

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)	Docket No. 970003-GU
(PGA) True-up)	Filed: March 20, 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 February 1997. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of February 1997 consists of (a) Schedules A-1, A-1/R, A-1/Flexdown, A-1 Supporting Detail, Schedule A-1 Supporting Detail Supplement, 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 February 1997.

2. FPU requests that certain information¹ in its PGA filing for the month of February 1997 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue is intended to be and is treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as exhibit "A" is a detailed

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

DOCUMENT NUMBER DATE

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FPSC-RECORDS/REPORTING


explanation of the information and material for which confidential treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's February 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of February 1997 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,


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CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by United States Mail this 20th day of March, 1997 to:

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Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of February 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	6-10	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-65	PURCHASED FROM, SYSTEM SUPPLY, END USE, TOTAL PURCHASED COMMODITY COST/THIRD PARTY OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1) (1,2) (1)
A-4	7	1-22	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(3) This additional form was requested by Staff to assist them and is not normally required as part of the PGA filing.

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

Docket No. 970003-GU

Justification for Confidentiality of February 1997 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	15-19	1-80	ALL	(4)

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of February 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	20	13-16	A-C	(5)
	20	23-24	A-C, F-H	(5)
	20	26	A-C, F&H	(5)
	20	33&36	A-C, F-H	(5)
	20	34-35	A-C	(5)
	21	13-16	A-C	(5)
	21	23	F-H	(5)
	21	25	F&H	(5)

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

STATE OF CALIFORNIA
 PUBLIC UTILITIES COMMISSION
 STATE OF CALIFORNIA PUBLIC UTILITIES COMMISSION RECEIPTS FACTOR
 STATE OF CALIFORNIA RECEIPTS FACTOR
 PERIOD FOR THE PERIOD OF APRIL 1996 THROUGH MARCH 1997
 CURRENT MONTH FEBRUARY 1997

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)		19,803	22,418	(615)	3.01	241,068	231,642	9,426	4.07
2 NO NOTICE SERVICE		0	0	0	0.00	45,333	45,333	0	0.00
3 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)		1,277,261	1,261,000	16,261	1.29	11,964,989	11,964,295	694	0.01
5 DEMAND		545,111	545,111	0	0.00	4,487,748	4,259,912	227,836	5.35
6 OTHER		0	0	0	0.00	32,858	23,752	9,106	38.34
LESS END-USE CONTRACT									
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)	1,809,460	2,486,417	(676,957)	(27.23)	15,805,486	16,470,336	(664,850)	(4.04)
12 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
13 COMPANY USE		1,544	0	1,544	0.00	23,900	19,244	4,656	24.19
14 TOTAL THERM SALES		2,227,929	2,895,681	(667,752)	(23.06)	15,188,503	15,380,059	(191,556)	(1.25)
THERMS PURCHASED									
15 COMMODITY (Pipeline)		4,166,290	4,365,370	(199,080)	(4.56)	41,530,750	42,360,710	(1,170,040)	(2.30)
16 NO NOTICE SERVICE		1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17 SWING SERVICE		0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)		4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83
19 DEMAND		7,778,400	9,967,200	(2,088,800)	(21.17)	67,906,470	71,341,570	(3,435,100)	(4.82)
20 OTHER		0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)		0	0	0	0.00	1,304,830	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	(1+17+18+20)-(21+23)	4,112,820	4,365,370	(252,550)	(5.79)	38,847,540	39,045,840	(198,300)	(0.51)
25 NET UNBILLED		0	0	0	0.00	0	0	0	0.00
26 COMPANY USE		3,153	0	3,153	0.00	67,156	55,894	11,262	20.15
27 TOTAL THERM SALES	(24-26) Estimated Only	5,723,956	4,365,370	1,358,586	31.12	59,177,511	38,989,946	20,187,565	51.78
CENTS PER THERM									
28 COMMODITY (Pipeline)	(1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.04
29 NO NOTICE SERVICE	(2/16)	0.689	0.689	0.000	0.00	0.691	0.691	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)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.07)
32 DEMAND	(5/19)	7.010	5.602	1.408	25.13	6.257	5.971	0.286	4.79
33 OTHER	(6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34 COMMODITY (Pipeline)	(7/21)	0.000	0.000	0.000	0.00	0.668	0.668	0.000	0.00
35 DEMAND	(8/22)	0.000	0.000	0.000	0.00	0.698	0.698	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)	43.996	56.958	(12.962)	(22.76)	40.686	42.182	(1.496)	(3.55)
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)	48.969	0.000	48.969	0.00	35.589	34.429	1.160	3.37
40 TOTAL COST OF THERM SOLD	(11/27)	31.612	56.958	(25.346)	(44.50)	26.709	42.243	(15.534)	(36.77)
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)	30.595	55.941	(25.346)	(45.31)	25.692	41.226	(15.534)	(37.68)
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)	30.71004	56.15134	(25.441)	(45.31)	25.78860	41.38101	(15.592)	(37.68)
45 PGA FACTOR ROUNDED TO NEAREST .001		30.710	56.151	(25.441)	(45.31)	25.789	41.381	(15.592)	(37.68)

