

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

990003

COST OF GAS PURCHASED	CURRENT MONTH: SEPTEMBER 1997				PERIOD TO DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	6,077	11,960	(5,883)	(49.19)	51,411	75,530	(24,119)	(31.93)	
2 NO NOTICE SERVICE	2,493	2,526	(33)	(1.31)	18,947	19,197	(251)	(1.30)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	737,653	845,333	(107,680)	(12.74)	4,271,785	6,086,207	(1,814,422)	(29.81)	
5 DEMAND	233,119	252,219	(19,100)	(7.57)	1,790,351	1,952,168	(161,817)	(8.29)	
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)	979,342	1,112,038	(132,696)	(11.93)	6,132,492	8,133,102	(2,000,610)	(24.60)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,327	2,000	1,327	66.35	17,803	14,636	3,167	21.64	
14 TOTAL THERM SALES	1,061,129	879,486	181,643	20.65	7,269,832	6,216,265	1,053,567	16.95	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	2,903,680	2,774,060	129,620	4.67	21,272,330	18,685,750	2,586,580	13.84	
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37	
19 DEMAND	4,181,400	3,341,400	840,000	25.14	29,867,640	24,748,340	5,119,300	20.69	
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)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	9,616	5,000	4,616	92.32	48,067	33,580	14,487	43.14	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,290,583	2,769,060	2,521,523	91.06	34,381,732	18,652,170	15,729,562	84.33	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.209	0.431	(0.222)	(51.51)	0.242	0.404	(0.162)	(40.10)	
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)	25.657	30.473	(4.816)	(15.80)	22.332	32.571	(10.239)	(31.44)	
32 DEMAND (5/19)	5.575	7.548	(1.973)	(26.14)	5.994	7.888	(1.894)	(24.01)	
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)	34.063	40.087	(6.024)	(15.03)	32.059	43.526	(11.467)	(26.35)	
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)	34.599	40.000	(5.401)	(13.50)	37.038	43.585	(6.547)	(15.02)	
40 TOTAL COST OF THERM SOLD (11/27)	18.511	40.159	(21.648)	(53.91)	17.836	43.604	(25.768)	(59.10)	
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)	21.279	42.927	(21.648)	(50.43)	20.604	46.372	(25.768)	(55.57)	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.00	1.00376	1.00376	0.000	0.00	
44 RGA FACTOR ADJUSTED FOR TAXES (42x43)	21.35901	43.08841	(21.729)	(50.43)	20.68147	46.54636	(25.865)	(55.57)	
45 RGA FACTOR ROUNDED TO NEAREST .001	21.359	43.088	(21.729)	(50.43)	20.681	46.546	(25.865)	(55.57)	

DECLASSIFIED

DOCUMENT NUMBER-DATE

10787 OCT 21 5

FFSC-RECORDS/REPORTING

FFSC-RECORDS/REPORTING
 87 OCT 21 5
 DOCUMENT NUMBER-DATE

**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: SEPTEMBER 1997				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	6,077	11,960	(5,883)	(49.19)	51,411	75,530	(24,119)	(31.93)
2 NO NOTICE SERVICE	2,493	2,526	(33)	(1.31)	18,947	19,197	(251)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	737,653	845,333	(107,680)	(12.74)	4,271,785	6,086,207	(1,814,422)	(29.81)
5 DEMAND	233,119	252,219	(19,100)	(7.57)	1,790,351	1,952,168	(161,817)	(8.29)
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)	979,342	1,112,038	(132,696)	(11.93)	6,132,492	8,133,102	(2,000,610)	(24.60)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,327	2,000	1,327	66.35	17,803	14,636	3,167	21.64
14 TOTAL THERM SALES	1,061,129	879,486	181,643	20.65	7,269,832	6,216,265	1,053,567	16.95
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,903,680	2,774,060	129,620	4.67	21,272,330	18,685,750	2,586,580	13.84
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
19 DEMAND	4,181,400	3,341,400	840,000	25.14	29,867,640	24,748,340	5,119,300	20.69
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)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,816	5,000	4,816	92.32	48,067	33,580	14,487	43.14
27 TOTAL THERM SALES (24-26 Estimated Only)	5,290,583	2,769,060	2,521,523	91.06	34,381,732	18,652,170	15,729,562	84.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.431	(0.222)	(51.51)	0.242	0.404	(0.162)	(40.10)
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)	25.657	30.473	(4.816)	(15.80)	22.332	32.571	(10.239)	(31.44)
32 DEMAND (5/19)	5.575	7.548	(1.973)	(26.14)	5.994	7.888	(1.894)	(24.01)
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)	34.063	40.087	(6.024)	(15.03)	32.059	43.526	(11.467)	(26.35)
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)	34.599	40.000	(5.401)	(13.50)	37.038	43.585	(6.547)	(15.02)
40 TOTAL COST OF THERM SOLD (11/27)	18.511	40.159	(21.648)	(53.91)	17.836	43.604	(25.768)	(59.10)
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)	21.279	42.927	(21.648)	(50.43)	20.604	46.372	(25.768)	(55.57)
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)	21.35901	43.08841	(21.729)	(50.43)	20.68147	46.54636	(25.865)	(55.57)
45 PGA FACTOR ROUNDED TO NEAREST .001	21.359	43.088	(21.729)	(50.43)	20.681	46.546	(25.865)	(55.57)

