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September 25, 1996

**HAND DELIVERY**

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

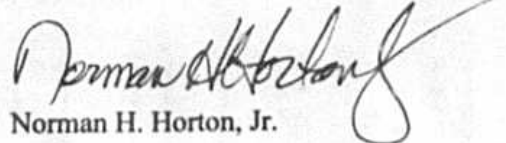
Re: FPSC Docket No. 960003-GU

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 August, 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.

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC \_\_\_\_\_
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

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

RECEIVED & FILED  
SEP 25 1996  
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
10261 SEP 25 96  
FPSC-RECORDS/REPORTING

ORIGINAL  
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas            )  
Adjustment Cost Recovery    )  
\_\_\_\_\_)

Docket No. 960003-GU  
Filed: September 25, 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 August, 1996. In support thereof, FPU states:

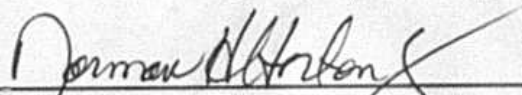
1. FPU's purchased gas adjustment filing for the month of August, 1996 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, A-2, A-3, A-4, A-5, A-6; and b) purchased gas invoices for the month of August, 1996, and Imbalance Resolution. The confidential version of FPU's August, 1996 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 August, 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  
10261 SEP 25 96  
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 25th day of September, 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 25th day of September, 1996 upon the following:

Robert V. Elias, Esq.\*  
Division of Legal Services  
Florida Public Service  
Commission  
Room 370, Gunter Bldg.  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

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James D. Beasley, Esq.  
Ausley & McMullen  
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Tallahassee, FL 32302

Mr. Russell D. Chapman  
Administrator, Support Services  
Tampa Electric Co.  
P.O. Box 111  
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Tampa, FL 33601-3350

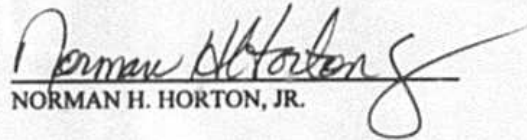
  
NORMAN H. HORTON, JR.



Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of August 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-20	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 August 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	15-18	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 August 1996 Imbalances  
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE	19	14-17	A-C	(4)
RESOLUTIONS:		24	F-H	(4)
		26	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:				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,341	18,628	4,713	28.34	111,785	92,349	19,436	21.05
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	13,740	13,740	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	688,997	689,789	(7,922)	(0.40)	3,838,590	4,140,884	(302,294)	(7.30)
5 DEMAND	227,637	199,980	27,668	13.84	1,470,427	1,378,734	91,693	6.65
6 OTHER	(1,939)	0	(1,939)	0.00	(14,067)	0	(14,067)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,011	0	1,011	0.00	6,003	0	6,003	0.00
8 DEMAND	1,203	0	1,203	0.00	4,790	0	4,790	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)	933,973	908,537	25,436	2.80	5,409,682	5,625,707	(216,025)	(3.84)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,995	1,634	1,361	83.29	11,600	10,127	1,473	14.55
14 TOTAL THERM SALES	1,006,636	906,903	99,933	11.02	5,797,216	5,615,580	181,636	3.23
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,104,150	2,768,350	335,800	12.13	16,708,310	15,694,630	1,014,280	6.48
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,969,419	2,768,350	201,069	7.28	15,739,180	15,694,630	44,550	0.28
19 DEMAND	3,870,780	3,235,780	635,000	19.62	23,769,740	22,622,740	1,147,000	5.07
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	160,350	0	160,350	0.00	884,830	0	884,830	0.00
22 DEMAND	160,350	0	160,350	0.00	884,830	0	884,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,809,060	2,768,350	40,710	1.47	14,854,350	15,694,630	(840,280)	(5.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,733	4,970	3,763	75.71	32,991	28,210	4,781	16.95
27 TOTAL THERM SALES (24-26 Estimated Only)	5,407,639	2,783,380	2,644,259	95.69	27,030,720	15,666,420	11,364,300	72.54
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.667	0.601	0.066	14.31	0.669	0.588	0.081	13.78
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)	23.138	24.917	(1.781)	(7.15)	24.389	26.384	(1.995)	(7.56)
32 DEMAND (5/19)	5.881	6.180	(0.299)	(4.84)	6.188	6.094	0.092	1.51
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.630	0.000	0.630	0.00	0.678	0.000	0.678	0.00
35 DEMAND (8/22)	0.750	0.000	0.750	0.00	0.541	0.000	0.541	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)	33.249	32.819	0.430	1.31	36.418	35.845	0.573	1.60
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)	34.295	32.877	1.418	4.31	35.161	35.899	(0.738)	(2.06)
40 TOTAL COST OF THERM SOLD (11/27)	17.271	32.878	(15.607)	(47.47)	20.013	35.909	(15.896)	(44.27)
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)	16.254	31.861	(15.607)	(48.98)	18.996	34.892	(15.896)	(45.56)
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)	16.31512	31.98080	(15.666)	(48.98)	19.06742	35.02319	(15.956)	(45.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.315	31.981	(15.666)	(48.99)	19.067	35.023	(15.956)	(45.56)