OF THE FERC BASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF APRIL 1996 Through MARCH 1997

FOR 1ST MONTH

FEBRUARY 1997

PERCENT DIFF

	1996				1997				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1. COMMODITY (Pipeline)	15,813	27,411	11,598	73.4	41,798	32,027	9,771	23.4	
2. NO NOTICE SERVICE	0	0	0	0	0	0	0	0	
3. SWING SERVICE	0	0	0	0	0	0	0	0	
4. COMMODITY (Other)	2,792	11,429	8,637	309.2	10,198	42,111	31,913	312.8	
5. DEMAND	143,232	552,802	409,570	285.9	4,245,748	4,794,111	548,363	12.9	
6. OTHER	1,792	0	1,792	0.00	32,858	2,111	30,747	93.6	
LESS END-USE CONTRACT									
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 COS* (1+2+3+4+5+6+10)+7+8+9	1,809,460	2,486,417	(676,957)	(27.23)	15,805,486	16,470,236	(664,750)	(4.24)	
12. NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13. COMPANY USE	1,544	0	1,544	0.00	23,900	19,244	4,656	24.19	
14. TOTAL THERM SALES	2,277,929	2,895,681	(617,752)	(23.06)	15,188,503	15,380,059	(191,556)	(1.25)	
THERMS PURCHASED									
15. COMMODITY (Pipeline)	4,166,290	4,365,370	(199,080)	(4.56)	41,530,750	40,360,710	1,170,040	2.90	
16. NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00	
17. SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18. COMMODITY (Other)	4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83	
19. DEMAND	7,778,400	9,867,200	(2,088,800)	(21.17)	67,906,470	71,341,570	(3,435,100)	(4.82)	
20. OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21. COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	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 (15+16+17+18+19+20)+21+22+23	4,112,820	4,365,370	(252,550)	(5.79)	38,847,540	39,055,560	(208,020)	(0.53)	
25. NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26. COMPANY USE	3,153	0	3,153	0.00	67,156	55,894	11,262	20.18	
27. TOTAL THERM SALES (24-26 Estimated Only)	5,723,956	4,365,370	1,358,586	31.12	59,177,511	38,989,946	20,187,565	51.78	
CENTS PER THERM									
28. COMMODITY (Pipeline) (1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.05	
29. NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.691	0.691	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)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.07)	
32. DEMAND (5/19)	7.010	5.602	1.408	25.13	6.257	5.971	0.286	4.79	
33. OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34. COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.668	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)	43.996	56.958	(12.962)	(22.76)	40.686	42.171	(1.485)	(3.52)	
38. NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
39. COMPANY USE (13/26)	48.969	0.000	48.969	ERR	35.589	34.429	1.160	3.37	
40. TOTAL COST OF THERM SOLD (11/27)	31.612	56.958	(25.346)	(44.50)	26.709	42.243	(15.534)	(36.77)	
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)	30.595	55.941	(25.346)	(45.31)	25.692	41.226	(15.534)	(37.68)	
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)	30.71004	56.15134	(25.441)	(45.31)	25.78860	41.38101	(15.592)	(37.68)	
45. PGA FACTOR ROUNDED TO NEAREST .001	30.710	56.151	(25.441)	(45.31)	25.789	41.381	(15.592)	(37.68)	

OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

ESTIMATED FOR THE PERIOD OF APRIL 1996 Through MARCH 1997

CURRENT MONTH FEBRUARY 1997

COST OF GAS PURCHASES	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%	PERIOD TO DATE			
					ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE AMOUNT	%
1. COMMODITY (Pipeline)	211,642	211,642	0	0.00	211,642	211,642	0	0.00
2. NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
3. SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4. DEMAND	4,254,912	4,254,912	0	0.00	4,254,912	4,254,912	0	0.00
5. OTHER	11,792	11,792	0	0.00	11,792	11,792	0	0.00
LESS END-USE CONTRACT								
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	(0.00)
11. TOTAL COST (1+2+3+4+5+6-10-(7+8+9))	1,809,460	2,486,417	(676,957)	(27.23)	15,805,486	15,818,993	(13,507)	(0.09)
12. NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13. COMPANY USE	1,544	0	1,544	0.00	23,900	19,244	4,656	24.19
14. TOTAL THERM SALES	2,227,929	2,486,417	(258,488)	(10.40)	15,188,503	15,799,749	(611,246)	(3.87)
THERMS PURCHASED								
15. COMMODITY (Pipeline)	4,166,290	4,365,370	(199,080)	(4.56)	41,530,750	40,360,710	1,170,040	2.90
16. NO NOTICE SERVICE	1,204,000	1,204,000	0	0.00	8,010,000	8,010,000	0	0.00
17. SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18. COMMODITY (Other)	4,112,820	4,365,370	(252,550)	(5.79)	40,152,370	39,045,840	1,106,530	2.83
19. DEMAND	7,778,400	9,867,200	(2,088,800)	(21.17)	67,906,470	71,341,570	(3,435,100)	(4.82)
20. OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21. COMMODITY (Pipeline)	0	0	0	0.00	1,304,830	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 (15+16+17+18+19+20-21-22-23)	4,112,820	4,365,370	(252,550)	(5.79)	38,947,540	39,045,540	(98,000)	(0.25)
25. NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26. COMPANY USE	3,153	0	3,153	0.00	67,156	55,694	11,262	20.15
27. TOTAL THERM SALES (24-26 Estimated Only)	5,723,956	4,365,370	1,358,586	31.12	59,177,511	38,989,946	20,187,565	51.78
CENTS PER THERM								
28. COMMODITY (Pipeline) (1/15)	0.475	0.468	0.007	1.50	0.580	0.574	0.006	1.05
29. NO NOTICE SERVICE (2/16)	0.689	0.689	0.000	0.00	0.691	0.691	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)	30.099	43.637	(13.538)	(31.02)	28.170	30.642	(2.472)	(8.07)
32. DEMAND (5/19)	7.010	5.602	1.408	25.13	6.257	5.971	0.286	4.79
33. OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT								
34. COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.668	0.668	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)	43.996	56.958	(12.962)	(22.76)	40.688	40.514	0.172	0.42
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)	48.969	0.000	48.969	ERR	35.589	34.429	1.160	3.37
40. TOTAL COST OF THERM SOLD (11/27)	31.612	56.958	(25.346)	(44.50)	28.709	40.572	(13.863)	(34.17)
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)	30.595	55.941	(25.346)	(45.31)	25.692	39.555	(13.863)	(35.05)
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)	30.71004	56.15134	(25.441)	(45.31)	25.78860	39.70373	(13.915)	(35.05)
45. PGA FACTOR ROUNDED TO NEAREST .001	30.710	56.151	(25.441)	(45.31)	25.789	39.704	(13.915)	(35.05)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1996 THROUGH MARCH 1997	
CURRENT MONTH:		FEBRUARY 1997	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,015,070	18,851.41	0.470
2 No Notice Commodity Adjustment - System Supply	(46,780)	(294.24)	0.629
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	198,000	1,245.42	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)	4,166,290	19,802.59	0.475
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	3,914,820	1,175,784.11	30.034
18 Commodity Other - Scheduled FTS - OSSS	198,000	58,164.48	29.376
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(1,661.98)	0.000
21 Imbalance Cashout - Other Shippers	0	5,634.20	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,112,820	1,237,920.81	30.099
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,580,400	543,158.78	7.165
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	198,000	2,073.06	1.047
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	7,778,400	545,231.84	7.010
OTHER			
33 Revenue Sharing - FGT	0	(1,792.24)	0.000
34 Other	0	0.00	0.000
35 Other	0	0.00	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	(1,792.24)	0.000