**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)	6,077	11,960	(5,883)	(49.19)	51,411	75,530	(24,119)	(31.93)
2 NO NOTICE SERVICE	2,493	2,526	(33)	(1.31)	18,947	19,197	(251)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	737,653	845,333	(107,680)	(12.74)	4,271,785	6,086,207	(1,814,422)	(29.81)
5 DEMAND	233,119	252,219	(19,100)	(7.57)	1,790,351	1,952,168	(161,817)	(8.29)
6 OTHER	0	0	0	0.00	0	0	0	0.00
<u>LESS END-USE CONTRACT</u>								
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	(230,552)	230,552	(100.00)	0	(1,902,201)	1,902,201	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	979,342	881,486	97,856	11.10	6,132,492	6,230,901	(98,409)	(1.58)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,327	2,000	1,327	66.35	17,803	14,636	3,167	21.64
14 TOTAL THERM SALES	1,061,129	879,486	181,643	20.65	7,269,832	6,216,265	1,053,567	16.95
THERMS PURCHASED								
15 COMMODITY (Pipeline)	2,903,680	2,774,060	129,620	4.67	21,272,330	18,685,750	2,588,580	13.84
16 NO NOTICE SERVICE	300,000	300,000	0	0.00	2,280,000	2,280,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
19 DEMAND	4,181,400	3,341,400	840,000	25.14	29,867,640	24,748,340	5,119,300	20.69
20 OTHER	0	0	0	0.00	0	0	0	0.00
<u>LESS END-USE CONTRACT</u>								
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)	2,875,100	2,774,060	101,040	3.64	19,128,880	18,685,750	443,130	2.37
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	9,616	5,000	4,616	92.32	48,067	33,580	14,487	43.14
27 TOTAL THERM SALES (24-26 Estimated Only)	5,290,583	2,769,060	2,521,523	91.06	34,381,732	18,652,170	15,729,562	84.33
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.209	0.431	(0.222)	(51.51)	0.242	0.404	(0.162)	(40.10)
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)	25.657	30.473	(4.816)	(15.80)	22.332	32.571	(10.239)	(31.44)
32 DEMAND (5/19)	5.575	7.548	(1.973)	(26.14)	5.994	7.888	(1.894)	(24.01)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
<u>LESS END-USE CONTRACT</u>								
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)	34.063	31.776	2.287	7.20	32.059	33.346	(1.287)	(3.86)
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)	34.599	40.000	(5.401)	(13.50)	37.038	43.585	(6.547)	(15.02)
40 TOTAL COST OF THERM SOLD (11/27)	18.511	31.833	(13.322)	(41.85)	17.836	33.406	(15.570)	(46.61)
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)	21.279	34.601	(13.322)	(38.50)	20.604	36.174	(15.570)	(43.04)
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)	21.35901	34.73110	(13.372)	(38.50)	20.68147	36.31001	(15.629)	(43.04)
45 PGA FACTOR ROUNDED TO NEAREST .001	21.359	34.731	(13.372)	(38.50)	20.681	36.310	(15.629)	(43.04)

