(16.484)	(41.21)	
45 PGA FACTOR ROUNDED TO NEAREST .001	15.871	39.503	(23.632)	(59.82)	23.517	40.001	(16.484)	(41.21)	

COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

COST OF GAS PURCHASED	CURRENT MONTH: MAY 1996				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	26,720	19,269	7,451	36.67	51,204	39,616	11,588	29.25	
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	7,356	7,356	0	0.00	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	714,240	1,018,842	(304,602)	(29.90)	1,734,763	2,031,476	(296,713)	(14.61)	
5 DEMAND	232,519	223,219	9,300	4.17	798,374	780,777	17,597	2.25	
6 OTHER	(3,122)	0	(3,122)	0.00	(7,977)	0	(7,977)	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	4,491	0	4,491	0.03	4,642	0	4,642	0.00	
8 DEMAND	3,352	0	3,052	0.00	3,269	0	3,269	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)	964,965	1,263,481	(298,516)	(23.63)	2,575,809	2,859,225	(283,416)	(9.91)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	1,860	2,277	(417)	(18.31)	3,255	5,148	(1,893)	(36.77)	
14 TOTAL THERM SALES	1,198,447	1,261,204	(62,757)	(4.98)	2,529,968	2,854,077	(324,109)	(11.36)	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,903,580	3,135,200	768,380	24.51	7,874,890	7,008,770	866,120	12.36	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,263,210	3,135,200	128,010	4.08	7,180,000	7,008,770	171,230	2.44	
19 DEMAND	4,320,780	4,010,780	310,000	7.73	11,396,780	12,869,780	(1,473,000)	(11.45)	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	642,000	0	642,000	0.00	661,740	0	661,740	0.00	
22 DEMAND	642,000	0	642,000	0.00	661,740	0	661,740	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,621,210	3,135,200	(513,990)	(16.39)	6,518,260	7,008,770	(490,510)	(7.00)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,343	5,630	(287)	(5.10)	9,824	12,600	(2,776)	(22.03)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,733,961	3,129,570	2,604,391	83.22	10,536,874	6,996,170	3,540,704	50.61	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.684	0.615	0.069	11.22	0.650	0.565	0.085	15.04	
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	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)	21.888	32.497	(10.609)	(32.65)	24.161	28.985	(4.824)	(16.64)	
32 DEMAND (5/19)	5.381	5.565	(0.184)	(3.31)	7.005	6.067	0.938	15.46	
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)	0.700	0.000	0.700	0.00	0.701	0.000	0.701	0.00	
35 DEMAND (8/22)	0.475	0.000	0.475	0.00	0.494	0.000	0.494	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)	36.814	40.300	(3.486)	(8.65)	39.517	40.795	(1.278)	(3.13)	
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	34.812	40.444	(5.632)	(13.93)	33.133	40.857	(7.724)	(18.90)	
40 TOTAL COST OF THERM SOLD (11/27)	16.829	40.372	(23.543)	(58.32)	24.446	40.868	(16.422)	(40.18)	
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)	15.812	39.355	(23.543)	(59.82)	23.429	39.851	(16.422)	(41.21)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
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45 PGA FACTOR ROUNDED TO NEAREST .001	15.871	39.503	(23.632)	(59.82)	23.517	40.001	(16.484)	(41.21)	

