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May 20, 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 five copies of FPU's Request for Confidential Classification; and - 05062-97
2. An envelope containing a copy of the material considered "Confidential." - 05063-97

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

WBW/rl
cc: All Parties of Record

Trib. Jaz

ACK _____
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APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
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OPD _____
RCH _____
SEC _____
WAS _____
OTH _____

RECEIVED & FILED
MAY 21 1997
FPSC BUREAU OF RECORDS

ORIGINAL
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)	Docket No. 970003-GU
(PGA) True-up)	Filed: May 20, 1997
<hr/>		

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 April 1997. In support thereof, FPU states as follows:

1. FPU's PGA filing for the month of April 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 1997 through March 1998; and (b) purchased gas invoices for the month of April 1997.

2. FPU requests that certain information¹ in its PGA filing for the month of April 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

05062 MAY 20 97

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 April 1997 PGA filing.

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


WILLIAM B. WILLINGHAM, ESQ.
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& HOFFMAN, P.A.
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Attorneys for Florida Public
Utilities Company

CERTIFICATE OF SERVICE

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

Robert V. Elias, Esq.
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Florida Public Service
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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 April 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	9-12	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-7	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	1-28	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 April 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	16-21	1-80	ALL	(3)

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

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

	CURRENT MONTH:				APRIL 1997				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
1 COMMODITY (Pipeline)	16,258	11,562	4,696	40.61	16,258	11,562	4,696	40.61				
2 NO NOTICE SERVICE	6,233	6,315	(83)	(1.31)	6,233	6,315	(83)	(1.31)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	730,991	1,448,068	(717,077)	(49.52)	730,991	1,448,068	(717,077)	(49.52)				
5 DEMAND	649,446	663,367	(13,921)	(2.10)	649,446	663,367	(13,921)	(2.10)				
6 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
8 DEMAND	0	0	0	0.00	0	0	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)	1,402,928	2,129,312	(726,386)	(34.11)	1,402,928	2,129,312	(726,386)	(34.11)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,734	3,836	(1,102)	(28.73)	2,734	3,836	(1,102)	(28.73)				
14 TOTAL THERM SALES	1,508,889	1,387,745	121,144	8.73	1,508,889	1,387,745	121,144	8.73				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	5,042,920	4,097,260	945,660	23.08	5,042,920	4,097,260	945,660	23.08				
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,869,380	4,097,260	(227,880)	(5.56)	3,869,380	4,097,260	(227,880)	(5.56)				
19 DEMAND	9,772,500	8,714,000	3,058,500	45.55	9,772,500	8,714,000	3,058,500	45.55				
20 OTHER	0	0	0	0.00	0	0	0	0.00				
LESS END-USE CONTRACT												
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00				
22 DEMAND	0	0	0	0.00	0	0	0	0.00				
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00				
24 TOTAL PURCHASES (17+18+20)-(21+23)	3,869,380	4,097,260	(227,880)	(5.56)	3,869,380	4,097,260	(227,880)	(5.56)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	5,816	7,360	(1,544)	(20.98)	5,816	7,360	(1,544)	(20.98)				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,978,271	4,089,900	1,888,371	46.17	5,978,271	4,089,900	1,888,371	46.17				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.322	0.282	0.040	14.18	0.322	0.282	0.040	14.18				
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)				
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)	18.892	35.342	(16.450)	(46.55)	18.892	35.342	(16.450)	(46.55)				
32 DEMAND (5/19)	8.646	9.880	(3.234)	(32.73)	8.646	9.880	(3.234)	(32.73)				
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
LESS END-USE CONTRACT												
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	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)	36.257	51.989	(15.712)	(30.23)	36.257	51.989	(15.712)	(30.23)				
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)	47.008	52.120	(5.112)	(9.81)	47.008	52.120	(5.112)	(9.81)				
40 TOTAL COST OF THERM SOLD (11/27)	23.467	52.063	(28.596)	(54.93)	23.467	52.063	(28.596)	(54.93)				
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	26.235	54.831	(28.596)	(52.15)	26.235	54.831	(28.596)	(52.15)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	26.33364	55.03716	(28.704)	(52.15)	26.33364	55.03716	(28.704)	(52.15)				
45 PGA FACTOR ROUNDED TO NEAREST .001	26.334	55.037	(28.703)	(52.15)	26.334	55.037	(28.703)	(52.15)				

