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November 21, 1997

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: Docket No. 970003-GU

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents

- ACK _____ 1. Original and five copies of FPU's Request for Confidential Classification,
AFA _____
APP _____ 2. An envelope containing a copy of the material considered "Confidential," and
CAF _____
CMU _____ 3. Original and five copies of the Revised Schedule A-5 of the September 1997 PGA
CTR _____ filing - distributed

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

Thank you for your assistance with this filing

Sincerely,


William B. Willingham

WBW/r
all to matilda

acc All Parties of Record
RECEIVED & FILED
FPSC BUREAU OF RECORDS

DOCUMENT NUMBER - DATE
12003 NOV 21 5
FPSC-RECORDS/REPORTING

0813

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
(PGA) True-up)

Docket No. 970003-GU
Filed: November 21, 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 October 1997. In support thereof, FPU states as follows:

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

2. FPU requests that certain information¹ in its PGA filing for the month of October 1997 be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue is intended to be and is treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order No. PSC-96-0532-CFO-GU, issued April 15, 1996. Attached hereto as exhibit "A" is a detailed

¹Schedule A-1 Supporting Detail Supplement, Schedule A-3, Schedule A-4, and gas invoices from suppliers other than the Florida Gas Transmission Company.

RECEIVED
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FPU-REGISTRATION

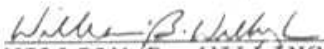
explanation of the information and material for which confidential treatment is requested and justification for the requested confidential treatment of the highlighted portions of FPU's October 1997 PGA filing.

3. An unedited version of FPU's PGA filing for the month of October 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. WILKINGHAM, 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 21st day of November, 1997 to:

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Florida Public Service
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By: William B. Willingham
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of October 1997 Schedules:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-1 Supporting Detail	4A	7-20	VENDOR INVOICE, CREDIT,CHECK, OR IDENTIFYING NUMBER INVOICE AMOUNT CLASSIFICATION BREAKDOWN	(1,3) (1,3) (1,3) (1,3) (1,3)
A-3	6	1-62	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	1-34	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 October 1997 Gas Purchase Invoices and related information and/or transactions:

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
GAS INVOICES	16-19	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 invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 970003-GU

Justification for Confidentiality of October 1997 Imbalances Resolutions:

<u>ITEMS</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
IMBALANCE				
RESOLUTION(S):	20-24	1-80	ALL	4
	25,26,27,28,29	13-16	A-C	4
	25,26,27,28,29	23	F-H	4
	25,26,27,28,29	25	F&H	4
	26	32-34	A-C	4
	27	32&37	A-C	4

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

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

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	OCTOBER 1997		DIFFERENCE		OCTOBER 1997		DIFFERENCE		
	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	
1 COMMODITY (Pipeline)	11,998	11,752	246	2.09	63,409	67,282	(3,873)	(27.35)	
2 NO NOTICE SERVICE	5,152	5,220	(68)	(1.30)	24,099	24,417	(319)	(1.30)	
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
4 COMMODITY (Other)	1,108,154	968,740	137,414	14.18	5,377,839	7,054,947	(1,677,008)	(23.77)	
5 DEMAND	241,746	264,457	(22,711)	(8.59)	2,032,097	2,216,625	(184,528)	(8.32)	
6 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
8 DEMAND	0	0	0	0.00	0	0	0	0.00	
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,365,050	1,250,169	114,881	9.19	7,497,542	9,363,271	(1,865,729)	(20.10)	
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
13 COMPANY USE	3,324	2,251	1,073	47.67	21,127	18,887	2,240	25.11	
14 TOTAL THERM SALES	1,334,472	1,025,644	308,828	30.09	8,604,304	7,242,109	1,362,195	18.81	
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,555,940	2,777,460	778,480	28.03	24,828,270	21,463,210	3,365,060	15.68	
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00	
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	
18 COMMODITY (Other)	3,555,940	2,777,460	778,480	28.03	22,684,820	21,463,210	1,221,610	5.69	
19 DEMAND	4,053,330	4,353,330	(300,000)	(6.89)	33,920,970	29,101,670	4,819,300	16.56	
20 OTHER	0	0	0	0.00	0	0	0	0.00	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	
22 DEMAND	0	0	0	0.00	0	0	0	0.00	
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	
24 TOTAL PURCHASES (17+18+20)-(21+23)	3,555,940	2,777,460	778,480	28.03	22,684,820	21,463,210	1,221,610	5.69	
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	
26 COMPANY USE	8,341	5,000	3,341	66.82	56,408	38,580	17,828	46.21	
27 TOTAL THERM SALES (24-26 Estimated Only)	5,080,010	2,772,460	2,307,550	83.23	39,461,742	21,424,630	18,037,112	84.19	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.337	0.423	(0.086)	(20.33)	0.255	0.407	(0.152)	(37.35)	
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)	31.107	34.879	(3.772)	(10.81)	23.707	32.870	(9.163)	(27.88)	
32 DEMAND (5/19)	5.964	6.075	(0.111)	(1.83)	5.981	7.617	(1.626)	(21.35)	
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	3.000	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)	38.388	45.011	(6.623)	(14.71)	33.051	43.718	(10.667)	(24.40)	
38 NET UNBILLED (12/25)	0.000	0.300	0.000	0.00	0.000	0.000	0.000	0.00	
39 COMPANY USE (13/26)	39.851	45.020	(5.169)	(11.48)	37.454	43.771	(6.317)	(14.43)	
40 TOTAL COST OF THERM SOLD (11/27)	26.871	45.092	(18.221)	(40.41)	19.000	43.797	(24.797)	(56.62)	
41 TRUE-UP (E-2)	2.788	2.788	0.000	0.00	2.788	2.788	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	29.639	47.880	(18.221)	(38.07)	21.788	46.585	(24.797)	(53.25)	
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)	29.75044	48.03995	(18.290)	(38.07)	21.84985	48.74008	(24.890)	(53.25)	
45 PGA FACTOR ROUNDED TO NEAREST .001	29.750	48.040	(18.290)	(38.07)	21.850	48.740	(24.890)	(53.25)	

