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August 18, 1997

FILE COPY

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

HAND DELIVERY

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 ACK \_\_\_\_\_ 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/rl

cc: All Parties of Record

RECEIVED & FILED  
AUG 18 1997  
FPC

DOCUMENT NUMBER-DATE

08342 AUG 18 97

FPC-RECORDS/REPORTING

ACK \_\_\_\_\_  
AJA \_\_\_\_\_  
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LJ \_\_\_\_\_  
LW \_\_\_\_\_  
WBW/rl \_\_\_\_\_  
cc: \_\_\_\_\_  
FPC \_\_\_\_\_  
SFP \_\_\_\_\_  
WAB \_\_\_\_\_  
DLS \_\_\_\_\_

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment ) Docket No. 970003-GU  
(PGA) True-up ) Filed: August 18, 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 July 1997. In support thereof, FPU states as follows:

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

2. FPU requests that certain information<sup>1</sup> in its PGA filing for the month of July 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

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<sup>1</sup>Schedule 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

08342 AUG 18 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 July 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of July 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 E. 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 18th day of August, 1997 to:

Robert V. Elias, Esq.  
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Tallahassee, FL 32308

By:   
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of July 1997 Schedules:

SCHEDULES	PAGE(S)	LINES	COLUMNS	RATIONALE
A-1 Supporting Detail	4A	7-18	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1, 3) (1, 3) (1, 3) (1, 3) (1, 3)
A-3	6	1-36	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	1-17	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 July 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	16,17,20,21,24&25	1-80	ALL	(3)

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

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of July 1997 Imbalances  
Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE RESOLUTION(S):	18,19,22,23,26&27	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 APRIL 1997 THROUGH MARCH 1998**

		CURRENT MONTH				JULY 1997				PERIOD TO DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE					
				AMOUNT	%			AMOUNT	%				
<b>COST OF GAS PURCHASED</b>													
1	COMMODITY (Pipeline)	7,586	10,540	(3,254)	(29.74)	39,048	52,633	(13,585)	(25.81)				
2	NO NOTICE SERVICE	2,576	2,610	(34)	(1.30)	13,878	14,061	(184)	(1.31)				
3	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4	COMMODITY (Other)	650,677	894,000	(243,323)	(27.22)	2,859,134	4,457,982	(1,598,848)	(35.86)				
5	DEMAND	233,808	260,549	(26,743)	(10.26)	1,324,666	1,438,935	(114,269)	(7.94)				
6	OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>													
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	Standard 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)	894,745	1,168,099	(273,354)	(23.40)	4,236,724	5,963,611	(1,726,887)	(28.96)				
12	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13	COMPANY USE	3,311	2,101	1,210	57.59	11,252	10,734	518	4.83				
14	TOTAL THERM SALES	1,088,583	852,916	235,667	27.63	5,201,047	4,494,093	706,954	15.73				
<b>THERMS PURCHASED</b>													
15	COMMODITY (Pipeline)	3,465,290	2,658,460	806,830	30.35	15,365,650	13,253,720	2,111,930	15.93				
16	NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00				
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18	COMMODITY (Other)	2,931,770	2,658,460	273,310	10.28	13,332,630	13,253,720	78,910	0.60				
19	DEMAND	4,010,780	3,421,780	589,000	17.21	21,675,460	17,798,160	3,876,300	21.78				
20	OTHER	0	0	0	0.00	0	0	0	0.00				
<b>LESS END-USE CONTRACT</b>													
21	COMMODITY (Pipeline)	0	0	0	0.00	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)	2,931,770	2,658,460	273,310	10.28	13,332,630	13,253,720	78,910	0.60				
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26	COMPANY USE	9,462	4,770	4,692	98.36	28,135	23,800	5,335	22.42				
27	TOTAL THERM SALES (24-26 Estimated Only)	5,953,047	2,653,690	3,299,357	124.33	23,460,975	13,229,920	10,231,055	77.33				
<b>CENTS PER THERM</b>													
28	COMMODITY (Pipeline) (1/15)	0.222	0.412	(0.190)	(46.12)	0.254	0.397	(0.143)	(36.02)				
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)	22.194	33.828	(11.434)	(34.00)	21.445	33.636	(12.191)	(36.24)				
32	DEMAND (5/19)	8.829	7.614	1.785	(23.44)	6.111	8.084	(1.973)	(24.41)				
33	OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00				
<b>LESS END-USE CONTRACT</b>													
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	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)	30.519	43.939	(13.420)	(30.54)	31.777	44.996	(13.219)	(29.38)				
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)	34.993	44.046	(9.053)	(20.55)	38.620	45.101	(6.481)	(14.37)				
40	TOTAL COST OF THERM SOLD (11/27)	15.030	44.018	(28.988)	(65.85)	18.059	45.077	(27.018)	(59.94)				
41	TRUE-UP (5-7)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00				
42	TOTAL COST OF GAS (40+41)	17.798	48.786	(28.988)	(61.96)	20.827	47.845	(27.018)	(56.47)				
43	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00				
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	17.86492	46.96192	(29.097)	(61.96)	20.90531	48.02490	(27.120)	(56.47)				
45	PGA FACTOR ROUNDED TO NEAREST .001	17.865	46.962	(29.097)	(61.96)	20.905	48.025	(27.120)	(56.47)				



