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September 19, 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"

ACK _____ Please acknowledge receipt of these documents by stamping the extra copy of this letter
AFA _____ "filed" and returning the same to me.

APP _____
CAF _____ Thank you for your assistance with this filing.

CMU _____
CIP _____ Sincerely,

EAT _____
LF _____
L _____

William B. Willingham
William B. Willingham

WBW/rl

cc: All Parties of Record
Trib 3sz

RECEIVED & FILED
[Signature]
FPSC BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

09541 SEP 19 97

FPSC-RECORDS/REPORTING

W: _____
OTH _____

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment) Docket No. 970003-GU
(PGA) True-up) Filed: September 19, 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 August 1997. In support thereof, FPU states as follows:

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

2. FPU requests that certain information¹ in its PGA filing for the month of August 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 to and from suppliers other than the Florida Gas Transmission Company.

DOCUMENT NUMBER-DATE
09541-SEP 1997
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 August 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of August 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 19th day of September, 1997 to:

Robert V. Elias, Esq.
W. Cochran Keating IV., Esq.
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Florida Public Service
Commission
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BY: 
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970603-GU

Justification for Confidentiality of August 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	8-11	VENDOR INVOICE, CREDIT, CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1, 3) (1, 3) (1, 3) (1, 3) (1, 3)
A-3	6	1-42	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	1-12	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 August 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	17,13&19	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 August 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	16	1-80	ALL	4
	20	13-16	A-C	4
	20	23	F-H	4
	20	25	F&H	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 1999

	CURRENT MONTH				AUGUST 1997				PERIOD TO DATE			
	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE				
				AMOUNT	%			AMOUNT	%			
1 COMMODITY (Pipeline)	6,288	10,837	(4,651)	(42.53)	45,334	63,570	(18,236)	(28.69)				
2 NO NOTICE SERVICE	2,578	2,610	(34)	(1.30)	16,454	16,671	(218)	(1.30)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	674,998	782,892	(107,894)	(13.78)	3,534,132	5,240,874	(1,706,742)	(32.57)				
5 DEMAND	232,566	261,014	(28,448)	(10.90)	1,557,232	1,699,949	(142,717)	(8.40)				
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)	916,428	1,057,453	(141,027)	(13.34)	5,153,150	7,021,064	(1,867,914)	(28.60)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,224	1,902	1,322	69.51	14,478	12,636	1,840	14.56				
14 TOTAL THERM SALES	1,007,656	842,686	164,970	19.55	6,208,703	5,336,779	871,924	16.34				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,003,000	2,657,970	345,030	12.98	18,368,650	15,911,690	2,456,960	15.44				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,921,150	2,657,970	263,180	9.00	16,253,780	15,911,690	342,090	2.15				
19 DEMAND	4,010,780	3,607,780	403,000	11.17	25,668,240	21,408,940	4,279,300	19.99				
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)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	9,316	4,780	4,536	94.90	38,451	28,580	9,871	34.54				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,630,174	2,653,190	2,976,984	112.20	29,091,149	15,883,110	13,208,039	83.16				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.208	0.411	(0.202)	(49.15)	0.247	0.400	(0.153)	(38.25)				
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)	23.107	29.455	(6.348)	(21.55)	21.743	32.937	(11.194)	(33.99)				
32 DEMAND (5/19)	5.799	7.235	(1.436)	(19.85)	6.063	7.941	(1.878)	(23.65)				
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)	31.372	39.784	(8.412)	(21.14)	31.704	44.125	(12.421)	(28.15)				
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)	34.807	39.791	(5.184)	(13.03)	37.848	44.213	(6.565)	(14.85)				
40 TOTAL COST OF THERM SOLD (11/27)	16.277	39.856	(23.579)	(59.16)	17.714	44.205	(26.491)	(59.93)				
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)	19.045	42.624	(23.579)	(55.32)	20.482	46.973	(26.491)	(56.40)				
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)	19.11661	42.78427	(23.668)	(55.32)	20.55801	47.14962	(26.591)	(56.40)				
45 PGA FACTOR ROUNDED TO NEAREST .001	19.117	42.784	(23.667)	(55.32)	20.559	47.150	(26.591)	(56.40)				