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

	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline)	11,998	11,752	246	2.09	63,408	67,282	(3,874)	(6.11)	(27.35)
2 NO NOTICE SERVICE	5,152	5,220	(68)	(1.30)	24,099	24,417	(319)	(1.33)	1.33
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	0.00
4 COMMODITY (Other)	1,108,154	968,740	137,414	14.18	5,377,939	7,054,947	(1,677,008)	(31.10)	(23.77)
5 DEMAND	241,748	264,457	(22,711)	(8.59)	2,032,097	2,216,625	(184,528)	(9.12)	(8.32)
6 OTHER	0	0	0	0.00	0	0	0	0.00	0.00
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00	0.00
9 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	0.00
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	0.00	0	0	0	0.00	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,365,050	1,250,169	114,881	9.19	7,497,542	9,363,271	(1,865,729)	(24.99)	(20.10)
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0.00
13 COMPANY USE	3,324	2,251	1,073	47.87	21,127	18,887	2,240	12.11	25.11
14 TOTAL THERM SALES	1,334,472	1,025,844	308,628	30.09	8,804,304	7,242,109	1,562,195	18.81	18.81
THERMS PURCHASED									
15 COMMODITY (Pipeline)	3,555,940	2,777,460	778,480	28.03	24,828,270	21,463,210	3,365,060	15.68	15.68
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00	0.00
18 COMMODITY (Other)	3,555,940	2,777,460	778,480	28.03	22,684,820	21,463,210	1,221,610	5.69	5.69
19 DEMAND	4,053,330	4,353,330	(300,000)	(6.89)	33,920,970	29,101,670	4,819,300	16.56	16.56
20 OTHER	0	0	0	0.00	0	0	0	0.00	0.00
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00	0.00
24 TOTAL PURCHASES (*17+18+20)-(21+23)	3,555,940	2,777,460	778,480	28.03	22,684,820	21,463,210	1,221,610	5.69	5.69
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00	0.00
26 COMPANY USE	8,341	5,000	3,341	68.82	58,408	38,580	17,828	48.21	48.21
27 TOTAL THERM SALES (24-26 Estimated Only)	5,080,010	2,772,460	2,307,550	63.23	28,481,742	21,424,630	6,857,112	24.19	64.19
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.337	0.423	(0.086)	(20.33)	0.255	0.407	(0.152)	(37.35)	(37.35)
29 NO NOTICE SERVICE (2/16)	0.831	0.842	(0.011)	(1.31)	0.831	0.842	(0.011)	(1.31)	(1.31)
30 SWING SERVICE (3/17)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.00
31 COMMODITY (Other) (4/18)	31.107	34.879	(3.772)	(10.81)	23.707	32.870	(9.163)	(27.88)	(27.88)
32 DEMAND (5/19)	5.884	6.075	(0.111)	(1.83)	5.891	7.817	(1.926)	(21.35)	(21.35)
33 OTHER (6/20)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	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	0.00
35 DEMAND (8/22)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.00
36 COMMODITY Other (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.00
37 TOTAL COST OF PURCHASES (11/24)	38.388	45.011	(6.623)	(14.71)	33.051	43.718	(10.667)	(24.40)	(24.40)
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00	0.00
39 COMPANY USE (13/26)	39.851	45.020	(5.169)	(11.48)	37.454	43.771	(6.317)	(14.43)	(14.43)
40 TOTAL COST OF THERM SOLD (11/27)	28.871	45.092	(16.221)	(40.41)	19.000	43.797	(24.797)	(56.62)	(56.62)
41 TRUE-UP (E-2)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00	0.00
42 TOTAL COST OF GAS (40+41)	29.839	47.860	(18.021)	(38.07)	21.768	46.565	(24.797)	(53.25)	(53.25)
43 REVENUE TAX FACTOR	1.00378	1.00378	0.000	0.00	1.00378	1.00378	0.000	0.00	0.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	29.75044	48.03995	(18.290)	(38.07)	21.84965	48.74008	(24.890)	(53.25)	(53.25)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.750	48.040	(18.290)	(38.07)	21.850	48.740	(24.890)	(53.25)	(53.25)