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

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	18,258	11,562	4,696	40.61	18,258	11,562	4,696	40.61	
2 NO NOTICE SERVICE	6,233	6,315	(83)	(1.31)	6,233	6,315	(83)	(1.31)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	730,991	1,448,068	(717,077)	(49.52)	730,991	1,448,068	(717,077)	(49.52)	
5 DEMAND	649,446	663,367	(13,921)	(2.10)	649,446	663,367	(13,921)	(2.10)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	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)	1,402,926	2,129,312	(726,386)	(34.11)	1,402,926	2,129,312	(726,386)	(34.11)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,734	3,836	(1,102)	(28.73)	2,734	3,836	(1,102)	(28.73)	
14 TOTAL THERM SALES	1,508,889	1,387,745	121,144	8.73	1,508,889	1,387,745	121,144	8.73	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,042,920	4,097,260	945,660	23.08	5,042,920	4,097,260	945,660	23.08	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,869,380	4,097,260	(227,880)	(5.56)	3,869,380	4,097,260	(227,880)	(5.56)	
19 DEMAND	9,772,500	8,714,000	3,058,500	45.55	9,772,500	8,714,000	3,058,500	45.55	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,869,380	4,097,260	(227,880)	(5.56)	3,869,380	4,097,260	(227,880)	(5.56)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,816	7,360	(1,544)	(20.98)	5,816	7,360	(1,544)	(20.98)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,978,271	4,089,900	1,888,371	46.17	5,978,271	4,089,900	1,888,371	46.17	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.322	0.282	0.040	14.18	0.322	0.282	0.040	14.18	
29 NO NOTICE SERVICE (2/16)	0.331	0.842	(0.011)	(1.31)	0.331	0.842	(0.011)	(1.31)	
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)	18.892	35.342	(16.450)	(46.55)	18.892	35.342	(16.450)	(46.55)	
32 DEMAND (5/19)	8.646	9.880	(3.234)	(32.73)	8.646	9.880	(3.234)	(32.73)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	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)	36.257	51.969	(15.712)	(30.23)	36.257	51.969	(15.712)	(30.23)	
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)	47.008	52.120	(5.112)	(9.81)	47.008	52.120	(5.112)	(9.81)	
40 TOTAL COST OF THERM SOLD (11/27)	23.467	52.063	(28.596)	(54.93)	23.467	52.063	(28.596)	(54.93)	
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	26.235	54.831	(28.596)	(52.15)	26.235	54.831	(28.596)	(52.15)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	26.33364	55.03716	(28.704)	(52.15)	26.33364	55.03716	(28.704)	(52.15)	
45 PGA FACTOR ROUNDED TO NEAREST .001	26.334	55.037	(28.703)	(52.15)	26.334	55.037	(28.703)	(52.15)	

