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June 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
2. An envelope containing a copy of the material considered "Confidential."

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

WBW/r1
cc: All Parties of Record

Tr 10-3x2

DOCUMENT NUMBER - DATE

06221 JUN 20 5

EPSC - ELECTRICITY DELIVERY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

1. FPU's PGA filing for the month of May 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 May 1997.

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

06221 JUN 20 97

FPSC-REGULATORY 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 May 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of May 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 June, 1997 to:

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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 May 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-12	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3)
A-3	6	1-14	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	1-25	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 May 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	16-20	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.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of May 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	21	1-80	ALL	4

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

**COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF:**

	CURRENT MONTH:		MAY 1997		PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	7,833	15,385	(7,552)	(50.39)	23,891	28,911	(5,020)	(11.22)	
2 NO NOTICE SERVICE	2,578	2,610	(32)	(1.30)	8,809	8,925	(117)	(1.31)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	743,423	1,160,917	(417,494)	(35.96)	1,474,414	2,608,985	(1,134,571)	(43.49)	
5 DEMAND	234,428	262,425	(27,997)	(10.67)	883,872	925,792	(41,920)	(4.53)	
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)	968,058	1,441,337	(453,279)	(31.45)	2,390,984	3,570,813	(1,179,829)	(33.04)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	2,322	2,595	(273)	(10.52)	5,056	6,431	(1,375)	(21.38)	
14 TOTAL THERM SALES	1,308,570	1,119,372	189,198	16.90	2,817,459	2,507,117	310,342	12.38	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,467,980	3,310,160	157,820	4.77	8,510,900	7,407,420	1,103,480	14.90	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,408,990	3,310,160	98,830	2.99	7,278,370	7,407,420	(129,050)	(1.74)	
19 DEMAND	4,010,780	4,171,980	(161,200)	(3.86)	13,783,280	10,885,980	2,897,300	26.61	
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)	3,408,990	3,310,160	98,830	2.99	7,278,370	7,407,420	(129,050)	(1.74)	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	6,179	5,950	229	3.85	11,995	13,310	(1,315)	(9.88)	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,911,179	3,304,210	2,606,969	78.90	11,889,450	7,394,110	4,495,340	60.80	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.220	0.485	(0.265)	(52.89)	0.281	0.383	(0.102)	(22.59)	
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)	21.898	35.071	(13.263)	(37.82)	20.257	35.221	(14.964)	(42.49)	
32 DEMAND (5/19)	5.845	6.290	(0.445)	(7.07)	6.413	8.504	(2.091)	(24.59)	
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)	28.984	43.543	(14.559)	(33.44)	32.851	48.203	(15.352)	(31.85)	
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)	37.579	43.813	(6.034)	(13.84)	42.151	48.317	(6.166)	(12.78)	
40 TOTAL COST OF THERM SOLD (11/27)	16.715	43.621	(26.906)	(61.68)	20.110	48.290	(28.180)	(58.36)	
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	15.698	42.604	(26.906)	(63.15)	19.093	47.273	(28.180)	(59.61)	
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.75702	42.76419	(27.007)	(63.15)	19.16479	47.45075	(28.286)	(59.61)	
45 PGA FACTOR ROUNDED TO NEAREST .001	15.757	42.764	(27.007)	(63.15)	19.165	47.451	(28.286)	(59.61)	