**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)	11,998	11,752	246	2.09	63,409	67,262	(23,873)	(27.35)
2 NO NOTICE SERVICE	5,152	5,220	(68)	(1.30)	24,099	24,417	(319)	(1.30)
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	1,108,154	968,740	137,414	14.18	5,377,939	7,054,947	(1,677,008)	(23.77)
5 DEMAND	241,746	264,457	(22,711)	(8.59)	2,032,097	2,216,625	(184,528)	(8.32)
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	(222,074)	222,074	(100.00)	0	(2,124,275)	2,124,275	(100.00)
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,365,050	1,028,095	336,955	32.77	7,497,542	7,258,996	238,546	3.29
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	3,324	2,251	1,073	47.67	21,127	16,887	4,240	25.11
14 TOTAL THERM SALES	1,334,472	1,025,844	308,628	30.09	8,604,374	7,242,109	1,362,265	18.81
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,555,940	2,777,460	778,480	28.03	24,828,270	21,463,210	3,365,060	15.68
16 NO NOTICE SERVICE	620,000	620,000	0	0.00	2,900,000	2,900,000	0	0.00
17 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other)	3,555,940	2,777,460	778,480	28.03	22,684,820	21,463,210	1,221,610	5.69
19 DEMAND	4,053,330	4,353,330	(300,000)	(6.89)	33,920,970	29,101,670	4,819,300	16.56
20 OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23 COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,555,940	2,777,460	778,480	28.03	22,684,820	21,463,210	1,221,610	5.69
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	8,341	5,000	3,341	66.82	56,408	38,580	17,828	46.21
27 TOTAL THERM SALES (24-26 Estimated Only)	8,080,010	2,772,460	2,307,550	83.23	39,461,742	21,424,630	18,037,112	84.19
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.337	0.423	(0.086)	(20.33)	0.255	0.407	(0.152)	(37.35)
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)	31.107	34.879	(3.772)	(10.81)	23.707	32.870	(9.163)	(27.88)
32 DEMAND (5/19)	5.964	6.075	(0.111)	(1.83)	5.991	7.617	(1.626)	(21.35)
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)	38.388	37.016	1.372	3.71	33.051	33.821	(0.770)	(2.28)
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)	38.851	45.020	(6.169)	(11.48)	37.454	43.771	(6.317)	(14.43)
40 TOTAL COST OF THERM SOLD (11/27)	28.871	37.062	(10.211)	(27.54)	19.000	33.882	(14.882)	(43.92)
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)	29.639	39.850	(10.211)	(25.62)	21.768	36.650	(14.882)	(40.61)
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)	29.75044	39.99984	(10.249)	(25.82)	21.84985	36.78780	(14.938)	(40.61)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.750	40.000	(10.250)	(25.83)	21.850	36.788	(14.938)	(40.61)

