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August 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

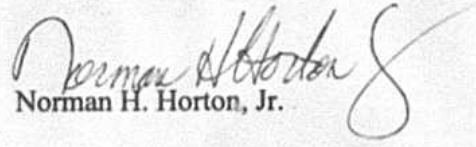
Re: FPSC Docket No. 960003-GU

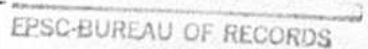
Dear Ms. Bayo:

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 July, 1996. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

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.

RECEIVED & FILED

EPSC-BUREAU OF RECORDS

NHH:amb
Enclosures
cc: Parties of Record
Ms. Cheryl Martin (without enclosures)

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DOCUMENT NUMBER-DATE
08800 AUG 20 1996
FPSC-RECORDS/REPORTING

ORIGINAL
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 960003-GU
Filed: August 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 July, 1996. In support thereof, FPU states:

1. FPU's purchased gas adjustment filing for the month of July, 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 July, 1996, and Imbalance Resolution. The confidential version of FPU's July, 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 July, 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.

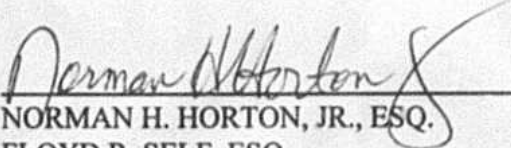
4. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 18 months as provided in section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts with its suppliers/competitors (and other customers having access to information which would adversely affect the ability of FPU to negotiate such future contracts) on favorable terms.

DOCUMENT NUMBER-DATE
08800 AUG 20 1996
FPSC-RECORDS/REPORTING

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 August, 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 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 August, 1996 upon the following:

Robert V. Elias, Esq.*
Division of Legal Services
Florida Public Service
Commission
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2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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James D. Beasley, Esq.
Ausley & McMullen
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NORMAN H. HORTON, JR.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of July 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-16	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	1-11	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 July 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	14-18	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. 960003-GU

Justification for Confidentiality of July 1996 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE	19 & 20	1-80	All	(4)
RESOLUTIONS:	22	12-15	A, B, & C	(4)
	22	22	F, G, & H	(4)
	22	24	F & H	(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.

**COMPARISON OF ACTUAL VERSUS ORIGINAL 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: JULY 1996				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	19,977	17,821	2,156	12.10	90,444	75,721	14,723	19.44
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	11,589	11,589	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	729,922	676,940	52,982	7.83	3,151,593	3,451,095	(299,502)	(8.88)
5 DEMAND	219,398	199,969	19,429	9.72	1,242,790	1,178,765	64,025	5.43
6 OTHER	(1,662)	0	(1,662)	0.00	(12,128)	0	(12,128)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	350	0	350	0.00	4,992	0	4,992	0.00
8 DEMAND	314	0	314	0.00	3,587	0	3,587	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)	969,122	896,881	72,241	8.05	4,475,700	4,717,170	(241,461)	(5.12)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,934	1,615	1,319	81.67	8,805	8,493	312	3.32
14 TOTAL THERM SALES	1,123,474	895,286	228,208	25.49	4,790,380	4,708,677	81,703	1.74
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,663,080	2,934,040	(70,960)	(2.42)	13,604,760	12,926,280	678,480	5.25
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,779,820	2,934,040	(154,220)	(5.26)	12,789,770	12,926,280	(136,510)	(1.21)
19 DEMAND	4,320,780	3,235,780	1,085,000	33.53	19,898,960	19,386,960	512,000	2.64
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	62,740	0	62,740	0.00	724,480	0	724,480	0.00
22 DEMAND	62,740	0	62,740	0.00	724,480	0	724,480	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,717,080	2,934,040	(216,960)	(7.39)	12,045,290	12,926,280	(880,990)	(6.82)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,847	5,280	2,567	44.83	24,258	23,240	1,018	4.38
27 TOTAL THERM SALES (24-26 Estimated Only)	5,309,971	2,928,760	2,381,211	81.30	21,823,081	12,903,040	8,920,041	67.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.898	0.807	0.091	14.99	0.665	0.588	0.079	13.48
29 NO NOTICE SERVICE (2/16)	0.894	0.894	0.000	0.00	0.894	0.894	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)	26.258	23.072	3.186	13.81	24.880	26.898	(2.018)	(7.56)
32 DEMAND (5/19)	5.078	6.190	(1.102)	(17.83)	6.248	6.080	0.168	2.73
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)	0.558	0.000	0.558	0.00	0.889	0.000	0.889	0.00
35 DEMAND (8/22)	0.500	0.000	0.500	0.00	0.495	0.000	0.495	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)	35.688	30.568	5.100	16.68	37.157	38.493	(1.336)	(3.50)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	38.388	30.587	7.781	25.44	35.473	38.545	(3.072)	(8.62)
40 TOTAL COST OF THERM SOLD (11/27)	18.261	30.623	(12.372)	(40.40)	20.899	38.559	(17.660)	(43.38)
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)	17.234	29.606	(12.372)	(41.79)	19.882	35.542	(15.660)	(44.62)
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)	17.29680	29.71732	(12.419)	(41.79)	19.75680	35.67584	(15.920)	(44.62)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.299	29.717	(12.418)	(41.79)	19.756	35.676	(15.920)	(44.62)