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				
	JULY 1997		DIFFERENCE		JULY 1997		DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1 COMMODITY (Pipeline)	7,688	10,940	(3,254)	(29.74)	39,048	52,623	(13,585)	(25.81)	
2 NO NOTICE SERVICE	2,576	2,610	(34)	(1.30)	13,878	14,061	(184)	(1.31)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	650,677	894,000	(243,323)	(27.22)	2,859,134	4,457,982	(1,598,848)	(35.86)	
5 DEMAND	233,806	260,549	(26,743)	(10.28)	1,324,666	1,438,935	(114,269)	(7.94)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
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)	894,745	1,168,099	(273,354)	(23.40)	4,236,724	5,963,611	(1,726,887)	(28.96)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,311	2,101	1,210	57.59	11,252	10,734	518	4.83	
14 TOTAL THERM SALES	1,088,583	852,916	235,667	27.63	5,201,047	4,494,093	706,954	15.73	
<b>THERMS PURCHASED</b>									
15 COMMODITY (Pipeline)	3,465,260	2,658,460	806,800	30.35	15,365,650	13,253,720	2,111,930	15.93	
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,931,770	2,658,460	273,310	10.28	13,332,630	13,253,720	78,910	0.60	
19 DEMAND	4,010,780	3,421,780	589,000	17.21	21,675,460	17,799,160	3,876,300	21.78	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
<b>LESS END-USE CONTRACT</b>									
21 COMMODITY (Pipeline)	0	0	0	0.00	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)	2,931,770	2,658,460	273,310	10.28	13,332,630	13,253,720	78,910	0.60	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	9,462	4,770	4,692	98.38	29,135	23,800	5,335	22.42	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,953,047	2,653,890	3,299,357	124.33	23,460,975	13,229,920	10,231,055	77.33	
<b>CENTS PER THERM</b>									
28 COMMODITY (Pipeline) (1/15)	0.222	0.412	(0.190)	(46.12)	0.254	0.397	(0.143)	(36.02)	
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)	22.194	33.628	(11.434)	(34.00)	21.445	33.636	(12.191)	(36.24)	
32 DEMAND (5/19)	5.829	7.614	(1.785)	(23.44)	6.111	8.084	(1.973)	(24.41)	
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	
<b>LESS END-USE CONTRACT</b>									
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	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)	30.519	43.939	(13.420)	(30.54)	31.777	44.996	(13.219)	(29.36)	
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)	34.993	44.046	(9.053)	(20.55)	38.820	45.101	(6.481)	(14.37)	
40 TOTAL COST OF THERM SOLD (11/27)	15.030	44.018	(28.988)	(68.85)	18.059	45.077	(27.018)	(59.94)	
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)	17.798	46.786	(28.988)	(61.96)	20.827	47.845	(27.018)	(56.47)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	17.86492	45.96192	(29.097)	(61.96)	20.90531	48.02490	(27.120)	(56.47)	
45 PGA FACTOR ROUNDED TO NEAREST .001	17.865	46.962	(29.097)	(61.96)	20.905	48.025	(27.120)	(56.47)	