DOCUMENT NUMBER-LATE  
10253-VY-23  
FPA- RECORDS/REPORTING



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

COST OF GAS PURCHASED	CURRENT MONTH:		AUGUST 1998		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,341	18,828	4,713	28.34	111,785	92,349	19,436	21.05
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	13,740	13,740	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	688,997	689,789	(2,792)	(0.40)	3,838,590	4,140,884	(302,294)	(7.30)
5 DEMAND	227,637	199,969	27,668	13.84	1,470,427	1,378,734	91,693	6.65
6 OTHER	(1,939)	0	(1,939)	0.00	(14,087)	0	(14,087)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,011	0	1,011	0.00	8,003	0	8,003	0.00
8 DEMAND	1,203	0	1,203	0.00	4,790	0	4,790	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)	933,971	908,537	25,436	2.80	5,409,682	5,625,707	(216,025)	(3.84)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,995	1,834	1,361	83.29	11,800	10,127	1,473	14.55
14 TOTAL THERM SALES	1,006,836	906,803	99,933	11.02	5,797,218	5,615,580	181,638	3.23
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,104,150	2,768,350	335,800	12.13	16,708,910	15,694,630	1,014,280	6.48
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,989,410	2,768,350	201,060	7.28	15,738,180	15,694,630	44,550	0.28
19 DEMAND	3,870,780	3,235,780	635,000	19.62	23,789,740	22,822,740	1,147,000	5.07
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	160,350	0	160,350	0.00	884,830	0	884,830	0.00
22 DEMAND	160,350	0	160,350	0.00	884,830	0	884,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,809,060	2,768,350	40,710	1.47	14,854,350	15,694,630	(840,280)	(5.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,733	4,970	3,763	75.71	32,991	28,210	4,781	16.95
27 TOTAL THERM SALES (24-26 Estimated Only)	5,407,639	2,783,380	2,644,259	95.69	27,030,720	15,668,420	11,364,300	72.54
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.687	0.601	0.086	14.31	0.689	0.588	0.081	13.78
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)	21.136	24.917	(1.781)	(7.15)	24.389	28.384	(1.995)	(7.56)
32 DEMAND (5/19)	5.881	6.180	(0.299)	(4.84)	6.186	6.094	0.092	1.51
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.670	0.000	0.670	0.00	0.678	0.000	0.678	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.541	0.000	0.541	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)	33.249	32.819	0.430	1.31	38.418	35.845	2.573	1.60
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)	34.295	32.877	1.418	4.31	35.161	35.899	(0.738)	(2.06)
40 TOTAL COST OF THERM SOLD (11/27)	17.271	32.878	(15.607)	(47.47)	20.013	35.909	(15.896)	(44.27)
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)	16.254	31.861	(15.607)	(48.98)	18.996	34.892	(15.896)	(45.56)
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)	16.31512	31.98080	(15.666)	(48.98)	19.06742	35.02319	(15.956)	(45.56)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.315	31.981	(15.666)	(48.99)	19.067	35.023	(15.956)	(45.56)