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
OCTOBER 1997

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,298,820	10,962.13	0.332
2 No Notice Commodity Adjustment - System Supply	44,120	177.80	0.403
3 Commodity Pipeline - Scheduled FTS - End Users	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	213,000	858.39	0.403
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)	3,555,940	11,998.32	0.337
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	3,342,940	1,058,808.12	31.667
18 Commodity Other - Scheduled FTS - OSSS	213,000	68,365.88	32.097
19 Commodity Other - Schedule PTS / ITS	0	0.00	0.000
20 Imbalance Cashout - FGT	0	(1,196.26)	0.000
21 Imbalance Cashout - Other Shippers	0	(19,624.03)	0.000
22 Imbalance Cashout - Transporting Customers	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	3,555,940	1,106,153.71	31.107
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,840,330	238,908.66	6.221
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	213,000	2,837.16	1.332
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	4,053,330	241,745.82	5.964
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: OCTOBER 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	19679	10	133,664.18	0.00	5,152.20	0.00	0.00	128,511.98	0.00
2	FGT	19669	11	113,233.84	0.00	0.00	0.00	0.00	113,233.84	0.00
3	FGT	19846	12	8,558.28	8,558.28	0.00	0.00	0.00	0.00	0.00
4	FGT	19835	13	3,262.24	3,262.24	0.00	0.00	0.00	0.00	0.00
5	FGT	19845	14	177.80	177.80	0.00	0.00	0.00	0.00	0.00
6	FGT	625300314	15	(1,196.26)	0.00	0.00	0.00	(1,196.26)	0.00	0.00
7			16		0.00	0.00	0.00		0.00	0.00
8			17		0.00	0.00	0.00		0.00	0.00
9			18		0.00	0.00	0.00		0.00	0.00
10			19		0.00	0.00	0.00		0.00	0.00
11			20		0.00	0.00	0.00		0.00	0.00
12			21		0.00	0.00	0.00		0.00	0.00
13			22		0.00	0.00	0.00		0.00	0.00
14			23		0.00	0.00	0.00		0.00	0.00
15			24		0.00	0.00	0.00		0.00	0.00
16			25		0.00	0.00	0.00		0.00	0.00
17			26		0.00	0.00	0.00		0.00	0.00
18			27		0.00	0.00	0.00		0.00	0.00
19			28		0.00	0.00	0.00		0.00	0.00
20			29		0.00	0.00	0.00		0.00	0.00
21										
22										
23										
24										
25										
TOTAL				1,365,050.05	11,998.32	5,152.20	0.00	1,106,153.71	241,745.82	0.00

FOR THE PERIOD OF: APRIL 1997 Through MARCH 1998

	CURRENT MONTH: OCTOBER 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)	1,106,154	968,740	(137,414)	(14.18)	5,377,939	7,054,947	1,677,008	23.77	
2 TRANSPORTATION COST (Sch. A-1 Lines 1,2,3,5,6)	258,896	59,355	(190,541)	(338.18)	2,113,604	204,049	(1,915,555)	(938.77)	
3 TOTAL	1,365,050	1,028,095	(336,955)	(32.77)	7,497,542	7,258,996	(238,546)	(3.29)	
4 FUEL REVENUES (NET OF REVENUE TAX)	1,334,472	1,025,844	(308,628)	(30.09)	8,604,304	7,242,109	(1,362,195)	(18.81)	
5 TRUE-UP (COLLECTED) OR REFUNDED	(103,033)	(103,033)	0	0.00	(721,231)	(721,231)	0	0.00	
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	1,231,439	922,811	(308,628)	(33.44)	7,883,073	6,520,878	(1,362,195)	(20.89)	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(133,611)	(105,284)	28,327	(26.91)	385,531	(738,118)	(1,123,649)	152.23	
8 INTEREST PROVISION-THIS PERIOD (2) (2)	2,063	0	(2,063)	0.00	1,201	0	(1,201)	0.00	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	463,037	1,038,231	575,194	55.40	(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	721,231	721,231	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)	434,522	1,035,980	601,458	58.06	434,522	1,035,980	601,458	58.06	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	463,037	1,038,231	575,194	55.40					
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	432,459	1,035,980	603,521	58.26					
14 TOTAL (12+13)	895,496	2,074,211	1,178,715	56.83					
15 AVERAGE (50% OF 14)	447,748	1,037,106	589,358	56.83					
16 INTEREST RATE - FIRST DAY OF MONTH	5.5300%	0.0000%	--	--					
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.5300%	0.0000%	--	--					
18 TOTAL (16+17)	11.0600%	0.0000%	--	--					
19 AVERAGE (50% OF 18)	5.5300%	0.0000%	--	--					
20 MONTHLY AVERAGE (19/12 Months)	0.461%	0.000%	--	--					
21 INTEREST PROVISION (15x20)	2,063	0	--	--					

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

Estimated Only:

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

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

ACTUAL FOR THE PERIOD OF:
PRESENT MONTH:

APRIL 1997 Through MARCH 1998
OCTOBER 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER 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: OCTOBER 1997

	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
TOTAL			11,683	11,330	362,200	351,182		
							WEIGHTED AVERAGE	
							\$3.1115	\$3.2091