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

ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:				PERIOD TO DATE				
	APRIL 1997		DIFFERENCE		APRIL 1997		DIFFERENCE		
	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEXDOWN ESTIMATE	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	16,258	11,562	4,696	40.81	16,258	11,562	4,696	40.81	
2 NO NOTICE SERVICE	6,733	6,315	(83)	(1.31)	6,233	6,315	(83)	(1.31)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	730,991	1,448,068	(717,077)	(49.52)	730,991	1,448,068	(717,077)	(49.52)	
5 DEMAND	649,446	663,367	(13,921)	(2.10)	649,446	663,367	(13,921)	(2.10)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	(737,695)	737,695	(100.00)	0	(737,695)	737,695	(100.00)	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,402,928	1,391,617	11,309	0.81	1,402,928	1,391,617	11,309	0.81	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,734	3,836	(1,102)	(28.73)	2,734	3,836	(1,102)	(28.73)	
14 TOTAL THERM SALES	1,508,889	1,387,781	121,108	8.73	1,508,889	1,387,781	121,108	8.73	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	5,042,920	4,097,260	945,660	23.08	5,042,920	4,097,260	945,660	23.08	
16 NO NOTICE SERVICE	750,000	750,000	0	0.00	750,000	750,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,869,380	4,097,260	(227,880)	(5.56)	3,869,380	4,097,260	(227,880)	(5.56)	
19 DEMAND	9,772,500	6,714,000	3,058,500	45.55	9,772,500	6,714,000	3,058,500	45.55	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (*17+18+20)-(21+23)	3,869,380	4,097,260	(227,880)	(5.56)	3,869,380	4,097,260	(227,880)	(5.56)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	5,816	7,360	(1,544)	(20.98)	5,816	7,360	(1,544)	(20.98)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,978,271	4,089,900	1,888,371	46.17	5,978,271	4,089,900	1,888,371	46.17	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.322	0.282	0.040	14.18	0.322	0.282	0.040	14.18	
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)	
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)	18.892	35.342	(16.450)	(46.55)	18.892	35.342	(16.450)	(46.55)	
32 DEMAND (5/19)	6.646	9.880	(3.234)	(32.73)	6.646	9.880	(3.234)	(32.73)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	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)	36.257	33.965	2.292	6.75	36.257	33.965	2.292	6.75	
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)	47.008	52.120	(5.112)	(9.81)	47.008	52.120	(5.112)	(9.81)	
40 TOTAL COST OF THERM SOLD (11/27)	23.467	34.026	(10.559)	(31.03)	23.467	34.026	(10.559)	(31.03)	
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	26.235	36.794	(10.559)	(28.70)	26.235	36.794	(10.559)	(28.70)	
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)	26.33364	36.93235	(10.599)	(28.70)	26.33364	36.93235	(10.599)	(28.70)	
45 PGA FACTOR ROUNDED TO NEAREST .001	26.334	36.932	(10.598)	(28.70)	26.334	36.932	(10.598)	(28.70)	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			
PURCHASED GAS ADJUSTMENT			
COST RECOVERY CLAUSE CALCULATION			
SCHEDULE A-1 SUPPORTING DETAIL			
FOR THE PERIOD OF:		APRIL 1997 THROUGH MARCH 1998	
CURRENT MONTH:		APRIL 1997	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,690,700	8,418.87	0.226
2 No Notice Commodity Adjustment - System Supply	(20,570)	(131.03)	0.637
3 Commodity Pipeline - Scheduled FTS - End Users	1,173,540	6,700.52	0.571
4 Commodity Pipeline - Scheduled FTS - OSSS	199,250	1,269.22	0.637
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)	5,042,920	16,257.58	0.322
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	3,670,130	745,271.28	20.306
18 Commodity Other - Scheduled FTS - OSSS	199,250	1,269.22	0.637
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(15,549.92)	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)	3,869,380	730,990.58	18.892
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,399,710	638,587.83	7.602
26 Demand (Pipeline) Entitlement to End-Users	1,173,540	7,628.01	0.650
27 Demand (Pipeline) Entitlement to OSSS	199,250	3,229.84	1.621
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	9,772,500	649,445.68	6.646
OTHER			
33 Revenue Sharing - FGT	0	0.00	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	0.00	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 1997 THROUGH MARCH 1998
 CURRENT MONTH: APRIL 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	16708	10	397,166.54	0.00	6,232.50	0.00	0.00	390,934.04	0.00
2	FGT	16698	11	258,511.64	0.00	0.00	0.00	0.00	258,511.64	0.00
3	FGT	16956	12	12,743.76	12,743.76	0.00	0.00	0.00	0.00	0.00
4	FGT	16955	13	(131.03)	(131.03)	0.00	0.00	0.00	0.00	0.00
5	FGT	16945	14	3,644.85	3,644.85	0.00	0.00	0.00	0.00	0.00
6	FGT	CK625000676	15	(15,549.92)	0.00	0.00	0.00	(15,549.92)	0.00	0.00
7			16		0.00	0.00	0.00		0.00	0.00
8			17		0.00	0.00	0.00		0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				1,402,926.34	16,257.58	6,232.50	0.00	730,990.58	649,445.68	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		APRIL 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	730,991	1,448,068	717,077	49.52	730,991	1,448,068	717,077	49.52	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	671,936	(56,451)	(728,387)	1,290.30	671,936	(56,451)	(728,387)	1,290.30	
3 TOTAL	1,402,926	1,391,617	(11,309)	(0.81)	1,402,926	1,391,617	(11,309)	(0.81)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,508,889	1,367,781	(121,108)	(8.73)	1,508,889	1,387,781	(121,108)	(8.73)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	1.00	(103,033)	(103,033)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,405,856	1,284,748	(121,108)	(9.43)	1,405,856	1,284,748	(121,108)	(9.43)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	2,930	(106,839)	(109,799)	102.74	2,930	(106,869)	(109,799)	102.74	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	(2,937)	0	2,937	0.00	(2,937)	0	2,937	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(673,441)	1,052,867	1,726,308	163.96	(673,441)	1,052,867	1,726,308	163.96	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	103,033	103,033	0	0.00	103,033	103,033	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)	(570,415)	1,049,031	1,619,446	154.38	(570,415)	1,049,031	1,619,446	154.38	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(673,441)	1,052,867	1,726,308	163.96					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(567,478)	1,049,031	1,616,509	154.10					
14 TOTAL (12+13)	(1,240,919)	2,101,898	3,342,817	159.04					
15 AVERAGE (50% OF 14)	(620,459)	1,050,949	1,671,408	159.04					
16 INTEREST RATE - FIRST DAY OF MONTH	5.7400%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.6200%	0.0000%	---	---					
18 TOTAL (16+17)	11.3600%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.6800%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.473%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	(2,937)	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.