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

COST OF GAS PURCHASED	CURRENT MONTH:				MAY 1996				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	26,720	19,269	7,451	38.67	51,204	39,616	11,588	29.25				
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	7,356	7,356	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	714,240	1,018,842	(304,602)	(29.90)	1,734,763	2,031,476	(296,713)	(14.61)				
5 DEMAND	232,519	223,219	9,300	4.17	798,374	780,777	17,597	2.25				
6 OTHER	(3,122)	0	(3,122)	0.00	(7,977)	0	(7,977)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	4,491	0	4,491	0.00	4,642	0	4,642	0.00				
8 DEMAND	3,052	0	3,052	0.00	3,269	0	3,269	0.00				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(141,832)	141,832	(100.00)	0	(494,273)	494,273	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	964,965	1,121,649	(156,684)	(13.97)	2,575,809	2,364,952	210,857	8.92				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	1,860	2,277	(417)	(18.31)	3,255	5,146	(1,893)	(36.77)				
14 TOTAL THERM SALES	1,196,447	1,119,372	79,075	7.06	2,529,968	2,369,804	170,164	7.21				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,903,580	3,135,200	768,380	24.51	7,874,890	7,008,770	866,120	12.36				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,263,210	3,135,200	128,010	4.08	7,180,000	7,008,770	171,230	2.44				
19 DEMAND	4,320,780	4,010,780	310,000	7.73	11,396,780	12,869,780	(1,473,000)	(11.45)				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	642,000	0	642,000	0.00	661,740	0	661,740	0.00				
22 DEMAND	642,000	0	642,000	0.00	661,740	0	661,740	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,621,210	3,135,200	(513,990)	(16.39)	6,518,260	7,008,770	(490,510)	(7.00)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	5,343	5,630	(287)	(5.10)	9,824	12,600	(2,776)	(22.03)				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,733,961	3,129,570	2,604,391	83.22	10,536,874	6,996,170	3,540,704	50.61				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.684	0.615	0.069	11.22	0.650	0.565	0.085	15.04				
29 NO NOTICE SERVICE (2/16)	0.694	0.694	0.000	0.00	0.694	0.694	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)	21.888	32.497	(10.609)	(32.65)	24.161	28.985	(4.824)	(16.64)				
32 DEMAND (5/19)	5.381	5.665	(0.184)	(3.31)	7.005	6.067	0.938	15.46				
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)	0.700	0.000	0.700	0.00	0.701	0.000	0.701	0.00				
35 DEMAND (8/22)	0.475	0.000	0.475	0.00	0.494	0.000	0.494	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)	36.814	35.776	1.038	2.90	39.517	33.743	5.774	17.11				
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
39 COMPANY USE (13/26)	34.812	40.444	(5.632)	(13.93)	33.133	40.857	(7.724)	(18.90)				
40 TOTAL COST OF THERM SOLD (11/27)	16.829	35.840	(19.011)	(53.04)	24.446	33.804	(9.358)	(27.68)				
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)	15.812	34.823	(19.011)	(54.59)	23.429	32.787	(9.358)	(28.54)				
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)	15.67145	34.95393	(19.082)	(54.59)	23.51709	32.91028	(9.393)	(28.54)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.671	34.954	(19.083)	(54.59)	23.517	32.910	(9.393)	(28.54)				

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
MAY 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,980,630	20,082.70	0.674
2 No Notice Commodity Adjustment - System Supply	37,450	286.12	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	642,000	4,490.76	0.699
4 Commodity Pipeline - Scheduled FTS - OSSS	243,500	1,860.34	0.764
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)	3,903,580	26,719.92	0.684
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	3,019,710	673,059.25	22.289
18 Commodity Other - Scheduled FTS - OSSS	243,500	55,439.75	22.768
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(9,853.39)	0.000
21 Imbalance Cashout - Other Shippers	0	(4,405.35)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,263,210	714,240.26	21.883
MAND			
25 Demand (Pipeline) Entitlement to System Supply	3,435,280	225,522.00	6.565
26 Demand (Pipeline) Entitlement to End-Users	642,000	3,052.31	0.475
27 Demand (Pipeline) Entitlement to OSSS	243,500	3,944.70	1.620
28 Other	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	4,320,760	232,519.01	5.381
OTHER			
33 Revenue Sharing - FGT	0	(3,122.09)	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	(3,122.09)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: MAY 1996				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	714,240	1,018,842	304,602	29.90	1,734,763	2,031,476	296,713	14.61	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	258,268	102,807	(155,461)	(151.22)	848,957	333,476	(515,481)	(154.58)	
3 TOTAL	972,508	1,121,649	149,141	13.30	2,583,720	2,364,952	(218,768)	(9.25)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,205,990	1,119,372	(86,618)	(7.74)	2,537,879	2,359,804	(178,075)	(7.55)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	70,990	70,990	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,241,485	1,154,867	(86,618)	(7.50)	2,608,869	2,430,794	(178,075)	(7.33)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	268,977	33,218	(235,759)	(709.73)	25,149	65,842	40,693	61.80	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(4,211)	0	4,211	0.00	(8,338)	0	8,338	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,052,476)	423,068	1,475,544	348.77	(769,026)	425,939	1,194,965	280.55	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(70,990)	(70,990)	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)	(823,205)	420,791	1,243,996	295.63	(823,205)	420,791	1,243,996	295.63	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,052,476)	423,068	1,475,544	348.77					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(818,994)	420,791	1,239,785	294.63					
14 TOTAL (12+13)	(1,871,470)	843,859	2,715,329	321.78					
15 AVERAGE (50% OF 14)	(935,735)	421,930	1,357,665	321.78					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4000%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4000%	0.0000%	---	---					
18 TOTAL (16+17)	10.8000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4000%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.450%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(4,211)	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.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1996 Through MARCH 1997
MAY 1996