**COMPARISON OF ACTUAL VERSUS REVISED 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:				PERIOD TO DATE			
	JULY 1998		DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
	ACTUAL	REVISED ESTIMATE	AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	19,977	17,821	2,156	12.10	90,444	75,721	14,723	19.44
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	11,589	11,589	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	729,922	678,940	52,982	7.83	3,151,593	3,451,095	(299,502)	(8.88)
5 DEMAND	219,398	199,969	19,429	9.72	1,242,790	1,178,765	64,025	5.43
6 OTHER	(1,862)	0	(1,862)	0.00	(12,128)	0	(12,128)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	350	0	350	0.00	4,992	0	4,992	0.00
8 DEMAND	314	0	314	0.00	3,587	0	3,587	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)	969,122	898,881	72,241	8.05	4,475,709	4,717,170	(241,461)	(5.12)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,934	1,815	1,319	81.87	8,605	8,493	112	1.32
14 TOTAL THERM SALES	1,123,474	895,288	228,208	25.49	4,790,380	4,708,677	81,703	1.74
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,883,080	2,934,040	(70,960)	(2.42)	13,804,780	12,926,280	878,480	5.25
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,870,000	1,870,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,779,829	2,934,040	(154,220)	(5.28)	12,789,770	12,926,280	(136,510)	(1.21)
19 DEMAND	4,320,780	3,236,780	1,085,000	33.53	19,898,960	19,388,960	512,000	2.64
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	82,740	0	82,740	0.00	724,480	0	724,480	0.00
22 DEMAND	82,740	0	82,740	0.00	724,480	0	724,480	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,717,080	2,934,040	(216,960)	(7.39)	12,045,290	12,926,280	(880,990)	(6.82)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,847	6,280	2,367	44.83	24,258	23,240	1,018	4.38
27 TOTAL THERM SALES (24-26 Estimated Only)	5,309,971	2,928,760	2,381,211	81.30	21,823,081	12,903,040	8,720,041	67.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.898	0.807	0.091	14.99	0.665	0.588	0.079	13.48
29 NO NOTICE SERVICE (2/16)	0.894	0.894	0.000	0.00	0.894	0.894	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)	28.258	23.072	3.186	13.81	24.880	28.898	(2.018)	(7.56)
32 DEMAND (5/19)	5.078	6.180	(1.102)	(17.83)	6.248	6.080	0.168	2.73
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)	3.558	0.000	3.558	0.00	0.889	0.000	0.889	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.495	0.000	0.495	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)	35.888	30.588	5.100	16.88	37.157	38.493	(0.664)	(1.82)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	38.388	30.587	7.781	25.44	35.473	36.545	(1.072)	(2.93)
40 TOTAL COST OF THERM SOLD (11/27)	18.251	30.823	(12.372)	(40.40)	20.699	36.559	(15.860)	(43.38)
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)	17.234	29.806	(12.372)	(41.79)	19.682	35.542	(15.860)	(44.62)
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)	17.29880	29.71732	(12.419)	(41.79)	19.75600	35.87584	(15.920)	(44.62)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.299	29.717	(12.418)	(41.79)	19.758	35.878	(15.920)	(44.62)