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 SCHEDULE A-1 SUPPORTING DETAIL SUPPLEMENT

FOR THE PERIOD OF: APRIL 1996 THROUGH MARCH 1997
 CURRENT MONTH: FEBRUARY 1997

Line No.	Vendor	Invoice, Credit, Check, or Identifying Number	Filing Page Number	Invoice Amount	Classification Breakdown					
					Commodity (Pipeline)	No Notice Service	Swing Service	Commodity (Other)	Demand	Other
1	FGT	15677	10	327,731.88	0.00	8,295.53	0.00	0.00	321,228.56	(1,792.24)
2	FGT	15666	11	224,003.28	0.00	0.00	0.00	0.00	224,003.28	0.00
3	FGT	15862	12	9,282.78	9,282.78	0.00	0.00	0.00	0.00	0.00
4	FGT	15851	13	10,519.81	10,519.81	0.00	0.00	0.00	0.00	0.00
5	FGT	CK 625000467	14	(1,661.98)	0.00	0.00	0.00	(1,661.98)	0.00	0.00
6			15							
7			16							
8			17							
9			18							
10			19							
11			20							
12			21							
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,809,458.56	19,802.59	8,295.56	0.00	1,237,920.81	545,231.84	(1,792.24)

TRUE-UP CALCULATION	FOR THE PERIOD OF		APRIL 1996 Through MARCH 1997							
	CURRENT MONTH		FEBRUARY 1997		PERIOD TO DATE		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%	AMOUNT	%
1 PURCHASED GAS COST (Line 4)	1,304,901	1,304,901	696,980	53.41	11,310,989	11,964,295	653,306	5.76		
2 TRANSPORTATION COSTS (Lines 1, 2, 3, 5, 6)	581,516	581,516	9,977	1.72	4,512,291	3,872,492	639,799	16.52		
3 TOTAL	1,809,460	2,486,417	676,957	27.23	15,823,280	15,836,787	13,507	0.09		
4 FUEL REVENUES (NET OF REVENUE TAX)	2,227,929	2,486,417	258,488	10.40	15,206,297	15,817,543	611,246	3.86		
5 TRUE-UP (COLLECTED) OR REFUNDED	35,495	35,495	0	0.00	390,445	390,445	0	0.00		
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	2,263,424	2,521,912	258,488	10.25	15,596,742	16,207,988	611,246	3.77		
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	453,964	35,495	(418,469)	(1,178.95)	(226,538)	371,201	597,739	161.03		
8 INTEREST PROVISION - THIS PERIOD (21) (2)	(7,361)	0	7,361	0.00	(35,808)	(18,258)	17,550	0.00		
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(1,832,925)	(320,626)	1,512,299	(471.67)	(769,026)	(769,026)	0	0.00		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(35,495)	(35,495)	0	0.00	(390,445)	(390,445)	0	0.00		
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00		
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(1,421,817)	(320,626)	1,101,191	(343.45)	(1,421,817)	(320,626)	1,101,191	(343.45)		
INTEREST PROVISION										
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(1,832,925)	(320,626)	1,512,299	(471.67)						
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(1,414,456)	(320,626)	1,093,830	(341.15)						
14 TOTAL (12+13)	(3,247,381)	(641,252)	2,606,129	(406.41)						
15 AVERAGE (50% OF 14)	(1,623,691)	(320,626)	1,303,065	(406.41)						
16 INTEREST RATE - FIRST DAY OF MONTH	5.4500%	0.0000%	--	--						
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4300%	0.0000%	--	--						
18 TOTAL (16+17)	10.8800%	0.0000%	--	--						
19 AVERAGE (50% OF 18)	5.4400%	0.0000%	--	--						
20 MONTHLY AVERAGE (19/12 Months)	0.453%	0.000%	--	--						
21 INTEREST PROVISION (15x20)	(7,361)	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.

