

**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: OCTOBER 1997				PERIOD TO DATE			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	11,998	11,752	246	2.09	63,409	87,282	(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)	1,106,154	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	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	9,383,271	(1,885,729)	(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	16,887	4,240	25.11
14 TOTAL THERM SALES	1,334,472	1,025,844	308,628	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)	5.991	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	45.011	(6.623)	(14.71)	33.051	43.718	(10.667)	(24.40)
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)	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)	2.768	2.768	0.000	0.00	2.768	2.768	0.000	0.00
42 TOTAL COST OF GAS (40+41)	29.639	47.860	(18.221)	(38.07)	21.768	46.565	(24.797)	(53.25)
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	48.03995	(18.290)	(38.07)	21.84985	46.74008	(24.890)	(53.25)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.750	48.040	(18.290)	(38.07)	21.850	46.740	(24.890)	(53.25)

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

DECLASSIFIED

**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:		OCTOBER 1997		PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	11,998	11,752	246	2.09	63,409	87,282	(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)	1,106,154	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	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	9,383,271	(1,885,729)	(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	16,887	4,240	25.11
14 TOTAL THERM SALES	1,334,472	1,025,844	308,628	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)	5.991	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	45.011	(6.623)	(14.71)	33.051	43.718	(10.667)	(24.40)
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)	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)	(56.82)
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	47.860	(18.221)	(38.07)	21.768	46.565	(24.797)	(53.25)
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	48.03995	(18.290)	(38.07)	21.84985	46.74008	(24.890)	(53.25)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.750	48.040	(18.290)	(38.07)	21.850	46.740	(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**

COST OF GAS PURCHASED	CURRENT MONTH:		OCTOBER 1997		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	87,282	(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)	1,106,154	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	8,604,304	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)	5.991	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)	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	37.082	(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)	(25.62)	21.84985	36.78780	(14.938)	(40.61)
45 PGA FACTOR ROUNDED TO NEAREST .001	29.750	40.000	(10.250)	(25.63)	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: APRIL 1997 THROUGH MARCH 1998
CURRENT MONTH: 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	1,058,608.12	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	(199,541)	(336.18)	2,119,604	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 (21) (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	* If line 5 is a refund add to line 4 If line 5 is a collection ()subtract from line 4				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	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	--	--					

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
OCTOBER 1997

LINE NO	DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL TOTAL TOTAL	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL
								THIRD PARTY	PIPELINE			CENTS PER CENTS PER
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					205530	1048250	16253780	3534132	0	0	0	21743444

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 FOR THE PERIOD: APRIL 1997 THROUGH MARCH 1998
 MONTH: OCTOBER 1997

1	PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
2					2,000			
3					3,000			
4					1,000			
5					2,000			
6					2,000			
7					2,000			
8					2,000			
9					2,000			
10					2,000			
11					2,000			
12					2,000			
13					2,000			
14					2,000			
15					2,000			
16					2,000			
17					2,000			
18					2,000			
19					2,000			
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24					2,000			
25					2,000			
26					2,000			
27					2,000			
28					2,000			
29					2,000			
30					2,000			
31					2,000			
32					2,000			
33					2,000			
34					2,000			
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	2,386	(234)	(9.81)	2,605	2,415	(190)	(7.87)
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)	(5.87)
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	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 x 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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	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 x 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 ENRON/SOHAT Affiliate

DATE	10/31/97	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 # 3750354511 ABA # 111000012
DUE	11/10/97		
INVOICE NO.	19679		
TOTAL AMOUNT DUE	\$133,664.18		

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
 DR CODE LIST

POL#NO.	RECEIPTS		DELIVERIES		PROO MONTH	TC	RC	RATES		DISC	RET	VOLUMES DTH DRY	AMOUNT
	DRM No.		POI NO.	DRM No.				BASE	SURCHARGES				
					10/97	A	RES	0.4268	0.0085		0.4353	266,515	\$116,013.98
					10/97	A	RES	0.4268			0.4268	30,000	\$12,804.00
					10/97	A	NNR	0.0831			0.0831	62,000	\$5,152.20
					10/97	A	TRL	0.0102			0.0102	(3,000)	(\$30.60)
					10/97	A	TRL	0.0102			0.0102	(6,000)	(\$61.20)
					10/97	A	TRL	0.0102			0.0102	(9,000)	(\$91.80)
					10/97	A	TRL	0.0102			0.0102	(3,000)	(\$30.60)
					10/97	A	TRL	0.0102			0.0102	(3,000)	(\$30.60)
					10/97	A	TRL	0.0102			0.0102	(3,000)	(\$30.60)
					10/97	A	TRL	0.0102			0.0102	(3,000)	(\$30.60)
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/97.												328,515	\$133,664.18

*** END OF INVOICE 19679 ***

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

Please reference this invoice no. on your remittance

Page 1

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

And wire to:
 Wire transfer
 Florida Gas Transmission Company
 Mattons Bank, Dallas, TX
 Account # 3750354511
 ABA # 111000012

DATE: 10/31/97
 INVOICE NO.: 19669
 TOTAL AMOUNT DUE: \$113,233.84

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

TYPE: FIRM TRANSPORTATION

DUNS NO: 006924427

RECPTS	DRM No.	DELIVERIES	PO1 NO.	DRM No.	PROD	MONTH	IC	MC	BASE	SURCHARGES	DISC	NET	VOLUMES	AMOUNT
						10/97	A	MES	0.8072	0.0085	0.8157		136,818	\$113,233.84
													136,818	\$113,233.84

TOTAL FOR CONTRACT 3624 FOR MONTH OF 10/97.

