

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA
KENNETH A. HOFFMAN
THOMAS W. KONRAD
R. DAVID PRESCOTT
HAROLD F. X. PURNELL
GARY R. RUTLEDGE
R. MICHAEL UNDERWOOD
WILLIAM B. WILLINGHAM

POST OFFICE BOX 551, 32302-0551
215 SOUTH MONROE STREET, SUITE 420
TALLAHASSEE, FLORIDA 32301-1841

TELEPHONE (904) 681-6788
TELECOPIER (904) 681-6515

November 19, 1996

GOVERNMENTAL CONSULTANTS
PATRICK R. MALOY
AMY J. YOUNG

ORIGINAL
FILE COPY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: Docket No. 960003-EG

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPUC") are the following documents:

1. Original and fifteen copies of the prefiled direct testimony of George Bachman; - 12366-96 - 11/19/96
2. Original and fifteen copies of FPU's Request for Confidential Classification; and 12367-96 - 11/19/96
3. A sealed envelope marked "Confidential" which contains a copy of the information which is confidential. 12368-96 - 11/19/96

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

ACK _____
AFA 3 Thank you for your assistance with this filing.

APP _____

CAF _____

CMU _____

CTR _____

EAG _____

LEG WBW/rl

LIN 3cc: All Parties of Record

OPC _____

RCH _____

SEC 1

WAS _____

OTH _____

Sincerely,

William B. Willingham
William B. Willingham

RECEIVED & FILED
W
FPSC BUREAU OF RECORDS

Blanca S. Bayo, Director
Page 2
November 19, 1996

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing prefiled direct testimony of George Bachman, submitted on behalf of Florida Public Utilities Company was furnished by U. S. Mail to the following, this 19th day of November, 1996:

Sheila Erstling, Esq.
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
Gerald L. Gunter Building
Tallahassee, Florida 32399-0850

Vicki Kaufman, Esq.
McWhirter Law Firm
117 S. Gadsden Street
Tallahassee, FL 32301

Michael Palecki, Esq.
955 East 25th Street
Hialeah, FL 33013-3498

Mr. Stephen C. Thompson
P. O. Box 960
Winter Haven, FL 33882-0960

Mr. Frank C. Cressman
P. O. Box 3395
West Palm Beach, FL 33402-3395

Ms. Colette M. Powers
P. O. Box 8
Indiantown, FL 34956-0008

Mr. Jack E. Uhl
P. O. Box 2562
Tampa, FL 33601-2562

Sebring Gas Company
3515 Highway 27 South
Sebring, FL 33870-5452

Mr. J. Peter Martin
101 N.W. 202 Terrace
P. O. Box 96000-J
Miami, FL 33269-0078

Mr. Stuart L. Shoaf
P. O. Box 549
Port St. Joe, FL 32457-0549

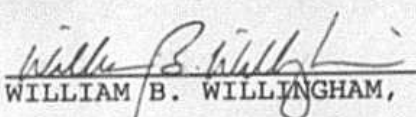
Mr. J.E. McIntyre
P. O. Box 1460
Panama City, FL 32402-1460

Wayne Schiefelbein, Esq.
Gatlin Law Firm
1709-D Mahan Drive
Tallahassee, FL 32308

Ansley Watson
P.O. Box 1531
Tampa, FL 33601-1531

Norman Horton, Jr., Esq.
Messer Law Firm
P. O. Box 1876
Tallahassee, FL 32302

Office of Public Counsel
111 W. Madison St., #812
Tallahassee, FL 32399-1400

By: 
WILLIAM B. WILLINGHAM, ESQ.

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION
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TELECOPIER (904) 681-6515

November 19, 1996

ORIGINAL
FILE COPY

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 960003-GU

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and fifteen copies of FPU's Request for Confidential Classification; and 12349-96 11/19/96
2. A sealed envelope marked "Confidential" which contains a copy of the information which is confidential. 12370-96 - 11/19/96

ACK Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

AFA Thank you for your assistance with this filing.