**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:				PERIOD TO DATE			
	JULY 1996		DIFFERENCE		JULY 1996		DIFFERENCE	
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%
1 COMMODITY (Pipeline)	19,077	17,821	2,156	12.10	90,444	75,721	14,723	19.44
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	11,589	11,589	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	729,922	678,940	52,982	7.83	3,151,593	3,451,095	(299,502)	(8.66)
5 DEMAND	219,308	199,689	19,429	9.72	1,242,790	1,178,785	64,025	5.43
6 OTHER	(1,662)	0	(1,662)	0.00	(12,128)	0	(12,128)	0.00
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	350	0	350	0.00	4,992	0	4,992	0.00
8 DEMAND	314	0	314	0.00	3,587	0	3,587	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	256,822	(256,822)	(100.00)	0	(108,112)	108,112	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	969,122	1,153,703	(184,581)	(18.00)	4,475,709	4,809,058	(333,349)	(2.89)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,934	1,815	1,119	61.67	8,805	8,493	312	3.32
14 TOTAL THERM SALES	1,123,474	1,152,088	(28,614)	(2.48)	4,790,380	4,800,585	(10,205)	(0.21)
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,863,080	2,934,040	(70,960)	(2.42)	13,804,760	12,928,280	876,480	5.25
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,870,000	1,870,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,779,820	2,834,040	(54,220)	(5.26)	12,769,770	12,928,280	(158,510)	(1.21)
19 DEMAND	4,320,780	3,235,790	1,085,000	33.53	19,898,960	19,388,960	510,000	2.84
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	62,740	0	62,740	0.00	724,480	0	724,480	0.00
22 DEMAND	62,740	0	62,740	0.00	724,480	0	724,480	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,717,080	2,934,040	(216,960)	(7.99)	12,045,290	12,928,280	(882,990)	(6.82)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	7,647	5,280	2,367	44.83	24,258	23,240	1,018	4.38
27 TOTAL THERM SALES (24-26 Estimated Only)	5,309,971	2,928,760	2,381,211	81.30	21,823,081	12,903,040	8,920,041	67.58
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.898	0.807	0.091	14.99	0.665	0.586	0.079	13.48
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)	26.258	23.072	3.186	13.81	24.680	26.698	(2.018)	(7.56)
32 DEMAND (5/19)	5.078	6.180	(1.102)	(17.83)	6.248	6.080	0.168	2.73
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)	0.558	0.000	0.558	0.00	0.689	0.000	0.689	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.495	0.000	0.495	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)	35.888	39.321	(3.433)	(9.29)	37.157	35.656	1.501	4.21
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39 COMPANY USE (13/26)	38.368	30.567	7.781	25.44	35.473	36.545	(1.072)	(2.93)
40 TOTAL COST OF THERM SOLD (11/27)	19.251	39.392	(21.141)	(53.67)	20.699	35.721	(15.022)	(42.05)
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)	17.234	38.375	(21.141)	(55.09)	19.682	34.704	(15.022)	(43.29)
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)	17.29880	38.51929	(21.220)	(55.09)	19.75600	34.83449	(15.078)	(43.29)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.299	38.519	(21.220)	(55.09)	19.756	34.834	(15.078)	(43.29)

