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January 21, 1997

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. **970003-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 Florida Public Utilities Company's Preliminary List of Issues and Positions; 00311 111 112147
2. Original and ten copies of FPU's Request for Confidential Classification of FPU's December 1996 PGA filing; and -00716-97
3. A sealed envelope marked "Confidential" which contains a copy of the information which is confidential. -00917-97

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

Thank you for your assistance with this filing.

Sincerely,

*William B. Willingham*  
William B. Willingham

ACK  
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 3cc: All Parties of Record  
 Trib. xxx  
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0.11.1997  
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment ) Docket No. 970003-GU  
(PGA) True-up ) Filed: January 21, 1997  
\_\_\_\_\_ )

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 December 1996. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of December 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 December 1996.

2. FPU requests that certain information<sup>1</sup> in its PGA filing for the month of December 1996 be classified as "proprietary confidential business information" within the meaning of Section

ACK \_\_\_\_\_  
AFA \_\_\_\_\_ 366.093, Florida Statutes. The information and material at issue  
APP \_\_\_\_\_ is intended to be and is treated by FPU as proprietary and  
CAF \_\_\_\_\_ confidential. The Commission previously has determined that this  
CMU \_\_\_\_\_  
CTR \_\_\_\_\_ information is entitled to the protection of Section 366.093(3),  
EAG \_\_\_\_\_ Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued  
LEG \_\_\_\_\_ April 15, 1996. Attached hereto as exhibit "A" is a detailed  
LIN \_\_\_\_\_  
OPC \_\_\_\_\_ explanation of the information and material for which confidential

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

DOCUMENT NUMBER DATE  
00716 JAN 21 97  
FPSC-RECORDS/REPORTING

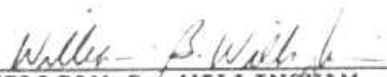
treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's December 1996 PGA filing.

3. An unedited version of FPU's PGA filing for the month of December 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.  
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& HOFFMAN, P.A.  
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CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by United States Mail this 21<sup>st</sup> day of January, 1997 to:

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Florida Public Service  
Commission  
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By: William B. Willingham  
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of December 1996 Schedules:

| <u>SCHEDULES</u> | <u>PAGE(S)</u> | <u>LINES</u> | <u>COLUMNS</u>  | <u>RATIONALE</u>  |
|------------------|----------------|--------------|---|---|
| A-3              | 6              | 1-51         | PURCHASED FROM,<br>SYSTEM SUPPLY,<br>END USE,<br>TOTAL PURCHASED<br>COMMODITY COST/THIRD PARTY<br>OTHER CHARGE ACA/GRI/FUEL,<br>TOTAL CENTS PER THERM | (1)<br>(1)<br>(1)<br>(1)<br>(1)<br>(1, 2)<br>(1)        |
| A-4              | 7              | 1-28         | PRODUCER NAME,<br>RECEIPT POINT,<br>GROSS AMOUNT,<br>NET AMOUNT,<br>MONTHLY GROSS,<br>MONTHLY NET,<br>WELLHEAD PRICE,<br>CITYGATE PRICE               | (1)<br>(1)<br>(1)<br>(1)<br>(1)<br>(1)<br>(1)<br>(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. 970003-GU

Justification for Confidentiality of December 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 invoice 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.

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

ESTIMATED FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997  
CURRENT MONTH: DECEMBER 1996