Sincerely,

William B. Willingham
William B. Willingham

APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC _____
WAS _____
OTH _____

WBW/rl

cc: All Parties of Record
Ms. Cheryl Martin (without enclosures)

Trib. 3xx

RECEIVED & FILED
FPSC-BUREAU OF RECORDS

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 960003-GU
Filed: November 19, 1996

FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this its Request for Confidential Classification of portions of its purchased gas adjustment ("PGA") filing for the month of October 1996. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of October 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 and A-6 for the period of April 1996 through March 1997; and (b) purchased gas invoices for the month of October 1996.

2. FPU requests that certain information¹ in its PGA filing for the month of October 1996 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue

_____ is intended to be and is treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as exhibit "A" is a detailed explanation of the information and material for which confidential

¹Schedule A-3, Schedule A-4, and gas invoices from suppliers other than the Florida Gas Transmission Company.

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CTR _____
EAG _____
LEG _____
LIN _____
OPC _____
RCH _____
SEC _____
WAS _____
TTH _____

DOCUMENT NUMBER-DATE

12369 NOV 19 96

FPSC-RECORDS/REPORTING

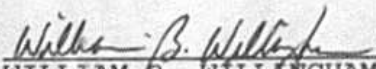
treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's October 1996 PGA filing.

3. An unedited version of FPU's PGA filing for the month of October 1996 has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,


WILLIAM B. WILLINGHAM, ESQ.
RUTLEDGE, ECENIA, UNDERWOOD, PURNELL
& HOFFMAN, P.A.
P. O. Box 551
Tallahassee, Florida 32302-0551
(904) 681-6788

CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by
United States Mail this 19th day of November, 1996 to:

Sheila Erstling, Esq.
Division of Legal Services
Florida Public Service
Commission
2540 Shumard Oak Boulevard
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Tallahassee, FL 32302

Office of Public Counsel
111 W. Madison St., #812
Tallahassee, FL 32399-1400

By: William B. Willingham
WILLIAM B. WILLINGHAM, ESQ.

**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:				OCTOBER 1996				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	18,807	18,468	341	1.85	152,754	127,468	25,286	19.84				
2 NO NOTICE SERVICE	4,303	4,303	0	0.00	20,125	20,125	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	689,612	977,197	(307,585)	(31.48)	5,029,091	5,896,895	(867,804)	(14.72)				
5 DEMAND	230,623	233,933	(3,310)	(1.41)	1,920,783	1,806,186	114,597	6.34				
6 OTHER	(3,931)	0	(3,931)	0.00	(19,760)	0	(19,760)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	0	8,712	0.00				
8 DEMAND	0	0	0	0.00	9,082	0	9,082	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)	919,404	1,233,899	(314,495)	(25.49)	7,085,199	7,850,674	(765,475)	(9.75)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,604	2,219	385	17.35	17,149	14,129	3,020	21.37				
14 TOTAL THERM SALES	1,092,418	1,231,680	(139,262)	(11.31)	7,888,465	7,836,545	51,920	0.66				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,187,390	3,023,610	483,780	15.34	23,436,240	21,475,200	1,961,040	9.13				
16 NO NOTICE SERVICE	620,300	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,477,730	3,023,610	454,120	15.02	22,036,850	21,475,200	561,650	2.62				
19 DEMAND	3,933,330	4,353,330	(420,000)	(9.65)	31,449,470	30,107,470	1,342,000	4.48				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	0	1,304,830	0.00				
22 DEMAND	0	0	0	0.00	1,304,830	0	1,304,830	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,477,730	3,023,610	454,120	15.02	20,732,020	21,475,200	(743,180)	(3.48)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	7,965	5,430	2,535	46.89	50,085	38,590	11,495	29.79				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,586,056	3,018,180	2,547,876	84.42	38,491,011	21,436,610	17,054,401	79.56				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.539	0.611	(0.072)	(11.78)	0.852	0.594	0.058	9.76				
29 NO NOTICE SERVICE (2/13)	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)	19.254	32.319	(13.065)	(40.43)	22.821	27.459	(4.638)	(16.89)				
32 DEMAND (5/19)	5.863	5.374	0.489	9.10	6.108	5.999	0.109	1.82				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.868	0.000	0.868	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.896	0.000	0.896	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)	26.437	40.809	(14.372)	(35.22)	34.175	36.557	(2.382)	(6.52)				
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)	32.693	40.866	(8.173)	(20.00)	34.240	36.613	(2.373)	(6.48)				
40 TOTAL COST OF THERM SOLD (11/27)	16.518	40.882	(24.364)	(59.60)	18.407	36.623	(18.216)	(49.74)				
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)	15.501	39.865	(24.364)	(61.12)	17.390	35.606	(18.216)	(51.16)				
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)	15.55928	40.01489	(24.456)	(61.12)	17.45539	35.73988	(18.284)	(51.16)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.559	40.015	(24.456)	(61.12)	17.455	35.740	(18.285)	(51.16)				