SYSTEM SUPPLY AND END USE

APRIL 1966 THROUGH MARCH 1997

NO	DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
1	APR 66		SYS SUPPLY	N/A					N/A	N/A		
2	APR 66		SYS SUPPLY	N/A					N/A	N/A		
3	APR 66		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	JUL 96		SYS SUPPLY	N/A					N/A	N/A		
29	JUL 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	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
48	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
49	NOV 96		SYS SUPPLY	N/A					N/A	N/A		
50	NOV 96		SYS SUPPLY	N/A					N/A	N/A		

SYSTEM SUPPLY AND INDEUSE
APRIL 1996 THROUGH MARCH 1997

PERIOD OF		SYSTEM	UNIT	QTY	UNIT PRICE	TOTAL	FUEL	DEMAND	OTHER CHARGES	TOTAL
MTY	QTR						REFUEL	LIST	ACA/GRI/TUEL	CENTS PER THERM
50							NA	NA		
51							NA	NA		
52							NA	NA		
53	AN 97	SYS SUPPLY	NA				NA	NA		
54	AN 97	SYS SUPPLY	NA				NA	NA		
55	AN 97	SYS SUPPLY	NA				NA	NA		
56	AN 97	SYS SUPPLY	NA				NA	NA		
57	AN 97	SYS SUPPLY	NA				NA	NA		
58	AN 97	SYS SUPPLY	NA				NA	NA		
59	FEB 97	SYS SUPPLY	NA				NA	NA		
60	FEB 97	SYS SUPPLY	NA				NA	NA		
61	FEB 97	SYS SUPPLY	NA				NA	NA		
62	FEB 97	SYS SUPPLY	NA				NA	NA		
63	FEB 97	SYS SUPPLY	NA				NA	NA		
64	FEB 97	SYS SUPPLY	NA				NA	NA		
65	FEB 97	SYS SUPPLY	NA				NA	NA		
TOTAL						37,710,570	2,441,800	40,152,370	11,310,988	28.17

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			15,506	15,045	434,200	421,307		
WEIGHTED AVERAGE							\$2 8512	\$2 9385

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.