**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:				AUGUST 1997				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE					
			AMOUNT	%			AMOUNT	%				
1 COMMODITY (Pipeline)	6,386	10,937	(4,651)	(42.53)	45,334	63,570	(18,236)	(28.69)				
2 NO NOTICE SERVICE	2,576	2,610	(34)	(1.30)	16,454	16,671	(218)	(1.30)				
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
4 COMMODITY (Other)	674,998	782,892	(107,894)	(13.78)	3,534,132	5,240,874	(1,706,742)	(32.57)				
5 DEMAND	232,566	261,014	(28,448)	(10.90)	1,557,232	1,699,949	(142,717)	(8.40)				
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+(+5+6+10)-(7+8+9))	916,426	1,057,453	(141,027)	(13.34)	5,153,150	7,021,064	(1,867,914)	(28.60)				
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
13 COMPANY USE	3,224	1,902	1,322	68.51	14,476	12,636	1,840	14.56				
14 TOTAL THERM SALES	1,007,656	842,686	164,970	19.58	6,208,703	5,336,779	871,924	16.34				
THERMS PURCHASED												
15 COMMODITY (Pipeline)	3,003,000	2,657,970	345,030	12.98	18,368,650	15,911,690	2,456,960	15.44				
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00				
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00				
18 COMMODITY (Other)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15				
19 DEMAND	4,010,780	3,607,780	403,000	11.17	25,686,240	21,408,940	4,277,300	19.99				
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)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15				
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00				
26 COMPANY USE	8,316	4,780	4,536	94.90	38,451	28,580	9,871	34.54				
27 TOTAL THERM SALES (24-26 Estimated Only)	5,630,174	2,653,190	2,976,984	112.20	29,091,149	15,683,110	13,208,039	83.16				
CENTS PER THERM												
28 COMMODITY (Pipeline) (1/15)	0.209	0.411	(0.202)	(48.15)	0.247	0.400	(0.153)	(38.25)				
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)	23.107	29.455	(6.348)	(21.55)	21.743	32.937	(11.194)	(33.99)				
32 DEMAND (5/19)	5.799	7.235	(1.436)	(19.85)	6.083	7.941	(1.878)	(23.85)				
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)	31.372	39.784	(8.412)	(21.14)	31.704	44.125	(12.421)	(28.15)				
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)	34.607	39.791	(5.184)	(13.03)	37.648	44.213	(6.565)	(14.85)				
40 TOTAL COST OF THERM SOLD (11/27)	16.277	39.856	(23.579)	(59.16)	17.714	44.205	(26.491)	(59.93)				
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)	19.045	42.624	(23.579)	(55.32)	20.482	46.973	(26.491)	(56.40)				
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)	19.11681	42.78427	(23.668)	(55.32)	20.55901	47.14962	(26.591)	(56.40)				
45 PGA FACTOR ROUNDED TO NEAREST .001	19.117	42.784	(23.667)	(55.32)	20.559	47.150	(26.591)	(56.40)				