**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:				OCTOBER 1996		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
1 COMMODITY (Pipeline)	18,807	18,466	341	1.85	152,754	127,468	25,286	19.84		
2 NO NOTICE SERVICE	4,303	4,303	0	0.00	20,125	20,125	0	0.00		
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
4 COMMODITY (Other)	569,602	977,197	(307,595)	(31.48)	5,029,091	5,896,895	(867,804)	(14.72)		
5 DEMAND	230,623	233,933	(3,310)	(1.41)	1,920,783	1,806,186	114,597	6.34		
6 OTHER	(3,931)	0	(3,931)	0.00	(19,760)	0	(19,760)	0.00		
LESS END-USE CONTRACT										
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	0	8,712	0.00		
8 DEMAND	0	0	0	0.00	9,082	0	9,082	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)	919,404	1,233,899	(314,495)	(25.49)	7,085,190	7,850,674	(765,475)	(9.75)		
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
13 COMPANY USE	2,604	2,219	385	17.35	17,149	14,129	3,020	21.57		
14 TOTAL THERM SALES	1,092,418	1,231,680	(139,262)	(11.31)	7,888,465	7,836,545	51,920	0.66		
THERMS PURCHASED										
15 COMMODITY (Pipeline)	3,487,390	3,023,610	463,780	15.34	23,436,240	21,475,200	1,961,040	9.13		
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00		
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	3,477,730	3,023,610	454,120	15.02	22,036,850	21,475,200	561,650	2.62		
19 DEMAND	3,933,330	4,353,330	(420,000)	(9.85)	31,449,470	30,107,470	1,342,000	4.46		
20 OTHER	0	0	0	0.00	0	0	0	0.00		
LESS END-USE CONTRACT										
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	0	1,304,830	0.00		
22 DEMAND	0	0	0	0.00	1,304,830	0	1,304,830	0.00		
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,477,730	3,023,610	454,120	15.02	20,732,020	21,475,200	(743,180)	(3.46)		
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00		
26 COMPANY USE	7,965	5,430	2,535	46.69	50,085	38,580	11,495	29.79		
27 TOTAL THERM SALES (24-26 Estimated Only)	5,566,056	3,018,180	2,547,876	84.42	38,491,011	21,436,610	17,054,401	79.56		
CENTS PER THERM										
28 COMMODITY (Pipeline) (1/15)	0.539	0.611	(0.072)	(11.78)	0.652	0.594	0.058	9.76		
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)	19.254	32.319	(13.065)	(40.43)	22.821	27.459	(4.638)	(16.89)		
32 DEMAND (5/19)	5.863	5.374	0.489	9.10	6.108	5.999	0.109	1.82		
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00		
LESS END-USE CONTRACT										
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.000	0.668	0.00		
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	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)	26.437	40.809	(14.372)	(35.22)	34.175	36.557	(2.382)	(6.52)		
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)	32.693	40.866	(8.173)	(20.00)	34.240	36.613	(2.373)	(6.48)		
40 TOTAL COST OF THERM SOLD (11/27)	16.518	40.882	(24.364)	(59.60)	18.407	36.623	(18.216)	(49.74)		
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)	15.501	39.865	(24.364)	(61.12)	17.390	35.606	(18.216)	(51.16)		
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)	15.55928	40.01489	(24.456)	(61.12)	17.45539	35.73988	(18.284)	(51.16)		
45 PGA FACTOR ROUNDED TO NEAREST .001	15.559	40.015	(24.456)	(61.12)	17.455	35.740	(18.285)	(51.16)		