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM		
								THIRD PARTY	PIPELINE					
1	APR 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				
TOTAL							6,716,000	464,000	7,180,000	1,754,726.78	0	0	0	24.44

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: MAY 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								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
	TOTAL		10,754	10,400	333,423	322,413		
	WEIGHTED AVERAGE						\$2.2020	\$2.2772

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:		MAY 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	566,248	558,800	(7,448)	(1.33)	1,466,986	1,355,390	(111,596)	(8.23)
OUTDOOR LIGHTING	(21)	198	160	(38)	(23.75)	396	330	(66)	(20.00)
RESIDENTIAL	(31)	569,451	615,260	45,809	7.45	1,440,058	1,447,470	7,412	0.51
LARGE VOLUME	(51)	1,730,135	1,614,120	(116,015)	(7.19)	3,575,134	3,397,760	(177,374)	(5.22)
OTHER	(81)	8,344	9,500	1,156	12.17	20,801	20,700	(101)	(0.49)
TOTAL FIRM		2,874,376	2,797,840	(76,536)	(2.74)	6,503,375	6,221,650	(281,725)	(4.53)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	359,503	331,710	(27,793)	(8.38)	730,420	774,500	44,080	5.69
INTERRUPTIBLE TRANSPORT	(92)	22,555	26,280	3,725	14.17	49,062	50,360	1,298	2.58
LARGE VOLUME INTERRUPTIBLE	(93)	2,234,027	1,481,920	(752,107)	(50.75)	2,790,017	3,083,820	293,803	9.53
OFF SYSTEM SALES SERVICE	(95)	243,500	0	(243,500)	0.00	464,000	0	(464,000)	0.00
TOTAL INTERRUPTIBLE		2,859,585	1,839,910	(1,019,675)	(55.42)	4,033,499	3,908,680	(124,819)	(3.19)
TOTAL THERM SALES		5,733,961	4,637,750	(1,096,211)	(23.64)	10,536,874	10,130,330	(406,544)	(4.01)
NUMBER OF CUSTOMERS (FIRM)		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,428	2,397	(31)	(1.29)	2,429	2,396	(33)	(1.38)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	5	5	100.00
RESIDENTIAL	(31)	31,011	30,876	(135)	(0.44)	31,124	31,058	(66)	(0.21)
LARGE VOLUME	(51)	905	899	(6)	(0.67)	904	898	(6)	(0.67)
OTHER	(81)	426	414	(12)	(2.90)	425	415	(10)	(2.41)
TOTAL FIRM		34,770	34,591	(179)	(0.52)	34,882	34,772	(110)	(0.32)
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		34,786	34,607	(179)	(0.52)	34,898	34,788	(110)	(0.32)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	233	233	0	0.00	604	566	(38)	(6.71)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	66	66	100.00
RESIDENTIAL	(31)	18	20	2	10.00	46	47	1	2.13
LARGE VOLUME	(51)	1,912	1,795	(117)	(6.52)	3,955	3,784	(171)	(4.52)
OTHER	(81)	20	23	3	13.04	49	50	1	2.00
INTERRUPTIBLE	(61)	27,654	23,694	(3,960)	(16.71)	56,186	55,321	(865)	(1.56)
INTERRUPTIBLE TRANSPORT	(92)	22,555	26,280	3,725	14.17	49,062	50,360	1,298	2.58
LARGE VOLUME INTERRUPTIBLE	(93)	2,234,027	1,481,920	(752,107)	(50.75)	2,790,017	3,083,820	293,803	9.53
OFF SYSTEM SALES SERVICE	(95)	243,500	0	(243,500)	0.00	464,000	0	(464,000)	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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0485	1.0452										
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	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0469	1.0452										
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	0	0	0	0	0	0	0	0	0	0