**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	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	7,686	10,940	(3,254)	(29.74)	39,048	52,633	(13,585)	(25.81)
2 NO NOTICE SERVICE	2,578	2,610	(34)	(1.30)	13,878	14,061	(184)	(1.31)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	650,677	894,000	(243,323)	(27.22)	2,859,134	4,457,982	(1,598,848)	(35.66)
5 DEMAND	233,806	260,549	(26,743)	(10.26)	1,324,666	1,438,935	(114,269)	(7.94)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
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	(313,082)	313,082	(100.00)	0	(1,458,784)	1,458,784	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	894,745	855,017	39,728	4.65	4,236,724	4,504,827	(268,103)	(5.95)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,311	2,101	1,210	57.59	11,252	10,734	518	4.83
14 TOTAL THERM SALES	1,088,583	852,916	235,667	27.83	5,201,047	4,494,093	706,954	15.73
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline)	3,465,260	2,658,480	806,800	30.35	15,365,650	13,253,720	2,111,930	15.93
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,670,000	1,670,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,931,770	2,658,460	273,310	10.28	13,332,630	13,253,720	78,910	0.60
19 DEMAND	4,010,700	3,421,780	589,000	17.21	21,875,460	17,799,160	3,876,300	21.78
20 OTHER	0	0	0	0.00	0	0	0	0.00
<b>LESS END-USE CONTRACT</b>								
21 COMMODITY (Pipeline)	0	0	0	0.00	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)	2,931,770	2,658,460	273,310	10.28	13,332,630	13,253,720	78,910	0.60
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,462	4,770	4,692	98.38	29,135	23,800	5,335	22.42
27 TOTAL THERM SALES (24-26 Estimated Only)	5,953,047	2,653,690	3,299,357	124.33	23,460,975	13,229,920	10,231,055	77.33
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.222	0.412	(0.190)	(46.12)	0.254	0.397	(0.143)	(36.02)
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)	22.194	33.628	(11.434)	(34.00)	21.445	33.636	(12.191)	(36.24)
32 DEMAND (5/19)	5.829	7.614	(1.785)	(23.44)	8.111	8.084	(1.973)	(24.41)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<b>LESS END-USE CONTRACT</b>								
34 COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.00	0.000	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)	30.519	32.162	(1.643)	(5.11)	31.777	33.989	(2.212)	(6.51)
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)	34.993	44.046	(9.053)	(20.55)	38.620	45.101	(6.481)	(14.37)
40 TOTAL COST OF THERM SOLD (11/27)	15.030	32.220	(17.190)	(53.35)	18.059	34.050	(15.991)	(46.96)
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)	17.798	34.988	(17.190)	(49.13)	20.827	36.818	(15.991)	(43.43)
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)	17.86492	35.11955	(17.255)	(49.13)	20.90531	36.95644	(16.051)	(43.43)
45 PGA FACTOR ROUNDED TO NEAREST .001	17.865	35.120	(17.255)	(49.13)	20.905	36.956	(16.051)	(43.43)

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: JULY 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,813,660	5,816.08	0.207
2 No Notice Commodity Adjustment - System Supply	(90,380)	(259.39)	0.287
3 Commodity Pipeline - Scheduled FTS - End Users	535,480	1,536.83	0.287
4 Commodity Pipeline - Scheduled FTS - OSSS	206,500	592.66	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)	3,465,260	7,686.18	0.222
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,725,270	617,702.96	22.666
18 Commodity Other - Scheduled FTS - OSSS	206,500	45,926.23	22.240
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(2,134.86)	0.000
21 Imbalance Cashout - Other Shippers	0	(10,817.28)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,931,770	650,677.05	22.194
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,268,800	218,529.04	6.685
26 Demand (Pipeline) Entitlement to End-Users	535,480	10,709.60	2.000
27 Demand (Pipeline) Entitlement to OSSS	206,500	4,567.78	2.217
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	233,806.42	5.829
<b>OTHER</b>			
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: JULY 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	18140	10	123,148.68	0.00	2,576.10	0.00	0.00	120,572.58	0.00
2	FGT	18130	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	18381	12	6,345.38	6,345.38	0.00	0.00	0.00	0.00	0.00
4	FGT	18370	13	1,600.19	1,600.19	0.00	0.00	0.00	0.00	0.00
5	FGT	18380	14	(259.39)	(259.39)	0.00	0.00	0.00	0.00	0.00
6	FGT	6250000794	15	(2,134.86)	0.00	0.00	0.00	(2,134.86)	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			22		0.00	0.00	0.00		0.00	0.00
14			23		0.00	0.00	0.00		0.00	0.00
15			24		0.00	0.00	0.00		0.00	0.00
16			25		0.00	0.00	0.00		0.00	0.00
17			26		0.00	0.00	0.00		0.00	0.00
18			27		0.00	0.00	0.00		0.00	0.00
19										
20										
21										
22										
23										
24										
25										
<b>TOTAL</b>				<b>894,745.75</b>	<b>7,686.18</b>	<b>2,576.10</b>	<b>0.00</b>	<b>650,677.05</b>	<b>233,806.42</b>	<b>0.00</b>