**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:				OCTOBER 1996				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	18,807	18,466	341	1.85	152,754	127,468	25,286	19.84				
2 NO NOTICE SERVICE	4,303	4,303	0	0.00	20,125	20,125	0	0.00				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	669,602	977,197	(307,595)	(31.48)	5,029,091	5,896,895	(867,804)	(14.72)				
5 DEMAND	230,623	233,933	(3,310)	(1.41)	1,920,783	1,806,186	114,597	6.34				
6 OTHER	(3,931)	0	(3,931)	0.00	(19,760)	0	(19,760)	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	8,712	0	8,712	0.00				
8 DEMAND	0	0	0	0.00	9,082	0	9,082	0.00				
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(216,554)	216,554	(100.00)	0	(332,425)	332,425	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	919,404	1,017,345	(97,941)	(9.63)	7,085,199	7,518,249	(433,050)	(5.78)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,604	2,219	385	17.35	17,149	14,129	3,020	21.37				
14 TOTAL THERM SALES	1,092,418	1,015,126	77,292	7.61	7,888,465	7,504,120	384,345	5.12				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,487,390	3,023,610	463,780	15.34	23,435,240	21,475,200	1,961,040	9.13				
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,477,730	3,023,610	454,120	15.02	22,036,650	21,475,200	561,650	2.62				
19 DEMAND	3,933,330	4,353,330	(420,000)	(9.65)	31,449,470	30,107,470	1,342,000	4.48				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	0	1,304,830	0.00				
22 DEMAND	0	0	0	0.00	1,304,830	0	1,304,830	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,477,730	3,023,610	454,120	15.02	20,732,020	21,475,200	(743,180)	(3.46)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	7,965	5,430	2,535	46.69	50,085	38,590	11,495	29.79				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,566,056	3,018,180	2,547,876	84.42	38,491,011	21,436,610	17,054,401	79.56				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.539	0.611	(0.072)	(11.78)	0.652	0.594	0.058	9.76				
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)	19.254	32.319	(13.065)	(40.43)	22.821	27.459	(4.638)	(16.89)				
32 DEMAND (5/19)	5.863	5.374	0.489	9.10	6.108	5.999	0.109	1.82				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.000	0.668	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.696	0.000	0.696	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)	26.437	33.647	(7.210)	(21.43)	34.175	35.009	(0.834)	(2.38)				
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)	32.693	40.866	(8.173)	(20.00)	34.240	36.613	(2.373)	(6.48)				
40 TOTAL COST OF THERM SOLD (11/27)	16.518	33.707	(17.189)	(51.00)	18.407	35.072	(16.665)	(47.52)				
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)	15.501	32.690	(17.189)	(52.58)	17.390	34.055	(16.665)	(48.94)				
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)	15.55928	32.81291	(17.254)	(52.58)	17.45539	34.18305	(16.728)	(48.94)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.559	32.813	(17.254)	(52.58)	17.455	34.183	(16.728)	(48.94)				

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
OCTOBER 1996

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,171,330	16,819.18	0.530
2 No Notice Commodity Adjustment - System Supply	38,960	245.05	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	277,100	1,742.96	0.629
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)	3,487,390	18,807.19	0.539
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	3,200,630	619,978.79	19.371
18 Commodity Other - Scheduled FTS - OSSS	277,100	54,169.77	19.549
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	(4,546.66)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,477,730	669,601.90	19.254
MAND			
25 Demand (Pipeline) Entitlement to System Supply	3,656,230	226,466.89	6.194
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	277,100	4,156.50	1.500
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	3,933,330	230,623.39	5.863
OTHER			
33 Revenue Sharing - FGT	0	(3,931.08)	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	(3,931.08)	0.000