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: OCTOBER 1997				PERIOD TO DATE			
		ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE	
				AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)									
GENERAL SERVICE	(11)	597,043	430,190	(166,853)	(38.79)	4,133,553	3,621,280	(512,273)	(14.15)
OUTDOOR LIGHTING	(21)	198	260	62	23.85	1,384	1,520	136	8.93
RESIDENTIAL	(31)	485,072	470,380	(14,692)	(3.12)	3,555,530	3,759,250	203,720	5.42
LARGE VOLUME	(51)	1,712,065	1,491,050	(221,015)	(14.82)	12,259,534	11,501,970	(757,564)	(6.59)
OTHER	(81)	6,725	6,810	85	1.25	49,996	56,210	6,214	11.06
TOTAL FIRM		2,801,103	2,398,690	(402,413)	(16.78)	19,999,996	18,940,230	(1,059,766)	(5.60)
THERM SALES (INTERRUPTIBLE)									
INTERRUPTIBLE	(61)	336,265	373,770	37,505	10.03	2,342,729	2,484,400	141,671	5.70
INTERRUPTIBLE TRANSPORT	(92)	24,151	22,120	(2,031)	(9.18)	145,111	151,550	6,439	4.25
LARGE VOLUME INTERRUPTIBLE	(93)	1,705,491	1,860,000	154,509	8.31	15,560,407	12,840,000	(2,720,407)	(21.19)
OFF SYSTEM SALES SERVICE	(95)	213,000	0	(213,000)	0.00	1,413,500	0	(1,413,500)	0.00
TOTAL INTERRUPTIBLE		2,278,907	2,255,890	(23,017)	(1.02)	19,461,747	15,475,950	(3,985,797)	(25.75)
TOTAL THERM SALES		5,080,010	4,654,580	(425,430)	(9.14)	39,461,743	34,416,180	(5,045,563)	(14.66)
NUMBER OF CUSTOMERS (FIRM)									
AVG. NO. OF CUSTOMERS PERIOD TO DATE									
GENERAL SERVICE	(11)	2,620	2,388	(234)	(9.81)	2,605	2,415	(190)	(7.67)
OUTDOOR LIGHTING	(21)	0	0	0	0.00	0	0	0	0.00
RESIDENTIAL	(31)	31,041	30,455	(586)	(1.92)	31,265	30,806	(459)	(1.49)
LARGE VOLUME	(51)	869	873	4	0.46	887	883	(4)	(0.45)
OTHER	(81)	430	423	(7)	(1.65)	435	424	(11)	(2.59)
TOTAL FIRM		34,960	34,137	(823)	(2.41)	35,192	34,528	(664)	(1.92)
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		34,976	34,152	(824)	(2.41)	35,208	34,543	(665)	(1.93)
THERM USE PER CUSTOMER									
GENERAL SERVICE	(11)	228	180	(48)	(26.67)	1,587	1,499	(88)	(5.67)
OUTDOOR LIGHTING	(21)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RESIDENTIAL	(31)	16	15	(1)	(6.67)	114	122	8	6.56
LARGE VOLUME	(51)	1,970	1,708	(262)	(15.34)	13,821	13,026	(795)	(6.10)
OTHER	(81)	16	16	0	0.00	115	133	18	13.53
INTERRUPTIBLE	(61)	25,867	28,752	2,885	10.03	180,210	191,108	10,898	5.70
INTERRUPTIBLE TRANSPORT	(92)	24,151	22,120	(2,031)	(9.18)	145,111	151,550	6,439	4.25
LARGE VOLUME INTERRUPTIBLE	(93)	1,705,491	1,860,000	154,509	8.31	15,560,407	12,840,000	(2,720,407)	(21.19)
OFF SYSTEM SALES SERVICE	(95)	213,000	0	(213,000)	0.00	1,413,500	0	(1,413,500)	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												
THERMS PURCHASED / CCF PURCHASED * AVERAGE BTU CONTENT	1.0467	1.0399	1.0428	1.0454	1.0462	1.0419	1.0440					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.06	1.05	1.06	1.06	1.06	1.06	1.06	0	0	0	0	0
SANFORD & DELAND:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED / CCF PURCHASED * AVERAGE BTU CONTENT	1.0471	1.0386	1.0420	1.0444	1.0459	1.0418	1.0446					
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT * PRESSURE CORRECTION FACTOR	1.07	1.06	1.06	1.06	1.06	1.06	1.06	0	0	0	0	0

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An ENBRIDGE/SCANA Affiliates

DATE: 10/17/97
 DUE: 11/10/97
 SERVICE NO.: 18079
 TOTAL AMOUNT DUE: \$133,664.18

7497

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

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 4110 JACKSON ROAD
 POST OFFICE BOX 2295
 WEST PALM BEACH, FL 33402-2295

CUSTOMER NO.: 4884
 PLEASE CONTACT LAURA GIAMBONE
 AT (713)893-8725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 OR CCE LIST

CONTRACT: 5009
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

DELIVERIES
 POJ NO. COIN NO.