|  | CURRENT MONTH |                   |                   |         | PERIOD TO DATE |                   |                   |         |  |
|--|---------------|-------------------|-------------------|---------|----------------|-------------------|-------------------|---------|--|
|  | ACTUAL        | ORIGINAL ESTIMATE | DIFFERENCE AMOUNT | %       | ACTUAL         | ORIGINAL ESTIMATE | DIFFERENCE AMOUNT | %       |  |
| <b>COST OF GAS PURCHASED</b>                   |               |                   |                   |         |                |                   |                   |         |  |
| 1 COMMODITY (Pipeline)                         | 22,810        | 17,673            | 5,117             | 28.92   | 195,923        | 190,806           | 5,117             | 2.68    |  |
| 2 NO NOTICE SERVICE                            | 9,184         | 9,144             | 0                 | 0.00    | 35,717         | 35,717            | 0                 | 0.00    |  |
| 3 SWING SERVICE                                | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 4 COMMODITY (Other)                            | 1,905,399     | 1,738,749         | 166,650           | 9.58    | 7,999,299      | 7,832,649         | 166,650           | 2.13    |  |
| 5 DEMAND                                       | 611,780       | 612,167           | (387)             | (0.06)  | 3,094,500      | 3,094,687         | (387)             | (0.01)  |  |
| 6 OTHER  | (4,383)       | 0                 | (4,383)           | 0.00    | (27,435)       | (23,052)          | (4,383)           | 19.01   |  |
| <b>LESS END-USE CONTRACT</b>                   |               |                   |                   |         |                |                   |                   |         |  |
| 7 COMMODITY (Pipeline)                         | 0             | 0                 | 0                 | 0.00    | 8,712          | 8,712             | 0                 | 0.00    |  |
| 8 DEMAND                                       | 0             | 0                 | 0                 | 0.00    | 9,082          | 9,082             | 0                 | 0.00    |  |
| 9 COMMODITY (Other)                            | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 10 Second Prior Month Purchase Adj. (OPTIONAL) | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 11 TOTAL COST (1+2+3+4+5+6+1)-(7+8+9)          | 2,544,790     | 2,377,793         | 166,997           | 7.02    | 11,280,210     | 11,113,213        | 166,997           | 1.50    |  |
| 12 NET UNBILLED                                | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 13 COMPANY USE                                 | 1,363         | 0                 | 1,363             | 0.00    | 20,637         | 19,244            | 1,393             | 7.24    |  |
| 14 TOTAL THERM SALES                           | 1,795,307     | 1,557,800         | 237,507           | 15.25   | 10,997,385     | 10,759,878        | 237,507           | 2.21    |  |
| <b>THERMS PURCHASED</b>                        |               |                   |                   |         |                |                   |                   |         |  |
| 15 COMMODITY (Pipeline)                        | 4,750,170     | 4,051,980         | 698,190           | 17.23   | 32,208,290     | 31,510,100        | 698,190           | 2.22    |  |
| 16 NO NOTICE SERVICE                           | 1,333,000     | 1,333,000         | 0                 | 0.00    | 5,163,000      | 5,163,000         | 0                 | 0.00    |  |
| 17 SWING SERVICE                               | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 18 COMMODITY (Other)                           | 4,740,130     | 4,051,980         | 688,150           | 16.98   | 30,883,380     | 30,195,230        | 688,150           | 2.28    |  |
| 19 DEMAND                                      | 11,174,300    | 11,080,800        | 113,500           | 1.03    | 50,471,270     | 50,357,770        | 113,500           | 0.23    |  |
| 20 OTHER                                       | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| <b>LESS END-USE CONTRACT</b>                   |               |                   |                   |         |                |                   |                   |         |  |
| 21 COMMODITY (Pipeline)                        | 0             | 0                 | 0                 | 0.00    | 1,304,830      | 1,304,830         | 0                 | 0.00    |  |
| 22 DEMAND                                      | 0             | 0                 | 0                 | 0.00    | 1,304,830      | 1,304,830         | 0                 | 0.00    |  |
| 23 COMMODITY (Other)                           | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23)         | 4,740,130     | 4,051,980         | 688,150           | 16.98   | 29,578,550     | 30,195,230        | (616,680)         | (2.04)  |  |
| 25 NET UNBILLED                                | 0             | 0                 | 0                 | 0.00    | 0              | 0                 | 0                 | 0.00    |  |
| 26 COMPANY USE                                 | 3,629         | 0                 | 3,629             | 0.00    | 59,523         | 55,894            | 3,629             | 6.49    |  |
| 27 TOTAL THERM SALES (24-26 Estimated Only)    | 4,813,974     | 4,051,980         | 761,994           | 18.81   | 48,135,022     | 30,135,336        | 17,999,686        | 59.71   |  |
| <b>CENTS PER THERM</b>                         |               |                   |                   |         |                |                   |                   |         |  |
| 28 COMMODITY (Pipeline) (1/15)                 | 0.480         | 0.437             | 0.043             | 9.84    | 0.608          | 0.606             | 0.002             | 0.33    |  |
| 29 NO NOTICE SERVICE (2/16)                    | 0.689         | 0.689             | 0.000             | 0.00    | 0.692          | 0.692             | 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)                    | 40.197        | 42.911            | (2.714)           | (6.32)  | 25.902         | 25.940            | (0.038)           | (0.15)  |  |
| 32 DEMAND (5/19)                               | 5.475         | 5.535             | (0.060)           | (1.08)  | 6.131          | 6.146             | (0.015)           | (0.24)  |  |
| 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)                   | 0.000         | 0.000             | 0.000             | 0.00    | 0.668          | 0.668             | 0.000             | 0.00    |  |
| 35 DEMAND (8/22)                               | 0.000         | 0.000             | 0.000             | 0.00    | 0.696          | 0.696             | 0.000             | 0.00    |  |
| 36 COMMODITY Other (9/23)                      | 0.000         | 0.000             | 0.000             | 0.00    | 0.000          | 0.000             | 0.000             | 0.00    |  |
| 37 TOTAL COST OF PURCHASES (11/24)             | 53.686        | 56.682            | (4.996)           | (8.51)  | 38.136         | 36.805            | 1.331             | 3.62    |  |
| 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)                         | 38.385        | 0.000             | 38.385            | 0.00    | 34.671         | 34.429            | 0.242             | 0.70    |  |
| 40 TOTAL COST OF THERM SOLD (11/27)            | 52.863        | 56.682            | (5.819)           | (9.92)  | 23.435         | 36.673            | (13.438)          | (36.44) |  |
| 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)                   | 51.846        | 57.665            | (5.819)           | (10.09) | 22.418         | 35.656            | (13.438)          | (37.48) |  |
| 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 (42+43)       | 52.04094      | 57.682            | (5.641)           | (10.09) | 22.50229       | 35.99082          | (13.489)          | (37.48) |  |
| 45 PGA FACTOR ROUNDED TO NEAREST .001          | 52.041        | 57.682            | (5.641)           | (10.09) | 22.502         | 35.991            | (13.489)          | (37.48) |  |