*** END OF INVOICE 19669 ***

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

DATE	11/10/97	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 # 3750354511 ABA # 111000012
DUE	11/20/97		
INVOICE NO.	19846		
TOTAL AMOUNT DUE	\$8,558.28		

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 DRN No.	DELIVERIES		PROD MONTH	TC	RC	RATES			VOLUMES DTH DRY	AMOUNT	
		POI NO.	DRN No.				BASE	SURCHARGES	DTSC			NET
Usage Charge		16103	3154	10/97	A	COM	0.0312	0.0091		0.0403	15,703	\$632.83
Usage Charge		16104	28645	10/97	A	COM	0.0312	0.0091		0.0403	19,521	\$786.70
Usage Charge		16105	3158	10/97	A	COM	0.0312	0.0091		0.0403	19,848	\$799.87
Usage Charge		16106	28456	10/97	A	COM	0.0312	0.0091		0.0403	2,294	\$92.45
Usage Charge		16107	3161	10/97	A	COM	0.0312	0.0091		0.0403	36,658	\$1,477.32
Usage Charge		16108	3163	10/97	A	COM	0.0312	0.0091		0.0403	21,663	\$873.02
Usage Charge		16109	3165	10/97	A	COM	0.0312	0.0091		0.0403	50,610	\$2,039.58
Usage Charge		16156	3262	10/97	A	COM	0.0312	0.0091		0.0403	5,768	\$232.45
Usage Charge		16157	3261	10/97	A	COM	0.0312	0.0091		0.0403	4,532	\$182.64
Usage Charge		16158	3277	10/97	A	COM	0.0312	0.0091		0.0403	5,317	\$214.28
Usage Charge		16273	3214	10/97	A	COM	0.0312	0.0091		0.0403	21,300	\$858.39
Usage Charge		62992	217831	10/97	A	COM	0.0312	0.0091		0.0403	9,150	\$368.75
TOTAL FOR CONTRACT 5009 FOR MONTH OF 10/97.											212,364	\$8,558.28

*** END OF INVOICE 19846 ***

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

DATE	11/10/97	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 # 3750354511 ABA # 111000012
DUE	11/20/97		
INVOICE NO.	19845		
TOTAL AMOUNT DUE	\$177.80		

CONTRACT:	5002	SHIPPER: FLORIDA PUBLIC UTILITIES COMPANY	CUSTOMER NO: 4084	PLEASE CONTACT LAURA GIAMBRONE AT (713)853-6725 WITH ANY QUESTIONS REGARDING THIS INVOICE OR CODE LIST
		TYPE: DELIVERY POINT OPERATOR ACCOUNT	DUNS NO: 006924427	

POI NO.	RECEIPTS		DELIVERIES		PROD MONTH	TC	RC	RATES				VOLUMES DTH DRY	AMOUNT
	DRN No.		POI NO.	DRN No.				BASE	SURCHARGES	DTSC	RET		
No Notice					10/97	A	COM	0.0312	0.0091		0.0403	4,412	\$177.80
TOTAL FOR CONTRACT 5002 FOR MONTH OF 10/97.												4,412	\$177.80

*** END OF INVOICE 19845 ***

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

**ENRON
 CORP**

FLORIDA PUBLIC UTILITIES CO
 P O BOX 3395
 ATTN: MARC SCHNEIDERMAN
 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 IMBALANCE	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. 0625300314

10/16/97

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

\$1,196.26

NOT VALID AFTER 1 YEAR

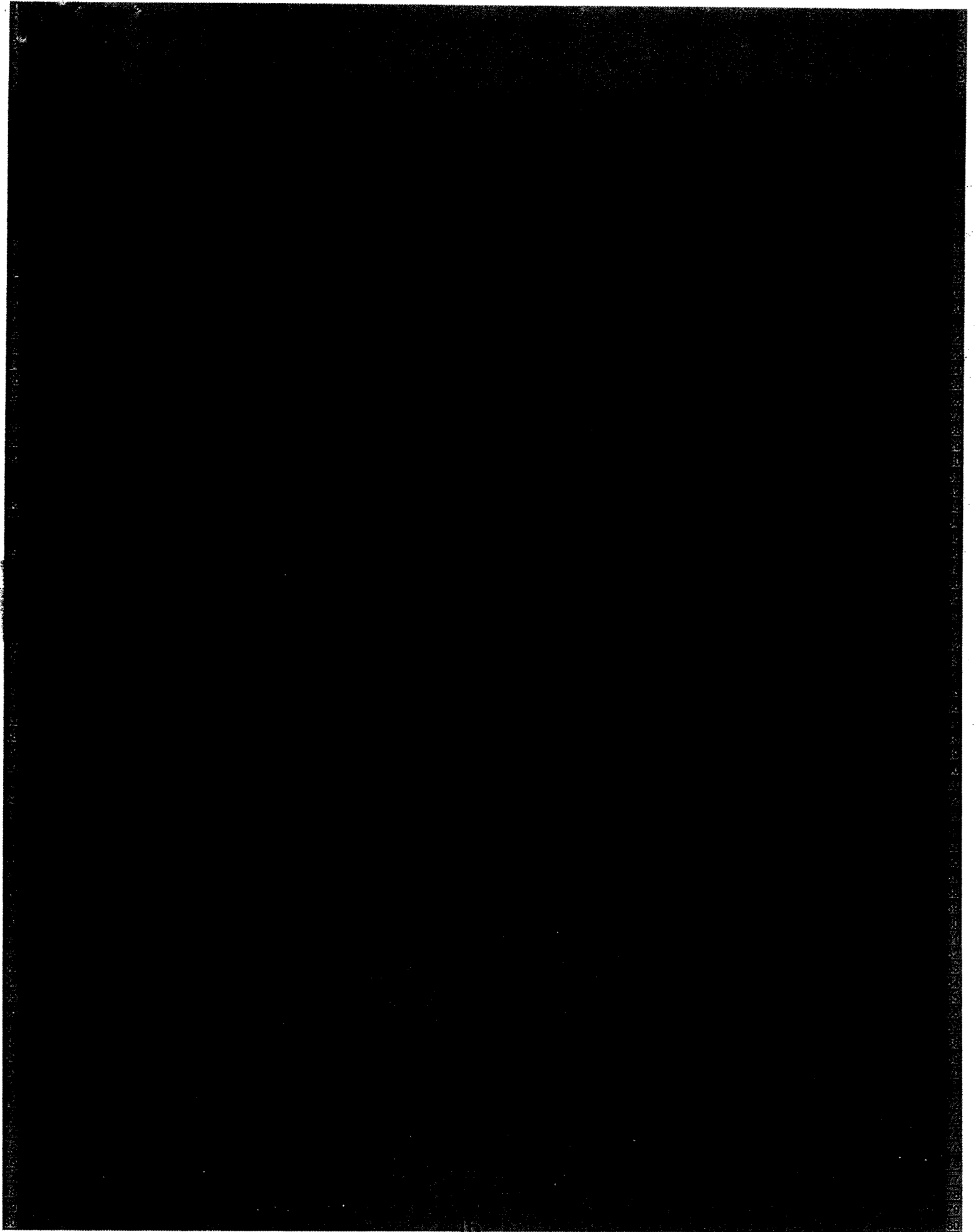
One thousand one hundred ninety six and 26/100 Dollars