**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			
	ACTUAL	FLEXDOWN ESTIMATE	AUGUST 1996		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	21,341	16,628	4,713	28.34	111,785	92,349	19,436	21.05
2 NO NOTICE SERVICE	2,151	2,151	0	0.00	13,740	13,740	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	688,997	689,789	(2,792)	(0.40)	3,838,590	4,140,884	(302,294)	(7.30)
5 DEMAND	227,637	199,989	27,688	13.84	1,470,427	1,378,734	91,693	6.65
6 OTHER	(1,939)	0	(1,939)	0.00	(14,067)	0	(14,067)	0.00
<b>LESS END-USE CONTRACT</b>								
7 COMMODITY (Pipeline)	1,011	0	1,011	0.00	6,003	0	6,003	0.00
8 DEMAND	1,203	0	1,203	0.00	4,790	0	4,790	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	67,316	(67,316)	(100.00)	0	(40,796)	40,796	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	933,973	975,653	(41,680)	(4.29)	5,409,682	5,584,911	(175,229)	(3.14)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	2,995	1,634	1,361	83.29	11,600	10,127	1,473	14.55
14 TOTAL THERM SALES	1,006,838	974,219	32,617	3.35	5,797,216	5,574,784	222,432	3.99
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,104,150	2,768,350	335,800	12.13	16,708,910	15,694,630	1,014,280	6.48
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,969,410	2,768,350	201,060	7.28	15,739,180	15,694,630	44,550	0.28
19 DEMAND	3,670,780	3,235,780	635,000	19.82	23,769,740	22,622,740	1,147,000	5.07
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	160,350	0	160,350	0.00	884,830	0	884,830	0.00
22 DEMAND	160,350	0	160,350	0.00	884,830	0	884,830	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	2,809,080	2,768,350	40,710	1.47	14,854,350	15,694,630	(840,280)	(5.35)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,733	4,970	3,763	75.71	32,991	28,210	4,781	16.95
27 TOTAL THERM SALES (24-26 Estimated Only)	5,407,539	2,783,380	2,644,259	95.69	27,030,720	15,696,420	11,384,300	72.54
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.687	0.601	0.086	14.31	0.689	0.588	0.081	13.78
29 NO NOTICE SERVICE (2/1)	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)	23.136	24.917	(1.781)	(7.15)	24.389	28.384	(1.995)	(7.56)
32 DEMAND (5/19)	5.881	6.180	(0.299)	(4.84)	6.186	6.094	0.092	1.51
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.630	0.000	0.630	0.00	0.678	0.000	0.678	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.541	0.000	0.541	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)	33.249	35.250	(2.001)	(5.68)	36.418	35.585	0.833	2.34
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)	34.295	32.877	1.418	4.31	35.161	35.899	(0.738)	(2.06)
40 TOTAL COST OF THERM SOLD (11/27)	17.271	35.314	(18.043)	(51.09)	20.013	35.649	(15.636)	(43.86)
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)	16.254	34.297	(18.043)	(52.61)	18.996	34.632	(15.636)	(45.15)
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)	16.31512	34.42596	(18.111)	(52.61)	19.06742	34.76222	(15.695)	(45.15)
45 PGA FACTOR ROUNDED TO NEAREST .001	16.315	34.426	(18.111)	(52.61)	19.067	34.762	(15.695)	(45.15)

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  
AUGUST 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,604,890	17,740.37	0.681
2 No Notice Commodity Adjustment - System Supply	46,860	358.02	0.764
3 Commodity Pipeline - Scheduled FTS - End Users	160,350	1,010.87	0.630
4 Commodity Pipeline - Scheduled FTS - OSSS	292,050	2,231.26	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)	3,104,150	21,340.52	0.687
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,677,360	617,390.42	23.060
18 Commodity Other - Scheduled FTS - OSSS	292,050	69,222.98	23.702
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	9,029.65	0.000
21 Imbalance Cashout - Other Shippers	0	(8,645.96)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,969,410	686,997.09	23.136
<b>MAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,418,380	221,512.84	6.480
26 Demand (Pipeline) Entitlement to End-Users	160,350	1,202.63	0.750
27 Demand (Pipeline) Entitlement to OSSS	292,050	4,921.04	1.685
28 Other - GRI Refund	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	3,870,780	227,636.51	5.881
<b>OTHER</b>			
33 Revenue Sharing - FGT	0	(1,938.96)	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	(1,938.96)	0.000



FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:		AUGUST 1996		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	686,997	689,789	2,792	0.40	3,838,590	4,140,884	302,294	7.30
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	249,190	286,064	36,874	12.89	1,581,885	1,444,027	(137,858)	(9.55)
3 TOTAL	936,187	975,853	39,666	4.06	5,420,475	5,584,911	164,436	2.94
4 FUEL REVENUES (NET OF REVENUE TAX)	1,009,050	974,219	(34,831)	(3.58)	5,808,009	5,574,784	(233,225)	(4.18)
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	177,475	177,475	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,044,545	1,009,714	(34,831)	(3.45)	5,985,484	5,752,259	(233,225)	(4.05)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	108,358	33,861	(74,497)	(220.01)	565,009	167,348	(397,661)	(237.63)
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(1,951)	0	1,951	0.00	(16,049)	0	16,049	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(468,453)	417,446	885,899	212.22	(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	(177,475)	(177,475)	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)	(397,541)	415,812	813,353	195.61	(397,541)	415,812	813,353	195.61
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(468,453)	417,446	885,899	212.22	* 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)	(395,590)	415,812	811,402	195.14				
14 TOTAL (12+13)	(864,043)	833,258	1,697,301	203.69				
15 AVERAGE (50% OF 14)	(432,022)	416,629	848,651	203.69				
16 INTEREST RATE - FIRST DAY OF MONTH	5.4500%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3900%	0.0000%	---	---				
18 TOTAL (16+17)	10.8400%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.4200%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.452%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(1,951)	0	---	---				

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  
AUGUST 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				
17	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
18	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
19	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
20	AUG 96		SYS SUPPLY	N/A					N/A	N/A				
<b>TOTAL</b>							14,684,830	1,054,350	15,739,180	3,896,370.03	0	0	0	24.76

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997  
 MONTH: AUGUST 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								
<b>TOTAL</b>			9,664	9,345	299,570	289,694		
<b>WEIGHTED AVERAGE</b>							\$2.2920	\$2.3701

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 FGTS FUEL RETENTION. TOTALS CHECK TO FGTS INVOICE.



FOR THE PERIOD OF:

APRIL 1998 Through MARCH 1997

		CURRENT MONTH:		AUGUST 1998		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	415,414	425,270	9,856	2.32	2,833,814	2,674,860	(158,954)	(5.94)
OUTDOOR LIGHTING	(21)	198	120	(78)	(65.00)	988	760	(228)	(30.00)
RESIDENTIAL	(31)	396,050	437,880	41,830	9.55	2,741,475	2,900,710	159,235	5.49
LARGE VOLUME	(51)	1,517,281	1,521,470	4,189	0.28	8,434,139	8,159,040	(275,099)	(3.37)
OTHER	(81)	6,521	7,780	1,259	16.18	41,554	45,380	3,826	8.43
<b>TOTAL FIRM</b>		<b>2,335,464</b>	<b>2,392,520</b>	<b>57,056</b>	<b>2.38</b>	<b>14,051,970</b>	<b>13,780,750</b>	<b>(271,220)</b>	<b>(1.97)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	355,004	370,850	15,846	4.27	1,781,341	1,885,630	104,289	5.53
INTERRUPTIBLE TRANSPORT	(92)	19,631	21,990	2,359	10.73	109,195	113,400	4,205	3.71
LARGE VOLUME INTERRUPTIBLE	(93)	2,405,490	2,062,590	(342,900)	(13.62)	10,033,864	9,092,020	(941,844)	(10.36)
OFF SYSTEM SALES SERVICE	(95)	292,050	0	(292,050)	0.00	1,054,350	0	(1,054,350)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>3,072,175</b>	<b>2,455,430</b>	<b>(616,745)</b>	<b>(25.12)</b>	<b>12,978,750</b>	<b>11,091,050</b>	<b>(1,887,700)</b>	<b>(17.02)</b>
<b>TOTAL THERM SALES</b>		<b>5,407,639</b>	<b>4,847,950</b>	<b>(559,689)</b>	<b>(11.54)</b>	<b>27,030,720</b>	<b>24,871,800</b>	<b>(2,158,920)</b>	<b>(8.68)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
GENERAL SERVICE	(11)	2,485	2,410	(75)	(3.11)	2,451	2,401	(50)	(2.08)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	5	5	100.00
RESIDENTIAL	(31)	30,341	30,026	(315)	(1.05)	30,758	30,550	(208)	(0.68)
LARGE VOLUME	(51)	851	902	51	5.65	886	899	13	1.45
OTHER	(81)	430	410	(20)	(4.88)	427	413	(14)	(3.39)
<b>TOTAL FIRM</b>		<b>34,107</b>	<b>33,752</b>	<b>(355)</b>	<b>(1.05)</b>	<b>34,522</b>	<b>34,268</b>	<b>(254)</b>	<b>(0.74)</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>		<b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b>							
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
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL CUSTOMERS</b>		<b>34,123</b>	<b>33,768</b>	<b>(355)</b>	<b>(1.05)</b>	<b>34,538</b>	<b>34,284</b>	<b>(254)</b>	<b>(0.74)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	167	176	9	5.11	1,156	1,114	(42)	(3.77)
OUTDOOR LIGHTING	(21)	0	30	30	100.00	0	152	152	100.00
RESIDENTIAL	(31)	13	15	2	13.33	89	95	6	6.32
LARGE VOLUME	(51)	1,783	1,687	(96)	(5.69)	9,519	9,076	(443)	(4.88)
OTHER	(81)	15	19	4	21.05	97	110	13	11.82
INTERRUPTIBLE	(61)	27,308	26,439	(869)	(3.09)	137,026	134,688	(2,338)	(1.74)
INTERRUPTIBLE TRANSPORT	(92)	19,631	21,990	2,359	10.73	109,195	113,400	4,205	3.71
LARGE VOLUME INTERRUPTIBLE	(93)	2,405,490	2,062,590	(342,900)	(16.62)	10,033,864	9,092,020	(941,844)	(10.36)
OFF SYSTEM SALES SERVICE	(95)	292,050	0	(292,050)	0.00	1,054,350	0	(1,054,350)	0.00