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

|  | CURRENT MONTH: |            |            |         | PERIOD TO DATE |            |            |         |  |
|--|----------------|------------|------------|---------|----------------|------------|------------|---------|--|
|  | REVISED        |            | DIFFERENCE |         | REVISED        |            | DIFFERENCE |         |  |
|  | ACTUAL         | ESTIMATE   | AMOUNT     | %       | ACTUAL         | ESTIMATE   | AMOUNT     | %       |  |
| <b>COST OF GAS PURCHASED</b>                   |                |            |            |         |                |            |            |         |  |
| 1 COMMODITY (Pipeline)                         | 22,810         | 17,693     | 5,117      | 28.92   | 195,923        | 190,506    | 5,417      | 2.68    |  |
| 2 NO NOTICE SERVICE                            | 9,184          | 9,184      | 0          | 0.00    | 35,717         | 35,717     | 0          | 0.00    |  |
| 3 SWING SERVICE                                | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 4 COMMODITY (Other)                            | 1,905,399      | 1,738,749  | 166,650    | 9.58    | 7,999,299      | 7,832,649  | 166,650    | 2.13    |  |
| 5 DEMAND                                       | 611,780        | 612,167    | (387)      | (0.06)  | 3,094,500      | 3,094,687  | (187)      | (0.01)  |  |
| 6 OTHER  | (4,383)        | 0          | (4,383)    | 0.00    | (27,435)       | (23,052)   | (4,383)    | 19.01   |  |
| <b>LESS END-USE CONTRACT</b>                   |                |            |            |         |                |            |            |         |  |
| 7 COMMODITY (Pipeline)                         | 0              | 0          | 0          | 0.00    | 8,712          | 8,712      | 0          | 0.00    |  |
| 8 DEMAND                                       | 0              | 0          | 0          | 0.00    | 9,082          | 9,082      | 0          | 0.00    |  |
| 9 COMMODITY (Other)                            | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 10 Second Prior Month Purchase Adj. (OPTIONAL) | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)         | 2,544,790      | 2,377,793  | 166,997    | 7.02    | 11,280,210     | 11,113,213 | 166,997    | 1.50    |  |
| 12 NET UNBILLED                                | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 13 COMPANY USE                                 | 1,393          | 0          | 1,393      | 0.00    | 20,637         | 19,244     | 1,393      | 7.24    |  |
| 14 TOTAL THERM SALES                           | 1,795,307      | 1,557,600  | 237,507    | 15.25   | 10,997,385     | 10,759,878 | 237,507    | 2.21    |  |
| <b>THERMS PURCHASED</b>                        |                |            |            |         |                |            |            |         |  |
| 15 COMMODITY (Pipeline)                        | 4,750,170      | 4,051,980  | 698,190    | 17.23   | 32,208,290     | 31,510,100 | 698,190    | 2.22    |  |
| 16 NO NOTICE SERVICE                           | 1,333,000      | 1,333,000  | 0          | 0.00    | 5,163,000      | 5,163,000  | 0          | 0.00    |  |
| 17 SWING SERVICE                               | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 18 COMMODITY (Other)                           | 4,740,130      | 4,051,980  | 688,150    | 16.98   | 30,883,380     | 30,195,230 | 688,150    | 2.28    |  |
| 19 DEMAND                                      | 11,174,300     | 11,060,800 | 113,500    | 1.03    | 50,471,270     | 50,357,770 | 113,500    | 0.23    |  |
| 20 OTHER                                       | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| <b>LESS END-USE CONTRACT</b>                   |                |            |            |         |                |            |            |         |  |
| 21 COMMODITY (Pipeline)                        | 0              | 0          | 0          | 0.00    | 1,304,830      | 1,304,830  | 0          | 0.00    |  |
| 22 DEMAND                                      | 0              | 0          | 0          | 0.00    | 1,304,830      | 1,304,830  | 0          | 0.00    |  |
| 23 COMMODITY (Other)                           | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23)         | 4,740,130      | 4,051,980  | 688,150    | 16.98   | 29,578,550     | 30,205,270 | (626,720)  | (2.07)  |  |
| 25 NET UNBILLED                                | 0              | 0          | 0          | 0.00    | 0              | 0          | 0          | 0.00    |  |
| 26 COMPANY USE                                 | 3,629          | 0          | 3,629      | 0.00    | 59,523         | 55,894     | 3,629      | 6.49    |  |
| 27 TOTAL THERM SALES (24-26 Estimated Only)    | 4,813,974      | 4,051,980  | 761,994    | 18.81   | 48,135,022     | 30,139,338 | 17,995,686 | 59.71   |  |
| <b>CENTS PER THERM</b>                         |                |            |            |         |                |            |            |         |  |
| 28 COMMODITY (Pipeline) (1/15)                 | 0.480          | 0.437      | 0.043      | 9.84    | 0.608          | 0.608      | 0.002      | 0.33    |  |
| 29 NO NOTICE SERVICE (2/16)                    | 0.689          | 0.689      | 0.000      | 0.00    | 0.692          | 0.692      | 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)                    | 40.197         | 42.911     | (2.714)    | (6.32)  | 25.902         | 25.940     | (0.038)    | (0.15)  |  |
| 32 DEMAND (5/19)                               | 5.475          | 5.535      | (0.060)    | (1.08)  | 6.131          | 6.146      | (0.015)    | (0.24)  |  |
| 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)                   | 0.000          | 0.000      | 0.000      | 0.00    | 0.668          | 0.668      | 0.000      | 0.00    |  |
| 35 DEMAND (8/22)                               | 0.000          | 0.000      | 0.000      | 0.00    | 0.696          | 0.696      | 0.000      | 0.00    |  |
| 36 COMMODITY Other (9/23)                      | 0.000          | 0.000      | 0.000      | 0.00    | 0.000          | 0.000      | 0.000      | 0.00    |  |
| 37 TOTAL COST OF PURCHASES (11/24)             | 53.686         | 58.662     | (4.976)    | (8.51)  | 38.136         | 36.792     | 1.344      | 3.65    |  |
| 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)                         | 38.385         | 0.000      | 38.385     | ERR     | 34.671         | 34.429     | 0.242      | 0.70    |  |
| 40 TOTAL COST OF THERM SOLD (11/27)            | 52.863         | 58.662     | (5.819)    | (9.92)  | 23.435         | 36.873     | (13.438)   | (36.44) |  |
| 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)                   | 51.846         | 57.665     | (5.819)    | (10.99) | 22.418         | 35.856     | (13.438)   | (37.48) |  |
| 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)       | 52.04094       | 57.882     | (5.841)    | (10.99) | 22.50229       | 30.99082   | (13.489)   | (37.45) |  |
| 45 PGA FACTOR ROUNDED TO NEAREST 001           | 52.041         | 57.882     | (5.841)    | (10.99) | 22.502         | 35.991     | (13.489)   | (37.46) |  |