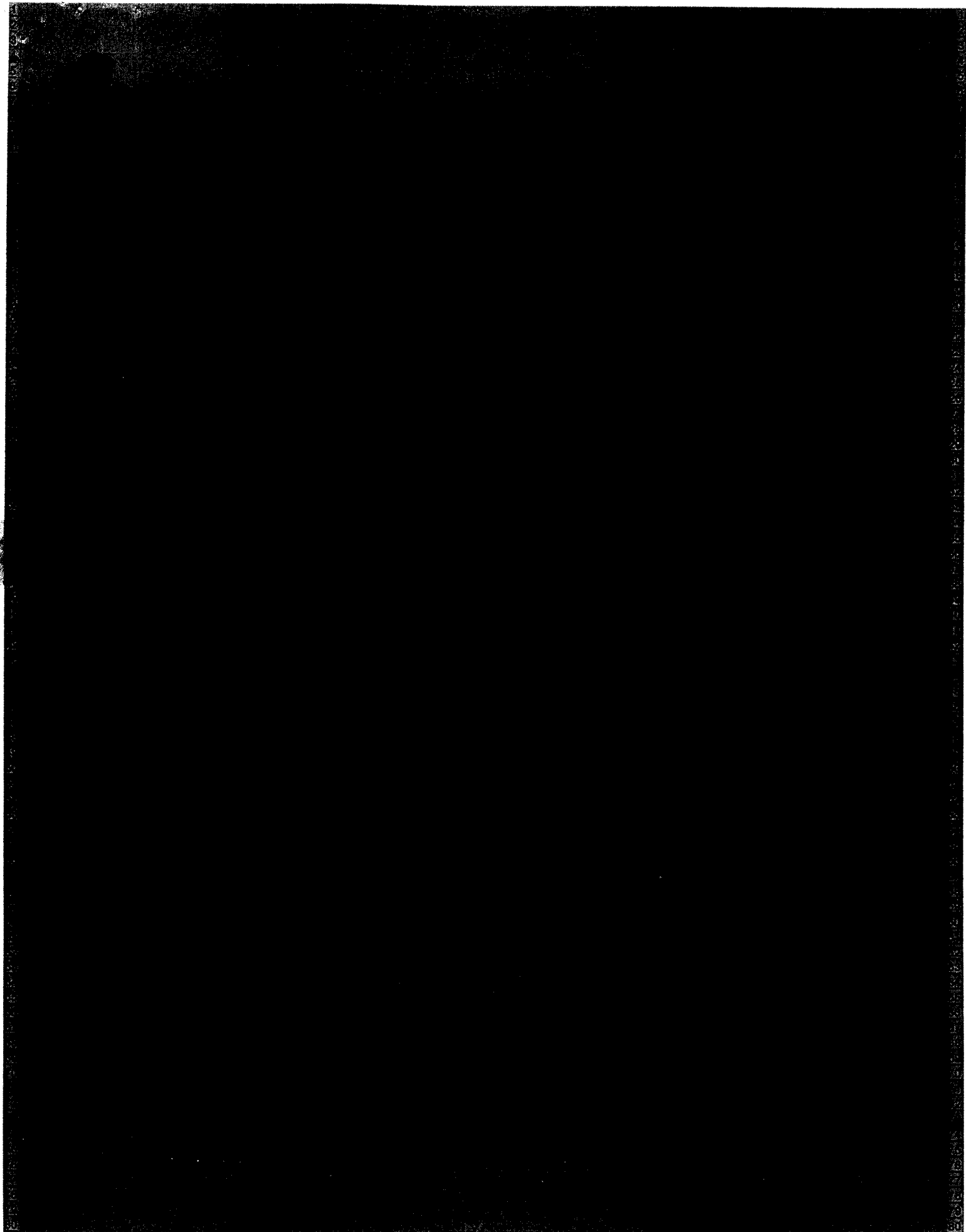
CITIBANK DEBIT CARD

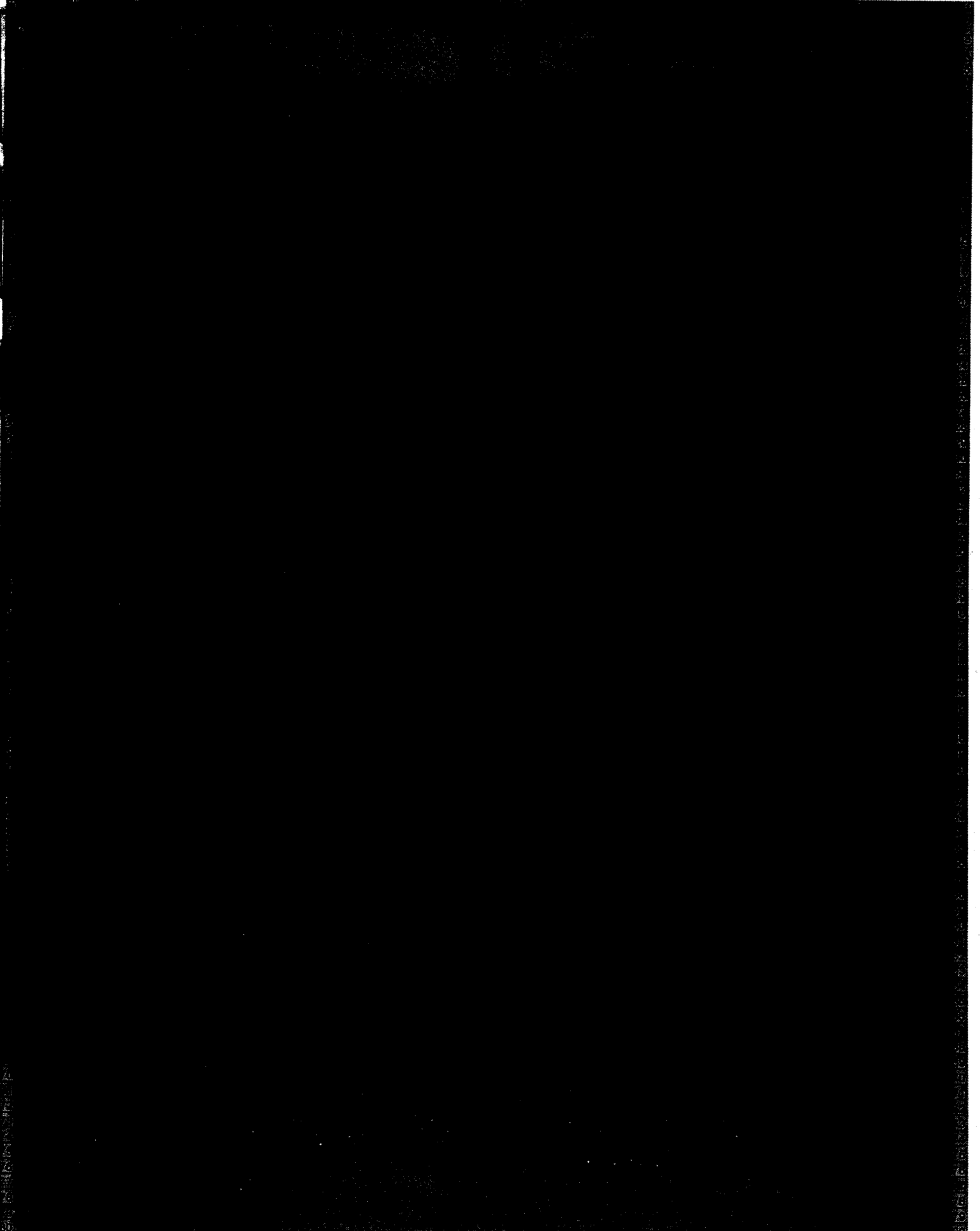
William D. DeLoach
 AUTHORIZED SIGNATURE