ACTUAL FOR THE PERIOD OF: APRIL 1998 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH:</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0436	1.0395	1.0413							
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	1.06	0	0	0	0	0	0	0
<b>SANFORD &amp; DELAND:</b>												
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	1.0409							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	0	0	0	0	0	0	0

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

Page 1

DATE	06/31/96	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. in your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 3750354511 ABA # 111000012
DUE	07/10/96		
INVOICE NO.	12920		
TOTAL AMOUNT DUE	\$122,722.06		

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

POJ NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DAY	AMOUNT	
		POJ NO.	NAME				BASE	SURCHARGES	DISC			
	RESERVATION CHARGE			08/96	A	RES	0.3659	0.0685		0.4344	248,260	\$107,844.14
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			08/96	A	RES	0.3659	0.0600		0.4259	45,000	\$19,165.50
	NO NOTICE RESERVATION CHARGE			08/96	A	MNR	0.0694			0.0694	31,000	\$2,151.40
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16103			08/96	A	TRL	0.0400	0.0600		0.1000	(3,000)	(\$300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16104			08/96	A	TRL	0.0400	0.0600		0.1000	(9,000)	(\$900.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16105			08/96	A	TRL	0.0400	0.0600		0.1000	(6,000)	(\$600.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16106			08/96	A	TRL	0.0400	0.0600		0.1000	(9,000)	(\$900.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16108			08/96	A	TRL	0.0400	0.0600		0.1000	(3,000)	(\$300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16109			08/96	A	TRL	0.0400	0.0600		0.1000	(3,000)	(\$300.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5640, at poi 16157			08/96	A	TRL	0.0400	0.0600		0.1000	(12,000)	(\$1,200.00)
	WESTERN DIVISION REVENUE SHARING CREDIT			08/96	A	TCW						(\$1,938.96)
	TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/96.										279,260	\$122,722.06

\*\*\* END OF INVOICE 12920 \*\*\*



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

DATE	06/31/96
DUL	09/10/96
INVOICE NO.	12906
TOTAL AMOUNT DUL	\$105,126.87

**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  
 National Bank, Dallas, TX  
 Account # 3750354511  
 ABA # 111000012

**CONTRACT** 3624      **SHIPPER:** FLORIDA PUBLIC UTILITIES COMPANY      **CUSTOMER NO.** 4064  
**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	DISC			
	RESERVATION CHARGE			08/96	A	RES	0.7488	0.0085		0.7573	138,818	\$105,126.87
<b>TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/96.</b>											138,818	\$105,126.87
*** END OF INVOICE 12906 ***												