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

|  | CURRENT MONTH: |                      |            |         | DECEMBER 1996 |                      |            |          | PERIOD TO DATE |  |  |  |
|--|----------------|----------------------|------------|---------|---------------|----------------------|------------|----------|----------------|--|--|--|
|  | ACTUAL         | FLEXDOWN<br>ESTIMATE | DIFFERENCE |         | ACTUAL        | FLEXDOWN<br>ESTIMATE | DIFFERENCE |          |                |  |  |  |
|  |                |                      | AMOUNT     | %       |               |                      | AMOUNT     | %        |                |  |  |  |
| <b>COST OF GAS PURCHASED</b>                   |                |                      |            |         |               |                      |            |          |                |  |  |  |
| 1 COMMODITY (Pipeline)                         | 22,810         | 17,693               | 5,117      | 28.92   | 195,923       | 190,806              | 5,117      | 2.68     |                |  |  |  |
| 2 NO NOTICE SERVICE                            | 9,184          | 9,184                | 0          | 0.00    | 35,717        | 35,717               | 0          | 0.00     |                |  |  |  |
| 3 SWING SERVICE                                | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| 4 COMMODITY (Other)                            | 1,905,399      | 1,738,749            | 166,650    | 9.58    | 7,999,299     | 7,832,649            | 166,650    | 2.13     |                |  |  |  |
| 5 DEMAND                                       | 611,780        | 612,167              | (387)      | (0.06)  | 3,094,500     | 3,094,887            | (387)      | (0.01)   |                |  |  |  |
| 6 OTHER  | (4,383)        | 0                    | (4,383)    | 0.00    | (27,435)      | (27,052)             | (4,383)    | 19.01    |                |  |  |  |
| <b>LESS END-USE CONTRACT</b>                   |                |                      |            |         |               |                      |            |          |                |  |  |  |
| 7 COMMODITY (Pipeline)                         | 0              | 0                    | 0          | 0.00    | 8,712         | 8,712                | 0          | 0.00     |                |  |  |  |
| 8 DEMAND                                       | 0              | 0                    | 0          | 0.00    | 9,082         | 9,082                | 0          | 0.00     |                |  |  |  |
| 9 COMMODITY (Other)                            | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| 10 Second Prior Month Purchase Adj. (OPTIONAL) | 0              | 0                    | 0          | 0.00    | 0             | (651,343)            | 651,343    | (100.00) |                |  |  |  |
| 11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)         | 2,544,790      | 2,377,793            | 166,997    | 7.02    | 11,280,210    | 10,461,870           | 818,340    | 7.82     |                |  |  |  |
| 12 NET UNBILLED                                | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| 13 COMPANY USE                                 | 1,393          | 0                    | 1,393      | 0.00    | 20,637        | 19,244               | 1,393      | 7.24     |                |  |  |  |
| 14 TOTAL THERM SALES                           | 1,795,307      | 2,377,793            | (582,486)  | (24.50) | 10,997,385    | 10,442,626           | 554,759    | 5.31     |                |  |  |  |
| <b>THERMS PURCHASED</b>                        |                |                      |            |         |               |                      |            |          |                |  |  |  |
| 15 COMMODITY (Pipeline)                        | 4,750,170      | 4,051,980            | 698,190    | 17.23   | 32,208,290    | 31,510,100           | 698,190    | 2.22     |                |  |  |  |
| 16 NO NOTICE SERVICE                           | 1,333,000      | 1,333,000            | 0          | 0.00    | 5,163,000     | 5,163,000            | 0          | 0.00     |                |  |  |  |
| 17 SWING SERVICE                               | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| 18 COMMODITY (Other)                           | 4,740,130      | 4,051,980            | 688,150    | 16.98   | 30,883,380    | 30,195,230           | 688,150    | 2.28     |                |  |  |  |
| 19 DEMAND                                      | 11,174,300     | 11,060,800           | 113,500    | 1.03    | 50,471,270    | 50,357,770           | 113,500    | 0.23     |                |  |  |  |
| 20 OTHER                                       | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| <b>LESS END-USE CONTRACT</b>                   |                |                      |            |         |               |                      |            |          |                |  |  |  |
| 21 COMMODITY (Pipeline)                        | 0              | 0                    | 0          | 0.00    | 1,304,830     | 1,304,830            | 0          | 0.00     |                |  |  |  |
| 22 DEMAND                                      | 0              | 0                    | 0          | 0.00    | 1,304,830     | 1,304,830            | 0          | 0.00     |                |  |  |  |
| 23 COMMODITY (Other)                           | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23)         | 4,740,130      | 4,051,980            | 688,150    | 16.98   | 29,578,550    | 30,195,230           | (616,680)  | (2.04)   |                |  |  |  |
| 25 NET UNBILLED                                | 0              | 0                    | 0          | 0.00    | 0             | 0                    | 0          | 0.00     |                |  |  |  |
| 26 COMPANY USE                                 | 3,829          | 0                    | 3,829      | 0.00    | 59,523        | 55,894               | 3,629      | 6.49     |                |  |  |  |
| 27 TOTAL THERM SALES (24-26 Estimated Only)    | 4,813,974      | 4,051,980            | 761,994    | 18.81   | 48,135,002    | 30,139,336           | 17,995,666 | 59.71    |                |  |  |  |
| <b>CENTS PER THERM</b>                         |                |                      |            |         |               |                      |            |          |                |  |  |  |
| 28 COMMODITY (Pipeline) (1/15)                 | 0.480          | 0.437                | 0.043      | 9.84    | 0.608         | 0.608                | 0.002      | 0.33     |                |  |  |  |
| 29 NO NOTICE SERVICE (2/16)                    | 0.689          | 0.689                | 0.000      | 0.00    | 0.692         | 0.692                | 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)                    | 40.197         | 42.911               | (2.714)    | (6.32)  | 25.902        | 25.940               | (0.038)    | (0.15)   |                |  |  |  |
| 32 DEMAND (5/19)                               | 5.475          | 5.535                | (0.060)    | (1.08)  | 6.131         | 6.146                | (0.015)    | (0.24)   |                |  |  |  |
| 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)                   | 0.000          | 0.000                | 0.000      | 0.00    | 0.668         | 0.668                | 0.000      | 0.00     |                |  |  |  |
| 35 DEMAND (8/22)                               | 0.000          | 0.000                | 0.000      | 0.00    | 0.696         | 0.696                | 0.000      | 0.00     |                |  |  |  |
| 36 COMMODITY Other (9/23)                      | 0.000          | 0.000                | 0.000      | 0.00    | 0.000         | 0.000                | 0.000      | 0.00     |                |  |  |  |
| 37 TOTAL COST OF PURCHASES (11/24)             | 53.686         | 58.682               | (4.996)    | (8.51)  | 38.136        | 34.647               | 3.489      | 10.07    |                |  |  |  |
| 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)                         | 38.385         | 0.000                | 38.385     | ERR     | 34.671        | 34.429               | 0.242      | 0.70     |                |  |  |  |
| 40 TOTAL COST OF THERM SOLD (11/27)            | 52.863         | 58.682               | (5.819)    | (9.92)  | 23.435        | 34.712               | (11.277)   | (32.49)  |                |  |  |  |
| 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)                   | 51.846         | 57.665               | (5.819)    | (10.09) | 22.418        | 33.695               | (11.277)   | (33.47)  |                |  |  |  |
| 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)       | 52.04094       | 57.88182             | (5.841)    | (10.09) | 22.50229      | 33.82169             | (11.319)   | (33.47)  |                |  |  |  |
| 45 PGA FACTOR ROUNDED TO NEAREST .001          | 52.041         | 57.882               | (5.841)    | (10.09) | 22.502        | 33.822               | (11.320)   | (33.47)  |                |  |  |  |