PERIOD OF
CURRENT MONTH

APRIL 1996 Through MARCH 1997
FEBRUARY 1997

PERIOD TO DATE

		ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	TOTAL THERM SALES ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(1)	1,030,634	9,110,000	81,000	7.29	788,128	7,275,480	(6,096,648)	(8.38)
OUTDOOR LIGHTING	(21)	200	160	(40)	(25.00)	2,172	1,560	(612)	(39.24)
RESIDENTIAL	(31)	1,134,444	1,141,590	7,146	0.63	7,630,009	7,937,060	307,051	3.87
LARGE VOLUME	(51)	1,908,656	1,667,200	(241,456)	(14.48)	19,412,264	18,005,150	(1,407,114)	(7.82)
OTHER	(81)	15,068	17,740	2,672	15.06	105,754	121,340	15,586	12.85
TOTAL FIRM		4,089,002	3,938,330	(150,672)	(3.83)	35,036,325	33,341,590	(1,694,735)	(5.08)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	350,668	419,180	68,512	16.34	3,979,361	4,233,560	254,199	6.00
INTERRUPTIBLE TRANSPORT	(92)	24,536	28,140	3,604	12.81	262,845	275,000	12,235	4.45
LARGE VOLUME INTERRUPTIBLE	(93)	1,061,750	1,103,340	41,590	3.77	17,457,180	18,075,530	618,350	3.42
OFF SYSTEM SALES SERVICE	(95)	198,000	0	(198,000)	0.00	2,441,800	0	(2,441,800)	0.00
TOTAL INTERRUPTIBLE		1,634,954	1,550,660	(84,294)	(5.44)	24,141,186	22,584,170	(1,557,016)	(6.89)
TOTAL THERM SALES		5,723,956	5,488,990	(234,966)	(4.28)	59,177,511	55,925,760	(3,251,751)	(5.81)
NUMBER OF CUSTOMERS (FIRM)									
GENERAL SERVICE	(11)	2,598	2,410	(188)	(7.80)	2,500	2,414	(86)	(3.56)
OUTDOOR LIGHTING	(21)	0	5	5	100.00	0	4	4	100.00
RESIDENTIAL	(31)	31,671	31,470	(201)	(0.64)	30,881	30,631	(250)	(0.82)
LARGE VOLUME	(51)	900	892	(8)	(0.90)	884	902	18	2.00
OTHER	(81)	440	420	(20)	(4.76)	431	413	(18)	(4.36)
TOTAL FIRM		35,609	35,197	(412)	(1.17)	34,696	34,364	(332)	(0.97)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	12	14	2	14.29	13	14	1	7.14
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		15	16	1	6.25	16	16	0	0.00
TOTAL CUSTOMERS		35,624	35,213	(411)	(1.17)	34,712	34,380	(332)	(0.97)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	397	461	64	13.88	3,154	3,014	(140)	(4.64)
OUTDOOR LIGHTING	(21)	0	32	32	100.00	0	390	390	100.00
RESIDENTIAL	(31)	36	36	0	0.00	247	259	12	4.63
LARGE VOLUME	(51)	2,121	1,869	(252)	(13.48)	21,960	19,961	(1,999)	(10.01)
OTHER	(81)	34	42	8	19.05	245	294	49	16.67
INTERRUPTIBLE	(61)	29,222	29,941	719	2.40	306,105	302,397	(3,708)	(1.23)
INTERRUPTIBLE TRANSPORT	(92)	24,536	28,140	3,604	12.81	262,845	275,080	12,235	4.45
LARGE VOLUME INTERRUPTIBLE	(93)	1,061,750	1,103,340	41,590	3.77	17,457,180	18,075,530	618,350	3.42
OFF SYSTEM SALES SERVICE	(95)	198,000	0	(198,000)	0.00	2,441,800	0	(2,441,800)	0.00

ACTUAL FOR THE PERIOD OF

APRIL 1996 Through MARCH 1997

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	10469	10452	10432	10382	10409	10410	10386	10372	10367	10483	10536	
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 * PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	10469	10452	10432	10382	10409	10410	10386	10372	10367	10483	10536	
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 * PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 AN ENRON/SONAT AFFILIATE

DATE 02/28/97
 DUE 03/10/97
 INVOICE NO. 15677
 TOTAL AMOUNT DUE \$327,731.88

CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33402-1395

Please reference this invoice no. on your remittance and wire to wire transfer Florida Gas Transmission Company, Attention: Bank, Dallas, TX Account # ASA #

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084
 TYPE FIRM TRANSPORTATION
 PLEASE CONTACT LAURA SHARBONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CDEE LIST

PCI NO	RECEIPTS NAME	DELIVERIES		MO	TC	RC	RATES			VOLUME MMBTU DAY	AMOUNT
		PCI NO	NAME				BASE	SURCHARGES	DISC		
	RESERVATION CHARGE			02/97	A	RES	0.3639	0.0665	0.4374	487,048	\$201,437.58
	RES CHG FOR TEMP RELINQ AT LESS THAN MAX RATE			02/97	A	RES	0.3639	0.0600	0.4239	280,000	\$118,897.00
	NO NOTICE RESERVATION CHARGE			02/97	A	NRN	0.0689		0.0689	120,400	\$8,291.48
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16103			02/97	A	TRL		0.0250	0.0250	(25,200)	(\$630.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5330, at poi 16104			02/97	A	TRL		0.0250	0.0250	(35,000)	(\$875.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16106			02/97	A	TRL		0.0200	0.0200	(4,200)	(\$84.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16107			02/97	A	TRL		0.0200	0.0200	(8,400)	(\$168.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16108			02/97	A	TRL		0.0200	0.0200	(22,400)	(\$448.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16109			02/97	A	TRL		0.0200	0.0200	(19,600)	(\$392.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 1610A			02/97	A	TRL		0.0200	0.0200	(29,400)	(\$588.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16105			02/97	A	TRL		0.0200	0.0200	(50,400)	(\$1,008.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16106			02/97	A	TRL		0.0200	0.0200	(57,400)	(\$1,148.00)
	TEMPORARY RELINQUISHMENT CREDIT - Acq ctrc 5436, at poi 16158			02/97	A	TRL		0.0200	0.0200	(28,000)	(\$560.00)
	WESTERN DIVISION REVENUE SHARING CREDIT			02/97	A	TCW					(\$1,782.24)
	TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/97									602,448	\$327,731.88