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:		AUGUST 1997		PERIOD TO DATE			
	ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE		ACTUAL	FLEXDOWN ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	6,288	0,937	(4,551)	(42.53)	45,734	63,570	(18,236)	(28.69)
2 NO NOTICE SERVICE	2,578	2,610	(34)	(1.30)	16,454	16,671	(218)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	674,998	782,892	(107,894)	(13.78)	3,534,132	5,240,874	(1,706,742)	(32.57)
5 DEMAND	232,566	261,014	(28,448)	(10.90)	1,557,232	1,699,949	(142,717)	(8.40)
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	(212,865)	212,865	(100.00)	0	(1,671,649)	1,671,649	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	918,426	844,588	71,838	8.51	5,153,150	5,349,415	(196,265)	(3.67)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,224	1,902	1,322	69.51	14,478	12,636	1,840	14.56
14 TOTAL THERM SALES	1,007,656	842,686	164,970	19.58	6,208,703	5,336,779	871,924	16.34
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,003,000	2,657,970	345,030	12.98	18,368,650	15,911,690	2,456,960	15.44
16 NO NOTICE SERVICE	310,000	310,000	0	0.00	1,980,000	1,980,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15
19 DEMAND	4,010,780	3,807,780	403,000	11.17	25,686,240	21,406,940	4,279,300	19.99
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)	2,921,150	2,657,970	263,180	9.90	16,253,780	15,911,690	342,090	2.15
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,318	4,780	4,538	94.80	36,451	28,580	9,871	34.54
27 TOTAL THERM SALES (24-26 Estimated Only)	5,630,174	2,653,190	2,976,984	112.20	29,091,149	15,883,110	13,208,039	83.16
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.411	(0.202)	(49.15)	0.247	0.400	(0.153)	(38.25)
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)	23.107	29.455	(6.348)	(21.55)	21.743	32.937	(11.194)	(33.99)
32 DEMAND (5/19)	5.799	7.235	(1.436)	(19.85)	6.083	7.941	(1.878)	(23.65)
33 OTHER (5/20)	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 (5/22)	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)	31.372	31.778	(0.404)	(1.27)	31.704	33.619	(1.915)	(5.70)
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)	34.807	39.791	(5.184)	(13.03)	37.648	44.213	(6.565)	(14.85)
40 TOTAL COST OF THERM SOLD (11/27)	16.277	31.833	(15.556)	(48.87)	17.714	33.680	(15.966)	(47.40)
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)	19.045	34.601	(15.556)	(44.96)	20.482	36.448	(15.966)	(43.80)
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)	19.11661	34.73110	(15.614)	(44.96)	20.55901	36.58504	(16.026)	(43.80)
45 PGA FACTOR ROUNDED TO NEAREST .001	19.117	34.731	(15.614)	(44.96)	20.559	36.585	(16.026)	(43.80)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

APRIL 1997 THROUGH MARCH 1998
AUGUST 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,738,050	5,526.08	0.202
2 No Notice Commodity Adjustment - System Supply	(16,550)	(47.50)	0.287
3 Commodity Pipeline - Scheduled FTS - End Users	85,000	243.95	0.287
4 Commodity Pipeline - Scheduled FTS - OSSS	196,500	563.96	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)	3,003,000	6,266.49	0.209
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	2,724,650	611,887.10	22.450
18 Commodity Other - Scheduled FTS - OSSS	196,500	43,990.05	22.387
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	20,757.11	0.000
21 Imbalance Cashout - Other Shippers	0	(1,436.60)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 Other	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,921,150	674,997.66	23.107
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,729,280	226,344.95	6.069
26 Demand (Pipeline) Entitlement to End-Users	85,000	1,700.00	2.000
27 Demand (Pipeline) Entitlement to OSSS	196,500	4,521.47	2.301
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	232,566.42	5.799
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: AUGUST 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	18659	10	121,908.68	0.00	2,576.10	0.00	0.00	119,332.58	0.00
2	FGT	18649	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	18922	12	4,682.06	4,682.06	0.00	0.00	0.00	0.00	0.00
4	FGT	18911	13	1,651.93	1,651.93	0.00	0.00	0.00	0.00	0.00
5	FGT	18921	14	(47.50)	(47.50)	0.00	0.00	0.00	0.00	0.00
6	FGT	18828	15	24,542.19	0.00	0.00	0.00	24,542.19	0.00	0.00
7	FGT	CK 625000859	16	(3,785.08)	0.00	0.00	0.00	(3,785.08)	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										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				916,426.67	6,286.49	2,576.10	0.00	674,997.66	232,566.42	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch. A-1 Line 4)	674,998	782,892	107,894	13.78	3,534,132	5,240,874	1,706,742	32.57
2 TRANSPORTATION COST (Sch. A-1 Lines 1, 3.5,6)	241,428	61,696	(179,732)	(291.32)	1,619,019	108,541	(1,510,478)	(1,391.62)
3 TOTAL	916,426	844,588	(71,838)	(8.51)	5,153,150	5,349,415	196,265	3.87
4 FUEL REVENUES (NET OF REVENUE TAX)	1,007,656	842,686	(164,970)	(19.58)	6,208,703	5,336,779	(871,924)	(16.34)
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(515,165)	(515,165)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	904,623	739,653	(164,970)	(22.30)	5,693,538	4,821,614	(871,924)	(18.08)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(11,803)	(104,935)	(93,132)	88.75	540,388	(527,801)	(1,068,189)	202.38
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,527	0	(1,527)	0.00	(2,819)	0	2,819	0.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	286,536	1,042,133	755,597	72.50	(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	515,165	515,165	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)	379,293	1,040,231	660,938	63.54	379,293	1,040,231	660,938	63.54
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	286,536	1,042,133	755,597	72.50	* 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)	377,766	1,040,231	662,465	63.68				
14 TOTAL (12+13)	664,302	2,082,364	1,418,062	68.10				
15 AVERAGE (50% OF 14)	332,151	1,041,182	709,031	68.10				
16 INTEREST RATE - FIRST DAY OF MONTH	5.5800%	0.0000%	—	—				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.4500%	0.0000%	—	—				
18 TOTAL (16+17)	11.0300%	0.0000%	—	—				
19 AVERAGE (50% OF 18)	5.5150%	0.0000%	—	—				
20 MONTHLY AVERAGE (18/12 Months)	0.460%	0.000%	—	—				
21 INTEREST PROVISION (15x20)	1,527	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
AUGUST 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER CENTS PER
								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		
37	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
38	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
39	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
40	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
41	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
42	AUG 97		SYS SUPPLY	N/A					N/A	N/A		
TOTAL					15205530	1048250	16253780	3534132	0	0	0	21.743444