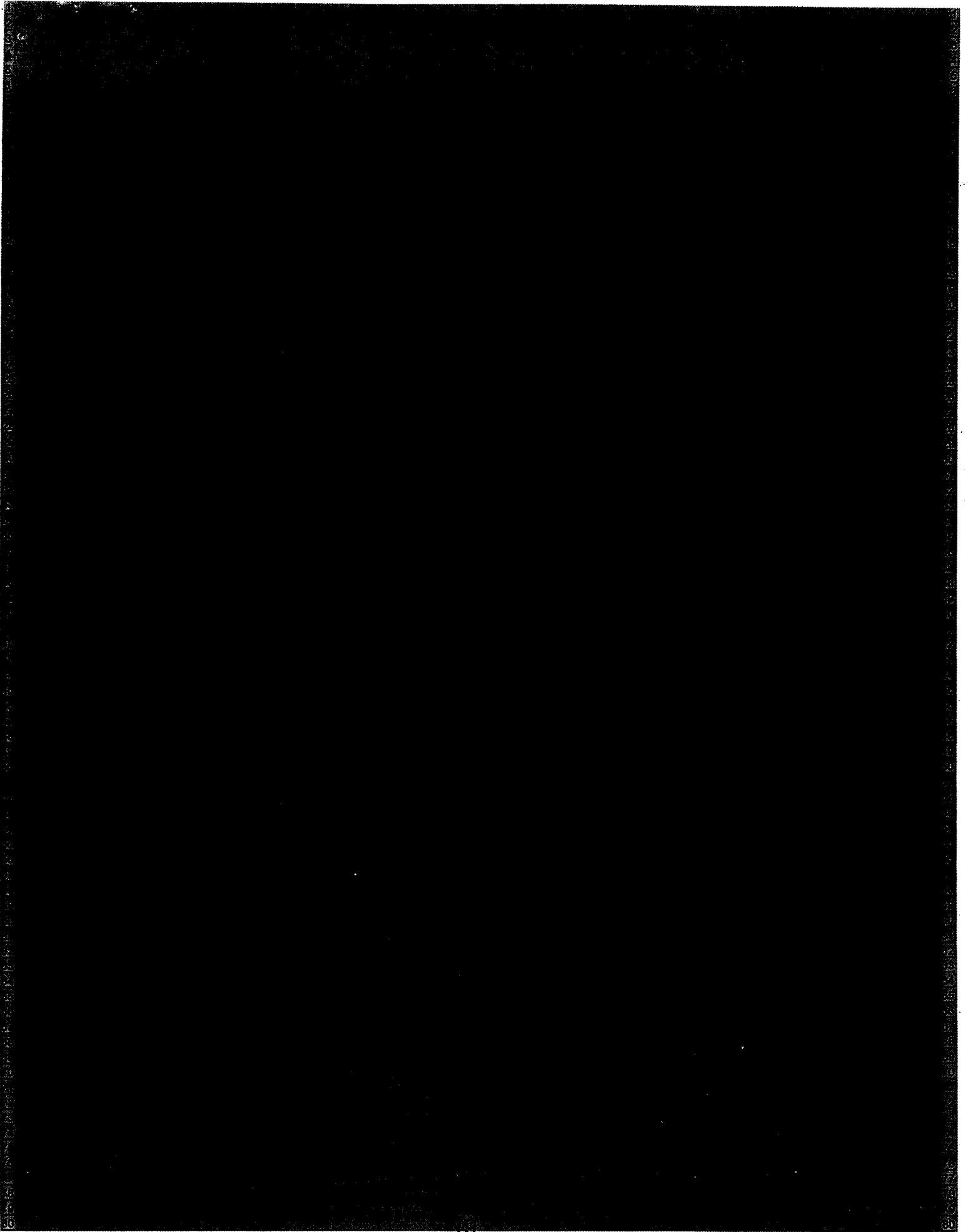
THE FACE OF THIS DOCUMENT HAS A BLUE BACKGROUND ON WHITE PAPER. THE BACK CONTAINS AN OFFICIAL WATERMARK. HOLD AT AN ANGLE TO VIEW