*** END OF INVOICE 15677 ***

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

Page: _____

DATE 02/28/97
 DUE 03/10/97
 INVOICE NO 15668
 TOTAL AMOUNT DUE \$224,003.28

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

Please reference this invoice no. in your remittance
 and wire to
 wire transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # _____
 ABA # _____

CONTRACT 3624 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO 4064
 TYPE FIRM TRANSPORTATION PLEASE CONTACT LAURA GJANBROWE
 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO	RECEIPTS NAME	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES MMBTU DRY	AMOUNT
		POI NO	NAME				BASE	SURCHARGES	DTSC	NET		
	RESERVATION CHARGE			02/97	A	RES	0.1488	0.0085		0.7577	295,792	\$224,003.28
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/97											295,792	\$224,003.28
*** END OF INVOICE 15668 ***												

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15668-000000

I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
 AN ENRON/SUNAT AFFILIATE

Page 1

DATE 03/10/97
 DUE 03/20/97
 INVOICE NO 1982
 TOTAL AMOUNT DUE \$9,787.78

CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY
 ATTN JACK BROWN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33407-3395

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

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO 4084
 TYPE FIRM TRANSPORTATION

PLEASE CONTACT LAURA GIAMBRONE
 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCDE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PRD MONTH	TC	RC	RATES		VOLUME MMBTU DRY	AMOUNT
							BASE	SURCHARGES		
	Usage Charge - No Notice For DELAND			02/97	A	COM	0.0259	0.0370	469	\$29.50
	Usage Charge - No Notice For SANFORD			02/97	A	COM	0.0259	0.0370	15,360	\$1,180.12
	Usage Charge - No Notice For WEST PALM BEACH			02/97	A	COM	0.0259	0.0370	813	\$53.24
	Usage Charge	.6103	FPU-RIVIERA BEACH	02/97	A	COM	0.0259	0.0370	9,100	\$672.39
	Usage Charge	.6104	FPU-WEST PALM BEACH WEST	02/97	A	COM	0.0259	0.0370	13,298	\$636.44
	Usage Charge	.6105	FPU-WEST PALM BEACH	02/97	A	COM	0.0259	0.0370	17,900	\$1,125.91
	Usage Charge	.6106	FPU-LAKE NORTH SOUTH	02/97	A	COM	0.0259	0.0370	79,800	\$1,874.42
	Usage Charge	.6107	FPU-LAKE NORTH	02/97	A	COM	0.0259	0.0370	23,500	\$1,478.75
	Usage Charge	.6108	FPU-BOYNTON BEACH	02/97	A	COM	0.0259	0.0370	5,600	\$352.24
	Usage Charge	.6109	FPU-BOCA RATON	02/97	A	COM	0.0259	0.0370	75,000	\$1,577.50
	Usage Charge	.6158	FPU-SANFORD	02/97	A	COM	0.0259	0.0370	300	\$18.87
	Usage Charge	.6158	FPU-DELAND	02/97	A	COM	0.0259	0.0370	7,980	\$500.88
	Usage Charge	.6273	FURLAND INDUSTRIES	02/97	A	COM	0.0259	0.0370	19,800	\$1,245.42
TOTAL FOR CONTRACT 5009 FOR MONTH OF 02/97									147,580	\$9,787.78

*** END OF INVOICE 1982 ***

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I N V O I C E
 FLORIDA GAS TRANSMISSION COMPANY
AN ENRON/SCHAT AFFILIATE

DATE 07/10/97
 DUE 07/20/97
 INVOICE NO 1585
 TOTAL AMOUNT DUE \$10,515.81

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 1191
 WEST PALM BEACH, FL 33402-1191

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

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 408+
 TYPE: FIRM TRANSPORTATION