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  
DECEMBER 1996

| COMMODITY (Pipeline)                                 | THERMS     | INVOICE AMOUNT | COST PER THERM (\$ PER THERM) |
|--|------------|----------------|-------------------------------|
| 1 Commodity Pipeline - Scheduled FTS - System Supply | 4,576,600  | 21,719.23      | 0.475                         |
| 2 No Notice Commodity Adjustment - System Supply     | (75,730)   | (476.34)       | 0.629                         |
| 3 Commodity Pipeline - Scheduled FTS - End Users     | 0          | 0.00           | 0.000                         |
| 4 Commodity Pipeline - Scheduled FTS - OSSS          | 249,100    | 1,566.84       | 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)                         | 4,750,170  | 22,809.73      | 0.480                         |
| <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   | 4,491,030  | 1,807,042.68   | 40.237                        |
| 18 Commodity Other - Scheduled FTS - OSSS            | 249,100    | 98,355.83      | 39.484                        |
| 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          | 0.00           | 0.000                         |
| 22 Imbalance Cashout - Transporting Customers        | 0          | 0.00           | 0.000                         |
| 23 Other   | 0          | 0.00           | 0.000                         |
| 24 TOTAL COMMODITY (Other)                           | 4,740,130  | 1,905,398.51   | 40.197                        |
| <b>DEMAND</b>  |            |                |                               |
| 25 Demand (Pipeline) Entitlement to System Supply    | 10,925,200 | 607,373.83     | 5.559                         |
| 26 Demand (Pipeline) Entitlement to End-Users        | 0          | 0.00           | 0.000                         |
| 27 Demand (Pipeline) Entitlement to OSSS             | 249,100    | 4,406.58       | 1.769                         |
| 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                                      | 11,174,300 | 611,780.41     | 5.475                         |
| <b>OTHER</b>   |            |                |                               |
| 33 Revenue Sharing - FGT                             | 0          | (4,383.34)     | 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          | (4,383.34)     | 0.000                         |

FOR THE PERIOD OF: APRIL 1996 Through MARCH 1997

|   | CURRENT MONTH: |           | DECEMBER 1996 |          | PERIOD TO DATE |            |            |         |   |
|---|----------------|-----------|---------------|----------|----------------|------------|------------|---------|---|
|   | ACTUAL         | ESTIMATE  | DIFFERENCE    |          | ACTUAL         | ESTIMATE   | DIFFERENCE |         |   |
|   |                |           | AMOUNT        | %        |                |            | (3)        | AMOUNT  | % |
| <b>TRUE-UP CALCULATION</b>  |                |           |               |          |                |            |            |         |   |
| 1 PURCHASED GAS COST (Sch. A-1 Line 4)                            | 1,905,399      | 1,738,749 | (166,650)     | (9.58)   | 7,999,299      | 7,832,649  | (166,650)  | (2.13)  |   |
| 2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)                  | 639,391        | 639,044   | (347)         | (0.05)   | 3,298,705      | 2,647,015  | (651,690)  | (24.62) |   |
| 3 TOTAL   | 2,544,790      | 2,377,793 | (166,997)     | (7.02)   | 11,298,004     | 10,479,664 | (818,340)  | (7.81)  |   |
| 4 FUEL REVENUES<br>(NET OF REVENUE TAX)                           | 1,795,307      | 2,377,793 | 582,486       | 24.50    | 11,015,179     | 10,460,420 | (554,759)  | (5.30)  |   |
| 5 TRUE-UP (COLLECTED) OR REFUNDED                                 | 35,495         | 35,495    | 0             | 0.00     | 319,455        | 319,455    | 0          | 0.00    |   |
| 6 FUEL REVENUE APPLICABLE TO PERIOD *<br>(LINE 4 (+ or -) LINE 5) | 1,830,802      | 2,413,288 | 582,486       | 24.14    | 11,334,634     | 10,779,875 | (554,759)  | (5.15)  |   |
| 7 TRUE-UP PROVISION - THIS PERIOD<br>(LINE 6 - LINE 3)            | (713,988)      | 35,495    | 749,483       | 2,111.52 | 36,630         | 300,211    | 263,581    | 67.80   |   |
| 8 INTEREST PROVISION-THIS PERIOD (2) (2)                          | (3,294)        | 0         | 3,294         | 0.00     | (21,552)       | 0          | 21,552     | 0.00    |   |
| 9 BEGINNING OF PERIOD TRUE-UP AND<br>INTEREST (1)                 | (320,626)      | 409,064   | 729,690       | 178.38   | (769,026)      | 428,308    | 1,197,334  | 279.55  |   |
| 10 TRUE-UP COLLECTED OR (REFUNDED)<br>(REVERSE OF LINE 5)         | (35,495)       | (35,495)  | 0             | 0.00     | (319,455)      | (319,455)  | 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<br>(7+8+9+10+10a)               | (1,073,403)    | 409,064   | 1,482,467     | 362.40   | (1,073,403)    | 409,064    | 1,482,467  | 362.40  |   |

**INTEREST PROVISION**

|   |             |         |           |        |
|---|-------------|---------|-----------|--------|
| 12 BEGINNING TRUE-UP AND<br>INTEREST PROVISION (9)  | (320,626)   | 409,064 | 729,690   | 178.38 |
| 13 ENDING TRUE-UP BEFORE<br>INTEREST (12+7-5)       | (1,070,109) | 409,064 | 1,479,173 | 361.60 |
| 14 TOTAL (12+13)                                    | (1,390,735) | 818,128 | 2,208,863 | 269.99 |
| 15 AVERAGE (50% OF 14)                              | (695,368)   | 409,064 | 1,104,432 | 269.99 |
| 16 INTEREST RATE - FIRST<br>DAY OF MONTH            | 5.4200%     | 0.0000% | ---       | ---    |
| 17 INTEREST RATE - FIRST<br>DAY OF SUBSEQUENT MONTH | 5.9500%     | 0.0000% | ---       | ---    |
| 18 TOTAL (16+17)                                    | 11.3700%    | 0.0000% | ---       | ---    |
| 19 AVERAGE (50% OF 18)                              | 5.6850%     | 0.0000% | ---       | ---    |
| 20 MONTHLY AVERAGE (19/12 Months)                   | 0.474%      | 0.000%  | ---       | ---    |
| 21 INTEREST PROVISION (15x20)                       | (3,294)     | 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.

TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-3

ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1996 Through MARCH 1997  
DECEMBER 1996

| LINE NO | DATE   | PURCHASED FROM | PURCHASED FOR | SCH TYPE | SYSTEM SUPPLY | END USE | TOTAL PURCHASED | COMMODITY COST |            | DEMAND COST | OTHER CHARGES ACA/GR/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       | MAY 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 9       | MAY 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 10      | MAY 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 11      | MAY 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 12      | MAY 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 13      | MAY 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 14      | JUN 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 15      | JUN 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 16      | JUN 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 17      | JUN 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 18      | JUN 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 19      | JUN 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 20      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 21      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 22      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 23      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 24      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 25      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 26      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 27      | JUL 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 28      | AUG 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 29      | AUG 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 30      | AUG 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 31      | AUG 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 32      | AUG 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 33      | AUG 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 34      | SEP 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 35      | SEP 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 36      | SEP 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 37      | OCT 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 38      | OCT 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 39      | OCT 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 40      | OCT 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 41      | NOV 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 42      | NOV 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 43      | NOV 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 44      | NOV 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 45      | NOV 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 46      | NOV 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 47      | DEC 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 48      | DEC 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 49      | DEC 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 50      | DEC 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| 51      | DEC 96 |                | SYS SUPPLY    | N/A      |               |         |                 |                | N/A        | N/A         |                           |                       |
| TOTAL   |        |                |               |          |               |         | 28,855,280      | 2,028,100      | 30,883,380 | 7,999,299   |                           | 25.90                 |

# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1996 THROUGH MARCH 1997  
 MONTH: DECEMBER 1996

|    | PRODUCER/<br>SUPPLIER   | RECEIPT<br>POINT | GROSS<br>AMOUNT<br>MMBtu/d | NET<br>AMOUNT<br>MMBtu/d | MONTHLY<br>GROSS<br>MMBtu | MONTHLY<br>NET<br>MMBtu | WELLHEAD<br>PRICE | CITYGATE<br>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 |                         |                  |                            |                          |                           |                         |                   |                   |
| 26 |                         |                  |                            |                          |                           |                         |                   |                   |
| 27 |                         |                  |                            |                          |                           |                         |                   |                   |
| 28 |                         |                  |                            |                          |                           |                         |                   |                   |
| 29 |                         |                  |                            |                          |                           |                         |                   |                   |
| 30 |                         |                  |                            |                          |                           |                         |                   |                   |
| 31 |                         |                  |                            |                          |                           |                         |                   |                   |
| 32 |                         |                  |                            |                          |                           |                         |                   |                   |
| 33 |                         |                  |                            |                          |                           |                         |                   |                   |
| 34 |                         |                  |                            |                          |                           |                         |                   |                   |
| 35 |                         |                  |                            |                          |                           |                         |                   |                   |
| 36 |                         |                  |                            |                          |                           |                         |                   |                   |
| 37 |                         |                  |                            |                          |                           |                         |                   |                   |
| 38 |                         |                  |                            |                          |                           |                         |                   |                   |
| 39 |                         |                  |                            |                          |                           |                         |                   |                   |
| 40 |                         |                  |                            |                          |                           |                         |                   |                   |
| 41 |                         |                  |                            |                          |                           |                         |                   |                   |
| 42 |                         |                  |                            |                          |                           |                         |                   |                   |
| 43 |                         |                  |                            |                          |                           |                         |                   |                   |
|    | <b>TOTAL</b>            |                  | 16,044                     | 15,566                   | 497,350                   | 482,590                 |                   |                   |
|    | <b>WEIGHTED AVERAGE</b> |                  |                            |                          |                           |                         | \$3 8311          | \$3 9483          |

**NOTES**  
GROSS AMOUNT MMBTUD AND NET AMOUNT MMBTUD 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 1996 Through MARCH 1997