RECEIPTS	DATE	DESCRIPTION	IC	RC	RATE	VOLUME	AMOUNT
RES CHG FOR TEMP RELING AT LESS THAN MAX RATE	10/97	A	RES	A	0.4268	264,515	\$116,013.98
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16102	10/97	A	RES	A	0.4268	30,000	\$12,804.00
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16104	10/97	A	RES	A	0.0831	62,000	\$5,152.70
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16105	10/97	A	REL	A	0.0102	(3,000)	(\$30.60)
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16108	10/97	A	REL	A	0.0102	(6,000)	(\$61.20)
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16107	10/97	A	REL	A	0.0102	(9,000)	(\$91.80)
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16108	10/97	A	REL	A	0.0102	(3,000)	(\$30.60)
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16109	10/97	A	REL	A	0.0102	(3,000)	(\$30.60)
TEMPORARY RELINQUISHMENT CREDIT - Acq circ 5898, at poi 16109	10/97	A	REL	A	0.0102	(3,000)	(\$30.60)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/97.						328,515	\$133,664.18

*** END OF INVOICE 18079 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An (REG/50847) Affiliate

1072797
 1170797
 1968
 TOTAL MONTH DUE 1172797.84

CONTRACT: 3624
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: FIRM TRANSPORTATION

POST NO. RECEIPTS
 CEN No. DELIVERIES
 RESERVATION CHARGE

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY
 A11N JACK BRIDGEMAN
 POST OFFICE BOX 2385
 WEST PALM BEACH, FL 33402-3385

CUSTOMER NO: 4084
 F-45E CONTRACT - AUBA GAMBROSE
 AT 1123183-6125 WITH ANY QUESTIONS REGARDING THIS INVOICE
 NUMS NO: 006924477 CA CODE 1111

PRGO MONTH	IC	RC	BASE	STANDARD	DTXC	RET	VOLUMES GIR DEV	AMOUNT
10/87	A	RES	0.8072	0.0085	0.8157		128.818	112,233.84
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/87.							128.818	112,233.84

... END OF INVOICE 1968 ...

PLEASE REFER TO THE INVOICE NO. ON YOUR REMITTANCE
 AND TO THE
 WIRE TO THE
 FLORIDA GAS TRANSMISSION COMPANY
 NATIONAL BLDG., GAITHERS, TX
 ACCOUNT # 1111
 ABA #

Page 1

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

DATE: 11/10/97	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE
DUPLICATE NO. 17845	and wire to:
TOTAL AMOUNT DUE \$8,538.78	Wire Transfer
	Florida Gas Transmission Company
	Nations Bank, Dallas, TX
	Account #
	ABA #

CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 6064	PLEASE CONTACT LAURA GAMBOSONE
ATTN: JACK BROWN		AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
POST OFFICE BOX 3395	DUNS NO: 006874477	OR CODE 1131
WEST PALM BEACH, FL 33402-3395		

POI NO.	RECEIPTS	CONTRACT	SHIPPER	SHIPPER POI NO.	SHIPPER CDR NO.	PROG MONTH	TC	RC	RATE	UNIT	RTN	VOLUME	AMOUNT
	CDR NO.											DTN	
		5009	FLORIDA PUBLIC UTILITIES COMPANY			10/97	A	CDM	0.0312	0.0091	0.0403	15,703	\$432.83
					3154	10/97	A	CDM	0.0312	0.0091	0.0403	19,371	\$704.70
					28645	10/97	A	CDM	0.0312	0.0091	0.0403	19,848	\$799.87
					3158	10/97	A	CDM	0.0312	0.0091	0.0403	7,294	\$282.45
					28456	10/97	A	CDM	0.0312	0.0091	0.0403	36,668	\$1,477.32
					3161	10/97	A	CDM	0.0312	0.0091	0.0403	21,663	\$873.82
					3163	10/97	A	CDM	0.0312	0.0091	0.0403	50,610	\$2,039.58
					3165	10/97	A	CDM	0.0312	0.0091	0.0403	5,768	\$222.45
					3262	10/97	A	CDM	0.0312	0.0091	0.0403	4,522	\$182.64
					3261	10/97	A	CDM	0.0312	0.0091	0.0403	5,317	\$214.28
					3277	10/97	A	CDM	0.0312	0.0091	0.0403	21,300	\$838.79
					3214	10/97	A	CDM	0.0312	0.0091	0.0403	9,150	\$366.75
					217831	10/97	A	CDM	0.0312	0.0091	0.0403	272,364	\$8,538.78

TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/97.
 *** END OF INVOICE 19846 ***

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

DATE: 11/19/97
 DOE: 11/20/97
 INVOICE NO.: 19823
 TOTAL AMOUNT DUE: \$7,287.74

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

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

CONTRACT: 3624
 SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 CUSTOMER NO: 4084
 PLEASE CONTACT LAURA GILMORNE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE
 TYPE: FIRM TRANSPORTATION
 CURS NO: 006824477
 CR CODE: 1111