PLEASE CONTACT LAURA GIAMBRO
 AT (713)853-6775 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS NAME	DELIVERIES POI NO.	NAME	PRG MONTH	IC	BC	RATES				VOLUME MMBTU CAT	AMOUNT
							BASE	SL	CHARGE	DISC		
	Usage Charge	.6101	FPU-RIVIERA BEACH	02/97	A	CDH	0.0371	0.0020		0.0391	27,400	\$1,071.74
	Usage Charge	.6104	FPU-WEST PALM BEACH WEST	02/97	A	CDH	0.0371	0.0020		0.0391	17,857	\$670.01
	Usage Charge	.6105	FPU-WEST PALM BEACH	02/97	A	CDH	0.0371	0.0020		0.0391	31,400	\$1,227.74
	Usage Charge	.6106	FPU-LAKE WORTH SOUTH	02/97	A	CDH	0.0371	0.0020		0.0391	14,000	\$547.40
	Usage Charge	.6107	FPU-LAKE WORTH	02/97	A	CDH	0.0371	0.0020		0.0391	37,100	\$1,450.81
	Usage Charge	.6108	FPU-BOYNTON BEACH	02/97	A	CDH	0.0371	0.0020		0.0391	25,800	\$1,008.75
	Usage Charge	.6109	FPU-BOCA RATON	02/97	A	CDH	0.0371	0.0020		0.0391	41,100	\$1,607.01
	Usage Charge	.6116	FPU-SANFORD	02/97	A	CDH	0.0371	0.0020		0.0391	31,452	\$1,229.77
	Usage Charge	.6117	FPU-SANFORD WEST	02/97	A	CDH	0.0371	0.0020		0.0391	21,700	\$848.47
	Usage Charge	.6118	FPU-DELAND	02/97	A	CDH	0.0371	0.0020		0.0391	73,240	\$2,908.86
TOTAL FOR CONTRACT 3624 FOR MONTH OF 02/97:											269,049	\$10,515.81

*** END OF INVOICE ***

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FLORIDA

	A	B	C	D	E	F	G	H	
1	PUBLIC UTILITIES COMPANY								
2									
3									
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6									
7									
8	INVOICE								
9									
10							Date:	February 4, 1997	
11							Due Date:	February 14, 1997	
12									
13									
14									
15									
16									
17									
18	INVOICE NUMBER			12112859GS32					
19									
20				FPUC					
21	<u>Description</u>			<u>Contract</u>		<u>Basis</u>		<u>Units</u> <u>Price</u> <u>Amount</u>	
22				3624		MMBtu			
23				5009		MMBtu			
24									
25									
26	Totals								
27									
28									
29	Determination of Pricing for Imbalance Gas								
30									
31	FPUC Contract 5009					FPUC Contract 3624			
32	Units	Unit Cost	Amount			Units	Unit Cost	Amount	
33									
34									
35									
36									
37									
38	Mail Payment to:				Wire transfer payment to:				
39									
40	Florida Public Utilities Company				SunBank/South Florida, NA				
41	Attention: Christopher M. Snyder				501 East Los Olas Boulevard				
42	Post Office Box 3395				Ft. Lauderdale, Florida 33301				
43	West Palm Beach, Florida 33402-3395				ABA				
44					For the credit of Florida Public Utilities Company				
45					General Account No.				
46									
47	Please enclose one copy of this invoice with check payment								

	A	B	C	D	E	F	G	H
1								
2								
3								
4								
5								
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8					INVOICE			
9								
10						Date:	October 14, 1996	
11						Due Date:	October 24, 1996	
12								
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16								
17								
18	INVOICE NUMBER			12112859GS28				
19								
20								
21		<u>Description</u>			<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
22								
23	Imbalance Gas - June 1996 (see Attachements)				MMBtu			
24								
25	Totals							
26								
27								
28								
29	Mail Payment to:				Wire transfer payment to:			
30								
31	Florida Public Utilities Company				SunBank/South Florida, NA			
32	Attention: Christopher M. Snyder				501 East Los Olas Boulevard			
33	Post Office Box 3395				Ft. Lauderdale, Florida 33301			
34	West Palm Beach, Florida 33402-3395				ABA			
35					For the credit of Florida Public Utilities Company			
36					General Account No.			
37								
38	Please enclosed one copy of this invoice with check payment							