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: AUGUST 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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37								
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39								
40								
41								
42								
43								
TOTAL			9,783	9,455	303,232	293,113		
WEIGHTED AVERAGE							\$2.1638	\$2.2385

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:		AUGUST 1997		PERIOD TO DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)										
GENERAL SERVICE	(11)	445,067	377,950	(67,137)	(17.76)	3,013,104	2,782,630	(230,474)	(8.28)	
OUTDOOR LIGHTING	(21)	198	210	12	5.71	988	1,050	62	5.88	
RESIDENTIAL	(31)	414,782	424,210	9,428	2.22	2,653,387	2,835,460	182,073	6.42	
LARGE VOLUME	(51)	1,571,745	1,490,710	(81,035)	(5.44)	8,846,018	8,443,500	(402,518)	(4.77)	
OTHER	(81)	6,673	6,820	147	2.16	36,994	41,690	4,696	11.69	
TOTAL FIRM		2,438,484	2,299,900	(138,584)	(6.03)	14,550,490	14,104,530	(445,960)	(3.16)	
THERM SALES (INTERRUPTIBLE)										
INTERRUPTIBLE	(61)	336,692	353,290	16,598	4.70	1,684,012	1,778,580	94,568	5.32	
INTERRUPTIBLE TRANSPORT	(92)	16,852	20,480	3,628	17.71	102,685	110,870	8,185	7.38	
LARGE VOLUME INTERRUPTIBLE	(93)	2,641,646	1,860,000	(781,646)	(42.02)	11,705,713	9,180,000	(2,525,713)	(27.51)	
OFF SYSTEM SALES SERVICE	(95)	196,500	0	(196,500)	0.00	1,048,250	0	(1,048,250)	0.00	
TOTAL INTERRUPTIBLE		3,191,690	2,233,770	(957,920)	(42.88)	14,540,660	11,069,450	(3,471,210)	(31.36)	
TOTAL THERM SALES		5,630,174	4,533,670	(1,096,504)	(24.19)	29,091,150	25,173,980	(3,917,170)	(15.56)	
NUMBER OF CUSTOMERS (FIRM)										
						AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,607	2,358	(249)	(10.56)	2,600	2,430	(170)	(7.00)	
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00	
RESIDENTIAL	(31)	31,109	30,450	(659)	(2.16)	31,364	30,953	(411)	(1.33)	
LARGE VOLUME	(51)	870	865	(5)	(0.58)	894	888	(6)	(0.68)	
OTHER	(81)	441	423	(18)	(4.26)	437	424	(13)	(3.07)	
TOTAL FIRM		35,027	34,096	(931)	(2.73)	35,295	34,695	(600)	(1.73)	
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		35,043	34,111	(932)	(2.73)	35,311	34,710	(601)	(1.73)	
THERM USE PER CUSTOMER										
GENERAL SERVICE	(11)	171	160	(11)	(6.88)	1,159	1,145	(14)	(1.22)	
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
RESIDENTIAL	(31)	13	14	1	7.14	85	92	7	7.61	
LARGE VOLUME	(51)	1,807	1,723	(84)	(4.88)	9,895	9,508	(387)	(4.07)	
OTHER	(81)	15	16	1	6.25	35	99	14	14.14	
INTERRUPTIBLE	(61)	25,899	27,176	1,277	4.70	129,539	136,814	7,275	5.32	
INTERRUPTIBLE TRANSPORT	(92)	16,852	20,480	3,628	17.71	102,685	110,870	8,185	7.38	
LARGE VOLUME INTERRUPTIBLE	(93)	2,641,646	1,860,000	(781,646)	(42.02)	11,705,713	9,180,000	(2,525,713)	(27.51)	
OFF SYSTEM SALES SERVICE	(95)	196,500	0	(196,500)	0.00	1,048,250	0	(1,048,250)	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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0467	1.0399	1.0428	1.0454	1.0462							
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	1.05	1.06	1.05	1.06	0	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} \times \text{AVERAGE BTU CONTENT}$	1.0471	1.0386	1.0420	1.0444	1.0459							
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	1.06	1.06	1.06	1.06	0	0	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
AN ENBRG/SORAT AFFILIATE