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

DATE	05/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/10/96		
INVOICE NO.	11511		
TOTAL AMOUNT DUE	\$126,421.45		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
 TYPE: FIRM TRANSPORTATION
 PLEASE CONTACT GEDRG ANUEZ AT (713)693-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RAILS				VOLUMES MMBTU DRY	AMOUNT
							BASE	SURCHARGES	DTSC	RLT		
	RESERVATION CHARGE			05/96	A	RES	0.3659	0.0665		0.4244	293,260	\$127,392.14
	NO NOTICE RESERVATION CHARGE			05/96	A	NRR	0.0694			0.0694	31,000	\$2,151.40
	WESTERN DIVISION REVENUE SHARING CREDIT			05/96	A	TCW						(\$3,122.09)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/96.											324,260	\$126,421.45

*** END OF INVOICE 11511 ***

10

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

DATE	05/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 2750354511 A/A # 111000012
DUE	06/10/96		
INVOICE NO.	11499		
TOTAL AMOUNT DUE	\$105,126.67		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT GEORGI ANUEZ
 TYPE: FIRM TRANSPORTATION AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PRD MONTH	IC	RC	RATES			VOLUNES MMBTU DRY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			REY
	RESERVATION CHARGE			05/96	A	RES	0.7466	0.0065		0.7573	136,618	\$105,126.67
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/96.											136,618	\$105,126.67

*** END OF INVOICE 11499 ***

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

DATE	06/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3295 WEST PALM BEACH, FL 33402-0395	Please reference this invoice no. in your correspondence and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/20/96		
TRVU.CE NO.	11707		
TOTAL AMOUNT DUE	\$19,861.02		

CONTRACT 5003 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4384
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT GEORGI ANUEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	PC	RATES			VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SUPPL CHARGES	OTSC		
	Usage Charge - No Notice For DELAND			05/96	A	COM	0.0259	0.0505	0.0764	4,770	\$364.43
	Usage Charge - No Notice For SANFORD			05/96	A	COM	0.0259	0.0505	0.0764	3,164	\$241.73
	Usage Charge - No Notice For WEST PALM BEACH			05/96	A	COM	0.0259	0.0505	0.0764	(4,189)	(\$320.04)
	Usage Charge	16103	FPU-RIVIERA BEACH	05/96	A	COM	0.0259	0.0505	0.0764	21,903	\$1,673.39
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	05/96	A	COM	0.0259	0.0505	0.0764	18,328	\$1,400.26
	Usage Charge	16105	FPU-WEST PALM BEACH	05/96	A	COM	0.0259	0.0505	0.0764	30,948	\$2,364.43
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	05/96	A	COM	0.0259	0.0505	0.0764	52,194	\$3,987.62
	Usage Charge	16107	FPU-LAKE WORTH	05/96	A	COM	0.0259	0.0505	0.0764	33,658	\$2,571.47
	Usage Charge	16108	FPU-BOYHTON BEACH	05/96	A	COM	0.0259	0.0505	0.0764	30,163	\$2,304.45
	Usage Charge	16109	FPU-BOCA RATON	05/96	A	COM	0.0259	0.0505	0.0764	33,710	\$2,575.44
	Usage Charge	16116	FPU-SANFORD	05/96	A	COM	0.0259	0.0505	0.0764	2,595	\$198.26
	Usage Charge	16117	FPU-SANFORD WEST	05/96	A	COM	0.0259	0.0505	0.0764	400	\$30.56
	Usage Charge	16118	FPU-DELAND	05/96	A	COM	0.0259	0.0505	0.0764	7,967	\$508.68
	Usage Charge	16273	FARMLAND INDUSTRIES	05/96	A	COM	0.0259	0.0505	0.0764	24,350	\$1,860.34

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

Page 2

DATE	06/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/30/96		
INVOICE NO	11707		
TOTAL AMOUNT DUE	\$19,861.02		

CONTRACT	5009	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO.	4384	PLEASE CONTACT GEORGI ANLEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	FIRM TRANSPORTATION			

POI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	PC	RATES			YELLUPES MBTL DRY	AMOUNT
						BASE	SURCHARGES	DISC		

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/96.