PGI NO.	RECEIPTS	Gas No.	DELIVERIES	PGI NO.	Gas No.	PRD MONTH	TC	RC	RISK	STORAGE	UTIC	RT	VOLUME'S	AMOUNT
	Stage Charge		16103		3154	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	8.897	\$209.08
	Stage Charge		16104		28445	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	14.794	\$346.77
	Stage Charge		16105		3150	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	15.252	\$358.42
	Stage Charge		16106		28454	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	34.906	\$820.29
	Stage Charge		16107		3161	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	8.742	\$205.44
	Stage Charge		16108		3163	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	8.37	\$19.67
	Stage Charge		16109		3165	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	8.990	\$211.77
	Stage Charge		16156		3262	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	16.337	\$383.92
	Stage Charge		16137		3261	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	16.368	\$384.63
	Stage Charge		16158		3277	10/97	A	CDM	0.0144	0.0091	0.0235	0.0235	13.773	\$322.73
TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/97.														
136,818 \$3,282.24														

*** END OF INVOICE 19823 ***

I N V O I C E
FLORIDA GAS TRANSMISSION COMPANY
 An EPBOS/SORAT Affiliate

DATE: 11/27/97
 DUE: 11/27/97
 INVOICE NO.: 19843
 TOTAL AMOUNT DUE: 3177.00

Page 1

PLEASE REFER TO THIS INVOICE NO. ON YOUR RENEWAL
 and give to:
 Wire Transfer
 Florida Gas Transmission Company
 Attention: Billing
 Dallas, TX 75241-1111
 Account # 4884

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

SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY
 TYPE: DELIVERY POINT OPERATOR ACCOUNT

CONTRACT: 5002
 CUSTOMER NO.: 4084
 PLEASE CONTACT LAURA LAMARONE
 AT (713)853-4775 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS: 10/97
 GAS NO.: 10/97
 DELIVERIES: 10/97
 PCI NO.: 10/97
 DAB NO.: 10/97

PROG MONTH	TC	BC	TEXT	STORAGE	DTX	NET	VOLUMES DIN DRY	AMOUNT
10/97	A	CDN	0.0312	0.0091	0.0403		4,612	\$177.00
TOTAL FOR CONTRACT 5002 FOR MONTH OF 10/97.								
... END OF INVOICE 19843 ...								

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

**ENRON
 CORP**

FLORIDA PUBLIC UTILITIES CO
 P O BOX 3395
 ATTN: MARC SCHNEIDERMANN
 WEST PALM BEACH, FL
 33402-3395

10/16/97

PAGE 1 OF 1

VENDOR NO: 004084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000035 05/97 DBALANCE	10/15/97	18874 CASH OUT		1,196.26		1,196.26
				TOTAL		1,196.26

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN, X35832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300314 ATTACHED BELOW

**ENRON
 CORP**

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

No.

10/16/97

PAY TO THE ORDER OF: FLORIDA PUBLIC UTILITIES CO
 P O BOX 3395
 ATTN: MARC SCHNEIDERMANN
 WEST PALM BEACH, FL
 33402-3395

1,196.26
 NOT VALID AFTER 1 YEAR

One thousand one hundred ninety six and 26/100 Dollars

William D. ...
 AUTHORIZED SIGNATURE

CITIBANK

THE BACK OF THIS DOCUMENT MAY BE USED FOR DEPOSIT. THE BACK CONTAINS AN ENRON WATERMARK. SPECIAL OR BACK TO VIEW

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

**ENRON
 CORP**

FLORIDA PUBLIC UTILITIES CO
 P O BOX 3395
 ATTN: MARC SCHNEIDERMANN
 WEST PALM BEACH, FL
 33402-3395

10/16/97

PAGE 1 OF 1

VENDOR NO: 004084
 REMITTANCE STATEMENT

VOUCHER NO.	INVOICE DATE	INVOICE NO.	PURCHASE ORDER	AMOUNT		
				GROSS	DISCOUNT	NET
9710000035 05/97 DEBIT BALANCE	10/15/97	18874 CASH OUT		1,196.26		1,196.26
					TOTAL	1,196.26

SPECIAL INSTRUCTIONS:
 CALL ALMA GREEN, X33832

DETACH AND RETAIN THIS STUB FOR YOUR RECORDS. CHECK # 0625300314 ATTACHED BELOW

**ENRON
 CORP**

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

No. 10/16/97

PAY TO THE ORDER OF: FLORIDA PUBLIC UTILITIES CO
 P O BOX 3395
 ATTN: MARC SCHNEIDERMANN
 WEST PALM BEACH, FL
 33402-3395

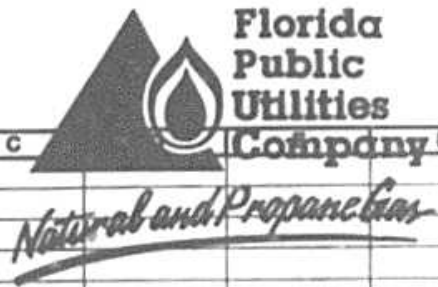
1,196.26

One thousand one hundred and ninety six and 26/100 Dollars

William D. ...
 AUTHORIZED SIGNATURE

CITIZENS BANK

THE BACK OF THIS DOCUMENT CONTAINS AN ADDRESS WATERMARK. SHOULD YOU WISH TO VIEW THE BACK OF THIS DOCUMENT, PLEASE CONTACT THE BANK.