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	669,602	977,197	307,595	31.48	5,029,091	5,896,895	867,804	14.72	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	249,802	40,148	(209,654)	(522.20)	2,073,902	1,621,354	(452,548)	(27.91)	
3 TOTAL	919,404	1,017,345	97,941	9.63	7,102,993	7,518,249	415,256	5.52	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,092,418	1,015,126	(77,292)	(7.61)	7,906,259	7,504,120	(402,139)	(5.36)	
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	248,465	248,465	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,127,913	1,050,621	(77,292)	(7.36)	8,154,724	7,752,585	(402,139)	(5.19)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	208,509	33,276	(175,233)	(526.60)	1,051,731	234,336	(817,395)	(348.81)	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(314)	0	314	0.00	(17,609)	0	17,609	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(156,069)	414,029	570,098	137.70	(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	(248,465)	(248,465)	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)	16,631	411,810	395,179	95.96	16,631	411,810	395,179		
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(156,069)	414,029	570,098	137.70					* 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)	16,945	411,810	394,865	95.89					
14 TOTAL (12+13)	(139,124)	825,839	964,963	116.85					
15 AVERAGE (50% OF 14)	(69,562)	412,920	482,482	116.85					
16 INTEREST RATE - FIRST DAY OF MONTH	5.4400%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.3800%	0.0000%	---	---					
18 TOTAL (16+17)	10.8200%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.4100%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.451%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(314)	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
OCTOBER 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				
21	SEP 96		SYS SUPPLY	N/A					N/A	N/A				
22	SEP 96		SYS SUPPLY	N/A					N/A	N/A				
23	SEP 96		SYS SUPPLY	N/A					N/A	N/A				
24	OCT 96		SYS SUPPLY	N/A					N/A	N/A				
25	OCT 96		SYS SUPPLY	N/A					N/A	N/A				
26	OCT 96		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							20,501,400	1,535,450	22,036,850	5,091,417.31	0	0	0	23.10

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997
 MONTH: OCTOBER 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								
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36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		11,461	11,118	355,387	344,843		
					WEIGHTED AVERAGE		\$1.8969	\$1.9549

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:		OCTOBER 1996		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	588,903	522,480	(66,423)	(12.71)	3,895,082	3,647,890	(247,192)	(6.78)
OUTDOOR LIGHTING	(21)	196	140	(56)	(40.00)	1,382	970	(412)	(42.47)
RESIDENTIAL	(31)	475,717	495,550	19,833	4.00	3,675,522	3,862,360	186,838	4.84
LARGE VOLUME	(51)	1,690,713	1,629,380	(61,333)	(3.76)	11,780,374	11,291,060	(488,414)	(4.33)
OTHER	(81)	7,187	7,720	533	6.90	55,241	60,950	5,709	9.37
TOTAL FIRM		2,762,716	2,655,270	(107,446)	(4.05)	19,407,601	18,864,130	(543,471)	(2.88)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	376,358	362,900	(13,458)	(3.71)	2,499,036	2,572,420	73,384	2.85
INTERRUPTIBLE TRANSPORT	(92)	24,666	24,450	(216)	(0.88)	154,440	159,880	5,440	3.40
LARGE VOLUME INTERRUPTIBLE	(93)	2,125,217	1,844,630	(280,587)	(15.21)	14,894,485	12,769,570	(2,124,915)	(16.64)
OFF SYSTEM SALES SERVICE	(95)	277,100	0	(277,100)	0.00	1,535,450	0	(1,535,450)	0.00
TOTAL INTERRUPTIBLE		2,803,341	2,231,980	(571,361)	(25.60)	19,083,411	15,501,870	(3,581,541)	(23.10)
TOTAL THERM SALES		5,566,057	4,887,250	(678,807)	(13.89)	38,491,012	34,366,000	(4,125,012)	(12.00)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,502	2,428	(74)	(3.05)	2,463	2,407	(56)	(2.33)
OUTDOOR LIGHTING	(21)	0	4	4	100.00	0	4	4	100.00
RESIDENTIAL	(31)	30,438	29,994	(444)	(1.48)	30,647	30,387	(260)	(0.86)
LARGE VOLUME	(51)	876	907	31	3.42	880	901	21	2.33
OTHER	(81)	432	410	(22)	(5.37)	428	412	(16)	(3.88)
TOTAL FIRM		34,248	33,743	(505)	(1.50)	34,418	34,111	(307)	(0.90)
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		34,264	33,759	(505)	(1.50)	34,434	34,127	(307)	(0.90)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	235	215	(20)	(9.30)	1,581	1,516	(65)	(4.29)
OUTDOOR LIGHTING	(21)	0	35	35	100.00	0	243	243	100.00
RESIDENTIAL	(31)	16	17	1	5.88	120	127	7	5.51
LARGE VOLUME	(51)	1,930	1,796	(134)	(7.46)	13,387	12,533	(854)	(6.81)
OTHER	(81)	17	19	2	10.53	129	148	19	12.84
INTERRUPTIBLE	(61)	28,951	25,921	(3,030)	(11.89)	192,234	183,744	(8,490)	(4.62)
INTERRUPTIBLE TRANSPORT	(92)	24,666	24,450	(216)	(0.88)	154,440	159,880	5,440	3.40
LARGE VOLUME INTERRUPTIBLE	(93)	2,125,217	1,844,630	(280,587)	(15.21)	14,894,485	12,769,570	(2,124,915)	(16.64)
OFF SYSTEM SALES SERVICE	(95)	277,100	0	(277,100)	0.00	1,535,450	0	(1,535,450)	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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0495	1.0452	1.0436	1.0395	1.0413	1.0412	1.0396					
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	1.06	1.05	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	1.0409	1.0410	1.0386					
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	1.06	1.06	0	0	0	0	0