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

Page 1

DATE 09/10/96  
 DUE 09/20/96  
 INVOICE NO. 13138  
 TOTAL AMOUNT DUE \$16,091.08

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. 4084  
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT TONYA 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	BC	RATES			VOLUMES MMBTU DRY	AMOUNT
						BASE	SURCHARGES	DISC		
	Usage Charge - No Notice For DELAND									
	Usage Charge - No Notice For SANFORD		08/96	A	COM	0.0259	0.0505	0.0764	839	\$64.10
	Usage Charge - No Notice For WEST PALM BEACH		08/96	A	COM	0.0259	0.0505	0.0764	579	\$44.24
	Usage Charge	16103	08/96	A	COM	0.0259	0.0505	0.0764	3,268	\$249.68
	Usage Charge	16104	08/96	A	COM	0.0259	0.0505	0.0764	19,600	\$1,497.44
	Usage Charge	16105	08/96	A	COM	0.0259	0.0505	0.0764	18,375	\$1,403.65
	Usage Charge	16106	08/96	A	COM	0.0259	0.0505	0.0764	18,700	\$1,428.68
	Usage Charge	16107	08/96	A	COM	0.0259	0.0505	0.0764	20,329	\$1,553.14
	Usage Charge	16108	08/96	A	COM	0.0259	0.0505	0.0764	31,000	\$2,368.40
	Usage Charge	16109	08/96	A	COM	0.0259	0.0505	0.0764	22,400	\$1,711.36
	Usage Charge	16156	08/96	A	COM	0.0259	0.0505	0.0764	30,300	\$2,314.92
	Usage Charge	16158	08/96	A	COM	0.0259	0.0505	0.0764	4,954	\$378.49
	Usage Charge	16273	08/96	A	COM	0.0259	0.0505	0.0764	11,067	\$845.52
			08/96	A	COM	0.0259	0.0505	0.0764	29,205	\$2,231.26
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/96.									210,616	\$16,091.08

\*\*\* END OF INVOICE 13138 \*\*\*

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

DATE 09/10/96  
 DUE 09/20/96  
 INVOICE NO. 13127  
 TOTAL AMOUNT DUE \$5,249.44

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 # 370354811  
 ABA # 111000012

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084  
 TYPE: FIRM TRANSPORTATION PLEASE CONTACT TONYA DAILY  
 AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	RATE	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU GRT	AMOUNT
							BASE	SURCHARGES	DISC		
	Usage Charge										
	Usage Charge	16103	FPU-RIVIERA BEACH	08/96	A	COM	0.0371	0.0155	0.0526	6,200	\$326.12
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	08/96	A	COM	0.0371	0.0155	0.0526	10,261	\$539.73
	Usage Charge	16105	FPU-WEST PALM BEACH	08/96	A	COM	0.0371	0.0155	0.0526	12,400	\$652.24
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	08/96	A	COM	0.0371	0.0155	0.0526	12,100	\$636.46
	Usage Charge	16107	FPU-LAKE NORTH	08/96	A	COM	0.0371	0.0155	0.0526	6,200	\$326.12
	Usage Charge	16109	FPU-BOCA RATON	08/96	A	COM	0.0371	0.0155	0.0526	6,200	\$326.12
	Usage Charge	16156	FPU-SANFORD	08/96	A	COM	0.0371	0.0155	0.0526	16,337	\$859.33
	Usage Charge	16157	FPU-SANFORD WEST	08/96	A	COM	0.0371	0.0155	0.0526	16,368	\$860.96
	Usage Charge	16158	FPU-DELAND	08/96	A	COM	0.0371	0.0155	0.0526	13,733	\$722.36
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/96.										99,799	\$5,249.44

\*\*\* END OF INVOICE 13127 \*\*\*

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

DATE	07/10/96
CUL	07/20/96
INVOICE NO.	13088
TOTAL AMOUNT CUL	59,029.65

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 # 3780354511  
 ABA # 111000012

CONTRACT \_\_\_\_\_ SHIPPER: \_\_\_\_\_ CUSTOMER NO. 4084  
 TYPE: CASH IN/CASH OUT PLEASE CONTACT GEORGI ARUEZ  
 AT (713)853-7534 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

FUI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT	
		POI NO.	NAME				BASE	SURCHARGES	DISC	NET			
	CIO - Net Market Delivery Imbalance			05/96		NON	2.8107	0.0667			2.8874	163	\$470.32
	CIO - Net No Notice Imbalance			05/96		NR1	2.2100				2.2100	3,873	\$8,559.33
TOTAL FOR MONTH OF 05/96.											4,036	\$9,029.65	
*** END OF INVOICE 13088 ***													

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24	April 1996 Imbalance Transaction			MMBtu				
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26	Totals							
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30	Mail Payment to:			Wire transfer payment to:				
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32	Florida Public Utilities Company			SunBank/South Florida, NA				
33	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
34	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
35	West Palm Beach, Florida 33402-3395			ABA #067006076				
36				For the credit of Florida Public Utilities Company				
37				General Account No. 6627 627006416				
38								
39	Please enclosed one copy of this invoice with check payment							
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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 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
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,590,270	712,219.70	27.496
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)	2,779,820	729,922.02	26.258
<b>MAND</b>			
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
<b>OTHER</b>			
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