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:				MAY 1997				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	7,633	15,385	(7,752)	(50.39)	23,891	26,911	(3,020)	(11.22)				
2 NO NOTICE SERVICE	2,578	2,610	(34)	(1.30)	8,809	8,925	(117)	(1.31)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	743,423	1,160,917	(417,494)	(35.96)	1,474,414	2,608,968	(1,134,571)	(43.49)				
5 DEMAND	234,426	262,425	(27,999)	(10.67)	883,872	925,792	(41,920)	(4.53)				
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)	988,058	1,441,337	(453,279)	(31.45)	2,390,964	3,570,613	(1,179,629)	(33.04)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,322	2,595	(273)	(10.52)	5,056	6,431	(1,375)	(21.38)				
14 TOTAL THERM SALES	1,308,570	1,119,372	189,198	16.90	2,817,459	2,507,117	310,342	12.38				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,467,980	3,310,160	157,820	4.77	8,510,900	7,407,420	1,103,480	14.90				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,408,990	3,310,160	98,830	2.99	7,278,370	7,407,420	(129,050)	(1.74)				
19 DEMAND	4,010,780	4,171,980	(161,200)	(3.86)	13,783,280	10,885,980	2,897,300	26.81				
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)	3,408,990	3,310,160	98,830	2.99	7,278,370	7,407,420	(129,050)	(1.74)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,179	5,950	229	3.85	11,995	13,310	(1,315)	(9.88)				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,911,179	3,304,210	2,606,969	78.90	11,889,450	7,394,110	4,495,340	60.80				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.220	0.465	(0.245)	(52.69)	0.281	0.363	(0.082)	(22.59)				
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)	21.808	35.071	(13.263)	(37.82)	20.257	35.221	(14.964)	(42.49)				
32 DEMAND (5/19)	5.845	6.290	(0.445)	(7.07)	6.413	8.504	(2.091)	(24.59)				
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)	28.984	43.543	(14.559)	(33.44)	32.851	48.203	(15.352)	(31.85)				
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)	37.579	43.813	(6.034)	(13.84)	42.151	48.317	(6.166)	(12.76)				
40 TOTAL COST OF THERM SOLD (11/27)	16.715	43.621	(26.906)	(61.68)	20.111	48.290	(28.180)	(58.36)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	15.698	42.604	(26.906)	(63.15)	19.093	47.273	(28.180)	(59.51)				
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)	15.75702	42.76419	(27.007)	(63.15)	19.16479	47.45075	(28.286)	(59.61)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.757	42.764	(27.007)	(63.15)	19.165	47.451	(28.286)	(59.61)				

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				MAY 1997				PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	7,633	15,385	(7,752)	(50.39)	23,897	26,911	(3,020)	(11.22)				
2 NO NOTICE SERVICE	2,578	2,610	(34)	(1.30)	8,809	8,925	(117)	(1.31)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	743,423	1,150,917	(417,494)	(35.96)	1,474,414	2,608,985	(1,134,571)	(43.49)				
5 DEMAND	234,426	262,425	(27,999)	(10.67)	663,872	925,792	(41,920)	(4.53)				
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	(141,832)	141,832	(100.00)	0	(879,527)	879,527	(100.00)				
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	968,058	1,298,505	(311,447)	(23.97)	2,390,964	2,691,066	(300,102)	(11.15)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	2,322	2,595	(273)	(10.52)	5,056	6,431	(1,375)	(21.38)				
14 TOTAL THERM SALES	1,308,570	1,298,910	11,660	0.90	2,817,459	2,684,655	132,804	4.95				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,467,980	3,310,160	157,820	4.77	8,510,900	7,407,420	1,103,480	14.90				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,060,000	1,060,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	3,408,990	3,310,160	98,830	2.99	7,278,370	7,407,420	(129,050)	(1.74)				
19 DEMAND	4,010,780	4,171,980	(161,200)	(3.86)	13,783,280	10,885,980	2,897,300	26.61				
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)	3,408,990	3,310,160	98,830	2.99	7,278,370	7,407,420	(129,050)	(1.74)				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	6,179	5,950	229	3.85	11,995	13,310	(1,315)	(9.88)				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,911,179	3,304,210	2,606,969	78.90	11,689,450	7,394,110	4,495,340	60.80				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.220	0.465	(0.245)	(52.69)	0.281	0.363	(0.082)	(22.59)				
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)	21.808	35.071	(13.263)	(37.82)	20.257	35.221	(14.964)	(42.49)				
32 DEMAND (5/19)	5.845	6.290	(0.445)	(7.07)	6.413	8.504	(2.091)	(24.59)				
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)	28.984	39.258	(10.274)	(26.17)	32.851	36.330	(3.479)	(9.58)				
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)	37.579	43.613	(6.034)	(13.84)	42.151	48.317	(6.166)	(12.76)				
40 TOTAL COST OF THERM SOLD (11/27)	16.715	39.329	(22.614)	(57.50)	20.110	36.395	(16.285)	(44.75)				
41 TRUE-UP (E-2)	(1.017)	(1.017)	0.000	0.00	(1.017)	(1.017)	0.000	0.00				
42 TOTAL COST OF GAS (40+41)	15.698	38.312	(22.614)	(59.03)	19.093	35.378	(16.285)	(46.03)				
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	15.75702	38.45605	(22.699)	(59.03)	19.16479	35.51102	(16.346)	(46.03)				
45 PGA FACTOR ROUNDED TO NEAREST .001	15.757	38.456	(22.699)	(59.03)	19.165	35.511	(16.346)	(46.03)				