Page: _____

DATE	08/31/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33407-3395	Please reference this invoice no. on your remittance and wire to Wire Transfer Florida Gas Transmission Company National Bank, Dallas, TX Account # ABA #
CLE	09/10/97		
INVOICE NO.	18659		
TOTAL AMOUNT DUE	\$121,908.68		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBONE
 TYPE: FIRM TRANSPORTATION DURS NO: 006924427 AT (713)863-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PRGD MONTH	TC	RC	RATES			VOLUMES Cfm DAY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DISC			NET
					08/97	A	RES	0.4268	0.0085		0.4353	267,260	\$114,161.78
					08/97	A	RES	0.4268			0.4268	31,000	\$13,230.80
					08/97	A	NRN	0.0821			0.0821	31,000	\$2,576.10
					08/97	A	TRL	0.2600			0.2600	13,100	\$3,406.00
					08/97	A	TRL	0.2600			0.2600	16,200	\$4,212.00
					08/97	A	TRL	0.2600			0.2600	16,200	\$4,212.00
					08/97	A	TRL	0.2600			0.2600	19,300	\$5,018.00
					08/97	A	TRL	0.2600			0.2600	13,100	\$3,406.00
					08/97	A	TRL	0.2600			0.2600	13,100	\$3,406.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/97.											793,260	\$121,908.68	

*** END OF INVOICE 18659 ***

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

DATE	08/31/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33407-3395	
DEL	09/10/97		PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE and wire to: Wire Transfer Florida Gas Transmission Company National Bank Dallas TX Account # ABA #
INVOICE NO.	18649		
TOTAL AMOUNT DUE	\$113,233.84		

CONTRACT	3674	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO	1084	PLEASE CONTACT LAURA GIAMBERONI AT (732)853-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: FIRM TRANSPORTATION	ELRS NO	008924477	

PCI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	BC	RATES			VOLUMES	AMOUNT
	DRN NO		PCI NO	DRN NO				BASE	CHARGES	DTSC		

					08/97	A	RES	0.8072	0.0085		0.8157	138.818	\$113,233.84
					TOTAL FOR CONTRACT 3674 FOR MONTH OF 08/97.							138.818	\$113,233.84

*** END OF INVOICE 18649 ***

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

DATE	08/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33407-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer: Florida Gas Transmission Company Nations Bank, Dallas, TX Account # ABA #
DEL	08/20/97		
TRIP/CELL NO.	18922		
TOTAL AMOUNT DUE	\$4,887.08		