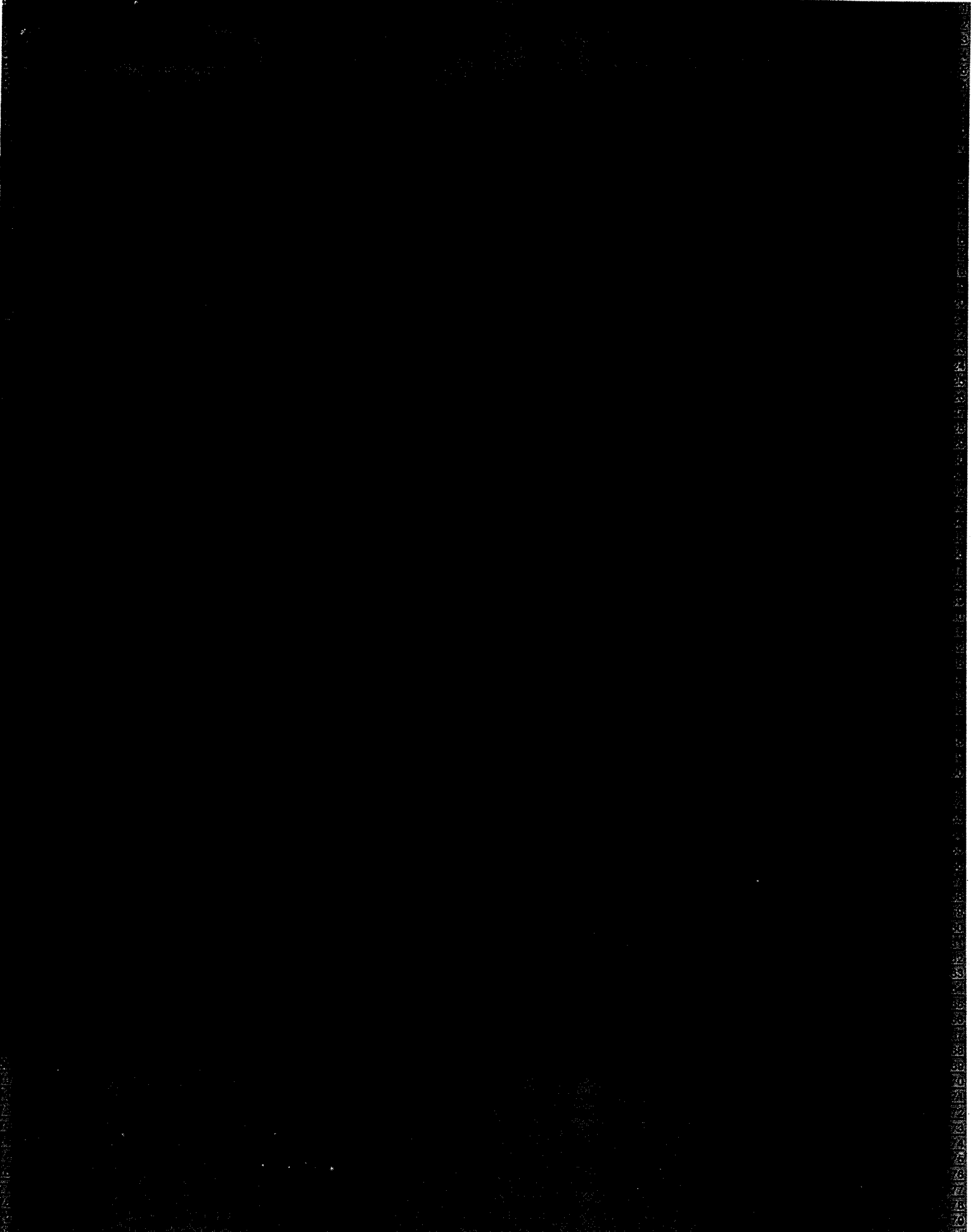
⑈06 253003 11⑈ ⑆03 1100 209⑆ 39110485⑈

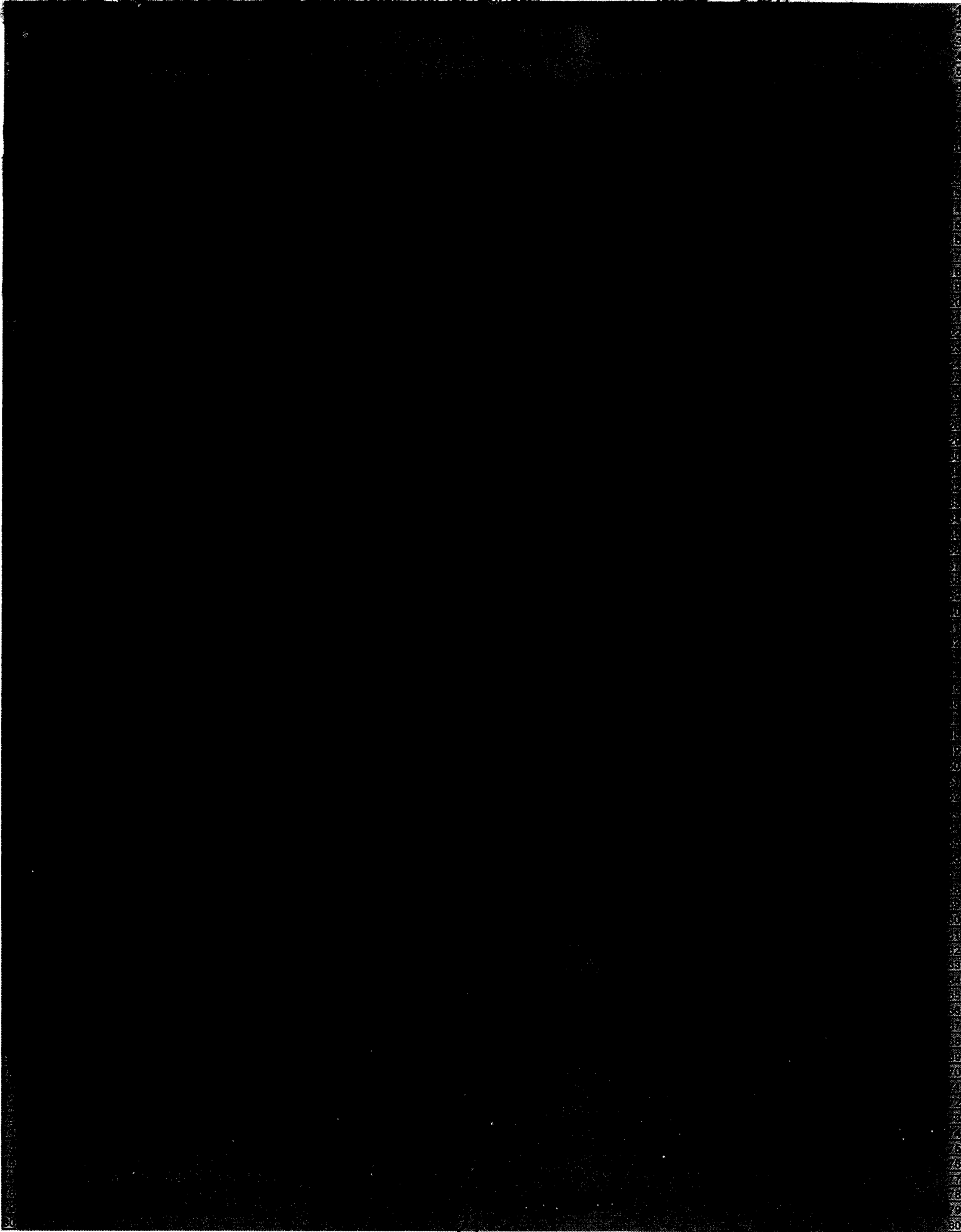




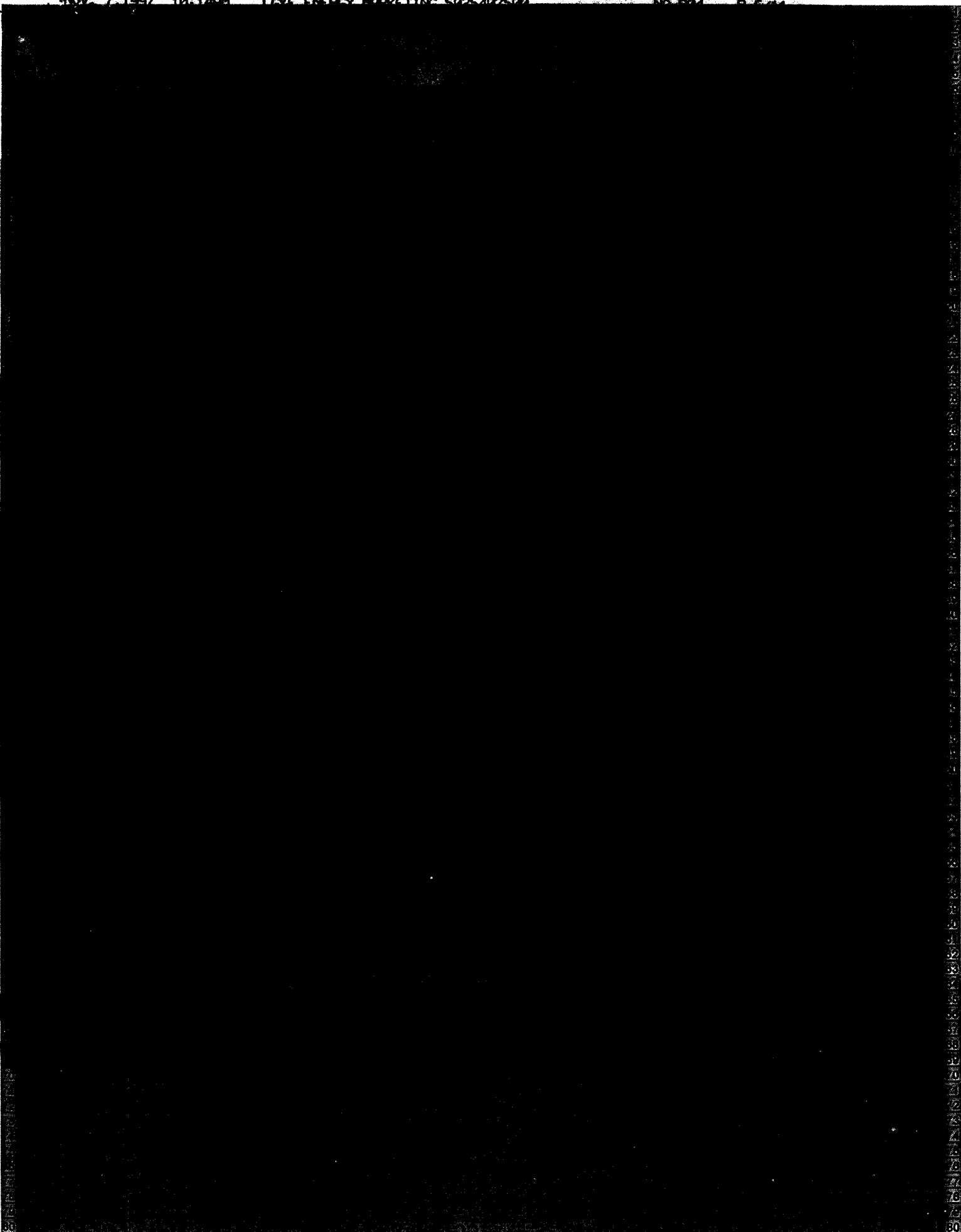


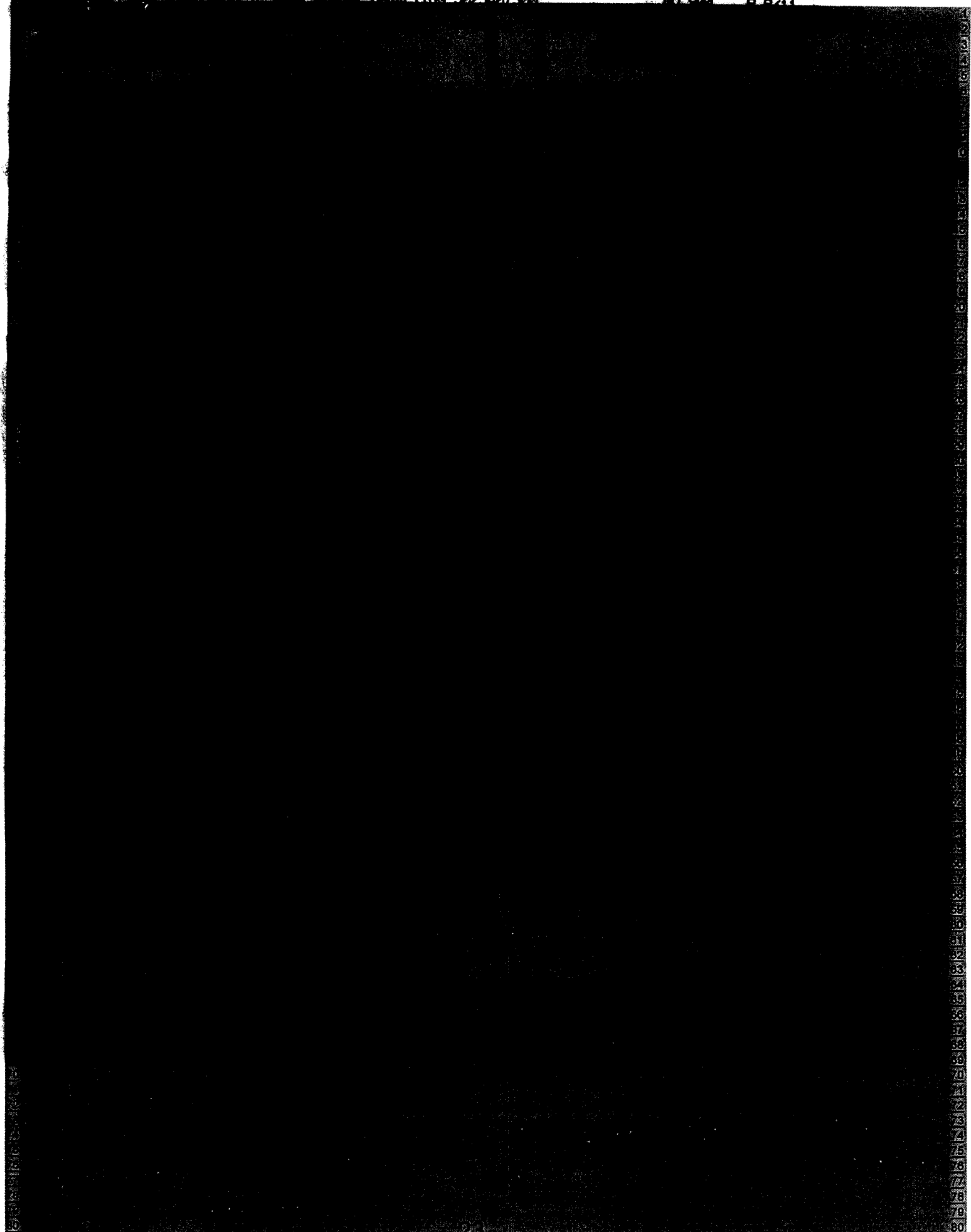




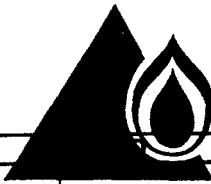


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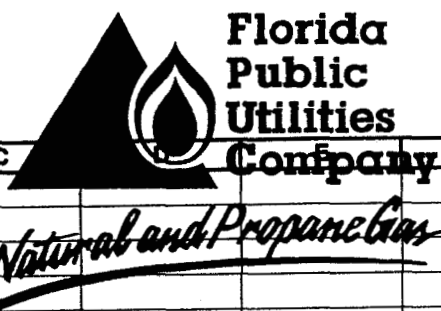


**Florida
Public
Utilities**

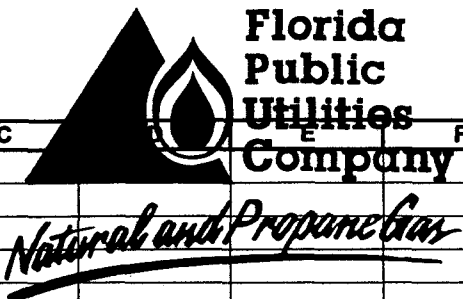
Company^F

Natural and Propane Gas

	A	B	C	F	G	H
1						
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8	INVOICE					
9						
10					Date:	September 3, 1997
11					Due Date:	PAST DUE
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18	INVOICE NUMBER		12112859GS50			
19						
20						
21		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>
22						<u>Amount</u>
23	March 1997	Imbalance Transaction		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 #067006076		
45				For the credit of Florida Public Utilities Company		
46				General Account No. 6627 627006416		
47						
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					

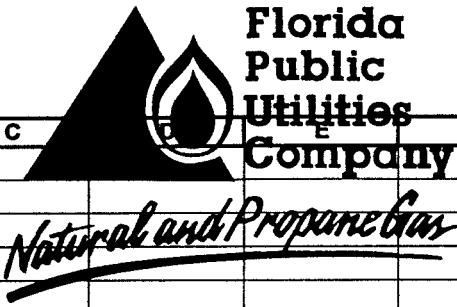


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8	INVOICE					
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10				Date:	September 11, 1997	