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		JULY 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>TRUE-UP CALCULATION</b>									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	650,677	894,000	243,323	27.22	2,859,134	4,457,982	1,598,848	35.86	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	244,068	(38,983)	(283,051)	726.09	1,377,591	46,845	(1,330,746)	(2,840.74)	
3 TOTAL	894,745	855,017	(39,728)	(4.65)	4,236,724	4,504,827	268,103	5.95	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,088,583	852,916	(235,667)	(27.63)	5,201,047	4,494,093	(706,954)	(15.73)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(412,132)	(412,132)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	985,550	749,887	(235,667)	(31.43)	4,788,915	4,081,961	(706,954)	(17.32)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	90,805	(105,134)	(195,939)	186.37	552,191	(422,866)	(975,057)	230.58	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	881	0	(881)	0.00	(4,346)	0	4,346	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	91,817	1,044,234	952,417	91.21	(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	412,132	412,132	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)	286,536	1,042,133	755,597	72.50	286,536	1,042,133	755,597	72.50	
<b>INTEREST PROVISION</b>									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	91,817	1,044,234	952,417	91.21					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	285,655	1,042,133	756,478	72.59					
14 TOTAL (12+13)	377,472	2,086,367	1,708,895	81.91					
15 AVERAGE (50% OF 14)	188,736	1,043,184	854,448	81.91					
16 INTEREST RATE - FIRST DAY OF MONTH	5.6200%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5800%	0.0000%	---	---					
18 TOTAL (16+17)	11.2000%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.6000%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.467%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	881	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.



ACTUAL FOR THE PERIOD OF:  
PRESENT MONTH:

APRIL 1997 Through MARCH 1998  
JULY 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		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				
15	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
16	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
17	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
18	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
19	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
20	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
21	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
22	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
23	JUNE 97		SYS SUPPLY	N/A					N/A	N/A				
24	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
25	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
26	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
27	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
28	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
29	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
30	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
31	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
32	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
33	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
34	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
35	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
36	JULY 97		SYS SUPPLY	N/A					N/A	N/A				
TOTAL							12480880	851750	13332630	2859133.57	0	0	0	21.444633

## FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998  
 MONTH: JULY 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								
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41								
42								
43								
<b>TOTAL</b>			10,079	9,745	312,500	302,015		
<b>WEIGHTED AVERAGE</b>							\$2 1494	\$2 2241