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SORAT Affiliate

DATE	10/31/96
DUE	11/10/96
TRUCKLE NO.	13739
TOTAL AMOUNT DUE	\$127,071.69

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 # 3750384511
 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

RECEIPTS POI NO. NAME	DELIVERIES POI NO. NAME	PROD MONTH	TC	RC	RATES			VOLUMES MMBTU DRY	AMOUNT
					BASE	SURCHARGES	DISC		
RESERVATION CHARGE									
RES CHG FOR TEMP RELINO AT LESS THAN MAX RATE		10/96	A	RES	0.3659	0.0685	0.4344	254,515	\$110,661.32
NO NOTICE RESERVATION CHARGE		10/96	A	RES	0.3659	0.0600	0.4255	42,000	\$17,887.80
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16103		10/96	A	MHR	0.0694		0.0694	62,000	\$4,302.80
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16104		10/96	A	TRL	0.0103	0.0600	0.0703	(2,800)	(\$196.84)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16105		10/96	A	TRL	0.0103	0.0600	0.0703	(8,400)	(\$590.52)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16106		10/96	A	TRL	0.0103	0.0600	0.0703	(5,600)	(\$393.68)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16108		10/96	A	TRL	0.0103	0.0600	0.0703	(8,400)	(\$590.52)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16109		10/96	A	TRL	0.0103	0.0600	0.0703	(2,800)	(\$196.84)
TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5385, at poi 16156		10/96	A	TRL	0.0103	0.0600	0.0703	(2,800)	(\$196.84)
WESTERN DIVISION REVENUE SHARING CREDIT		10/96	A	TRL	0.0103	0.0600	0.0703	(11,200)	(\$787.30)
WESTERN DIVISION REVENUE SHARING CREDIT		10/96	A	TCM					(\$52.76)
MARKET IT REVENUE SHARING CREDIT		10/96	A	TCM					(\$1,622.97)
		10/96	A	ITF					(\$1,051.90)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/96.								336,515	\$127,071.69

*** END OF INVOICE 13739 ***

INVOICE
FLORIDA GAS TRANSMISSION COMPANY
 An ENRON/SORAT Affiliate

DATE 10/31/96
 DUE 11/10/96
 INVOICE NO. 13727
 TOTAL AMOUNT DUE \$103,923.42

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 # 3780364811
 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. NAME	PRD MONTH	IC	RC	RATES			VOLUMES MWHU DRY	AMOUNT	
						BASE	SURCHARGE	UTIL			
	RESERVATION CHARGE										
	MARKET IT REVENUE SHARING CREDIT		10/96	A	RES	0.7488	0.0085	0.7573	138,818	\$105,126.87	
			10/96	A	ITF					(\$1,203.45)	
			TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/96.							138,818	\$103,923.42

*** END OF INVOICE 13727 ***

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

DATE	11/10/96	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 # 3750354531 ABA # 111000012
DUE	11/20/96			
INVOICE NO.	13918			
TOTAL AMOUNT DUE	\$13,667.53			