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:		MAY 1997	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,245,290	6,993.98	0.216
2 No Notice Commodity Adjustment - System Supply	(48,460)	(139.08)	0.287
3 Commodity Pipeline - Scheduled FTS - End Users	53,400	153.26	0.287
4 Commodity Pipeline - Scheduled FTS - OSSS	217,750	624.94	0.287
5 Commodity Pipeline - Scheduled PTS - End Users	0	0.00	0.000
6 Commodity Adjustments	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,467,980	7,633.10	0.220
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	3,191,240	712,544.35	22.328
18 Commodity Other - Scheduled FTS - OSSS	217,750	47,798.18	21.951
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(12,783.06)	0.000
21 Imbalance Cashout - Other Shippers	0	(4,136.78)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,408,990	743,422.69	21.808
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,739,630	229,007.77	6.124
26 Demand (Pipeline) Entitlement to End-Users	53,400	1,068.00	2.000
27 Demand (Pipeline) Entitlement to OSSS	217,750	4,350.65	1.998
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	4,010,780	234,426.42	5.845
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: MAY 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	FCT	17217	10	123,768.68	0.00	2,576.10	0.00	0.00	121,192.58	0.00
2	FGT	17207	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	17478	12	6,128.85	6,128.85	0.00	0.00	0.00	0.00	0.00
4	FGT	17467	13	1,643.33	1,643.33	0.00	0.00	0.00	0.00	0.00
5	FGT	17477	14	(139.08)	(139.08)	0.00	0.00	0.00	0.00	0.00
6	FGT	625300181	15	(12,783.06)	0.00	0.00	0.00	(12,783.06)	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				988,058.31	7,633.10	2,576.10	0.00	743,422.69	234,426.42	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		MAY 1997		PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
			AMOUNT	%			(3)	AMOUNT
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	743,423	1,160,917	417,494	35.96	1,474,414	2,608,985	1,134,571	43.49
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	244,635	138,588	(106,047)	(76.52)	916,571	82,101	(834,470)	(1,016.39)
3 TOTAL	988,058	1,299,505	311,447	23.97	2,390,984	2,691,086	300,102	11.15
4 FUEL REVENUES (NET OF REVENUE TAX)	1,308,570	1,296,910	(11,660)	(0.90)	2,817,459	2,684,655	(132,804)	(4.95)
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,133)	0	0.00	(206,066)	(206,066)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,205,537	1,193,877	(11,660)	(0.98)	2,611,393	2,478,589	(132,804)	(5.36)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	217,479	(105,628)	(323,107)	305.89	220,409	(212,497)	(432,906)	203.72
8 INTEREST PROVISION-THIS PERIOD (2) (2)	(1,917)	0	1,917	0.00	(4,854)	0	4,854	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(570,415)	1,049,031	1,619,446	154.38	(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	206,066	206,066	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)	(251,820)	1,046,436	1,298,256	124.06	(251,820)	1,046,436	1,298,256	124.06
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(570,415)	1,049,031	1,619,446	154.38				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(249,903)	1,046,436	1,296,339	123.88				
14 TOTAL (12+13)	(820,318)	2,095,467	2,915,785	139.15				
15 AVERAGE (50% OF 14)	(410,159)	1,047,734	1,457,893	139.15				
16 INTEREST RATE - FIRST DAY OF MONTH	5.6200%	0.0000%	---	---				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.6000%	0.0000%	---	---				
18 TOTAL (16+17)	11.2200%	0.0000%	---	---				
19 AVERAGE (50% OF 18)	5.6100%	0.0000%	---	---				
20 MONTHLY AVERAGE (19/12 Months)	0.468%	0.000%	---	---				
21 INTEREST PROVISION (15x20)	(1,917)	0	---	---				

* If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
MAY 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENT'S PER THERM		
								THIRD PARTY	PIPELINE					
1	APR 97		SYS SUPPLY	N/A					N/A	N/A				
2	APR 97		SYS SUPPLY	N/A					N/A	N/A				
3	APR 97		SYS SUPPLY	N/A					N/A	N/A				
4	APR 97		SYS SUPPLY	N/A					N/A	N/A				
5	APR 97		SYS SUPPLY	N/A					N/A	N/A				
6	APR 97		SYS SUPPLY	N/A					N/A	N/A				
7	APR 97		SYS SUPPLY	N/A					N/A	N/A				
8	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
9	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
10	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
11	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
12	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
13	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
14	MAY 97		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							6,861,370	417,000	7,278,370	1,474,413.27	0	0	0	20.26

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: MAY 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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31								
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34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
	TOTAL		11,556	11,171	358,300	346,304		
					WEIGHTED AVERAGE		\$2 1221	\$2 1956

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 FGTS FUEL RETENTION.