CONTRACT	5009	SHIPPER	FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO	4084	PLEASE CONTACT LAURA GIMBRONE AT (713)893-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE:	FIRM TRANSPORTATION	CONS NO	008924477	

RECEIPTS POI NO.	DRN No.	DELIVERIES		PROD MONTH	IC	AC	RATES				VOLUME CUM DRY	AMOUNT
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	FEET		
Usage Charge		16183	3154	08/97	A	CDM	0.0312	(0.0025)		0.0287	8.601	\$246.91
Usage Charge		16104	28645	08/97	A	CDM	0.0312	(0.0025)		0.0287	5.709	\$183.87
Usage Charge		16105	3158	08/97	A	CDM	0.0312	(0.0025)		0.0287	16.748	\$466.37
Usage Charge		16106	28456	08/97	A	CDM	0.0312	(0.0025)		0.0287	10.794	\$309.79
Usage Charge		16107	3161	08/97	A	CDM	0.0312	(0.0025)		0.0287	23.758	\$670.17
Usage Charge		16108	3163	08/97	A	CDM	0.0312	(0.0025)		0.0287	21.483	\$673.39
Usage Charge		16109	3165	08/97	A	CDM	0.0312	(0.0025)		0.0287	31.410	\$1,016.27
Usage Charge		16156	3262	08/97	A	CDM	0.0312	(0.0025)		0.0287	3.102	\$100.54
Usage Charge		16157	3261	08/97	A	CDM	0.0312	(0.0025)		0.0287	7.237	\$184.26
Usage Charge		16158	3277	08/97	A	CDM	0.0312	(0.0025)		0.0287	3.317	\$95.24
Usage Charge		16273	3214	08/97	A	CDM	0.0312	(0.0025)		0.0287	19.850	\$563.96
Usage Charge		62992	217831	08/97	A	CDM	0.0312	(0.0025)		0.0287	10.850	\$311.40
TOTAL FOR CONTRACT 5009 FOR MONTH OF 08/97.											163.137	\$4,887.08

*** END OF INVOICE 18922 ***

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

DATE	08/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BRUSH POST OFFICE BOX 3395 WEST PALM BEACH, FL 33407-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR FIRM CONTRACTS AND WIRE TO: WIRE TRANSFER: Florida Gas Transmission Company Nations Bank, Dallas, TX Account # 484 F
DUE	08/20/97		
INVOICE NO.	18911		
TOTAL AMOUNT DUE	\$1,651.93		

CONTRACT 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBROCCO AT (713)883-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST

TYPE: FIRM TRANSPORTATION DUNS NO 008924471

RECEIPTS CRN NO.	DELIVERIES POI NO.	CRN NO.	PROD MONTH	TC	AC	RATES		DISC	NET	VOLUME CUM CFT	AMOUNT
						BASE	SURCHARGES				
Usage Charge	16103	3154	08/97	A	CDM	0.0144	(0.0025)		0.0119	8.897	\$109.87
Usage Charge	16104	28645	08/97	A	CDM	0.0144	(0.0025)		0.0119	14.756	\$175.80
Usage Charge	16105	3158	08/97	A	CDM	0.0144	(0.0025)		0.0119	15.252	\$181.50
Usage Charge	16106	28456	08/97	A	CDM	0.0144	(0.0025)		0.0119	14.906	\$179.26
Usage Charge	16107	3161	08/97	A	CDM	0.0144	(0.0025)		0.0119	8.747	\$104.01
Usage Charge	16108	3163	08/97	A	CDM	0.0144	(0.0025)		0.0119	837	\$99.96
Usage Charge	16109	3165	08/97	A	CDM	0.0144	(0.0025)		0.0119	8.990	\$108.76
Usage Charge	16156	3262	08/97	A	CDM	0.0144	(0.0025)		0.0119	16.337	\$194.41
Usage Charge	16157	3261	08/97	A	CDM	0.0144	(0.0025)		0.0119	16.368	\$194.76
Usage Charge	16158	3277	08/97	A	CDM	0.0144	(0.0025)		0.0119	11.733	\$143.47
TOTAL FOR CONTRACT 3624 FOR MONTH OF 08/97.										138,818	\$1,651.93