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: APRIL 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								
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43								
	TOTAL		13,344	12,961	400,400	388,995		
					WEIGHTED AVERAGE		\$1.8007	\$1.8535

NOTES

GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT
THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY FLOW PER DAY IS REPRESENTED BY
THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU CITYGATE PRICES
ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION

		FOR THE PERIOD OF:				PERIOD TO DATE			
		CURRENT MONTH:		APRIL 1997		APRIL 1997		MARCH 1998	
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	859,948	923,850	63,902	6.92	859,948	923,850	63,902	6.92
OUTDOOR LIGHTING	(21)	198	210	12	5.61	198	210	12	5.61
RESIDENTIAL	(31)	741,381	892,200	150,819	16.90	741,381	892,200	150,819	16.90
LARGE VOLUME	(51)	1,969,568	1,890,260	(79,308)	(4.20)	1,969,568	1,890,260	(79,308)	(4.20)
OTHER	(81)	8,359	12,470	4,111	32.97	8,359	12,470	4,111	32.97
TOTAL FIRM		3,579,454	3,718,990	139,536	3.75	3,579,454	3,718,990	139,536	3.75
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	357,527	370,910	13,383	3.61	357,527	370,910	13,383	3.61
INTERRUPTIBLE TRANSPORT	(92)	24,908	26,510	1,602	6.04	24,908	26,510	1,602	6.04
LARGE VOLUME INTERRUPTIBLE	(93)	1,817,132	1,800,000	(17,132)	(0.95)	1,817,132	1,800,000	(17,132)	(0.95)
OFF SYSTEM SALES SERVICE	(95)	199,250	0	(199,250)	0.00	199,250	0	(199,250)	0.00
TOTAL INTERRUPTIBLE		2,398,817	2,197,420	(201,397)	(9.17)	2,398,817	2,197,420	(201,397)	(9.17)
TOTAL THERM SALES		5,978,271	5,916,410	(61,861)	(1.05)	5,978,271	5,916,410	(61,861)	(1.05)
NUMBER OF CUSTOMERS (FIRM)									
		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,600	2,474	(126)	(5.09)	2,600	2,474	(126)	(5.09)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,741	31,499	(242)	(0.77)	31,741	31,499	(242)	(0.77)
LARGE VOLUME	(51)	911	902	(9)	(1.00)	911	902	(9)	(1.00)
OTHER	(81)	438	424	(14)	(3.30)	438	424	(14)	(3.30)
TOTAL FIRM		35,690	35,299	(391)	(1.11)	35,690	35,299	(391)	(1.11)
NUMBER OF CUSTOMERS (INTERRUPTIBLE)									
		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
INTERRUPTIBLE	(61)	13	13	0	0.00	13	13	0	0.00
INTERRUPTIBLE TRANSPORT	(92)	1	1	0	0.00	1	1	0	0.00
LARGE VOLUME INTERRUPTIBLE	(93)	1	1	0	0.00	1	1	0	0.00
OFF SYSTEM SALES SERVICE	(95)	1	0	(1)	0.00	1	0	(1)	0.00
TOTAL INTERRUPTIBLE		16	15	(1)	(6.67)	16	15	(1)	(6.67)
TOTAL CUSTOMERS		35,706	35,314	(392)	(1.11)	35,706	35,314	(392)	(1.11)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	331	373	42	11.26	331	373	42	11.26
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	23	28	5	17.86	23	28	5	17.86
LARGE VOLUME	(51)	2,162	2,096	(66)	(3.15)	2,162	2,096	(66)	(3.15)
OTHER	(81)	19	29	10	34.48	19	29	10	34.48
INTERRUPTIBLE	(61)	27,502	28,532	1,030	3.61	27,502	28,532	1,030	3.61
INTERRUPTIBLE TRANSPORT	(92)	24,908	26,510	1,602	6.04	24,908	26,510	1,602	6.04
LARGE VOLUME INTERRUPTIBLE	(93)	1,817,132	1,800,000	(17,132)	(0.95)	1,817,132	1,800,000	(17,132)	(0.95)
OFF SYSTEM SALES SERVICE	(95)	199,250	0	(199,250)	0.00	199,250	0	(199,250)	0.00