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 SEPTEMBER 1997	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,792,620	5,757.89	0.206
2 No Notice Commodity Adjustment - System Supply	(41,190)	(118.22)	0.287
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	152,250	436.96	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)	2,903,680	6,076.63	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	2,722,850	733,824.04	26.951
18 Commodity Other - Scheduled FTS - OSSS	152,250	40,024.00	26.288
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	0.00	0.000
21 Imbalance Cashout - Other Shippers	0	(11,782.17)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23 FGT TCR Refund	0	(24,412.44)	0.000
24 TOTAL COMMODITY (Other)	2,875,100	737,653.43	25.657
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,029,150	230,820.30	5.729
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	152,250	2,298.98	1.510
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	4,181,400	233,119.28	5.575
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	19257	10	126,031.14	0.00	2,493.00	0.00	0.00	123,538.14	0.00
2	FGT	19247	11	109,581.14	0.00	0.00	0.00	0.00	109,581.14	0.00
3	FGT	19452	12	4,596.21	4,596.21	0.00	0.00	0.00	0.00	0.00
4	FGT	19441	13	1,598.64	1,598.64	0.00	0.00	0.00	0.00	0.00
5	FGT	19451	14	(118.22)	(118.22)	0.00	0.00	0.00	0.00	0.00
6	FGT	CK 625000916	15	(24,412.44)	0.00	0.00	0.00	(24,412.44)	0.00	0.00
7	AMOCO	25278	16	389,122.44	0.00	0.00	0.00	389,122.44	0.00	0.00
8	LG&E	199709-I-00299	17	303,660.00	0.00	0.00	0.00	303,660.00	0.00	0.00
9	EL PASO	32122	18	43,011.60	0.00	0.00	0.00	43,011.60	0.00	0.00
10	TEXACO	97090359	19 & 20	35,244.00	0.00	0.00	0.00	35,244.00	0.00	0.00
11	DUKE	SR97090714	21	2,810.00	0.00	0.00	0.00	2,810.00	0.00	0.00
12	HIGHLAND	Aug-97	22	723.33	0.00	0.00	0.00	723.33	0.00	0.00
13	DUKE	CK 1015887	23	(173.25)	0.00	0.00	0.00	(173.25)	0.00	0.00
14	NGC	WIRE	24	(12,332.25)	0.00	0.00	0.00	(12,332.25)	0.00	0.00
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
TOTAL				979,342.34	6,076.63	2,493.00	0.00	737,653.43	233,119.28	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH:		SEPTEMBER 1997		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE (3)	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION									
1 PURCHASED GAS COST (Sch. A-1 Line 4)	737,653	845,333	107,680	12.74	4,271,785	6,086,207	1,814,422	29.81	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	241,689	36,153	(205,536)	(568.52)	1,860,708	144,694	(1,716,014)	(1,185.96)	
3 TOTAL	979,342	881,486	(97,856)	(11.10)	6,132,492	6,230,901	98,409	1.58	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,061,129	879,486	(181,643)	(20.65)	7,269,832	6,216,265	(1,053,567)	(16.95)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(618,198)	(618,198)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	958,096	776,453	(181,643)	(23.39)	6,651,634	5,598,067	(1,053,567)	(18.82)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(21,246)	(105,033)	(83,787)	79.77	519,142	(632,834)	(1,151,976)	182.03	
8 INTEREST PROVISION-THIS PERIOD (21) (2)	1,942	0	(1,942)	0.00	(862)	0	862	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	379,308	1,040,231	660,923	63.54	(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	618,198	618,198	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)	463,037	1,038,231	575,194	55.40	463,037	1,038,231	575,194	55.40	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	379,308	1,040,231	660,923	63.54					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	461,095	1,038,231	577,136	55.59					
14 TOTAL (12+13)	840,403	2,078,462	1,238,059	59.57					
15 AVERAGE (50% OF 14)	420,202	1,039,231	619,030	59.57					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5600%	0.0000%	---	---					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5300%	0.0000%	---	---					
18 TOTAL (16+17)	11.0900%	0.0000%	---	---					
19 AVERAGE (50% OF 18)	5.5450%	0.0000%	---	---					
20 MONTHLY AVERAGE (19/12 Months)	0.462%	0.000%	---	---					
21 INTEREST PROVISION (15x20)	1,942	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
SEPTEMBER 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 CENTS PER
								THIRD PARTY	PIPELINE			
1	APR 97	LG&E	SYS SUPPLY	N/A	1455980	199250	1655230	308860	N/A	N/A	INCL. IN COST	18.6596545
2	APR 97	AMOCO	SYS SUPPLY	N/A	1689480	0	1689480	309876	N/A	N/A	INCL. IN COST	18.3414873
3	APR 97	VASTAR	SYS SUPPLY	N/A	334270	0	334270	67662	N/A	N/A	INCL. IN COST	20.2417208
4	APR 97	UNOCAL	SYS SUPPLY	N/A	95200	0	95200	17248	N/A	N/A	INCL. IN COST	18.1176471
5	APR 97	NORAM	SYS SUPPLY	N/A	95200	0	95200	17346	N/A	N/A	INCL. IN COST	18.2205882
6	APR 97	CNG	SYS SUPPLY	N/A	N/A	N/A	N/A	25549	N/A	N/A	INCL. IN COST	N/A
7	APR 97	ENCRON	SYS SUPPLY	N/A	N/A	N/A	N/A	-15550	N/A	N/A	INCL. IN COST	N/A
8	MAY 97	LG&E	SYS SUPPLY	N/A	1076390	217750	1294140	294973	N/A	N/A	INCL. IN COST	22.7929567
9	MAY 97	AMOCO	SYS SUPPLY	N/A	1887660	0	1887660	413827	N/A	N/A	INCL. IN COST	21.9227382
10	MAY 97	TEXACO	SYS SUPPLY	N/A	113100	0	113100	25628	N/A	N/A	INCL. IN COST	22.6591512
11	MAY 97	UNOCAL	SYS SUPPLY	N/A	17400	0	17400	3821	N/A	N/A	INCL. IN COST	21.9568966
12	MAY 97	NORAM	SYS SUPPLY	N/A	96690	0	96690	22095	N/A	N/A	INCL. IN COST	22.8513807
13	MAY 97	ENRON	SYS SUPPLY	N/A	0	0	0	-12783	N/A	N/A	INCL. IN COST	0
14	MAY 97	NGCLRHSE	SYS SUPPLY	N/A	0	0	0	-4137	N/A	N/A	INCL. IN COST	
15	JUNE 97	LG&E	SYS SUPPLY	N/A	942130	228250	1170380	283119	N/A	N/A	INCL. IN COST	24.1903356
16	JUNE 97	AMOCO	SYS SUPPLY	N/A	1638010	0	1638010	385844	N/A	N/A	INCL. IN COST	23.5556712
17	JUNE 97	TEXACO	SYS SUPPLY	N/A	248400	0	248400	56454	N/A	N/A	INCL. IN COST	22.7269767
18	JUNE 97	PANENERGY	SYS SUPPLY	N/A	65700	0	65700	14591	N/A	N/A	INCL. IN COST	22.2085238
19	JUNE 97	FGT	SYS SUPPLY	N/A	0	0	0	1007	N/A	N/A	INCL. IN COST	N/A
20	JUNE 97	NORAM	SYS SUPPLY	N/A	0	0	0	371	N/A	N/A	INCL. IN COST	N/A
21	JUNE 97	CFGC	SYS SUPPLY	N/A	0	0	0	25052	N/A	N/A	INCL. IN COST	N/A
22	JUNE 97	NGC - WIRE	SYS SUPPLY	N/A	0	0	0	-2853	N/A	N/A	INCL. IN COST	N/A
23	JUNE 97	NGC - WIRE	SYS SUPPLY	N/A	0	0	0	-29542	N/A	N/A	INCL. IN COST	N/A
24	JULY 97	LG & E	SYS SUPPLY	N/A	887810	206500	1094310	264232	N/A	N/A	INCL. IN COST	24.1459742
25	JULY 97	AMOCO	SYS SUPPLY	N/A	1565850	0	1565850	347555	N/A	N/A	INCL. IN COST	22.1959332
26	JULY 97	CORAL	SYS SUPPLY	N/A	179800	0	179800	39060	N/A	N/A	INCL. IN COST	21.7241379
27	JULY 97	TEXACO	SYS SUPPLY	N/A	38640	0	38640	8895	N/A	N/A	INCL. IN COST	23.0201863
28	JULY 97	ENGAGE	SYS SUPPLY	N/A	38680	0	38680	8580	N/A	N/A	INCL. IN COST	22.1820062
29	JULY 97	DUKE	SYS SUPPLY	N/A	14490	0	14490	3375	N/A	N/A	INCL. IN COST	23.2919255
30	JULY 97	ENRON	SYS SUPPLY	N/A	0	0	0	-2135	N/A	N/A	INCL. IN COST	N/A
31	JULY 97	LG & E	SYS SUPPLY	N/A	0	0	0	-3631	N/A	N/A	INCL. IN COST	N/A
32	JULY 97	LG & E	SYS SUPPLY	N/A	0	0	0	-1030	N/A	N/A	INCL. IN COST	N/A
33	JULY 97	TEXACO	SYS SUPPLY	N/A	0	0	0	-1982	N/A	N/A	INCL. IN COST	N/A
34	JULY 97	TEXACO	SYS SUPPLY	N/A	0	0	0	-1135	N/A	N/A	INCL. IN COST	N/A
35	JULY 97	INFINITE	SYS SUPPLY	N/A	0	0	0	-10817	N/A	N/A	INCL. IN COST	N/A
36	JULY 97	UNOCAL	SYS SUPPLY	N/A	0	0	0	-290	N/A	N/A	INCL. IN COST	N/A
37	AUG 97	LG & E	SYS SUPPLY	N/A	986790	196500	1183290	267527	N/A	N/A	INCL. IN COST	22.608735
38	AUG 97	AMOCO	SYS SUPPLY	N/A	1498230	0	1498230	335698	N/A	N/A	INCL. IN COST	22.4063228
39	AUG 97	HIGHLAND	SYS SUPPLY	N/A	239630	0	239630	52452	N/A	N/A	INCL. IN COST	21.8887451
40	AUG 97	ENRON	SYS SUPPLY	N/A	0	0	0	-3785	N/A	N/A	INCL. IN COST	N/A
41	AUG 97	INFINITE	SYS SUPPLY	N/A	0	0	0	-1437	N/A	N/A	INCL. IN COST	N/A
42	AUG 97	FGT	SYS SUPPLY	N/A	0	0	0	24542	N/A	N/A	INCL. IN COST	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: SEPTEMBER 1997