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
JULY 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,648,730	18,468.76	0.697
2 No Notice Commodity Adjustment - System Supply	(37,940)	(289.86)	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	62,740	349.46	0.557
4 Commodity Pipeline - Scheduled FTS - OSSS	189,550	1,448.16	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)	2,863,080	19,976.52	0.698
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	2,591,000	712,219.70	27.488
18 Commodity Other - Scheduled FTS - OSSS	189,550	50,974.32	26.892
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	(33,272.00)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,780,550	729,922.02	26.251
MAND			
25 Demand (Pipeline) Entitlement to System Supply	4,068,490	228,837.01	5.625
26 Demand (Pipeline) Entitlement to End-Users	62,740	313.70	0.500
27 Demand (Pipeline) Entitlement to OSSS	189,550	3,368.30	1.777
28 Other - GRI Refund	0	(13,121.24)	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	4,320,780	219,397.77	5.078
OTHER			
33 Revenue Sharing - FGT	0	(1,662.13)	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	(1,662.13)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH: JULY 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)	729,922	676,940	(52,982)	(7.83)	3,151,593	3,451,095	299,502	8.68	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	239,864	476,763	236,899	49.69	1,332,695	1,157,963	(174,732)	(15.09)	
3 TOTAL	969,786	1,153,703	183,917	15.94	4,484,288	4,609,058	124,770	2.71	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,124,138	1,152,088	27,950	2.43	4,796,959	4,600,565	(198,394)	(4.31)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	141,980	141,980	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,159,633	1,187,583	27,950	2.35	4,940,939	4,742,545	(198,394)	(4.18)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	189,847	33,880	(155,967)	(460.35)	456,651	133,487	(323,164)	(242.09)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(2,483)	0	2,483	0.00	(14,098)	0	14,098	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(620,322)	419,061	1,039,383	248.03	(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	(141,980)	(141,980)	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)	(468,453)	417,446	885,899	212.22	(468,453)	417,446	885,899	212.22	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(620,322)	419,061	1,039,383	248.03					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(465,970)	417,446	883,416	211.62					
14 TOTAL (12+13)	(1,086,292)	836,507	1,922,799	229.86					
15 AVERAGE (50% OF 14)	(543,146)	418,254	961,400	229.86					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5200%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4500%	0.0000%	---	---					
18 TOTAL (16+17)	10.9700%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4850%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.457%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(2,483)	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
JULY 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				
8	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
9	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
10	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
11	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
12	JUN 96		SYS SUPPLY	N/A					N/A	N/A				
13	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
14	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
15	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
16	JUL 96		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							12,007,470	762,300	12,769,770	3,209,756.63	0	0	0	25.14

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: JULY 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			9,469	9,155	293,516	283,822		
WEIGHTED AVERAGE							\$2.6002	\$2.6890

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:		JULY 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	440,104	410,090	(30,014)	(7.32)	2,418,400	2,249,590	(168,810)	(7.50)
OUTDOOR LIGHTING	(21)	196	140	(56)	(40.00)	790	640	(150)	(23.44)
RESIDENTIAL	(31)	419,548	484,020	64,472	13.32	2,345,425	2,462,830	117,405	4.77
LARGE VOLUME	(51)	1,577,996	1,634,520	56,524	3.46	6,916,858	6,637,570	(279,288)	(4.21)
OTHER	(81)	6,949	8,040	1,091	13.57	35,033	37,600	2,567	6.83
TOTAL FIRM		2,444,793	2,536,810	92,017	3.63	11,716,506	11,388,230	(328,276)	(2.88)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	349,847	391,950	42,103	10.74	1,426,337	1,514,780	88,443	5.84
INTERRUPTIBLE TRANSPORT	(92)	20,254	20,350	96	0.47	89,564	91,410	1,846	2.02
LARGE VOLUME INTERRUPTIBLE	(93)	2,305,527	2,110,230	(195,297)	(9.25)	7,628,374	7,029,430	(598,944)	(8.52)
OFF SYSTEM SALES SERVICE	(95)	189,550	0	(189,550)	0.00	762,300	0	(762,300)	0.00
TOTAL INTERRUPTIBLE		2,865,178	2,522,530	(342,648)	(13.58)	9,906,575	8,635,620	(1,270,955)	(14.72)
TOTAL THERM SALES		5,309,971	5,059,340	(250,631)	(4.95)	21,623,081	20,023,850	(1,599,231)	(7.99)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,482	2,402	(80)	(3.33)	2,442	2,398	(44)	(1.83)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	5	5	100.00
RESIDENTIAL	(31)	30,488	30,176	(312)	(1.03)	30,862	30,681	(181)	(0.59)
LARGE VOLUME	(51)	862	899	37	4.12	894	898	4	0.45
OTHER	(81)	429	412	(17)	(4.13)	426	414	(12)	(2.90)
TOTAL FIRM		34,261	33,893	(368)	(1.09)	34,624	34,396	(228)	(0.66)
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		34,277	33,909	(368)	(1.09)	34,640	34,412	(228)	(0.66)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	177	171	(6)	(3.51)	990	938	(52)	(5.54)
OUTDOOR LIGHTING	(21)	0	35	35	100.00	0	128	128	100.00
RESIDENTIAL	(31)	14	16	2	12.50	76	80	4	5.00
LARGE VOLUME	(51)	1,831	1,818	(13)	(0.72)	7,737	7,392	(345)	(4.67)
OTHER	(81)	16	20	4	20.00	82	91	9	9.89
INTERRUPTIBLE	(61)	26,911	27,996	1,085	3.88	109,718	108,199	(1,519)	(1.40)
INTERRUPTIBLE TRANSPORT	(92)	20,254	20,350	96	0.47	89,564	91,410	1,846	2.02
LARGE VOLUME INTERRUPTIBLE	(93)	2,305,527	2,110,230	(195,297)	(9.25)	7,628,374	7,029,430	(598,944)	(8.52)
OFF SYSTEM SALES SERVICE	(95)	189,550	0	(189,550)	0.00	762,300	0	(762,300)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0438	1.0395								
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.05	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	1.0432	1.0382								
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	0	0	0	0	0	0	0	0