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		JULY 1997		PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
<b>THERM SALES (FIRM)</b>									
GENERAL SERVICE	(11)	480,907	375,750	(105,157)	(27.99)	2,568,017	2,404,680	(163,337)	(6.79)
OUTDOOR LIGHTING	(21)	198	210	12	5.71	790	840	50	5.93
RESIDENTIAL	(31)	422,098	437,510	15,412	3.52	2,238,605	2,411,250	172,645	7.16
LARGE VOLUME	(51)	1,693,491	1,484,440	(209,051)	(14.08)	7,274,273	6,952,790	(321,483)	(4.62)
OTHER	(81)	6,431	6,980	549	7.87	30,321	35,070	4,749	13.54
<b>TOTAL FIRM</b>		<b>2,603,125</b>	<b>2,304,890</b>	<b>(298,235)</b>	<b>(12.94)</b>	<b>12,112,006</b>	<b>11,804,630</b>	<b>(307,376)</b>	<b>(2.60)</b>
<b>THERM SALES (INTERRUPTIBLE)</b>									
INTERRUPTIBLE	(61)	323,351	348,800	25,449	7.30	1,347,320	1,425,290	77,970	5.47
INTERRUPTIBLE TRANSPORT	(92)	18,567	21,070	2,503	11.88	85,833	90,390	4,557	5.04
LARGE VOLUME INTERRUPTIBLE	(93)	2,801,504	1,860,000	(941,504)	(50.82)	9,064,067	7,320,000	(1,744,067)	(23.83)
OFF SYSTEM SALES SERVICE	(95)	206,500	0	(206,500)	0.00	851,750	0	(851,750)	0.00
<b>TOTAL INTERRUPTIBLE</b>		<b>3,349,922</b>	<b>2,229,870</b>	<b>(1,120,052)</b>	<b>(50.23)</b>	<b>11,348,970</b>	<b>8,835,680</b>	<b>(2,513,290)</b>	<b>(28.44)</b>
<b>TOTAL THERM SALES</b>		<b>5,953,047</b>	<b>4,534,760</b>	<b>(1,418,287)</b>	<b>(31.28)</b>	<b>23,460,976</b>	<b>20,640,310</b>	<b>(2,820,666)</b>	<b>(13.67)</b>
<b>NUMBER OF CUSTOMERS (FIRM)</b>									
		AVG. NO. OF CUSTOMERS PERIOD TO DATE							
GENERAL SERVICE	(11)	2,610	2,373	(237)	(9.99)	2,599	2,449	(150)	(6.12)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,144	30,575	(569)	(1.86)	31,428	31,078	(350)	(1.13)
LARGE VOLUME	(51)	871	860	(11)	(1.28)	900	894	(6)	(0.67)
OTHER	(81)	435	424	(11)	(2.59)	436	425	(11)	(2.59)
<b>TOTAL FIRM</b>		<b>35,060</b>	<b>34,232</b>	<b>(828)</b>	<b>(2.42)</b>	<b>35,363</b>	<b>34,846</b>	<b>(517)</b>	<b>(1.48)</b>
<b>NUMBER OF CUSTOMERS (INTERRUPTIBLE)</b>									
		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
<b>TOTAL INTERRUPTIBLE</b>		<b>16</b>	<b>15</b>	<b>(1)</b>	<b>(6.67)</b>	<b>16</b>	<b>15</b>	<b>(1)</b>	<b>(6.67)</b>
<b>TOTAL CUSTOMERS</b>		<b>35,076</b>	<b>34,247</b>	<b>(829)</b>	<b>(2.42)</b>	<b>35,379</b>	<b>34,861</b>	<b>(518)</b>	<b>(1.49)</b>
<b>THERM USE PER CUSTOMER</b>									
GENERAL SERVICE	(11)	184	158	(26)	(16.46)	988	982	(6)	(0.61)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	14	14	0	0.00	71	78	7	8.97
LARGE VOLUME	(51)	1,944	1,726	(218)	(12.63)	8,083	7,777	(306)	(3.93)
OTHER	(81)	15	16	1	6.25	70	83	13	15.66
INTERRUPTIBLE	(61)	24,873	26,831	1,958	7.30	103,640	109,638	5,998	5.47
INTERRUPTIBLE TRANSPORT	(92)	18,567	21,070	2,503	11.88	85,833	90,390	4,557	5.04
LARGE VOLUME INTERRUPTIBLE	(93)	2,801,504	1,860,000	(941,504)	(50.82)	9,064,067	7,320,000	(1,744,067)	(23.83)
OFF SYSTEM SALES SERVICE	(95)	206,500	0	(206,500)	0.00	851,750	0	(851,750)	0.00

ACTUAL FOR THE PERIOD OF

APRIL 1997 Through MARCH 1998

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
<b>WEST PALM BEACH</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED * AVERAGE BTU CONTENT	1.0467	1.0399	1.0428	1.0454								
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	1.06	1.06	0	0	0	0	0	0	0	0
<b>SANFORD &amp; DELAND</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED CCF PURCHASED * AVERAGE BTU CONTENT	1.0471	1.0386	1.0420	1.0444								
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	1.06	1.06	0	0	0	0	0	0	0	0