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1	LG&E	716	420	406	12,600	12,180	\$2.5550	\$2.6431
2	AMOCO	716	67	64	2,000	1,933	\$2.7700	\$2.8660
3	DUKE	716	33	32	1,000	967	\$2.8100	\$2.9059
4	AMOCO	716	67	64	2,000	1,933	\$2.8800	\$2.9798
5	LG&E	7995	1,380	1,334	41,400	40,020	\$2.5550	\$2.6431
6	AMOCO	7995	1,000	967	30,000	29,010	\$2.5575	\$2.6448
7	TEXACO	7995	10	10	300	290	\$2.6700	\$2.7621
8	TEXACO	7995	10	10	300	290	\$2.7250	\$2.8190
9	TEXACO	7995	20	19	600	580	\$2.7550	\$2.8500
10	TEXACO	7995	10	10	300	290	\$2.7650	\$2.8603
11	TEXACO	7995	10	10	300	290	\$2.8150	\$2.9121
12	TEXACO	7995	10	10	300	290	\$2.8200	\$2.9172
13	AMOCO	7995	23	22	675	652	\$2.8200	\$2.9195
14	TEXACO	7995	30	29	900	870	\$2.8700	\$2.9690
15	TEXACO	7995	10	10	300	290	\$2.8750	\$2.9741
16	TEXACO	7995	30	29	900	870	\$2.9100	\$3.0103
17	TEXACO	7995	10	10	300	290	\$2.9500	\$3.0517
18	TEXACO	7995	10	10	300	290	\$2.9700	\$3.0724
19	TEXACO	7995	10	10	300	290	\$3.0150	\$3.1190
20	TEXACO	7995	10	10	300	290	\$3.0450	\$3.1500
21	TEXACO	7995	10	10	300	290	\$3.0900	\$3.1966
22	TEXACO	7995	30	29	900	870	\$3.2550	\$3.3672
23	LG&E	23422	700	677	21,000	20,310	\$2.5250	\$2.6108
24	LG&E	25809	700	677	21,000	20,309	\$2.5250	\$2.6109
25	AMOCO	25809	1,978	1,911	59,325	57,338	\$2.5275	\$2.6151
26	EL PASO	157738	584	564	17,520	16,920	\$2.4550	\$2.5421
27	AMOCO	157738	2,000	1,933	60,000	57,990	\$2.4875	\$2.5737
28	TEXACO	157739	8	8	250	242	\$2.6450	\$2.7324
29	TEXACO	157739	8	8	250	242	\$2.7100	\$2.7996
30	TEXACO	157739	8	8	250	242	\$2.7300	\$2.8202
31	TEXACO	157739	17	16	500	484	\$2.7500	\$2.8409
32	TEXACO	157739	8	8	250	242	\$2.7900	\$2.8822
33	TEXACO	157739	8	8	250	242	\$2.8050	\$2.8977
34	TEXACO	157739	25	24	750	726	\$2.8250	\$2.9184
35	TEXACO	157739	8	8	250	242	\$2.8400	\$2.9339
36	TEXACO	157739	25	24	750	726	\$2.8550	\$2.9494
37	TEXACO	157739	8	8	250	242	\$2.9300	\$3.0269
38	TEXACO	157739	8	8	250	242	\$2.9400	\$3.0372
39	TEXACO	157739	8	8	250	242	\$3.0000	\$3.0992
40	TEXACO	157739	8	8	250	242	\$3.0350	\$3.1353
41	TEXACO	157739	8	8	250	242	\$3.0950	\$3.1973
42	TEXACO	157739	25	24	750	726	\$3.2300	\$3.3368
43	LG&E	157742	800	774	24,000	23,220	\$2.4850	\$2.5685
	TOTAL		10,152	9,817	304,620	294,486		
					WEIGHTED AVERAGE		\$2.5404	\$2.6278