|  |      | CURRENT MONTH:   |                  | DECEMBER 1996    |                | PERIOD TO DATE                              |                   |                    |                |  |
|--|------|------------------|------------------|------------------|----------------|---|-------------------|--------------------|----------------|--|
|  |      | ACTUAL           | ESTIMATE         | DIFFERENCE       | %              | ACTUAL                                      | ESTIMATE          | DIFFERENCE         | %              |  |
|  |      |                  |                  | AMOUNT           | %              |   |                   | AMOUNT             | %              |  |
| <b>THERM SALES (FIRM)</b>                  |      |                  |                  |                  |                |   |                   |                    |                |  |
| GENERAL SERVICE                            | (11) | 1,053,079        | 831,570          | (221,509)        | (26.64)        | 5,688,295                                   | 5,072,780         | (615,515)          | (12.13)        |  |
| OUTDOOR LIGHTING                           | (21) | 196              | 140              | (56)             | (40.00)        | 1,774                                       | 1,250             | (524)              | (41.92)        |  |
| RESIDENTIAL                                | (31) | 1,012,586        | 1,005,900        | (6,686)          | (0.66)         | 5,300,422                                   | 5,515,590         | 215,168            | 3.90           |  |
| LARGE VOLUME                               | (51) | 1,943,741        | 1,753,970        | (189,771)        | (10.82)        | 15,411,034                                  | 14,675,480        | (735,554)          | (5.01)         |  |
| OTHER                                      | (81) | 12,072           | 13,290           | 1,218            | 9.16           | 75,440                                      | 83,900            | 8,460              | 10.08          |  |
| <b>TOTAL FIRM</b>                          |      | <b>4,021,674</b> | <b>3,604,870</b> | <b>(416,804)</b> | <b>(11.56)</b> | <b>26,476,965</b>                           | <b>25,349,000</b> | <b>(1,127,965)</b> | <b>(4.45)</b>  |  |
| <b>THERM SALES (INTERRUPTIBLE)</b>         |      |                  |                  |                  |                |   |                   |                    |                |  |
| INTERRUPTIBLE                              | (61) | 368,734          | 439,810          | 71,076           | 16.16          | 3,225,680                                   | 3,391,480         | 165,800            | 4.89           |  |
| INTERRUPTIBLE TRANSPORT                    | (92) | 29,059           | 30,930           | 1,871            | 6.05           | 209,225                                     | 215,290           | 6,065              | 2.82           |  |
| LARGE VOLUME INTERRUPTIBLE                 | (93) | 145,407          | 1,199,030        | 1,053,623        | 87.87          | 16,195,032                                  | 15,742,710        | (452,322)          | (2.87)         |  |
| OFF SYSTEM SALES SERVICE                   | (95) | 249,100          | 0                | (249,100)        | 0.00           | 2,028,100                                   | 0                 | (2,028,100)        | 0.00           |  |
| <b>TOTAL INTERRUPTIBLE</b>                 |      | <b>792,300</b>   | <b>1,669,770</b> | <b>877,470</b>   | <b>52.55</b>   | <b>21,658,037</b>                           | <b>19,349,480</b> | <b>(2,308,557)</b> | <b>(11.93)</b> |  |
| <b>TOTAL THERM SALES</b>                   |      | <b>4,813,974</b> | <b>5,274,640</b> | <b>460,666</b>   | <b>8.73</b>    | <b>48,135,002</b>                           | <b>44,698,480</b> | <b>(3,436,522)</b> | <b>(7.69)</b>  |  |
| <b>NUMBER OF CUSTOMERS (FIRM)</b>          |      |                  |                  |                  |                |   |                   |                    |                |  |
|  |      |                  |                  |                  |                | <b>AVG. NO. OF CUSTOMERS PERIOD TO DATE</b> |                   |                    |                |  |
| GENERAL SERVICE                            | (11) | 2,544            | 2,448            | (96)             | (3.92)         | 2,479                                       | 2,415             | (64)               | (2.65)         |  |
| OUTDOOR LIGHTING                           | (21) | 0                | 4                | 4                | 100.00         | 0   | 4                 | 4                  | 100.00         |  |
| RESIDENTIAL                                | (31) | 31,172           | 30,896           | (276)            | (0.89)         | 30,721                                      | 30,448            | (273)              | (0.90)         |  |
| LARGE VOLUME                               | (51) | 888              | 921              | 33               | 3.58           | 881   | 904               | 23                 | 2.54           |  |
| OTHER                                      | (81) | 437              | 409              | (28)             | (6.85)         | 430   | 411               | (19)               | (4.62)         |  |
| <b>TOTAL FIRM</b>                          |      | <b>35,041</b>    | <b>34,678</b>    | <b>(363)</b>     | <b>(1.05)</b>  | <b>34,511</b>                               | <b>34,182</b>     | <b>(329)</b>       | <b>(0.96)</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>35,057</b>    | <b>34,694</b>    | <b>(363)</b>     | <b>(1.05)</b>  | <b>34,527</b>                               | <b>34,198</b>     | <b>(329)</b>       | <b>(0.96)</b>  |  |
| <b>THERM USE PER CUSTOMER</b>              |      |                  |                  |                  |                |   |                   |                    |                |  |
| GENERAL SERVICE                            | (11) | 414              | 340              | (74)             | (21.76)        | 2,295                                       | 2,101             | (194)              | (9.23)         |  |
| OUTDOOR LIGHTING                           | (21) | 0                | 35               | 35               | 100.00         | 0   | 313               | 313                | 100.00         |  |
| RESIDENTIAL                                | (31) | 32               | 33               | 1                | 3.03           | 173   | 181               | 8                  | 4.42           |  |
| LARGE VOLUME                               | (51) | 2,189            | 1,904            | (285)            | (14.97)        | 17,493                                      | 16,234            | (1,259)            | (7.76)         |  |
| OTHER                                      | (81) | 28               | 32               | 4                | 12.50          | 175   | 204               | 29                 | 14.22          |  |
| INTERRUPTIBLE                              | (61) | 28,364           | 31,415           | 3,051            | 9.71           | 248,129                                     | 242,249           | (5,880)            | (2.43)         |  |
| INTERRUPTIBLE TRANSPORT                    | (92) | 29,059           | 30,930           | 1,871            | 6.05           | 209,225                                     | 215,290           | 6,065              | 2.82           |  |
| LARGE VOLUME INTERRUPTIBLE                 | (93) | 145,407          | 1,199,030        | 1,053,623        | 87.87          | 16,195,032                                  | 15,742,710        | (452,322)          | (2.87)         |  |
| OFF SYSTEM SALES SERVICE                   | (95) | 249,100          | 0                | (249,100)        | 0.00           | 2,028,100                                   | 0                 | (2,028,100)        | 0.00           |  |

ACTUAL FOR THE PERIOD OF APRIL 1996 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 | 1.0412 | 1.0396 | 1.0383 | 1.0366 |        |        |        |
| 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   | 1.05   | 1.05   | 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 | 1.0362 | 1.0409 | 1.0410 | 1.0386 | 1.0372 | 1.0367 |        |        |        |
| 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   | 1.06   | 1.05   | 0      | 0      | 0      |



I N V O I C E  
 FLORIDA GAS TRANSMISSION COMPANY  
 An ENRGP/SOBRAT Affiliate

PAGE 1

|                  |              |
|------------------|--------------|
| DATE             | 12/31/96     |
| DUE              | 01/10/97     |
| INVOICE NO.      | 14580        |
| TOTAL AMOUNT DUE | \$386,577.81 |

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: JACK SADOW  
 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 #  
 ASA #

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

| POI NO.                                     | RECEIPTS NAME   | DELIVERIES<br>POI NO. NAME | PROD MONTH | IC | RC  | RATES  |            |          | VOLUMES<br>MMBTU DRY | AMOUNT       |
|---|---|----------------------------|------------|----|-----|--------|------------|----------|----------------------|--------------|
|   |   |                            |            |    |     | BASE   | SURCHARGES | DISC RET |                      |              |
|   | RESERVATION CHARGE  |                            | 12/96      | A  | RES | 0.3639 | 0.0683     | 0.4324   | 788,946              | \$341,577.85 |
|   | RES CHG W/ TEMP RELINQ AT LESS THAN MAX RATE                  |                            | 12/96      | A  | RES | 0.3639 | 0.0600     | 0.4239   | 53,750               | \$22,784.63  |
|   | NO NOTICE RESERVATION CHARGE                                  |                            | 12/96      | A  | RRR | 0.0689 |            | 0.0689   | 133,300              | \$9,184.37   |
|   | TEMPORARY RELINQUISHMENT CREDIT - A4q ctyc 5385, wt poi 16103 |                            | 12/96      | A  | TRL |        | 0.0106     | 0.0108   | (17,500)             | (\$189.00)   |
|   | TEMPORARY RELINQUISHMENT CREDIT - A4q ctyc 5385, wt poi 16104 |                            | 12/96      | A  | TAL |        | 0.0106     | 0.0108   | (36,250)             | (\$391.50)   |
|   | WESTERN DIVISION REVENUE SHARING CREDIT                       |                            | 12/96      | A  | TCW |        |            |          |                      | (\$4,383.34) |
| TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/96: |   |                            |            |    |     |        |            |          | 923,246              | \$386,577.81 |

