

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	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)	1,402,926	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	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	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)

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED 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)	1,402,926	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	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	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)

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OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998**

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN 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	(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)	1,402,926	1,391,617	11,309	0.81	1,402,926	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)	

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		APRIL 1997		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	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	1,387,781	(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	0.00	(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	(106,869)	(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	* If line 5 is a refund add to line 4 If line 5 is a collection ()subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(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	---	---				

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up. In the ninth month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the eighth month on the most recently filed Schedule E-2. The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.
- (2) For the current period, interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months nine to twelve should be eight months actual plus four months estimated. Should agree to Schedule E-2.

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
APRIL 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	APR 97	LG&E	SYS SUPPLY	N/A	1,455,980	199,250	1,655,230	308,860.20	N/A	N/A	INCL. IN COST	18.66
2	APR 97	AMOCO	SYS SUPPLY	N/A	1,689,480	0	1,689,480	309,875.76	N/A	N/A	INCL. IN COST	18.34
3	APR 97	VASTAR	SYS SUPPLY	N/A	334,270	0	334,270	67,662.00	N/A	N/A	INCL. IN COST	20.24
4	APR 97	UNOCAL	SYS SUPPLY	N/A	95,200	0	95,200	17,248.00	N/A	N/A	INCL. IN COST	18.12
5	APR 97	NORAM	SYS SUPPLY	N/A	95,200	0	95,200	17,346.00	N/A	N/A	INCL. IN COST	18.22
6	APR 97	CNG	SYS SUPPLY	N/A	N/A	N/A	N/A	25,548.54	N/A	N/A	INCL. IN COST	N/A
7	APR 97	ENCRON	SYS SUPPLY	N/A	N/A	N/A	N/A	(15,549.92)	N/A	N/A	INCL. IN COST	N/A
TOTAL					3,670,130	199,250	3,869,380	730,990.58	0	0	0	18.89

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	AMOCO	6489	805	782	24,150	23,460	\$1.7575	\$1.8092
2	LG&E	7995	2,587	2,513	77,610	75,390	\$1.8250	\$1.8787
3	AMOCO	7995	1,150	1,117	34,500	33,510	\$1.8275	\$1.8815
4	AMOCO	23703	1,304	1,268	39,120	38,040	\$1.7575	\$1.8074
5	VASTAR	25809	140	136	4,200	4,081	\$1.7400	\$1.7907
6	LG&E	25809	2,013	1,956	60,390	58,680	\$1.7550	\$1.8061
7	AMOCO	25809	191	185	5,730	5,558	\$1.7575	\$1.8119
8	VASTAR	25809	100	97	3,000	2,916	\$1.8700	\$1.9239
9	VASTAR	25809	53	52	1,600	1,554	\$1.9300	\$1.9871
10	VASTAR	25809	160	155	4,800	4,662	\$1.9400	\$1.9974
11	VASTAR	25809	107	104	3,200	3,108	\$1.9450	\$2.0026
12	VASTAR	25809	53	52	1,600	1,554	\$1.9500	\$2.0077
13	VASTAR	25809	33	32	1,000	972	\$1.9650	\$2.0216
14	VASTAR	25809	33	32	1,000	972	\$1.9800	\$2.0370
15	VASTAR	25809	33	32	1,000	972	\$1.9850	\$2.0422
16	VASTAR	25809	33	32	1,000	972	\$2.0200	\$2.0782
17	VASTAR	25809	33	32	1,000	972	\$2.0350	\$2.0936
18	VASTAR	25809	33	32	1,000	972	\$2.0450	\$2.1039
19	VASTAR	25809	33	32	1,000	972	\$2.0500	\$2.1091
20	VASTAR	25809	33	32	1,000	972	\$2.0700	\$2.1296
21	VASTAR	25809	100	97	3,000	2,916	\$2.0750	\$2.1348
22	VASTAR	25809	33	32	1,000	972	\$2.0850	\$2.1451
23	VASTAR	25809	100	97	3,000	2,916	\$2.1100	\$2.1708
24	VASTAR	25809	33	32	1,000	972	\$2.2100	\$2.2737
25	NORAM	71287	327	317	9,800	9,520	\$1.7700	\$1.8221
26	AMOCO	157738	2,300	2,234	69,000	67,020	\$1.7775	\$1.8300
27	AMOCO	157738	47	45	1,400	1,360	\$2.0800	\$2.1412
28	UNOCAL	157742	327	317	9,800	9,520	\$1.7600	\$1.8118
29	LG&E	157742	1,150	1,117	34,500	33,510	\$1.7750	\$1.8274
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
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: APRIL 1997 Through MARCH 1998