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: SEPTEMBER 1997				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	493,779	408,460	(85,319)	(20.89)	3,506,883	3,191,090	(315,793)	(9.90)
OUTDOOR LIGHTING	(21)	187	210	23	10.95	1,175	1,260	85	6.73
RESIDENTIAL	(31)	393,463	453,410	59,947	13.22	3,046,850	3,288,870	242,020	7.36
LARGE VOLUME	(51)	1,605,142	1,567,420	(37,722)	(2.41)	10,451,160	10,010,920	(440,240)	(4.40)
OTHER	(81)	5,922	7,510	1,588	21.15	42,916	49,400	6,484	13.13
TOTAL FIRM		2,498,493	2,437,010	(61,483)	(2.52)	17,048,983	16,541,540	(507,443)	(3.07)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	322,452	332,050	9,598	2.89	2,006,464	2,110,630	104,166	4.94
INTERRUPTIBLE TRANSPORT	(92)	18,275	18,560	285	1.54	120,960	129,430	8,470	6.54
LARGE VOLUME INTERRUPTIBLE	(93)	2,149,203	1,800,000	(349,203)	(19.40)	13,854,916	10,980,000	(2,874,916)	(26.18)
OFF SYSTEM SALES SERVICE	(95)	152,250	0	(152,250)	0.00	1,200,500	0	(1,200,500)	0.00
TOTAL INTERRUPTIBLE		2,642,180	2,150,610	(491,570)	(22.86)	17,182,840	13,220,060	(3,962,780)	(29.98)
TOTAL THERM SALES		5,140,673	4,587,620	(553,053)	(12.06)	34,231,823	29,761,600	(4,470,223)	(15.02)
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
GENERAL SERVICE	(11)	2,617	2,366	(251)	(10.61)	2,603	2,420	(183)	(7.56)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	30,995	30,422	(573)	(1.88)	31,302	30,864	(438)	(1.42)
LARGE VOLUME	(51)	872	865	(7)	(0.81)	891	884	(7)	(0.79)
OTHER	(81)	430	426	(4)	(0.94)	436	425	(11)	(2.59)
TOTAL FIRM		34,914	34,079	(835)	(2.45)	35,232	34,593	(639)	(1.85)
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		34,930	34,094	(836)	(2.45)	35,248	34,608	(640)	(1.85)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	189	173	(16)	(9.25)	1,347	1,319	(28)	(2.12)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	13	15	2	13.33	97	107	10	9.35
LARGE VOLUME	(51)	1,841	1,812	(29)	(1.60)	11,730	11,325	(405)	(3.58)
OTHER	(81)	14	18	4	22.22	98	116	18	15.52
INTERRUPTIBLE	(61)	24,804	25,542	738	2.89	154,343	162,356	8,013	4.94
INTERRUPTIBLE TRANSPORT	(92)	18,275	18,560	285	1.54	120,960	129,430	8,470	6.54
LARGE VOLUME INTERRUPTIBLE	(93)	2,149,203	1,800,000	(349,203)	(19.40)	13,854,916	10,980,000	(2,874,916)	(26.18)
OFF SYSTEM SALES SERVICE	(95)	152,250	0	(152,250)	0.00	1,200,500	0	(1,200,500)	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												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419						
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	1.08	1.06	1.06	1.06	0	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED</u> = AVERAGE BTU CONTENT <u>CCF PURCHASED</u>	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418						
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	1.08	1.06	1.06	1.06	0	0	0	0	0	0

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

REDACTED

DATE	09/30/97
DUE	10/10/97
INVOICE NO.	19257
TOTAL AMOUNT DUE	\$126,031.14

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

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

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES OTH DRY	AMOUNT	
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
					09/97	A	RES	0.4268	0.0085		0.4353	283,800	\$123,538.14
					09/97	A	NMR	0.0831			0.0831	30,000	\$2,493.00
TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/97.											313,800	\$126,031.14	

*** END OF INVOICE 19257 ***

10

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

DATE	10/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA #
DUE	10/20/97		
INVOICE NO.	19452		
TOTAL AMOUNT DUE	\$4,596.21		

CONTRACT: 5009 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBRONE
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

RECEIPTS POI NO.	DRM No.	DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
		POI NO.	DRM No.				BASE	SURCHARGES	DTSC	RET		
Usage Charge		16103	3154	09/97	A	COM	0.0312	(0.0025)		0.0287	14,890	\$427.34
Usage Charge		16104	28645	09/97	A	COM	0.0312	(0.0025)		0.0287	14,182	\$407.02
Usage Charge		16105	3158	09/97	A	COM	0.0312	(0.0025)		0.0287	17,240	\$494.79
Usage Charge		16106	28456	09/97	A	COM	0.0312	(0.0025)		0.0287	2,220	\$63.71
Usage Charge		16107	3161	09/97	A	COM	0.0312	(0.0025)		0.0287	23,240	\$666.99
Usage Charge		16108	3163	09/97	A	COM	0.0312	(0.0025)		0.0287	21,690	\$622.50
Usage Charge		16109	3165	09/97	A	COM	0.0312	(0.0025)		0.0287	36,500	\$1,047.55
Usage Charge		16156	3262	09/97	A	COM	0.0312	(0.0025)		0.0287	990	\$28.41
Usage Charge		16157	3261	09/97	A	COM	0.0312	(0.0025)		0.0287	2,160	\$61.99
Usage Charge		16158	3277	09/97	A	COM	0.0312	(0.0025)		0.0287	3,210	\$92.13
Usage Charge		16273	3214	09/97	A	COM	0.0312	(0.0025)		0.0287	15,225	\$436.96
Usage Charge		62992	217831	09/97	A	COM	0.0312	(0.0025)		0.0287	8,600	\$246.82

TOTAL FOR CONTRACT 5009 FOR MONTH OF 09/97. 160,147 \$4,596.21 ✓

*** END OF INVOICE 19452 ***

REDACTED

12

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

DATE	10/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account # ABA #
DUE	10/20/97		
INVOICE NO.	19441		
TOTAL AMOUNT DUE	\$1,598.64		