CONTRACT 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT TONYA DAILY AT (713)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	FACD MONTH	TC	RC	RATES			VOLUMES MONTH DRY	AMOUNT
							BASE	SURCHARGE	UTSC		
	Usage Charge - No Notice For DELAND			10/96	A	COM	0.0259	0.0370	0.0629	114	\$7.17
	Usage Charge - No Notice For SANFORD			10/96	A	COM	0.0259	0.0370	0.0629	(1,478)	(\$92.97)
	Usage Charge - No Notice For WEST PALM BEACH			10/96	A	COM	0.0259	0.0370	0.0629	5,260	\$330.65
	Usage Charge	16103	FPU-RIVIERA BEACH	10/96	A	COM	0.0259	0.0370	0.0629	15,200	\$956.08
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	10/96	A	COM	0.0259	0.0370	0.0629	19,479	\$1,225.23
	Usage Charge	16105	FPU-WEST PALM BEACH	10/96	A	COM	0.0259	0.0370	0.0629	16,950	\$1,066.16
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	10/96	A	COM	0.0259	0.0370	0.0629	27,694	\$1,741.95
	Usage Charge	16107	FPU-LAKE WORTH	10/96	A	COM	0.0259	0.0370	0.0629	25,800	\$1,622.82
	Usage Charge	16108	FPU-BOYNTON BEACH	10/96	A	COM	0.0259	0.0370	0.0629	26,500	\$1,666.85
	Usage Charge	16109	FPU-BOCA RATON	10/96	A	COM	0.0259	0.0370	0.0629	28,800	\$1,811.52
	Usage Charge	16156	FPU-SANFORD	10/96	A	COM	0.0259	0.0370	0.0629	7,194	\$471.37
	Usage Charge	16157	FPU-SANFORD WEST	10/96	A	COM	0.0259	0.0370	0.0629	2,100	\$132.09
	Usage Charge	16158	FPU-DELAND	10/96	A	COM	0.0259	0.0370	0.0629	15,667	\$985.45
	Usage Charge	16273	FARMLAND INDUSTRIES	10/96	A	COM	0.0259	0.0370	0.0629	27,710	\$1,742.96

TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/96. 217,290 \$13,667.53

*** END OF INVOICE 13918 ***

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

Page 1

DATE	11/10/96	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	11/20/96		
INVOICE NO.	13907		
TOTAL AMOUNT DUE	\$5,139.66		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4064 PLEASE CONTACT TONYA DAILY AT (723)853-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
 TYPE: FIRM TRANSPORTATION

POI NO.	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES		DISC	BLT	VOLUMES MMBTU DRY	AMOUNT
		POI NO.	NAME				BASE	SURCHARGES				
	Usage Charge	16103	FPU-RIVIERA BEACH	10/96	A	CDM	0.0371	0.0020		0.0391	10,000	\$391.00
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	10/96	A	CDM	0.0371	0.0020		0.0391	15,911	\$622.17
	Usage Charge	16105	FPU-WEST PALM BEACH	10/96	A	CDM	0.0371	0.0020		0.0391	20,400	\$797.64
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	10/96	A	CDM	0.0371	0.0020		0.0391	3,100	\$121.21
	Usage Charge	16107	FPU-LAKE WORTH	10/96	A	CDM	0.0371	0.0020		0.0391	17,000	\$664.70
	Usage Charge	16109	FPU-BOCA RATON	10/96	A	CDM	0.0371	0.0020		0.0391	18,600	\$727.26
	Usage Charge	16156	FPU-SANFORD	10/96	A	CDM	0.0371	0.0020		0.0391	16,337	\$630.78
	Usage Charge	16157	FPU-SANFORD WEST	10/96	A	CDM	0.0371	0.0020		0.0391	16,368	\$639.99
	Usage Charge	16158	FPU-DELAND	10/96	A	CDM	0.0371	0.0020		0.0391	13,733	\$536.96
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/96.											131,449	\$5,139.66

*** END OF INVOICE 13907 ***

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FLORIDA

	A	PUBLIC UTILITIES COMPANY	H
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7	INVOICE		
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9			Date: October 14, 1996
10			Due Date: October 24, 1996
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16			
17	INVOICE NUMBER	12112859GS27	
18			
19			
20	<u>Description</u>	<u>Basis</u>	<u>Units</u> <u>Price</u> <u>Amount</u>
21			
22	June 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		
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Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960603-GU

Justification for Confidentiality of October 1996 Imbalances
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE	17	12-15	A-C	(4)
RESOLUTIONS:		22	F-H	(4)
		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.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 960003-GU

Justification for Confidentiality of October 1996 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-3	6	1-26	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	1-43	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 October 1996 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINE</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	14-16	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.