\*\*\* END OF INVOICE 14580 \*\*\*

9-24-97/027

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

Page 1

|                  |              |
|------------------|--------------|
| DATE             | 12/31/96     |
| DOC              | 07710787     |
| INVOICE NO       | 14569        |
| TOTAL AMOUNT DUE | \$748,003.63 |

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, N.A. T2  
 Account #  
 ABA #

CONTRACT 3624 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<br>NAME   | DELIVERIES |      | PRCD<br>MONTH | TC | AC  | RATES  |             |      |        | VOLUMES<br>HHBTU DRY | AMOUNT       |
|---|--------------------|------------|------|---------------|----|-----|--------|-------------|------|--------|----------------------|--------------|
|   |                    | POJ NO     | NAME |               |    |     | BASE   | ADJUSTMENTS | DISC | NET    |                      |              |
|   | RESERVATION CHARGE |            |      | 12/96         | A  | RES | 0.7486 | 0.0085      |      | 0.1573 | 327,484              | \$748,003.63 |
| TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/96. |                    |            |      |               |    |     |        |             |      |        | 327,484              | \$748,003.63 |

\*\*\* END OF INVOICE 14569 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 AN LRROR/SOMAT AFFILIATE

DATE 01/10/97  
 DUE 01/20/97  
 TRAVEL NO. 14745  
 TOTAL AMOUNT DUE \$11,196.84

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

Page: \_\_\_\_\_  
 Please reference this invoice no. on your remittance  
 and wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank, Dallas, TX  
 Account #  
 ASA #

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

| FCL NO.                                     | RECEIPTS NAME                                | DELIVERIES |                          | PROD MONTH | TC | RC  | RATES  |            |          | VOLUMES MMBTU CRT | AMOUNT      |
|---|--|------------|--------------------------|------------|----|-----|--------|------------|----------|-------------------|-------------|
|   |  | POI NO.    | NAME                     |            |    |     | BASE   | SURCHARGES | TISC NET |                   |             |
|   | Usage Charge - No Notice For DELAND          |            |                          | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | (3.101)           | (\$195.05)  |
|   | Usage Charge - No Notice For SANFORD         |            |                          | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | (4.550)           | (\$286.20)  |
|   | Usage Charge - No Notice For WEST PALM BEACH |            |                          | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 78                | \$4.91      |
|   | Usage Charge                                 | 16103      | FPU-RIVIERA BEACH        | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 29,600            | \$1,295.74  |
|   | Usage Charge                                 | 16104      | FPU-WEST PALM BEACH WEST | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 18,456            | \$1,160.88  |
|   | Usage Charge                                 | 16105      | FPU-WEST PALM BEACH      | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 20,400            | \$1,283.16  |
|   | Usage Charge                                 | 16106      | FPU-LAKE NORTH SOUTH     | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 16,894            | \$1,052.83  |
|   | Usage Charge                                 | 16107      | FPU-LAKE NORTH           | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 12,900            | \$811.41    |
|   | Usage Charge                                 | 16108      | FPU-BOYRTON BEACH        | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 12,600            | \$792.54    |
|   | Usage Charge                                 | 16109      | FPU-BOCA RATON           | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 38,300            | \$2,409.07  |
|   | Usage Charge                                 | 16156      | FPU-SANFORD              | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 4,600             | \$301.92    |
|   | Usage Charge                                 | 16157      | FPU-SANFORD WEST         | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 1,800             | \$113.22    |
|   | Usage Charge                                 | 16158      | FPU-DELAND               | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 13,920            | \$875.57    |
|   | Usage Charge                                 | 16273      | FARMLAND INDUSTRIES      | 12/96      | A  | CDM | 0.0259 | 0.0370     | 0.0629   | 24,910            | \$1,566.84  |
| TOTAL FOR CONTRACT 5009 FOR MONTH OF 12/96. |  |            |                          |            |    |     |        |            |          | 178,007           | \$11,196.84 |

\*\*\* END OF INVOICE 14745 \*\*\*

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

Page: \_\_\_\_\_

DATE: 07/07/97  
 DEL: 07/20/97  
 SERVICE NO: 14724  
 TOTAL AMOUNT DUE: \$11,613.09

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  
 National Bank of Commerce  
 Account # \_\_\_\_\_  
 ABA # \_\_\_\_\_

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO.: 4084  
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT TONYA DAILY  
 AT (713)883-3157 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CODE LIST

| PCI NO                                      | RECEIPT NAME | DELIVERIES |                          | PROD MONTH | IC | BC  | RATES  |         |      |        | VOLUMES MONTH DRY | AMOUNT      |
|---|--------------|------------|--------------------------|------------|----|-----|--------|---------|------|--------|-------------------|-------------|
|   |              | PCI NO.    | NAME                     |            |    |     | BASE   | CHARGES | DISC | BLT    |                   |             |
|   | Usage Charge |            |                          |            |    |     |        |         |      |        |                   |             |
|   | Usage Charge | 16103      | FPU-RIVIERA BEACH        | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 17,300            | \$676.43    |
|   | Usage Charge | 16104      | FPU-WEST PALM BEACH WEST | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 17,074            | \$667.59    |
|   | Usage Charge | 16105      | FPU-WEST PALM BEACH      | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 41,500            | \$1,622.65  |
|   | Usage Charge | 16106      | FPU-LAKE WORTH SOUTH     | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 34,400            | \$1,345.04  |
|   | Usage Charge | 16107      | FPU-LAKE WORTH           | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 52,400            | \$2,048.84  |
|   | Usage Charge | 16108      | FPU-BOYRTON BEACH        | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 18,600            | \$727.26    |
|   | Usage Charge | 16109      | FPU-BOCA RATON           | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 33,000            | \$1,290.30  |
|   | Usage Charge | 16156      | FPU-SANFORD              | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 30,556            | \$1,194.74  |
|   | Usage Charge | 16157      | FPU-SANFORD WEST         | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 24,900            | \$973.59    |
|   | Usage Charge | 16158      | FPU-DELAND               | 12/96      | A  | CDR | 0.0371 | 0.0020  |      | 0.0391 | 27,260            | \$1,066.65  |
| TOTAL FOR CONTRACT 3624 FOR MONTH OF 12/96. |              |            |                          |            |    |     |        |         |      |        | 297,810           | \$11,613.09 |

\*\*\* END OF INVOICE 14724 \*\*\*