11				Due Date:	September 21, 1997	
12						
13	City of California					
14	[REDACTED]					
15	[REDACTED]					
16	[REDACTED]					
17						
18	INVOICE 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	43	[REDACTED]
24						
25	Totals				43	[REDACTED]
26						
27						
28	* Determination of Pricing for Imbalance Gas					
29						
30	FPUC Contract 5009					
31	Units	Unit Cost	Amount			
32	[REDACTED]	[REDACTED]	890.00			
33	[REDACTED]	[REDACTED]	9			
34	[REDACTED]	[REDACTED]	[REDACTED]			
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 #067006076		
42				For the credit of Florida Public Utilities Company		
43				General Account No. 6627 627006416		
44						
45	Please enclose one copy of this invoice with check payment					
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49	Post Office Box 3395 • West Palm Beach, Florida 33402-3395 • (561) 838-1723 • Fax (561) 838-1713					

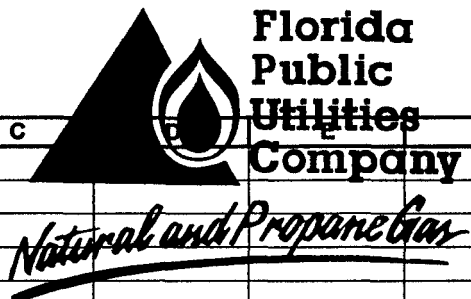


**Florida
Public
Utilities
Company**

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8	INVOICE							
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10					Date:	August 18, 1997		
11					Due Date:	PAST DUE		
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13	Energy Services, Inc.							