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENERCON/BOAT AFFILIATE

DATE 07/31/87

ISS 08/19/87

TERMINAL NO 18-20

TERMINAL ADDRESS 3777, 71st St

**CUSTOMER**  
 FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: JACE BROWN  
 PO BOX 3195  
 WEST PALM BEACH, FL 33407-3195

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE  
 And wire to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Attention: James E. Little, Jr.  
 Account #  
 AGA #

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT AUBRA CLAMORSON AT (713)853-8775 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 RECEIPTS DAB NO TYPE FIRM TRANSPORTATION TYPE FIRM TRANSPORTATION CURS NO: D0822422 EM CODE: L157

PCI NO.	RECEIPTS DAB NO	DELIVERIES PCI NO.	CAB NO	PAGE POINTS	IC	AC	TAX	SYMBOLS	UNIT	RAT	VOLU	AMOUNT
				07/97	A	RE5	0.4768	0	0055	0.4768	787,760	\$1,141,161.76
				07/97	A	RE5	0.4768			0.4768	31,000	\$1,173.60
				07/97	A	BR8	0.0831			0.0831	31,000	\$2,576.10
				07/97	A	1RL	0.2700			0.2700	31,000	\$8,370.00
				07/97	A	1RL	0.2700			0.2700	16,700	\$4,509.00
				07/97	A	1RL	0.2700			0.2700	16,700	\$4,509.00
				07/97	A	1RL	0.2700			0.2700	19,300	\$5,208.00
				07/97	A	1RL	0.2700			0.2700	31,000	\$8,370.00
				07/97	A	1RL	0.2700			0.2700	31,000	\$8,370.00
				07/97	A	1RL	0.2700			0.2700	31,000	\$8,370.00

TOTAL FOR CONTRACT 5009 FOR MONTH OF 07/97: 787,760 \$1,141,161.76

\*\*\* END OF INVOICE 18140 \*\*\*

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

DATE: 07/31/87  
 DUE: 08/19/87  
 SERVICE NO: 18170  
 TOTAL SECURITY DUE: 1112.23 84

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY  
 TYPE: FIRM TRANSPORTATION

CONTRACT: 3624  
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY  
 CUSTOMER NO: 4004  
 PLEASE CONTACT LAURA GIMBORNE  
 AT (713)853-4725 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CDDC LIST

POI NO: RECEIPTS  
 CARR NO: DELIVERIES  
 RESERVATION CHARGE

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

PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE  
 AND WITH TO:  
 Wire Transfer:  
 National Gas Transmission Company  
 National Ave., Dallas, TX  
 Account #  
 ABA #

PRIO MONTH	IC AC	UNIT	EMERGENCY	UNIT	RT	NO. UNITS 1/1000	AMOUNT	
7/7/87	A 863	0.8077	0.0085		0.8157	78.818	\$112,232.84	
TOTAL FOR CONTRACT DATA FOR MONTH OF 07/87							78.818	\$112,232.84

... END OF INVOICE ...



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

DATE: 08/10/97  
 DDC: 08/20/97  
 TRFVICE NO: 10770  
 TOTAL INVOICED DOLLARS: 17,800.79

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

PLEASE REFER TO THIS INVOICE NO. ON YOUR REMITTANCE  
 and refer to:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Attention: Cash, Dallas, TX  
 Account # 1  
 ABA # 1

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4884 PLEASE CONTACT LAURA SJANGBORE  
 AT (713)453-4775 WITH ANY QUESTIONS REGARDING THIS INVOICE