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

DATE 07/31/96
 DUL 08/10/96
 INVOICE NO. 12486
 TOTAL AMOUNT DUL 328,062.19

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3305
 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 # 3757354511
 ABA # 111000012

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4054
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUME MMBTU DRY	AMOUNT	
							BASE	SUM. RATES	DISC			
	RESERVATION CHARGE			07/96	A	RES	0.3659	0.0685		0.4344	293,260	\$127,392.14
	NO NOTICE RESERVATION CHARGE			07/96	A	RNR	0.0694			0.0694	31,000	\$2,151.40
	WESTERN DIVISION REVENUE SHARING CREDIT			07/96	A	TCM						(\$1,294.73)
	MARKET IT REVENUE SHARING CREDIT			07/96	A	ITF						(\$186.62)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/96.										324,260	\$128,062.19	

*** END OF INVOICE 12486 ***

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

DATE	07/31/96
DUE	08/10/96
INVOICE NO.	12474
TOTAL AMOUNT DUE	\$104,946.09

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

CONTRACT 3624 **SHIPPER:** FLORIDA PUBLIC UTILITIES COMPANY **CUSTOMER NO.** 4084
TYPE: FIRM TRANSPORTATION **PLEASE CONTACT TONYA DAILY AT (713)653-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST**

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES	UTSC	REL		
	RESERVATION CHARGE			07/96	A	RES	0.7468	0.0085		0.7573	138,818	\$105,126.87
	MARKET IT REVENUE SHARING CREDIT			07/96	A	ITF						(\$180.78)
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/96.											138,818	\$104,946.09

*** END OF INVOICE 12474 ***

11

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SORAT Affiliate

DATE 06/10/96
 DUE 06/20/96
 INVOICE NO. 12659
 TOTAL AMOUNT DUE 115,763.02

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

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT TONY DAILY
 AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES			VOLUMES MBTU DRY	AMOUNT
							BASE	SURCHARGE	DTSL		
	Usage Charge - No Notice For DELAND			07/96	A	COM	0.0259	0.0505	0.0764	783	\$59.82
	Usage Charge - No Notice For SANFORD			07/96	A	COM	0.0259	0.0505	0.0764	(1,103)	(\$84.27)
	Usage Charge - No Notice For WEST PALM BEACH			07/96	A	COM	0.0259	0.0505	0.0764	(3,474)	(\$285.41)
	Usage Charge	16103	FPU-RIVIERA BEACH	07/96	A	COM	0.0259	0.0505	0.0764	18,800	\$1,438.32
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	07/96	A	COM	0.0259	0.0505	0.0764	29,780	\$2,275.19
	Usage Charge	16105	FPU-WEST PALM BEACH	07/96	A	COM	0.0259	0.0505	0.0764	30,400	\$2,322.56
	Usage Charge	16106	FPU-LAKE NORTH SOUTH	07/96	A	COM	0.0259	0.0505	0.0764	17,312	\$1,322.64
	Usage Charge	16107	FPU-LAKE NORTH	07/96	A	COM	0.0259	0.0505	0.0764	30,100	\$2,299.64
	Usage Charge	16108	FPU-BOYNTON BEACH	07/96	A	COM	0.0259	0.0505	0.0764	18,500	\$1,484.20
	Usage Charge	16109	FPU-BOCA RATON	07/96	A	COM	0.0259	0.0505	0.0764	32,100	\$2,452.44
	Usage Charge	16156	FPU-SANFORD	07/96	A	COM	0.0259	0.0505	0.0764	8,364	\$689.21
	Usage Charge	16158	FPU-DELAND	07/96	A	COM	0.0259	0.0505	0.0764	11,067	\$845.52
	Usage Charge	16273	FARMLAND INDUSTRIES	07/96	A	COM	0.0259	0.0505	0.0764	18,955	\$1,448.16
TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/96.										206,584	\$15,763.02