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

		CURRENT MONTH:		MAY 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	667,444	580,620	(86,824)	(14.95)	1,527,392	1,504,470	(22,922)	(1.52)
OUTDOOR LIGHTING	(21)	196	210	14	6.67	394	420	26	6.14
RESIDENTIAL	(31)	567,780	583,730	15,950	2.73	1,309,161	1,475,930	166,769	11.30
LARGE VOLUME	(51)	1,751,004	1,771,800	20,796	1.17	3,720,572	3,662,060	(58,512)	(1.60)
OTHER	(81)	8,293	8,340	47	0.56	16,652	20,810	4,158	19.98
TOTAL FIRM		2,994,717	2,944,700	(50,017)	(1.70)	6,574,171	6,663,690	89,519	1.34
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	338,950	359,510	20,560	5.72	696,477	730,420	33,943	4.65
INTERRUPTIBLE TRANSPORT	(92)	23,450	22,560	(890)	(3.95)	48,358	49,070	712	1.45
LARGE VOLUME INTERRUPTIBLE	(93)	2,336,312	1,860,000	(476,312)	(25.61)	4,153,444	3,660,000	(493,444)	(13.48)
OFF SYSTEM SALES SERVICE	(95)	217,750	0	(217,750)	0.00	417,000	0	(417,000)	0.00
TOTAL INTERRUPTIBLE		2,916,462	2,242,070	(674,392)	(30.08)	5,315,279	4,439,490	(875,789)	(19.73)
TOTAL THERM SALES		5,911,179	5,186,770	(724,409)	(13.97)	11,889,450	11,103,180	(786,270)	(7.08)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,595	2,473	(122)	(4.93)	2,598	2,474	(124)	(5.01)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,534	31,271	(263)	(0.84)	31,638	31,385	(253)	(0.81)
LARGE VOLUME	(51)	907	905	(2)	(0.22)	909	904	(5)	(0.55)
OTHER	(81)	436	426	(10)	(2.35)	437	425	(12)	(2.82)
TOTAL FIRM		35,472	35,075	(397)	(1.13)	35,582	35,188	(394)	(1.12)
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		35,488	35,090	(398)	(1.13)	35,598	35,203	(395)	(1.12)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	257	235	(22)	(9.36)	588	608	20	3.29
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	18	19	1	5.26	41	47	6	12.77
LARGE VOLUME	(51)	1,931	1,958	27	1.38	4,093	4,051	(42)	(1.04)
OTHER	(81)	19	20	1	5.00	38	49	11	22.45
INTERRUPTIBLE	(61)	26,073	27,655	1,582	5.72	53,575	56,186	2,611	4.65
INTERRUPTIBLE TRANSPORT	(92)	23,450	22,560	(890)	(3.95)	48,358	49,070	712	1.45
LARGE VOLUME INTERRUPTIBLE	(93)	2,336,312	1,860,000	(476,312)	(25.61)	4,153,444	3,660,000	(493,444)	(13.48)
OFF SYSTEM SALES SERVICE	(95)	217,750	0	(217,750)	0.00	417,000	0	(417,000)	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 / CCF PURCHASED * AVERAGE BTU CONTENT	1.0467	1.0399										
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	1.05	0	0	0	0	0	0	0	0	0	0
SANFORD & DELAND												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED / CCF PURCHASED * AVERAGE BTU CONTENT	1.0471	1.0386										
2 PRESSURE CORRECTION FACTOR												
a DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.07	1.06	0	0	0	0	0	0	0	0	0	0

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

DATE 05/31/97
 CUST 0870797
 INVOICE NO 17027
 TOTAL AMOUNT DUE \$123,768.68

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BROWN
 POST OFFICE BOX 1395
 WEST PALM BEACH, FL 33422-3395

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 PLEASE CONTACT LAURA CLARIBONE
 TYPE: FIRM TRANSPORTATION DUNE NO: 8824477 AT 1712853-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 ON CCEL LIST