		CURRENT MONTH: APRIL 1997				PERIOD TO DATE			
		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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0467											
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	0	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0471											
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 x PRESSURE CORRECTION FACTOR	1.07	0	0	0	0	0	0	0	0	0	0	0

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	0.228
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	AMOCO	22510	16	309,875.76	0.00	0.00	0.00	309,875.76	0.00	0.00
8	LG&E	199704-I-00169	17	308,860.20	0.00	0.00	0.00	308,860.20	0.00	0.00
9	VASTAR	199704-I-0136	18	67,662.00	0.00	0.00	0.00	67,662.00	0.00	0.00
10	UNOCAL	199704-I-0037	19	17,248.00	0.00	0.00	0.00	17,248.00	0.00	0.00
11	NORAM	47035130	20	17,346.00	0.00	0.00	0.00	17,346.00	0.00	0.00
12	CNG	FGT-REVISION	21	25,548.54	0.00	0.00	0.00	25,548.54	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

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

DATE: 04/30/97
 DUE: 05/18/97
 INVOICE NO: 16698
 TOTAL AMOUNT DUE: \$258,511.64

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

Please reference this invoice no. on your remittance
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Dallas, TX
 Account # 3750154511
 ABA # 111000012

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO.: 4084 PLEASE CONTACT LAURA GIMBEROMY
 TYPE: FIRM TRANSPORTATION DUNS NO: 6928427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

EXCESSIVE POI NO.	DRM NO.	DELIVERIES		PROD MONTH	TC	FC	RATES			VOLUMES		
		POI NO.	DRM NO.				BASE	SURCHARGES	DISC	WET	BTM DRY	AMOUNT
				04/97	A	RES	0.8072	0.0085		0.8157	316.920	\$258,511.64
RESERVATION CHARGE											316.920	\$258,511.64
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/97.											316.920	\$258,511.64

*** END OF INVOICE 16698 ***

00707 P 0707 CT 0010 000 CT

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

DATE	05/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	05/20/97		
INVOICE NO.	16955		
TOTAL AMOUNT DUE	(\$131.03)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT GEORGI ANUEZ
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 6924427 AT (713)853-9999 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
No Notice					04/97	A	COM	0.0312	0.0325		0.0637	(2.057)	(\$131.03)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 04/97.												(2.057)	(\$131.03)
*** END OF INVOICE 16955 ***													

13

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

DATE	05/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # 3750354511 ABA # 111000012
DUE	05/20/97		
INVOICE NO.	16945		
TOTAL AMOUNT DUE	\$3,644.85		

CONTRACT:	3624	SHIPPER:	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO:	4084	PLEASE CONTACT LAURA GIAMBRONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	FIRM TRANSPORTATION	DUNS NO:	6924427	

POI NO.	RECEIPTS DRN No.	DELIVERIES		PROD MONTH	IC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
Usage Charge		16103	3154	04/97	A	COM	0.0144	(0.0025)		0.0119	24,000	\$285.60
Usage Charge		16104	28645	04/97	A	COM	0.0144	(0.0025)		0.0119	17,130	\$203.85
Usage Charge		16105	3158	04/97	A	COM	0.0144	(0.0025)		0.0119	36,000	\$428.40
Usage Charge		16106	28456	04/97	A	COM	0.0144	(0.0025)		0.0119	44,960	\$535.02
Usage Charge		16107	3161	04/97	A	COM	0.0144	(0.0025)		0.0119	42,000	\$499.80
Usage Charge		16108	3163	04/97	A	COM	0.0144	(0.0025)		0.0119	24,000	\$285.60
Usage Charge		16109	3165	04/97	A	COM	0.0144	(0.0025)		0.0119	49,500	\$589.05
Usage Charge		16156	3262	04/97	A	COM	0.0144	(0.0025)		0.0119	24,300	\$289.17
Usage Charge		16157	3261	04/97	A	COM	0.0144	(0.0025)		0.0119	18,000	\$214.20
Usage Charge		16158	3277	04/97	A	COM	0.0144	(0.0025)		0.0119	26,400	\$314.16
TOTAL FOR CONTRACT 3624 FOR MONTH OF 04/97.											306,290	\$3,644.85 ✓

*** END OF INVOICE 16945 ***

14

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



04/15/97

0026864 SD 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 SHIPPER 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