*** END OF INVOICE 12659 ***

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

DATE	06/10/96
DUE	06/20/96
INVOICE NO.	12648
TOTAL AMOUNT DUE	\$4,193.50

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

CONTRACT 3624 **SHIPPER:** FLORIDA PUBLIC UTILITIES COMPANY **CUSTOMER NO.** 4064
TYPE: FIRM TRANSPORTATION **PLEASE CONTACT TORVA DAILY**
AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE
OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PROD MONTH	TC	RC	RATES				VOLUMES MBTU GRT	AMOUNT
							BASE	SURCHARGES	DISC	REL		
	Usage Charge	16103	FPU-RIVIERA BEACH	07/96	A	CON	0.0371	0.0155		0.0526	4,800	\$252.48
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	07/96	A	CON	0.0371	0.0155		0.0526	3,230	\$169.90
	Usage Charge	16105	FPU-WEST PALM BEACH	07/96	A	CON	0.0371	0.0155		0.0526	6,600	\$347.16
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	07/96	A	CON	0.0371	0.0155		0.0526	7,156	\$376.41
	Usage Charge	16107	FPU-LAKE WORTH	07/96	A	CON	0.0371	0.0155		0.0526	5,700	\$299.82
	Usage Charge	16108	FPU-BOTHTON BEACH	07/96	A	CON	0.0371	0.0155		0.0526	2,300	\$120.98
	Usage Charge	16109	FPU-BOCA RATON	07/96	A	CON	0.0371	0.0155		0.0526	5,700	\$299.82
	Usage Charge	16156	FPU-SANFORD	07/96	A	CON	0.0371	0.0155		0.0526	15,137	\$796.21
	Usage Charge	16157	FPU-SANFORD WEST	07/96	A	CON	0.0371	0.0155		0.0526	15,768	\$829.40
	Usage Charge	16158	FPU-DELAND	07/96	A	CON	0.0371	0.0155		0.0526	13,333	\$701.32
TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/96.											79,724	\$4,193.50

*** END OF INVOICE 12648 ***

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



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07/09/96

PG 1 OF 1

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



VENDOR NO: 406
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER NUMBER	AMOUNT	DISCOUNT	NET
07000070	07/09/96	12140		13,121.24	0.00	13,121.24
			06/96 1995 PRI REFUND			
TOTAL						13,121.24

PLEASE INSTRUCT YOUR BANK TO DEPOSIT THIS CHECK TO THE ACCOUNT OF ENRON CORP. AND RETAIN THIS STATEMENT FOR YOUR RECORDS.



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

07/09/96

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

SSSSSSSSSS13,121.24

Thirteen Thousand One Hundred Twenty One and 24/100 Dollars

CITIZENS BANK AND TRUST COMPANY

ACCOUNT NO. 10000000000000000000

FLORIDA

1	A	PUBLIC UTILITIES COMPANY	H
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5			
6			
7	INVOICE		
8			
9		Date:	July 1, 1996
10		Due Date:	July 10, 1996
11			
12			
13			
14			
15			
16			
17	INVOICE NUMBER	12112859GS25	
18			
19			
20	<u>Description</u>	<u>Basis</u>	<u>Units</u> <u>Price</u> <u>Amount</u>
21			
22	March 1996 Imbalance Transaction	MMBtu	
23			
24	Totals		
25			
26			
27			
28	Mail Payment to:	Wire transfer payment to:	
29			
30	Florida Public Utilities Company	SunBank/South Florida, NA	
31	Attention: Christopher M. Snyder	501 East Los Olas Boulevard	
32	Post Office Box 3395	Ft. Lauderdale, Florida 33301	
33	West Palm Beach, Florida 33402-3395	ABA #067006076	
34		For the credit of Florida Public Utilities Company	
35		General Account No. 6627 627006416	
36			
37	Please enclosed one copy of this invoice with check payment		