**Florida
Public
Utilities
Company**

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INVOICE

Date: September 3, 1997
Due Date: PAST DUE



18 INVOICE NUMBER 12112859GS50

<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
23 March 1997 Imbalance Transaction	MMBtu			
25 Totals				

39 Mail Payment to: Wire transfer payment to:
 41 Florida Public Utilities Company SunBank/South Florida, NA
 42 Attention: Christopher M. Snyder 501 East Los Olas Boulevard
 43 Post Office Box 3395 Ft. Lauderdale, Florida 33301
 44 West Palm Beach, Florida 33402-3395 ABA
 45 For the credit of Florida Public Utilities Company
 46 General Account No. (

48 Please enclose one copy of this invoice with check payment



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8	INVOICE						
9							
10					Date:	September 11, 1997	
11					Due Date:	September 21, 1997	
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18	INVOICE NUMBER		12112859GS51				
19							
20			FPUC				
21		<u>Description</u>	<u>Contract</u>	<u>Basis</u>	<u>Units</u>	<u>Price *</u>	
22						<u>Amount</u>	
23	Imbalance Gas - May 1997 - DRN 157742		5009	MMBtu			
24							
25	Totals						
26							
27							
28	* Determination of Pricing for Imbalance Gas						
29							
30	FPUC Contract 5009						
31	Units	Unit Cost	Amount				
32							
33							
34							
35							
36	Mail Payment to:			Wire transfer payment to:			
37							
38	Florida Public Utilities Company			SunBank/South Florida, NA			
39	Attention: Christopher M. Snyder			501 East Los Olas Boulevard			
40	Post Office Box 3395			Ft. Lauderdale, Florida 33301			
41	West Palm Beach, Florida 33402-3395			ABA #			
42				For the credit of Florida Public Utilities Company			
43				General Account No.			
44							
45	Please enclose one copy of this invoice with check payment						
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48							
49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713						



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8	INVOICE					
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10				Date:	August 18, 1997	
11				Due Date:	PAST DUE	
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18	INVOICE NUMBER		12112859GS46			
19						
20			FPUC			
21		<u>Description</u>	<u>Contract</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u> * <u>Amount</u>
22						
23	Imbalance Gas - February 1997 - POI 82137		5009	MMBtu		
24						
25	Totals					
26						
27						
28	Determination of Pricing for Imbalance Gas					
29						
30	FPUC Contract 5009			FPUC Contract 3624		
31	Units	Unit Cost	Amount	Units	Unit Cost	Amount
32						
33						
34						
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37				0	\$0.0000	0.00
38						
39	Mail Payment to:			Wire transfer payment to:		
40						
41	Florida Public Utilities Company			SunBank/South Florida, NA		
42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
43	Post Office Box 3395			Ft. 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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52	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					



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10					Date:	August 19, 1997		
11					Due Date:	August 29, 1997		
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18	INVOICE NUMBER			12112859GS47				
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20								
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
22								
23	Imbalance Trading - July 1997			MMBtu				
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25	Totals							
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39	Mail Payment to:			Wire transfer payment to:				
40								
41	Florida Public Utilities Company			SunBank/South Florida, NA				
42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
43	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
44	West Palm Beach, Florida 33402-3395			ABA				
45				For the credit of Florida Public Utilities Company				
46				General Account No.				
47								
48	Please enclose one copy of this invoice with check payment							
49								
50								
51								
52	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713							



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8	INVOICE					
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10				Date:	September 16, 1997	
11				Due Date:	September 26, 1997	
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16						
17						
18	INVOICE NUMBER		12112859GS54			
19						
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u> <u>Amount</u>
22						
23	August 1997 Imbalance Trading		MMBtu			
24						
25	Totals					
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39	Mail Payment to:			Wire transfer payment to:		
40						
41	Florida Public Utilities Company			SunBank/South Florida, NA		
42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard		
43	Post Office Box 3395			Ft. Lauderdale, Florida 33301		
44	West Palm Beach, Florida 33402-3395			ABA		
45				For the credit of Florida Public Utilities Company		
46				General Account No. 1		
47						
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