POST NO	RECEIPTS	CON NO	UTILITIES	POI NO	CON NO	PRCD	IC	RC	BASE	TERMINALS	TYPE	VOLUME	AMOUNT
						MONTH						CU DRY	
						05/97	A	RES	0.4268	0.0085	0.4353	167,280	\$114,161.78
						05/97	A	RES	0.4268		0.4268	31,000	\$13,230.80
						05/97	A	NR	0.0831		0.0831	31,000	\$2,578.10
						05/97	A	TR	0.2000		0.2000	31,000	(5870.00)
						05/97	A	TR	0.2000		0.2000	31,000	(8,740.00)
						05/97	A	TR	0.2000		0.2000	31,000	(8,740.00)
						05/97	A	TR	0.2000		0.2000	31,000	(8,860.00)
						05/97	A	TR	0.2000		0.2000	31,000	(5870.00)
						05/97	A	TR	0.2000		0.2000	31,000	(5870.00)
												793,260	\$123,768.68

RES CMC FOR TEMP RELING AT LESS THAN MAX RATE
 NO NOTICE RESERVATION CHARGE
 TEMPORARY RELINQUISHMENT CREDIT - ACB CTCR 5337, AT POI 18103
 TEMPORARY RELINQUISHMENT CREDIT - ACB CTCR 5337, AT POI 18104
 TEMPORARY RELINQUISHMENT CREDIT - ACB CTCR 5337, AT POI 18105
 TEMPORARY RELINQUISHMENT CREDIT - ACB CTCR 5337, AT POI 18106
 TEMPORARY RELINQUISHMENT CREDIT - ACB CTCR 5337, AT POI 18107
 TEMPORARY RELINQUISHMENT CREDIT - ACB CTCR 5337, AT POI 18108

TOTAL FOR CONTRACT 5009 FOR MONTH OF 05/97:
 *** END OF INVOICE 17127 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 A (REG/ICRAT AFFILIATE)

Page 1

DATE 05/22/84
 CUS 2572797
 SERVICE NO 17007
 TOTAL AMOUNT DUE \$117,233.84

CUSTOMER
 FLORIDA PUBLIC UTILITIES COMPANY
 AT P.O. BOX
 6031 CIRCLE 808 7299
 4517 PALM BLVD, Ft. Lauderdale, FL 33402-2395

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

CONTRACT 3624
 CARRIER: FIRM TRANSPORTATION
 CARRIER POI NO. CAR NO.

PLEASE REFERENCE THIS INVOICE NO. TO YOUR METERING and wire to Wire Transfer Florida Gas Transmission Company, Nations Bank, Dallas, TX Account # ABA

CONTRACT 3624
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 PLEASE CONTACT LAURA GIANBRORE AT (727) 533-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 CUS NO. 6324427
 CR CODE 1.17

PGO MONTH	IC	RC	BASE	SE	RATES	DISC	NET	VOLUMES	AMOUNT
05/87	A	RES	0.6072	0003				138.818	\$117,233.84
TOTAL FOR CONTRACT 3624 FOR MONTH OF 0 17.									
... END OF INVOICE 17007 ...									

RESERVATION CHARGE

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ENERGY/SMART AFFILIATE

DATE: 05/20/97
 CUE: 05/20/97
 TRUCK NO: 11478
 TOTAL MOUNT DUE: \$5,118.85

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

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 Nations Bank, Callat. 18
 Account #
 ABA #

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 1084 PLEASE CONTACT ALBA GIAMBONE
 TYPE: FIRM TRANSPORTATION CUMS NO: 8921427 AT 7713893-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CUEC LIST

PGI NO.	RECEIPTS CAN NO.	DELIVERIES CAN NO.	SHIPPER	SHIPPER	TYPE	FIRM TRANSPORTATION	MTH	IC	BC	RATES		BT	VOLUMES CFM DAY	AMOUNT
										BASE	DISCOUNTS			
							05/97	A	COM	0.0312	(0.0025)	0.0287	24,400	\$700.28
							05/97	A	COM	0.0312	(0.0025)	0.0287	17,007	\$488.10
							05/97	A	COM	0.0312	(0.0025)	0.0287	23,800	\$683.66
							05/97	A	COM	0.0312	(0.0025)	0.0287	18,140	\$549.32
							05/97	A	COM	0.0312	(0.0025)	0.0287	22,800	\$797.86
							05/97	A	COM	0.0312	(0.0025)	0.0287	29,200	\$838.94
							05/97	A	COM	0.0312	(0.0025)	0.0287	33,800	\$979.66
							05/97	A	COM	0.0312	(0.0025)	0.0287	2,878	\$84.03
							05/97	A	COM	0.0312	(0.0025)	0.0287	2,432	\$69.60
							05/97	A	COM	0.0312	(0.0025)	0.0287	33,267	\$923.36
							05/97	A	COM	0.0312	(0.0025)	0.0287	21,775	\$624.94
												213,549	\$6,128.85	