ACTUAL FOR THE PERIOD OF

APRIL 1997 Through MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____ * AVERAGE BTU CONTENT CCF PURCHASED	1.0487											
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	0	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED _____ * AVERAGE BTU CONTENT CCF PURCHASED	1.0471											
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	1.07	0	0	0	0	0	0	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An INCO/SOAT Affiliate

DATE: 05/20/87 Page 1
 CILE: 0570797
 TRUCKING NO: 8715
 TRUCKING BILL: 877,743.76
 CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 1515 JACKSONWAY
 POST OFFICE BOX 3785
 WEST PALM BEACH, FL 33402-3785
 PLEASE REFER TO THIS INVOICE NO. IN YOUR RESPONSE
 and wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 Nations Bank, Callas, FL
 Account #
 ABA

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT AUSA GIAMBONE
 TYPE: FIRM TRANSPORTATION CLASS NO: 8374427 AT (712)833-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCE LIST

PCI NO	RECEIPTS	CON NO	CELL (MILES)	CON NO	PROG MONTH	IC	AC	RATE	TOCHARGE	DISC	RT	VOLUMES	AMOUNT
	Usage Charge		26103	3134	04/87	A	COM	0.0312	0.0325		0.0627	17,400	\$789.88
	Usage Charge		26104	2881	04/87	A	COM	0.0312	0.0325		0.0627	17,840	\$605.17
	Usage Charge		26105	3158	04/87	A	COM	0.0312	0.0325		0.0627	9,500	\$605.15
	Usage Charge		26106	28456	04/87	A	COM	0.0312	0.0325		0.0627	112,094	\$7,141.39
	Usage Charge		26107	319	04/87	A	COM	0.0312	0.0325		0.0627	11,900	\$748.03
	Usage Charge		26108	3187	04/87	A	COM	0.0312	0.0325		0.0627	8,800	\$421.76
	Usage Charge		26109	3195	04/87	A	COM	0.0312	0.0325		0.0627	14,200	\$904.54
	Usage Charge		26110	3277	04/87	A	COM	0.0312	0.0325		0.0627	600	\$19.77
	Usage Charge		26217	3211	04/87	A	COM	0.0312	0.0325		0.0627	19,875	\$1,264.27
TOTAL FOR CONTRACT 5009 FOR MONTH 04/87:												200,059	\$12,747.16