*** END OF INVOICE 18911 ***

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

DATE	09/20/97	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 National Bank, Dallas, TX Account # ABA #
DUE	09/20/97		
INVOICE NO.	18921		
TOTAL AMOUNT DUE	(147.50)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT GEORGI ANUEZ
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924477 AT (713)853-8034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 DR CODE LIST

PCI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUPTS CUM DRY	AMOUNT	
	DRN NO		PCI NO.	DRN NO				BASE	SURCHARGES	DISC			NET
					08/97	A	CON	0.0312	(0.0025)		0.0287	11.855	(147.50)
												11.855	(147.50)

TOTAL FOR CONTRACT 5002 FOR MONTH OF 08/97.
 *** END OF INVOICE 18921 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
A ENBRG/SORAT AFFILIATE

Page 1

DATE 08/11/97
 DUE 09/10/97
 INVOICE NO 18878
 TOTAL AMOUNT DUE \$24,542.19

CUSTOMER FLORIDA PUBLIC UTILITIES COMPANY
 ATTN: MARC SCHWEIDERMANN
 POST OFFICE BOX 3395
 WEST PALM BEACH, FL 33407-3395

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

CONTRACT SHIPPER: CUSTOMER NO: 1084 PLEASE CONTACT GEORGE ANLEZ
 TYPE: CASH IN/CASH OUT (GNS NO: 00692447) AT (713)853-6034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		FACD MONTH	IC	MC	RATES			VOLUMES DTH DAY	AMOUNT	
	DRN NO		POI NO.	DRN NO.				BATE	SURCHARGES	DISC			NET
C10 - Net No Notice Imbalance					01/97		NR1	3.6900			3.6900	8.651	\$24,542.19
					TOTAL FOR MONTH OF 01/97:							8.651	\$24,542.19

*** END OF INVOICE 18878 ***

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



08/21/97

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PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
ATTN: MARK 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	CHECK	
1708000021	08/18/97	18306		3,785.08	0.00	3,785.08	
			12786	IMBALANCE CASH OUT			
						TOTAL	3,785.08

SPECIAL INSTRUCTIONS:
CALL ALMA GREEN AT X35832 FOR PICK UP

PLEASE PRINT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0825000858 ATTACHED BELOW



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

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211

No. 0825000858

08/21/97

PAY TO THE ORDER OF

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

SSSSSSSSSS3,785.08

NOT VALID AFTER 90 DAYS

Three Thousand Seven Hundred Eighty Five and 08/100 Dollars

William A. Hall

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



08/21/97

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PG 1 OF 1

FLORIDA PUBLIC UTILITIES CO
 ATTN: MARK 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
1708000021	08/18/97	18306		3,785.08	0.00	3,785.08
			12/86 IMBALANCE CASH OUT			
						TOTAL 3,785.08

SPECIAL INSTRUCTIONS:

CALL ALMA GREEN AT X35832 FOR PICK UP

CUT AND RETAIN THIS STUB FOR YOUR RECORDS.

CHECK # 0625000858 ATTACHED BELOW



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

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No. 0625000858

08/21/97

PAY TO THE ORDER OF

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

SSSSSSSSSS\$3,785.08

NOT VALID AFTER 90 DAYS

Three Thousand Seven Hundred Eighty Five and 08/100 Dollars

William J. Galle



**Florida
Public
Utilities
Company**

Natural and Propane Gas

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18	INVOICE NUMBER		12112859GS43			
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39	Mail Payment to:				Wire transfer payment to:	
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41	Florida Public Utilities Company				SunBank/South Florida, NA	
42	Attention: Christopher M. Snyder				501 East Los Olas Boulevard	
43	Post Office Box 3395				Fl. Lauderdale, Florida 33301	
44	West Palm Beach, Florida 33402-3395				ABA	
45					For the credit of Florida Public Utilities Company	
46					General Account No.	
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48	Please enclose one copy of this invoice with check payment					
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Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713