TOTAL FOR CONTRACT: 5009 FOR MONTH OF 05/97.
 *** END OF INVOICE 17478 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 AN ERCON/SCAT AFFILIATE

DATE: 06/20/87
 CEC: 06/20/87
 INVOICE NO: 17487
 TOTAL AMOUNT DUE: \$1,883.33

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

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBONE AT (713)883-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION SUBS NO: 8924477 ON CODE LIST

PSI NO.	RECEIPTS	CON No	DELIVERIES	CON No	PRD	IC	BC	RATE	AMOUNT	DISC	NET	VOLUMES	CON No	AMOUNT
	Usage Charge		18103	3134	05/87	A	COM	0.0144	(0.0025)		0.0119	8,700		\$73.78
	Usage Charge		18104	28945	05/87	A	COM	0.0144	(0.0025)		0.0119	14,157		\$168.47
	Usage Charge		18105	3158	05/87	A	COM	0.0144	(0.0025)		0.0119	15,500		\$184.45
	Usage Charge		18106	28456	05/87	A	COM	0.0144	(0.0025)		0.0119	34,100		\$405.79
	Usage Charge		18107	3181	05/87	A	COM	0.0144	(0.0025)		0.0119	9,300		\$110.87
	Usage Charge		18108	3163	05/87	A	COM	0.0144	(0.0025)		0.0119	3,100		\$36.89
	Usage Charge		18109	3165	05/87	A	COM	0.0144	(0.0025)		0.0119	9,300		\$110.87
	Usage Charge		18156	3262	05/87	A	COM	0.0144	(0.0025)		0.0119	18,337		\$218.41
	Usage Charge		18157	3261	05/87	A	COM	0.0144	(0.0025)		0.0119	16,368		\$194.78
	Usage Charge		18158	3277	05/87	A	COM	0.0144	(0.0025)		0.0119	13,733		\$163.42
TOTAL FOR CONTRACT 3624 FOR MONTH OF 05/87:												138,095		\$1,883.33

*** END OF INVOICE 17487 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 an ENBRIDGE affiliate

DATE 06/28/87 Page 1
 CCE 06/28/87
 INVOICE NO 17477
 TOTAL AMOUNT DUE (\$139.08)

PLEASE REFER TO THIS INVOICE NO. IN YOUR REMITTANCE
 and wire to:
 Wire Transfer
 Florida Gas Transmission Company
 National Bank, Dallas, TX
 Account #
 ABA

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: JACK BECK
 POST OFFICE BOX 2385
 WEST PALM BEACH, FL 33402-2385

CONTRACT 5002 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT GEORGE AMSCZ
 TYPE DELIVERED POINT OPERATOR ACCOUNT DUNS NO. 8324427 AT (713)852-8034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCE LIST

PGI NO.	RECEIPTS	CEN NO.	DELIVERIES	PGI NO.	CEN NO.	RATES	UNIT	AMOUNT					
						BASE	INTEGRAL	UNIT					
						95/87	A	CDM	0.0212	(2.0025)	0.0287	(4.844)	(5139.08)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 05/87.													
... END OF INVOICE 17477 ...													

No Notice

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

**ENRON
CORP**

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

05/30/97

PAGE 1 OF 1

VENDOR NO: 4084
REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9705000029 DIBALANCE CASE OUT	05/10/97	17143		12,783.06		12,783.06
				TOTAL		12,783.06

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN AT 5832 FOR PICK UP

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300181 ATTACHED BELOW

**ENRON
CORP**

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

No. 0625300181

05/30/97

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

*****\$12,783.06

NOT VALID AFTER 1 YEAR

Twelve thousand seven hundred eighty three and 06/100 Dollars

CITIBANK-DELAWARE

William D. Gathman

AUTHORIZED SIGNATURE

THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER - THE BACK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

**ENRON
CORP**

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

05/30/97

PAGE 1 OF 1

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				TOTAL		12,783.06

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**ENRON
CORP**

FLORIDA GAS TRANSMISSION CO
P.O. Box 1188
Houston, TX 77251-1188

No. 0625300181

05/30/97

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

*****\$12,783.06

NOT VALID AFTER 1 YEAR

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William D. Gathman

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