TOTAL FOR CONTRACT 5009 FOR MONTH 04/87:
 *** END OF INVOICE 28816 ***

3-26-88/10-11

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENHANCED AFFILIATE

DATE: 05/20/85
 CUE: 05/20/85
 TRUCK NO: 8345
 TOTAL AMOUNT DUE: \$7,848.85

Page: _____

PLEASE RETURN THIS INVOICE NO. BY YOUR RETURNED MAIL TO THE ADDRESS BELOW.
 Add wire to:
 Wire Transfer:
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account # _____
 ABA _____

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 4575 N.W. 82ND ST
 POST OFFICE BOX 3389
 MIAMI PALM BEACH, FL 33402-3394

CUSTOMER NO: 4084
 CLASS NO: 832442

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT: 1674
 PLEASE CONTACT LAURA GIMBROW
 AT (713)851-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CHECK LIST

PCI NO	RECEIPTS	DRN NO	CELL/BILLS	Can No	PAGE	MONTH	IC	AC	RATE	PERCENTAGE	UNIT	RATE	VOLUMES
	Usage Charge		16103	3194	04/87	A	COM	U	0.144	(0.0025)		0.8119	24,000
	Usage Charge		16104	2885	04/87	A	COM	U	0.144	(0.0025)		0.8119	17,150
	Usage Charge		16105	3198	04/87	A	COM	U	0.144	(0.0025)		0.8119	38,000
	Usage Charge		16106	28458	04/87	A	COM	U	0.144	(0.0025)		0.8119	44,960
	Usage Charge		16107	318	04/87	A	COM	U	0.144	(0.0025)		0.8119	42,000
	Usage Charge		16108	3183	04/87	A	COM	U	0.144	(0.0025)		0.8119	24,000
	Usage Charge		16109	3185	04/87	A	COM	U	0.144	(0.0025)		0.8119	49,500
	Usage Charge		16110	3282	04/87	A	COM	U	0.144	(0.0025)		0.8119	24,200
	Usage Charge		16111	328	04/87	A	COM	U	0.144	(0.0025)		0.8119	18,000
	Usage Charge		16112	3273	04/87	A	COM	U	0.144	(0.0025)		0.8119	28,400

TOTAL FOR CONTRACT 1674 FOR MONTH OF 04/87: 308,790

*** END OF INVOICE 16845 ***

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



04/15/97

0026864 50

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EMSAJ

PG 1 OF 1

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

VENDOR NO. 4084
 REMITTANCE STATEMENT



VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
3704000092	04/14/97	16583		15,549.92	0.00	15,549.92
			3/97 SHIPPED REFUND 12/95 - 5/96			
						TOTAL 15,549.92

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN X5832 EB 3922B FOR PICKUP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000876 ATTACHED BELOW



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

22-29 No. 0625000876
 311
 04/15/97

PAY TO THE ORDER OF
 FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMANN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

SSSSSSSSSS15,549.92
 NOT VALID AFTER 90 DAYS

Fifteen Thousand Five Hundred Forty Nine and 92/100 Dollars

William S. Sadler
 AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENN'S WAY, NEW CASTLE, DE 19720

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



04/15/97

0026864 SO T 8072 33402 EMSA3 PG 1 OF 1

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



VENDOR NO. 4084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
3704000092	04/14/97	16583		15,549.92	0.00	15,549.92
			3/97 SHIPPED REFUND 12/95 - 5/96			
						TOTAL 15,549.92

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN X5832 EB 3922B FOR PICKUP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000676 ATTACHED BELOW



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

311 No. 0625000676
 04/15/97

PAY TO THE ORDER OF
 FLORIDA PUBLIC UTILITIES CO
 ATTN: MARC SCHNEIDERMAN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL
 33402-3395

SSSSSSSSSS15,549.92
 NOT VALID AFTER 90 DAYS

Fifteen Thousand Five Hundred Forty Nine and 92/100 Dollars

William S. ...
 AUTHORIZED SIGNATURE

CITIBANK DELAWARE, A SUBSIDIARY OF CITICORP
 ONE PENN'S WAY, NEW CASTLE, DE 19720