14	[REDACTED]							
15	[REDACTED]							
16	[REDACTED]							
17								
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 62137		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	5,000	\$2.8100	\$14,050.00					
33								
34								
35								
36								
37		\$2.8100	\$14,050.00		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 #067006076				
45				For the credit of Florida Public Utilities Company				
46				General Account No. 6627 627006416				
47								
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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8	INVOICE							
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10						Date:	August 19, 1997	
11						Due Date:	August 29, 1997	
12								
13	Imbalance Trading Corporation							
14	[REDACTED]							
15	[REDACTED]							
16	[REDACTED]							
17								
18	INVOICE NUMBER		12112859GS47					
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21								
22		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
23	Imbalance Trading - July 1997			MMBtu	3,190	\$21.100	\$67,309.00	
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25	Totals				3,190		\$67,309.00	
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41	Florida Public Utilities Company			SunBank/South Florida, NA				
42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
43	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
44	West Palm Beach, Florida 33402-3395			ABA #067006076				
45				For the credit of Florida Public Utilities Company				
46				General Account No. 6627 627006416				
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48	Please enclose one copy of this invoice with check payment							
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**Florida
Public
Utilities
Company**

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10						Date:	September 16, 1997	
11						Due Date:	September 26, 1997	
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18	INVOICE NUMBER		12112859GS54					
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22		<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
23	August 1997 Imbalance Trading			MMBtu		3800	32.56	
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42	Attention: Christopher M. Snyder			501 East Los Olas Boulevard				
43	Post Office Box 3395			Ft. Lauderdale, Florida 33301				
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45				For the credit of Florida Public Utilities Company				
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