CONTRACT: 3624 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT LAURA GIAMBROME
 TYPE: FIRM TRANSPORTATION DUNS NO: 006924427 AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES	AMOUNT
	DRM No.	POI NO.	DRM No.				BASE	SURCHARGES	DTSC		
Usage Charge		16103	3154	09/97	A	COM	0.0144	(0.0025)	0.0119	8,610	\$102.46
Usage Charge		16104	28645	09/97	A	COM	0.0144	(0.0025)	0.0119	14,280	\$169.93
Usage Charge		16105	3158	09/97	A	COM	0.0144	(0.0025)	0.0119	14,760	\$175.64
Usage Charge		16106	28456	09/97	A	COM	0.0144	(0.0025)	0.0119	33,780	\$401.98
Usage Charge		16107	3161	09/97	A	COM	0.0144	(0.0025)	0.0119	8,460	\$100.67
Usage Charge		16108	3163	09/97	A	COM	0.0144	(0.0025)	0.0119	810	\$9.64
Usage Charge		16109	3165	09/97	A	COM	0.0144	(0.0025)	0.0119	8,700	\$103.53
Usage Charge		16156	3262	09/97	A	COM	0.0144	(0.0025)	0.0119	15,810	\$188.14
Usage Charge		16157	3261	09/97	A	COM	0.0144	(0.0025)	0.0119	15,840	\$188.50
Usage Charge		16158	3277	09/97	A	COM	0.0144	(0.0025)	0.0119	13,290	\$158.15

TOTAL FOR CONTRACT 3624 FOR MONTH OF 09/97.

134,340 \$1,598.64 ✓

*** END OF INVOICE 19441 ***

13

REDACTED

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

DATE	10/10/97	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	Please reference this invoice no. on your remittance and wire to: Wire Transfer Florida Gas Transmission Company Nations Bank; Dallas, TX Account [REDACTED] ABA [REDACTED]
DUE	10/20/97		
INVOICE NO.	19451		
TOTAL AMOUNT DUE	(\$118.22)		

CONTRACT: 5002 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO: 4084 PLEASE CONTACT GEORGI ANUEZ
 TYPE: DELIVERY POINT OPERATOR ACCOUNT DUNS NO: 006924427 AT (713)853-6034 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CODE LIST

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES	DISC			NET
No Notice													
					09/97	A	COM	0.0312	(0.0025)		0.0287	(4,119)	(\$118.22)
TOTAL FOR CONTRACT 5002 FOR MONTH OF 09/97.												(4,119)	(\$118.22)
*** END OF INVOICE 19451 ***													

14

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



08/22/97

0022720 SO 8163 33402 EMSA3 PG 11 OF 11

FLORIDA PUBLIC UTILITIES CO
ATTN: JACK BROWN
P.O. BOX 3395
WEST PALM BEACH, FL
33402-3395

VENDOR NO: 004084
REMITTANCE STATEMENT



CHEQUE NO.	INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	AMOUNT GROSS	DISCOUNT	NET
000086	08/21/97	18585	8/97 REFUND DOCKET NO. RP97-29 INVOICE 18585	24,412.44	0.00	24,412.44
						TOTAL 24,412.44

ALL INSTRUCTIONS: CALL ALMA GREEN AT X35832 FOR PICK-UP

AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625000916 ATTACHED BELOW

REDACTED

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

No. 0625000916

08/22/97

FLORIDA PUBLIC UTILITIES CO
ATTN: JACK BROWN
P.O. BOX 3395
WEST PALM BEACH, FL
33402-3395

SSSSSSSSSS24.412.44

Four Thousand Four Hundred Twelve and 44/100 Dollars

William A. Hill
AUTHORIZED SIGNATURE



REDACTED

NATURAL GAS SALES INVOICE

Amoco Energy Trading Corporation
Tax ID No. 36-3421804

Remit Wire to:
AMOCO ENERGY TRADING CORPORATION
WIRE TRANSFER ACCT CHASE MANHATTAN
BANK, NY BRANCH NO [REDACTED]
ABA# [REDACTED]
NEW YORK, NY, 10081-6000

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

INVOICE NUMBER 025278
INVOICE DATE 10-09-1997
CONTRACT 157115
DELIVERY MONTH 09/1997

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

Natural gas delivered during 09/97. Calculations are based on nominations.

Delivery Point Description/ Pipeline Measurement Pt	Amoco ID#	Quantity mmbtu	Price \$/mmbtu	Amount Due (\$)
FGT/MOPS/TIVOLI CONTRACT 178051	020022	59,325	2.52750	149,943.94
FGT STATION 8 POOL POINT	059380	30,000	2.55750	76,725.00
FGT STATION 8 POOL POINT	059380	675	2.82000	1,903.50
FGT STA 11 ZN 3 POOL POIN	065930	4,000	2.82500	11,300.00
FGT FAIRWAY FLD	070036	60,000	2.48750	149,250.00
TOTAL AMOUNT DUE				389,122.44

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

For Amoco use only: 1300100001054-00A981603-14187601.025278.100997

P.2/7 10838

OCT. 9. 1997 1:54PM AMOCO CORP HOUSTON

LG&E Natural Marketing Inc.

Dept. CH 10599
Palatine, IL 60055-0599

Florida Public Utilities Company

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

Statement Date:

October 10, 1997

Production Month:

September 1997

Company Number:

Invoice

199709-I-00299

LG&E Natural Marketing Inc.

Title Transfer Contract: S-FLAPUBUTILCO-T-01

Pipeline	Meter	Description	Status	MCF	MMBTU	Avg. Price*	Amount Due
FGT	611	FGT MOPS REFUGIO SNG	Nom	21,000	21,000	\$2.5250	\$53,025.00
FGT	25306	ZONE 1 POOLING PT.	Nom	21,000	21,000	\$2.5250	\$53,025.00
FGT	25412	ZONE 2 POOLING PT.	Nom	45,960	45,960	\$2.5550	\$117,427.80
FGT	25412	ZONE 2 POOLING PT.	Nom	8,040	8,040	\$2.5550	\$20,542.20
FGT	62137	DIGS-MOBILE BAY LATE	Nom	3,000	3,000	\$2.4850	\$7,455.00
FGT	62137	DIGS-MOBILE BAY LATE	Nom	21,000	21,000	\$2.4850	\$52,185.00

Totals 120,000 \$303,660.00

Recap:

Commodity Total	\$303,660.00
Net Amount Due	\$303,660.00

(* - Average Price is rounded)

Payment Due By: 10/21/97

REDACTED

Please Wire Transactions To:

Wells Bank
Philadelphia, PA
Account # [REDACTED]

Please Send Invoices To:

Attn: Gas Accounting
220 West Main Street
Louisville, KY 40202

Please Remit Check To:

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

Please Send Correspondence To:

Attn: Gas Accounting
220 West Main Street
Louisville, KY 40202
Phone: (502)627-4200
Fax: (502)627-4177

Copies Sent To:

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

10/01/97

El Paso Energy Marketing Company
Preliminary Billing
As of 10/01/97

Page 1
08:54 AM

Invoice Number	Prod Month	TOS	TDC	Contract	Desl Number	P/L Code	Receipt	Now Points Delivery	Flow Days	Volume	Price/Rate	Amount
Florida Public Utilities												
401 South Dixie Highway												
West Palm Beach, FL 33402												
No CC address available.												
32122	10/01/97	FOSA	63	20282	70877	FGT		62117	1-10	17,520	2.45500	\$43,011.60
Payment Terms: Later 25th/10 days/Next Business Day												
Invoice 32122 Totals:										17,520		\$43,011.60
Production Month Totals:										17,520		\$43,011.60

10/09/97 THU 11:01 FAX 743 757 6356

EL PASO ENERGY MKTG

002

18

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80



ORIGINAL INVOICE

PAYMENT BY CHECK:

TEXACO NATURAL GAS INC.
P.O. BOX 842306
DALLAS, TX 75284-2306

FLORIDA PUBLIC UTILITIES CO
401 S DIXIE HWY
PO BOX 3395
WEST PALM BEACH, FL 334023395
ATTENTION: TREASURER

REDACTED

PAYMENT BY ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK
ACCT# [REDACTED]
ABA# 0 [REDACTED]

INVOICE		DELIVERY MO/YR	CUSTOMER NUMBER	CONTACT:
NUMBER 97090359	DATE 10/9/97	09/97	32575	BENY OKRUHLIK (713)752-7243

TERMS
PAYMENT DUE ON 25TH DATE OF MONTH FOLLOWING MONTH OF DELIVERY

PIPELINE	POINT OF SALE/CHARGES	MMBTU	\$/MMBTU	\$/AMOUNT
FGT	MOBILE BAY 823	250	\$2.6450	\$661.25
FGT	MOBILE BAY 823	250	\$2.7500	\$687.50
FGT	MOBILE BAY 823	250	\$2.7100	\$677.50
FGT	MOBILE BAY 823	250	\$2.7500	\$687.50
FGT	MOBILE BAY 823	750	\$2.8250	\$2,118.75
FGT	MOBILE BAY 823	250	\$2.8050	\$701.25
FGT	MOBILE BAY 823	250	\$2.7900	\$697.50
FGT	MOBILE BAY 823	250	\$2.7300	\$682.50
FGT	MOBILE BAY 823	250	\$2.8400	\$710.00
FGT	MOBILE BAY 823	750	\$2.8550	\$2,141.25
FGT	MOBILE BAY 823	250	\$2.9400	\$735.00
FGT	MOBILE BAY 823	250	\$3.0850	\$773.75
FGT	MOBILE BAY 823	250	\$3.0000	\$750.00
FGT	MOBILE BAY 823	250	\$3.0350	\$758.75
FGT	MOBILE BAY 823	750	\$3.2300	\$2,422.50
FGT	MOBILE BAY 823	250	\$2.9300	\$732.50
FGT	P 5302 ZONE 2	300	\$2.6700	\$801.00
FGT	P 5302 ZONE 2	300	\$2.7850	\$829.50
FGT	P 5302 ZONE 2	900	\$2.7250	\$817.50
FGT	P 5302 ZONE 2	300	\$2.7550	\$826.50
FGT	P 5302 ZONE 2	900	\$2.8700	\$2,583.00
FGT	P 5302 ZONE 2	300	\$2.8750	\$862.50
FGT	P 5302 ZONE 2	300	\$2.8200	\$846.00
FGT	P 5302 ZONE 2	300	\$2.7550	\$826.50

SPECIALTY OPERATOR

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

- IF PAYMENT DIFFERS FROM THE AMOUNT INVOICED, PLEASE FAX YOUR SUPPORT
P/L OR METER STMT OR PRICE TO 713-752-4044 ATTN: ACCT. RECEIVABLE.

CONTRACT NUMBER	STATE CODE	BAP #	ACCOUNT MANAGER
21-3678		96-001-001-09	SUSAN GRIFFIN

FILE COPY



ORIGINAL INVOICE

PAYMENT BY CHECK:

TEXACO NATURAL GAS INC.
P.O. BOX 842306
DALLAS, TX 75284-2306

FLORIDA PUBLIC UTILITIES CO
401 S DIXIE HWY
PO BOX 3395
WEST PALM BEACH, FL 334023395
ATTENTION: TREASURER

REDACTED

PAYMENT BY ELECTRONIC FUNDS TRANSFER:

THE CHASE MANHATTAN BANK
ACCT# [REDACTED]
ABA# [REDACTED]

INVOICE		DELIVERY MO/YR	CUSTOMER NUMBER	CONTACT
NUMBER	DATE			
97090353	10/9/97	09/97	32575	BENY OKRUHLIK (713)752-7243

TERMS
PAYMENT DUE ON 25TH DATE OF MONTH FOLLOWING MONTH OF DELIVERY

PIPELINE	POINT OF SALE/CHARGES	MUBTU	SMMBTU	\$AMOUNT
FGT	P 5302 ZONE 2	300	\$2,8150	\$844.50
FGT	P 5302 ZONE 2	900	\$2,9100	\$2,619.00
FGT	P 5302 ZONE 2	300	\$2,9500	\$885.00
FGT	P 5302 ZONE 2	300	\$3,0900	\$927.00
FGT	P 5302 ZONE 2	300	\$3,0150	\$904.50
FGT	P 5302 ZONE 2	300	\$3,0450	\$913.50
FGT	P 5302 ZONE 2	900	\$3,2550	\$2,929.50
FGT	P 5302 ZONE 2	300	\$2,9700	\$891.00
Total Amount Due				\$36,244.00

SPECIAL INFORMATION

PLEASE REFERENCE INVOICE NUMBER WITH REMITTANCE

IF PAYMENT DIFFERS FROM THE AMOUNT INVOICED, PLEASE FAX YOUR SUPPORT P/L OR METER STMT OR PRICE TO 713-762-4044 ATTN: ACCT. RECEIVABLE.