62-20
 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 60 DAYS

Fifteen Thousand Five Hundred Forty Nine and 92/100 Dollars

William S. Hadlira
 AUTHORIZED SIGNATURE

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

⑈0625000676⑈ ⑆031100209⑆ 39110485⑈

NATURAL GAS SALES INVOICE



Amoco Energy
Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCOUNT
CHASE MANHATTAN BANK, NY
ACCT NO. 910-2-548097 ABA# 021000021
NEW YORK, NY, 10081-6000

ATTN: TREASURER - FPUC K# NG-88
FLORIDA PUBLIC UTILITIES
P O BOX 3395
WEST PALM BEACH, FL, 33402-3395

INVOICE NUMBER 022510
INVOICE DATE 05-09-1997
CONTRACT 157115
DELIVERY MONTH 04/1997

Payment Due: 25TH DAY OF MONTH
Please include Amoco's invoice number on all remittances.

Natural gas delivered during 04/97. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI CONTRACT 178051	020022	5,730	1.75750	10,070.48
FGT ZONE 1 POOL (STA 7)	048630	24,150	1.75750	42,443.63
FGT/NGPL/JEFFERSON MARKET	076337	39,120	1.75750	68,753.40
FGT STATION 8 POOL POINT	059380	34,500	1.82750	63,048.75
FGT FAIRWAY FLD	070036	69,000	1.77750	122,647.50
FGT FAIRWAY FLD	070036	1,400	2.08000	2,912.00
TOTAL AMOUNT DUE				309,875.76

If you have any questions, please contact Barbara Hollins at
(281) 366-5410 or send a facsimile to (281) 366-5313. When remitting
an amount different than the total amount billed, please fax the
appropriate support to document your change.

For Amoco use only: 1300100001054-00A981603-14187601,022510,050997

LG&E Natural Marketing Inc.
 Dept. CH 10599
 Palatine, IL 60055-0599

Statement Date:
 May 07, 1997

Production Month:
 April 1997

Company Number:

Florida Public Utilities Company
 Attn: Mgr of Engineering & Gas Supply
 401 S. Dixie Highway
 P. O. Box 3395
 W. Palm Beach, FL 33402-3395
 Fax: (561)838-1713

Invoice

199704-I-00169

LG&E Natural Marketing Inc.

Title Transfer Contract: S-FLAPUBUTILCO-T-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	611	FGT MOPS REFUGIO SNG	Nom	60,390	60,390	\$1.7550	\$105,984.45
FGT	25412	ZONE 2 POOLING PT.	Nom	77,610	77,610	\$1.8250	\$141,638.25
FGT	62137	DIGS-MOBILE BAY LATE	Nom	34,500	34,500	\$1.7750	\$61,237.50

Totals 172,500 \$308,860.20

Recap:

Commodity Total \$308,860.20
 Net Amount Due \$308,860.20

Payment Due By: 05/20/97

(* = Average Price is rounded)

Please Wire Transactions To:
 Mellon Bank
 Philadelphia, PA
 Account # 2-927-937
 BAA 031000037

Please Send Invoices To:
 Attn: Gas Accounting
 P.O. Box 569550
 Dallas, TX 75356-9550

Please Remit Check To:
 LG&E Natural Marketing I.
 Dept. CH 10599
 Palatine, IL 60055-0599

Please Send Correspondence To:
 Attn: Gas Accounting
 PO Box 569550
 Dallas, TX 75356-9550
 Phone: (214)640-6800
 Fax: (214) 640-6938

Copies Sent To:

MAY 9 1997 11:37PM VASTAR GAS
Vastar Gas Marketing, Inc.
 P. O. Box 201024
 Houston, TX 77216-1024

NO. 9647

Statement Date:
 May 09, 1997

Production Month:
 April 1997

Company Number:
 N000057868

Invoice

199704-I-0136

Florida Public Utilities Company

Attn: Chris Snyder
 P. O. Box 3395
 West Palm Beach, FL 33402-3395
 Fax: (561)838-1713

Vastar Gas Marketing, Inc.

Title Transfer Contract: S-FPU-S-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	0000611	MOPS FGT NNG	Nom	4,200	4,200	\$1.7400	\$7,308.00
FGT	0000611	MOPS FGT NNG	Nom	30,200	30,200	\$1.9915	\$60,144.00
						1.9985	60,354.00
				Totals	34,400		\$67,452.00
							67,662.00
				Recap:			67,662.00
				Commodity Total			\$67,452.00
				Net Amount Due			\$67,452.00

(* - Average Price is rounded)

Payment Due By: 05/25/97

\$67,662.00

For Questions Please Contact:

Toni Frisina @ (281) 584-3992

63 Please Wire Transactions To:
 64 Citibank N.A.
 65 New York, NY
 66 Account # 40553611
 67 ABA# 021000089

68 Please Send Invoices To:
 69 P. O. Box 219272
 70 Houston, TX 77218

71 Please Remit Check To:
 72 Vastar Gas Marketing, Inc.
 73 P. O. Box 201024
 74 Houston, TX 77216-1024

75 Please Send Correspondence To:
 76 P. O. Box 219272
 77 Houston, TX 77218
 78 Phone: (281) 584-3900
 79 Fax: (281) 584-3901

80 Copies Sent To:

May 12, 1997 9:29AM Cal UNOCAL GAS
 Attn: G. Department
 P.O. Box 841055
 Dallas, TX 75284-1055

No. 2709 F. 1 2
 Statement Date:
 May 09, 1997

Production Month:
 April 1997

Company Number:

FLORIDA PUBLIC UTILITIES
 Attn: Christopher M. Synder
 P.O. Box 3395
 West Palm Beach, FL 33402-3395
 Fax: (407)838-1713

Invoice
 199704-I-0037

Union Oil Company of California

Title Transfer Contract: S-FPU-S-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	62137	DIGS/FGT Interconnect	Act	9,800	9,800	\$1.7600	\$17,248.00

Totals 9,800 \$17,248.00

Recap:

Commodity Total \$17,248.00

Net Amount Due \$17,248.00

Payment Due By: 05/25/97

(* = Average Price is rounded)

Questions concerning this invoice?

Please call: Valliery Brumley
 (281) 287-7523

Please Wire Transactions To:
 The Northern Trust Company
 Chicago, IL
 Account # 247731
 ABA# 071000152
 Location Code in Reference or 1st Text
 Field - 0224001

Please Send Invoices To:

Please Remit Check:
 Union Oil Company
 Attn: Gas Department
 P.O. Box 841055
 Dallas, TX 75284

Page

Post-It* Fax Note	7671	Date	5/12/97	# of pages	1
To	Chris Snyder	From	Valliery Brumley		
Co./Dept.		Co.			
Phone #		Phone #	281-287-7523		
Fax #	561-838-1713	Fax #	281-287-7327		

NORAM Energy Services, Inc.

P.O. Box 200631
Dallas, TX 75220-0631

A NORAM ENERGY COMPANY

FLORIDA PUBLIC UTILITIES CO.
P.O. BOX 3395
401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH FL 33402-3395

Contract No: 1762-NSI-0001
Invoice No: 04-7035130
Invoice Date: 5/12/97
Due Date: 5/25/97
Page: 1

Billing for gas delivered as follows:

Location: FLORIDA GAS TRANSMISSION COMPANY - PETRO HUNT PLANT - Meter: 57143 - St: FL

Month	Act/Nom	MMBtu	Rate	Amount
199704	Nom	9,800	17.0966	167,540.00 - 17,346.00
	Amount Due	9,800	17.7700	173,460.00 - 17,346.00
	Total Amount Due	9,800		<u>156,114.00</u> - 17,346.00

Remit by wire to - Wells Fargo Bank
San Francisco, California
ABA No. 121 000 248
Noram Energy Services, Inc.
Account No. 415 974 8185

If you have any questions please contact Penny Featherston at (999) 8- or fax () -

**CNG Producing
Company**

A **CNG** COMPANY

CNG Tower
1450 Poydras Street
New Orleans, LA 70112-6000
(504) 593-7000


INVOICE NUMBER: FGT-REVISION

PURCHASER NUMBER:

INVOICE DATE: 03/20/97

PAYMENT DUE DATE: 03/30/97

Florida Public Utilities Company
Attn: Christopher M. Snyder
P. O. Box 3395
West Palm Beach, Florida 33402-3395

INQUIRIES: SANDRA CAVALLINO
APPROVED BY: RAY OALMANN 

MO	YR	DESCRIPTION	PIPELINE	VOLUME	RATE	AMOUNT
To invoice you per FGT/Transco correction:						
08	93	Enron Sabine Pass Plant - Actual		140,133	2.19	306,891.27
08	93	Enron Sabine Pass Plant - Payment		(128,467)	2.19	(281,342.73)
TOTAL DUE CNGP				<u>11,666</u>		<u>\$25,548.54</u>

Please reference the invoice number with your remittance to insure that your payment is properly applied.
Interest will be assessed on late payments per contract provisions. When paying by wire transfer, please
fax supporting documentation to Financial Services at (504) 593-7330.

REMITTANCE BY WIRE:

CNG Producing Company
Chase Manhattan Bank, N. A.
New York, NY 10081
ABA # 021-000-021
ACCOUNT # 910-1-450253