259,961 \$19,861.02

*** END OF INVOICE 11707 ***

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

Page 1

DATE	06/10/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. in your remittance And wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/20/96		
INVOICE NO	11696		
TOTAL AMOUNT DUE	\$6,858.90		

CONTRACT 3621 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4384
 TYPE: FIRM TRANSPORTATION
 PLEASE CONTACT GEORGE ANEZ AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	DELIVERIES NAME	FROM MONTH	TC	RC	RATES		DISC	NET	VOLUMES MBBL CRY	AMOUNT
							BASE	SURCHARGES				
	Usage Charge	161C3	FPU-RIVIERA BEACH	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	8,297	\$467.98
	Usage Charge	161C4	FPU-WEST PALM BEACH WEST	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	15,535	\$317.14
	Usage Charge	161C5	FPU-WEST PALM BEACH	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	11,652	\$512.90
	Usage Charge	161C6	FPU-LAKE WORTH SOUTH	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	34,706	\$1,325.54
	Usage Charge	161C7	FPU-LAKE WORTH	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	6,942	\$365.15
	Usage Charge	161C8	FPU-BOYHTON BEACH	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	837	\$44.03
	Usage Charge	161C9	FPU-BOCA RATON	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	5,390	\$282.51
	Usage Charge	161E6	FPU-SANFORD	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	16,337	\$359.33
	Usage Charge	161E7	FPU-SANFORD WEST	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	16,368	\$360.96
	Usage Charge	161E8	FPU-DELAND	05/96	A	CDM	0.0171	0.0155	0.0576	0.0576	13,733	\$722.36
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/96.											130,397	\$6,858.90

*** END OF INVOICE 11696 ***

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

DATE	05/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: MARC SCHNEIDERMAN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer: Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	06/10/96		
INVOICE NO.	11639		
TOTAL AMOUNT DUE	\$10,617.24		

CONTRACT	SHIPPER:	CUSTOMER NO. 4064	PLEASE CONTACT GEORGE ANUEZ AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
	TYPE: CASH IN/CASH OUT		

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MHSU DRY	AMOUNT	
							BASE	SURCHARGES	OTSC			NET
	CIO - Net Market Delivery Imbalance			12/95	A	NDM	1.9600			1.9600	3,470	\$6,801.20
	CIO - Net No Notice Imbalance			12/95	A	NNI	1.9600			1.9600	2,049	\$4,016.04
TOTAL FOR MONTH OF 12/95.											5,519	\$10,817.24

REVERSES CHECK #0625000396

*** END OF INVOICE 11639 ***

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

DATE	05/31/96
DUE	06/10/96
INVOICE NO.	11640
TOTAL AMOUNT DUE	(\$6,801.20)

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

Please reference this invoice no. on your remittance
 And wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

CONTRACT SHIPPER: CUSTOMER NO. 4064
 TYPE: CASH IN/CASH OUT PLEASE CONTACT GEORGI ANUEZ
 AT (713)653-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			NET	VOLUMES MMBTU DAY	AMOUNT	
						BASE	SURCHARGES	DISC				
	CIO - Net Market Delivery Imbalance		12/95	A	NCM	1.9600			1.9600	(3,470)	(\$6,801.20)	
TOTAL FOR MONTH OF 12/95.											(3,470)	(\$6,801.20)

CORRECT BILLING FOR 12/95 CASHOUT

*** END OF INVOICE 11640 ***

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

**ENRON
CORP**

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

05/14/96

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9605000103 0496 SHIPPER REFUND 070194 TO 053195 BASED	05/13/96	CKR051396		3,052.19		3,052.19
				TOTAL		3,052.19

SPECIAL INSTRUCTIONS:
KATHY MISHLER X7420 EB3920A WILL PICK UP CHECK

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300051 ATTACHED BELOW

**ENRON
CORP**

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

No. 0625300051

05/14/96

PAY TO THE
ORDER OF

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

*****\$3,052.19

NOT VALID AFTER 1 YEAR

Three thousand fifty two and 19/100 Dollars

BANK-DELAWARE

Kush
AUTHORIZED SIGNATURE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

⑈0625300051⑈ ⑆03⑆⑆00209⑆ 39⑆⑆0485⑆

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

**ENRON
CORP**

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

05/06/96

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9605000014	05/06/96	10827				
IMBAL CASHOUT 12/95						
FOR FURTHER INFO, CALL ALMA GREEN			713/853-5832			
				TOTAL	10,817.24	

SPECIAL INSTRUCTIONS:
PICKUP BY ALMA GREEN X5832 EB 3922B

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000396 ATTACHED BELOW

**ENRON
CORP**

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

No. 0625000396

05/06/96

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

*****\$10,817.24

NOT VALID AFTER 1 YEAR

BANK-DELAWARE

Kush
AUTHORIZED SIGNATURE

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⑈0625000396⑈ ⑆031100209⑆ 39110485⑈