TYPE: FIRM TRANSPORTATION DUNS NO: 0086974477 OR CDSL: 1137

PSI NO	RECEIPTS	Sub No	DELIVERIES	PSI NO.	CON NO.	DATE	IC	MC	UNIT	RATE	AMOUNT
	Stage Charge		16103		2194	07/97	A	CDM	0.0144	(0.0025)	9.0129
	Stage Charge		16104		20845	07/97	A	CDM	0.0144	(0.0025)	9.0129
	Stage Charge		16105		2158	07/97	A	CDM	0.0144	(0.0025)	14.043
	Stage Charge		16106		20456	07/97	A	CDM	0.0144	(0.0025)	15.272
	Stage Charge		16107		2161	07/97	A	CDM	0.0144	(0.0025)	24.089
	Stage Charge		16108		2183	07/97	A	CDM	0.0144	(0.0025)	10.876
	Stage Charge		16109		2185	07/97	A	CDM	0.0144	(0.0025)	3.253
	Stage Charge		16110		2202	07/97	A	CDM	0.0144	(0.0025)	10.852
	Stage Charge		16117		3261	07/97	A	CDM	0.0144	(0.0025)	16.337
	Stage Charge		16118		3277	07/97	A	CDM	0.0144	(0.0025)	16.368

TOTAL FOR CONTRACT 3624 FOR MONTH OF 07/97: 134.471

\*\*\* END OF INVOICE 18370 \*\*\*

**I N V O I C E**  
**FLORIDA GAS TRANSMISSION COMPANY**  
 An ENRON/SCANA affiliate

DATE	08/10/97	Page 1
DUK	08/10/97	
TRFIC# No.	18368	
TOTAL AMOUNT DUE	(1219.26)	

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY  
 ATTN: JACK BROWN  
 POST OFFICE BOX 3395  
 6851 PALM BEACH, FL 33487-3395

SUPPLIER: FLORIDA PUBLIC UTILITIES COMPANY  
 CUSTOMER NO. 4084  
 TYPE: DELIVERED POINT OPERATOR ACCOUNT  
 CONTRACT: 1002

RECEIPTS  
 CASH NO. DELIVERIES  
 PG. NO. CASH NO.

PLEASE REFER TO THIS INVOICE NO. ON YOUR FORTITUDE  
 AND WITH US:  
 Wire Transfer  
 Florida Gas Transmission Company  
 Nations Bank, Dallas, TX  
 Account # : : :  
 ABA

PLEASE CONTACT GEORGE AMBET  
 AT (713)851-6034 WITH ANY QUESTIONS REGARDING THIS INVOICE  
 OR CASH LIST

PROG	MONTH	IC	AC	RATE	CHARGE	DAYS	RT	VOLUMES	OTR	AMOUNT
87/97	A	COM	0.012	(0.0023)			0.0287	(9.038)		(1219.26)
TOTAL FOR CONTRACT 1002 FOR MONTH OF 8/97										
... END OF INVOICE 18368 ...										



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



05/26/97

0032853 80

T 9123 33402

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PG 1 OF 1

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

VENDOR NO: 40845  
REMITTANCE STATEMENT

VOUCHER NO	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT DEDUCT	AMOUNT	NET
70600074	04/30/97	18673		2,134.86	0.00	2,134.86
			01/08 IMBALANCE, CASH OUT			
						TOTAL 2,134.86

SPECIAL INSTRUCTIONS:  
CALL ALMA GREEN 40832 FOR PICK UP

ATTACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0020000754 ATTACHED BELOW



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

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

PAY TO THE ORDER OF

SSSSSSSSSS2,134.86

NOT VALID AFTER 10 DAYS

Two Thousand One Hundred Thirty Four and 86/100 Dollars

*William D. Hill*

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

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



06/26/97

0032853 60

T 9123 33402

ENSA3

PG 1 OF 1

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

VENDOR NO: 40845  
REMITTANCE STATEMENT

VOUCHER NO	SERVICE DATE	SERVICE NUMBER	PURCHASE ORDER	AMOUNT	
				GROSS	NET
70600013	04/30/97	18873		2,134.86	0.00
			10/00	IMBALANCE, CASH OUT	
					TOTAL 2,134.86



SPECIAL INSTRUCTIONS:  
CALL ALMA GREEN X5832 FOR PICK UP

TACH AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0026000794 ATTACHED BELOW



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

NO. 0026000794  
06/26/97

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

SSSSSSSSSS2,134.86  
NOT VALID AFTER 90 DAYS

Two Thousand One Hundred Thirty Four and 86/100 Dollars

*William D. Miller*

CITIBANK/DELAWARE, A SUBSIDIARY OF CITICORP  
ONE PENN PLAZA, NEW CASTLE, DE 19720