FOR OFFICE USE ONLY			
CONTRACT NUMBER	STATE CODE	SAP #	ACCOUNT MANAGER
21-3678		96-001-001-09	SUSAN GRIFFIN

FILE COPY



REDACTED

FLORIDA PUBLIC UTILITIES COMPANY
401 S. DIXIE HIGHWAY
P.O. BOX 3395
WEST PALM BEACH, FL 33402-3395

Invoice No: SR97090714
Customer No: 0000007354
Customer Fax: (561) 838-1713

Payment by wire transfer:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
CHASE MANHATTAN BANK
NEW YORK, NY
ABA # [REDACTED]
Account # [REDACTED]

Invoice Date: October 10, 1997
Payment Terms: Due October 25, 1997
unless otherwise provided in effective contract

Remit by check to:
DUKE ENERGY TRADING AND MARKETING, L.L.C.
P. O. BOX 201204
HOUSTON, TX 77216-1204

Invoice for Natural Gas for
FLORIDA GAS TRANSMISSION COMPANY Nom deliveries.

Prod Date	Transport Contract	Sales Point	Description	Price	MMBTU Volume	Amount Due
9/97	5430 - ZONE 3	716	Pooling Zone 3 CS #11	2.8100	1,000	2,810.00
Invoice Totals					1,000	\$2,810.00

If paying by check, send remittance information with payment.
If paying by wire transfer, please fax remittance information to the attention of Accounts Receivable at (713) 260-1825 or mail to the address shown on the letterhead.
Please refer to this invoice with your payment.
Any questions about this invoice, please contact Felix Guardado at telephone (713) 260-8548.



HIGHLAND ENERGY COMPANY

INVOICE

FAXED

October 3, 1997

Florida Public Utilities Company
Attn: Gas Accounting
P.O. Box 3395
West Palm Beach, FL 33402-3395

Gas Sales - August, 1997

DELIVERY POINT	FGT METER	MMBTU	PRICE	PAYMENT
DIGS	62137	25,142	\$2.1150	\$53,175.33
	As Paid	(24,800)	\$2.1150	(\$52,452.00)
TOTAL INVOICE		342		\$723.33

Please see attached.

Please remit payment to the address listed below on or before: October 24, 1997

Bank One, Texas, N.A. Dallas
ABA # [REDACTED]
ACCT # [REDACTED]

FAX TO: (361) 838-1713
FROM: Tina Wylie
(214) 720-0334 x133

REDACTED

700 N. PEARL ST. • SUITE 1060, RPR TOWER • LB #305 • PLAZA OF THE AMERICAS • DALLAS, TEXAS 75201
(214) 720-0033 • FAX (214) 720-0314

Duke Energy

DUKE ENERGY TRADING AND MARKETING, LLC

DATE: 09-05-97 CHECK NO. 0001015887

PAY TO THE ORDER OF FL 25141139 01

CHECK AMOUNT *****\$173.25

FLORIDA PUBLIC UTILITY CO. PO BOX 3395 WEST PALM BEACH FL 33402-3395

REDACTED

AUTHORIZED SIGNATURE(S)

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW WHEN CHECKING ENDORSEMENT

DUKE ENERGY

DETACH ALONG PERFORATION BEFORE CASHING REMITTANCE ADVICE

DATE 09-05-97 0365

CHECK NO. 0001015887 FL25141139 01

DATE	INVOICE/CREDIT MEMO	DESCRIPTION	GROSS AMOUNT	DISCOUNT AMOUNT
09-05-97	09039717325	C/G NUMBER 0065 C/G DATE 09/04/97	173.25	
	NOV/96 BOOKOUT			
		**** NET TOTAL ****	\$173.25	*****

DUKE ENERGY TRADING AND MARKETING, LLC

SPECIAL INSTRUCTIONS:

NATURAL GAS CLEARINGHOUSE
WIRE DETAIL SHEET

DATE: September 08, 1997

PAGE 1 of 1

YNN	INVOICE NUMBER	RECEIPT POINT	MBTU	RATE	AMOUNT	CONTACT // (713) 507-xxxx	COMMENTS
9702	121128596649	CASHOUT	4,698	2.625000	12,332.25	K. Maloney x767-	IMBALANCE TRADE

TOTAL PAYMENT AMOUNT 12,332.25

121.1430 2 s/L #12859

TO: FLORIDA PUBLIC UTILITIES
ATTENTION: CHRISTOPHER SNYDER
FAX: 561.838.1713

24

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

5-8-97 11:53

NGC

TBL: 5073679

P 001

NATURAL GAS CLEARINGHOUSE

WIRE DETAIL SHEET

DATE: September 08, 1997

TYPE	INVOICE NUMBER	RECEIPT POINT	MMBTU	RATE	AMOUNT	CONTACT // (713) 507-XXXX	COMMENTS
9702	121128596549	CASHOUT	4,698	2.625000	12,332.25	K. Moloney x767-	IMBALANCE TRADE

TOTAL PAYMENT AMOUNT 12,332.25

121.1430 2 s/L #12859

TO: FLORIDA PUBLIC UTILITIES
ATTENTION: CHRISTOPHER SWYDER
FAX: 561.638.1713

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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

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